

# 2016 Tax Statistics

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

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**national treasury**

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



*South African Revenue Service*

The 2016 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 in later editions.

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\*The Revenue Planning, Analysis, Reporting and Research Unit now forms part of the newly established Tax, Customs and Excise Institute.

# F OREWORD

SARS and National Treasury are proud to release the 9<sup>th</sup> annual edition of the *Tax Statistics*, which we have jointly published since 2008. This publication is reviewed every year and contributions from the user community are assessed and incorporated. This ensures a focus on fiscal priorities and expansion into areas of national interest, substantiating relevance.

This year's publication takes place amid interesting developments in statistics and research on the African continent. With the release of the first edition of the *Revenue Statistics in Africa* in April 2016 and the *African Tax Outlook* in June 2016, the continent has taken a significant step in joining other regions of the world in publishing data from tax administrations. These ground breaking publications provide insights into the tax systems of individual countries, as well as the different regional blocs and the continent at large.

Worldwide there is an increasing shift towards greater transparency, especially in matters relating to tax and information sharing. Governments are therefore required to be more transparent in their decision making processes and assessments of whether policy objectives are not only met, but whether these objectives are achieved in a fair and equitable manner. Hence the principle of fiscal transparency is taken up as the basis for effective engagement by both policy makers and the general public. The Open Budget Index continues to rank South Africa amongst the top three countries in the world for fiscal transparency and it is in this spirit of facilitating increased transparency and accessible government that the 2016 *Tax Statistics* is released.

Administrative records are a valuable resource for policy development, especially in an environment where large scale social development programmes must be funded under tight budgetary constraints. The utilisation of administrative records does not incur any significant additional costs with regard to data collection. They also do not pose a further burden on respondents with requests to submit data.

This *Tax Statistics* publication will illustrate that relatively robust revenue performance despite low economic growth has assisted the South African Government to continue on its counter cyclical path by providing general tax relief to individuals and companies. Nevertheless, we all face the challenge of ensuring that any policy interventions are effective in addressing vexing problems such as inordinately high inequality, large scale unemployment, spatial development that is inclusive and social mobility of previously excluded sectors of society.

# FOREWORD

The aggregate statistics presented in this publication provide an insight into the shifts in gross income reported by individuals and companies (particularly in chapters 2 and 3) over time and begin to surface some of the policy gains and challenges. Additional questions to be considered relate to the need to quantify the value added by entities that are active and registered for VAT, the impact made in the economy through trade, and the implications of widening the tax net in a subdued economic environment.

There is no doubt that tax and customs administrative data has added significant value to the credibility of policy research. The data in this publication are being shared with a wide range of stakeholders in research, the wider public sector and the media in order to promote new research as we are resolute that this contribution will add to the body of knowledge in South Africa, sharpen policy debates and facilitate fact-based decision making.

We are therefore committed to continually improving both the scope and quality of the publication in the ensuing years and therefore welcome constructive inputs and suggestions from our users.



**Tom Moyane**  
**Commissioner: SARS**

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



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

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

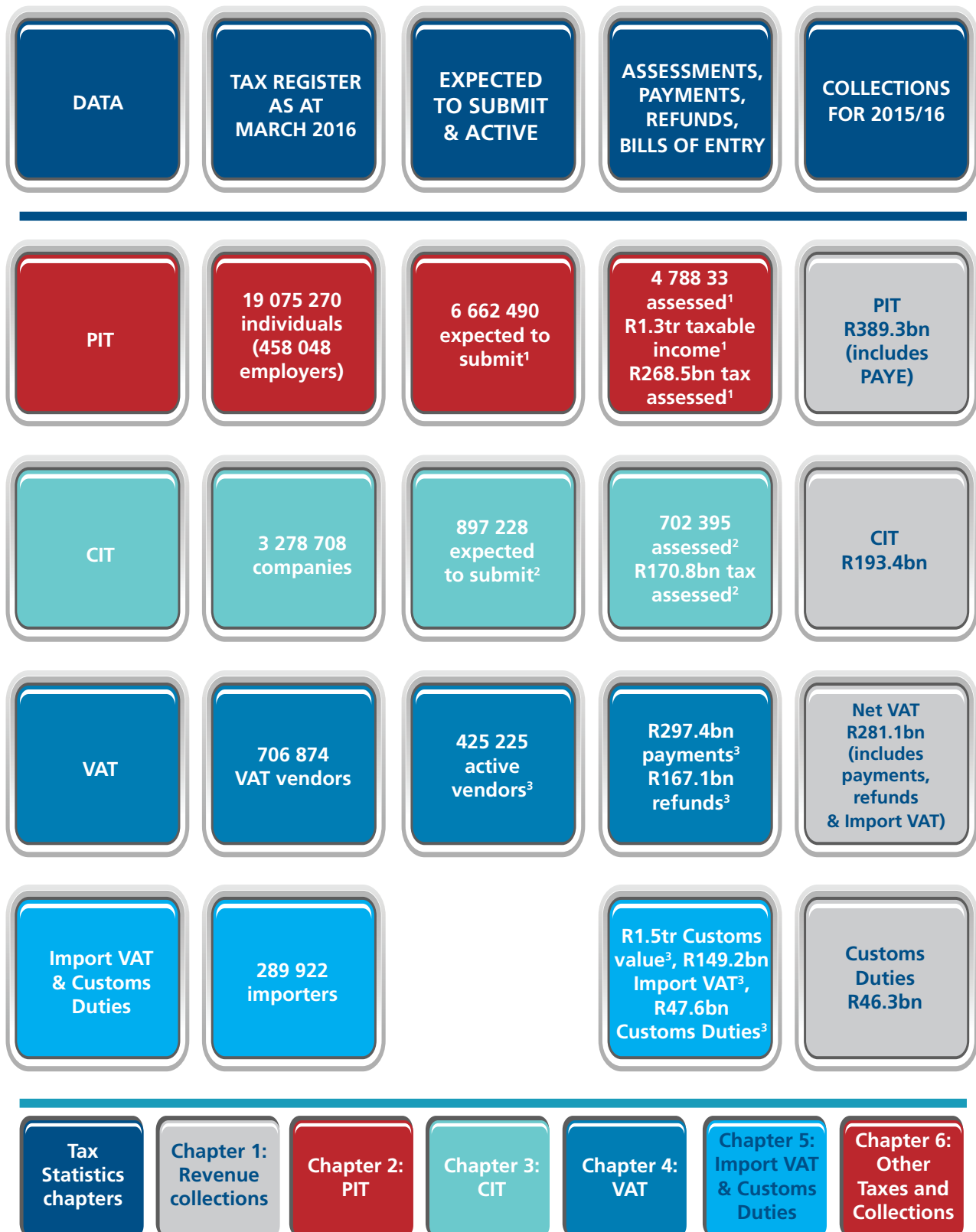
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# ABOUT THIS PUBLICATION

## 2016 TAX STATISTICS AT A GLANCE



1. For the 2015 tax year
2. For the 2014 tax year
3. For the 2015/16 fiscal year

## A BOUT THIS PUBLICATION

The 2016 edition of the Tax Statistics publication builds on the previous eight editions which have been published annually since 2008. This ninth edition provides an overview of tax revenue collections and tax return information for the 2012 to 2015 tax years as well as the 2011/12 to 2015/16 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 2011/12 to 2015/16.
- *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 entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of data on input and output VAT as 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* provide information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Mineral and Petroleum Resources Royalty (MPRR), Southern African Customs Union (SACU) payments and Diesel refunds.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

## METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of June 2016. 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 taxpayer 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 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 finishes 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.



# ABOUT THIS PUBLICATION

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](http://www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx)) and that of National Treasury ([www.treasury.gov.za/publications/tax%20statistics/default.aspx](http://www.treasury.gov.za/publications/tax%20statistics/default.aspx)).

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](mailto:taxstatistics@sars.gov.za).

# REVENUE COLLECTIONS

For the 2015/16 fiscal year:

Revenue collected during 2015/16 fiscal year

**R1 070.0 BILLION**



**8.5%**

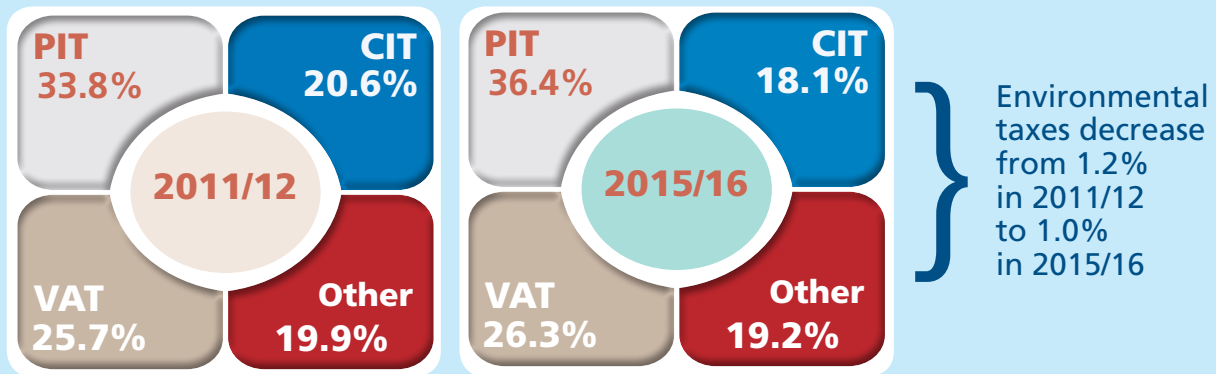
Higher by R83.7bn against 2014/15



**9.6%**

Compound annual growth rate (CAGR) achieved for 2011/12 to 2015/16

## Composition of main sources of tax revenue

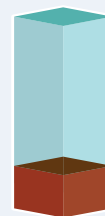


## Payment Channels

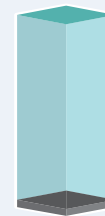
The value of payments at branch offices reduced from 5.8% in 2011/12 to only 0.3% in 2015/16



**75.9%**  
eFiling



**23.8%**  
Banks



**0.3%**  
Branch offices

**R35.3 BILLION**



Tax relief provided to individuals during the period 2011/12 to 2015/16

## COST OF REVENUE COLLECTIONS

Declined

**1.11%**  
2011/12

**0.96%**  
2015/16

# 1 REVENUE COLLECTIONS

## KEY FACTS

In the 2015/16 fiscal year:

- Tax revenue collected amounted to R1 070.0 billion, growing year on year by R83.7 billion (8.5%);
- Revenue growth was mainly supported by Personal Income Tax (PIT) which grew by R35.4 billion (10.0%);
- The Tax-to-GDP ratio increased from 25.5% in 2014/15 to 26.2% in 2015/16, slightly below the peak of 26.4% achieved in 2007/08;
- The cost of revenue collections ratio decreased from 0.97% in 2014/15 to 0.96% well within the international benchmark of 1%;
- The number of individuals registered for Income Tax continued to increase to 19.1 million on 31 March 2016 from 18.2 million in the previous year. This increase is as a result of SARS' requirement that employers register all employees as taxpayers, regardless of their tax liability; and
- On 31 March 2016 there were 3.3 million registered companies (of which about 900 000 submit income tax returns) and 706 874 registered Value-Added Tax (VAT) vendors of which 425 225 (60.2%) were active.

## INTRODUCTION

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

- Collect all revenue due to the fiscus;
- Ensure compliance with tax and customs legislation; and
- Provide a customs service that maximises revenue collections, protects our borders and facilitates trade.

PIT, CIT and VAT in aggregate remain the largest sources of tax revenue and comprise about 80% of total tax revenue collections, with PIT accounting for more than 36% of total revenue. Prior to the global financial crisis, the Tax-to-GDP ratio rose to 26.4% as a result of the commodity boom and reforms in the financial sector. Post the financial crisis the Tax-to-GDP ratio reduced to 23.5% in 2009/10 and thereafter increased steadily to 26.2% in 2015/16. This has been the highest Tax-to-GDP ratio achieved in the past eight years.

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

This sustainable revenue performance is the result of responsive tax policy systems as well as improvements in SARS' administrative efficiency achieved by the SARS Modernisation Programme. This enabled the National Treasury to maintain a sustainable sovereign debt profile during the global economic recovery following the recession.

This chapter gives an overview of:

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

## SOUTH AFRICA'S TAX SYSTEM

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

## TAX REGISTER

SARS has endeavoured to increase the number of registered taxpayers through tax education, outreach and enforcement programmes. The level of growth in the tax register is influenced by socio-economic conditions, tax policy, legislative amendments and levels of compliance. SARS has increased registration compliance by introducing bulk registration at places of employment and providing an online facility that enables employers to register staff when submitting their monthly Pay-As-You-Earn (PAYE) returns.

The number of individuals, companies, trusts, employers and Value-Added Tax (VAT) vendors as well as importers and exporters registered with SARS is shown in *Table 1.1*. Of significance are the following observed trends:

- The number of individuals registered for PIT increased by 4.9% from 18.2 million in 2014/15 to 19.1 million in 2015/16. Growth during the past few years was mainly due to the revised employer filing and employee register process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for Income Tax increased by 11.7% from 2.9 million in 2014/15 to nearly 3.3 million in 2015/16;

# REVENUE COLLECTIONS

- The number of vendors registered for VAT increased in the period under review by 4.1% to 706 874; and
- Year-on-year growth of registered importers and exporters was up by 3.2% to 289 922 and 262 162 respectively.

**Table 1.1: Tax register, 31 March 2012 - 31 March 2016**

Number as at	Individuals <sup>1,2</sup>	Companies (CIT) <sup>1,3</sup>	Trusts <sup>1</sup>	Employers <sup>1</sup> (PAYE)	VAT Vendors <sup>1</sup>	Importers	Exporters
31 Mar 2012	13 703 717	2 034 719	301 365	384 883	652 349	247 595	224 216
31 Mar 2013	15 418 920	2 195 883	312 066	391 254	650 540	265 497	240 709
31 Mar 2014	16 779 711	2 685 405	322 188	407 066	662 194	272 544	246 500
31 Mar 2015	18 185 538	2 935 385	331 584	429 691	679 274	280 953	254 108
31 Mar 2016	19 075 270	3 278 708	340 000	458 048	706 874	289 922	262 162
<b>Percentage year-on-year growth</b>							
31 Mar 2013	12.5%	7.9%	3.6%	1.7%	-0.3%	7.2%	7.4%
31 Mar 2014	8.8%	22.3%	3.2%	4.0%	1.8%	2.7%	2.4%
31 Mar 2015	8.4%	9.3%	2.9%	5.6%	2.6%	3.1%	3.1%
31 Mar 2016	4.9%	11.7%	2.5%	6.6%	4.1%	3.2%	3.2%

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.

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

## TAX RELIEF AND RATES

### Tax relief

Tax policy implemented during the past five years assisted taxpayers' direct tax obligations in nominal terms whilst increasing indirect taxes (Table 1.2). Tax relief of R35.3 billion accrued directly to individual taxpayers between 2011/12 and 2015/16. At the same time indirect taxes grew by R32.2 billion to contain the net tax relief to R6.1 billion over that period. Specific indirect taxes are levied at a rate per unit as opposed to a rate per value (*Ad valorem*), and are adjusted each year for inflation to maintain the indirect tax burden in real terms.

Over the past decade the South African Government granted substantial tax relief to personal income taxpayers. This was achieved through effective tax base broadening reform supported by buoyant revenue collections. Between the period 2003/04 and 2008/09, before the global financial crisis, revenue collections achieved a Compound Annual Growth Rate (CAGR) of 15.6%. After the crisis this declined to 9.6% during the period 2011/12 to 2015/16 (Table 1.5). The effect of the increase in the marginal tax rate for PIT in 2015/16 was offset by the partial fiscal drag relief and the increase in monthly medical scheme contribution tax credits to account for a rise in inflation.

# REVENUE COLLECTIONS

Table 1.2 shows the effect of tax proposals over this period with negative values indicating tax relief.

**Table 1.2: Summary effects of tax proposals, 2011/12 - 2015/16**

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total	
2011/12	-8 850	500	-750	<b>-9 100</b>	1 935	1 900	1 150	<b>4 985</b>	<b>-4 115</b>
2012/13	-9 800	1 100	-1 950	<b>-10 650</b>	1 840	4 517	1 985	<b>8 342</b>	<b>-2 308</b>
2013/14	-7 382	-860	–	<b>-8 242</b>	2 065	3 270	495	<b>5 830</b>	<b>-2 412</b>
2014/15	-9 250	-1 000	–	<b>-10 250</b>	2 110	2 565	–	<b>4 675</b>	<b>-5 575</b>
2015/16	–	-150	100	<b>-50</b>	1 835	6 490	–	<b>8 325</b>	<b>8 275</b>
<b>Total</b>	<b>-35 282</b>	<b>-410</b>	<b>-2 600</b>	<b>-38 292</b>	<b>9 785</b>	<b>18 742</b>	<b>3 630</b>	<b>32 158</b>	<b>-6 134</b>

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

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

## Tax rates

As shown in Table 1.3, most marginal tax rates remained unchanged during the period April 2010 to February 2015. The marginal tax rate for PIT has increased by 1% to 41% with effect from 1 March 2015. Legislative changes to replace the Secondary Tax on Companies (STC) with Dividends Tax (DT) came into effect on 1 April 2012. STC was imposed on companies on the declaration of dividends at a rate of 10% whereas DT is a tax imposed on shareholders at a rate of 15% on receipt of dividends. The maximum tax rate for Transfer Duty increased from 11% for property transactions above R2.25 million to 13% for property registrations above R10 million effective from 1 March 2016.

**Table 1.3: Maximum marginal tax rates, 2010/11 - 2015/16**

Percentage	PIT <sup>1</sup>	CIT	DT <sup>2</sup>	VAT	Transfer duty <sup>3</sup>
01 Apr 2010 – 31 Mar 2012	40%	28%	<b>10%</b>	14%	8%
01 Apr 2012 – 31 Mar 2013	40%	28%	15%	14%	8%
01 Apr 2013 – 31 Mar 2014	40%	28%	15%	14%	8%
01 Apr 2014 – 28 Feb 2015	40%	28%	15%	14%	8%
01 Mar 2015 – 31 Mar 2015	<b>41%</b>	28%	15%	14%	11%
01 Apr 2015 – 29 Feb 2016	41%	28%	15%	14%	11%
01 Mar 2016 – 31 Mar 2016	41%	28%	15%	14%	<b>13%</b>

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

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

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

3. Transfer Duty marginal rate increased from 11% to 13% with effect from 1 March 2016.

## BUDGET AND CONSOLIDATED REVENUE

National budget revenue includes all revenue streams into the fiscus, both tax revenue and non-tax revenue, and is reduced by payments made to Botswana, Lesotho, Namibia and Swaziland (BLNS) in terms of the Southern African Customs Union (SACU) agreement. SACU disbursements are determined according to a revenue sharing formula described in Chapter 6.

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

# REVENUE COLLECTIONS

Figure 1.1: Illustration of budget revenue and consolidated revenue

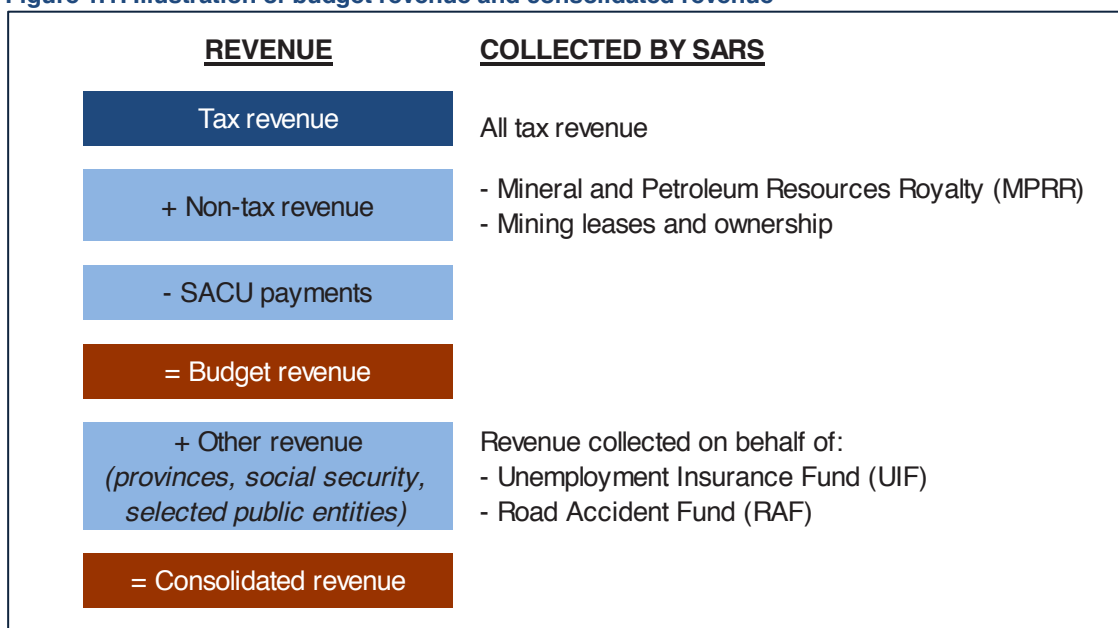


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2011/12 - 2015/16

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue <sup>1</sup>	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other <sup>2</sup>	Consolidated revenue <sup>3</sup>
2011/12	742 650	100.3%	88.7%	24 403	767 053	-21 760	745 293	96 971	842 264
2012/13	813 826	103.4%	92.9%	28 468	842 294	-42 151	800 143	107 424	907 566
2013/14	900 015	101.4%	89.3%	30 626	930 641	-43 374	887 266	120 822	1 008 089
2014/15	986 295	102.2%	89.7%	30 900	1 017 195	-51 738	965 457	134 498	1 099 955
2015/16	1 069 983	99.6%	87.5%	55 055	1 125 037	-51 022	1 074 016	148 545	1 222 560

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 2015/16 was not available at the time of publication. The figure used is the estimate provided in the Budget Review 2016.

In addition to tax revenue, SARS collects Mineral and Petroleum Resources Royalties (MPRR) as well as Mining Leases and Ownership which are included in non-tax revenue. SARS also collects revenue on behalf of the Road Accident Fund (RAF) and the Unemployment Insurance Fund (UIF).

## MAIN INDICATORS OF REVENUE PERFORMANCE

### COMPOUNDED ANNUAL GROWTH RATE (CAGR)

Total tax revenue collected by SARS increased from R742.7 billion in 2011/12 to R1 070.0 billion in 2015/16, maintaining a CAGR of 9.6%. This is below the CAGR of 14.5% achieved between 2001/02 and 2006/07.

# REVENUE COLLECTIONS

**Table 1.5: Nominal Tax collections, 1996/97 - 2015/16**

R million	Individuals <sup>2</sup>	CAGR <sup>1</sup>	Companies <sup>2</sup>	CAGR <sup>1</sup>	Value - added Tax	CAGR <sup>1</sup>	Tax Revenue	CAGR <sup>1</sup>
1996/97	59 520		18 834		35 903		147 332	
2001/02	90 390	8.7%	42 354	17.6%	61 057	11.2%	252 295	11.4%
2006/07	140 578	9.2%	118 999	23.0%	134 463	17.1%	495 549	14.5%
2011/12	250 400	12.2%	151 627	5.0%	191 020	7.3%	742 650	8.4%
2015/16	388 102	11.6%	191 152	6.0%	281 111	10.1%	1 069 983	9.6%

1. Compound annual growth rate (percentage)
2. Excludes interest on overdue income tax as in Table A1.4.1.

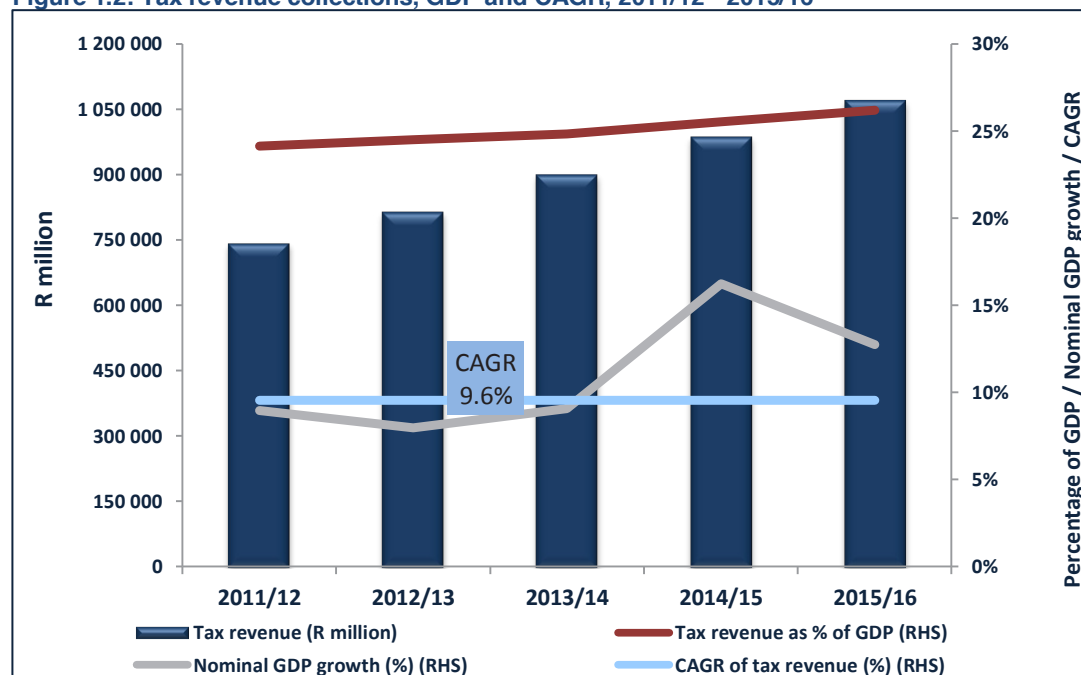
## Tax-to-GDP ratio

The part of a country’s output that is collected by the Government through taxes, the Tax-to-GDP ratio, is an important indicator to measure the tax effort of government. It is used internationally, by among others the International Monetary Fund (IMF), the World Bank and the Organisation for Economic Co-operation and Development (OECD), in the comparative analysis of the tax systems and economic performance of different countries.

The South African Tax-to-GDP ratio showed a general upward trend during the past 20 years from a low of 21.9% in 1995/96 to 26.2% in 2015/16. This growth was largely driven by increased contributions from PIT and VAT.

Table 1.6 shows tax revenue as a percentage of GDP since 1994/95. Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2011/12.

**Figure 1.2: Tax revenue collections, GDP and CAGR, 2011/12 - 2015/16**





# REVENUE COLLECTIONS

**Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2015/16**

R million	Tax revenue	Nominal GDP <sup>1</sup>	Tax revenue as % of GDP
1994/95	113 775	511 561	22.2%
1995/96	127 278	580 155	21.9%
1996/97	147 332	652 065	22.6%
1997/98	165 327	717 535	23.0%
1998/99	184 786	776 801	23.8%
1999/00	201 266	858 945	23.4%
2000/01	220 119	976 573	22.5%
2001/02	252 295	1 079 625	23.4%
2002/03	281 939	1 251 137	22.5%
2003/04	302 443	1 357 971	22.3%
2004/05	354 979	1 510 452	23.5%
2005/06	417 196	1 682 271	24.8%
2006/07	495 549	1 911 151	25.9%
2007/08	572 815	2 171 014	26.4%
2008/09	625 100	2 408 661	26.0%
2009/10	598 705	2 551 316	23.5%
2010/11	674 183	2 825 042	23.9%
2011/12	742 650	3 078 417	24.1%
2012/13	813 826	3 323 241	24.5%
2013/14	900 015	3 624 308	24.8%
2014/15	986 295	3 863 079	25.5%
2015/16	1 069 983	4 086 575	26.2%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 1-2016.

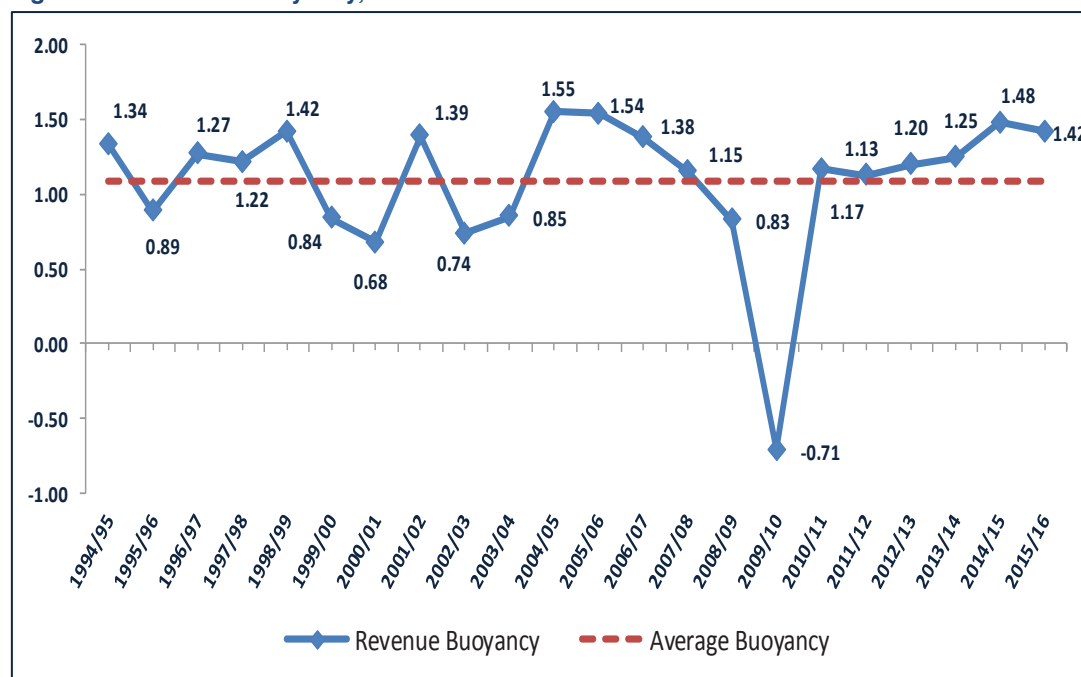
Most of the increases in nominal tax revenue during the past few years were due to a combination of growth in the tax base, above-inflation wage settlements and an increase in the value of imports, as well as improvements in tax administration and compliance.

## Tax buoyancy

An important indicator of tax revenue performance is the tax buoyancy ratio. This indicator measures the sensitivity of tax revenues to changes in economic growth. South African tax revenue collections have remained buoyant despite tough economic conditions. As shown in *Figure 1.3*, year-on-year total tax revenue buoyancy has recovered from a low of -0.71 in 2009/10, at the height of the global financial crisis, to 1.42 in 2015/16.

# REVENUE COLLECTIONS

Figure 1.3: Revenue Buoyancy, 1994/95 - 2015/16



## Main sources of tax revenue and Tax-to-GDP ratio

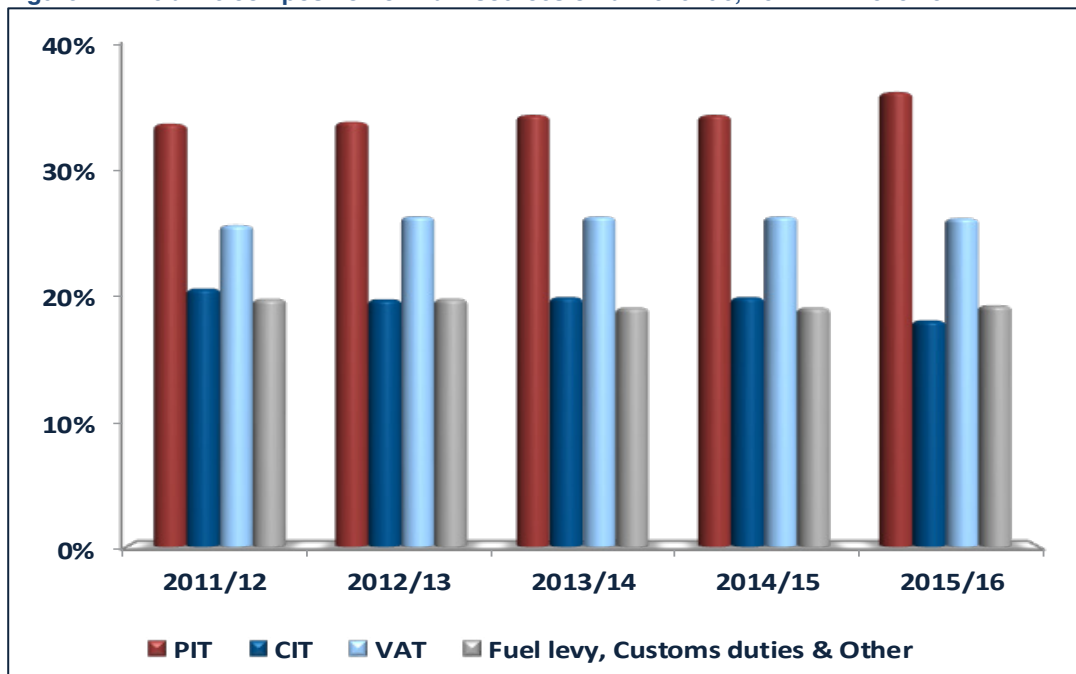
PIT, CIT and VAT account for about 80% of total tax revenue. The fuel levy, together with specific excise and customs duties, account for around 12% and other taxes account for the remainder.

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

# REVENUE COLLECTIONS

## REVENUE COLLECTIONS

Figure 1.4: Relative composition of main sources of tax revenue, 2011/12 - 2015/16

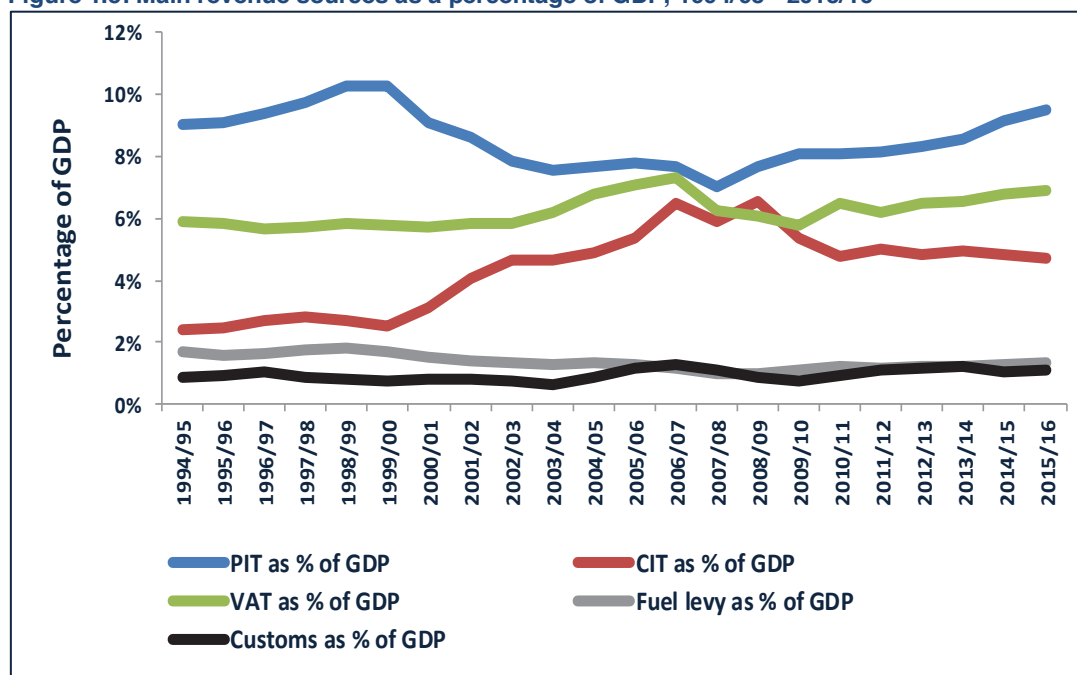


The global financial crisis had an impact on all tax types but the main impact is seen in the slow recovery of CIT. Post the financial crisis, the relative contribution of CIT to total tax revenue declined from 20.6% in 2011/12 to 18.1% in 2015/16. Hence, reduced CIT collections contributed to the higher relative contribution by PIT. The contribution of PIT to total tax revenue increased from 33.8% in 2011/12 to 36.4% in 2015/16. The extent of the shift is shown by the fact that while PIT contributed R98.1 billion more to tax revenue than CIT in 2011/12, it doubled to provide R195.9 billion more than CIT in 2015/16. The contribution of VAT increased from 25.7% in 2011/12 to 26.3% in 2015/16.

Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. CIT collections as a percentage of GDP declined from a high of 5.4% in 2009/10 to 4.7% in 2015/16. The impact of the global financial crisis and the lag-effects of the recession are evident in the contributions made by CIT. PIT as a percentage of GDP increased from 8.2% in 2011/12 to 9.5% in 2015/16. VAT as a percentage of GDP grew from 6.2% in 2011/12 to 6.9% in 2015/16.

# REVENUE COLLECTIONS

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2015/16



## TAX REVENUE BY MAIN CATEGORY

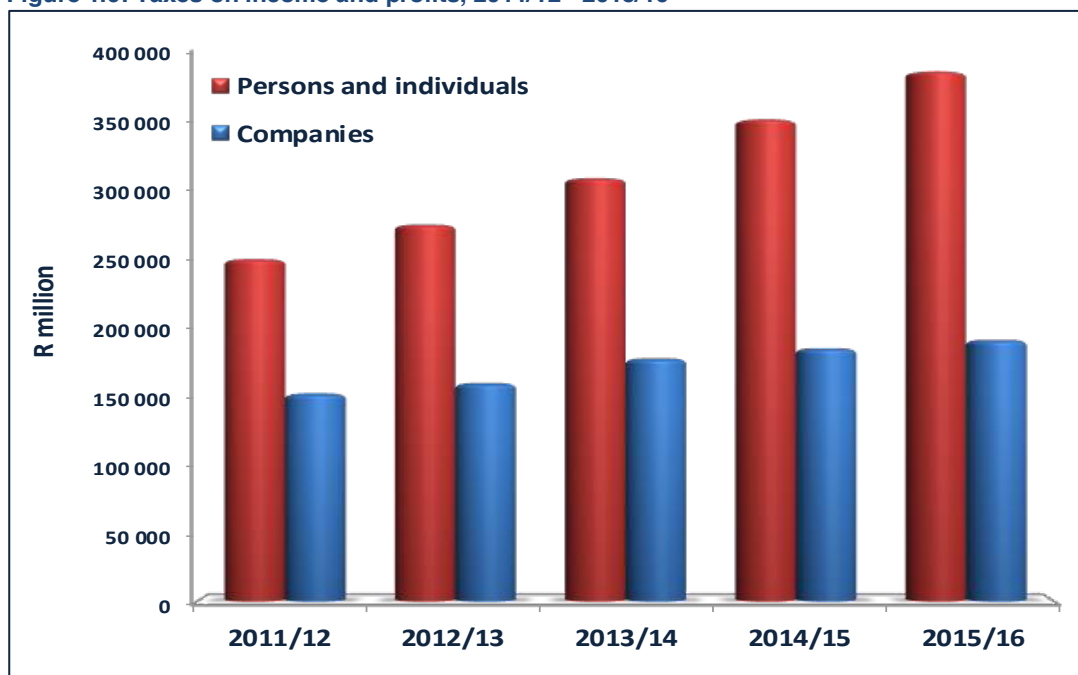
South Africa subscribes to the Government Finance Statistics (GFS) classification of revenue as prescribed by the International Monetary Fund (IMF).

According to the GFS classification, tax revenue comprises of 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 56.7% of total tax revenue in 2015/16. This category comprises taxes on persons and individuals; taxes on companies (both inclusive of CGT and the latter also including STC, DT and withholding tax on royalties); Interest on overdue income tax; and small business tax amnesty proceeds and withholding tax on interest which was introduced in 2015/16. *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 more detailed information on PIT and CIT.

Figure 1.6: Taxes on income and profits, 2011/12 - 2015/16



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.
- *Taxes on property*, as shown in Table A1.5.1, comprise of Donations tax, Estate Duty, Securities Transfer Tax (STT) and Transfer Duties.
  - *Donations tax* is levied at a rate of 20% on the value of the donation. An annual exemption of R100 000 is available to natural persons.
  - *Estate Duty* is levied at a rate of 20% on the dutiable amount of the deceased estate. Specific deductions and abatements are allowed from the total value of the estate.
  - *STT* is levied at a rate of 0.25% on every transfer of a security.
  - *Transfer Duty* is the largest source of revenue in this category. It is levied on the acquisition of property at a progressive rate for all persons including companies, close corporations and trusts. From 1 March 2016, a marginal rate of 13% applies to the portion of the property valued at more than R10.0 million.
- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes including the fuel levy. Table A1.6.1 provides a summary of the collections of domestic taxes on goods and services.
  - VAT is the largest source of revenue in this category with a share at 72.8% in 2015/16 (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), 2011/12 - 2015/16

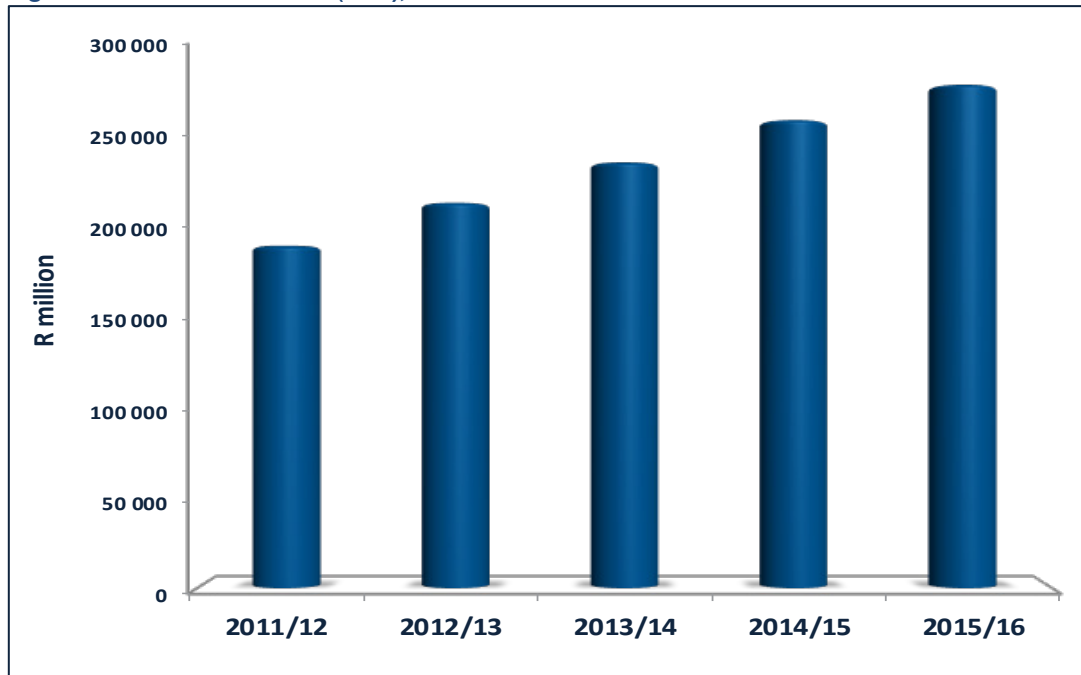


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- Environmental taxes* as shown in Table 1.7 comprise of the International air passenger departure tax, Plastic bag levy, Electricity levy, Incandescent light bulb levy and CO<sub>2</sub> tax on motor vehicle emissions. The South African Government has responded to the serious global challenge of climate change by introducing several environmental taxes that are intended to modify the behaviour of the country's citizens for sustainable development of the economy.

  - 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 flying to other international destinations. From 1 October 2011, the tax was increased and passengers departing on flights to BLNS countries have been paying a departure tax of R100 per passenger while passengers on other international flights have been paying R190 per passenger.
  - The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 April 2009 and further increased to 6 cents a bag from 1 April 2013.
  - The Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It is applied to electricity generated from non-renewable sources. The levy was increased to 2.5 cents per kWh from 1 April 2011 and some of the revenue was set aside to fund the rehabilitation of roads damaged by the haulage of coal for electricity generation. From 1 July 2012, the levy was increased to 3.5 cents per kWh and additional revenue is now used to fund energy-efficiency initiatives such as the solar-water heater programme.
  - The Incandescent light bulb levy* was introduced from 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of

# REVENUE COLLECTIONS

energy-saving light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce “greenhouse gas” emissions. The levy increased to R4 a bulb from 1 April 2013.

- *CO<sub>2</sub> 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 gCO<sub>2</sub>/km for each gram of emissions above 120 gCO<sub>2</sub>/km, on 1 April 2013. For double-cab vehicles the levied rate of R100 increased to R125 per gCO<sub>2</sub>/km for each gram of emissions above 175 gCO<sub>2</sub>/km.

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

**Table 1.7: Environmental taxes, 2011/12 - 2015/16**

R million	International air departure tax	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO <sub>2</sub> tax on motor vehicle emissions	Total
2011/12	762	161	6 323	144	1 617	9 007
2012/13	873	151	7 984	137	1 567	10 712
2013/14	879	169	8 819	72	1 711	11 650
2014/15	907	174	8 648	91	1 483	11 303
2015/16	941	183	8 472	52	1 277	10 925

- *Taxes on international trade and transactions* comprise of import related taxes and export duties. 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 import tax types as well as revenue income from smaller categories under this section. Also included in this category is the Diamond Export Levy which was imposed to stimulate the local diamond polishing industry. The contribution of import duties on the importation of new vehicles to total customs duties declined in 2015/16, with no change to the contribution to import VAT. Further details are contained in Chapter 5.

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

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

## COST OF REVENUE COLLECTION

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

# REVENUE COLLECTIONS

SARS' cost-to-tax-revenue ratio remains in line with the international benchmark of 1%. In the past five years the ratio has ranged around the 1% mark and moved from a high of 1.11% in 2011/12 to a low of 0.96% in 2015/16. This indicates that SARS has contained operational costs while also increasing the amount of revenue it has collected (*Table 1.8*).

**Table 1.8: Cost of revenue collections, 2011/12 - 2015/16**

R million	Tax revenue collected	Operating cost <sup>1</sup>	Cost of collection <sup>2</sup>
2011/12	742 650	8 221	1.11%
2012/13	813 826	8 696	1.07%
2013/14	900 015	8 702	0.97%
2014/15	986 295	9 528	0.97%
2015/16	1 069 983	10 245	0.96%

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

2. Operating cost as a percentage of tax revenue.

## DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

### Payment channels used for SARS collections

The SARS Modernisation Programme enabled the migration of the majority of taxpayers to electronic payment platforms and in the process significantly improved turnaround times. Cash collections at branch offices have been significantly reduced as has the risks associated with it. 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.

The eFiling payments channel constitutes most of the number of payments received by SARS and accounted for 75.9% of the total value of all taxpayer payments in 2015/16. This is significantly higher than in 2011/12 when this channel accounted for 64.2% of the total value of payments processed.

Details pertaining to the 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), 2011/12 - 2015/16

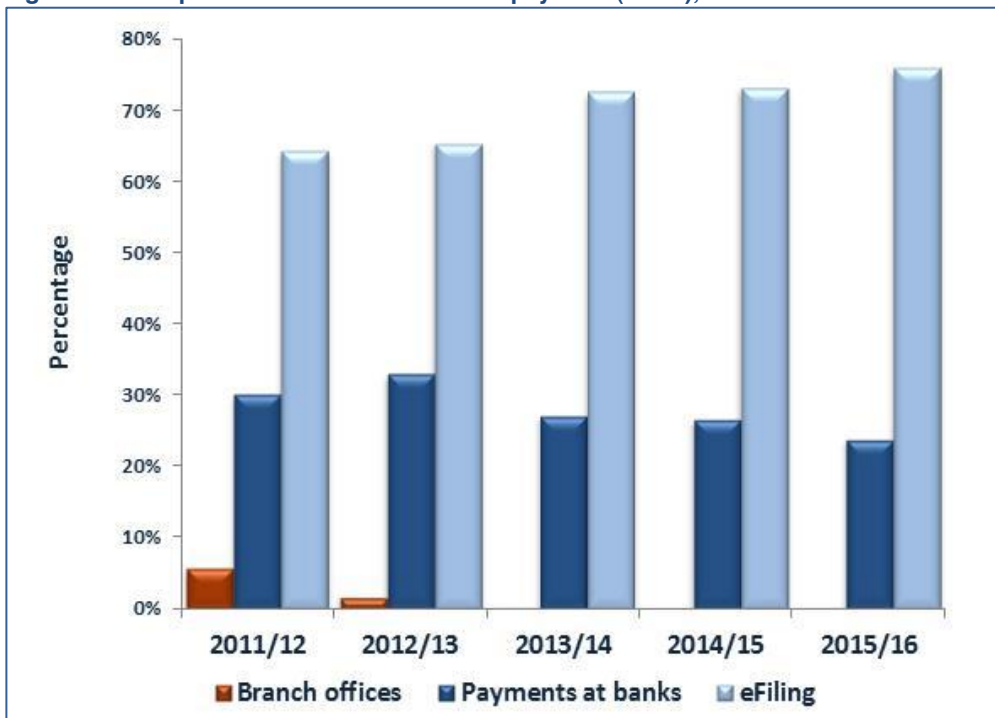
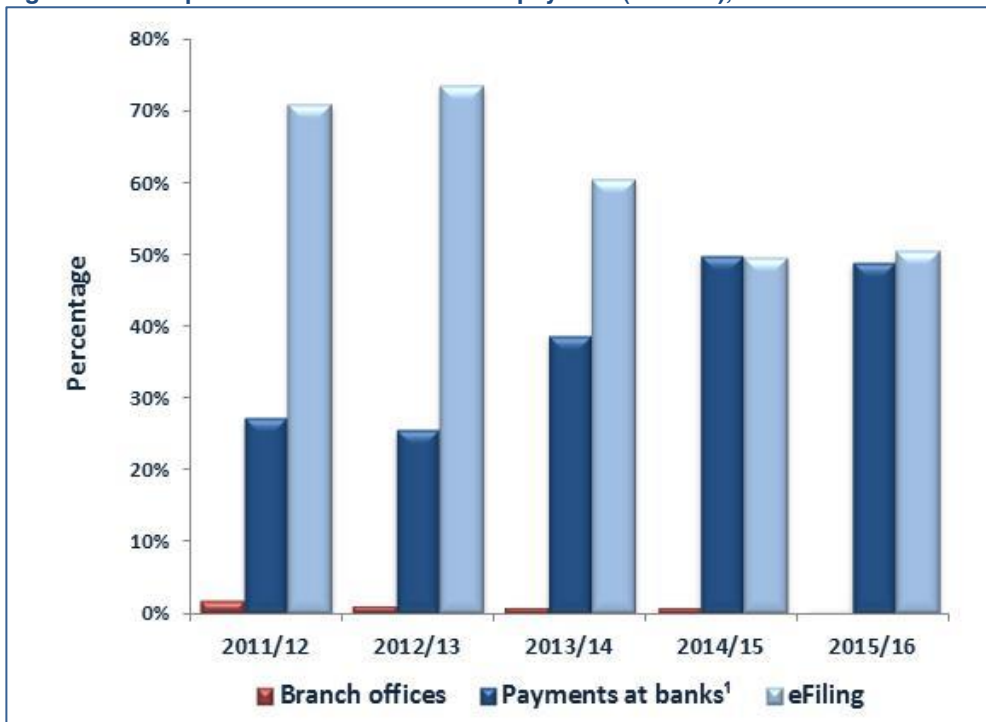


Figure 1.9: Composition of main channels of payment (number), 2011/12 - 2015/16



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

Changes 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 SARS branch offices. This was later reduced to R50 000 in August 2014 and extended to all tax products. The revised payment rules further stimulated growth in the use of electronic payment channels and resulted in the rapid

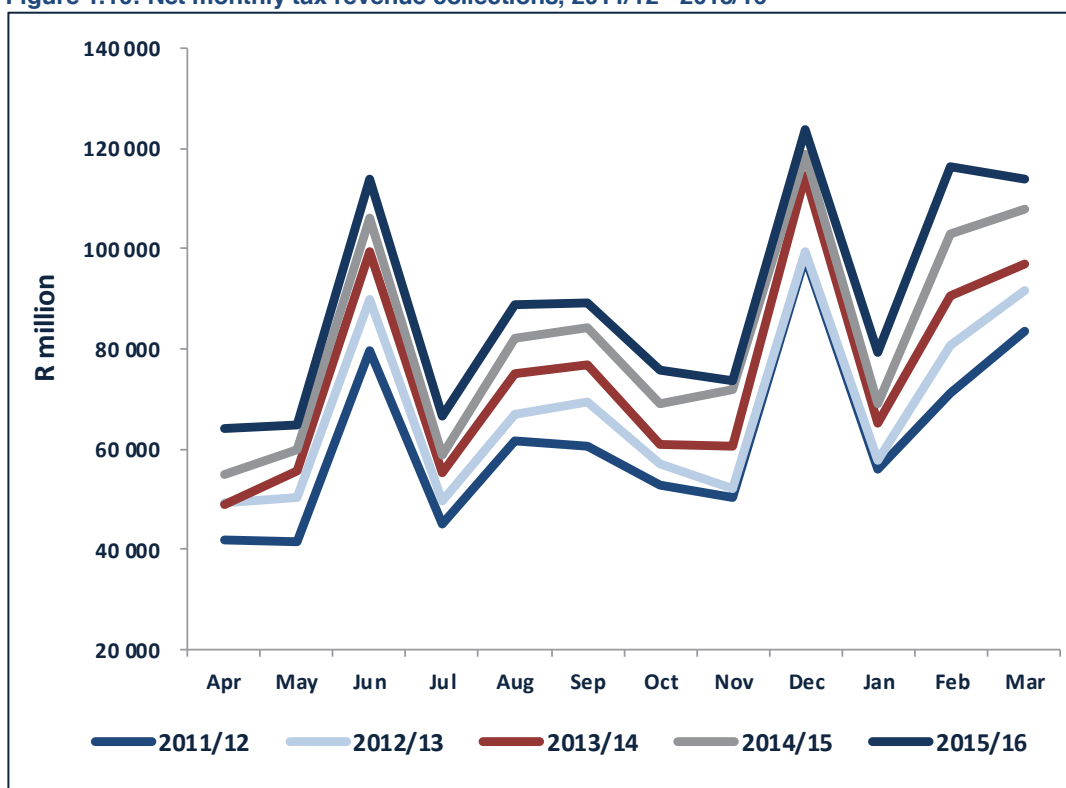
# REVENUE COLLECTIONS

decline in payments made at branch offices. The value of payments at branch offices fell from 5.8% of all taxpayer payments in 2011/12 to only 0.3% in 2015/16.

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

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

**Figure 1.10: Net monthly tax revenue collections, 2011/12 - 2015/16**



# REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2011/12 – 2015/16

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
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
2014/15	54 999	59 903	106 312	58 733	82 191	84 359	68 997	71 987	118 989	68 977	103 087	107 762	986 295
2015/16	63 990	64 936	113 942	66 455	88 659	89 229	75 900	73 704	123 631	79 257	116 481	113 798	1 069 983
<b>Percentage of total</b>													
2011/12	5.7%	5.6%	10.7%	6.1%	8.3%	8.1%	7.1%	6.8%	13.2%	7.5%	9.6%	11.2%	100.0%
2012/13	6.1%	6.2%	11.1%	6.1%	8.2%	8.5%	7.0%	6.4%	12.2%	7.1%	9.9%	11.3%	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%
2014/15	5.6%	6.1%	10.8%	6.0%	8.3%	8.6%	7.0%	7.3%	12.1%	7.0%	10.5%	10.9%	100.0%
2015/16	6.0%	6.1%	10.6%	6.2%	8.3%	8.3%	7.1%	6.9%	11.6%	7.4%	10.9%	10.6%	100.0%
<b>Quarter</b>	<b>Quarter 1</b>			<b>Quarter 2</b>			<b>Quarter 3</b>			<b>Quarter 4</b>			
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
2014/15	221 214			225 282			259 973			279 825			986 295
2015/16	242 868			244 343			273 235			309 536			1 069 983
<b>Percentage of total</b>													
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%
2014/15	22.4%			22.8%			26.4%			28.4%			100.0%
2015/16	22.7%			22.8%			25.5%			28.9%			100.0%

# REVENUE COLLECTIONS

Table A1.2.1: Tax revenue by main revenue source, 2011/12 – 2015/16

R million	Direct					Indirect				Total tax revenue
	Personal Income Tax (PIT) <sup>1</sup>	Company Income Tax (CIT) <sup>1</sup>	Secondary Tax on Companies (STC) / Dividends Tax (DT) <sup>2</sup>	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties <sup>3</sup>	Specific excise duties	Other	
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
2014/15	353 918	186 622	21 247	15 691	261 295	48 467	40 679	32 334	26 044	986 295
2015/16	389 280	193 385	23 934	17 558	281 111	55 607	46 250	35 077	27 779	1 069 983
<b>Percentage of total</b>										
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%
2014/15	35.9%	18.9%	2.2%	1.6%	26.5%	4.9%	4.1%	3.3%	2.6%	100.0%
2015/16	36.4%	18.1%	2.2%	1.6%	26.3%	5.2%	4.3%	3.3%	2.6%	100.0%
<b>Nominal percentage increase from 2011/12 to 2015/16</b>										
Cumulative	54.9%	26.2%	9.0%	55.7%	47.2%	51.9%	35.2%	38.0%	58.2%	44.1%
Per year	11.6%	6.0%	2.2%	11.7%	10.1%	11.0%	7.8%	8.4%	12.1%	9.6%
<b>Percentage of GDP</b>										
2011/12	8.2%	5.0%	0.7%	0.4%	6.2%	1.2%	1.1%	0.8%	0.6%	24.1%
2012/13	8.3%	4.8%	0.6%	0.4%	6.5%	1.2%	1.2%	0.9%	0.6%	24.5%
2013/14	8.6%	5.0%	0.5%	0.4%	6.6%	1.2%	1.2%	0.8%	0.7%	24.8%
2014/15	9.2%	4.8%	0.6%	0.4%	6.8%	1.3%	1.1%	0.8%	0.7%	25.5%
2015/16	9.5%	4.7%	0.6%	0.4%	6.9%	1.4%	1.1%	0.9%	0.7%	26.2%

1. Includes interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

# REVENUE COLLECTIONS

**Table A1.3.1: Tax revenue by main category, 2011/12 – 2015/16**

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property <sup>1</sup>	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2011/12	426 584	10 173	7 817	263 950	34 121	5	742 650
2012/13	457 314	11 378	8 645	296 921	39 549	18	813 826
2013/14	507 759	12 476	10 487	324 548	44 732	13	900 015
2014/15	561 790	14 032	12 472	356 554	41 463	-16	986 295
2015/16	606 821	15 220	15 044	385 956	46 942	-0	1 069 983
<b>Percentage of total</b>							
2011/12	57.4%	1.4%	1.1%	35.5%	4.6%	0.0%	100.0%
2012/13	56.2%	1.4%	1.1%	36.5%	4.9%	0.0%	100.0%
2013/14	56.4%	1.4%	1.2%	36.1%	5.0%	0.0%	100.0%
2014/15	57.0%	1.4%	1.3%	36.2%	4.2%	-0.0%	100.0%
2015/16	56.7%	1.4%	1.4%	36.1%	4.4%	-0.0%	100.0%
<b>Percentage change year-on-year</b>							
2012/13	7.2%	11.8%	10.6%	12.5%	15.9%	292.5%	9.6%
2013/14	11.0%	9.6%	21.3%	9.3%	13.1%	-29.0%	10.6%
2014/15	10.6%	12.5%	18.9%	9.9%	-7.3%	-225.6%	9.6%
2015/16	8.0%	8.5%	20.6%	8.2%	13.2%	-97.4%	8.5%

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

# REVENUE COLLECTIONS

**Table A1.4.1: Taxes on income and profits, 2011/12 – 2015/16**

R million	Persons and individuals <sup>1</sup>	Companies <sup>1</sup>	Secondary Tax on Companies (STC)	Dividends Tax (DT) <sup>2</sup>	Interest on overdue income tax	Other <sup>3</sup>	Total
2011/12	250 400	151 627	21 965	–	2 585	7	426 584
2012/13	275 822	159 259	9 814	9 925	2 494	1	457 314
2013/14	309 931	177 460	911	16 398	3 058	1	507 759
2014/15	352 950	184 925	547	20 700	2 664	3	561 790
2015/16	388 102	191 152	428	23 507	3 411	221	606 821
<b>Percentage of total</b>							
2011/12	58.7%	35.5%	5.1%	–	0.6%		100.0%
2012/13	60.3%	34.8%	2.1%	2.2%	0.5%		100.0%
2013/14	61.0%	34.9%	0.2%	3.2%	0.6%		100.0%
2014/15	62.8%	32.9%	0.1%	3.7%	0.5%		100.0%
2015/16	64.0%	31.5%	0.1%	3.9%	0.6%		100.0%
<b>Percentage year-on-year growth</b>							
2012/13	10.2%	5.0%	-55.3%		-3.5%		7.2%
2013/14	12.4%	11.4%	-90.7%	65.2%	22.6%		11.0%
2014/15	13.9%	4.2%	-39.9%	26.2%	-12.9%		10.6%
2015/16	10.0%	3.4%	-21.9%	13.6%	28.0%		8.0%

1. Excludes Interest on overdue income tax.

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

3. Includes Small business tax amnesty proceeds and Withholding tax on Interest.

# REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2011/12 – 2015/16

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) <sup>1</sup>	Refunds	Subtotal	Interest on overdue income tax	Total
2011/12	245 612	15 583	6 781		-17 577	250 400	940	251 339
2012/13	270 913	16 935	7 747		-19 773	275 822	857	276 679
2013/14	302 895	19 192	8 883	-143	-20 896	309 931	998	310 929
2014/15	344 523	21 956	9 396	-2 420	-20 504	352 950	968	353 918
2015/16	376 164	26 101	10 647	-4 063	-20 747	388 102	1 177	389 280
<b>Percentage of total</b>								
2011/12	97.7%	6.2%	2.7%		-7.0%	99.6%	0.4%	100.0%
2012/13	97.9%	6.1%	2.8%		-7.1%	99.7%	0.3%	100.0%
2013/14	97.4%	6.2%	2.9%	-0.0%	-6.7%	99.7%	0.3%	100.0%
2014/15	97.3%	6.2%	2.7%	-0.7%	-5.8%	99.7%	0.3%	100.0%
2015/16	96.6%	6.7%	2.7%	-1.0%	-5.3%	99.7%	0.3%	100.0%
<b>Percentage year-on-year growth</b>								
2012/13	10.3%	8.7%	14.2%		12.5%	10.2%	-8.8%	10.1%
2013/14	11.8%	13.3%	14.7%		5.7%	12.4%	16.4%	12.4%
2014/15	13.7%	14.4%	5.8%		-1.9%	13.9%	-3.0%	13.8%
2015/16	9.2%	18.9%	13.3%		1.2%	10.0%	21.7%	10.0%

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

# REVENUE COLLECTIONS

Table A1.4.3: Taxes on companies, 2011/12 – 2015/16

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2011/12	157 677	9 551	217	-15 818	151 627	1 646	153 272
2012/13	165 102	8 641	255	-14 738	159 259	1 637	160 896
2013/14	179 161	11 376	329	-13 406	177 460	2 061	179 520
2014/15	184 963	10 404	308	-10 750	184 925	1 696	186 622
2015/16	190 587	10 869	455	-10 759	191 152	2 234	193 385
<b>Percentage of total</b>							
2011/12	102.9%	6.2%	0.1%	-10.3%	98.9%	1.1%	100.0%
2012/13	102.6%	5.4%	0.2%	-9.2%	99.0%	1.0%	100.0%
2013/14	99.8%	6.3%	0.2%	-7.5%	98.9%	1.1%	100.0%
2014/15	99.1%	5.6%	0.2%	-5.8%	99.1%	0.9%	100.0%
2015/16	98.6%	5.6%	0.2%	-5.6%	98.8%	1.2%	100.0%
<b>Percentage year-on-year growth</b>							
2012/13	4.7%	-9.5%	17.8%	-6.8%	5.0%	-0.5%	5.0%
2013/14	8.5%	31.7%	28.7%	-9.0%	11.4%	25.9%	11.6%
2014/15	3.2%	-8.5%	-6.4%	-19.8%	4.2%	-17.7%	4.0%
2015/16	3.0%	4.5%	47.9%	0.1%	3.4%	31.7%	3.6%



# REVENUE COLLECTIONS

**Table A1.5.1: Taxes on property, 2011/12 – 2015/16**

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2011/12	53	1 045	2 886	3 834	7 817
2012/13	82	1 013	3 272	4 278	8 645
2013/14	113	1 102	3 784	5 489	10 487
2014/15	167	1 489	4 150	6 666	12 472
2015/16	135	1 982	5 531	7 396	15 044
<b>Percentage of total</b>					
2011/12	0.7%	13.4%	36.9%	49.0%	100.0%
2012/13	0.9%	11.7%	37.8%	49.5%	100.0%
2013/14	1.1%	10.5%	36.1%	52.3%	100.0%
2014/15	1.3%	11.9%	33.3%	53.4%	100.0%
2015/16	0.9%	13.2%	36.8%	49.2%	100.0%
<b>Percentage year-on-year growth</b>					
2012/13	55.9%	-3.1%	13.4%	11.6%	10.6%
2013/14	37.3%	8.7%	15.7%	28.3%	21.3%
2014/15	48.1%	35.1%	9.7%	21.4%	18.9%
2015/16	-19.3%	33.2%	33.3%	11.0%	20.6%

# REVENUE COLLECTIONS

**Table A1.6.1: Domestic taxes on goods and services, 2011/12 – 2015/16**

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other <sup>1</sup>	Total
2011/12	191 020	25 411	1 828	36 602	9 007	81	263 950
2012/13	215 023	28 378	2 232	40 410	10 712	166	296 921
2013/14	237 667	29 039	2 363	43 685	11 650	144	324 548
2014/15	261 295	32 334	2 962	48 467	11 303	194	356 554
2015/16	281 111	35 077	3 014	55 607	10 925	221	385 956
<b>Percentage of total</b>							
2011/12	72.4%	9.6%	0.7%	13.9%	3.4%	0.0%	100.0%
2012/13	72.4%	9.6%	0.8%	13.6%	3.6%	0.1%	100.0%
2013/14	73.2%	8.9%	0.7%	13.5%	3.6%	0.0%	100.0%
2014/15	73.3%	9.1%	0.8%	13.6%	3.2%	0.1%	100.0%
2015/16	72.8%	9.1%	0.8%	14.4%	2.8%	0.1%	100.0%
<b>Percentage year-on-year growth</b>							
2012/13	12.6%	11.7%	22.1%	10.4%	18.9%	106.0%	12.5%
2013/14	10.5%	2.3%	5.9%	8.1%	8.8%	-13.3%	9.3%
2014/15	9.9%	11.3%	25.3%	10.9%	-3.0%	34.4%	9.9%
2015/16	7.6%	8.5%	1.7%	14.7%	-3.3%	14.2%	8.2%

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

# REVENUE COLLECTIONS

**Table A1.6.2: Value-Added Tax (VAT), 2011/12 – 2015/16**

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2011/12	220 215	101 813	322 028	-131 008	191 020
2012/13	242 416	111 427	353 843	-138 820	215 023
2013/14	263 461	131 085	394 546	-156 879	237 667
2014/15	286 889	136 544	423 433	-162 138	261 295
2015/16	297 422	150 745	448 167	-167 056	281 111
<b>Percentage of total</b>					
2011/12	68.4%	31.6%	100.0%	-40.7%	59.3%
2012/13	68.5%	31.5%	100.0%	-39.2%	60.8%
2013/14	66.8%	33.2%	100.0%	-39.8%	60.2%
2014/15	67.8%	32.2%	100.0%	-38.3%	61.7%
2015/16	66.4%	33.6%	100.0%	-37.3%	62.7%
<b>Percentage year-on-year growth</b>					
2012/13	10.1%	9.4%	9.9%	6.0%	12.6%
2013/14	8.7%	17.6%	11.5%	13.0%	10.5%
2014/15	8.9%	4.2%	7.3%	3.4%	9.9%
2015/16	3.7%	10.4%	5.8%	3.0%	7.6%

# REVENUE COLLECTIONS

**Table A1.7.1: Taxes on international trade and transactions, 2011/12 – 2015/16**

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Total
2011/12	34 198	-141	64	34 121
2012/13	38 998	496	55	39 549
2013/14	44 179	460	93	44 732
2014/15	40 679	667	117	41 463
2015/16	46 250	565	127	46 942
<b>Percentage of total</b>				
2011/12	100.2%	-0.4%	0.2%	100.0%
2012/13	98.6%	1.3%	0.1%	100.0%
2013/14	98.8%	1.0%	0.2%	100.0%
2014/15	98.1%	1.6%	0.3%	100.0%
2015/16	98.5%	1.2%	0.3%	100.0%
<b>Percentage year-on-year growth</b>				
2012/13	14.0%		-13.8%	15.9%
2013/14	13.3%		68.7%	13.1%
2014/15	-7.9%		25.3%	-7.3%
2015/16	13.7%		8.3%	13.2%

# REVENUE COLLECTIONS

**Table A1.7.2: Fuel Levy, 2011/12 – 2015/16**

R million	Fuel levy	Diesel Refunds	RAF Recoupment	Pipeline levy <sup>1</sup>	Total
2011/12	35 497	-1 756	1 237	1 625	36 602
2012/13	39 994	-3 276	1 955	1 737	40 410
2013/14	46 893	-6 129	2 661	259	43 685
2014/15	52 398	-6 900	2 969	–	48 467
2015/16	60 300	-9 283	4 591	–	55 607
<b>Percentage of total</b>					
2011/12	97.0%	-4.8%	3.4%	4.4%	100.0%
2012/13	99.0%	-8.1%	4.8%	4.3%	100.0%
2013/14	107.3%	-14.0%	6.1%	0.6%	100.0%
2014/15	108.1%	-14.2%	6.1%	–	100.0%
2015/16	108.4%	-16.7%	8.3%	–	100.0%
<b>Percentage year-on-year growth</b>					
2012/13	12.7%	86.5%	58.1%	6.9%	10.4%
2013/14	17.3%	87.1%	36.1%	-85.1%	8.1%
2014/15	11.7%	12.6%	11.5%	-100.0%	10.9%
2015/16	15.1%	34.5%	54.6%	–	14.7%

1. The Pipeline levy was introduced from April 2010

# REVENUE COLLECTIONS

**Table A1.8.1: Composition of main channels of payment (Value), 2011/12 – 2015/16**

R million	Branch offices	Payments at banks	eFiling	Total <sup>1</sup>
2011/12	51 990	271 325	580 628	903 944
2012/13	17 757	337 738	671 315	1 026 811
2013/14	4 297	307 968	824 097	1 136 362
2014/15	2 207	327 337	899 799	1 229 343
2015/16	3 927	315 902	1 007 007	1 326 837
<b>Percentage of total</b>				
2011/12	5.8%	30.0%	64.2%	100.0%
2012/13	1.7%	32.9%	65.4%	100.0%
2013/14	0.4%	27.1%	72.5%	100.0%
2014/15	0.2%	26.6%	73.2%	100.0%
2015/16	0.3%	23.8%	75.9%	100.0%
<b>Percentage year-on-year growth</b>				
2012/13	-65.8%	24.5%	15.6%	13.6%
2013/14	-75.8%	-8.8%	22.8%	10.7%
2014/15	-48.6%	6.3%	9.2%	8.2%
2015/16	77.9%	-3.5%	11.9%	7.9%

1. Includes Tax Revenue, UIF, RAF, MPRR and excludes refunds

# REVENUE COLLECTIONS

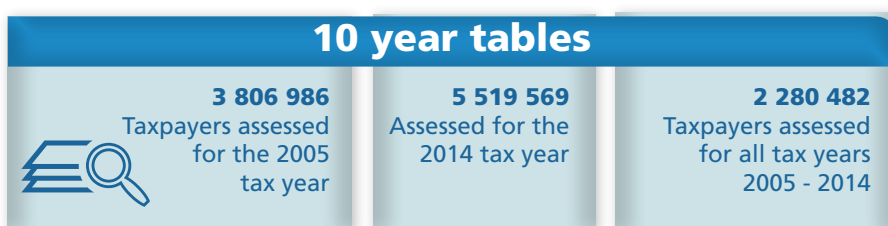
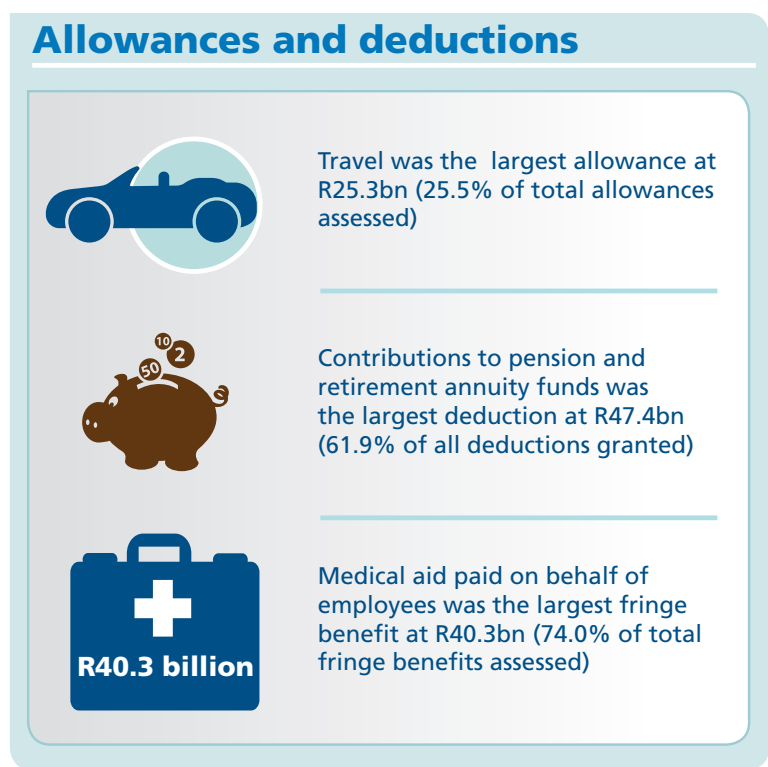
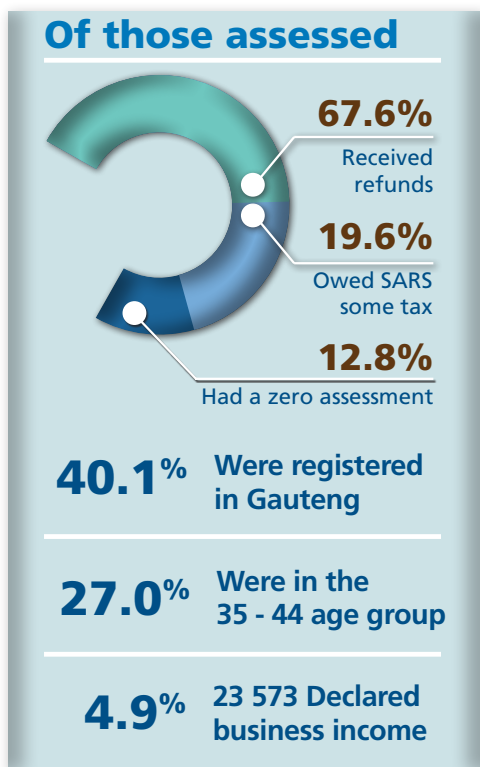
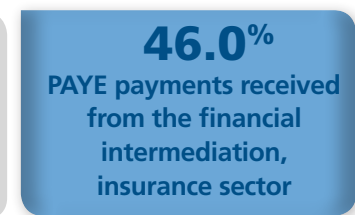
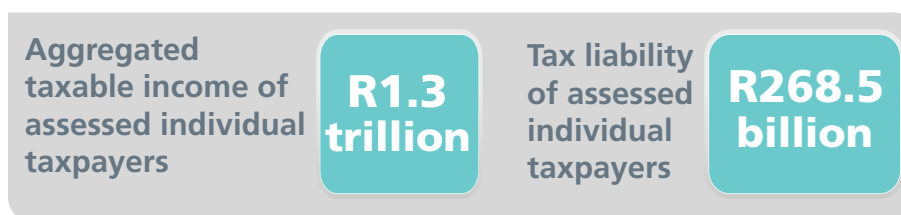
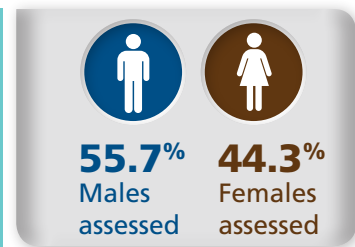
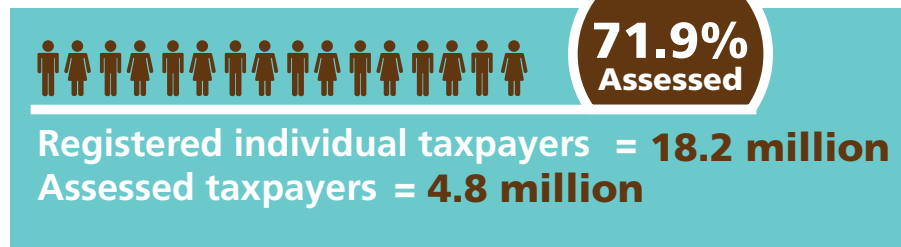
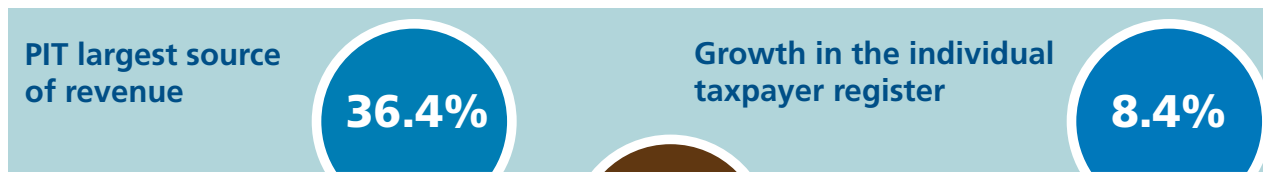
**Table A1.8.2: Composition of main channels of payment (Count), 2011/12 – 2015/16**

	Branch offices	Payments at banks	eFiling	Total <sup>1</sup>
2011/12	118 073	1 899 775	4 947 491	6 965 339
2012/13	73 456	1 911 998	5 499 137	7 484 591
2013/14	52 947	3 055 943	4 772 393	7 881 283
2014/15	47 266	4 003 000	3 981 774	8 032 040
2015/16	43 940	4 058 235	4 185 891	8 288 066
<b>Percentage of total</b>				
2011/12	1.7%	27.3%	71.0%	100.0%
2012/13	1.0%	25.5%	73.5%	100.0%
2013/14	0.7%	38.8%	60.6%	100.0%
2014/15	0.6%	49.8%	49.6%	100.0%
2015/16	0.5%	49.0%	50.5%	100.0%
<b>Percentage year-on-year growth</b>				
2012/13	-37.8%	0.6%	11.2%	7.5%
2013/14	-27.9%	59.8%	-13.2%	5.3%
2014/15	-10.7%	31.0%	-16.6%	1.9%
2015/16	-7.0%	1.4%	5.1%	3.2%

1. Includes Tax Revenue, UIF, RAF, MPFR and excludes refunds

# PERSONAL INCOME TAX

For the 2015/16 year:





## 2 PERSONAL INCOME TAX

### KEY FACTS

- For the 2015 tax year:  
The Budget presented in February 2014 included:
  - An increase in the threshold for the top PIT bracket to R673 100;
  - Increases in the primary, secondary and tertiary rebates to R12 726, R7 110 and R2 367 respectively. This increased the tax thresholds for taxpayers below the age of 65 to R70 700; for those 65-74 years to R110 200 and 75 years and older to R123 350.
- SARS received more than 17.5 million employees' tax certificates (IRP5s) that could be linked to just over 13.4 million individuals.

Assessed data for individual taxpayers for the 2015 tax year shows:

- Of the 6 662 490 taxpayers expected to submit returns for the 2014/15 tax year, 4 788 334 (71.9%) have been assessed. A demographic and geographic analysis of the assessments at the time of the release of this publication shows:
  - 1 920 874 (40.1%) of assessed taxpayers were registered in Gauteng (according to SARS office of registration) and 1 671 186 taxpayers (34.9%) were from Gauteng according to data on where they were resident;
  - 607 092 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R404 430;
  - 1 292 334 (27.0%) of assessed taxpayers were aged 35 to 44; and
  - 2 667 054 (55.7%) of assessed taxpayers were male.
- The assessed taxpayers had aggregate taxable income of R1.3 trillion and a tax liability of R268.5 billion. Their average tax rate was 19.9%, increasing from 19.8% in the 2012 tax year;
- Income from salaries, wages and remuneration as well as pension, overtime and annuities accounted for 63.6% of total taxable income;
- The travel allowance of R25.3 billion at 25.5% was the largest of the total allowances assessed;
- Medical scheme contributions paid on behalf of employees was the largest fringe benefit at R40.3 billion. This was 74.0% of the total fringe benefits assessed; and
- Contributions to retirement funding (pension and retirement annuity funds) were the largest deduction at R47.4 billion (61.9%).

By 31 March 2015, the PIT register had grown year on year by 8.4%, compared with the previous year, to 18.2 million individuals.

## INTRODUCTION

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

Most individuals receive their income as salaries or wages, pension or annuity payments and investment income (interest, taxable dividends or capital gains). 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 36.4% of total tax revenue collections in 2015/16, reflecting a marginal increase in contribution from 35.9% in 2014/15.

This chapter provides an overview of:

- IRP5 data for 2015;
- Personal Income Tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

## IRP5 DATA FOR 2015

For the 2015 tax year, SARS received more than 17.5 million IRP5 certificates recording PAYE of R340.1 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to an individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates. SARS identified more than 13.4 million unique individuals.

The 13.4 million unique individuals identified by SARS should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with IRP5 certificates. These include individuals who receive benefits from retirement funds. SARS could not link all the IRP5 certificates to specific individuals as some of these certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.4 million unique individuals identified by SARS reveals that 5.8 million were females and 7.0 million were males. The gender of 0.6 million individuals could not be determined due to incomplete information.

## PERSONAL INCOME TAX RATES

### Personal income tax brackets and thresholds

The PIT brackets have been increased in part to compensate for the effect of inflation (fiscal drag). The top marginal income tax rate of 40% for individuals remained unchanged for the past decade

until the increase to 41% in the 2016 tax year (not considered here). However, income tax brackets have been increased in each of the past three years. To assist low income earners, the lower income tax brackets have been increased by a slightly greater proportion than the higher brackets.

Table 2.1 shows the adjustments to the PIT brackets between the 2012 and the 2015 tax years. The threshold of the top PIT bracket increased from R580 000 in 2012 to R673 100 in 2015, a CAGR of 5.1% over the three years. During this period the ceiling of the lowest PIT bracket rose from R150 000 in 2012 to R174 550 in 2015, a CAGR of 5.2% over the three years.

The primary rebate increased by 18.3% from the 2012 to the 2015 tax years. 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 R59 750 to R70 700. The secondary rebate increased by 18.3% from R6 012 to R7 110. For individuals aged 65 to 74, the income tax threshold increased by 18.3% from R93 150 to R110 200. The tertiary rebate, introduced in the 2011 Budget for taxpayers 75 and older, increased by 18.3% from R2 000 to R2 367 and the income tax threshold for these individuals increased from R104 261 to R123 350.

**Table 2.1: Personal Income Tax (PIT) brackets, 2012 and 2015**

Tax year	2012		2015		Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Rand							
Taxable income brackets	0	– 150 000	0	– 174 550	18%	16.4%	
	150 001	– 235 000	174 551	– 272 700	25%	16.0%	
	235 001	– 325 000	272 701	– 377 450	30%	16.1%	
	325 001	– 455 000	377 451	– 528 000	35%	16.0%	
	455 001	– 580 000	528 001	– 673 100	38%	16.1%	
	580 001	and over	673 101	and over	40% <sup>1</sup>		
<b>Rebates<sup>2</sup></b>							
Primary		10 755		12 726			18.3%
Secondary		6 012		7 110			18.3%
Tertiary		2 000		2 367			18.4%
<b>Tax thresholds</b>							
Below age 65		59 750		70 700			18.3%
Age 65 to below 75		93 150		110 200			18.3%
Age 75 and over		104 261		123 350			18.3%

1. Top marginal income tax rate of 40% remained unchanged for the past decade until the increase to 41% in 2016 tax year.

2. Rebates are merely in existence to reduce the income tax due, but cannot result in a refund or credit.

## Tax relief

The tax burden associated with PIT and aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, remained fairly stable at around 20% for the period under review. This indicates the effectiveness of using tax relief to combat fiscal drag. The extent of tax relief, including “fiscal drag relief”<sup>1</sup>, is illustrated in the following example.

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

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

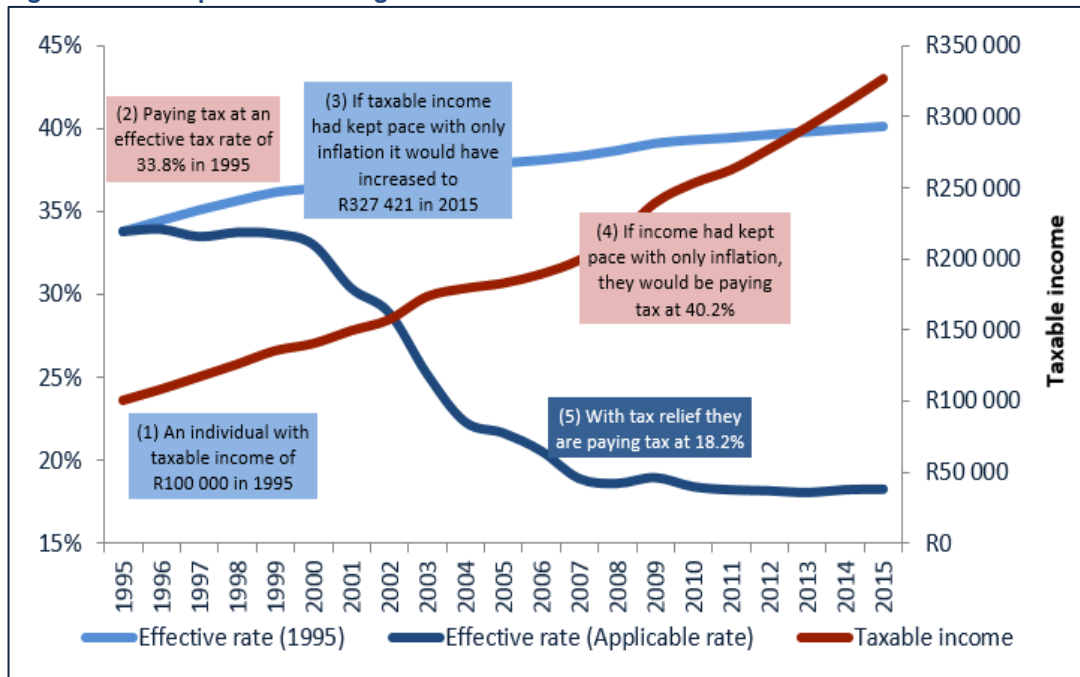


Figure 2.1 illustrates the impact of tax relief over a period of 20 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If their income had only kept pace with inflation (4) the effective tax rate would have increased to 40.2% in 2015 if there had been no adjustments to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same example (5) lowers the effective tax rate to only 18.2%. Note that real tax relief occurred in the period 2000 to 2010 with the broadening of the tax base.

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.

# PERSONAL INCOME TAX

**Table 2.2: Tax relief granted to individuals, 1995 and 2015**

Taxable income		Tax at 1995 rates		Tax at 2015 rates	Effective rates		
Rand		1995 <sup>1</sup>	2015 <sup>2</sup>	1995 <sup>1</sup>	2015 <sup>3</sup>	1995 <sup>1</sup>	2015 <sup>3</sup>
22 000	72 033	2 385	21 739	240		10.8%	30.2%
25 000	81 855	3 225	25 963	2 008		12.9%	31.7%
30 000	98 226	4 625	33 002	4 955		15.4%	33.6%
40 000	130 968	8 225	47 081	10 848		20.6%	35.9%
50 000	163 710	12 325	61 160	16 742		24.7%	37.4%
100 000	327 421	33 765	131 556	59 647		33.8%	40.2%
200 000	654 841	76 765	272 347	175 548		38.4%	41.6%
300 000	982 262	119 765	413 138	306 151		39.9%	42.1%
400 000	1 309 682	162 765	553 928	437 119		40.7%	42.3%
500 000	1 637 103	205 765	694 719	568 087		41.2%	42.4%
600 000	1 964 523	248 765	835 510	699 055		41.5%	42.5%
700 000	2 291 944	291 765	976 301	830 024		41.7%	42.6%
800 000	2 619 364	334 765	1 117 092	960 992		41.8%	42.6%
900 000	2 946 785	377 765	1 257 883	1 091 960		42.0%	42.7%
1 000 000	3 274 205	420 765	1 398 673	1 222 928		42.1%	42.7%

1. Excludes the Transitional Levy.

2. 2015 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2015 (i.e., the tax rates are kept at 1995 rates).

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

## PROVISIONAL TAX PAYMENTS

Any person who derives income other than remuneration, an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. In 2015/16, provisional tax payments by individuals contributed 6.7% 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 impact of this rule on provisional tax payment trends is shown in *Table 2.3*.

# PERSONAL INCOME TAX

**Table 2.3: Provisional tax payments by provisional period, 2012 - 2015**

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2012	5 457	0.6%	7 907	10.7%	960	-3.1%	<b>15 777</b>
2013	5 752	5.4%	8 840	11.8%	1 004	4.6%	<b>17 181</b>
2014	5 971	3.8%	10 487	18.6%	1 091	8.6%	<b>17 548</b>
2015	6 665	11.6%	12 611	20.2%	1 184	8.6%	<b>20 460</b>
<b>Percentage of total</b>							
2012	34.6%		50.1%		6.1%		<b>100.0%</b>
2013	33.5%		51.4%		5.8%		<b>100.0%</b>
2014	34.0%		59.8%		6.2%		<b>100.0%</b>
2015	32.6%		61.6%		5.8%		<b>100.0%</b>

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

## TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

### Tax register

During 2010 SARS changed its registration policy and stipulated that everyone formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. As a result, the tax register grew from 13.7 million at 31 March 2012 to 18.2 million as at 31 March 2015 (Table 2.4).

**Table 2.4: Number of individuals, 2012 - 2015**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Expected to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-12	13 703 717	32.5%	2012	6 695 157	6 172 158	92.2%
31-Mar-13	15 418 920	12.5%	2013	6 766 436	5 914 309	87.4%
31-Mar-14	16 779 711	8.8%	2014	6 796 423	5 519 569	81.2%
31-Mar-15	18 185 538	8.4%	2015	6 662 490	4 788 334	71.9%

1. Number of individuals registered at 31 March of each year (active cases excluding cases where status is in suspense, estate or address unknown).

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

### Expected submissions and assessed individual taxpayers

The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

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

The submission threshold introduced in 2008 was R120 000 and was increased to R250 000 for the 2013 tax year and to R350 000 for the 2015 tax year. This change in the threshold may impact on the accuracy of the expected submissions for 2013, 2014 and 2015.

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 was 6.7 million in 2012 and the figure has remained almost unchanged in 2015. Based on data available at the end of June 2016, 92.2% of expected return submissions for 2012 had been assessed while 87.4% had been assessed for 2013, 81.2% for 2014 and 71.9% for 2015. In ensuing years, the level of assessment for any given tax year increases as more outstanding returns are submitted and processed.

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

## AN ILLUSTRATION OF THE IMPACT OF OUTLIERS

### INTRODUCTION

Under “Methodology” in the notes “About This Publication” the treatment of outliers is explained: *“Data has been evaluated for reasonability and any outliers identified have been excluded from these statistics.”*

This rule was first applied in the 2011 Tax Statistics publication and for all the editions subsequent to that year.

Significant unexpected payments occurred in the 2015 tax year and hence this approach may have to be reconsidered to ensure that once-off occurrences that are “out of the normal” are not excluded as outliers.

### METHODOLOGIES

Statistically there are several ways to deal with outliers. Commonly used methodologies are:

**Deletion:** An outlier may be deleted if there are legitimate errors that cannot be corrected. These include human errors made during data collection and recording or processing errors when using software to do some computations.

**Imputation:** The imputation method may be used to deal with outliers (mean, median and mode imputation methods). A statistical model to predict values of the outlier may be used to impute the outlier with predicted values.

**Transformation:** Transforming variables can also eliminate outliers. Natural log of a value reduces the variation caused by extreme values. For natural log transformation actual values are converted into the logarithmic form.

In relation to the data used in tables of the PIT chapter, a business rule to date was to exclude the top and bottom outliers on taxable income. These outliers resulted mainly from incorrect data and capturing errors which had not been amended on the core system. If these anomalies were included, they would have the effect of distorting data patterns of the tables of the publication.

The application of this rule has however also resulted in the omission of abnormal large amounts paid out in relation to, for example, share options exercised and retirement benefits paid out.

# PERSONAL INCOME TAX

The intention is that in order to improve our statistics, the process of monitoring outliers will be refined and the relevant tables updated to include data which may have been left out before. The aim is to issue updated tables in the 2017 publication. However, a number of tables have been revised this year to illustrate the effect of including such occurrences.

## TAXABLE INCOME AND TAX ASSESSED

The tables below were used as example to compare current figures with data adapted to include significant occurrences. The number of taxpayers, taxable income and tax assessed for the 2015 tax year have been adjusted for Table A2.1.1, Table A2.1.2 and Table 2.5 to include 29 taxpayers, not included in the current tables of this publication. The taxable income of these 29 taxpayers was R14.3 billion and they were liable to pay R5.7 billion in tax (see Table A2.1.1). The majority of these taxpayers are from the *Financial intermediation, insurance, real-estate and business services* sector.

With only the 2015 tax year adjusted for the outliers it presents an outcome as follows (see Table 2.5):

- The average tax increased by 2.1% from R56 070 to R57 263;
- Tax assessed as a percentage of taxable income increased from 19.9% to 20.1%.

## ADJUSTED TABLES

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2015 vs revised 2015**

Tax year	2015 [71.9% assessed]			2015 [71.9% assessed] - revised			Variance		
	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)
<= 0	133 657	-16 091	1	133 657	-16 091	1	-	-	-
1 – 70 000	490 281	18 734	14	490 281	18 734	14	-	-	-
70 001 – 350 000	3 111 282	592 747	62 446	3 111 298	592 751	62 446	16	4	1
350 001 – 500 000	489 528	202 798	39 439	489 531	202 800	39 439	3	1	0
500 000 +	563 586	549 088	166 583	563 596	563 371	172 295	10	14 288	5 712
<b>Total</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>	<b>4 788 363</b>	<b>1 361 566</b>	<b>274 195</b>	<b>29</b>	<b>14 288</b>	<b>5 713</b>

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2015 vs revised 2015 (continued)**

Tax year	2015 [71.9% assessed]			2015 [71.9% assessed] - revised			Variance		
	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
<= 0	2.8%	-1.2%	0.0%	2.8%	-1.2%	0.0%	-	-	-
1 – 70 000	10.2%	1.4%	0.0%	10.2%	1.4%	0.0%	-	-	-
70 001 – 350 000	65.0%	44.0%	23.3%	65.0%	43.5%	22.8%	55.2%	0.0%	0.0%
350 001 – 500 000	10.2%	15.1%	14.7%	10.2%	14.9%	14.4%	10.3%	0.0%	0.0%
500 000 +	11.8%	40.8%	62.0%	11.8%	41.4%	62.8%	34.5%	100.0%	100.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2015 vs revised 2015**

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
2015	4 788 334	1 347 278	281 367	268 482	56 070	19.9%
2015 revised	4 788 363	1 361 566	284 349	274 195	57 263	20.1%
Variance	29	14 288	2 982	5 713	1 193	



# PERSONAL INCOME TAX

## 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, 2012 - 2015**

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
2012	6 172 158	1 131 252	183 283	224 171	36 320	19.8%
2013	5 914 309	1 280 755	216 552	244 493	41 339	19.1%
2014	5 519 569	1 337 838	242 381	263 697	47 775	19.7%
2015	4 788 334	1 347 278	281 367	268 482	56 070	19.9%

Tax assessed as a percentage of taxable income remains at around 20%. This shows the impact of fiscal drag relief in countering inflation without significantly changing the after tax income distribution. The 0.7% 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). This rate increased again to 19.7% in the 2014 tax year to 19.9% in the 2015 tax year. Average taxable income increased by 16.1% in the 2015 year compared to 11.9% in 2014 which is reflective of higher incomes.

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

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed, across major taxable income groups. The table shows that for 2015, 78.0% of the assessed individual taxpayers had a taxable income below R350 000, i.e. depending on the types of income earned by them, most of the taxpayers fell below the return submission threshold. These taxpayers earned 44.2% of the total taxable income and contributed 23.3% of the tax assessed. A further 10.2% of the taxpayers earned between R350 001 to R500 000 in 2015 and were liable for 14.7% of the tax assessed.

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

The number of taxpayers assessed in the brackets higher than R350 000 continues to grow. This is mainly due to above inflation adjustments to salaries, upward social mobility of taxpayers as well as greater compliance. The R350 001 to R500 000 income tax bracket increased by 140 310 taxpayers (40.2%) between the 2012 and 2015 tax years while the upper bracket grew by 199 403 (54.8%) during this period.

From the 2014 to the 2015 tax year, average taxable income for taxpayers within the income tax bracket R70 001 to R350 000 increased by 4.8% while the group between R350 001 to R500 000 remained almost constant. Average taxable income for taxpayers in the group with taxable income higher than R500 000 increased by 1.2%.

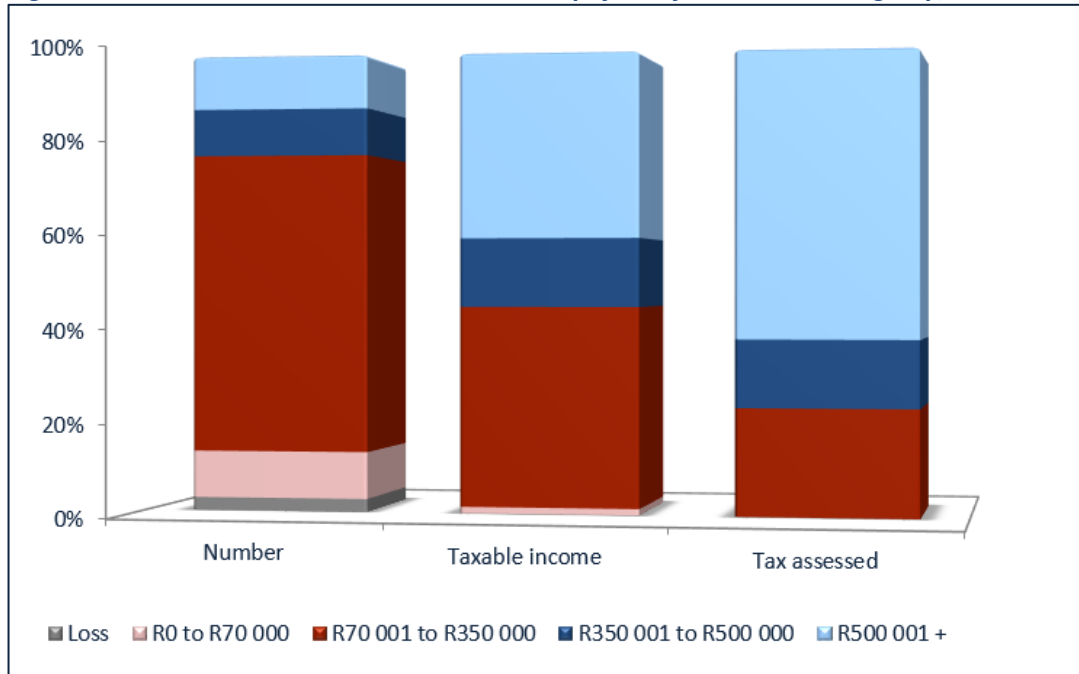
# PERSONAL INCOME TAX

**Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2012 - 2015**

Percentage	Taxable income group	2012	2013	2014	2015
Number of taxpayers	<= 0	5.7%	4.7%	4.1%	2.8%
	1 – 70 000	21.7%	16.3%	13.9%	10.2%
	70 001 – 350 000	61.0%	64.2%	64.3%	65.0%
	350 001 – 500 000	5.7%	7.2%	8.4%	10.2%
	500 000 +	5.9%	7.6%	9.3%	11.8%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Taxable income	<= 0	-2.2%	-1.8%	-1.6%	-1.2%
	1 – 70 000	4.6%	3.0%	2.2%	1.4%
	70 001 – 350 000	54.6%	51.7%	48.2%	44.0%
	350 001 – 500 000	12.8%	13.8%	14.4%	15.1%
	500 000 +	30.3%	33.4%	36.8%	40.8%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.1%	0.0%	0.0%	0.0%
	70 001 – 350 000	36.0%	30.3%	27.3%	23.3%
	350 001 – 500 000	14.9%	15.2%	15.1%	14.7%
	500 000 +	49.0%	54.4%	57.6%	62.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Figure 2.2 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed, according to taxable income group, for 2015. Greater detail is provided in Table A2.1.1.

**Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2015**



Assessed losses for individuals do not only reflect the loss for that tax year, but include accumulated assessed losses brought forward from previous tax years. If an individual had a taxable profit for the current year, it is possible that they could still have an assessed loss carried over from previous years.

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

Deductions granted as a percentage of income was 5.4% in 2015. The higher percentage in 2012 was mainly due to the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted for by employers for income tax purposes. This changed in the 2013 tax year when medical scheme contribution deductions were replaced by a medical scheme fees tax credit.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (rather than taxable income groups). The largest portion of the R76.5 billion allowed as deductions in 2015 was granted to taxpayers in the R500 000 + income bracket. Of their income, 6.1% was granted as a deduction. The decrease from 11.2% in 2012 to 7.2% in 2013 was primarily the result of the change in medical deductions in 2013. This resulted in a 75.5% reduction in medical deductions allowed.

**Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2015**

Tax year	2015			
	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	131 110	-16 011	29	-16 040
1 – 70 000	478 495	18 099	231	17 869
70 001 – 350 000	3 012 171	581 717	24 989	556 728
350 001 – 500 000	527 958	218 510	13 195	205 315
500 000 +	638 600	621 427	38 021	583 406
<b>Total</b>	<b>4 788 334</b>	<b>1 423 743</b>	<b>76 465</b>	<b>1 347 278</b>
Income group	Average income per assessed taxpayer (Rand)	Average deduction allowed (Rand)	Average taxable income per assessed taxpayer (Rand)	Percentage of income granted as a deduction
<= 0	-122 117	225	-122 342	0.2%
1 – 70 000	37 825	482	37 343	1.3%
70 001 – 350 000	193 122	8 296	184 826	4.3%
350 001 – 500 000	413 878	24 992	388 886	6.0%
500 000 +	973 109	59 539	913 570	6.1%
<b>Total</b>	<b>297 336</b>	<b>15 969</b>	<b>281 367</b>	<b>5.4%</b>

## Tracking of taxable income and tax liability of a cohort over 10 consecutive years, 2005 - 2014

To track changes in the taxable income of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2005. There were 3 806 986 taxpayers assessed in 2005. Of these, 2 280 482 taxpayers (59.9%) had been assessed for each of the subsequent nine years (2006 to 2014).

The retention rate over the 10-year period was 65.9%. This is due to the following:

- The submission threshold introduced in 2008 was at R120 000, and remained at this level until the 2013 tax year when it was increased to R250 000 and once again in the 2015 tax year when it was increased to R350 000. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria.
- Some taxpayers assessed in 2005 may not have submitted returns for tax years 2008 and beyond for one or several reasons:
  - Death of taxpayer;
  - Emigration of taxpayer;
  - Insolvency of taxpayer; or
  - Failure to submit returns.

In 2005 there were 2 613 971 taxpayers (68.7% of those assessed) with taxable income below R120 000. By 2008 this number had reduced to 2 124 777 (51.5% of assessed) and then increased in 2012 to 2 982 739 taxpayers (48.3%). The total number of assessed taxpayers has, however, increased significantly from 3 806 986 in 2005 to 4 788 334 in 2015, an increase of 25.8% despite the introduction of minimum submission thresholds. The growth in the number of assessed taxpayers was much higher than the 13.9% increase in the South African population (from 47.3 million in 2005 to 54.0 million in 2014).

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

# PERSONAL INCOME TAX

**Table 2.8: Distribution of taxable income and tax liability over 10 consecutive years, 2005 - 2014**

Tax year		2005			2014			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	39 033	-8 605	0	0.0%	-4 370	1 672	-38.3%	4 235	1 672
B: = 0	68 529	–	9	0.0%	15 516	3 365	21.7%	15 516	3 356
C: 1 – 20 000	70 166	747	4	0.5%	11 193	2 220	19.8%	10 446	2 216
D: 20 001 – 30 000	55 606	1 430	5	0.4%	8 808	1 624	18.4%	7 378	1 619
E: 30 001 – 40 000	76 692	2 670	40	1.5%	12 107	1 927	15.9%	9 437	1 887
F: 40 001 – 50 000	75 787	3 427	157	4.6%	13 140	2 004	15.2%	9 713	1 847
G: 50 001 – 60 000	89 701	4 966	346	7.0%	17 171	2 604	15.2%	12 205	2 259
H: 60 001 – 70 000	129 374	8 450	744	8.8%	27 077	3 986	14.7%	18 627	3 242
I: 70 001 – 80 000	160 966	12 045	1 229	10.2%	37 216	5 824	15.6%	25 171	4 595
J: 80 001 – 90 000	168 941	14 421	1 728	12.0%	41 470	6 508	15.7%	27 049	4 780
K: 90 000 – 100 000	167 186	15 861	2 109	13.3%	43 755	7 205	16.5%	27 894	5 096
L: 100 001 – 110 000	145 497	15 271	2 202	14.4%	40 441	6 969	17.2%	25 170	4 767
M: 110 001 – 120 000	133 035	15 271	2 348	15.4%	39 523	7 184	18.2%	24 252	4 837
N: 120 001 – 130 000	103 221	12 891	2 123	16.5%	32 648	6 254	19.2%	19 757	4 131
O: 130 001 – 140 000	91 541	12 346	2 155	17.5%	30 751	6 152	20.0%	18 405	3 997
P: 140 001 – 150 000	72 678	10 529	1 926	18.3%	25 853	5 415	20.9%	15 324	3 489
Q: 150 001 – 200 000	237 458	40 958	8 440	20.6%	97 252	22 278	22.9%	56 294	13 837
R: 200 001 – 250 000	129 801	28 930	6 966	24.1%	65 532	16 818	25.7%	36 602	9 852
S: 250 001 – 350 000	130 304	38 146	10 454	27.4%	83 714	23 763	28.4%	45 568	13 309
T: 350 001 – 500 000	72 798	29 954	9 205	30.7%	62 236	19 478	31.3%	32 282	10 273
U: 500 001 – 750 000	36 249	21 702	7 212	33.2%	41 863	14 026	33.5%	20 161	6 814
V: 750 001 – 1 000 000	11 642	9 971	3 480	34.9%	18 215	6 421	35.3%	8 244	2 942
W: 1 000 001 – 2 000 000	10 905	14 582	5 313	36.4%	24 322	8 935	36.7%	9 740	3 622
X: 2 000 001 – 5 000 000	2 922	8 241	3 146	38.2%	12 165	4 657	38.3%	3 924	1 510
Y: 5 000 001 +	450	3 576	1 392	38.9%	3 927	1 548	39.4%	351	155
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>	<b>22.9%</b>	<b>801 525</b>	<b>188 837</b>	<b>23.6%</b>	<b>483 745</b>	<b>116 103</b>
<= 0	107 562	-8 605	9	-0.1%	11 146	5 037	45.2%	19 751	5 027
1 – 70 000	497 326	21 690	1 297	6.0%	89 496	14 365	16.1%	67 806	13 069
70 001 – 350 000	1 540 628	216 669	41 681	19.2%	538 155	114 370	21.3%	321 486	72 690
350 001 – 500 000	72 798	29 954	9 205	30.7%	62 236	19 478	31.3%	32 282	10 273
500 000 +	62 168	58 072	20 543	35.4%	100 492	35 586	35.4%	42 420	15 043
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>	<b>22.9%</b>	<b>801 525</b>	<b>188 837</b>	<b>23.6%</b>	<b>483 745</b>	<b>116 103</b>

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

The average taxable income for the 2 280 482 taxpayers increased at a rate of 10.8% during the 10-year period. This indicates that these taxpayers achieved smaller increases in taxable income than the average of all individuals assessed (the latter includes new entrants).

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

# PERSONAL INCOME TAX

Figure 2.3: Proportion of the 2.3 million taxpayers by marginal tax rates, 2005 - 2014

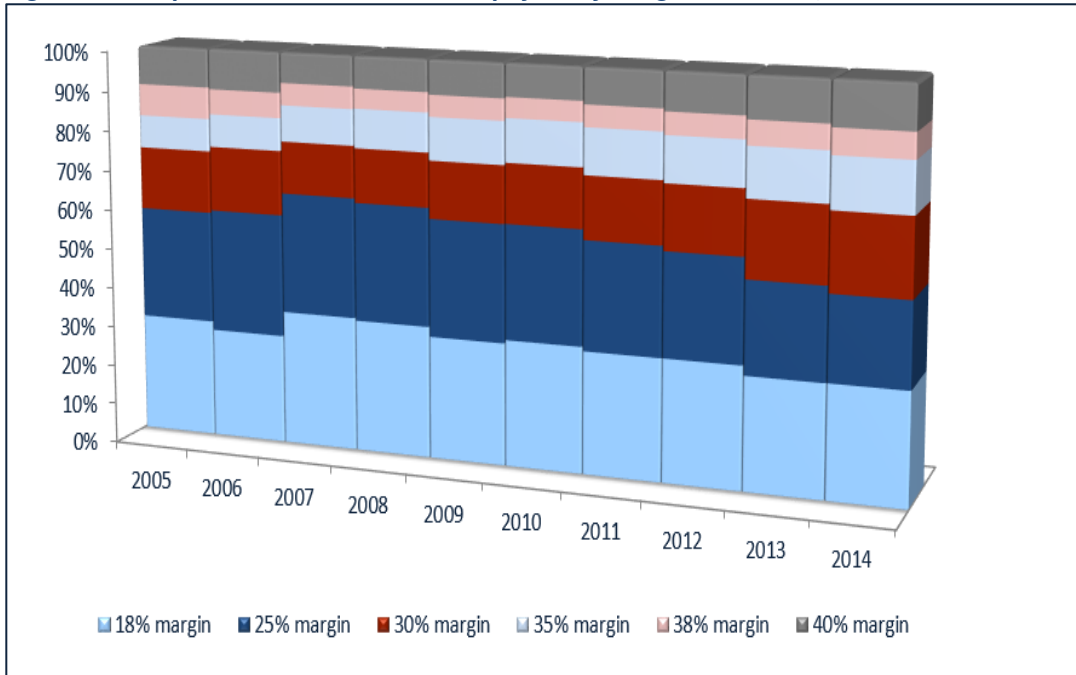


Table 2.9 shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets defined in the 2005 tax assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2005 and 2014

Tax year		2005			2014			Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	1 613	77	8	10.4%	213	35	16.4%	136	27
6 - 10	3 090	136	13	9.6%	408	72	17.6%	272	59
11 - 15	4 328	188	22	11.7%	618	104	16.8%	430	82
16 - 20	8 700	328	36	11.0%	2 139	422	19.7%	1 811	386
21 - 25	90 398	6 485	899	13.9%	34 320	7 935	23.1%	27 835	7 036
26 - 30	248 996	27 504	5 040	18.3%	101 104	24 097	23.8%	73 600	19 057
31 - 35	360 518	48 063	10 138	21.1%	146 289	35 227	24.1%	98 226	25 089
36 - 40	369 514	53 381	11 924	22.3%	144 363	34 167	23.7%	90 982	22 243
41 - 45	351 293	53 836	12 586	23.4%	134 483	31 950	23.8%	80 647	19 364
46 - 50	294 103	46 953	11 501	24.5%	107 313	25 801	24.0%	60 360	14 300
51 - 55	211 407	34 800	8 943	25.7%	67 269	16 190	24.1%	32 469	7 247
56 - 60	140 923	23 426	6 330	27.0%	31 896	7 183	22.5%	8 470	853
61 - 65	87 221	12 320	3 216	26.1%	14 590	2 832	19.4%	2 270	-384
66 - 70	54 216	5 460	1 173	21.5%	8 067	1 355	16.8%	2 607	182
71 - 75	31 040	2 870	530	18.5%	4 772	778	16.3%	1 902	248
75 +	23 122	1 953	375	19.2%	3 681	689	18.7%	1 728	314
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>	<b>22.9%</b>	<b>801 525</b>	<b>188 837</b>	<b>23.6%</b>	<b>483 745</b>	<b>116 103</b>
0 - 55	1 943 960	271 751	61 110	22.5%	738 519	176 000	23.8%	466 768	114 890
56 +	336 522	46 029	11 624	25.3%	63 006	12 837	20.4%	16 977	1 213
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>	<b>22.9%</b>	<b>801 525</b>	<b>188 837</b>	<b>23.6%</b>	<b>483 745</b>	<b>116 103</b>

The national average tax assessed per individual increased from R25 215 per individual in 2005 to R49 758 in 2014, an increase of 97.3%. The 2.3 million taxpayers, however, increased their average tax assessed per taxpayer from R31 894 in 2005 to R82 805 in 2014, an increase of 159.6%.

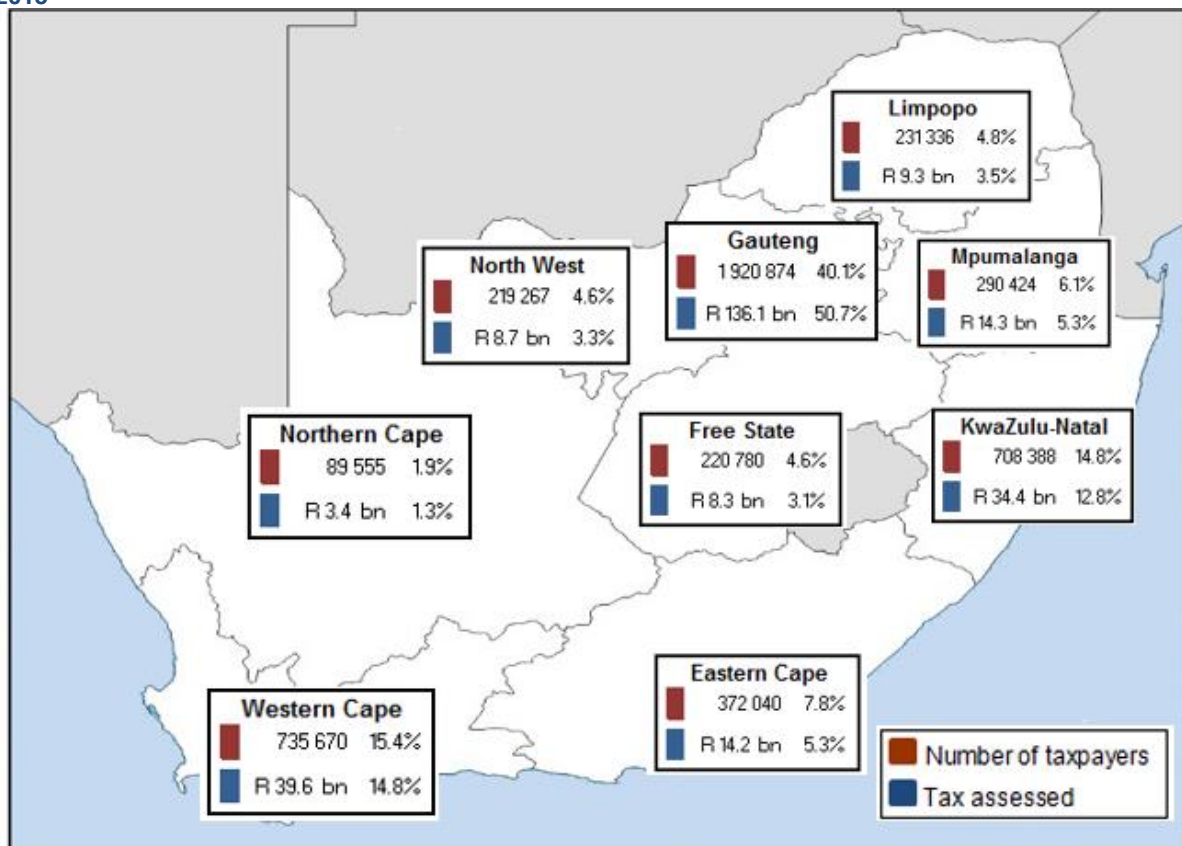
The average taxable income of assessed taxpayers younger than 56 years in 2014 (1.9 million), increased by a compound annual growth rate of 11.7%. It, however, only increased by 3.5% for taxpayers 56 and older. The lower growth for the 56 and older group can be attributed to:

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

## Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2015, determined according to the location of the SARS office at which the taxpayer is registered, reveals almost unchanged proportions between provinces compared to the previous year (*Figure 2.4* and *Table A2.1.3*).

**Figure 2.4: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2015**



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

# PERSONAL INCOME TAX

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

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

The distribution of taxpayers, taxable income and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. The "unknown" province contained in the table indicates taxpayers who provided insufficient information to determine the province in which they reside. A study of taxpayers according to their place of residence provides a more accurate indication of the geographic distribution of taxpayers, as well as their taxable income and assessed tax, than an analysis that uses their office of registration. It also enables the distribution of taxpayers to be examined according to the municipality in which they reside. While this edition and the 2015 edition of *Tax Statistics* present a distribution of taxpayers, taxable income and tax assessed by province and municipality of residence, the distribution by province based on office of registration will discontinue. In future SARS will only present the distribution of taxpayers by province based on taxpayer residential information as reflected in income tax returns.

**Table 2.10: Assessed individual taxpayers by province, 2014 - 2015**

Tax year	2014				2015				
	Province <sup>1</sup>	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)
Eastern Cape		474 023	98 227	16 225	207 220	417 039	98 039	16 321	235 084
Free State		280 809	51 640	8 900	183 897	242 850	52 205	8 883	214 968
Gauteng		1 919 544	558 813	122 432	291 118	1 671 186	566 363	125 581	338 899
KwaZulu-Natal		763 087	168 389	29 857	220 668	657 035	168 179	30 177	255 967
Limpopo		273 147	57 615	9 268	210 930	245 445	58 826	9 570	239 671
Mpumalanga		323 401	72 670	13 491	224 706	279 791	72 178	13 490	257 971
North West		277 300	54 508	9 272	196 567	234 766	53 337	9 158	227 192
Northern Cape		121 723	24 592	4 157	202 032	108 389	25 341	4 356	233 797
Western Cape		860 720	208 491	42 250	242 229	746 752	211 789	43 489	283 614
Unknown province		225 815	42 888	7 841	189 925	185 081	41 020	7 458	221 633
<b>Total</b>		<b>5 519 569</b>	<b>1 337 833</b>	<b>263 693</b>	<b>242 380</b>	<b>4 788 334</b>	<b>1 347 277</b>	<b>268 483</b>	<b>281 367</b>
<b>Percentage of total</b>									
Eastern Cape		8.6%	7.3%	6.2%		8.7%	7.3%	6.1%	
Free State		5.1%	3.9%	3.4%		5.1%	3.9%	3.3%	
Gauteng		34.8%	41.8%	46.4%		34.9%	42.0%	46.8%	
KwaZulu-Natal		13.8%	12.6%	11.3%		13.7%	12.5%	11.2%	
Limpopo		4.9%	4.3%	3.5%		5.1%	4.4%	3.6%	
Mpumalanga		5.9%	5.4%	5.1%		5.8%	5.4%	5.0%	
North West		5.0%	4.1%	3.5%		4.9%	4.0%	3.4%	
Northern Cape		2.2%	1.8%	1.6%		2.3%	1.9%	1.6%	
Western Cape		15.6%	15.6%	16.0%		15.6%	15.7%	16.2%	
Unknown province		4.1%	3.2%	3.0%		3.9%	3.0%	2.8%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

1. Based on the province where the taxpayer resides.

Table 2.10 shows that most assessed taxpayers are based in Gauteng and they have the highest average taxable income at R338 899 (Figure 2.5). The Free State has the lowest average taxable income at R214 968.



# PERSONAL INCOME TAX

**Figure 2.5: Average taxable income per assessed taxpayer by province (based on residential address), 2015**

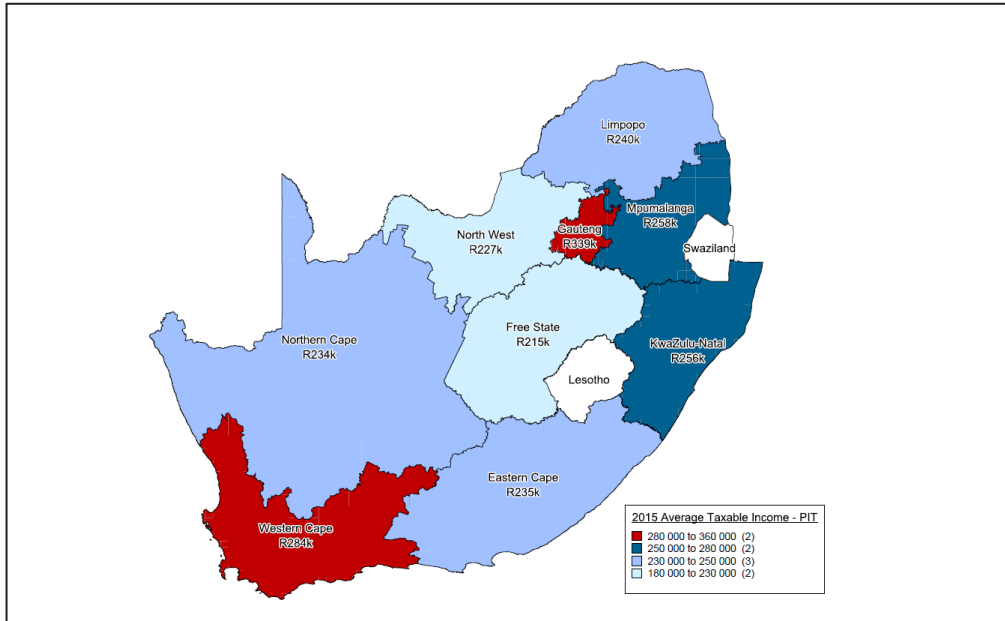
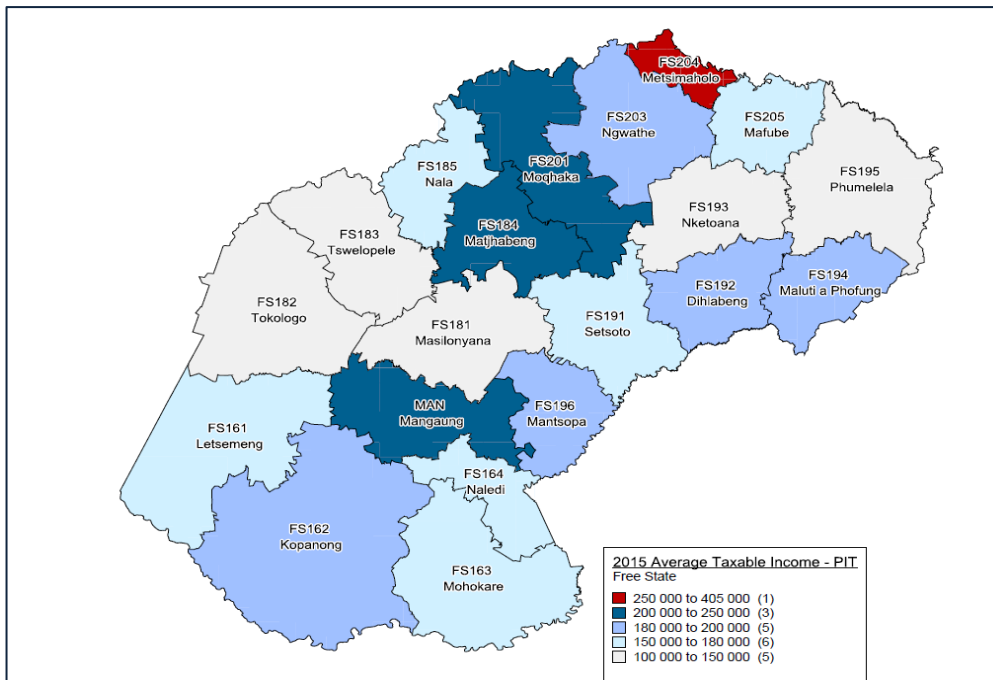


Figure 2.6 and Table 2.11 show the distribution of average taxable income by municipality for the Free State. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 234 local and metropolitan municipalities, using demarcation borders as available in June 2016.

**Figure 2.6: Average taxable income for Free State province, 2015**



# PERSONAL INCOME TAX

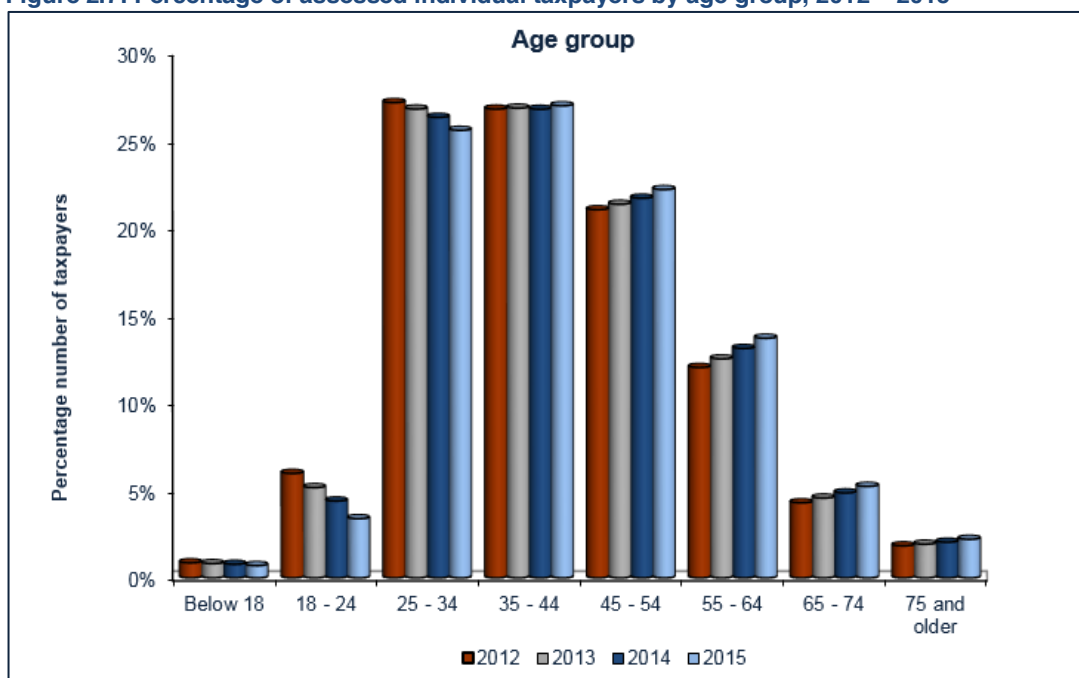
**Table 2.11: Assessed individual taxpayers by municipality for Free State province, 2014 - 2015**

Tax year Municipality	2014				2015			
	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)
Dihlabeng Local Municipality	14 141	2 471	422	174 740	12 496	2 463	419	197 103
Kopanong Local Municipality	4 253	679	117	159 652	3 404	647	112	190 071
Letsemeng Local Municipality	2 903	361	69	124 354	2 393	388	73	162 140
Mafube Local Municipality	3 969	525	94	132 275	3 445	558	95	161 974
Maluti a Phofung Local Municipality	17 179	2 862	408	166 599	15 430	2 976	419	192 871
Mangaung Metropolitan Municipality	105 470	21 189	3 597	200 901	89 286	21 199	3 599	237 428
Mantsopa Local Municipality	3 289	496	86	150 806	2 823	541	88	191 640
Masilonyana Local Municipality	4 661	552	83	118 430	3 978	586	88	147 310
Matjhabeng Local Municipality	45 837	8 967	1 441	195 628	40 079	8 872	1 404	221 363
Metsimaholo Local Municipality	24 485	5 829	1 148	238 064	22 015	5 813	1 151	264 047
Mohokare Local Municipality	2 062	257	41	124 636	1 861	285	42	153 143
Moqhaka Local Municipality	16 883	2 999	492	177 634	14 821	3 046	491	205 519
Nala Local Municipality	5 426	731	150	134 722	4 809	780	148	162 196
Naledi Local Municipality	1 306	160	25	122 511	1 109	184	29	165 915
Ngwathe Local Municipality	10 343	1 507	281	145 702	9 003	1 621	277	180 051
Nketoana Local Municipality	3 797	399	89	105 083	3 073	447	92	145 460
Phumelela Local Municipality	3 049	379	77	124 303	2 620	322	73	122 901
Setsotho Local Municipality	6 247	867	142	138 787	5 493	959	150	174 586
Tokolologo Local Municipality	1 570	113	27	71 975	1 355	148	31	109 225
Tswelopele Local Municipality	3 939	297	111	75 400	3 357	370	102	110 217
<b>Total</b>	<b>280 809</b>	<b>51 640</b>	<b>8 900</b>	<b>183 897</b>	<b>242 850</b>	<b>52 205</b>	<b>8 883</b>	<b>214 968</b>
<b>Percentage of total</b>								
Dihlabeng Local Municipality	5.0%	4.8%	4.7%		5.1%	4.7%	4.7%	
Kopanong Local Municipality	1.5%	1.3%	1.3%		1.4%	1.2%	1.3%	
Letsemeng Local Municipality	1.0%	0.7%	0.8%		1.0%	0.7%	0.8%	
Mafube Local Municipality	1.4%	1.0%	1.1%		1.4%	1.1%	1.1%	
Maluti a Phofung Local Municipality	6.1%	5.5%	4.6%		6.4%	5.7%	4.7%	
Mangaung Metropolitan Municipality	37.6%	41.0%	40.4%		36.8%	40.6%	40.5%	
Mantsopa Local Municipality	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	1.7%	1.1%	0.9%		1.6%	1.1%	1.0%	
Matjhabeng Local Municipality	16.3%	17.4%	16.2%		16.5%	17.0%	15.8%	
Metsimaholo Local Municipality	8.7%	11.3%	12.9%		9.1%	11.1%	13.0%	
Mohokare Local Municipality	0.7%	0.5%	0.5%		0.8%	0.5%	0.5%	
Moqhaka Local Municipality	6.0%	5.8%	5.5%		6.1%	5.8%	5.5%	
Nala Local Municipality	1.9%	1.4%	1.7%		2.0%	1.5%	1.7%	
Naledi Local Municipality	0.5%	0.3%	0.3%		0.5%	0.4%	0.3%	
Ngwathe Local Municipality	3.7%	2.9%	3.2%		3.7%	3.1%	3.1%	
Nketoana Local Municipality	1.4%	0.8%	1.0%		1.3%	0.9%	1.0%	
Phumelela Local Municipality	1.1%	0.7%	0.9%		1.1%	0.6%	0.8%	
Setsotho Local Municipality	2.2%	1.7%	1.6%		2.3%	1.8%	1.7%	
Tokolologo Local Municipality	0.6%	0.2%	0.3%		0.6%	0.3%	0.3%	
Tswelopele Local Municipality	1.4%	0.6%	1.2%		1.4%	0.7%	1.1%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

## Distribution by age group

Figure 2.7 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in the five age groups older than 35 grew in 2015, while the representation of taxpayers in other age groups declined. This is likely to be due to the increase in the submission threshold. This would have resulted in fewer younger taxpayers, who usually earn less than older taxpayers, submitting returns. Almost 27% of assessed taxpayers are in the 35-44 age group. This group earns close to a third of the total taxable income and contributes nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2012 – 2015



## Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2015, as shown in Figure 2.8 and Table A2.1.5, females accounted for 44.3% of assessed individual taxpayers, earned 37.2% of the taxable income and contributed 31.0% of the tax assessed.

Females had an average taxable income of R236 427 in 2015 and were liable for tax of R39 290 at an effective rate of 16.6%. This contrasts with males who had an average taxable income of R317 110 and were liable for tax of R69 416 at an effective rate of 21.9%. Females on average earned 25.4% less than males, as measured by taxable income, and were liable for 43.4% less tax than males. A percentage of 1.3% of total taxpayers couldn't be identified and are included under the male gender numbers.

**Figure 2.8: Male and female assessed individual taxpayers by main taxable income group, 2015**

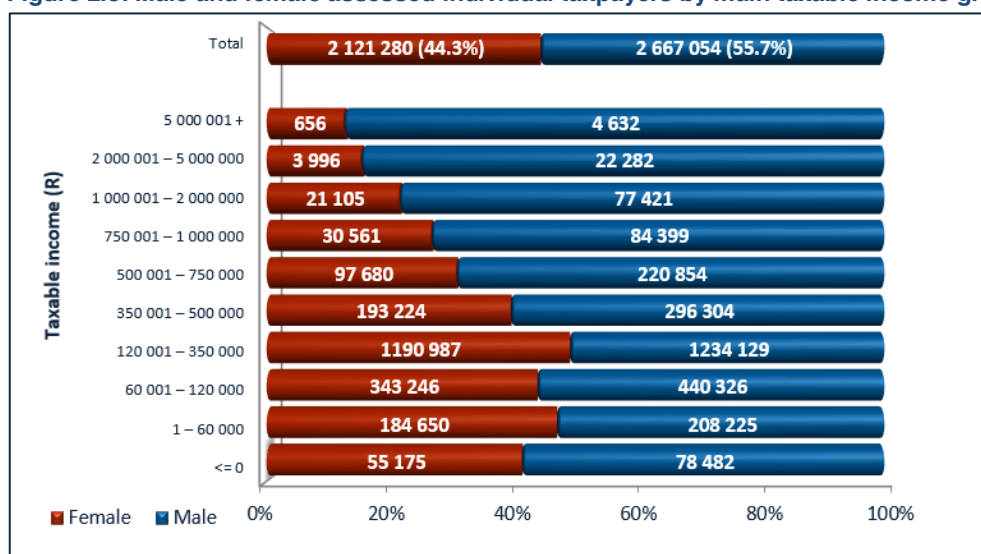


Table A2.1.6 shows that the number of individuals with taxable income between zero and R350 000 was divided almost evenly between females and males. However, as taxable income increased the proportion of females declined significantly. Only 26.6% of taxpayers with taxable income between R750 000 and R1 million in 2015 were female. This proportion declines further to only 12.4% 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 2012 to 44.3% in 2015. This was mainly due to more females than males becoming liable for submitting tax returns as their earnings increased so as to exceed the assessment threshold.

## Distribution by source of income

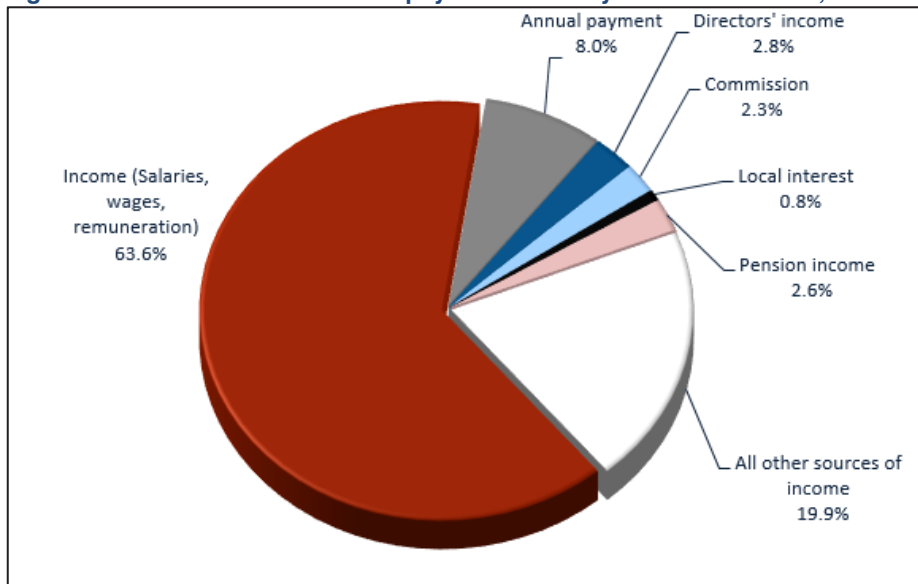
Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. More than 5.0 million individual taxpayers received income in 2015 from remuneration, pensions or annuities. Almost 3.1 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

It should be noted that during 2010 income source codes 3603, 3607 and 3610 were consolidated into source code 3601, but from the 2013 tax year the codes were reactivated again. Table A2.2.1 shows this consolidation for previous years to enable a comparison.

In 2015 more than 173 000 individual taxpayers earned interest income that exceeded the exemption limit applicable for interest. The taxable portion of local interest increased from R10.3 billion in 2012 to R11.1 billion in 2015. The number of taxpayers with foreign interest increased from 14 809 in 2012 to almost 134 000 in 2015. This was mainly the result of the removal of the tax exemption on foreign interest.

# PERSONAL INCOME TAX

**Figure 2.9: Assessed individual taxpayers' income by source of income, 2015**

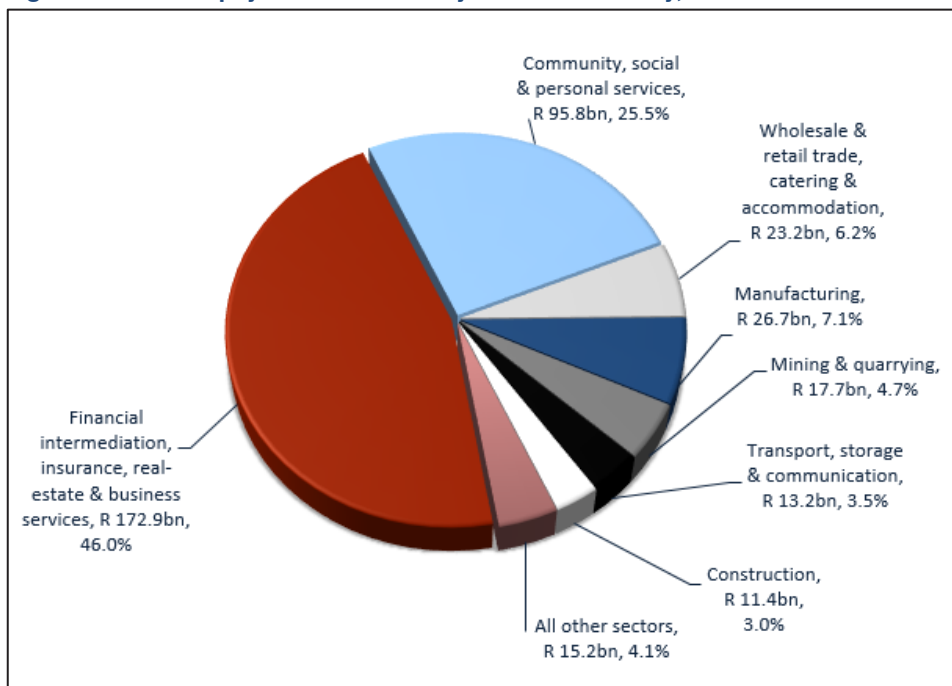


## Distribution by economic activity

Table A2.3.1 shows PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than 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 2015/16 (46.0%) followed by the *Community, social and personal services* sector (25.5%). Employers in the *Financial intermediation, insurance, real-estate & business services* sector contributed more than half of the PAYE.

**Figure 2.10: PAYE payments received by economic activity, 2015/16**



## ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income comprised 4.9% of the total number of assessed individual taxpayers in 2015 compared to 5.6% in 2012, 6.3% in 2013 and 7.0% in 2014. This is indicative of the moderation in real economic growth since then.

The *Financing, insurance, real-estate & business services* sector contributed 38.5% of the total taxable income of assessed individual taxpayers with business income. This sector contributed 33.4% of the total number of assessed individual taxpayers with business income, followed by *Agencies and services* (5.8%) and *Agriculture, forestry and fishing* (5.3%) sectors.

## ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

### Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals. However, this allowance has steadily decreased in relative terms from 31.0% in 2012 to 25.5% in 2015 (Figure 2.11). This decline is mainly the result of changes in tax policy introduced in 2010 intended to curb the abuse of claiming for deemed travelling expenses.

Figure 2.11: Assessed individual taxpayers' allowances, 2015

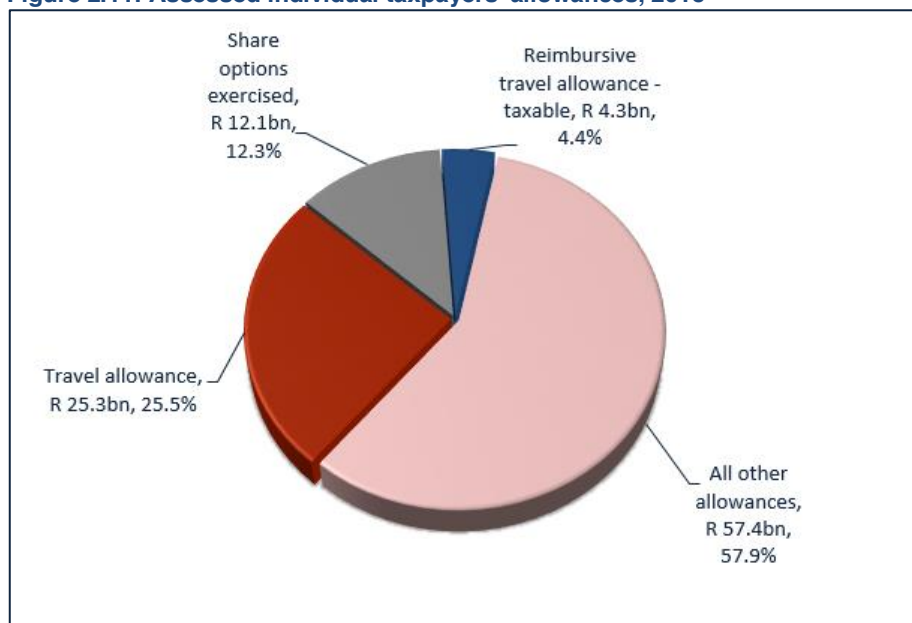


Table A2.5.1 shows the consolidation for all subsequent tax years to enable a comparison. The most significant allowances are shown according to taxable income group in Tables A2.5.2 to A2.5.4.

### Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R53.0 billion in 2012 to R54.5 billion in 2015. From 2010, fringe benefit source codes

3803 to 3809 were consolidated into source code 3801, but a more granular breakdown was reintroduced in 2013. The consolidated source code is shown at the bottom of the table to enable a comparison.

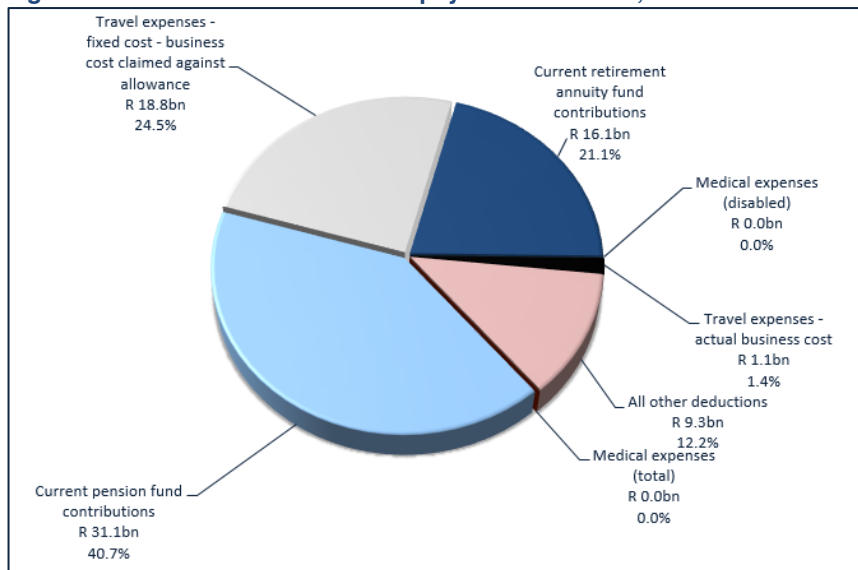
Medical scheme contributions paid on behalf of employees remained the largest fringe benefit. In 2012 it amounted to R40.8 billion and by 2015 it had decreased to R40.3 billion. The most significant fringe benefits are shown by taxable income group in *Tables A2.6.2 to A2.6.4*.

## Assessed individual taxpayers' deductions

*Table A2.7.1* provides a summary of individual taxpayers' deductions allowed on assessment. The deductions for pension fund and retirement annuity fund contributions as a proportion of total deductions, increased to 61.9% in 2015 (*Figure 2.12*). The proportion of deductions allowed for medical expenses, excluding allowable deductions associated with disability, reduced from 45.9% in 2012 to 16.8% in 2014 to zero in the 2015 tax year. This decrease was due to the introduction of the medical scheme fees tax credit since 2012. From the 2015 tax year no deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction.

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

**Figure 2.12: Assessed individual taxpayers' deductions, 2015**



*Tables A2.7.9 to A2.7.12* show the significant deductions allowed by value of the deduction. In 2015:

- 24.7% of assessed taxpayers had current pension fund contributions of between R5 000 and R10 000;
- 48.2% had current retirement annuity fund contributions of up to R5 000; and
- 9.7% had travel expenses between R50 000 and R60 000.

# PERSONAL INCOME TAX

**Table A2.1.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: <= 0	90 231	-25 314	6	77 667	-22 996	1	69 827	-21 779	1	39 162	-16 091	1
B: = 0	264 405	-	4	198 864	-	2	158 724	-	2	94 495	-	0
C: 1 – 20 000	322 973	3 004	3	229 694	2 251	3	186 508	1 839	2	120 916	1 168	1
D: 20 001 – 30 000	150 908	3 795	3	110 074	2 769	3	91 204	2 289	2	60 469	1 515	1
E: 30 001 – 40 000	166 900	5 861	4	117 696	4 131	4	97 515	3 426	3	64 663	2 271	2
F: 40 001 – 50 000	193 107	8 715	5	133 008	6 010	5	106 135	4 790	4	69 104	3 116	2
G: 50 001 – 60 000	247 623	13 774	7	165 517	9 185	7	125 514	6 947	6	77 723	4 296	3
H: 60 001 – 70 000	260 277	16 940	235	209 755	13 645	61	161 220	10 524	17	97 406	6 369	5
I: 70 001 – 80 000	284 714	21 377	734	220 834	16 575	313	171 381	12 866	173	119 306	8 941	68
J: 80 001 – 90 000	292 951	24 860	1 235	230 564	19 625	611	181 186	15 408	399	130 527	11 105	232
K: 90 000 – 100 000	263 239	24 982	1 550	238 113	22 621	889	190 799	18 146	662	137 633	13 091	411
L: 100 001 – 110 000	228 295	23 960	1 754	230 025	24 142	1 127	192 315	20 192	884	149 165	15 667	616
M: 110 001 – 120 000	217 116	24 960	2 069	215 375	24 772	1 352	187 780	21 603	1 117	149 535	17 207	779
N: 120 001 – 130 000	202 947	25 378	2 308	198 312	24 769	1 565	178 650	22 331	1 341	144 594	18 071	920
O: 130 001 – 140 000	215 037	29 022	2 843	181 526	24 495	1 740	170 925	23 069	1 548	143 571	19 382	1 133
P: 140 001 – 150 000	186 975	27 088	2 804	173 916	25 211	1 970	167 333	24 260	1 757	138 432	20 074	1 294
Q: 150 001 – 200 000	797 322	139 155	17 631	789 491	137 191	13 520	746 565	130 170	12 168	666 547	116 554	9 408
R: 200 001 – 250 000	542 544	121 108	18 673	625 088	139 817	18 004	608 271	136 520	17 121	563 692	126 649	14 444
S: 250 001 – 350 000	531 193	155 734	29 118	693 605	202 649	33 049	751 212	220 229	34 852	768 280	226 007	33 141
T: 350 001 – 500 000	349 218	144 412	33 306	425 261	176 229	37 250	465 019	192 640	39 698	489 528	202 798	39 439
U: 500 001 – 750 000	210 186	126 564	34 972	259 289	156 097	40 648	292 203	175 992	44 993	318 534	192 068	47 223
V: 750 001 – 1 000 000	72 939	62 384	19 478	89 802	76 898	23 093	103 331	88 478	26 292	114 960	98 409	28 404
W: 1 000 001 – 2 000 000	62 531	82 825	28 494	77 370	102 660	34 471	88 591	117 587	39 196	98 526	130 592	42 816
X: 2 000 001 – 5 000 000	15 795	45 130	16 898	19 867	56 476	20 899	22 963	65 627	24 294	26 278	75 186	27 567
Y: 5 000 001 +	2 732	25 537	10 035	3 596	35 531	13 905	4 398	44 683	17 286	5 288	52 834	20 573
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>224 171</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>244 493</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>263 697</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>
<= 0	354 636	-25 314	10	276 531	-22 996	3	228 551	-21 779	3	133 657	-16 091	1
1 – 70 000	1 341 788	52 088	258	965 744	37 992	83	768 096	29 815	35	490 281	18 734	14
70 001 – 350 000	3 762 333	617 625	80 720	3 796 849	661 867	74 140	3 546 417	644 795	72 021	3 111 282	592 747	62 446
350 001 – 500 000	349 218	144 412	33 306	425 261	176 229	37 250	465 019	192 640	39 698	489 528	202 798	39 439
500 000 +	364 183	342 441	109 877	449 924	427 662	133 017	511 486	492 368	151 940	563 586	549 088	166 583
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>224 171</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>244 493</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>263 697</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>



# PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2012 – 2015 (continued)

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	1.5%	-2.2%	0.0%	1.3%	-1.8%	0.0%	1.3%	-1.6%	0.0%	0.8%	-1.2%	0.0%
B: = 0	4.3%	-	0.0%	3.4%	-	0.0%	2.9%	-	0.0%	2.0%	-	0.0%
C: 1 – 20 000	5.2%	0.3%	0.0%	3.9%	0.2%	0.0%	3.4%	0.1%	0.0%	2.5%	0.1%	0.0%
D: 20 001 – 30 000	2.4%	0.3%	0.0%	1.9%	0.2%	0.0%	1.7%	0.2%	0.0%	1.3%	0.1%	0.0%
E: 30 001 – 40 000	2.7%	0.5%	0.0%	2.0%	0.3%	0.0%	1.8%	0.3%	0.0%	1.4%	0.2%	0.0%
F: 40 001 – 50 000	3.1%	0.8%	0.0%	2.2%	0.5%	0.0%	1.9%	0.4%	0.0%	1.4%	0.2%	0.0%
G: 50 001 – 60 000	4.0%	1.2%	0.0%	2.8%	0.7%	0.0%	2.3%	0.5%	0.0%	1.6%	0.3%	0.0%
H: 60 001 – 70 000	4.2%	1.5%	0.1%	3.5%	1.1%	0.0%	2.9%	0.8%	0.0%	2.0%	0.5%	0.0%
I: 70 001 – 80 000	4.6%	1.9%	0.3%	3.7%	1.3%	0.1%	3.1%	1.0%	0.1%	2.5%	0.7%	0.0%
J: 80 001 – 90 000	4.7%	2.2%	0.6%	3.9%	1.5%	0.2%	3.3%	1.2%	0.2%	2.7%	0.8%	0.1%
K: 90 000 – 100 000	4.3%	2.2%	0.7%	4.0%	1.8%	0.4%	3.5%	1.4%	0.3%	2.9%	1.0%	0.2%
L: 100 001 – 110 000	3.7%	2.1%	0.8%	3.9%	1.9%	0.5%	3.5%	1.5%	0.3%	3.1%	1.2%	0.2%
M: 110 001 – 120 000	3.5%	2.2%	0.9%	3.6%	1.9%	0.6%	3.4%	1.6%	0.4%	3.1%	1.3%	0.3%
N: 120 001 – 130 000	3.3%	2.2%	1.0%	3.4%	1.9%	0.6%	3.2%	1.7%	0.5%	3.0%	1.3%	0.3%
O: 130 001 – 140 000	3.5%	2.6%	1.3%	3.1%	1.9%	0.7%	3.1%	1.7%	0.6%	3.0%	1.4%	0.4%
P: 140 001 – 150 000	3.0%	2.4%	1.3%	2.9%	2.0%	0.8%	3.0%	1.8%	0.7%	2.9%	1.5%	0.5%
Q: 150 001 – 200 000	12.9%	12.3%	7.9%	13.3%	10.7%	5.5%	13.5%	9.7%	4.6%	13.9%	8.7%	3.5%
R: 200 001 – 250 000	8.8%	10.7%	8.3%	10.6%	10.9%	7.4%	11.0%	10.2%	6.5%	11.8%	9.4%	5.4%
S: 250 001 – 350 000	8.6%	13.8%	13.0%	11.7%	15.8%	13.5%	13.6%	16.5%	13.2%	16.0%	16.8%	12.3%
T: 350 001 – 500 000	5.7%	12.8%	14.9%	7.2%	13.8%	15.2%	8.4%	14.4%	15.1%	10.2%	15.1%	14.7%
U: 500 001 – 750 000	3.4%	11.2%	15.6%	4.4%	12.2%	16.6%	5.3%	13.2%	17.1%	6.7%	14.3%	17.6%
V: 750 001 – 1 000 000	1.2%	5.5%	8.7%	1.5%	6.0%	9.4%	1.9%	6.6%	9.9%	2.4%	7.3%	10.6%
W: 1 000 001 – 2 000 000	1.0%	7.3%	12.7%	1.3%	8.0%	14.1%	1.6%	8.8%	14.9%	2.1%	9.7%	15.9%
X: 2 000 001 – 5 000 000	0.3%	4.0%	7.5%	0.3%	4.4%	8.5%	0.4%	4.9%	9.2%	0.5%	5.6%	10.3%
Y: 5 000 001 +	0.0%	2.3%	4.5%	0.1%	2.8%	5.7%	0.1%	3.3%	6.6%	0.1%	3.9%	7.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	5.7%	-2.2%	0.0%	4.7%	-1.8%	0.0%	4.1%	-1.6%	0.0%	2.8%	-1.2%	0.0%
1 – 70 000	21.7%	4.6%	0.1%	16.3%	3.0%	0.0%	13.9%	2.2%	0.0%	10.2%	1.4%	0.0%
70 001 – 350 000	61.0%	54.6%	36.0%	64.2%	51.7%	30.3%	64.3%	48.2%	27.3%	65.0%	44.0%	23.3%
350 001 – 500 000	5.7%	12.8%	14.9%	7.2%	13.8%	15.2%	8.4%	14.4%	15.1%	10.2%	15.1%	14.7%
500 000 +	5.9%	30.3%	49.0%	7.6%	33.4%	54.4%	9.3%	36.8%	57.6%	11.8%	40.8%	62.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0	62 836	-24 622	-23 683	58 542	-22 546	-21 861	50 197	-21 304	-20 598	37 666	-16 036	-16 011
B: = 0	268 612	-134	-	201 817	-69	-	161 811	-74	-	93 444	-4	-
C: 1 – 20 000	306 180	2 431	2 818	221 799	1 899	2 164	179 895	1 502	1 759	120 736	1 135	1 160
D: 20 001 – 30 000	136 546	3 153	3 433	103 630	2 429	2 608	84 994	1 966	2 132	59 535	1 473	1 491
E: 30 001 – 40 000	146 025	4 751	5 123	110 411	3 649	3 874	91 389	2 996	3 208	63 454	2 202	2 229
F: 40 001 – 50 000	161 042	6 756	7 264	121 678	5 210	5 496	98 066	4 166	4 427	67 712	3 016	3 054
G: 50 001 – 60 000	202 366	10 544	11 277	147 598	7 823	8 198	114 051	5 979	6 318	75 106	4 101	4 152
H: 60 001 – 70 000	223 326	13 315	14 543	189 949	11 806	12 366	144 956	9 037	9 465	91 952	5 941	6 012
I: 70 001 – 80 000	233 383	15 966	17 512	206 814	14 753	15 525	157 116	11 203	11 800	112 156	8 283	8 404
J: 80 001 – 90 000	241 522	18 671	20 562	210 993	17 056	17 953	166 286	13 401	14 146	122 464	10 229	10 426
K: 90 000 – 100 000	241 890	20 644	22 976	223 757	20 187	21 279	170 999	15 386	16 266	128 096	11 908	12 176
L: 100 001 – 110 000	229 739	21 316	24 109	219 409	21 821	23 041	182 079	18 063	19 124	137 717	14 113	14 466
M: 110 001 – 120 000	214 570	21 722	24 699	213 779	23 238	24 595	180 869	19 633	20 820	143 530	16 065	16 521
N: 120 001 – 130 000	195 922	21 520	24 472	194 726	22 966	24 333	170 919	20 103	21 361	138 895	16 851	17 361
O: 130 001 – 140 000	182 048	21 686	24 574	179 523	22 800	24 218	163 205	20 698	22 029	135 193	17 686	18 248
P: 140 001 – 150 000	175 452	22 416	25 442	168 140	22 949	24 386	158 274	21 525	22 953	132 883	18 633	19 270
Q: 150 001 – 200 000	780 058	118 773	135 451	763 951	124 842	133 067	731 296	119 631	127 809	617 594	103 675	107 762
R: 200 001 – 250 000	612 200	119 587	137 063	619 484	129 827	139 100	581 980	121 912	130 688	552 708	118 217	123 791
S: 250 001 – 350 000	680 022	174 204	198 704	755 958	205 665	221 608	816 760	222 961	240 188	790 935	221 068	233 293
T: 350 001 – 500 000	420 345	154 075	174 351	470 630	179 711	195 188	513 071	195 985	212 630	527 958	205 315	218 510
U: 500 001 – 750 000	262 417	140 532	158 309	301 304	166 119	181 739	335 432	184 978	202 404	351 346	197 388	212 122
V: 750 001 – 1 000 000	95 688	73 349	81 867	110 229	86 280	94 459	126 736	99 072	108 499	136 268	108 259	116 675
W: 1 000 001 – 2 000 000	78 707	94 922	103 861	93 599	114 619	123 746	108 112	131 985	142 815	115 997	143 415	153 176
X: 2 000 001 – 5 000 000	18 282	48 891	51 854	22 723	60 942	64 324	26 326	70 755	74 781	29 352	79 881	83 557
Y: 5 000 001 +	3 000	26 785	27 652	3 866	36 779	37 981	4 750	46 330	47 736	5 637	54 462	55 898
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>1 274 233</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>1 379 386</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>1 442 760</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>1 423 743</b>
<= 0	331 448	-24 756	-23 683	260 359	-22 615	-21 861	212 008	-21 379	-20 598	131 110	-16 040	-16 011
1 – 70 000	1 175 485	40 950	44 459	895 065	32 816	34 705	713 351	25 646	27 310	478 495	17 869	18 099
70 001 – 350 000	3 786 806	576 504	655 564	3 756 534	626 104	669 105	3 479 783	604 515	647 183	3 012 171	556 728	581 717
350 001 – 500 000	420 345	154 075	174 351	470 630	179 711	195 188	513 071	195 985	212 630	527 958	205 315	218 510
500 000 +	458 074	384 479	423 543	531 721	464 739	502 248	601 356	533 071	576 235	638 600	583 406	621 427
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>1 274 233</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>1 379 386</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>1 442 760</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>1 423 743</b>

# PERSONAL INCOME TAX

**Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
	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	1.0%	-2.2%	-1.9%	1.0%	-1.8%	-1.6%	0.9%	-1.6%	-1.4%	0.8%	-1.2%	-1.1%
B: = 0	4.4%	-0.0%	-	3.4%	-0.0%	-	2.9%	-0.0%	-	2.0%	-0.0%	-
C: 1 – 20 000	5.0%	0.2%	0.2%	3.8%	0.1%	0.2%	3.3%	0.1%	0.1%	2.5%	0.1%	0.1%
D: 20 001 – 30 000	2.2%	0.3%	0.3%	1.8%	0.2%	0.2%	1.5%	0.1%	0.1%	1.2%	0.1%	0.1%
E: 30 001 – 40 000	2.4%	0.4%	0.4%	1.9%	0.3%	0.3%	1.7%	0.2%	0.2%	1.3%	0.2%	0.2%
F: 40 001 – 50 000	2.6%	0.6%	0.6%	2.1%	0.4%	0.4%	1.8%	0.3%	0.3%	1.4%	0.2%	0.2%
G: 50 001 – 60 000	3.3%	0.9%	0.9%	2.5%	0.6%	0.6%	2.1%	0.4%	0.4%	1.6%	0.3%	0.3%
H: 60 001 – 70 000	3.6%	1.2%	1.1%	3.2%	0.9%	0.9%	2.6%	0.7%	0.7%	1.9%	0.4%	0.4%
I: 70 001 – 80 000	3.8%	1.4%	1.4%	3.5%	1.2%	1.1%	2.8%	0.8%	0.8%	2.3%	0.6%	0.6%
J: 80 001 – 90 000	3.9%	1.7%	1.6%	3.6%	1.3%	1.3%	3.0%	1.0%	1.0%	2.6%	0.8%	0.7%
K: 90 000 – 100 000	3.9%	1.8%	1.8%	3.8%	1.6%	1.5%	3.1%	1.2%	1.1%	2.7%	0.9%	0.9%
L: 100 001 – 110 000	3.7%	1.9%	1.9%	3.7%	1.7%	1.7%	3.3%	1.4%	1.3%	2.9%	1.0%	1.0%
M: 110 001 – 120 000	3.5%	1.9%	1.9%	3.6%	1.8%	1.8%	3.3%	1.5%	1.4%	3.0%	1.2%	1.2%
N: 120 001 – 130 000	3.2%	1.9%	1.9%	3.3%	1.8%	1.8%	3.1%	1.5%	1.5%	2.9%	1.3%	1.2%
O: 130 001 – 140 000	2.9%	1.9%	1.9%	3.0%	1.8%	1.8%	3.0%	1.5%	1.5%	2.8%	1.3%	1.2%
P: 140 001 – 150 000	2.8%	2.0%	2.0%	2.8%	1.8%	1.8%	2.9%	1.6%	1.6%	2.8%	1.3%	1.3%
Q: 150 001 – 200 000	12.6%	10.5%	10.6%	12.9%	9.7%	9.6%	13.2%	8.9%	8.9%	12.9%	7.7%	7.6%
R: 200 001 – 300 000	9.9%	10.6%	10.8%	10.5%	10.1%	10.1%	10.5%	9.1%	9.1%	11.5%	8.8%	8.7%
S: 300 001 – 400 000	6.8%	15.4%	15.6%	12.8%	16.1%	16.1%	14.8%	16.7%	16.6%	16.5%	16.4%	16.4%
T: 400 001 – 500 000	4.3%	13.6%	13.7%	8.0%	14.0%	14.2%	9.3%	14.6%	14.7%	11.0%	15.2%	15.3%
U: 500 001 – 750 000	1.5%	12.4%	12.4%	5.1%	13.0%	13.2%	6.1%	13.8%	14.0%	7.3%	14.7%	14.9%
V: 750 001 – 1 000 000	1.3%	6.5%	6.4%	1.9%	6.7%	6.8%	2.3%	7.4%	7.5%	2.8%	8.0%	8.2%
W: 1 000 001 – 2 000 000	0.3%	4.3%	4.1%	0.4%	4.8%	4.7%	0.5%	5.3%	5.2%	0.6%	5.9%	5.9%
X: 2 000 001 – 5 000 000	0.0%	2.4%	2.2%	0.1%	2.9%	2.8%	0.1%	3.5%	3.3%	0.1%	4.0%	3.9%
Y: 5 000 001 +	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	5.4%	-2.2%	-1.9%	4.4%	-1.8%	-1.6%	3.8%	-1.6%	-1.4%	2.7%	-1.2%	-1.1%
1 – 70 000	19.0%	3.6%	3.5%	15.1%	2.6%	2.5%	12.9%	1.9%	1.9%	10.0%	1.3%	1.3%
70 001 – 350 000	61.4%	51.0%	51.4%	63.5%	48.9%	48.5%	63.0%	45.2%	44.9%	62.9%	41.3%	40.9%
350 001 – 500 000	6.8%	13.6%	13.7%	8.0%	14.0%	14.2%	9.3%	14.6%	14.7%	11.0%	15.2%	15.3%
500 000 +	7.4%	34.0%	33.2%	9.0%	36.3%	36.4%	10.9%	39.8%	39.9%	13.3%	43.3%	43.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
Province <sup>1</sup>	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	466 664	73 046	12 123	444 631	82 303	12 851	423 606	86 612	14 024	372 040	86 714	14 218
Free State	274 530	39 665	7 176	266 795	45 792	7 798	254 360	47 760	8 343	220 780	48 454	8 345
Gauteng	2 472 868	523 729	112 649	2 382 383	590 391	123 781	2 212 812	615 845	133 078	1 920 874	622 684	136 131
KwaZulu-Natal	939 479	159 890	29 220	892 439	180 805	31 734	823 785	186 936	34 035	708 388	186 674	34 378
Limpopo	273 669	46 146	7 773	267 066	52 677	8 307	256 441	56 040	9 097	231 336	57 070	9 325
Mpumalanga	361 800	61 351	11 998	353 364	72 588	13 214	335 374	76 351	14 362	290 424	75 818	14 314
North West	308 101	46 347	8 068	290 971	52 123	8 571	262 072	52 418	8 902	219 267	50 737	8 727
Northern Cape	107 069	16 833	3 278	105 295	17 848	2 917	100 577	19 208	3 227	89 555	19 965	3 408
Western Cape	967 978	164 306	31 864	911 365	186 229	35 319	850 542	196 669	38 628	735 670	199 162	39 636
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>224 170</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>244 493</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>263 697</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>
<b>Percentage of total</b>												
Eastern Cape	7.6%	6.5%	5.4%	7.5%	6.4%	5.3%	7.7%	6.5%	5.3%	7.8%	6.4%	5.3%
Free State	4.4%	3.5%	3.2%	4.5%	3.6%	3.2%	4.6%	3.6%	3.2%	4.6%	3.6%	3.1%
Gauteng	40.1%	46.3%	50.3%	40.3%	46.1%	50.6%	40.1%	46.0%	50.5%	40.1%	46.2%	50.7%
KwaZulu-Natal	15.2%	14.1%	13.0%	15.1%	14.1%	13.0%	14.9%	14.0%	12.9%	14.8%	13.9%	12.8%
Limpopo	4.4%	4.1%	3.5%	4.5%	4.1%	3.4%	4.6%	4.2%	3.4%	4.8%	4.2%	3.5%
Mpumalanga	5.9%	5.4%	5.4%	6.0%	5.7%	5.4%	6.1%	5.7%	5.4%	6.1%	5.6%	5.3%
North West	5.0%	4.1%	3.6%	4.9%	4.1%	3.5%	4.7%	3.9%	3.4%	4.6%	3.8%	3.3%
Northern Cape	1.7%	1.5%	1.5%	1.8%	1.4%	1.2%	1.8%	1.4%	1.2%	1.9%	1.5%	1.3%
Western Cape	15.7%	14.5%	14.2%	15.4%	14.5%	14.4%	15.4%	14.7%	14.6%	15.4%	14.8%	14.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. The provincial allocation is thus determined by location of the SARS office at which the taxpayer is registered.

# PERSONAL INCOME TAX

**Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]			
	Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18		53 154	3 662	388	48 215	3 806	442	42 799	3 924	517	33 622	3 797	462
18 - 24		368 642	26 432	2 407	305 269	26 585	2 328	242 485	23 545	2 265	162 056	18 769	1 898
25 - 34		1 676 972	252 254	40 591	1 585 097	280 393	42 449	1 453 072	285 671	44 780	1 225 050	273 926	43 937
35 - 44		1 654 032	350 293	72 525	1 588 270	393 375	77 855	1 478 538	406 278	82 696	1 292 334	402 358	82 989
45 - 54		1 299 004	296 360	64 828	1 263 282	339 125	71 601	1 198 046	356 491	77 016	1 063 034	361 871	79 292
55 - 64		742 521	154 021	35 065	740 449	182 547	39 881	723 884	200 026	44 642	656 064	210 911	47 339
65 - 74		264 883	35 607	6 661	269 849	40 896	7 904	268 148	45 839	9 171	250 517	55 492	9 856
75 and older		112 950	12 623	1 705	113 878	14 029	2 033	112 597	16 065	2 610	105 657	20 151	2 710
<b>Total</b>		<b>6 172 158</b>	<b>1 131 252</b>	<b>224 171</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>244 493</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>263 697</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>
<b>Percentage of total</b>													
Below 18		0.9%	0.3%	0.2%	0.8%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24		6.0%	2.3%	1.1%	5.2%	2.1%	1.0%	4.4%	1.8%	0.9%	3.4%	1.4%	0.7%
25 - 34		27.2%	22.3%	18.1%	26.8%	21.9%	17.4%	26.3%	21.4%	17.0%	25.6%	20.3%	16.4%
35 - 44		26.8%	31.0%	32.4%	26.9%	30.7%	31.8%	26.8%	30.4%	31.4%	27.0%	29.9%	30.9%
45 - 54		21.0%	26.2%	28.9%	21.4%	26.5%	29.3%	21.7%	26.6%	29.2%	22.2%	26.9%	29.5%
55 - 64		12.0%	13.6%	15.6%	12.5%	14.3%	16.3%	13.1%	15.0%	16.9%	13.7%	15.7%	17.6%
65 - 74		4.3%	3.1%	3.0%	4.6%	3.2%	3.2%	4.9%	3.4%	3.5%	5.2%	4.1%	3.7%
75 and older		1.8%	1.1%	0.8%	1.9%	1.1%	0.8%	2.0%	1.2%	1.0%	2.2%	1.5%	1.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 606 093	407 764	67 023	2 510 384	465 262	73 102	2 389 755	492 840	80 424	2 121 280	501 528	83 346
Male	3 566 065	723 487	157 148	3 403 925	815 492	171 391	3 129 814	844 998	183 273	2 667 054	845 749	185 136
<b>Total</b>	<b>6 172 158</b>	<b>1 131 252</b>	<b>224 170</b>	<b>5 914 309</b>	<b>1 280 755</b>	<b>244 493</b>	<b>5 519 569</b>	<b>1 337 838</b>	<b>263 697</b>	<b>4 788 334</b>	<b>1 347 278</b>	<b>268 482</b>
<b>Percentage of total</b>												
Female	42.2%	36.0%	29.9%	42.4%	36.3%	29.9%	43.3%	36.8%	30.5%	44.3%	37.2%	31.0%
Male	57.8%	64.0%	70.1%	57.6%	63.7%	70.1%	56.7%	63.2%	69.5%	55.7%	62.8%	69.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2012 – 2015**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]		
	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
<b>Taxable income group</b>												
A: < 0	34.3%	65.7%	100.0%	34.3%	65.7%	100.0%	34.9%	65.1%	100.0%	33.9%	66.1%	100.0%
B: = 0	40.5%	59.5%	100.0%	41.6%	58.4%	100.0%	42.4%	57.6%	100.0%	44.3%	55.7%	100.0%
C: 1 – 20 000	46.6%	53.4%	100.0%	46.3%	53.7%	100.0%	48.0%	52.0%	100.0%	49.2%	50.8%	100.0%
D: 20 001 – 30 000	43.3%	56.7%	100.0%	44.4%	55.6%	100.0%	44.8%	55.2%	100.0%	47.7%	52.3%	100.0%
E: 30 001 – 40 000	42.0%	58.0%	100.0%	43.6%	56.4%	100.0%	43.6%	56.4%	100.0%	46.9%	53.1%	100.0%
F: 40 001 – 50 000	40.2%	59.8%	100.0%	41.8%	58.2%	100.0%	41.9%	58.1%	100.0%	45.2%	54.8%	100.0%
G: 50 001 – 60 000	41.6%	58.4%	100.0%	41.8%	58.2%	100.0%	42.3%	57.7%	100.0%	44.7%	55.3%	100.0%
H: 60 001 – 70 000	41.1%	58.9%	100.0%	40.6%	59.4%	100.0%	42.7%	57.3%	100.0%	45.4%	54.6%	100.0%
I: 70 001 – 80 000	43.3%	56.7%	100.0%	39.6%	60.4%	100.0%	40.5%	59.5%	100.0%	42.9%	57.1%	100.0%
J: 80 001 – 90 000	44.2%	55.8%	100.0%	40.5%	59.5%	100.0%	41.4%	58.6%	100.0%	42.7%	57.3%	100.0%
K: 90 000 – 100 000	44.3%	55.7%	100.0%	41.7%	58.3%	100.0%	42.4%	57.6%	100.0%	42.6%	57.4%	100.0%
L: 100 001 – 110 000	44.1%	55.9%	100.0%	44.0%	56.0%	100.0%	44.3%	55.7%	100.0%	43.8%	56.2%	100.0%
M: 110 001 – 120 000	46.3%	53.7%	100.0%	45.1%	54.9%	100.0%	45.3%	54.7%	100.0%	45.6%	54.4%	100.0%
N: 120 001 – 130 000	45.2%	54.8%	100.0%	46.9%	53.1%	100.0%	46.4%	53.6%	100.0%	46.5%	53.5%	100.0%
O: 130 001 – 140 000	44.6%	55.4%	100.0%	47.4%	52.6%	100.0%	48.4%	51.6%	100.0%	48.2%	51.8%	100.0%
P: 140 001 – 150 000	44.3%	55.7%	100.0%	47.8%	52.2%	100.0%	50.4%	49.6%	100.0%	49.1%	50.9%	100.0%
Q: 150 001 – 200 000	50.0%	50.0%	100.0%	47.1%	52.9%	100.0%	47.7%	52.3%	100.0%	49.4%	50.6%	100.0%
R: 200 001 – 250 000	45.0%	55.0%	100.0%	50.9%	49.1%	100.0%	52.1%	47.9%	100.0%	51.7%	48.3%	100.0%
S: 250 001 – 350 000	40.7%	59.3%	100.0%	43.1%	56.9%	100.0%	45.0%	55.0%	100.0%	47.7%	52.3%	100.0%
T: 350 001 – 500 000	31.8%	68.2%	100.0%	34.5%	65.5%	100.0%	36.9%	63.1%	100.0%	39.5%	60.5%	100.0%
U: 500 001 – 750 000	26.5%	73.5%	100.0%	27.5%	72.5%	100.0%	29.0%	71.0%	100.0%	30.7%	69.3%	100.0%
V: 750 001 – 1 000 000	21.4%	78.6%	100.0%	23.2%	76.8%	100.0%	24.8%	75.2%	100.0%	26.6%	73.4%	100.0%
W: 1 000 001 – 2 000 000	16.7%	83.3%	100.0%	18.1%	81.9%	100.0%	19.3%	80.7%	100.0%	21.4%	78.6%	100.0%
X: 2 000 001 – 5 000 000	10.9%	89.1%	100.0%	12.2%	87.8%	100.0%	13.3%	86.7%	100.0%	15.2%	84.8%	100.0%
Y: 5 000 001 +	9.0%	91.0%	100.0%	9.1%	90.9%	100.0%	10.5%	89.5%	100.0%	12.4%	87.6%	100.0%
<b>Total</b>	<b>42.2%</b>	<b>57.8%</b>	<b>100.0%</b>	<b>42.4%</b>	<b>57.6%</b>	<b>100.0%</b>	<b>43.3%</b>	<b>56.7%</b>	<b>100.0%</b>	<b>44.3%</b>	<b>55.7%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
<b>Gross</b>								
3601 Income (Salaries and wages, remuneration)	6 702 552	895 466	5 747 047	926 736	5 331 079	958 564	4 323 534	857 013
3603 Pension income (only taxable portion)	659	42	427 806	31 026	462 055	35 470	395 010	34 359
3605 Annual payment (bonus, leave pay etc.)	4 084 969	104 363	4 011 213	111 923	3 775 758	117 488	3 143 770	108 243
3606 Commission	360 144	31 902	345 800	33 753	314 566	34 998	251 419	30 745
3607 Overtime	454	10	2 656	31	1 243	18	694	9
3610 Annuity from a retirement annuity fund	602	28	309 165	7 027	330 624	9 592	275 903	8 834
3615 Director's income	141 861	44 392	136 399	47 514	124 551	47 973	85 697	37 506
3616 Independent contractors	82 464	6 912	89 525	7 830	94 183	8 263	80 354	7 204
3601 New consolidated code 3601 <sup>1</sup>		895 546		964 821		1 003 644		900 215
<b>Taxable portion only</b>								
4201 Local interest	185 479	10 313	189 374	11 732	192 490	12 087	173 068	11 109
4210 Profit - Local rental	108 575	4 221	92 883	3 885	94 334	4 129	75 985	3 551
4211 Loss - Local rental	47 198	1 000	35 888	783	33 656	745	25 788	526
4218 Foreign interest <sup>2</sup>	14 809	511	102 818	650	136 475	735	133 925	589
4250 Capital gain - Local	60 903	8 595	60 908	10 514	76 778	14 521	71 071	14 503
4252 Capital gain - Foreign	2 429	220	3 169	466	4 227	559	4 045	700
<b>Total</b>		<b>1 107 974</b>		<b>1 193 871</b>		<b>1 245 141</b>		<b>1 114 891</b>

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

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



# PERSONAL INCOME TAX

**Table A2.3.1: PAYE payments received by economic activity, 2011/12 - 2015/16**

Tax year	PAYE payments received				
	2011/2012 (R million)	2012/2013 (R million)	2013/2014 (R million)	2014/2015 (R million)	2015/2016 (R million)
<b>Economic activity<sup>1</sup></b>					
<b>Primary sector</b>	<b>19 243</b>	<b>20 411</b>	<b>22 338</b>	<b>23 805</b>	<b>25 948</b>
Agriculture, forestry and fishing	5 592	6 342	7 229	7 841	8 233
Mining and quarrying	13 651	14 069	15 109	15 964	17 715
<b>Secondary sector</b>	<b>29 277</b>	<b>32 103</b>	<b>35 021</b>	<b>39 523</b>	<b>44 982</b>
Manufacturing <sup>2</sup>	17 157	18 743	20 428	23 466	26 708
Electricity, gas and water	3 712	4 681	4 752	5 470	6 870
Construction	8 408	8 679	9 841	10 587	11 403
<b>Tertiary sector</b>	<b>197 082</b>	<b>218 386</b>	<b>245 524</b>	<b>281 152</b>	<b>305 099</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	15 790	17 829	19 621	20 431	23 202
Transport, storage and communication	8 245	9 761	10 557	12 436	13 199
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	115 771	128 054	143 572	163 955	172 869
Community, social and personal services <sup>5</sup>	57 276	62 743	71 773	84 329	95 829
<b>Other<sup>6</sup></b>	<b>10</b>	<b>13</b>	<b>12</b>	<b>43</b>	<b>136</b>
<b>Total</b>	<b>245 612</b>	<b>270 913</b>	<b>302 895</b>	<b>344 523</b>	<b>376 164</b>
<b>Percentage of total</b>					
<b>Primary sector</b>	<b>7.8%</b>	<b>7.5%</b>	<b>7.4%</b>	<b>6.9%</b>	<b>6.9%</b>
Agriculture, forestry and fishing	2.3%	2.3%	2.4%	2.3%	2.2%
Mining and quarrying	5.6%	5.2%	5.0%	4.6%	4.7%
<b>Secondary sector</b>	<b>11.9%</b>	<b>11.8%</b>	<b>11.6%</b>	<b>11.5%</b>	<b>12.0%</b>
Manufacturing	7.0%	6.9%	6.7%	6.8%	7.1%
Electricity, gas and water	1.5%	1.7%	1.6%	1.6%	1.8%
Construction	3.4%	3.2%	3.2%	3.1%	3.0%
<b>Tertiary sector</b>	<b>80.2%</b>	<b>80.6%</b>	<b>81.1%</b>	<b>81.6%</b>	<b>81.1%</b>
Wholesale and retail trade, catering and accommodation	6.4%	6.6%	6.5%	5.9%	6.2%
Transport, storage and communication	3.4%	3.6%	3.5%	3.6%	3.5%
Financial intermediation, insurance, real-estate and business services	47.1%	47.3%	47.4%	47.6%	46.0%
Community, social and personal services	23.3%	23.2%	23.7%	24.5%	25.5%
<b>Other</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2012 – 2015**

Tax year	2012 [92,2% assessed]		2013 [87,4% assessed]		2014 [81,2% assessed]		2015 [71,9% assessed]	
Sector	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)
Agriculture, forestry and fishing <sup>1</sup>	16 787	3 783	21 411	5 819	22 259	6 471	13 639	5 203
Agribusiness, forestry and fishing <sup>2</sup>	18 548	-1 650	18 692	-850	17 928	-244	12 488	751
Bricks, ceramic, glass, cement and similar products	778	170	963	264	1 230	390	563	192
Catering and accommodation	5 697	276	6 018	614	5 741	790	3 636	682
Chemicals and chemical, rubber and plastic products	2 080	679	2 366	915	3 506	1 107	1 603	776
Clothing and footwear	1 178	208	1 523	305	1 244	261	770	168
Coal and petroleum products	1 040	563	1 449	960	1 997	1 361	978	993
Construction	12 299	2 130	12 144	2 959	14 172	3 368	7 262	2 530
Educational services	11 029	2 745	12 490	3 577	12 176	3 770	9 214	3 219
Electricity, gas and water	1 641	544	2 140	863	2 677	1 033	1 268	713
Financing, insurance, real estate and business services	103 560	21 927	109 346	29 315	107 919	32 889	78 785	30 564
Food, drink and tobacco	3 889	1 026	5 229	1 383	6 412	1 750	3 012	1 153
Leather, leather goods and fur (excl. footwear & clothing)	215	44	268	62	207	58	110	35
Long term insurance	1	0	10	9	21	3	1	1
Machinery and related items	2 805	859	3 153	1 119	4 006	1 323	1 995	951
Medical, dental and other health and veterinary services	14 833	6 362	16 305	7 805	15 735	8 375	11 578	6 943
Metal	3 438	896	4 336	1 254	8 241	1 746	2 497	1 038
Mining and quarrying	5 533	2 390	7 255	3 372	16 110	4 329	3 591	2 386
Other manufacturing industries	3 119	804	3 965	1 398	5 064	1 365	2 227	1 036
Paper, printing and publishing	3 156	702	3 645	945	3 451	883	2 091	746
Personal and household services	6 889	438	8 091	611	7 348	604	5 360	508
Public administration	20 263	6 283	26 951	8 749	30 518	10 206	10 200	5 550
Recreation and cultural services	6 008	1 357	5 309	1 196	5 154	1 179	3 678	1 003
Research and scientific institutes	1 288	400	1 345	496	1 531	588	949	440
Retail trade	26 208	2 446	17 770	2 195	14 844	2 108	9 480	1 528
Scientific, optical and similar equipment	327	110	434	158	393	166	276	144
Social and related community services	2 540	546	2 986	779	2 938	833	2 199	708
Specialised repair services	2 920	-1 295	3 164	423	3 028	498	1 782	352
Textiles	671	112	746	158	797	197	489	156
Transport equipment	1 374	200	1 645	212	1 637	292	747	190
Transport, storage and communications	17 825	2 055	20 755	3 174	23 151	3 819	10 658	2 940
Vehicles, parts and accessories	4 226	943	5 139	1 345	5 466	1 473	2 862	1 031
Wholesale trade	7 270	1 862	7 050	2 804	7 452	2 782	4 606	2 339
Wood, wood products and furniture	1 361	152	1 643	232	1 639	234	932	178
Other <sup>3</sup>	33 438	1 069	34 607	1 617	32 497	2 219	24 205	2 756
<b>Total</b>	<b>344 234</b>	<b>61 134</b>	<b>370 343</b>	<b>86 236</b>	<b>388 489</b>	<b>98 240</b>	<b>235 731</b>	<b>79 302</b>
Total <= 0 taxable income	41 521	-21 271	36 987	-19 486	31 361	-19 291	21 239	-15 379
Total > 0 taxable income	302 713	82 405	333 356	105 723	357 128	117 530	214 492	94 681
<b>Total</b>	<b>344 234</b>	<b>61 134</b>	<b>370 343</b>	<b>86 236</b>	<b>388 489</b>	<b>98 240</b>	<b>235 731</b>	<b>79 302</b>
<b>Percentage</b>								
Total <= 0 taxable income	12.1%		10.0%		8.1%		9.0%	
Total > 0 taxable income	87.9%		90.0%		91.9%		91.0%	
<b>Total</b>	<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>	

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

2. Includes assessed losses of farmers.

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

# PERSONAL INCOME TAX

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]			2013 [87.4% assessed]			2014 [81.2% assessed]			2015 [71.9% assessed]			
Sector	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
Agencies and other services		4.9%	6.2%	4.9%	5.8%	6.7%	5.5%	5.7%	6.6%	5.6%	5.8%	6.6%	5.6%
Agriculture, forestry and fishing		5.4%	-2.7%	4.0%	5.0%	-1.0%	3.7%	4.6%	-0.2%	3.8%	4.6%	0.9%	4.3%
Bricks, ceramic, glass, cement and similar products		0.2%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.2%	0.2%	0.2%
Catering and accommodation		1.7%	0.5%	0.7%	1.6%	0.7%	0.7%	1.5%	0.8%	0.8%	1.5%	0.9%	0.8%
Chemicals and chemical, rubber and plastic products		0.6%	1.1%	1.0%	0.6%	1.1%	1.0%	0.9%	1.1%	1.0%	0.7%	1.0%	0.9%
Clothing and footwear		0.3%	0.3%	0.2%	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%
Coal and petroleum products		0.3%	0.9%	0.8%	0.4%	1.1%	1.1%	0.5%	1.4%	1.4%	0.4%	1.3%	1.4%
Construction		3.6%	3.5%	2.9%	3.3%	3.4%	3.0%	3.6%	3.4%	3.0%	3.1%	3.2%	2.9%
Educational services		3.2%	4.5%	3.2%	3.4%	4.1%	3.2%	3.1%	3.8%	3.1%	3.9%	4.1%	3.2%
Electricity, gas and water		0.5%	0.9%	0.8%	0.6%	1.0%	0.9%	0.7%	1.1%	0.9%	0.5%	0.9%	0.8%
Financing, insurance, real estate and business services		30.1%	35.9%	34.4%	29.5%	34.0%	34.6%	27.8%	33.5%	34.7%	33.4%	38.5%	38.1%
Food, drink and tobacco		1.1%	1.7%	1.6%	1.4%	1.6%	1.5%	1.7%	1.8%	1.7%	1.3%	1.5%	1.4%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Long term insurance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items		0.8%	1.4%	1.2%	0.9%	1.3%	1.2%	1.0%	1.3%	1.2%	0.8%	1.2%	1.1%
Medical, dental and other health and veterinary services		4.3%	10.4%	9.2%	4.4%	9.1%	8.6%	4.1%	8.5%	8.5%	4.9%	8.8%	8.6%
Metal		1.0%	1.5%	1.2%	1.2%	1.5%	1.2%	1.2%	1.8%	1.3%	1.1%	1.3%	1.2%
Mining and quarrying		1.6%	3.9%	3.6%	2.0%	3.9%	3.8%	4.1%	4.4%	3.6%	1.5%	3.0%	3.1%
Other manufacturing industries		0.9%	1.3%	1.0%	1.1%	1.6%	1.5%	1.3%	1.4%	1.2%	0.9%	1.3%	1.2%
Paper, printing and publishing		0.9%	1.1%	0.8%	1.0%	1.1%	0.9%	0.9%	0.9%	0.7%	0.9%	0.9%	0.8%
Personal and household services		2.0%	0.7%	0.3%	2.2%	0.7%	0.3%	1.9%	0.6%	0.2%	2.3%	0.6%	0.3%
Public administration		5.9%	10.3%	7.8%	7.3%	10.1%	7.6%	7.9%	10.4%	8.3%	4.3%	7.0%	6.2%
Recreation and cultural services		1.7%	2.2%	1.4%	1.4%	1.4%	1.1%	1.3%	1.2%	1.0%	1.6%	1.3%	1.0%
Research and scientific institutes		0.4%	0.7%	0.5%	0.4%	0.6%	0.5%	0.4%	0.6%	0.5%	0.4%	0.6%	0.5%
Retail trade		7.6%	4.0%	3.2%	4.8%	2.5%	2.1%	3.8%	2.1%	1.9%	4.0%	1.9%	1.6%
Scientific, optical and similar equipment		0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Social and related community services		0.7%	0.9%	0.6%	0.8%	0.9%	0.7%	0.8%	0.8%	0.7%	0.9%	0.9%	0.7%
Specialised repair services		0.8%	-2.1%	0.4%	0.9%	0.5%	0.3%	0.8%	0.5%	0.4%	0.8%	0.4%	0.3%
Textiles		0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Transport equipment		0.4%	0.3%	0.3%	0.4%	0.2%	0.3%	0.4%	0.3%	0.2%	0.3%	0.2%	0.2%
Transport, storage and communications		5.2%	3.4%	2.7%	5.6%	3.7%	3.1%	6.0%	3.9%	3.1%	4.5%	3.0%	2.6%
Vehicles, parts and accessories		1.2%	1.5%	1.2%	1.4%	1.6%	1.3%	1.4%	1.5%	1.3%	1.2%	1.3%	1.1%
Wholesale trade		2.1%	3.0%	2.6%	1.9%	3.3%	3.1%	1.9%	2.8%	2.7%	2.0%	2.9%	2.8%
Wood, wood products and furniture		0.4%	0.2%	0.2%	0.4%	0.3%	0.2%	0.4%	0.4%	0.2%	0.4%	0.2%	0.2%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. 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, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Allowance <sup>1</sup>	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	513 266	28 129	480 418	28 194	455 154	28 204	388 478	25 325
3702 Reimbursive travel allowance - taxable	194 026	4 010	213 790	4 874	202 899	5 157	178 522	4 327
3704 Subsistence allowance (local) - taxable	54 998	356	53 339	344	47 860	307	36 981	242
3707 Share options exercised	48 214	8 152	42 650	12 430	50 555	14 109	35 049	12 150
3708 Public office allowance	7 293	421	4 355	384	3 935	334	5 694	332
3713 Other allowances - taxable	2 517 541	43 618	2 455 024	47 483	2 377 261	49 184	1 997 887	44 672
Other <sup>2</sup>	41 615	5 910	27 657	5 344	68 789	5 930	65 403	11 950
Foreign allowances <sup>3</sup>	2 140	195	1 544	227	1 266	207	1 091	179
<b>Total</b>	<b>90 790</b>	<b>99 280</b>	<b>99 280</b>	<b>99 280</b>	<b>103 431</b>	<b>103 431</b>	<b>99 177</b>	<b>99 177</b>
<b>Percentage of total</b>								
3701 Travel allowance		31.0%		28.4%		27.3%		25.5%
3702 Reimbursive travel allowance - taxable		4.4%		4.9%		5.0%		4.4%
3704 Subsistence allowance (local) - taxable		0.4%		0.3%		0.3%		0.2%
3707 Share options exercised		9.0%		12.5%		13.6%		12.3%
3708 Public office allowance		0.5%		0.4%		0.3%		0.3%
3713 Other allowances - taxable		48.0%		47.8%		47.6%		45.0%
Other		6.5%		5.4%		5.7%		12.0%
Foreign allowances		0.2%		0.2%		0.2%		0.2%
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>

1. Includes only taxable allowances.

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

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

# PERSONAL INCOME TAX

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 083	41	626	31	534	27	225	14
B: = 0	36	1	16	0	20	1	25	2
C: 1 – 20 000	3 014	16	2 170	10	1 656	9	939	4
D: 20 001 – 30 000	2 479	17	1 481	9	1 086	7	586	3
E: 30 001 – 40 000	3 653	30	1 986	14	1 379	11	798	5
F: 40 001 – 50 000	4 124	42	2 570	21	1 905	18	1 108	9
G: 50 001 – 60 000	4 985	69	3 197	34	2 396	26	1 347	13
H: 60 001 – 70 000	5 641	82	4 101	54	3 018	42	1 746	22
I: 70 001 – 80 000	6 214	102	4 456	67	3 485	53	2 124	32
J: 80 001 – 90 000	6 649	126	5 031	86	3 920	68	2 736	44
K: 90 001 – 100 000	7 095	150	5 450	103	4 402	84	3 009	56
L: 100 001 – 110 000	7 292	166	5 575	119	4 392	98	3 213	68
M: 110 001 – 120 000	7 686	193	5 742	139	4 814	118	3 416	83
N: 120 001 – 130 000	7 725	209	5 922	154	4 802	127	3 542	89
O: 130 001 – 140 000	8 093	234	6 026	173	5 062	148	3 749	105
P: 140 001 – 150 000	8 339	255	6 381	194	5 368	171	3 923	120
Q: 150 001 – 200 000	43 402	1 504	35 684	1 244	29 940	1 069	22 502	808
R: 200 001 – 300 000	88 389	3 921	76 540	3 392	67 863	3 060	53 412	2 455
S: 300 001 – 400 000	78 822	4 246	72 170	4 043	65 934	3 802	55 477	3 227
T: 400 001 – 500 000	61 053	3 663	60 725	3 743	58 323	3 745	50 622	3 386
U: 500 001 – 750 000	85 613	6 259	91 087	6 677	93 732	6 858	86 433	6 394
V: 750 001 – 1 000 000	32 798	2 812	37 983	3 256	41 231	3 570	39 492	3 427
W: 1 000 001 – 2 000 000	30 263	2 960	35 123	3 426	38 405	3 765	36 644	3 642
X: 2 000 001 – 5 000 000	7 636	873	8 799	1 003	9 736	1 107	9 666	1 103
Y: 5 000 001 +	1 182	158	1 577	201	1 751	223	1 744	212
<b>Total</b>	<b>513 266</b>	<b>28 129</b>	<b>480 418</b>	<b>28 194</b>	<b>455 154</b>	<b>28 204</b>	<b>388 478</b>	<b>25 325</b>

# PERSONAL INCOME TAX

**Table A2.5.2. Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.8%	0.2%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
G: 50 001 – 60 000	1.0%	0.2%	0.7%	0.1%	0.5%	0.1%	0.3%	0.0%
H: 60 001 – 70 000	1.1%	0.3%	0.9%	0.2%	0.7%	0.1%	0.4%	0.1%
I: 70 001 – 80 000	1.2%	0.4%	0.9%	0.2%	0.8%	0.2%	0.5%	0.1%
J: 80 001 – 90 000	1.3%	0.4%	1.0%	0.3%	0.9%	0.2%	0.7%	0.2%
K: 90 000 – 100 000	1.4%	0.5%	1.1%	0.4%	1.0%	0.3%	0.8%	0.2%
L: 100 001 – 110 000	1.4%	0.6%	1.2%	0.4%	1.0%	0.3%	0.8%	0.3%
M: 110 001 – 120 000	1.5%	0.7%	1.2%	0.5%	1.1%	0.4%	0.9%	0.3%
N: 120 001 – 130 000	1.5%	0.7%	1.2%	0.5%	1.1%	0.4%	0.9%	0.4%
O: 130 001 – 140 000	1.6%	0.8%	1.3%	0.6%	1.1%	0.5%	1.0%	0.4%
P: 140 001 – 150 000	1.6%	0.9%	1.3%	0.7%	1.2%	0.6%	1.0%	0.5%
Q: 150 001 – 200 000	8.5%	5.3%	7.4%	4.4%	6.6%	3.8%	5.8%	3.2%
R: 200 001 – 300 000	17.2%	13.9%	15.9%	12.0%	14.9%	10.8%	13.7%	9.7%
S: 300 001 – 400 000	15.4%	15.1%	15.0%	14.3%	14.5%	13.5%	14.3%	12.7%
T: 400 001 – 500 000	11.9%	13.0%	12.6%	13.3%	12.8%	13.3%	13.0%	13.4%
U: 500 001 – 750 000	16.7%	22.3%	19.0%	23.7%	20.6%	24.3%	22.2%	25.2%
V: 750 001 – 1 000 000	6.4%	10.0%	7.9%	11.5%	9.1%	12.7%	10.2%	13.5%
W: 1 000 001 – 2 000 000	5.9%	10.5%	7.3%	12.2%	8.4%	13.3%	9.4%	14.4%
X: 2 000 001 – 5 000 000	1.5%	3.1%	1.8%	3.6%	2.1%	3.9%	2.5%	4.4%
Y: 5 000 001 +	0.2%	0.6%	0.3%	0.7%	0.4%	0.8%	0.4%	0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	45	3	77	3	41	2	9	0
B: = 0	3	0	3	0	1	0	2	0
C: 1 – 20 000	586	2	231	2	158	1	124	1
D: 20 001 – 30 000	129	1	108	2	102	1	38	1
E: 30 001 – 40 000	154	1	137	3	187	2	61	2
F: 40 001 – 50 000	193	2	102	2	223	1	78	1
G: 50 001 – 60 000	328	3	200	2	275	2	94	1
H: 60 001 – 70 000	478	3	321	5	396	2	95	1
I: 70 001 – 80 000	879	4	554	8	659	3	122	1
J: 80 001 – 90 000	2 472	11	698	10	978	3	254	1
K: 90 000 – 100 000	3 528	15	740	10	1 507	4	456	2
L: 100 001 – 110 000	2 672	12	763	13	1 844	5	825	2
M: 110 001 – 120 000	1 649	9	729	12	1 787	4	1 045	2
N: 120 001 – 130 000	1 194	7	732	13	1 578	4	1 019	2
O: 130 001 – 140 000	918	6	659	11	1 306	5	969	2
P: 140 001 – 150 000	774	6	693	12	1 133	4	916	2
Q: 150 001 – 200 000	2 922	25	2 776	55	3 338	17	3 010	15
R: 200 001 – 300 000	3 809	52	4 223	100	3 686	40	2 968	33
S: 300 001 – 400 000	2 803	60	3 016	107	2 923	64	2 338	42
T: 400 001 – 500 000	2 456	66	2 420	105	2 422	78	1 780	49
U: 500 001 – 750 000	4 545	234	5 009	330	4 543	262	3 569	180
V: 750 001 – 1 000 000	3 667	360	3 934	416	3 570	391	2 481	303
W: 1 000 001 – 2 000 000	6 860	1 319	8 453	2 073	9 782	2 128	5 901	1 653
X: 2 000 001 – 5 000 000	3 767	2 248	4 433	3 049	6 127	3 575	5 233	3 637
Y: 5 000 001 +	1 383	3 704	1 639	6 088	1 989	7 509	1 662	6 216
<b>Total</b>	<b>48 214</b>	<b>8 152</b>	<b>42 650</b>	<b>12 430</b>	<b>50 555</b>	<b>14 109</b>	<b>35 049</b>	<b>12 150</b>

# PERSONAL INCOME TAX

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.2%	0.0%	0.5%	0.0%	0.3%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.4%	0.0%	0.2%	0.0%	0.4%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.7%	0.0%	0.5%	0.0%	0.5%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	1.0%	0.0%	0.8%	0.0%	0.8%	0.0%	0.3%	0.0%
I: 70 001 – 80 000	1.8%	0.1%	1.3%	0.1%	1.3%	0.0%	0.3%	0.0%
J: 80 001 – 90 000	5.1%	0.1%	1.6%	0.1%	1.9%	0.0%	0.7%	0.0%
K: 90 000 – 100 000	7.3%	0.2%	1.7%	0.1%	3.0%	0.0%	1.3%	0.0%
L: 100 001 – 110 000	5.5%	0.1%	1.8%	0.1%	3.6%	0.0%	2.4%	0.0%
M: 110 001 – 120 000	3.4%	0.1%	1.7%	0.1%	3.5%	0.0%	3.0%	0.0%
N: 120 001 – 130 000	2.5%	0.1%	1.7%	0.1%	3.1%	0.0%	2.9%	0.0%
O: 130 001 – 140 000	1.9%	0.1%	1.5%	0.1%	2.6%	0.0%	2.8%	0.0%
P: 140 001 – 150 000	1.6%	0.1%	1.6%	0.1%	2.2%	0.0%	2.6%	0.0%
Q: 150 001 – 200 000	6.1%	0.3%	6.5%	0.4%	6.6%	0.1%	8.6%	0.1%
R: 200 001 – 300 000	7.9%	0.6%	9.9%	0.8%	7.3%	0.3%	8.5%	0.3%
S: 300 001 – 400 000	5.8%	0.7%	7.1%	0.9%	5.8%	0.5%	6.7%	0.3%
T: 400 001 – 500 000	5.1%	0.8%	5.7%	0.8%	4.8%	0.6%	5.1%	0.4%
U: 500 001 – 750 000	9.4%	2.9%	11.7%	2.7%	9.0%	1.9%	10.2%	1.5%
V: 750 001 – 1 000 000	7.6%	4.4%	9.2%	3.3%	7.1%	2.8%	7.1%	2.5%
W: 1 000 001 – 2 000 000	14.2%	16.2%	19.8%	16.7%	19.3%	15.1%	16.8%	13.6%
X: 2 000 001 – 5 000 000	7.8%	27.6%	10.4%	24.5%	12.1%	25.3%	14.9%	29.9%
Y: 5 000 001 +	2.9%	45.4%	3.8%	49.0%	3.9%	53.2%	4.7%	51.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# PERSONAL INCOME TAX

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)<sup>1</sup> by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 173	32	1 385	30	1 419	26	570	16
B: = 0	112	2	99	4	119	3	120	4
C: 1 – 20 000	34 984	79	25 319	94	25 973	84	14 297	61
D: 20 001 – 30 000	27 358	84	16 416	48	15 265	74	9 439	47
E: 30 001 – 40 000	37 543	146	22 389	77	18 435	83	11 451	45
F: 40 001 – 50 000	45 004	199	27 801	137	21 438	91	13 460	52
G: 50 001 – 60 000	51 284	266	31 897	173	26 171	175	16 028	79
H: 60 001 – 70 000	76 537	489	44 041	235	33 172	215	19 427	125
I: 70 001 – 80 000	108 336	864	64 276	475	45 499	347	25 809	145
J: 80 001 – 90 000	130 763	1 144	83 351	723	55 373	472	35 409	309
K: 90 000 – 100 000	115 028	1 171	97 568	996	70 603	704	43 098	399
L: 100 001 – 110 000	96 076	1 001	102 084	1 097	75 778	783	54 692	523
M: 110 001 – 120 000	95 726	1 043	95 265	1 047	78 322	877	56 967	590
N: 120 001 – 130 000	92 644	1 094	90 353	1 105	79 422	922	57 891	652
O: 130 001 – 140 000	114 073	1 488	81 683	987	78 983	964	61 480	773
P: 140 001 – 150 000	94 092	1 223	80 788	997	81 254	1 016	59 565	760
Q: 150 001 – 200 000	445 970	6 211	417 074	6 085	391 912	5 783	324 570	4 722
R: 200 001 – 300 000	503 521	8 781	622 183	11 036	637 659	11 502	548 683	10 060
S: 300 001 – 400 000	194 514	5 048	238 208	5 718	282 509	6 384	284 756	6 442
T: 400 001 – 500 000	99 810	3 785	124 907	4 569	138 528	4 744	134 862	4 958
U: 500 001 – 750 000	97 615	5 239	121 812	6 527	141 198	7 374	145 029	7 460
V: 750 001 – 1 000 000	29 148	1 813	35 175	2 286	41 872	2 841	43 659	3 121
W: 1 000 001 – 2 000 000	20 501	1 683	25 038	2 094	29 466	2 523	29 735	2 574
X: 2 000 001 – 5 000 000	4 152	613	5 122	757	5 911	946	5 817	993
Y: 5 000 001 +	577	121	790	186	980	250	1 073	361
<b>Total</b>	<b>2 517 541</b>	<b>43 618</b>	<b>2 455 024</b>	<b>47 483</b>	<b>2 377 261</b>	<b>49 184</b>	<b>1 997 887</b>	<b>44 672</b>

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

# PERSONAL INCOME TAX

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.4%	0.2%	1.0%	0.2%	1.1%	0.2%	0.7%	0.1%
D: 20 001 – 30 000	1.1%	0.2%	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%
E: 30 001 – 40 000	1.5%	0.3%	0.9%	0.2%	0.8%	0.2%	0.6%	0.1%
F: 40 001 – 50 000	1.8%	0.5%	1.1%	0.3%	0.9%	0.2%	0.7%	0.1%
G: 50 001 – 60 000	2.0%	0.6%	1.3%	0.4%	1.1%	0.4%	0.8%	0.2%
H: 60 001 – 70 000	3.0%	1.1%	1.8%	0.5%	1.4%	0.4%	1.0%	0.3%
I: 70 001 – 80 000	4.3%	2.0%	2.6%	1.0%	1.9%	0.7%	1.3%	0.3%
J: 80 001 – 90 000	5.2%	2.6%	3.4%	1.5%	2.3%	1.0%	1.8%	0.7%
K: 90 000 – 100 000	4.6%	2.7%	4.0%	2.1%	3.0%	1.4%	2.2%	0.9%
L: 100 001 – 110 000	3.8%	2.3%	4.2%	2.3%	3.2%	1.6%	2.7%	1.2%
M: 110 001 – 120 000	3.8%	2.4%	3.9%	2.2%	3.3%	1.8%	2.9%	1.3%
N: 120 001 – 130 000	3.7%	2.5%	3.7%	2.3%	3.3%	1.9%	2.9%	1.5%
O: 130 001 – 140 000	4.5%	3.4%	3.3%	2.1%	3.3%	2.0%	3.1%	1.7%
P: 140 001 – 150 000	3.7%	2.8%	3.3%	2.1%	3.4%	2.1%	3.0%	1.7%
Q: 150 001 – 200 000	17.7%	14.2%	17.0%	12.8%	16.5%	11.8%	16.2%	10.6%
R: 200 001 – 300 000	20.0%	20.1%	25.3%	23.2%	26.8%	23.4%	27.5%	22.5%
S: 300 001 – 400 000	7.7%	11.6%	9.7%	12.0%	11.9%	13.0%	14.3%	14.4%
T: 400 001 – 500 000	4.0%	8.7%	5.1%	9.6%	5.8%	9.6%	6.8%	9.8%
U: 500 001 – 750 000	3.9%	12.0%	5.0%	13.7%	5.9%	15.0%	7.3%	16.7%
V: 750 001 – 1 000 000	1.2%	4.2%	1.4%	4.8%	1.8%	5.8%	2.2%	7.0%
W: 1 000 001 – 2 000 000	0.8%	3.9%	1.0%	4.4%	1.2%	5.1%	1.5%	5.8%
X: 2 000 001 – 5 000 000	0.2%	1.4%	0.2%	1.6%	0.2%	1.9%	0.3%	2.2%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.4%	0.0%	0.5%	0.1%	0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2012 – 2015**

Tax year	2012 [92.2% assessed]	2013 [87.4% assessed]	2014 [81.2% assessed]	2015 [71.9% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value <sup>1</sup>	960 962	5 785	915 896	3 607
3802 Right of use of motor vehicle	104 576	6 418	100 507	6 375
3803 Right of use of asset	15	0	42	1
3804 Meals and refreshments vouchers	16	0	52	0
3805 Free or cheap residential / holiday accommodation	229	5	91 881	1 908
3806 Free or cheap services	181	1	137 611	315
3807 Low or interest-free loans: house	48	1	90	1
3808 Payment of employees' debt	307	10	465 097	2 931
3809 Bursaries and scholarships	34	0	7 216	99
3810 Medical aid paid on behalf of employee	2 277 709	40 762	2 247 501	45 122
Other <sup>2</sup>	4 599	20	2 080	16
Foreign fringe benefits <sup>3</sup>	908	23	1 404	67
<b>Total</b>	<b>53 025</b>	<b>58 017</b>	<b>60 628</b>	<b>54 485</b>
3801 New consolidated code 3801 <sup>1</sup>	961 792	5 803	7 920	9 049
<b>Percentage of total</b>				
3801 Acquisition of asset at less than the actual value <sup>1</sup>	10.9%	6.2%	6.3%	6.4%
3802 Right of use of motor vehicle	12.1%	11.3%	10.5%	10.1%
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	0.0%	2.7%	3.1%	3.2%
3806 Free or cheap services	0.0%	0.5%	0.5%	0.5%
3807 Low or interest-free loans: house	0.0%	0.0%	0.0%	0.0%
3808 Payment of employees' debt	0.0%	4.1%	4.8%	5.5%
3809 Bursaries and scholarships	0.0%	0.2%	0.2%	0.2%
3810 Medical aid paid on behalf of employee	76.9%	75.0%	74.4%	74.0%
Other <sup>2</sup>	0.0%	0.0%	0.0%	0.0%
Foreign fringe benefits <sup>3</sup>	0.0%	0.1%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
3801 New consolidated code 3801 <sup>1</sup>	10.9%	13.7%	14.9%	15.8%

- 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.
- Includes insurance policies ceded to individual and any other benefit or asset received.
- Foreign fringe benefits (codes 3851 to 3863).

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801)<sup>1</sup> by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 103	8	1 308	8	1 296	10	753	3
B: = 0	23	0	81	0	58	0	97	1
C: 1 – 20 000	7 351	5	10 308	3	8 989	3	6 042	3
D: 20 001 – 30 000	7 008	7	9 267	3	8 245	3	6 038	2
E: 30 001 – 40 000	9 585	13	12 236	5	10 697	5	7 876	3
F: 40 001 – 50 000	12 483	25	16 753	9	13 817	8	10 087	4
G: 50 001 – 60 000	17 553	19	23 090	15	17 759	11	12 484	6
H: 60 001 – 70 000	22 842	24	32 839	25	24 405	17	16 462	10
I: 70 001 – 80 000	26 906	28	40 472	32	32 295	25	22 244	16
J: 80 001 – 90 000	29 454	35	44 884	39	36 563	33	26 126	21
K: 90 000 – 100 000	31 137	41	49 646	48	40 821	40	28 609	26
L: 100 001 – 110 000	32 383	47	50 963	54	44 851	50	32 947	33
M: 110 001 – 120 000	33 184	53	52 258	62	46 456	54	35 948	38
N: 120 001 – 130 000	33 321	66	53 167	67	47 703	61	37 912	44
O: 130 001 – 140 000	34 518	91	51 542	74	48 232	66	38 556	49
P: 140 001 – 150 000	33 963	108	49 798	78	47 079	72	39 056	54
Q: 150 001 – 200 000	141 478	423	233 283	528	224 111	515	190 697	388
R: 200 001 – 300 000	188 401	791	327 350	1 065	340 378	1 070	315 131	949
S: 300 001 – 400 000	106 015	621	185 602	839	208 294	937	203 706	897
T: 400 001 – 500 000	64 217	479	121 146	701	135 336	773	131 595	726
U: 500 001 – 750 000	70 782	610	139 356	1 024	168 312	1 212	172 956	1 258
V: 750 001 – 1 000 000	26 026	303	48 788	483	61 123	583	64 523	588
W: 1 000 001 – 2 000 000	23 680	683	46 528	865	56 139	992	59 019	974
X: 2 000 001 – 5 000 000	7 088	962	14 288	1 321	17 581	1 632	18 438	1 517
Y: 5 000 001 +	1 291	361	2 932	572	3 768	877	4 269	976
<b>Total</b>	<b>961 792</b>	<b>5 803</b>	<b>1 617 885</b>	<b>7 920</b>	<b>1 644 308</b>	<b>9 049</b>	<b>1 481 571</b>	<b>8 588</b>

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

# PERSONAL INCOME TAX

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.1%	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	0.7%	0.1%	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	1.0%	0.2%	0.8%	0.1%	0.7%	0.1%	0.5%	0.0%
F: 40 001 – 50 000	1.3%	0.4%	1.0%	0.1%	0.8%	0.1%	0.7%	0.1%
G: 50 001 – 60 000	1.8%	0.3%	1.4%	0.2%	1.1%	0.1%	0.8%	0.1%
H: 60 001 – 70 000	2.4%	0.4%	2.0%	0.3%	1.5%	0.2%	1.1%	0.1%
I: 70 001 – 80 000	2.8%	0.5%	2.5%	0.4%	2.0%	0.3%	1.5%	0.2%
J: 80 001 – 90 000	3.1%	0.6%	2.8%	0.5%	2.2%	0.4%	1.8%	0.2%
K: 90 000 – 100 000	3.2%	0.7%	3.1%	0.6%	2.5%	0.4%	1.9%	0.3%
L: 100 001 – 110 000	3.4%	0.8%	3.1%	0.7%	2.7%	0.5%	2.2%	0.4%
M: 110 001 – 120 000	3.5%	0.9%	3.2%	0.8%	2.8%	0.6%	2.4%	0.4%
N: 120 001 – 130 000	3.5%	1.1%	3.3%	0.8%	2.9%	0.7%	2.6%	0.5%
O: 130 001 – 140 000	3.6%	1.6%	3.2%	0.9%	2.9%	0.7%	2.6%	0.6%
P: 140 001 – 150 000	3.5%	1.9%	3.1%	1.0%	2.9%	0.8%	2.6%	0.6%
Q: 150 001 – 200 000	14.7%	7.3%	14.4%	6.7%	13.6%	5.7%	12.9%	4.5%
R: 200 001 – 300 000	19.6%	13.6%	20.2%	13.4%	20.7%	11.8%	21.3%	11.1%
S: 300 001 – 400 000	11.0%	10.7%	11.5%	10.6%	12.7%	10.4%	13.7%	10.5%
T: 400 001 – 500 000	6.7%	8.3%	7.5%	8.9%	8.2%	8.5%	8.9%	8.5%
U: 500 001 – 750 000	7.4%	10.5%	8.6%	12.9%	10.2%	13.4%	11.7%	14.6%
V: 750 001 – 1 000 000	2.7%	5.2%	3.0%	6.1%	3.7%	6.4%	4.4%	6.9%
W: 1 000 001 – 2 000 000	2.5%	11.8%	2.9%	10.9%	3.4%	11.0%	4.0%	11.3%
X: 2 000 001 – 5 000 000	0.7%	16.6%	0.9%	16.7%	1.1%	18.0%	1.2%	17.7%
Y: 5 000 001 +	0.1%	6.2%	0.2%	7.2%	0.2%	9.7%	0.3%	11.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	153	8	80	7	72	6	41	2
B: = 0	1	0	1	0	-	-	-	-
C: 1 – 20 000	235	3	171	2	129	1	49	1
D: 20 001 – 30 000	232	3	194	2	120	1	80	1
E: 30 001 – 40 000	274	4	235	3	193	3	91	1
F: 40 001 – 50 000	357	7	240	4	197	4	108	1
G: 50 001 – 60 000	512	9	365	6	243	4	167	3
H: 60 001 – 70 000	541	10	373	7	341	8	183	4
I: 70 001 – 80 000	661	14	531	11	375	8	245	6
J: 80 001 – 90 000	687	16	629	14	462	11	332	8
K: 90 000 – 100 000	824	21	704	18	578	14	348	9
L: 100 001 – 110 000	1 058	28	793	21	659	17	439	13
M: 110 001 – 120 000	1 223	33	881	24	802	24	528	15
N: 120 001 – 130 000	1 378	44	1 020	30	885	27	690	22
O: 130 001 – 140 000	1 562	50	1 130	37	1 000	32	765	25
P: 140 001 – 150 000	1 833	62	1 198	40	1 108	38	787	27
Q: 150 001 – 200 000	11 170	433	8 645	320	7 649	291	5 154	207
R: 200 001 – 300 000	24 138	1 162	21 976	1 063	19 485	940	15 638	778
S: 300 001 – 400 000	18 203	1 044	18 366	1 052	17 030	977	14 097	824
T: 400 001 – 500 000	11 959	780	12 405	825	11 928	797	10 817	708
U: 500 001 – 750 000	13 750	1 056	15 162	1 186	15 619	1 254	14 679	1 131
V: 750 001 – 1 000 000	5 397	517	6 037	586	5 944	580	5 679	540
W: 1 000 001 – 2 000 000	6 074	730	6 574	807	6 568	822	5 980	734
X: 2 000 001 – 5 000 000	2 004	316	2 408	387	2 462	421	2 290	371
Y: 5 000 001 +	350	70	389	82	452	92	391	93
<b>Total</b>	<b>104 576</b>	<b>6 418</b>	<b>100 507</b>	<b>6 534</b>	<b>94 301</b>	<b>6 375</b>	<b>79 578</b>	<b>5 523</b>

# PERSONAL INCOME TAX

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	—	—	—	—
C: 1 – 20 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%
G: 50 001 – 60 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%
H: 60 001 – 70 000	0.5%	0.2%	0.4%	0.1%	0.4%	0.1%	0.2%	0.1%
I: 70 001 – 80 000	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.7%	0.3%	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%
K: 90 000 – 100 000	0.8%	0.3%	0.7%	0.3%	0.6%	0.2%	0.4%	0.2%
L: 100 001 – 110 000	1.0%	0.4%	0.8%	0.3%	0.7%	0.3%	0.6%	0.2%
M: 110 001 – 120 000	1.2%	0.5%	0.9%	0.4%	0.9%	0.4%	0.7%	0.3%
N: 120 001 – 130 000	1.3%	0.7%	1.0%	0.5%	0.9%	0.4%	0.9%	0.4%
O: 130 001 – 140 000	1.5%	0.8%	1.1%	0.6%	1.1%	0.5%	1.0%	0.4%
P: 140 001 – 150 000	1.8%	1.0%	1.2%	0.6%	1.2%	0.6%	1.0%	0.5%
Q: 150 001 – 200 000	10.7%	6.7%	8.6%	4.9%	8.1%	4.6%	6.5%	3.7%
R: 200 001 – 300 000	23.1%	18.1%	21.9%	16.3%	20.7%	14.7%	19.7%	14.1%
S: 300 001 – 400 000	17.4%	16.3%	18.3%	16.1%	18.1%	15.3%	17.7%	14.9%
T: 400 001 – 500 000	11.4%	12.2%	12.3%	12.6%	12.6%	12.5%	13.6%	12.8%
U: 500 001 – 750 000	13.1%	16.4%	15.1%	18.2%	16.6%	19.7%	18.4%	20.5%
V: 750 001 – 1 000 000	5.2%	8.1%	6.0%	9.0%	6.3%	9.1%	7.1%	9.8%
W: 1 000 001 – 2 000 000	5.8%	11.4%	6.5%	12.4%	7.0%	12.9%	7.5%	13.3%
X: 2 000 001 – 5 000 000	1.9%	4.9%	2.4%	5.9%	2.6%	6.6%	2.9%	6.7%
Y: 5 000 001 +	0.3%	1.1%	0.4%	1.3%	0.5%	1.4%	0.5%	1.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	2 114	36	1 324	31	1 304	31	480	13
B: = 0	21	0	20	0	20	0	61	1
C: 1 – 20 000	7 709	30	4 747	19	3 338	17	1 766	5
D: 20 001 – 30 000	7 867	33	4 507	17	3 688	15	2 200	8
E: 30 001 – 40 000	11 427	63	5 675	24	4 616	21	2 792	11
F: 40 001 – 50 000	21 545	204	8 416	40	6 393	34	3 508	16
G: 50 001 – 60 000	28 936	236	13 049	96	8 785	60	4 640	24
H: 60 001 – 70 000	47 049	481	19 766	151	12 196	81	6 109	36
I: 70 001 – 80 000	74 057	906	28 891	214	19 200	142	9 150	62
J: 80 001 – 90 000	89 652	1 158	42 146	358	28 212	246	14 318	109
K: 90 000 – 100 000	88 554	1 213	61 056	633	40 338	424	21 936	203
L: 100 001 – 110 000	82 801	1 165	75 701	952	53 814	657	31 210	352
M: 110 001 – 120 000	84 362	1 231	79 789	1 134	61 267	858	40 309	515
N: 120 001 – 130 000	86 501	1 409	78 810	1 189	64 388	971	45 817	655
O: 130 001 – 140 000	104 214	1 868	76 289	1 195	69 790	1 100	46 936	715
P: 140 001 – 150 000	87 004	1 480	73 705	1 203	75 949	1 285	50 129	775
Q: 150 001 – 200 000	417 596	7 151	394 397	7 169	366 843	7 146	299 540	5 910
R: 200 001 – 300 000	500 520	9 236	629 984	12 328	612 650	12 359	515 273	10 667
S: 300 001 – 400 000	211 206	4 203	259 849	5 575	293 684	6 599	290 994	6 777
T: 400 001 – 500 000	117 201	2 581	141 141	3 325	150 075	3 713	143 016	3 727
U: 500 001 – 750 000	120 758	3 088	146 392	3 993	165 759	4 755	163 546	4 964
V: 750 001 – 1 000 000	40 858	1 228	47 410	1 570	54 058	1 876	53 653	1 973
W: 1 000 001 – 2 000 000	35 349	1 291	41 611	1 647	46 770	1 969	44 798	2 008
X: 2 000 001 – 5 000 000	8 841	396	10 755	526	11 825	620	11 308	637
Y: 5 000 001 +	1 567	77	2 071	113	2 356	141	2 366	156
<b>Total</b>	<b>2 277 709</b>	<b>40 762</b>	<b>2 247 501</b>	<b>43 503</b>	<b>2 157 318</b>	<b>45 122</b>	<b>1 805 855</b>	<b>40 318</b>



# PERSONAL INCOME TAX

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2012 - 2015**  
(continued)

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 - 20 000	0.3%	0.1%	0.2%	0.0%	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%	0.1%	0.0%
E: 30 001 - 40 000	0.5%	0.2%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
F: 40 001 - 50 000	0.9%	0.5%	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%
G: 50 001 - 60 000	1.3%	0.6%	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%
H: 60 001 - 70 000	2.1%	1.2%	0.9%	0.3%	0.6%	0.2%	0.3%	0.1%
I: 70 001 - 80 000	3.3%	2.2%	1.3%	0.5%	0.9%	0.2%	0.5%	0.2%
J: 80 001 - 90 000	3.9%	2.8%	1.9%	0.8%	1.3%	0.3%	0.8%	0.3%
K: 90 000 - 100 000	3.9%	3.0%	2.7%	1.5%	1.9%	0.9%	1.2%	0.5%
L: 100 001 - 110 000	3.6%	2.9%	3.4%	2.2%	2.5%	1.5%	1.7%	0.9%
M: 110 001 - 120 000	3.7%	3.0%	3.6%	2.6%	2.8%	1.9%	2.2%	1.3%
N: 120 001 - 130 000	3.8%	3.5%	3.5%	2.7%	3.0%	2.2%	2.5%	1.6%
O: 130 001 - 140 000	4.6%	4.6%	3.4%	2.7%	3.2%	2.4%	2.6%	1.8%
P: 140 001 - 150 000	3.8%	3.6%	3.3%	2.8%	3.5%	2.8%	2.8%	1.9%
Q: 150 001 - 200 000	18.3%	17.5%	17.5%	16.5%	17.0%	15.8%	16.6%	14.7%
R: 200 001 - 300 000	22.0%	22.7%	28.0%	28.3%	28.4%	27.4%	28.5%	26.5%
S: 300 001 - 400 000	9.3%	10.3%	11.6%	12.8%	13.6%	14.6%	16.1%	16.8%
T: 400 001 - 500 000	5.1%	6.3%	6.3%	7.6%	7.0%	8.2%	7.9%	9.2%
U: 500 001 - 750 000	5.3%	7.6%	6.5%	9.2%	7.7%	10.5%	9.1%	12.3%
V: 750 001 - 1 000 000	1.8%	3.0%	2.1%	3.6%	2.5%	4.2%	3.0%	4.9%
W: 1 000 001 - 2 000 000	1.6%	3.2%	1.9%	3.8%	2.2%	4.4%	2.5%	5.0%
X: 2 000 001 - 5 000 000	0.4%	1.0%	0.5%	1.2%	0.5%	1.4%	0.6%	1.6%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%	0.1%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.1: Assessed individual taxpayers: Deductions, 2012 – 2015**

Tax year	2012 [92.2% assessed]	2013 [87.4% assessed]	2014 [81.2% assessed]	2015 [71.9% 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	2 320 513 30 040	2 318 482 32 423	2 237 156 34 049	1 896 045 31 113
4002 Arrears pension fund contributions	59 006 82	61 250 88	56 336 86	48 809 76
4006 Current retirement annuity fund contributions	1 472 379 14 645	1 535 024 16 587	1 532 208 17 754	1 303 142 16 142
4007 Arrears retirement annuity fund contributions	29 389 42	32 221 47	29 738 44	26 421 37
4008 Medical expenses (total)	3 205 683 65 647	873 797 16 109	902 654 17 667	1 0
4009 Medical expenses (disabled)	42 739 2 277	45 842 1 800	52 839 2 270	— —
4011 Donations	65 704 528	76 638 632	89 847 879	85 871 931
4014 Travel expenses - fixed cost - business cost claimed against allowance	384 502 18 801	381 039 20 128	374 693 20 905	320 626 18 760
4015 Travel expenses - actual business cost	36 577 1 205	37 432 1 339	36 761 1 403	29 523 1 101
4016 Other	46 973 2 933	37 713 2 600	34 065 2 538	25 979 2 004
4017 Subsistence allowance - local	8 314 94	9 742 117	10 296 113	8 257 90
4018 Income protection contributions	186 898 1 466	357 748 2 206	430 196 2 313	384 388 1 825
4027 Depreciation	15 202 170	10 424 124	8 799 118	6 316 93
4028 Home office expense	25 135 551	17 724 416	16 170 391	12 116 317
Other <sup>1</sup>	90 421 4 502	67 933 4 014	69 097 4 393	61 095 3 974
<b>Total</b>	<b>142 982</b>	<b>98 631</b>	<b>104 922</b>	<b>76 465</b>
<b>Percentage of total</b>				
4001 Current pension fund contributions	21.0%	32.9%	32.5%	40.7%
4002 Arrears pension fund contributions	0.1%	0.1%	0.1%	0.1%
4006 Current retirement annuity fund contributions	10.2%	16.8%	16.9%	21.1%
4007 Arrears retirement annuity fund contributions	0.0%	0.0%	0.0%	0.0%
4008 Medical expenses (total)	45.9%	16.3%	16.8%	0.0%
4009 Medical expenses (disabled)	1.6%	1.8%	2.2%	—
4011 Donations	0.4%	0.6%	0.8%	1.2%
4014 Travel expenses - fixed cost - business cost claimed against allowance	13.1%	20.4%	19.9%	24.5%
4015 Travel expenses - actual business cost	0.8%	1.4%	1.3%	1.4%
4016 Other	2.1%	2.6%	2.4%	2.6%
4017 Subsistence allowance - local	0.1%	0.1%	0.1%	0.1%
4018 Income protection contributions	1.0%	2.2%	2.2%	2.4%
4027 Depreciation	0.1%	0.1%	0.1%	0.1%
4028 Home office expense	0.4%	0.4%	0.4%	0.4%
Other <sup>1</sup>	3.1%	4.1%	4.2%	5.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 959	20	1 309	18	1 250	17	651	12
B: = 0	30	0	9	0	7	0	8	0
C: 1 – 20 000	11 748	13	8 200	9	6 680	7	4 450	4
D: 20 001 – 30 000	12 015	20	7 831	12	6 531	11	3 845	6
E: 30 001 – 40 000	17 258	38	9 542	18	7 919	16	5 593	11
F: 40 001 – 50 000	23 245	64	12 593	31	10 047	26	6 620	16
G: 50 001 – 60 000	33 638	117	16 586	50	12 792	39	7 695	22
H: 60 001 – 70 000	56 219	234	29 658	108	19 144	72	10 092	34
I: 70 001 – 80 000	91 002	438	45 457	196	30 859	135	16 495	69
J: 80 001 – 90 000	112 236	601	63 113	313	42 251	210	25 971	126
K: 90 000 – 100 000	95 378	559	76 868	416	58 487	324	34 312	187
L: 100 001 – 110 000	83 104	536	83 592	484	63 765	379	44 016	264
M: 110 001 – 120 000	86 400	614	82 369	517	66 939	428	47 625	301
N: 120 001 – 130 000	89 952	699	81 585	564	71 893	505	49 795	338
O: 130 001 – 140 000	111 870	938	78 607	592	74 746	571	54 658	410
P: 140 001 – 150 000	93 629	838	79 480	651	79 258	653	55 627	450
Q: 150 001 – 200 000	452 246	5 105	425 159	4 239	393 738	3 937	318 730	3 141
R: 200 001 – 300 000	504 260	7 478	645 068	9 247	641 334	9 330	552 482	7 969
S: 300 001 – 400 000	189 255	3 642	247 301	4 689	283 206	5 473	287 077	5 591
T: 400 001 – 500 000	95 859	2 201	122 940	2 818	135 643	3 187	134 288	3 184
U: 500 001 – 750 000	98 400	2 853	124 270	3 568	141 799	4 169	144 246	4 284
V: 750 001 – 1 000 000	30 829	1 187	38 810	1 513	45 549	1 803	46 672	1 846
W: 1 000 001 – 2 000 000	23 949	1 292	30 103	1 625	34 324	1 906	35 519	1 956
X: 2 000 001 – 5 000 000	5 153	434	6 764	574	7 598	659	8 139	688
Y: 5 000 001 +	879	117	1 268	173	1 397	191	1 439	205
<b>Total</b>	<b>2 320 513</b>	<b>30 040</b>	<b>2 318 482</b>	<b>32 423</b>	<b>2 237 156</b>	<b>34 049</b>	<b>1 896 045</b>	<b>31 113</b>

# PERSONAL INCOME TAX

**Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.4%	0.1%	0.4%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	1.0%	0.2%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
G: 50 001 – 60 000	1.4%	0.4%	0.7%	0.2%	0.6%	0.1%	0.4%	0.1%
H: 60 001 – 70 000	2.4%	0.8%	1.3%	0.3%	0.9%	0.2%	0.5%	0.1%
I: 70 001 – 80 000	3.9%	1.5%	2.0%	0.6%	1.4%	0.4%	0.9%	0.2%
J: 80 001 – 90 000	4.8%	2.0%	2.7%	1.0%	1.9%	0.6%	1.4%	0.4%
K: 90 000 – 100 000	4.1%	1.9%	3.3%	1.3%	2.6%	1.0%	1.8%	0.6%
L: 100 001 – 110 000	3.6%	1.8%	3.6%	1.5%	2.9%	1.1%	2.3%	0.8%
M: 110 001 – 120 000	3.7%	2.0%	3.6%	1.6%	3.0%	1.3%	2.5%	1.0%
N: 120 001 – 130 000	3.9%	2.3%	3.5%	1.7%	3.2%	1.5%	2.6%	1.1%
O: 130 001 – 140 000	4.8%	3.1%	3.4%	1.8%	3.3%	1.7%	2.9%	1.3%
P: 140 001 – 150 000	4.0%	2.8%	3.4%	2.0%	3.5%	1.9%	2.9%	1.4%
Q: 150 001 – 200 000	19.5%	17.0%	18.3%	13.1%	17.6%	11.6%	16.8%	10.1%
R: 200 001 – 300 000	21.7%	24.9%	27.8%	28.5%	28.7%	27.4%	29.1%	25.6%
S: 300 001 – 400 000	8.2%	12.1%	10.7%	14.5%	12.7%	16.1%	15.1%	18.0%
T: 400 001 – 500 000	4.1%	7.3%	5.3%	8.7%	6.1%	9.4%	7.1%	10.2%
U: 500 001 – 750 000	4.2%	9.5%	5.4%	11.0%	6.3%	12.2%	7.6%	13.8%
V: 750 001 – 1 000 000	1.3%	4.0%	1.7%	4.7%	2.0%	5.3%	2.5%	5.9%
W: 1 000 001 – 2 000 000	1.0%	4.3%	1.3%	5.0%	1.5%	5.6%	1.9%	6.3%
X: 2 000 001 – 5 000 000	0.2%	1.4%	0.3%	1.8%	0.3%	1.9%	0.4%	2.2%
Y: 5 000 001 +	0.0%	0.4%	0.1%	0.5%	0.1%	0.6%	0.1%	0.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	4 921	25	2 458	11	2 602	22	33	3
B: = 0	1 032	2	1 253	2	1 261	2	1 332	2
C: 1 – 20 000	12 800	50	9 703	34	8 980	32	5 683	18
D: 20 001 – 30 000	8 748	40	6 137	26	5 876	25	3 381	12
E: 30 001 – 40 000	11 482	61	7 219	36	7 048	35	3 854	17
F: 40 001 – 50 000	15 633	89	9 589	54	8 613	47	4 390	23
G: 50 001 – 60 000	24 389	144	14 361	88	12 340	74	5 940	37
H: 60 001 – 70 000	28 790	152	21 596	125	16 930	102	8 441	55
I: 70 001 – 80 000	38 980	184	26 227	144	20 121	113	11 556	70
J: 80 001 – 90 000	42 260	197	32 813	171	24 701	134	15 041	82
K: 90 000 – 100 000	37 910	190	36 733	193	30 502	160	18 626	96
L: 100 001 – 110 000	36 377	196	38 340	204	31 926	174	23 750	126
M: 110 001 – 120 000	37 890	199	37 278	201	32 748	179	24 581	135
N: 120 001 – 130 000	41 178	216	37 154	202	33 962	186	25 366	141
O: 130 001 – 140 000	49 008	241	36 539	205	35 624	196	27 163	150
P: 140 001 – 150 000	43 885	234	38 322	212	37 807	207	28 073	157
Q: 150 001 – 200 000	266 487	1 436	222 116	1 244	207 249	1 176	168 355	962
R: 200 001 – 300 000	343 964	2 405	431 599	2 818	425 875	2 823	353 442	2 374
S: 300 001 – 400 000	150 666	1 607	189 177	1 878	213 174	2 049	210 611	1 953
T: 400 001 – 500 000	86 159	1 219	105 893	1 423	115 329	1 545	109 592	1 436
U: 500 001 – 750 000	104 756	2 037	125 338	2 413	139 614	2 702	135 500	2 551
V: 750 001 – 1 000 000	39 412	1 100	48 483	1 377	55 210	1 595	54 567	1 565
W: 1 000 001 – 2 000 000	35 644	1 540	43 913	1 979	50 033	2 339	49 111	2 318
X: 2 000 001 – 5 000 000	8 589	737	10 896	986	12 430	1 189	12 488	1 195
Y: 5 000 001 +	1 419	343	1 887	563	2 253	646	2 266	664
<b>Total</b>	<b>1 472 379</b>	<b>14 645</b>	<b>1 535 024</b>	<b>16 587</b>	<b>1 532 208</b>	<b>17 754</b>	<b>1 303 142</b>	<b>16 142</b>

# PERSONAL INCOME TAX

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2012 - 2015**  
(continued)

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.0%	0.0%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 - 20 000	0.9%	0.3%	0.6%	0.2%	0.6%	0.2%	0.4%	0.1%
D: 20 001 - 30 000	0.6%	0.3%	0.4%	0.2%	0.4%	0.1%	0.3%	0.1%
E: 30 001 - 40 000	0.8%	0.4%	0.5%	0.2%	0.5%	0.2%	0.3%	0.1%
F: 40 001 - 50 000	1.1%	0.6%	0.6%	0.3%	0.6%	0.3%	0.3%	0.1%
G: 50 001 - 60 000	1.7%	1.0%	0.9%	0.5%	0.8%	0.4%	0.5%	0.2%
H: 60 001 - 70 000	2.0%	1.0%	1.4%	0.8%	1.1%	0.6%	0.6%	0.3%
I: 70 001 - 80 000	2.6%	1.3%	1.7%	0.9%	1.3%	0.6%	0.9%	0.4%
J: 80 001 - 90 000	2.9%	1.3%	2.1%	1.0%	1.6%	0.8%	1.2%	0.5%
K: 90 000 - 100 000	2.6%	1.3%	2.4%	1.2%	2.0%	0.9%	1.4%	0.6%
L: 100 001 - 110 000	2.5%	1.3%	2.5%	1.2%	2.1%	1.0%	1.8%	0.8%
M: 110 001 - 120 000	2.6%	1.4%	2.4%	1.2%	2.1%	1.0%	1.9%	0.8%
N: 120 001 - 130 000	2.8%	1.5%	2.4%	1.2%	2.2%	1.0%	1.9%	0.9%
O: 130 001 - 140 000	3.3%	1.6%	2.4%	1.2%	2.3%	1.1%	2.1%	0.9%
P: 140 001 - 150 000	3.0%	1.6%	2.5%	1.3%	2.5%	1.2%	2.2%	1.0%
Q: 150 001 - 200 000	18.1%	9.8%	14.5%	7.5%	13.5%	6.6%	12.9%	6.0%
R: 200 001 - 300 000	23.4%	16.4%	28.1%	17.0%	27.8%	15.9%	27.1%	14.7%
S: 300 001 - 400 000	10.2%	11.0%	12.3%	11.3%	13.9%	11.5%	16.2%	12.1%
T: 400 001 - 500 000	5.9%	8.3%	6.9%	8.6%	7.5%	8.7%	8.4%	8.9%
U: 500 001 - 750 000	7.1%	13.9%	8.2%	14.5%	9.1%	15.2%	10.4%	15.8%
V: 750 001 - 1 000 000	2.7%	7.5%	3.2%	8.3%	3.6%	9.0%	4.2%	9.7%
W: 1 000 001 - 2 000 000	2.4%	10.5%	2.9%	11.9%	3.3%	13.2%	3.8%	14.4%
X: 2 000 001 - 5 000 000	0.6%	5.0%	0.7%	5.9%	0.8%	6.7%	1.0%	7.4%
Y: 5 000 001 +	0.1%	2.3%	0.1%	3.4%	0.1%	3.6%	0.2%	4.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	48 749	1 928	39 694	1 328	38 550	1 397	-	-
B: = 0	45	1	17	0	24	1	-	-
C: 1 – 20 000	34 383	698	18 744	435	17 125	440	-	-
D: 20 001 – 30 000	27 570	502	12 102	277	11 291	270	-	-
E: 30 001 – 40 000	37 085	655	14 363	323	13 487	308	-	-
F: 40 001 – 50 000	53 409	936	16 877	366	15 598	352	-	-
G: 50 001 – 60 000	71 787	1 213	21 522	427	18 700	399	-	-
H: 60 001 – 70 000	90 251	1 517	25 222	476	22 091	443	-	-
I: 70 001 – 80 000	115 331	2 001	25 970	492	24 976	482	-	-
J: 80 001 – 90 000	129 068	2 257	28 562	524	27 629	514	-	-
K: 90 000 – 100 000	127 070	2 290	33 221	576	29 943	547	-	-
L: 100 001 – 110 000	118 063	2 163	33 427	543	32 377	575	-	-
M: 110 001 – 120 000	117 254	2 162	33 182	531	31 872	554	-	-
N: 120 001 – 130 000	118 484	2 282	31 729	497	30 747	524	-	-
O: 130 001 – 140 000	135 822	2 606	32 373	483	31 409	522	-	-
P: 140 001 – 150 000	116 909	2 214	31 214	469	31 593	502	-	-
Q: 150 001 – 200 000	527 158	10 873	145 016	2 091	149 164	2 270	-	-
R: 200 001 – 300 000	618 783	13 289	175 861	2 717	193 423	3 138	-	-
S: 300 001 – 400 000	274 504	5 967	71 122	1 352	82 821	1 623	-	-
T: 400 001 – 500 000	151 985	3 380	36 004	756	40 625	916	-	-
U: 500 001 – 750 000	166 351	3 742	33 461	800	41 025	1 048	-	-
V: 750 001 – 1 000 000	58 966	1 351	7 862	286	10 181	366	-	-
W: 1 000 001 – 2 000 000	51 454	1 233	5 009	263	6 439	347	-	-
X: 2 000 001 – 5 000 000	12 914	326	1 060	82	1 308	105	-	-
Y: 5 000 001 +	2 288	60	183	16	256	25	-	-
<b>Total</b>	<b>3 205 683</b>	<b>65 647</b>	<b>873 797</b>	<b>16 109</b>	<b>902 654</b>	<b>17 667</b>	<b>-</b>	<b>-</b>

# PERSONAL INCOME TAX

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]	2013 [87.4% assessed]	2014 [81.2% assessed]	2015 [71.9% assessed]
Taxable income group Percentage of total	Number of taxpayers Percentage	Number of taxpayers Percentage	Number of taxpayers Percentage	Number of taxpayers Percentage
A: < 0	1.5% 2.9%	4.5% 8.2%	4.3% 7.9%	- -
B: = 0	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%	- -
C: 1 – 20 000	1.1% 1.1%	2.1% 2.7%	1.9% 2.5%	- -
D: 20 001 – 30 000	0.9% 0.8%	1.4% 1.7%	1.3% 1.5%	- -
E: 30 001 – 40 000	1.2% 1.0%	1.6% 2.0%	1.5% 1.7%	- -
F: 40 001 – 50 000	1.7% 1.4%	1.9% 2.3%	1.7% 2.0%	- -
G: 50 001 – 60 000	2.2% 1.8%	2.5% 2.6%	2.1% 2.3%	- -
H: 60 001 – 70 000	2.8% 2.3%	2.9% 3.0%	2.4% 2.5%	- -
I: 70 001 – 80 000	3.6% 3.0%	3.0% 3.1%	2.8% 2.7%	- -
J: 80 001 – 90 000	4.0% 3.4%	3.3% 3.3%	3.1% 2.9%	- -
K: 90 000 – 100 000	4.0% 3.5%	3.8% 3.6%	3.3% 3.1%	- -
L: 100 001 – 110 000	3.7% 3.3%	3.8% 3.4%	3.6% 3.3%	- -
M: 110 001 – 120 000	3.7% 3.3%	3.8% 3.3%	3.5% 3.1%	- -
N: 120 001 – 130 000	3.7% 4.0%	3.6% 3.1%	3.4% 3.0%	- -
O: 130 001 – 140 000	4.2% 3.4%	3.7% 2.9%	3.5% 2.8%	- -
P: 140 001 – 150 000	3.6% 16.6%	3.6% 13.0%	3.5% 16.5%	- -
Q: 150 001 – 200 000	16.4% 20.2%	16.6% 16.9%	16.5% 17.8%	- -
R: 200 001 – 300 000	19.3% 8.6%	20.1% 8.4%	21.4% 9.2%	- -
S: 300 001 – 400 000	8.6% 5.1%	8.1% 4.7%	9.2% 4.5%	- -
T: 400 001 – 500 000	4.7% 5.7%	4.1% 5.0%	4.5% 5.9%	- -
U: 500 001 – 750 000	5.2% 1.8%	3.8% 0.9%	4.5% 1.1%	- -
V: 750 001 – 1 000 000	1.8% 1.9%	0.9% 0.6%	1.1% 0.7%	- -
W: 1 000 001 – 2 000 000	1.6% 0.5%	0.6% 0.1%	0.7% 0.1%	- -
X: 2 000 001 – 5 000 000	0.4% 0.1%	0.1% 0.1%	0.1% 0.0%	- -
Y: 5 000 001 +	0.1%	0.0%	0.0%	-
<b>Total</b>	<b>100.0%</b> <b>100.0%</b>	<b>100.0%</b> <b>100.0%</b>	<b>100.0%</b> <b>100.0%</b>	<b>100.0%</b> <b>100.0%</b>



# PERSONAL INCOME TAX

**Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]	2013 [87.4% assessed]	2014 [81.2% assessed]	2015 [71.9% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 018	88	823	80
B: = 0	–	–	–	–
C: 1 – 20 000	548	26	416	18
D: 20 001 – 30 000	541	22	323	15
E: 30 001 – 40 000	759	28	419	13
F: 40 001 – 50 000	1 064	38	708	23
G: 50 001 – 60 000	1 422	47	1 005	28
H: 60 001 – 70 000	1 616	50	1 295	35
I: 70 001 – 80 000	1 642	55	1 238	32
J: 80 001 – 90 000	1 599	58	1 407	37
K: 90 000 – 100 000	1 567	58	1 407	35
L: 100 001 – 110 000	1 489	64	1 459	40
M: 110 001 – 120 000	1 538	70	1 440	39
N: 120 001 – 130 000	1 417	64	1 424	39
O: 130 001 – 140 000	1 361	62	1 417	42
P: 140 001 – 150 000	1 295	60	1 442	44
Q: 150 001 – 200 000	6 262	297	6 632	215
R: 200 001 – 300 000	6 946	370	9 071	302
S: 300 001 – 400 000	3 522	214	4 629	194
T: 400 001 – 500 000	2 173	150	2 741	126
U: 500 001 – 750 000	2 710	219	3 420	188
V: 750 001 – 1 000 000	1 011	92	1 437	98
W: 1 000 001 – 2 000 000	914	100	1 285	110
X: 2 000 001 – 5 000 000	282	38	326	38
Y: 5 000 001 +	43	7	78	10
<b>Total</b>	<b>42 739</b>	<b>2 277</b>	<b>45 842</b>	<b>1 800</b>
			<b>52 839</b>	<b>2 270</b>

**Table A2.7.5. Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
Percentage of total								
A: < 0	2.4%	3.9%	1.8%	4.4%	1.7%	3.6%	-	-
B: = 0	-	-	-	-	0.0%	0.0%	-	-
C: 1 – 20 000	1.3%	1.1%	0.9%	1.0%	0.8%	0.9%	-	-
D: 20 001 – 30 000	1.3%	1.0%	0.7%	0.8%	0.7%	0.7%	-	-
E: 30 001 – 40 000	1.8%	1.2%	0.9%	0.7%	0.9%	0.8%	-	-
F: 40 001 – 50 000	2.5%	1.7%	1.5%	1.3%	1.6%	1.2%	-	-
G: 50 001 – 60 000	3.3%	2.1%	2.2%	1.5%	2.2%	1.7%	-	-
H: 60 001 – 70 000	3.8%	2.2%	2.8%	1.9%	2.9%	2.0%	-	-
I: 70 001 – 80 000	3.8%	2.4%	2.7%	1.8%	3.4%	2.4%	-	-
J: 80 001 – 90 000	3.7%	2.6%	3.1%	2.1%	3.4%	2.3%	-	-
K: 90 000 – 100 000	3.7%	2.6%	3.1%	1.9%	3.4%	2.3%	-	-
L: 100 001 – 110 000	3.5%	2.8%	3.2%	2.2%	3.6%	2.4%	-	-
M: 110 001 – 120 000	3.6%	3.1%	3.1%	2.2%	3.3%	2.5%	-	-
N: 120 001 – 130 000	3.3%	2.8%	3.1%	2.2%	3.4%	2.6%	-	-
O: 130 001 – 140 000	3.2%	2.7%	3.1%	2.3%	3.1%	2.4%	-	-
P: 140 001 – 150 000	3.0%	2.6%	3.1%	2.5%	2.9%	2.3%	-	-
Q: 150 001 – 200 000	14.7%	13.0%	14.5%	11.9%	13.6%	11.8%	-	-
R: 200 001 – 300 000	16.3%	16.2%	19.8%	16.8%	19.3%	17.0%	-	-
S: 300 001 – 400 000	8.2%	9.4%	10.1%	10.8%	10.0%	10.1%	-	-
T: 400 001 – 500 000	5.1%	6.6%	6.0%	7.0%	5.8%	6.8%	-	-
U: 500 001 – 750 000	6.3%	9.6%	7.5%	10.4%	7.4%	10.3%	-	-
V: 750 001 – 1 000 000	2.4%	4.0%	3.1%	5.4%	3.1%	5.2%	-	-
W: 1 000 001 – 2 000 000	2.1%	4.4%	2.8%	6.1%	2.8%	6.1%	-	-
X: 2 000 001 – 5 000 000	0.7%	1.7%	0.7%	2.1%	0.8%	2.2%	-	-
Y: 5 000 001 +	0.1%	0.3%	0.2%	0.6%	0.1%	0.4%	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>-</b>

# PERSONAL INCOME TAX

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2012 - 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	459	21	273	15	213	12	102	7
B: = 0	10	0	2	0	9	0	10	1
C: 1 - 20 000	590	10	297	5	269	5	118	2
D: 20 001 - 30 000	550	9	310	4	228	4	131	2
E: 30 001 - 40 000	866	17	443	7	328	7	181	3
F: 40 001 - 50 000	1 095	26	617	13	487	12	264	5
G: 50 001 - 60 000	1 924	50	936	23	740	17	382	9
H: 60 001 - 70 000	2 338	61	1 521	41	1 094	31	587	15
I: 70 001 - 80 000	2 880	77	1 921	52	1 414	40	838	24
J: 80 001 - 90 000	3 398	97	2 408	66	1 871	54	1 202	35
K: 90 000 - 100 000	3 911	114	2 816	83	2 239	65	1 514	45
L: 100 001 - 110 000	4 280	130	3 204	97	2 545	79	1 777	56
M: 110 001 - 120 000	4 912	152	3 428	112	2 962	99	2 024	69
N: 120 001 - 130 000	5 072	165	3 828	125	3 155	110	2 178	76
O: 130 001 - 140 000	5 344	177	4 145	145	3 549	126	2 382	86
P: 140 001 - 150 000	5 591	198	4 539	163	3 996	150	2 869	106
Q: 150 001 - 200 000	31 808	1 203	26 298	1 011	23 360	920	17 605	705
R: 200 001 - 300 000	70 707	3 139	62 540	2 859	56 755	2 670	44 599	2 135
S: 300 001 - 400 000	64 977	3 225	63 367	3 333	59 710	3 273	49 630	2 778
T: 400 001 - 500 000	49 892	2 624	53 334	2 991	52 794	3 127	45 767	2 821
U: 500 001 - 750 000	69 243	3 930	78 333	4 717	83 126	5 197	75 861	4 926
V: 750 001 - 1 000 000	25 985	1 531	31 558	1 951	35 086	2 269	33 283	2 222
W: 1 000 001 - 2 000 000	22 971	1 448	27 820	1 817	30 843	2 070	29 458	2 047
X: 2 000 001 - 5 000 000	5 042	350	6 185	433	6 884	494	6 841	509
Y: 5 000 001 +	657	46	916	66	1 036	74	1 023	77
<b>Total</b>	<b>384 502</b>	<b>18 801</b>	<b>381 039</b>	<b>20 128</b>	<b>374 693</b>	<b>20 905</b>	<b>320 626</b>	<b>18 760</b>

# PERSONAL INCOME TAX

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
G: 50 001 – 60 000	0.5%	0.3%	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%
H: 60 001 – 70 000	0.6%	0.3%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
I: 70 001 – 80 000	0.7%	0.4%	0.5%	0.3%	0.4%	0.2%	0.3%	0.1%
J: 80 001 – 90 000	0.9%	0.5%	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%
K: 90 000 – 100 000	1.0%	0.6%	0.7%	0.4%	0.6%	0.3%	0.5%	0.2%
L: 100 001 – 110 000	1.1%	0.7%	0.8%	0.5%	0.7%	0.4%	0.6%	0.3%
M: 110 001 – 120 000	1.3%	0.8%	0.9%	0.6%	0.8%	0.5%	0.6%	0.4%
N: 120 001 – 130 000	1.3%	0.9%	1.0%	0.6%	0.8%	0.5%	0.7%	0.4%
O: 130 001 – 140 000	1.4%	0.9%	1.1%	0.7%	0.9%	0.6%	0.7%	0.5%
P: 140 001 – 150 000	1.5%	1.1%	1.2%	0.8%	1.1%	0.7%	0.9%	0.6%
Q: 150 001 – 200 000	8.3%	6.4%	6.9%	5.0%	6.2%	4.4%	5.5%	3.8%
R: 200 001 – 300 000	18.4%	16.7%	16.4%	14.2%	15.1%	12.8%	13.9%	11.4%
S: 300 001 – 400 000	16.9%	17.2%	16.6%	16.6%	15.9%	15.7%	15.5%	14.8%
T: 400 001 – 500 000	13.0%	14.0%	14.0%	14.9%	14.1%	15.0%	14.3%	15.0%
U: 500 001 – 750 000	18.0%	20.9%	20.6%	23.4%	22.2%	24.9%	23.7%	26.3%
V: 750 001 – 1 000 000	6.8%	8.1%	8.3%	9.7%	9.4%	10.9%	10.4%	11.8%
W: 1 000 001 – 2 000 000	6.0%	7.7%	7.3%	9.0%	8.2%	9.9%	9.2%	10.9%
X: 2 000 001 – 5 000 000	1.3%	1.9%	1.6%	2.2%	1.8%	2.4%	2.1%	2.7%
Y: 5 000 001 +	0.2%	0.2%	0.2%	0.3%	0.3%	0.4%	0.3%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	367	15	231	12	219	10	107	6
B: = 0	5	0	3	0	2	0	1	0
C: 1 – 20 000	520	12	291	9	202	5	95	3
D: 20 001 – 30 000	418	11	225	6	178	5	82	2
E: 30 001 – 40 000	545	11	340	9	281	7	108	3
F: 40 001 – 50 000	799	18	480	14	356	11	136	4
G: 50 001 – 60 000	1 649	33	915	21	515	15	269	8
H: 60 001 – 70 000	1 816	36	1 603	33	994	23	388	10
I: 70 001 – 80 000	1 638	35	1 445	31	1 091	27	671	16
J: 80 001 – 90 000	1 418	32	1 434	34	1 210	30	762	19
K: 90 000 – 100 000	1 400	33	1 339	32	1 217	30	787	20
L: 100 001 – 110 000	1 311	30	1 307	33	1 350	35	901	23
M: 110 001 – 120 000	1 220	30	1 311	33	1 264	34	967	25
N: 120 001 – 130 000	1 127	29	1 289	34	1 175	31	962	25
O: 130 001 – 140 000	1 048	27	1 210	32	1 160	31	995	25
P: 140 001 – 150 000	1 017	26	1 114	29	1 172	31	1 026	27
Q: 150 001 – 200 000	4 376	119	4 800	138	5 072	148	4 759	129
R: 200 001 – 300 000	5 726	186	6 372	210	6 938	224	6 430	196
S: 300 001 – 400 000	3 263	126	3 576	137	3 808	156	3 388	132
T: 400 001 – 500 000	2 101	95	2 342	108	2 422	118	2 006	95
U: 500 001 – 750 000	2 655	140	3 106	170	3 169	187	2 524	152
V: 750 001 – 1 000 000	1 063	66	1 320	92	1 356	92	978	71
W: 1 000 001 – 2 000 000	925	74	1 134	97	1 366	117	938	83
X: 2 000 001 – 5 000 000	154	17	216	24	261	28	214	24
Y: 5 000 001 +	16	2	29	3	33	6	29	4
<b>Total</b>	<b>36 577</b>	<b>1 205</b>	<b>37 432</b>	<b>1 339</b>	<b>36 761</b>	<b>1 403</b>	<b>29 523</b>	<b>1 101</b>

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Tableable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.0%	1.2%	0.6%	0.9%	0.6%	0.7%	0.4%	0.5%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.4%	1.0%	0.8%	0.6%	0.5%	0.4%	0.3%	0.3%
D: 20 001 – 30 000	1.1%	0.9%	0.6%	0.4%	0.5%	0.4%	0.3%	0.2%
E: 30 001 – 40 000	1.5%	1.0%	0.9%	0.7%	0.6%	0.5%	0.4%	0.3%
F: 40 001 – 50 000	2.2%	1.5%	1.3%	1.0%	1.0%	0.8%	0.5%	0.4%
G: 50 001 – 60 000	4.5%	2.8%	2.4%	1.6%	1.4%	1.1%	0.9%	0.7%
H: 60 001 – 70 000	5.0%	3.0%	4.3%	2.4%	2.7%	1.6%	1.3%	0.9%
I: 70 001 – 80 000	4.5%	2.9%	3.9%	2.3%	3.0%	1.9%	2.3%	1.5%
J: 80 001 – 90 000	3.9%	2.6%	3.8%	2.5%	3.3%	2.2%	2.6%	1.7%
K: 90 000 – 100 000	3.8%	2.7%	3.6%	2.4%	3.3%	2.2%	2.7%	1.8%
L: 100 001 – 110 000	3.6%	2.5%	3.5%	2.5%	3.7%	2.5%	3.1%	2.1%
M: 110 001 – 120 000	3.3%	2.5%	3.5%	2.4%	3.4%	2.4%	3.3%	2.2%
N: 120 001 – 130 000	3.1%	2.4%	3.4%	2.5%	3.2%	2.2%	3.3%	2.3%
O: 130 001 – 140 000	2.9%	2.3%	3.2%	2.4%	3.2%	2.2%	3.4%	2.3%
P: 140 001 – 150 000	2.8%	2.2%	3.0%	2.1%	3.2%	2.2%	3.5%	2.5%
Q: 150 001 – 200 000	12.0%	9.9%	12.8%	10.3%	13.8%	10.5%	16.1%	11.7%
R: 200 001 – 300 000	15.7%	15.4%	17.0%	15.7%	18.9%	16.0%	21.8%	17.8%
S: 300 001 – 400 000	8.9%	10.4%	9.6%	10.2%	10.4%	11.1%	11.5%	12.0%
T: 400 001 – 500 000	5.7%	7.9%	6.3%	8.0%	6.6%	8.4%	6.8%	8.6%
U: 500 001 – 750 000	7.3%	11.6%	8.3%	12.7%	8.6%	13.4%	8.5%	13.8%
V: 750 001 – 1 000 000	2.9%	5.5%	3.5%	6.8%	3.7%	6.6%	3.3%	6.4%
W: 1 000 001 – 2 000 000	2.5%	6.1%	3.0%	7.3%	3.7%	8.4%	3.2%	7.5%
X: 2 000 001 – 5 000 000	0.4%	1.4%	0.6%	1.8%	0.7%	2.0%	0.7%	2.2%
Y: 5 000 001 +	0.0%	0.1%	0.1%	0.2%	0.1%	0.4%	0.1%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.8. Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	456	45	272	38	188	29	104	28
B: = 0	17	7	12	5	12	2	5	1
C: 1 – 20 000	513	18	238	10	148	8	85	4
D: 20 001 – 30 000	449	16	187	7	143	5	89	4
E: 30 001 – 40 000	639	20	232	7	181	7	93	5
F: 40 001 – 50 000	913	30	342	11	247	10	113	4
G: 50 001 – 60 000	1 703	51	513	16	366	15	201	7
H: 60 001 – 70 000	1 863	58	829	25	569	19	280	9
I: 70 001 – 80 000	1 756	56	916	27	599	20	427	14
J: 80 001 – 90 000	1 667	57	934	30	677	22	390	12
K: 90 000 – 100 000	1 538	50	933	29	698	23	446	17
L: 100 001 – 110 000	1 416	49	992	32	773	26	468	18
M: 110 001 – 120 000	1 432	50	966	35	750	28	478	18
N: 120 001 – 130 000	1 262	45	966	38	759	27	505	18
O: 130 001 – 140 000	1 268	45	927	35	740	28	516	20
P: 140 001 – 150 000	1 248	45	860	31	760	28	505	18
Q: 150 001 – 200 000	5 246	208	4 273	163	3 631	143	2 644	106
R: 200 001 – 300 000	7 816	385	6 812	320	6 156	287	4 652	206
S: 300 001 – 400 000	4 978	300	4 759	264	4 539	252	3 723	204
T: 400 001 – 500 000	3 177	241	3 250	224	3 166	214	2 671	177
U: 500 001 – 750 000	4 048	424	4 438	429	4 500	410	3 790	336
V: 750 001 – 1 000 000	1 660	236	1 866	254	1 911	272	1 633	209
W: 1 000 001 – 2 000 000	1 519	340	1 743	385	2 021	439	1 675	349
X: 2 000 001 – 5 000 000	357	142	408	154	469	189	419	174
Y: 5 000 001 +	32	14	45	30	62	35	67	48
<b>Total</b>	<b>46 973</b>	<b>2 933</b>	<b>37 713</b>	<b>2 600</b>	<b>34 065</b>	<b>2 538</b>	<b>25 979</b>	<b>2 004</b>

# PERSONAL INCOME TAX

**Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2012 – 2015 (continued)**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	1.0%	1.5%	0.7%	1.5%	0.6%	1.1%	0.4%	1.4%
B: = 0	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.0%
C: 1 – 20 000	1.1%	0.6%	0.6%	0.4%	0.4%	0.3%	0.3%	0.2%
D: 20 001 – 30 000	1.0%	0.5%	0.5%	0.3%	0.4%	0.2%	0.3%	0.2%
E: 30 001 – 40 000	1.4%	0.7%	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%
F: 40 001 – 50 000	1.9%	1.0%	0.9%	0.4%	0.7%	0.4%	0.4%	0.2%
G: 50 001 – 60 000	3.6%	1.7%	1.4%	0.6%	1.1%	0.6%	0.8%	0.3%
H: 60 001 – 70 000	4.0%	2.0%	2.2%	1.0%	1.7%	0.8%	1.1%	0.5%
I: 70 001 – 80 000	3.7%	1.9%	2.4%	1.0%	1.8%	0.8%	1.6%	0.7%
J: 80 001 – 90 000	3.5%	1.9%	2.5%	1.1%	2.0%	0.9%	1.5%	0.6%
K: 90 000 – 100 000	3.3%	1.7%	2.5%	1.1%	2.0%	0.9%	1.7%	0.8%
L: 100 001 – 110 000	3.0%	1.7%	2.6%	1.2%	2.3%	1.0%	1.8%	0.9%
M: 110 001 – 120 000	3.0%	1.7%	2.6%	1.3%	2.2%	1.1%	1.8%	0.9%
N: 120 001 – 130 000	2.7%	1.5%	2.6%	1.5%	2.2%	1.1%	1.9%	0.9%
O: 130 001 – 140 000	2.7%	1.5%	2.5%	1.3%	2.2%	1.1%	2.0%	1.0%
P: 140 001 – 150 000	2.7%	1.5%	2.3%	1.2%	2.2%	1.1%	1.9%	0.9%
Q: 150 001 – 200 000	11.2%	7.1%	11.3%	6.3%	10.7%	5.6%	10.2%	5.3%
R: 200 001 – 300 000	16.6%	13.1%	18.1%	12.3%	18.1%	11.3%	17.9%	10.3%
S: 300 001 – 400 000	10.6%	10.2%	12.6%	10.2%	13.3%	9.9%	14.3%	10.2%
T: 400 001 – 500 000	6.8%	8.2%	8.6%	8.6%	9.3%	8.4%	10.3%	8.8%
U: 500 001 – 750 000	8.6%	14.5%	11.8%	16.5%	13.2%	16.2%	14.6%	16.8%
V: 750 001 – 1 000 000	3.5%	8.1%	4.9%	9.8%	5.6%	10.7%	6.3%	10.4%
W: 1 000 001 – 2 000 000	3.2%	11.6%	4.6%	14.8%	5.9%	17.3%	6.4%	17.4%
X: 2 000 001 – 5 000 000	0.8%	4.9%	1.1%	5.9%	1.4%	7.5%	1.6%	8.7%
Y: 5 000 001 +	0.1%	0.5%	0.1%	1.2%	0.2%	1.4%	0.3%	2.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# PERSONAL INCOME TAX

**Table A2.7.9: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by deduction value, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	302 442	948	246 005	750	186 259	540	133 064	376
B: 5 001 – 10 000	736 812	5 401	707 836	5 248	641 691	4 898	467 593	3 612
C: 10 001 – 15 000	626 613	7 858	566 105	7 105	497 001	6 217	432 090	5 348
D: 15 001 – 20 000	324 198	5 570	409 796	7 035	436 127	7 485	382 440	6 604
E: 20 001 – 25 000	141 080	3 121	162 550	3 617	210 095	4 638	204 502	4 530
F: 25 001 – 30 000	75 649	2 058	85 956	2 342	100 239	2 740	102 449	2 784
G: 30 001 – 35 000	41 989	1 356	49 907	1 607	57 467	1 861	60 042	1 934
H: 35 001 – 40 000	22 962	857	29 294	1 094	33 984	1 268	36 191	1 349
I: 40 001 – 45 000	14 077	595	17 708	749	22 416	947	24 670	1 045
J: 45 001 – 50 000	9 103	431	11 288	535	13 605	643	14 073	666
K: 50 001 – 60 000	10 976	597	13 376	729	15 587	848	16 065	874
L: 60 001 – 70 000	5 568	360	6 750	435	8 457	545	8 405	542
M: 70 001 – 80 000	3 236	241	4 282	319	4 884	365	4 904	366
N: 80 001 – 90 000	1 869	158	2 454	208	2 961	251	3 072	260
O: 90 000 – 100 000	1 271	120	1 511	143	1 919	182	1 958	185
P: 100 001 – 120 000	1 237	135	1 716	186	2 066	225	2 151	234
Q: 120 001 – 140 000	685	88	873	112	1 031	133	978	126
R: 140 001 – 160 000	291	43	433	64	572	85	551	82
S: 160 001 – 180 000	134	23	211	36	279	47	296	50
T: 180 001 – 250 000	208	43	271	56	336	69	349	72
U: 250 001 +	113	37	160	54	180	61	202	73
<b>Total</b>	<b>2 320 513</b>	<b>30 040</b>	<b>2 318 482</b>	<b>32 423</b>	<b>2 237 156</b>	<b>34 049</b>	<b>1 896 045</b>	<b>31 113</b>

# PERSONAL INCOME TAX

**Table A2.7.10: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by deduction value, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	821 157	2 335	816 409	2 340	783 385	2 270	628 329	1 842
B: 5 001 – 10 000	335 620	2 329	365 903	2 551	379 824	2 642	340 309	2 372
C: 10 001 – 15 000	109 040	1 332	120 258	1 470	123 792	1 512	112 162	1 369
D: 15 001 – 20 000	56 349	976	63 318	1 097	62 569	1 084	55 517	963
E: 20 001 – 25 000	35 137	787	38 592	866	39 616	888	35 450	796
F: 25 001 – 30 000	24 042	659	26 566	728	28 023	768	25 252	693
G: 30 001 – 35 000	16 669	540	17 912	580	19 113	619	17 428	564
H: 35 001 – 40 000	13 199	493	14 661	548	15 727	588	14 329	536
I: 40 001 – 45 000	9 758	415	10 841	461	11 578	492	10 645	452
J: 45 001 – 50 000	7 883	375	8 854	421	9 625	458	8 798	418
K: 50 001 – 60 000	11 384	624	12 824	704	14 115	775	12 650	695
L: 60 001 – 70 000	7 486	484	8 751	566	9 580	620	8 844	573
M: 70 001 – 80 000	5 501	411	6 205	464	7 179	537	6 528	488
N: 80 001 – 90 000	3 817	324	4 550	387	5 078	431	4 882	414
O: 90 000 – 100 000	2 910	277	3 604	343	4 124	393	3 800	362
P: 100 001 – 120 000	4 019	440	4 777	523	5 503	604	5 230	573
Q: 120 001 – 140 000	2 313	299	2 890	373	3 510	454	3 357	435
R: 140 001 – 160 000	1 545	231	2 036	304	2 451	366	2 341	350
S: 160 001 – 180 000	1 039	177	1 298	221	1 611	274	1 537	262
T: 180 001 – 250 000	1 890	396	2 452	515	2 991	629	2 878	604
U: 250 001 +	1 621	742	2 323	1 124	2 814	1 350	2 876	1 380
<b>Total</b>	<b>1 472 379</b>	<b>14 645</b>	<b>1 535 024</b>	<b>16 587</b>	<b>1 532 208</b>	<b>17 754</b>	<b>1 303 142</b>	<b>16 142</b>

# PERSONAL INCOME TAX

**Table A2.7.11: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by deduction value, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	256 523	622	256 025	599	253 791	581	-	-
B: 5 001 – 10 000	708 711	5 792	162 553	1 185	165 671	1 208	-	-
C: 10 001 – 15 000	247 195	3 078	101 825	1 256	102 016	1 259	-	-
D: 15 001 – 20 000	576 533	10 043	73 579	1 278	76 438	1 330	-	-
E: 20 001 – 25 000	443 984	9 991	58 406	1 307	60 689	1 362	-	-
F: 25 001 – 30 000	375 850	10 361	45 231	1 241	47 840	1 308	-	-
G: 30 001 – 35 000	223 245	7 259	36 204	1 176	37 813	1 225	-	-
H: 35 001 – 40 000	128 594	4 814	30 022	1 122	31 501	1 181	-	-
I: 40 001 – 45 000	77 527	3 283	23 998	1 017	25 304	1 072	-	-
J: 45 001 – 50 000	48 131	2 279	17 094	809	20 990	993	-	-
K: 50 001 – 60 000	53 498	2 908	22 975	1 254	26 006	1 420	-	-
L: 60 001 – 70 000	31 223	2 010	16 544	1 077	15 803	1 020	-	-
M: 70 001 – 80 000	15 200	1 132	11 917	889	14 266	1 069	-	-
N: 80 001 – 90 000	8 020	678	6 645	563	9 249	781	-	-
O: 90 000 – 100 000	4 312	408	3 882	367	5 437	515	-	-
P: 100 001 – 120 000	3 893	421	3 633	393	5 404	585	-	-
Q: 120 001 – 140 000	1 435	185	1 370	176	2 024	260	-	-
R: 140 001 – 160 000	688	102	724	108	972	145	-	-
S: 160 001 – 180 000	373	63	371	63	507	86	-	-
T: 180 001 – 250 000	473	98	502	104	601	124	-	-
U: 250 001 +	275	121	297	127	332	142	-	-
<b>Total</b>	<b>3 205 683</b>	<b>65 647</b>	<b>873 797</b>	<b>16 109</b>	<b>902 654</b>	<b>17 667</b>	<b>-</b>	<b>-</b>

# PERSONAL INCOME TAX

**Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2012 – 2015**

Tax year	2012 [92.2% assessed]		2013 [87.4% assessed]		2014 [81.2% assessed]		2015 [71.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	19 453	52	17 667	47	16 592	44	14 429	38
B: 5 001 – 10 000	21 622	163	19 364	146	18 037	135	14 878	112
C: 10 001 – 15 000	23 491	293	20 824	260	19 316	241	15 718	196
D: 15 001 – 20 000	22 601	398	20 479	360	18 959	333	15 155	267
E: 20 001 – 25 000	24 289	552	22 007	500	20 416	464	16 477	375
F: 25 001 – 30 000	23 522	653	22 229	617	21 086	585	16 632	462
G: 30 001 – 35 000	20 866	679	19 711	641	18 416	599	14 602	475
H: 35 001 – 40 000	23 933	894	22 364	836	20 950	782	16 988	635
I: 40 001 – 45 000	20 744	882	19 613	834	18 295	778	14 880	633
J: 45 001 – 50 000	21 464	1 021	20 921	996	19 577	932	15 617	744
K: 50 001 – 60 000	38 804	2 147	37 877	2 097	36 621	2 027	31 119	1 725
L: 60 001 – 70 000	31 002	2 014	30 836	2 004	29 504	1 917	24 703	1 605
M: 70 001 – 80 000	26 527	1 982	27 744	2 074	27 432	2 052	23 510	1 759
N: 80 001 – 90 000	20 051	1 702	21 325	1 810	22 458	1 908	20 370	1 732
O: 90 000 – 100 000	14 224	1 349	16 342	1 550	17 611	1 672	16 384	1 556
P: 100 001 – 120 000	17 482	1 908	21 265	2 325	23 735	2 597	22 985	2 516
Q: 120 001 – 140 000	7 906	1 018	10 623	1 368	12 737	1 643	12 609	1 628
R: 140 001 – 160 000	3 521	523	5 095	758	6 628	987	6 713	1 000
S: 160 001 – 180 000	1 559	263	2 444	413	3 154	532	3 476	588
T: 180 001 – 250 000	1 258	254	2 021	409	2 791	566	3 000	606
U: 250 001 +	183	54	288	85	378	111	381	110
<b>Total</b>	<b>384 502</b>	<b>18 801</b>	<b>381 039</b>	<b>20 128</b>	<b>374 693</b>	<b>20 905</b>	<b>320 626</b>	<b>18 760</b>

# PERSONAL INCOME TAX

**Table A2.8.1: Assessed individual taxpayers: Taxable income by taxable income group, 2005 – 2014**

Taxable income group	Number of taxpayers	Tax year										
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
		(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	39 033	-8 605	-7 328	-6 627	-6 039	-5 714	-5 894	-6 127	-6 012	-5 173	-4 370	
B: = 0	68 529	-	2 784	4 649	6 842	8 220	9 220	10 451	11 896	13 946	15 516	
C: 1 – 20 000	70 166	747	2 690	3 792	5 063	6 179	6 679	7 510	8 434	9 954	11 193	
D: 20 001 – 30 000	55 606	1 430	2 614	3 348	4 286	5 036	5 497	6 154	6 824	7 986	8 808	
E: 30 001 – 40 000	76 692	2 670	3 867	4 784	5 993	7 071	7 629	8 427	9 354	11 039	12 107	
F: 40 001 – 50 000	75 787	3 427	4 580	5 531	6 816	7 865	8 472	9 368	10 412	12 043	13 140	
G: 50 001 – 60 000	89 701	4 966	6 286	7 436	9 102	10 481	11 144	12 337	13 603	15 783	17 171	
H: 60 001 – 70 000	129 374	8 450	10 182	11 810	14 062	16 315	17 631	19 548	21 544	25 111	27 077	
I: 70 001 – 80 000	160 966	12 045	14 213	16 188	19 128	22 153	23 934	26 611	29 309	33 906	37 216	
J: 80 001 – 90 000	168 941	14 421	16 713	18 787	21 872	25 177	27 318	30 355	33 387	38 602	41 470	
K: 90 000 – 100 000	167 186	15 861	18 196	20 251	23 406	26 847	29 132	32 332	35 420	40 833	43 755	
L: 100 001 – 110 000	145 497	15 271	17 473	19 508	22 438	25 493	27 360	30 244	33 049	37 904	40 441	
M: 110 001 – 120 000	133 035	15 271	17 280	19 293	22 038	25 077	26 819	29 601	32 284	36 845	39 523	
N: 120 001 – 130 000	103 221	12 891	14 525	16 259	18 732	21 301	22 508	24 814	26 977	30 560	32 648	
O: 130 001 – 140 000	91 541	12 346	13 873	15 529	17 775	20 176	21 282	23 517	25 570	28 853	30 751	
P: 140 001 – 150 000	72 678	10 529	11 857	13 283	15 309	17 276	18 084	19 949	21 613	24 370	25 853	
Q: 150 001 – 200 000	237 458	40 958	46 187	51 922	59 834	66 740	69 083	75 819	82 016	91 641	97 252	
R: 200 001 – 250 000	129 801	28 930	32 314	36 464	41 802	46 403	47 424	51 802	55 746	61 941	65 532	
S: 250 001 – 350 000	130 304	38 146	42 279	47 625	54 207	59 839	61 295	66 485	71 242	78 777	83 714	
T: 350 001 – 500 000	72 798	29 954	32 791	37 274	42 164	45 668	46 221	50 104	53 259	58 496	62 236	
U: 500 001 – 750 000	36 249	21 702	23 263	26 748	30 559	32 238	31 929	34 340	36 583	39 765	41 863	
V: 750 001 – 1 000 000	11 642	9 971	10 489	12 213	13 840	14 186	13 800	14 643	15 624	17 255	18 215	
W: 1 000 001 – 2 000 000	10 905	14 582	15 103	17 813	20 716	19 639	18 845	19 641	21 027	23 114	24 322	
X: 2 000 001 – 5 000 000	2 922	8 241	8 189	9 674	11 985	10 471	9 324	9 611	10 107	11 564	12 165	
Y: 5 000 001 +	450	3 576	3 027	3 332	4 114	3 481	3 273	2 720	3 020	3 617	3 927	
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>363 447</b>	<b>416 886</b>	<b>486 044</b>	<b>537 618</b>	<b>558 009</b>	<b>610 256</b>	<b>662 288</b>	<b>748 732</b>	<b>801 525</b>	
<= 0	107 562	-8 605	-4 544	-1 978	803	2 506	3 326	4 324	5 884	8 773	11 146	
1 – 70 000	497 326	21 690	30 219	36 701	45 322	52 947	57 052	63 344	70 171	81 916	89 496	
70 001 – 350 000	1 540 628	216 669	244 910	275 109	316 541	356 482	374 239	411 529	446 613	504 232	538 155	
350 001 – 500 000	72 798	29 954	32 791	37 274	42 164	45 668	46 221	50 104	53 259	58 496	62 236	
500 000 +	62 168	58 072	60 071	69 780	81 214	80 015	77 171	80 955	86 361	95 315	100 492	
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>363 447</b>	<b>416 886</b>	<b>486 044</b>	<b>537 618</b>	<b>558 009</b>	<b>610 256</b>	<b>662 288</b>	<b>748 732</b>	<b>801 525</b>	

# PERSONAL INCOME TAX

**Table A2.8.1: Assessed individual taxpayers: composition of taxable income by taxable income group, 2005 – 2014 (continued)**

Taxable income group Percentage of total	Number of taxpayers	Tax year										
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
A: < 0	1.7%	-2.7%	-2.0%	-1.6%	-1.2%	-1.1%	-1.1%	-1.1%	-0.9%	-0.7%	-0.5%	
B: = 0	3.0%	0.0%	0.8%	1.1%	1.4%	1.5%	1.7%	1.7%	1.8%	1.9%	1.9%	
C: 1 – 20 000	3.1%	0.2%	0.7%	0.9%	1.0%	1.1%	1.2%	1.2%	1.3%	1.3%	1.4%	
D: 20 001 – 30 000	2.4%	0.4%	0.7%	0.8%	0.9%	0.9%	1.0%	1.0%	1.0%	1.1%	1.1%	
E: 30 001 – 40 000	3.4%	0.8%	1.1%	1.1%	1.2%	1.3%	1.4%	1.4%	1.4%	1.5%	1.5%	
F: 40 001 – 50 000	3.3%	1.1%	1.3%	1.3%	1.4%	1.5%	1.5%	1.5%	1.6%	1.6%	1.6%	
G: 50 001 – 60 000	3.9%	1.6%	1.7%	1.8%	1.9%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	
H: 60 001 – 70 000	5.7%	2.7%	2.8%	2.8%	2.9%	3.0%	3.2%	3.2%	3.3%	3.4%	3.4%	
I: 70 001 – 80 000	7.1%	3.8%	3.9%	3.9%	3.9%	4.1%	4.3%	4.4%	4.4%	4.5%	4.6%	
J: 80 001 – 90 000	7.4%	4.5%	4.6%	4.5%	4.5%	4.7%	4.9%	5.0%	5.0%	5.2%	5.2%	
K: 90 000 – 100 000	7.3%	5.0%	5.0%	4.9%	4.8%	5.0%	5.3%	5.3%	5.3%	5.5%	5.5%	
L: 100 001 – 110 000	6.4%	4.8%	4.8%	4.7%	4.6%	4.7%	4.9%	5.0%	4.9%	5.1%	5.0%	
M: 110 001 – 120 000	5.8%	4.8%	4.8%	4.6%	4.5%	4.7%	4.8%	4.9%	4.9%	4.9%	4.9%	
N: 120 001 – 130 000	4.5%	4.1%	4.0%	3.9%	3.9%	4.0%	4.0%	4.1%	4.1%	4.1%	4.1%	
O: 130 001 – 140 000	4.0%	3.9%	3.8%	3.7%	3.7%	3.8%	3.9%	3.9%	3.9%	3.9%	3.8%	
P: 140 001 – 150 000	3.2%	3.3%	3.3%	3.2%	3.1%	3.2%	3.3%	3.3%	3.3%	3.3%	3.2%	
Q: 150 001 – 200 000	10.4%	12.9%	12.7%	12.5%	12.3%	12.4%	12.4%	12.4%	12.4%	12.2%	12.1%	
R: 200 001 – 250 000	5.7%	9.1%	8.9%	8.7%	8.6%	8.6%	8.5%	8.5%	8.4%	8.3%	8.2%	
S: 250 001 – 350 000	5.7%	12.0%	11.6%	11.4%	11.2%	11.1%	10.9%	10.9%	10.8%	10.5%	10.4%	
T: 350 001 – 500 000	3.2%	9.4%	9.0%	8.9%	8.7%	8.5%	8.2%	8.2%	8.0%	7.8%	7.8%	
U: 500 001 – 750 000	1.6%	6.8%	6.4%	6.4%	6.3%	6.0%	5.6%	5.6%	5.5%	5.3%	5.2%	
V: 750 001 – 1 000 000	0.5%	3.1%	2.9%	2.9%	2.8%	2.6%	2.4%	2.4%	2.4%	2.3%	2.3%	
W: 1 000 001 – 2 000 000	0.5%	4.6%	4.2%	4.3%	4.3%	3.7%	3.2%	3.2%	3.2%	3.1%	3.0%	
X: 2 000 001 – 5 000 000	0.1%	2.6%	2.3%	2.3%	2.5%	1.9%	1.6%	1.6%	1.5%	1.5%	1.5%	
Y: 5 000 001 +	0.0%	1.1%	0.8%	0.8%	0.8%	0.6%	0.4%	0.4%	0.5%	0.5%	0.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	
<= 0	4.7%	-2.7%	-1.3%	-0.5%	0.2%	0.5%	0.6%	0.7%	0.9%	1.2%	1.4%	
1 – 70 000	21.8%	6.8%	8.3%	8.8%	9.3%	9.8%	10.2%	10.4%	10.6%	10.9%	11.2%	
70 001 – 350 000	67.6%	68.2%	67.4%	66.0%	65.1%	66.3%	67.1%	67.4%	67.4%	67.3%	67.1%	
350 001 – 500 000	3.2%	9.4%	9.0%	8.9%	8.7%	8.5%	8.3%	8.2%	8.0%	7.8%	7.8%	
500 000 +	2.7%	18.3%	16.5%	16.7%	16.7%	14.9%	13.8%	13.3%	13.0%	12.7%	12.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

**Table A2.8.2: Assessed individual taxpayers: Tax assessed by taxable income group, 2005 – 2014**

Taxable income group	Tax year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	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	39 033	0	227	466	699	890	856	936	1 087	1 308	1 672
B: = 0	68 529	9	529	831	1 348	1 688	1 866	2 163	2 530	2 921	3 365
C: 1 – 20 000	70 166	4	303	522	806	1 053	1 136	1 358	1 590	1 870	2 220
D: 20 001 – 30 000	55 606	5	261	416	626	798	871	1 047	1 209	1 404	1 624
E: 30 001 – 40 000	76 692	40	333	505	754	980	1 040	1 215	1 428	1 658	1 927
F: 40 001 – 50 000	75 787	157	427	594	860	1 084	1 144	1 339	1 550	1 734	2 004
G: 50 001 – 60 000	89 701	346	642	836	1 183	1 467	1 516	1 776	2 046	2 255	2 604
H: 60 001 – 70 000	129 374	744	1 111	1 356	1 784	2 251	2 399	2 784	3 203	3 514	3 986
I: 70 001 – 80 000	160 966	1 229	1 700	1 967	2 536	3 169	3 367	3 943	4 510	4 916	5 824
J: 80 001 – 90 000	168 941	1 728	2 212	2 441	3 035	3 734	4 008	4 669	5 327	5 810	6 508
K: 90 000 – 100 000	167 186	2 109	2 603	2 809	3 418	4 176	4 496	5 207	5 892	6 473	7 205
L: 100 001 – 110 000	145 497	2 202	2 692	2 924	3 515	4 206	4 464	5 133	5 771	6 306	6 969
M: 110 001 – 120 000	133 035	2 348	2 809	3 062	3 628	4 350	4 604	5 284	5 908	6 456	7 184
N: 120 001 – 130 000	103 221	2 123	2 499	2 730	3 276	3 907	4 082	4 666	5 189	5 679	6 254
O: 130 001 – 140 000	91 541	2 155	2 508	2 732	3 230	3 839	4 017	4 606	5 122	5 610	6 152
P: 140 001 – 150 000	72 678	1 926	2 254	2 456	2 928	3 453	3 587	4 089	4 524	4 978	5 415
Q: 150 001 – 200 000	237 458	8 440	9 801	10 766	12 720	14 674	15 071	17 042	18 796	20 567	22 278
R: 200 001 – 250 000	129 801	6 966	7 891	8 660	10 098	11 522	11 693	13 080	14 286	15 637	16 818
S: 250 001 – 350 000	130 304	10 454	11 718	12 829	14 743	16 571	16 914	18 647	20 205	22 077	23 763
T: 350 001 – 500 000	72 798	9 205	10 209	11 368	12 922	14 110	14 200	15 568	16 671	18 127	19 478
U: 500 001 – 750 000	36 249	7 212	7 874	8 950	10 256	10 834	10 627	11 505	12 311	13 261	14 026
V: 750 001 – 1 000 000	11 642	3 480	3 739	4 321	4 909	5 027	4 850	5 151	5 522	6 064	6 421
W: 1 000 001 – 2 000 000	10 905	5 313	5 618	6 591	7 693	7 261	6 909	7 214	7 750	8 476	8 935
X: 2 000 001 – 5 000 000	2 922	3 146	3 166	3 724	4 642	4 028	3 572	3 683	3 872	4 427	4 657
Y: 5 000 001 +	450	1 392	1 193	1 306	1 630	1 380	1 303	1 080	1 201	1 428	1 548
<b>Total</b>	<b>2 280 482</b>	<b>72 734</b>	<b>84 322</b>	<b>95 163</b>	<b>113 238</b>	<b>126 453</b>	<b>128 594</b>	<b>143 185</b>	<b>157 500</b>	<b>172 957</b>	<b>188 837</b>
<= 0	107 562	9	757	1 296	2 047	2 579	2 722	3 098	3 616	4 230	5 037
1 – 70 000	497 326	1 297	3 078	4 229	6 013	7 632	8 106	9 519	11 026	12 435	14 365
70 001 – 350 000	1 613 426	50 886	58 897	64 746	76 048	87 711	90 504	101 934	112 202	122 636	138 849
350 001 – 500 000	36 249	7 212	7 874	8 950	10 256	10 834	10 627	11 505	12 311	13 261	14 026
500 000 +	25 919	13 331	13 716	15 942	18 874	17 696	16 635	17 128	18 345	20 395	21 560
<b>Total</b>	<b>2 280 482</b>	<b>72 734</b>	<b>84 322</b>	<b>95 163</b>	<b>113 238</b>	<b>126 453</b>	<b>128 594</b>	<b>143 185</b>	<b>157 500</b>	<b>172 957</b>	<b>188 837</b>

# PERSONAL INCOME TAX

**Table A2.8.2: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2005 – 2014 (continued)**

Taxable income group Percentage of total	Number of taxpayers	Tax year												
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014			
A: < 0	1.7%	0.0%	0.3%	0.5%	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.9%
B: = 0	3.0%	0.0%	0.6%	0.9%	1.2%	1.3%	1.5%	1.5%	1.3%	1.5%	1.5%	1.5%	1.7%	1.8%
C: 1 – 20 000	3.1%	0.0%	0.4%	0.5%	0.7%	0.8%	0.9%	0.9%	0.8%	0.9%	0.9%	1.0%	1.1%	1.2%
D: 20 001 – 30 000	2.4%	0.0%	0.3%	0.4%	0.6%	0.6%	0.7%	0.7%	0.6%	0.7%	0.8%	0.8%	0.8%	0.9%
E: 30 001 – 40 000	3.4%	0.1%	0.4%	0.5%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	1.0%	1.0%
F: 40 001 – 50 000	3.3%	0.2%	0.5%	0.6%	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.1%
G: 50 001 – 60 000	3.9%	0.5%	0.8%	0.9%	1.0%	1.2%	1.2%	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.4%
H: 60 001 – 70 000	5.7%	1.0%	1.3%	1.4%	1.6%	1.8%	1.9%	1.9%	1.8%	1.9%	1.9%	2.0%	2.0%	2.1%
I: 70 001 – 80 000	7.1%	1.7%	2.0%	2.1%	2.2%	2.5%	2.6%	2.6%	2.5%	2.6%	2.8%	2.9%	2.8%	3.1%
J: 80 001 – 90 000	7.4%	2.4%	2.6%	2.6%	2.7%	3.0%	3.1%	3.0%	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%
K: 90 000 – 100 000	7.3%	2.9%	3.1%	3.0%	3.0%	3.3%	3.5%	3.6%	3.3%	3.6%	3.6%	3.7%	3.7%	3.8%
L: 100 001 – 110 000	6.4%	3.0%	3.2%	3.1%	3.1%	3.3%	3.5%	3.6%	3.3%	3.6%	3.6%	3.7%	3.6%	3.7%
M: 110 001 – 120 000	5.8%	3.2%	3.3%	3.2%	3.2%	3.4%	3.6%	3.7%	3.4%	3.7%	3.7%	3.8%	3.7%	3.8%
N: 120 001 – 130 000	4.5%	2.9%	3.0%	2.9%	2.9%	3.1%	3.2%	3.3%	3.1%	3.3%	3.3%	3.3%	3.3%	3.3%
O: 130 001 – 140 000	4.0%	3.0%	3.0%	2.9%	2.9%	3.0%	3.1%	3.2%	3.0%	3.2%	3.2%	3.3%	3.2%	3.3%
P: 140 001 – 150 000	3.2%	2.6%	2.7%	2.6%	2.6%	2.7%	2.8%	2.8%	2.7%	2.8%	2.9%	2.9%	2.9%	2.9%
Q: 150 001 – 200 000	10.4%	11.6%	11.6%	11.3%	11.2%	11.6%	11.7%	11.7%	11.6%	11.9%	11.9%	11.9%	11.9%	11.8%
R: 200 001 – 250 000	5.7%	9.6%	9.4%	9.1%	8.9%	9.1%	9.1%	9.1%	9.1%	9.1%	9.1%	9.1%	9.0%	8.9%
S: 250 001 – 350 000	5.7%	14.4%	13.9%	13.5%	13.0%	13.1%	13.2%	13.2%	13.1%	13.0%	13.0%	12.8%	12.8%	12.6%
T: 350 001 – 500 000	3.2%	12.7%	12.1%	11.9%	11.4%	11.2%	11.0%	11.0%	11.2%	10.9%	10.9%	10.6%	10.5%	10.3%
U: 500 001 – 750 000	1.6%	9.9%	9.3%	9.4%	9.1%	8.6%	8.3%	8.3%	8.6%	8.0%	8.0%	7.8%	7.7%	7.4%
V: 750 001 – 1 000 000	0.5%	4.8%	4.4%	4.5%	4.3%	4.0%	3.8%	3.8%	4.0%	3.6%	3.6%	3.5%	3.5%	3.4%
W: 1 000 001 – 2 000 000	0.5%	7.3%	6.7%	6.9%	6.8%	5.7%	5.4%	5.4%	5.7%	5.0%	4.9%	4.9%	4.7%	4.7%
X: 2 000 001 – 5 000 000	0.1%	4.3%	3.8%	3.9%	4.1%	3.2%	2.8%	2.8%	3.2%	2.6%	2.6%	2.5%	2.6%	2.5%
Y: 5 000 001 +	0.0%	1.9%	1.4%	1.4%	1.4%	1.1%	1.0%	1.0%	1.1%	0.8%	0.8%	0.8%	0.8%	0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	4.7%	0.0%	0.9%	1.4%	1.8%	2.0%	2.1%	2.1%	2.0%	2.2%	2.2%	2.3%	2.4%	2.7%
1 – 70 000	21.8%	1.8%	3.7%	4.4%	5.3%	6.0%	6.3%	6.3%	6.0%	6.6%	6.6%	7.0%	7.2%	7.6%
70 001 – 350 000	70.7%	70.0%	69.8%	68.0%	67.2%	69.4%	70.4%	70.4%	69.4%	71.2%	71.2%	71.2%	70.9%	70.9%
350 001 – 500 000	1.6%	9.9%	9.3%	9.4%	9.1%	8.6%	8.3%	8.3%	8.6%	8.0%	8.0%	7.8%	7.7%	7.4%
500 000 +	1.1%	18.3%	16.3%	16.8%	16.7%	14.0%	12.9%	12.9%	14.0%	12.0%	12.0%	11.6%	11.8%	11.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# PERSONAL INCOME TAX

**Table A2.8.3: Assessed individual taxpayers: effective tax rate by taxable income group, 2005 – 2014**

Taxable income group	Number of taxpayers	Tax year										
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
A: < 0	39 033	0.0%	-3.1%	-7.0%	-11.6%	-15.6%	-14.5%	-15.3%	-18.1%	-25.3%	-38.3%	
B: = 0	68 529	0.0%	19.0%	17.9%	19.7%	20.5%	20.2%	20.7%	21.3%	20.9%	21.7%	
C: 1 – 20 000	70 166	0.5%	11.3%	13.8%	15.9%	17.0%	17.0%	18.1%	18.9%	18.8%	19.8%	
D: 20 001 – 30 000	55 606	0.4%	10.0%	12.4%	14.6%	15.8%	15.8%	17.0%	17.7%	17.6%	18.4%	
E: 30 001 – 40 000	76 692	1.5%	8.6%	10.5%	12.6%	13.9%	13.6%	14.4%	15.3%	15.0%	15.9%	
F: 40 001 – 50 000	75 787	4.6%	9.3%	10.7%	12.6%	13.8%	13.5%	14.3%	14.9%	14.4%	15.2%	
G: 50 001 – 60 000	89 701	7.0%	10.2%	11.2%	13.0%	14.0%	13.6%	14.4%	15.0%	14.3%	15.2%	
H: 60 001 – 70 000	129 374	8.8%	10.9%	11.5%	12.7%	13.8%	13.6%	14.2%	14.9%	14.0%	14.7%	
I: 70 001 – 80 000	160 966	10.2%	12.0%	12.2%	13.3%	14.3%	14.1%	14.8%	15.4%	14.5%	15.6%	
J: 80 001 – 90 000	168 941	12.0%	13.2%	13.0%	13.9%	14.8%	14.7%	15.4%	16.0%	15.0%	15.7%	
K: 90 000 – 100 000	167 186	13.3%	14.3%	13.9%	14.6%	15.6%	15.4%	16.1%	16.6%	15.9%	16.5%	
L: 100 001 – 110 000	145 497	14.4%	15.4%	15.0%	15.7%	16.5%	16.3%	17.0%	17.5%	16.6%	17.2%	
M: 110 001 – 120 000	133 035	15.4%	16.3%	15.9%	16.5%	17.3%	17.2%	17.9%	18.3%	17.5%	18.2%	
N: 120 001 – 130 000	103 221	16.5%	17.2%	16.8%	17.5%	18.3%	18.1%	18.8%	19.2%	18.6%	19.2%	
O: 130 001 – 140 000	91 541	17.5%	18.1%	17.6%	18.2%	19.0%	18.9%	19.6%	20.0%	19.4%	20.0%	
P: 140 001 – 150 000	72 678	18.3%	19.0%	18.5%	19.1%	20.0%	19.8%	20.5%	20.9%	20.4%	20.9%	
Q: 150 001 – 200 000	237 458	20.6%	21.2%	20.7%	21.3%	22.0%	21.8%	22.5%	22.9%	22.4%	22.9%	
R: 200 001 – 250 000	129 801	24.1%	24.4%	23.8%	24.2%	24.8%	24.7%	25.2%	25.6%	25.2%	25.7%	
S: 250 001 – 350 000	130 304	27.4%	27.7%	26.9%	27.2%	27.7%	27.6%	28.0%	28.4%	28.0%	28.4%	
T: 350 001 – 500 000	72 798	30.7%	31.1%	30.5%	30.6%	30.9%	30.7%	31.1%	31.3%	31.0%	31.3%	
U: 500 001 – 750 000	36 249	33.2%	33.8%	33.5%	33.6%	33.6%	33.3%	33.5%	33.7%	33.3%	33.5%	
V: 750 001 – 1 000 000	11 642	34.9%	35.7%	35.4%	35.5%	35.4%	35.1%	35.2%	35.3%	35.1%	35.3%	
W: 1 000 001 – 2 000 000	10 905	36.4%	37.2%	37.0%	37.1%	37.0%	36.7%	36.7%	36.9%	36.7%	36.7%	
X: 2 000 001 – 5 000 000	2 922	38.2%	38.7%	38.5%	38.7%	38.5%	38.3%	38.3%	38.3%	38.3%	38.3%	
Y: 5 000 001 +	450	38.9%	39.4%	39.2%	39.6%	39.6%	39.8%	39.7%	39.8%	39.5%	39.4%	
<b>Total</b>	<b>2 280 482</b>	<b>22.9%</b>	<b>23.2%</b>	<b>22.8%</b>	<b>23.3%</b>	<b>23.5%</b>	<b>23.0%</b>	<b>23.5%</b>	<b>23.8%</b>	<b>23.1%</b>	<b>23.6%</b>	
<= 0	107 562	-0.1%	-16.7%	-65.5%	254.9%	102.9%	81.8%	71.7%	61.5%	48.2%	45.2%	
1 – 70 000	497 326	6.0%	10.2%	11.5%	13.3%	14.4%	14.2%	15.0%	15.7%	15.2%	16.1%	
70 001 – 350 000	1 613 426	23.5%	24.0%	23.5%	24.0%	24.6%	24.2%	24.8%	25.1%	24.3%	24.9%	
350 001 – 500 000	36 249	24.1%	24.0%	24.0%	24.3%	23.7%	23.0%	23.0%	23.1%	22.7%	22.5%	
500 000 +	25 919	23.0%	22.8%	22.8%	23.2%	22.1%	21.6%	21.2%	21.2%	21.4%	21.5%	
<b>Total</b>	<b>2 280 482</b>	<b>22.9%</b>	<b>23.2%</b>	<b>22.8%</b>	<b>23.3%</b>	<b>23.5%</b>	<b>23.0%</b>	<b>23.5%</b>	<b>23.8%</b>	<b>23.1%</b>	<b>23.6%</b>	

# PERSONAL INCOME TAX

**Table A2.8.4: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2005 – 2014**

Taxable income group	Number of taxpayers	Tax year										
		2006	2007	2008	2009	2010	2011	2012	2013	2014		
A: < 0	39 033	-14.8%	-12.2%	-11.1%	-9.7%	-7.3%	-5.5%	-5.0%	-6.2%	-7.3%		
B: = 0	68 529	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
C: 1 – 20 000	70 166	260.1%	125.3%	89.2%	69.6%	55.0%	46.9%	41.4%	38.2%	35.1%		
D: 20 001 – 30 000	55 606	82.8%	53.0%	44.2%	37.0%	30.9%	27.5%	25.0%	24.0%	22.4%		
E: 30 001 – 40 000	76 692	44.8%	33.9%	30.9%	27.6%	23.4%	21.1%	19.6%	19.4%	18.3%		
F: 40 001 – 50 000	75 787	33.6%	27.0%	25.8%	23.1%	19.8%	18.2%	17.2%	17.0%	16.1%		
G: 50 001 – 60 000	89 701	26.6%	22.4%	22.4%	20.5%	17.5%	16.4%	15.5%	15.6%	14.8%		
H: 60 001 – 70 000	129 374	20.5%	18.2%	18.5%	17.9%	15.8%	15.0%	14.3%	14.6%	13.8%		
I: 70 001 – 80 000	160 966	18.0%	15.9%	16.7%	16.5%	14.7%	14.1%	13.5%	13.8%	13.4%		
J: 80 001 – 90 000	168 941	15.9%	14.1%	14.9%	14.9%	13.6%	13.2%	12.7%	13.1%	12.5%		
K: 90 000 – 100 000	167 186	14.7%	13.0%	13.8%	14.1%	12.9%	12.6%	12.2%	12.5%	11.9%		
L: 100 001 – 110 000	145 497	14.4%	13.0%	13.7%	13.7%	12.4%	12.1%	11.7%	12.0%	11.4%		
M: 110 001 – 120 000	133 035	13.2%	12.4%	13.0%	13.2%	11.9%	11.7%	11.3%	11.6%	11.1%		
N: 120 001 – 130 000	103 221	12.7%	12.3%	13.3%	13.4%	11.8%	11.5%	11.1%	11.4%	10.9%		
O: 130 001 – 140 000	91 541	12.4%	12.2%	12.9%	13.1%	11.5%	11.3%	11.0%	11.2%	10.7%		
P: 140 001 – 150 000	72 678	12.6%	12.3%	13.3%	13.2%	11.4%	11.2%	10.8%	11.1%	10.5%		
Q: 150 001 – 200 000	237 458	12.8%	12.6%	13.5%	13.0%	11.0%	10.8%	10.4%	10.6%	10.1%		
R: 200 001 – 250 000	129 801	11.7%	12.3%	13.1%	12.5%	10.4%	10.2%	9.8%	10.0%	9.5%		
S: 250 001 – 350 000	130 304	10.8%	11.7%	12.4%	11.9%	9.9%	9.7%	9.3%	9.5%	9.1%		
T: 350 001 – 500 000	72 798	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
U: 500 001 – 750 000	36 249	9.5%	11.6%	12.1%	11.1%	9.1%	9.0%	8.6%	8.7%	8.5%		
V: 750 001 – 1 000 000	11 642	7.2%	11.0%	12.1%	10.4%	8.0%	7.9%	7.7%	7.9%	7.6%		
W: 1 000 001 – 2 000 000	10 905	5.2%	10.7%	11.5%	9.2%	6.7%	6.6%	6.6%	7.1%	6.9%		
X: 2 000 001 – 5 000 000	2 922	3.6%	10.5%	12.4%	7.7%	5.3%	5.1%	5.4%	5.9%	5.8%		
Y: 5 000 001 +	450	-0.6%	8.3%	13.3%	6.2%	2.5%	2.6%	3.0%	4.3%	4.4%		
<b>Total</b>	<b>2 280 482</b>	<b>14.4%</b>	<b>14.5%</b>	<b>15.2%</b>	<b>14.0%</b>	<b>11.9%</b>	<b>11.5%</b>	<b>11.1%</b>	<b>11.3%</b>	<b>10.8%</b>		
<= 0	107 562	-47.2%	-52.1%	-145.4%	0.0%	-182.7%	0.0%	-194.7%	0.0%	-202.9%		
1 – 70 000	497 326	39.3%	30.1%	27.8%	25.0%	21.3%	19.6%	18.3%	18.1%	17.1%		
70 001 – 350 000	1 613 426	13.0%	12.7%	13.5%	13.3%	11.6%	11.3%	10.9%	11.1%	10.6%		
350 001 – 500 000	36 249	9.5%	11.6%	12.1%	11.1%	9.1%	9.0%	8.6%	8.7%	8.5%		
500 000 +	25 919	3.4%	9.6%	11.8%	8.3%	5.9%	5.7%	5.8%	6.4%	6.3%		
<b>Total</b>	<b>2 280 482</b>	<b>14.4%</b>	<b>14.5%</b>	<b>15.2%</b>	<b>14.0%</b>	<b>11.9%</b>	<b>11.5%</b>	<b>11.1%</b>	<b>11.3%</b>	<b>10.8%</b>		

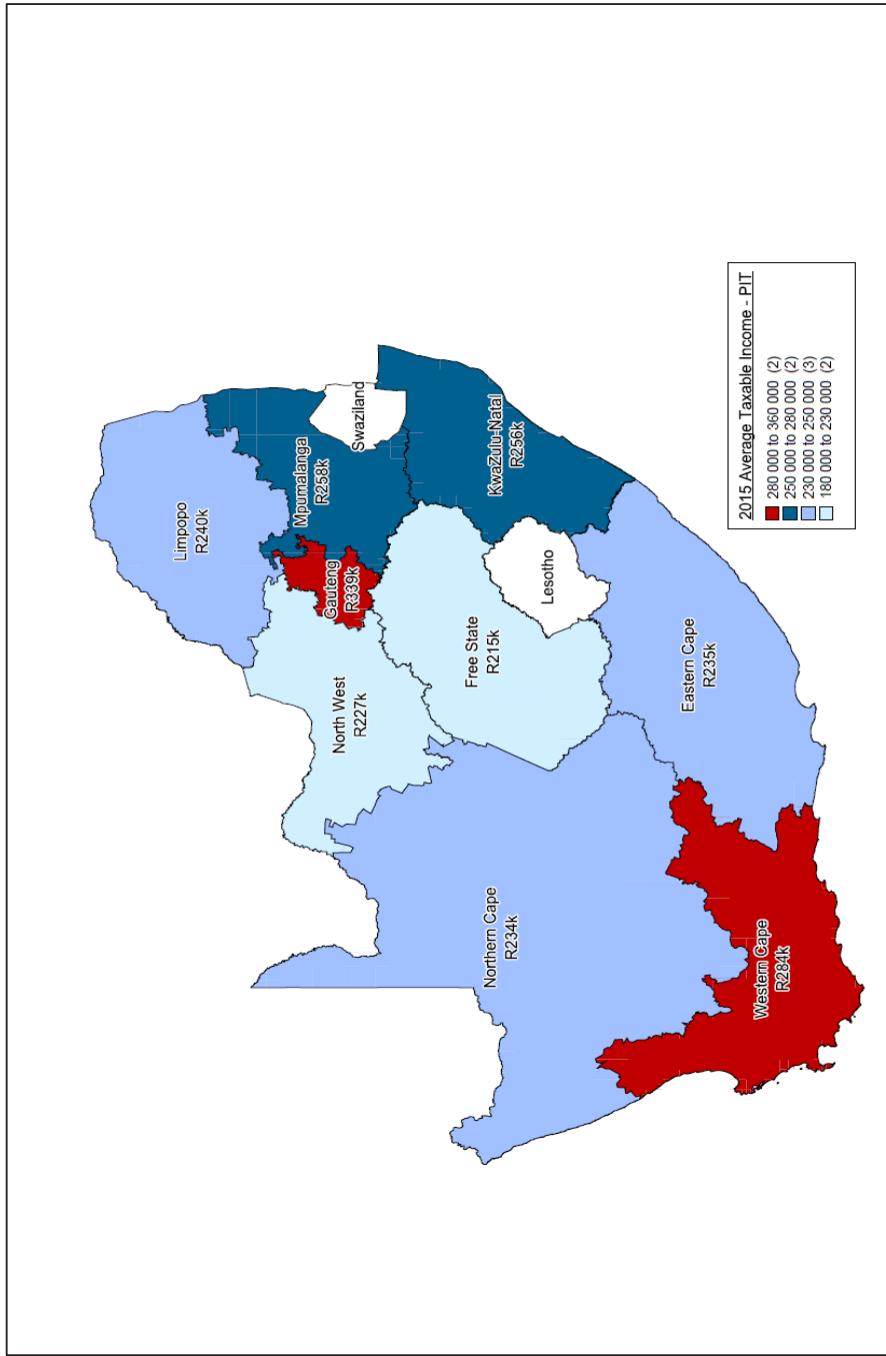
# PERSONAL INCOME TAX

**Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2005 - 2014**

Tax year		2005			2014			CAGR of taxable income
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	
0 - 5	1 613	77	8	10.4%	213	35	16.4%	10.7%
6 - 10	3 090	136	13	9.6%	408	72	17.6%	11.6%
11 - 15	4 328	188	22	11.7%	618	104	16.8%	12.6%
16 - 20	8 700	328	36	11.0%	2 139	422	19.7%	20.6%
21 - 25	90 398	6 485	899	13.9%	34 320	7 935	23.1%	18.1%
26 - 30	248 996	27 504	5 040	18.3%	101 104	24 097	23.8%	13.9%
31 - 35	360 518	48 063	10 138	21.1%	146 289	35 227	24.1%	11.8%
36 - 40	369 514	53 381	11 924	22.3%	144 363	34 167	23.7%	10.5%
41 - 45	351 293	53 836	12 586	23.4%	134 483	31 950	23.8%	9.6%
46 - 50	294 103	46 953	11 501	24.5%	107 313	25 801	24.0%	8.6%
51 - 55	211 407	34 800	8 943	25.7%	67 269	16 190	24.1%	6.8%
56 - 60	140 923	23 426	6 330	27.0%	31 896	7 183	22.5%	3.1%
61 - 65	87 221	12 320	3 216	26.1%	14 590	2 832	19.4%	1.9%
66 - 70	54 216	5 460	1 173	21.5%	8 067	1 355	16.8%	4.4%
71 - 75	31 040	2 870	530	18.5%	4 772	778	16.3%	5.8%
75 +	23 122	1 953	375	19.2%	3 681	689	18.7%	7.3%
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>		<b>801 525</b>	<b>188 837</b>		<b>10.8%</b>
0 - 55	1 943 960	271 751	61 110	22.5%	738 519	176 000	23.8%	11.7%
56 +	336 522	46 029	11 624	25.3%	63 006	12 837	20.4%	3.5%
<b>Total</b>	<b>2 280 482</b>	<b>317 780</b>	<b>72 734</b>	<b>22.9%</b>	<b>801 525</b>	<b>188 837</b>	<b>23.6%</b>	<b>10.8%</b>
<b>Percentage of total</b>								
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%		
6 - 10	0.1%	0.0%	0.0%		0.1%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.1%		
16 - 20	0.4%	0.1%	0.0%		0.3%	0.2%		
21 - 25	4.0%	2.0%	1.2%		4.3%	4.2%		
26 - 30	10.9%	8.7%	6.9%		12.6%	12.8%		
31 - 35	15.8%	15.1%	13.9%		18.3%	18.7%		
36 - 40	16.2%	16.8%	16.4%		18.0%	18.1%		
41 - 45	15.4%	16.9%	17.3%		16.8%	16.9%		
46 - 50	12.9%	14.8%	15.8%		13.4%	13.7%		
51 - 55	9.3%	11.0%	12.3%		8.4%	8.6%		
56 - 60	6.2%	7.4%	8.7%		4.0%	3.8%		
61 - 65	3.8%	3.9%	4.4%		1.8%	1.5%		
66 - 70	2.4%	1.7%	1.6%		1.0%	0.7%		
71 - 75	1.4%	0.9%	0.7%		0.6%	0.4%		
75 +	1.0%	0.6%	0.5%		0.5%	0.4%		
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>		
0 - 55	85.2%	85.5%	84.0%		92.1%	93.2%		
56 +	14.8%	14.5%	16.0%		7.9%	6.8%		
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>		

# PERSONAL INCOME TAX

Map A2.10: Assessed individual taxpayers by province, 2015



# PERSONAL INCOME TAX

**Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2014 - 2015**

Tax year		2014				2015			
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)
Amahlathi Local Municipality	EC124	4 363	717	103	164 336	3 681	710	102	192 882
Bavaans Local Municipality	EC107	760	100	17	131 579	674	120	23	178 042
Blue Crane Route Local Municipality	EC102	2 265	334	54	147 461	1 953	339	55	173 579
Buffalo City Metropolitan Municipality	BUF	95 529	21 596	3 793	226 067	84 340	21 447	3 768	254 292
Camdeboo Local Municipality	EC101	3 852	558	90	144 860	3 317	580	91	174 857
Elundini Local Municipality	EC141	20 523	5 422	1 086	264 191	19 142	5 617	1 112	293 439
Emalahleni Local Municipality	EC136	4 812	833	124	173 109	4 011	807	128	201 197
Engcobo Local Municipality	EC137	9 893	1 565	181	158 193	8 249	1 528	188	185 235
Gariep Local Municipality	EC144	1 783	226	38	126 753	1 524	238	39	156 168
Great Kei Local Municipality	EC123	996	176	32	176 707	859	182	31	211 874
Ikwezi Local Municipality	EC103	566	111	23	196 113	471	114	24	242 038
Inkwanca Local Municipality	EC133	887	141	21	158 963	734	130	19	177 112
Intsika Yethu Local Municipality	EC135	3 679	657	84	178 581	3 199	638	83	199 437
Inxuba Yethemba Local Municipality	EC131	7 786	1 495	295	192 011	6 693	1 475	293	220 380
Kouga Local Municipality	EC108	10 690	1 988	338	185 968	9 266	2 096	367	226 203
Kou-Kamma Local Municipality	EC109	1 819	344	59	189 115	1 607	360	64	224 020
Lukanji Local Municipality	EC134	16 273	3 249	486	199 656	13 939	3 120	469	223 832
Makana Local Municipality	EC104	7 318	1 560	262	213 173	6 242	1 515	256	242 711
Maletswai Local Municipality	EC143	3 265	563	85	172 435	2 744	561	84	204 446
Matatiele Local Municipality	EC441	8 416	1 626	238	193 203	7 343	1 616	242	220 074
Mbhashe Local Municipality	EC121	6 071	1 097	145	180 695	5 051	1 032	137	204 316
Mbizana Local Municipality	EC443	5 697	1 037	133	182 026	5 092	1 043	138	204 831
Mhlonto Local Municipality	EC156	6 032	1 104	154	183 024	5 284	1 123	170	212 528
Mnquma Local Municipality	EC122	10 291	2 050	288	199 203	8 905	1 990	286	223 470
Ndlambe Local Municipality	EC105	6 200	1 107	188	178 548	5 412	1 137	188	210 089
Nelson Mandela Bay Metropolitan Municipality	NMA	155 158	33 409	5 682	215 322	137 647	33 715	5 771	244 938
Ngqushwa Local Municipality	EC126	2 762	478	70	173 063	2 287	427	60	186 707
Ngquba Hill Local Municipality	EC153	8 166	1 533	193	187 730	7 086	1 484	192	209 427
Nkonkobe Local Municipality	EC127	6 230	1 245	198	199 839	5 441	1 164	177	213 931
Ntabankulu Local Municipality	EC444	1 806	353	47	195 460	1 594	337	44	211 418
Nxuba Local Municipality	EC128	1 285	229	54	178 210	1 109	215	46	193 868
Nyandeni Local Municipality	EC155	7 730	1 396	182	180 595	6 768	1 362	182	201 241
Port St Johns Local Municipality	EC154	2 765	524	68	189 512	2 365	494	65	208 879
Sakhisizwe Local Municipality	EC138	5 846	967	129	165 412	5 416	959	130	177 068
Senqu Local Municipality	EC142	5 622	990	145	176 094	4 886	979	143	200 368
Sundays River Valley Local Municipality	EC106	1 899	350	63	184 308	1 672	413	81	247 010
Tsolwana Local Municipality	EC132	1 175	192	35	163 404	1 032	193	33	187 016
Umkzimubu Local Municipality	EC442	6 310	1 179	151	186 846	5 468	1 146	152	209 583
King Sabata Dalindyebo Local Municipality	EC157	27 503	5 726	891	208 195	24 536	5 633	888	229 581
<b>Total</b>		<b>474 023</b>	<b>98 227</b>	<b>16 225</b>	<b>207 220</b>	<b>417 039</b>	<b>98 039</b>	<b>16 321</b>	<b>235 084</b>

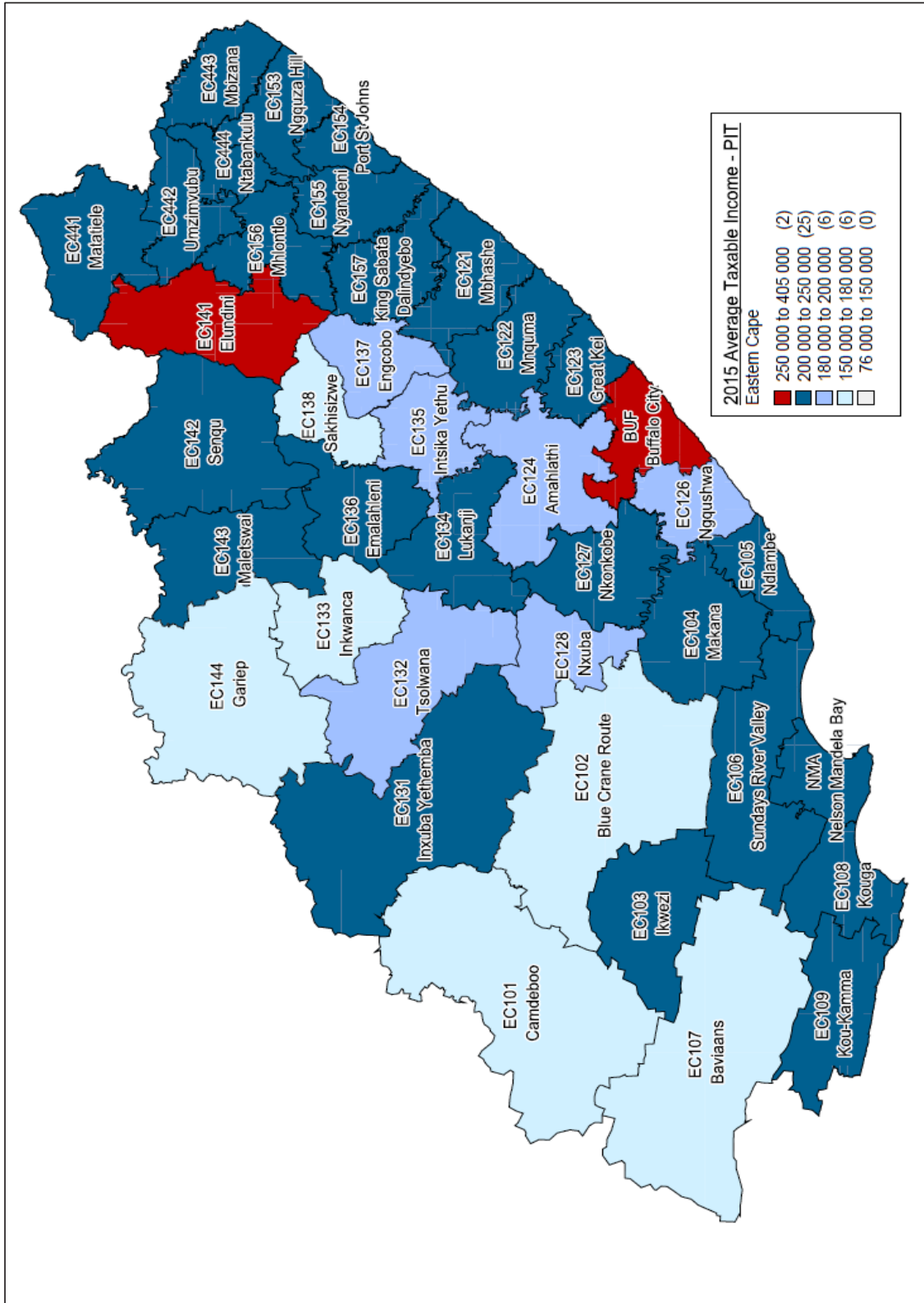
# PERSONAL INCOME TAX

**Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2014 - 2015**  
(continued)

Tax year		2014				2015			
Municipality	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Baviaans Local Municipality	EC107	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Blue Crane Route Local Municipality	EC102	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Buffalo City Metropolitan Municipality	BUF	20.2%	22.0%	23.4%		20.2%	21.9%	23.1%	
Camdeboo Local Municipality	EC101	0.8%	0.6%	0.6%		0.8%	0.6%	0.6%	
Elundini Local Municipality	EC141	4.3%	5.5%	6.7%		4.6%	5.7%	6.8%	
Emalahleni Local Municipality	EC136	1.0%	0.8%	0.8%		1.0%	0.8%	0.8%	
Engcobo Local Municipality	EC137	2.1%	1.6%	1.1%		2.0%	1.6%	1.2%	
Gariep Local Municipality	EC144	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ikwezi Local Municipality	EC103	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Inkwanca Local Municipality	EC133	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Intsika Yethu Local Municipality	EC135	0.8%	0.7%	0.5%		0.8%	0.7%	0.5%	
Inxuba Yethemba Local Municipality	EC131	1.6%	1.5%	1.8%		1.6%	1.5%	1.8%	
Kouga Local Municipality	EC108	2.3%	2.0%	2.1%		2.2%	2.1%	2.2%	
Kou-Kamma Local Municipality	EC109	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Lukanji Local Municipality	EC134	3.4%	3.3%	3.0%		3.3%	3.2%	2.9%	
Makana Local Municipality	EC104	1.5%	1.6%	1.6%		1.5%	1.5%	1.6%	
Maletswai Local Municipality	EC143	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Matatiele Local Municipality	EC441	1.8%	1.7%	1.5%		1.8%	1.6%	1.5%	
Mbhashe Local Municipality	EC121	1.3%	1.1%	0.9%		1.2%	1.1%	0.8%	
Mbizana Local Municipality	EC443	1.2%	1.1%	0.8%		1.2%	1.1%	0.8%	
Mhlonlolo Local Municipality	EC156	1.3%	1.1%	0.9%		1.3%	1.1%	1.0%	
Mnquma Local Municipality	EC122	2.2%	2.1%	1.8%		2.1%	2.0%	1.8%	
Ndlambe Local Municipality	EC105	1.3%	1.1%	1.2%		1.3%	1.2%	1.2%	
Nelson Mandela Bay Metropolitan Municipality	NMA	32.7%	34.0%	35.0%		33.0%	34.4%	35.4%	
Ngqushwa Local Municipality	EC126	0.6%	0.5%	0.4%		0.5%	0.4%	0.4%	
Ngquza Hill Local Municipality	EC153	1.7%	1.6%	1.2%		1.7%	1.5%	1.2%	
Nkonkobe Local Municipality	EC127	1.3%	1.3%	1.2%		1.3%	1.2%	1.1%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Nxuba Local Municipality	EC128	0.3%	0.2%	0.3%		0.3%	0.2%	0.3%	
Nyandeni Local Municipality	EC155	1.6%	1.4%	1.1%		1.6%	1.4%	1.1%	
Port St Johns Local Municipality	EC154	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Sakhisizwe Local Municipality	EC138	1.2%	1.0%	0.8%		1.3%	1.0%	0.8%	
Senqu Local Municipality	EC142	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Sundays River Valley Local Municipality	MEC106	0.4%	0.4%	0.4%		0.4%	0.4%	0.5%	
Tsolwana Local Municipality	EC132	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Umzimvubu Local Municipality	EC442	1.3%	1.2%	0.9%		1.3%	1.2%	0.9%	
King Sabata Dalindyebo Local Municipality	EC157	5.8%	5.8%	5.5%		5.9%	5.7%	5.4%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2015



# PERSONAL INCOME TAX

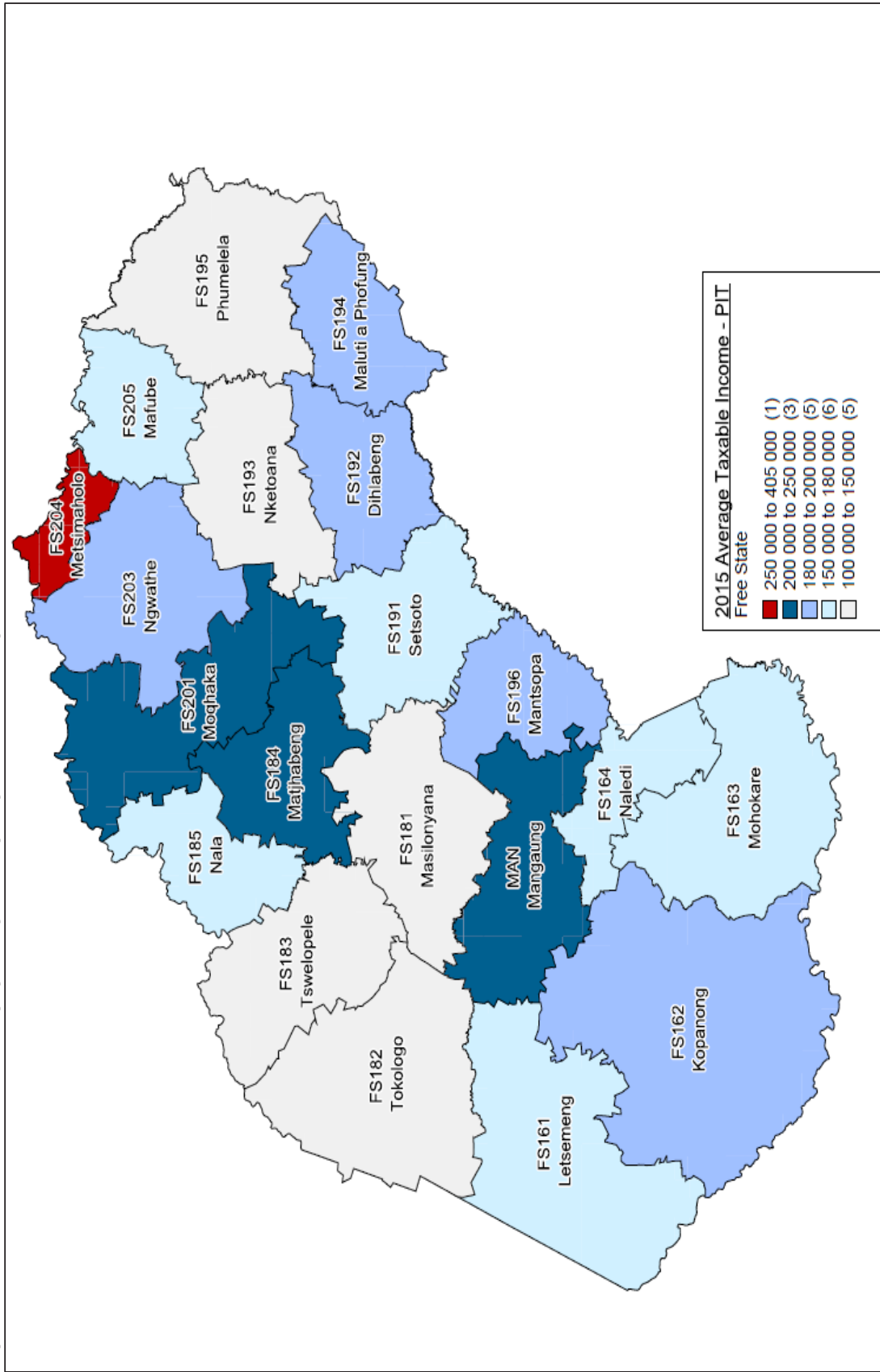
**Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2014 - 2015**

Tax year		2014				2015			
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)
Dihlabeng Local Municipality	FS192	14 141	2 471	422	174 740	12 496	2 463	419	197 103
Kopanong Local Municipality	FS162	4 253	679	117	159 652	3 404	647	112	190 071
Letsemeng Local Municipality	FS161	2 903	361	69	124 354	2 393	388	73	162 140
Mafube Local Municipality	FS205	3 969	525	94	132 275	3 445	558	95	161 974
Maluti a Phofung Local Municipality	FS194	17 179	2 862	408	166 599	15 430	2 976	419	192 871
Mangaung Metropolitan Municipality	MAN	105 470	21 189	3 597	200 901	89 286	21 199	3 599	237 428
Mantsopa Local Municipality	FS196	3 289	496	86	150 806	2 823	541	88	191 640
Masilonyana Local Municipality	FS181	4 661	552	83	118 430	3 978	586	88	147 310
Matjhabeng Local Municipality	FS184	45 837	8 967	1 441	195 628	40 079	8 872	1 404	221 363
Metsimaholo Local Municipality	FS204	24 485	5 829	1 148	238 064	22 015	5 813	1 151	264 047
Mohokare Local Municipality	FS163	2 062	257	41	124 636	1 861	285	42	153 143
Moqhaka Local Municipality	FS201	16 883	2 999	492	177 634	14 821	3 046	491	205 519
Nala Local Municipality	FS185	5 426	731	150	134 722	4 809	780	148	162 196
Naledi Local Municipality	FS164	1 306	160	25	122 511	1 109	184	29	165 915
Ngwathe Local Municipality	FS203	10 343	1 507	281	145 702	9 003	1 621	277	180 051
Nketoana Local Municipality	FS193	3 797	399	89	105 083	3 073	447	92	145 460
Phumelela Local Municipality	FS195	3 049	379	77	124 303	2 620	322	73	122 901
Setsoto Local Municipality	FS191	6 247	867	142	138 787	5 493	959	150	174 586
Tokologo Local Municipality	FS182	1 570	113	27	71 975	1 355	148	31	109 225
Tswelopele Local Municipality	FS183	3 939	297	111	75 400	3 357	370	102	110 217
<b>Total</b>		<b>280 809</b>	<b>51 640</b>	<b>8 900</b>	<b>183 897</b>	<b>242 850</b>	<b>52 205</b>	<b>8 883</b>	<b>214 968</b>
<b>Percentage of total</b>									
Dihlabeng Local Municipality	FS192	5.0%	4.8%	4.7%		5.1%	4.7%	4.7%	
Kopanong Local Municipality	FS162	1.5%	1.3%	1.3%		1.4%	1.2%	1.3%	
Letsemeng Local Municipality	FS161	1.0%	0.7%	0.8%		1.0%	0.7%	0.8%	
Mafube Local Municipality	FS205	1.4%	1.0%	1.1%		1.4%	1.1%	1.1%	
Maluti a Phofung Local Municipality	FS194	6.1%	5.5%	4.6%		6.4%	5.7%	4.7%	
Mangaung Metropolitan Municipality	MAN	37.6%	41.0%	40.4%		36.8%	40.6%	40.5%	
Mantsopa Local Municipality	FS196	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Masilonyana Local Municipality	FS181	1.7%	1.1%	0.9%		1.6%	1.1%	1.0%	
Matjhabeng Local Municipality	FS184	16.3%	17.4%	16.2%		16.5%	17.0%	15.8%	
Metsimaholo Local Municipality	FS204	8.7%	11.3%	12.9%		9.1%	11.1%	13.0%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.8%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	6.0%	5.8%	5.5%		6.1%	5.8%	5.5%	
Nala Local Municipality	FS185	1.9%	1.4%	1.7%		2.0%	1.5%	1.7%	
Naledi Local Municipality	FS164	0.5%	0.3%	0.3%		0.5%	0.4%	0.3%	
Ngwathe Local Municipality	FS203	3.7%	2.9%	3.2%		3.7%	3.1%	3.1%	
Nketoana Local Municipality	FS193	1.4%	0.8%	1.0%		1.3%	0.9%	1.0%	
Phumelela Local Municipality	FS195	1.1%	0.7%	0.9%		1.1%	0.6%	0.8%	
Setsoto Local Municipality	FS191	2.2%	1.7%	1.6%		2.3%	1.8%	1.7%	
Tokologo Local Municipality	FS182	0.6%	0.2%	0.3%		0.6%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.4%	0.6%	1.2%		1.4%	0.7%	1.1%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	



# PERSONAL INCOME TAX

Map A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2015



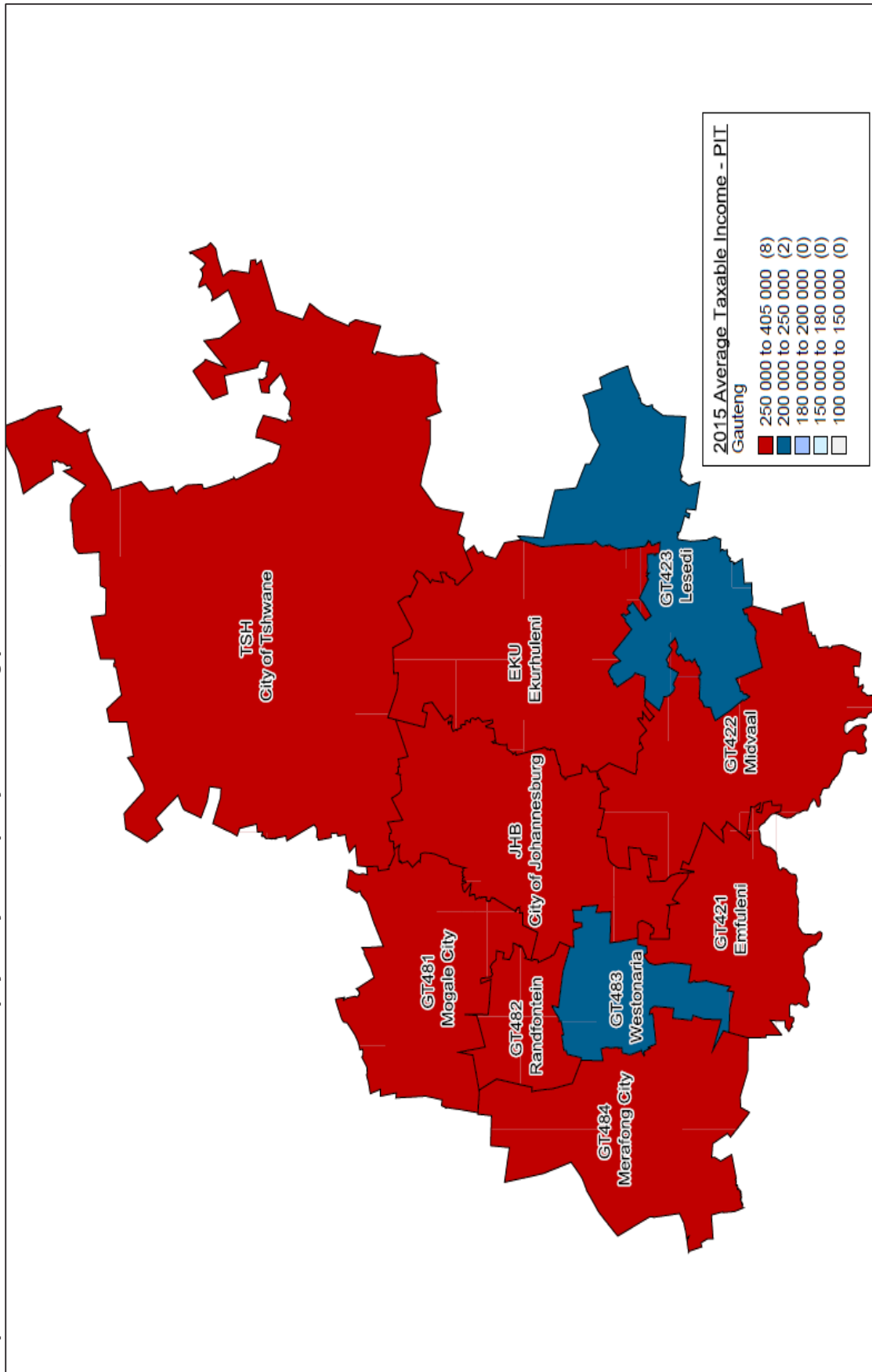
# PERSONAL INCOME TAX

**Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2014 - 2015**

Tax year		2014				2015			
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	696 330	238 464	58 063	342 458	607 092	245 526	60 754	404 430
City of Tshwane Metropolitan Municipality	TSH	493 077	143 929	30 572	291 900	437 102	145 413	30 915	332 675
Ekurhuleni Metropolitan Municipality	EKU	503 589	124 472	24 165	247 170	434 817	124 402	24 395	286 102
Ermfuleni Local Municipality	GT421	94 389	20 607	3 641	218 320	80 263	20 300	3 626	252 919
Lesedi Local Municipality	GT423	10 672	2 178	430	204 085	9 164	2 170	425	236 796
Merafong City Local Municipality	GT484	22 573	4 989	886	221 016	17 855	4 635	834	259 591
Midvaal Local Municipality	GT422	14 867	4 009	833	269 658	12 876	4 007	835	311 199
Mogale City Local Municipality	GT481	49 132	12 631	2 537	257 083	42 700	12 655	2 543	296 370
Randfontein Local Municipality	GT482	22 877	5 039	876	220 265	19 801	4 968	859	250 896
Westonaria Local Municipality	GT483	12 038	2 495	429	207 260	9 516	2 287	395	240 332
<b>Total</b>		<b>1 919 544</b>	<b>558 813</b>	<b>122 432</b>	<b>291 118</b>	<b>1 671 186</b>	<b>566 363</b>	<b>125 581</b>	<b>338 899</b>
<b>Percentage of total</b>									
City of Johannesburg Metropolitan Municipality	JHB	36.3%	42.7%	47.4%		36.3%	43.4%	48.4%	
City of Tshwane Metropolitan Municipality	TSH	25.7%	25.8%	25.0%		26.2%	25.7%	24.6%	
Ekurhuleni Metropolitan Municipality	EKU	26.2%	22.3%	19.7%		26.0%	22.0%	19.4%	
Ermfuleni Local Municipality	GT421	4.9%	3.7%	3.0%		4.8%	3.6%	2.9%	
Lesedi Local Municipality	GT423	0.6%	0.4%	0.4%		0.5%	0.4%	0.3%	
Merafong City Local Municipality	GT484	1.2%	0.9%	0.7%		1.1%	0.8%	0.7%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.7%		0.8%	0.7%	0.7%	
Mogale City Local Municipality	GT481	2.6%	2.3%	2.1%		2.6%	2.2%	2.0%	
Randfontein Local Municipality	GT482	1.2%	0.9%	0.7%		1.2%	0.9%	0.7%	
Westonaria Local Municipality	GT483	0.6%	0.4%	0.4%		0.6%	0.4%	0.3%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2015



# PERSONAL INCOME TAX

**Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2014 - 2015**

Tax year		2014				2015			
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	10 558	2 051	320	194 260	9 261	2 056	321	222 006
Dannhauser Local Municipality	KZN254	3 603	670	113	185 956	3 168	695	120	219 381
eDumbe Local Municipality	KZN261	2 295	333	52	145 098	1 871	329	54	175 842
Emadlangeni Local Municipality	KZN253	1 183	184	34	155 537	928	171	29	184 267
Emnambithi/Ladysmith Local Municipality	KZN232	16 498	3 416	555	207 055	14 316	3 350	553	234 004
Endumeni Local Municipality	KZN241	7 765	1 500	248	193 175	6 726	1 508	254	224 205
Ethekwini Metropolitan Municipality	ETH	410 521	96 335	17 959	234 665	352 714	96 589	18 317	273 845
Ezingoleni Local Municipality	KZN215	2 102	331	37	157 469	1 795	328	38	182 730
Greater Kokstad Local Municipality	KZN433	4 879	982	160	201 271	4 331	974	154	224 890
Hibiscus Coast Local Municipality	KZN216	26 052	5 292	890	203 132	22 334	5 219	868	233 680
Hlabisa Local Municipality	KZN274	1 463	248	30	169 515	1 241	245	30	197 421
Imbabazane Local Municipality	KZN236	541	92	11	170 055	474	91	11	191 983
Impendle Local Municipality	KZN224	623	99	14	158 909	546	95	13	173 993
Indaka Local Municipality	KZN233	890	205	41	230 337	750	186	36	248 000
Ingwe Local Municipality	KZN431	1 937	307	44	158 493	1 637	322	46	196 701
Jozini Local Municipality	KZN272	6 069	1 020	125	168 067	5 107	995	126	194 831
Kwa Sani Local Municipality	KZN432	861	119	22	138 211	752	127	23	168 883
KwaDukuza Local Municipality	KZN292	15 322	3 974	827	259 366	13 165	3 993	836	303 304
Mandeni Local Municipality	KZN291	5 158	906	117	175 649	4 467	895	116	200 358
Maphumulo Local Municipality	KZN294	1 321	229	28	173 354	1 114	225	29	201 975
Mfolozi Local Municipality	KZN281	2 747	468	60	170 368	2 429	485	66	199 671
Mkhambathini Local Municipality	KZN226	768	157	27	204 427	652	151	27	231 595
Mpofana Local Municipality	KZN223	1 360	169	52	124 265	1 170	183	49	156 410
Msinga Local Municipality	KZN244	3 066	517	63	168 624	2 536	492	62	194 006
Mthonjaneni Local Municipality	KZN285	1 729	318	46	183 921	1 413	303	44	214 437
Mtubatuba Local Municipality	KZN275	6 522	1 175	158	180 159	5 393	1 120	149	207 677
Ndwedwe Local Municipality	KZN293	2 321	369	41	158 983	2 064	364	42	176 357
Newcastle Local Municipality	KZN252	27 683	5 618	886	202 940	24 553	5 734	919	233 536
Nkandla Local Municipality	KZN286	2 528	390	43	154 272	2 175	385	44	177 011
Nongoma Local Municipality	KZN265	4 686	789	91	168 374	4 143	809	99	195 269
Nqutu Local Municipality	KZN242	3 091	618	102	199 935	2 590	618	109	238 610
Ntambanana Local Municipality	KZN283	282	45	5	159 574	232	45	6	193 966
Okhahlamba Local Municipality	KZN235	2 971	394	72	132 615	2 533	400	73	157 916
Richmond Local Municipality	KZN227	1 032	156	25	151 163	882	153	26	173 469
The Big 5 False Bay Local Municipality	KZN273	1 686	244	30	144 721	1 463	248	32	169 515
The Msunduzi Local Municipality	KZN225	70 548	15 612	2 661	221 296	60 769	15 524	2 676	255 459
Ubuhlebezwe Local Municipality	KZN434	2 073	374	52	180 415	1 832	377	52	205 786
Ulundi Local Municipality	KZN266	9 300	1 573	187	169 140	8 098	1 562	192	192 887
Umdoni Local Municipality	KZN212	6 810	1 331	216	195 448	5 871	1 336	215	227 559
Umhlabuyalingana Local Municipality	KZN271	3 000	492	57	164 000	2 659	500	60	188 041
uMhlathuze Local Municipality	KZN282	40 584	9 738	1 751	239 947	35 042	9 700	1 763	276 811
uMlalazi Local Municipality	KZN284	7 528	1 488	224	197 662	6 392	1 475	225	230 757
uMngeni Local Municipality	KZN222	11 855	2 440	490	205 820	10 340	2 568	489	248 356
uMshwathi Local Municipality	KZN221	2 921	554	88	189 661	2 504	539	85	215 256
Umtshezi Local Municipality	KZN234	5 992	1 083	161	180 741	5 128	1 051	157	204 953
UMuziwabantu Local Municipality	KZN214	2 710	500	68	184 502	2 338	499	71	213 430
Umvoti Local Municipality	KZN245	4 359	1 084	231	248 681	3 801	827	132	217 574
Umzimkhulu Local Municipality	KZN435	6 661	1 270	186	190 662	5 741	1 230	183	214 248
Umzumbe Local Municipality	KZN213	2 196	368	45	167 577	1 902	365	45	191 903
UPhongolo Local Municipality	KZN262	3 559	610	93	171 396	2 961	590	91	199 257
Vulamehlo Local Municipality	KZN211	878	152	19	173 121	732	153	20	209 016
<b>Total</b>		<b>763 087</b>	<b>168 389</b>	<b>29 857</b>	<b>220 668</b>	<b>657 035</b>	<b>168 179</b>	<b>30 177</b>	<b>255 967</b>

# PERSONAL INCOME TAX

**Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2014 – 2015**  
(continued)

Tax year		2014				2015			
Municipality	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Abaqulusi Local Municipality	KZN263	1.4%	1.2%	1.1%		1.4%	1.2%	1.1%	
Dannhauser Local Municipality	KZN254	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	
Emnambithi/Ladysmith Local Municipality	KZN232	2.2%	2.0%	1.9%		2.2%	2.0%	1.8%	
Endumeni Local Municipality	KZN241	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Ethekwini Metropolitan Municipality	ETH	53.8%	57.2%	60.2%		53.7%	57.4%	60.7%	
Ezingoleni Local Municipality	KZN215	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Greater Kokstad Local Municipality	KZN433	0.6%	0.6%	0.5%		0.7%	0.6%	0.5%	
Hibiscus Coast Local Municipality	KZN216	3.4%	3.1%	3.0%		3.4%	3.1%	2.9%	
Hlabisa Local Municipality	KZN274	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Imbabazane Local Municipality	KZN236	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Indaka Local Municipality	KZN233	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Ingwe Local Municipality	KZN431	0.3%	0.2%	0.1%		0.2%	0.2%	0.2%	
Jozini Local Municipality	KZN272	0.8%	0.6%	0.4%		0.8%	0.6%	0.4%	
Kwa Sani Local Municipality	KZN432	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
KwaDukuza Local Municipality	KZN292	2.0%	2.4%	2.8%		2.0%	2.4%	2.8%	
Mandeni Local Municipality	KZN291	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.4%	0.3%	0.2%		0.4%	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%	0.2%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.1%	
Mtubatuba Local Municipality	KZN275	0.9%	0.7%	0.5%		0.8%	0.7%	0.5%	
Ndwedwe Local Municipality	KZN293	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.6%	3.3%	3.0%		3.7%	3.4%	3.0%	
Nkandla Local Municipality	KZN286	0.3%	0.2%	0.1%		0.3%	0.2%	0.1%	
Nongoma Local Municipality	KZN265	0.6%	0.5%	0.3%		0.6%	0.5%	0.3%	
Nqutu Local Municipality	KZN242	0.4%	0.4%	0.3%		0.4%	0.4%	0.4%	
Ntambanana Local Municipality	KZN283	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Okhahlamba Local Municipality	KZN235	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Big 5 False Bay Local Municipality	KZN273	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	9.2%	9.3%	8.9%		9.2%	9.2%	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%	0.6%		1.2%	0.9%	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	5.3%	5.8%	5.9%		5.3%	5.8%	5.8%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.8%		1.0%	0.9%	0.7%	
uMngeni Local Municipality	KZN222	1.6%	1.4%	1.6%		1.6%	1.5%	1.6%	
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%		0.8%	0.6%	0.5%	
UMuziwabantu Local Municipality	KZN214	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Umvoti Local Municipality	KZN245	0.6%	0.6%	0.8%		0.6%	0.5%	0.4%	
Umzimkhulu Local Municipality	KZN435	0.9%	0.8%	0.6%		0.9%	0.7%	0.6%	
Umzumbe Local Municipality	KZN213	0.3%	0.2%	0.2%		0.3%	0.2%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Vulamehlo Local Municipality	KZN211	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

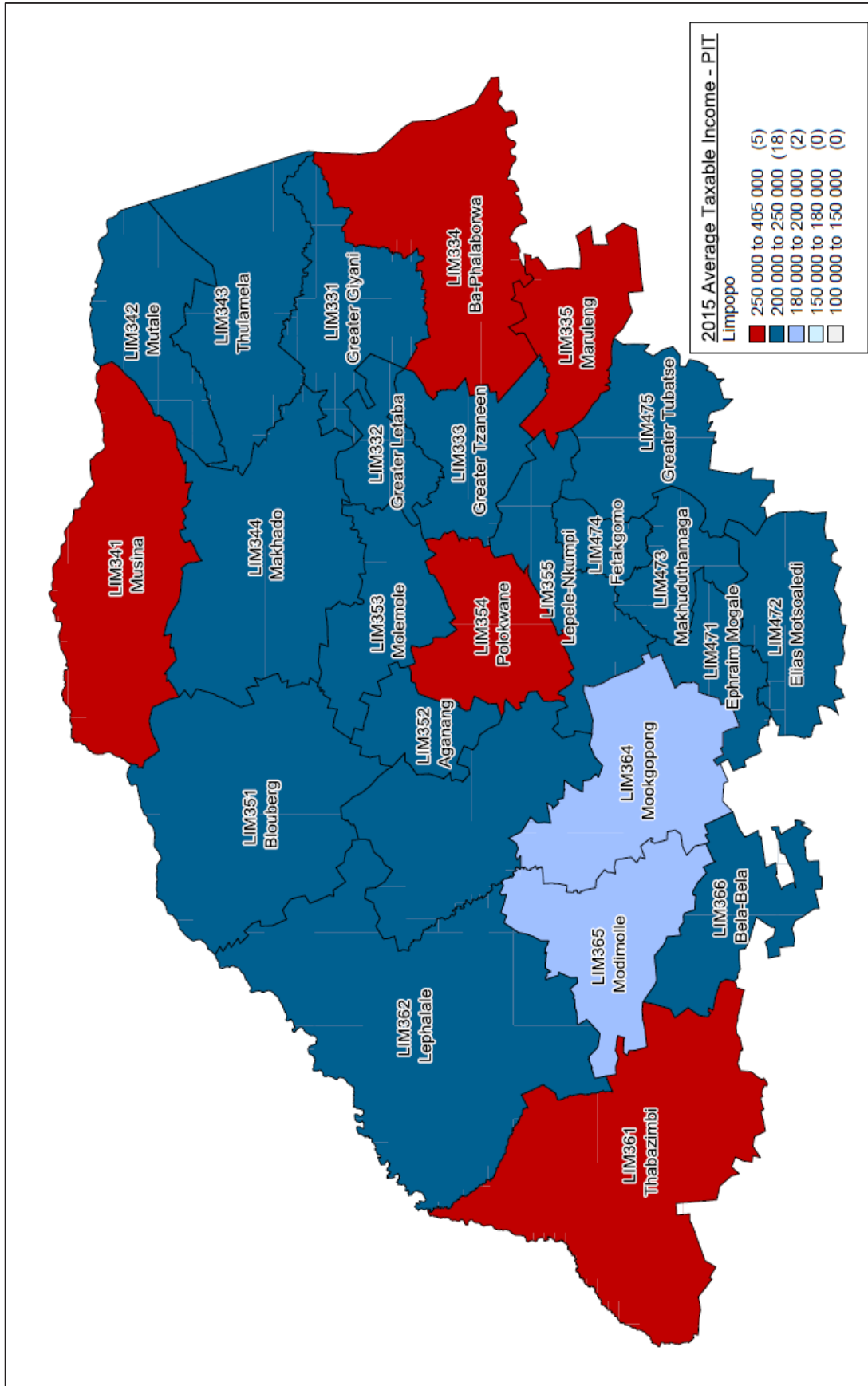


# PERSONAL INCOME TAX

**Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2014 - 2015**

Tax year		2014				2015			
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)
Aganang Local Municipality	LIM352	4 922	939	129	190 776	4 468	975	139	218 218
Ba-Phalaborwa Local Municipality	LIM334	10 998	2 773	496	252 137	9 860	2 811	504	285 091
Bela-Bela Local Municipality	LIM366	3 615	719	128	198 893	3 233	731	126	226 106
Blouberg Local Municipality	LIM351	6 388	1 139	155	178 303	5 865	1 210	171	206 309
Elias Motsoaledi Local Municipality	LIM472	8 861	1 584	263	178 761	7 703	1 641	269	213 034
Ephraim Mogale Local Municipality	LIM471	4 783	888	146	185 658	4 165	875	148	210 084
Fetakgomo Local Municipality	LIM474	3 191	583	83	182 701	2 978	621	89	208 529
Greater Giyani Local Municipality	LIM331	10 143	1 936	253	190 871	9 484	2 011	269	212 041
Greater Letaba Local Municipality	LIM332	4 852	910	131	187 552	4 347	928	135	213 481
Greater Tubatse Local Municipality	LIM475	18 868	3 777	578	200 180	17 487	3 931	605	224 796
Greater Tzaneen Local Municipality	LIM333	15 834	3 377	548	213 275	14 362	3 465	561	241 262
Lepele-Nkumpi Local Municipality	LIM355	10 846	2 168	308	199 889	9 676	2 200	322	227 367
Lephalale Local Municipality	LIM362	8 664	1 735	295	200 254	7 552	1 723	299	228 151
Makhado Local Municipality	LIM344	22 702	4 653	688	204 960	20 520	4 786	731	233 236
Makhuduthamaga Local Municipality	LIM473	5 731	1 097	156	191 415	5 153	1 131	165	219 484
Maruleng Local Municipality	LIM335	4 692	1 155	237	246 164	4 160	1 242	270	298 558
Modimolle Local Municipality	LIM365	4 864	762	135	156 661	4 211	799	132	189 741
Mogalakwena Local Municipality	LIM367	16 655	3 538	577	212 429	14 738	3 629	607	246 234
Molemole Local Municipality	LIM353	3 857	744	109	192 896	3 581	779	115	217 537
Mookgopong Local Municipality	LIM364	1 724	262	43	151 972	1 448	262	39	180 939
Musina Local Municipality	LIM341	3 450	790	152	228 986	3 096	816	161	263 566
Mutale Local Municipality	LIM342	3 237	658	94	203 275	2 971	666	96	224 167
Polokwane Local Municipality	LIM354	54 509	13 031	2 269	239 061	48 650	13 065	2 277	268 551
Thabazimbi Local Municipality	LIM361	9 657	2 340	454	242 311	7 976	2 302	457	288 616
Thulamela Local Municipality	LIM343	30 104	6 057	841	201 202	27 761	6 227	883	224 307
<b>Total</b>		<b>273 147</b>	<b>57 615</b>	<b>9 268</b>	<b>210 930.38</b>	<b>245 445</b>	<b>58 826</b>	<b>9 570</b>	<b>239 671</b>
<b>Percentage of total</b>									
Aganang Local Municipality	LIM352	1.8%	1.6%	1.4%		1.8%	1.7%	1.5%	
Ba-Phalaborwa Local Municipality	LIM334	4.0%	4.8%	5.4%		4.0%	4.8%	5.3%	
Bela-Bela Local Municipality	LIM366	1.3%	1.2%	1.4%		1.3%	1.2%	1.3%	
Blouberg Local Municipality	LIM351	2.3%	2.0%	1.7%		2.4%	2.1%	1.8%	
Elias Motsoaledi Local Municipality	LIM472	3.2%	2.7%	2.8%		3.1%	2.8%	2.8%	
Ephraim Mogale Local Municipality	LIM471	1.8%	1.5%	1.6%		1.7%	1.5%	1.5%	
Fetakgomo Local Municipality	LIM474	1.2%	1.0%	0.9%		1.2%	1.1%	0.9%	
Greater Giyani Local Municipality	LIM331	3.7%	3.4%	2.7%		3.9%	3.4%	2.8%	
Greater Letaba Local Municipality	LIM332	1.8%	1.6%	1.4%		1.8%	1.6%	1.4%	
Greater Tubatse Local Municipality	LIM475	6.9%	6.6%	6.2%		7.1%	6.7%	6.3%	
Greater Tzaneen Local Municipality	LIM333	5.8%	5.9%	5.9%		5.9%	5.9%	5.9%	
Lepele-Nkumpi Local Municipality	LIM355	4.0%	3.8%	3.3%		3.9%	3.7%	3.4%	
Lephalale Local Municipality	LIM362	3.2%	3.0%	3.2%		3.1%	2.9%	3.1%	
Makhado Local Municipality	LIM344	8.3%	8.1%	7.4%		8.4%	8.1%	7.6%	
Makhuduthamaga Local Municipality	LIM473	2.1%	1.9%	1.7%		2.1%	1.9%	1.7%	
Maruleng Local Municipality	LIM335	1.7%	2.0%	2.6%		1.7%	2.1%	2.8%	
Modimolle Local Municipality	LIM365	1.8%	1.3%	1.5%		1.7%	1.4%	1.4%	
Mogalakwena Local Municipality	LIM367	6.1%	6.1%	6.2%		6.0%	6.2%	6.3%	
Molemole Local Municipality	LIM353	1.4%	1.3%	1.2%		1.5%	1.3%	1.2%	
Mookgopong Local Municipality	LIM364	0.6%	0.5%	0.5%		0.6%	0.4%	0.4%	
Musina Local Municipality	LIM341	1.3%	1.4%	1.6%		1.3%	1.4%	1.7%	
Mutale Local Municipality	LIM342	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Polokwane Local Municipality	LIM354	20.0%	22.6%	24.5%		19.8%	22.2%	23.8%	
Thabazimbi Local Municipality	LIM361	3.5%	4.1%	4.9%		3.2%	3.9%	4.8%	
Thulamela Local Municipality	LIM343	11.0%	10.5%	9.1%		11.3%	10.6%	9.2%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2015





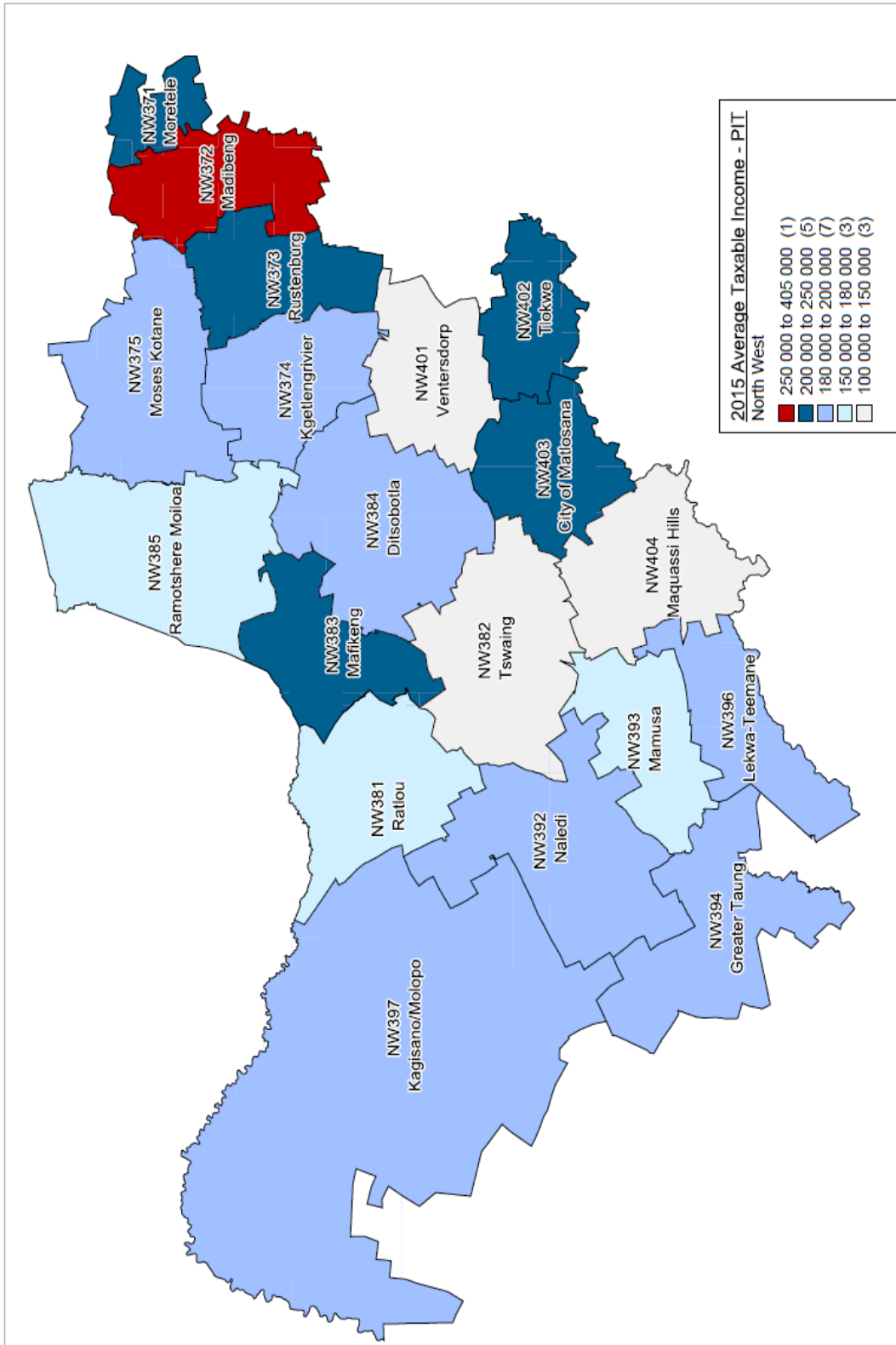
# PERSONAL INCOME TAX

**Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2014 - 2015**

Tax year		2014				2015			
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	44 943	8 578	1 430	190 864	37 395	8 462	1 420	226 287
Ditsobotla Local Municipality	NW384	10 379	1 763	335	169 862	8 942	1 779	321	198 949
Greater Taung Local Municipality	NW394	7 113	1 157	163	162 660	6 102	1 203	173	197 148
Kagisano/Molopo Local Municipality	NW397	3 499	585	77	167 191	3 232	607	82	187 809
Kgetlengrivier Local Municipality	NW374	2 821	441	94	156 328	2 352	436	88	185 374
Lekwa-Teemane Local Municipality	NW396	2 581	372	59	144 130	2 120	401	61	189 151
Madibeng Local Municipality	NW372	26 729	7 031	1 316	263 048	22 745	6 447	1 281	283 447
Mafikeng Local Municipality	NW383	26 802	5 325	802	198 679	23 173	5 324	818	229 750
Mamusa Local Municipality	NW393	2 532	336	52	132 701	2 134	355	55	166 354
Maquassi Hills Local Municipality	NW404	3 359	384	69	114 320	2 737	398	71	145 415
Moretele Local Municipality	NW371	5 673	1 066	150	187 908	4 958	1 064	151	214 603
Moses Kotane Local Municipality	NW375	11 036	1 921	253	174 067	9 074	1 802	246	198 589
Naledi Local Municipality	NW392	5 781	838	177	144 958	4 958	934	189	188 382
Ramotshere Moiloa Local Municipality	NW385	6 891	1 058	151	153 534	5 836	1 047	147	179 404
Ratlou Local Municipality	NW381	1 270	164	18	129 134	961	159	18	165 453
Rustenburg Local Municipality	NW373	80 662	17 405	3 023	215 777	67 634	16 617	2 916	245 690
Tlokwe Local Municipality	NW402	27 588	5 503	959	199 471	24 202	5 566	971	229 981
Tswaing Local Municipality	NW382	5 250	403	104	76 762	4 318	514	107	119 037
Ventersdorp Local Municipality	NW401	2 391	178	40	74 446	1 893	222	43	117 274
<b>Total</b>		<b>277 300</b>	<b>54 508</b>	<b>9 272</b>	<b>196 567</b>	<b>234 766</b>	<b>53 337</b>	<b>9 158</b>	<b>227 192</b>
<b>Percentage of total</b>									
City of Matlosana Local Municipality	NW403	16.2%	15.7%	15.4%		15.9%	15.9%	15.5%	
Ditsobotla Local Municipality	NW384	3.7%	3.2%	3.6%		3.8%	3.3%	3.5%	
Greater Taung Local Municipality	NW394	2.6%	2.1%	1.8%		2.6%	2.3%	1.9%	
Kagisano/Molopo Local Municipality	NW397	1.3%	1.1%	0.8%		1.4%	1.1%	0.9%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.8%	1.0%		1.0%	0.8%	1.0%	
Lekwa-Teemane Local Municipality	NW396	0.9%	0.7%	0.6%		0.9%	0.8%	0.7%	
Madibeng Local Municipality	NW372	9.6%	12.9%	14.2%		9.7%	12.1%	14.0%	
Mafikeng Local Municipality	NW383	9.7%	9.8%	8.6%		9.9%	10.0%	8.9%	
Mamusa Local Municipality	NW393	0.9%	0.6%	0.6%		0.9%	0.7%	0.6%	
Maquassi Hills Local Municipality	NW404	1.2%	0.7%	0.7%		1.2%	0.7%	0.8%	
Moretele Local Municipality	NW371	2.0%	2.0%	1.6%		2.1%	2.0%	1.6%	
Moses Kotane Local Municipality	NW375	4.0%	3.5%	2.7%		3.9%	3.4%	2.7%	
Naledi Local Municipality	NW392	2.1%	1.5%	1.9%		2.1%	1.8%	2.1%	
Ramotshere Moiloa Local Municipality	NW385	2.5%	1.9%	1.6%		2.5%	2.0%	1.6%	
Ratlou Local Municipality	NW381	0.5%	0.3%	0.2%		0.4%	0.3%	0.2%	
Rustenburg Local Municipality	NW373	29.1%	31.9%	32.6%		28.8%	31.2%	31.8%	
Tlokwe Local Municipality	NW402	9.9%	10.1%	10.3%		10.3%	10.4%	10.6%	
Tswaing Local Municipality	NW382	1.9%	0.7%	1.1%		1.8%	1.0%	1.2%	
Ventersdorp Local Municipality	NW401	0.9%	0.3%	0.4%		0.8%	0.4%	0.5%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2015



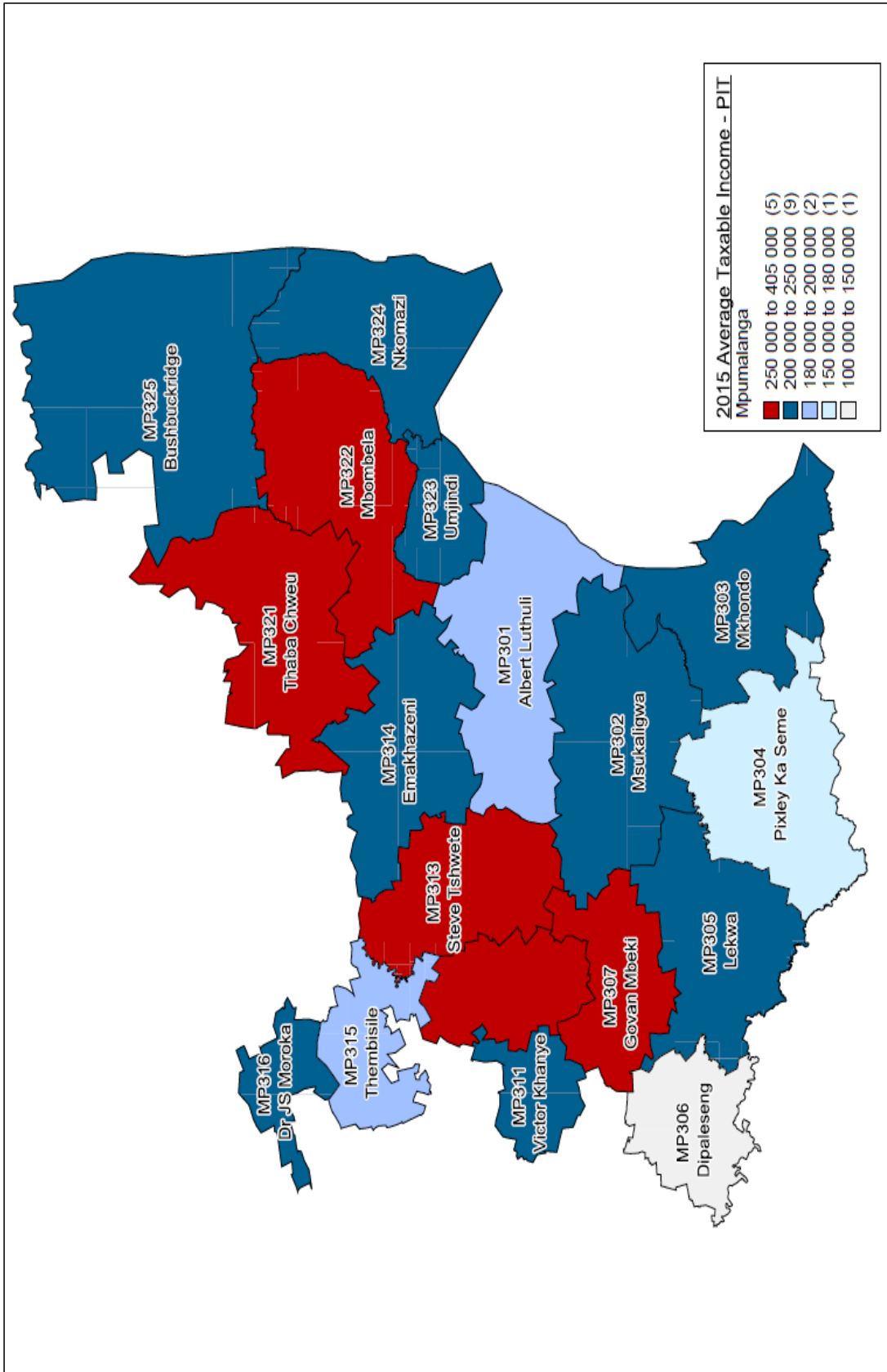
# PERSONAL INCOME TAX

**Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2014 - 2015**

Tax year		2014				2015			
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	6 522	1 109	166	170 040	5 533	1 102	166	199 169
Bushbuckridge Local Municipality	MP325	17 624	3 405	530	193 202	15 868	3 447	528	217 230
Dipaleseng Local Municipality	MP306	3 302	427	69	129 316	2 924	420	71	143 639
Dr JS Moroka Local Municipality	MP316	6 814	1 217	153	178 603	5 859	1 194	155	203 789
Emakhazeni Local Municipality	MP314	3 241	628	112	193 767	2 714	624	110	229 919
Emalahleni Local Municipality	MP312	58 157	15 263	3 009	262 445	51 311	15 401	3 063	300 150
Govan Mbeki Local Municipality	MP307	60 861	14 241	2 875	233 992	51 917	14 016	2 885	269 969
Lekwa Local Municipality	MP305	15 134	2 659	502	175 697	12 470	2 561	491	205 373
Mbombela Local Municipality	MP322	45 846	10 718	1 912	233 783	40 449	10 794	1 926	266 855
Mkhondo Local Municipality	MP303	6 676	1 353	224	202 666	5 806	1 362	228	234 585
Msukaligwa Local Municipality	MP302	14 649	2 882	514	196 737	12 444	2 837	503	227 981
Nkomazi Local Municipality	MP324	13 237	2 470	361	186 598	11 383	2 481	376	217 957
Pixley Ka Seme Local Municipality	MP304	5 301	809	155	152 613	4 524	768	141	169 761
Steve Tshwete Local Municipality	MP313	31 012	8 251	1 667	266 058	26 934	8 148	1 649	302 517
Thaba Chweu Local Municipality	MP321	9 100	2 504	551	275 165	7 812	2 405	514	307 860
Thembisile Local Municipality	MP315	7 493	1 303	161	173 896	6 491	1 270	158	195 656
Umjindi Local Municipality	MP323	11 751	2 055	287	174 879	9 406	1 958	282	208 165
Victor Khanye Local Municipality	MP311	6 681	1 376	243	205 957	5 946	1 390	244	233 771
<b>Total</b>		<b>323 401</b>	<b>72 670</b>	<b>13 491</b>	<b>224 706</b>	<b>279 791</b>	<b>72 178</b>	<b>13 490</b>	<b>257 971</b>
<b>Percentage of total</b>									
Albert Luthuli Local Municipality	MP301	2.0%	1.5%	1.2%		2.0%	1.5%	1.2%	
Bushbuckridge Local Municipality	MP325	5.4%	4.7%	3.9%		5.7%	4.8%	3.9%	
Dipaleseng Local Municipality	MP306	1.0%	0.6%	0.5%		1.0%	0.6%	0.5%	
Dr JS Moroka Local Municipality	MP316	2.1%	1.7%	1.1%		2.1%	1.7%	1.1%	
Emakhazeni Local Municipality	MP314	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Emalahleni Local Municipality	MP312	18.0%	21.0%	22.3%		18.3%	21.3%	22.7%	
Govan Mbeki Local Municipality	MP307	18.8%	19.6%	21.3%		18.6%	19.4%	21.4%	
Lekwa Local Municipality	MP305	4.7%	3.7%	3.7%		4.5%	3.5%	3.6%	
Mbombela Local Municipality	MP322	14.2%	14.7%	14.2%		14.5%	15.0%	14.3%	
Mkhondo Local Municipality	MP303	2.1%	1.9%	1.7%		2.1%	1.9%	1.7%	
Msukaligwa Local Municipality	MP302	4.5%	4.0%	3.8%		4.4%	3.9%	3.7%	
Nkomazi Local Municipality	MP324	4.1%	3.4%	2.7%		4.1%	3.4%	2.8%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.1%		1.6%	1.1%	1.0%	
Steve Tshwete Local Municipality	MP313	9.6%	11.4%	12.4%		9.6%	11.3%	12.2%	
Thaba Chweu Local Municipality	MP321	2.8%	3.4%	4.1%		2.8%	3.3%	3.8%	
Thembisile Local Municipality	MP315	2.3%	1.8%	1.2%		2.3%	1.8%	1.2%	
Umjindi Local Municipality	MP323	3.6%	2.8%	2.1%		3.4%	2.7%	2.1%	
Victor Khanye Local Municipality	MP311	2.1%	1.9%	1.8%		2.1%	1.9%	1.8%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2015



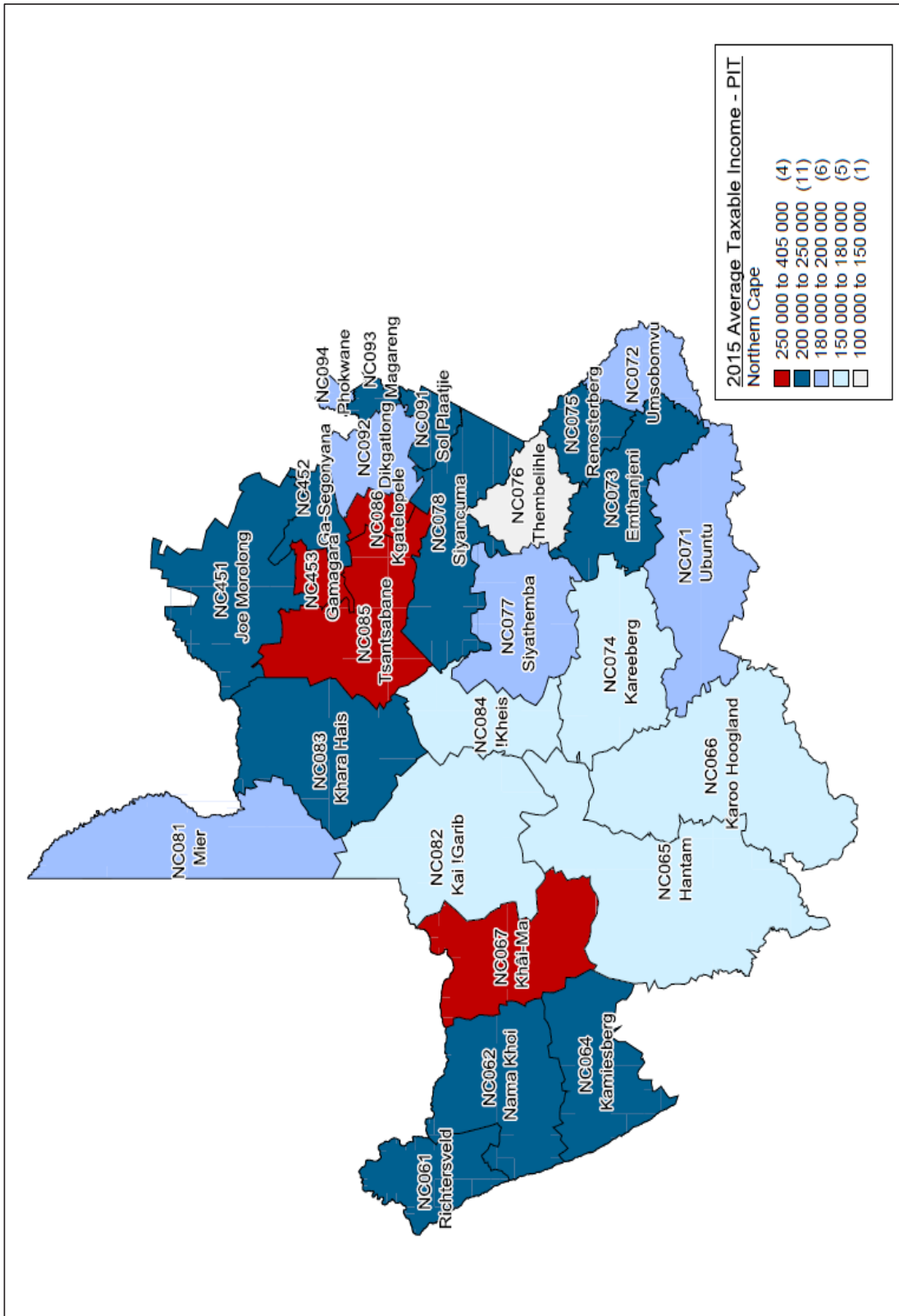
# PERSONAL INCOME TAX

**Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2014 - 2015**

Tax year		2014				2015			
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)
IKheis Local Municipality	NC084	756	99	17	130 952	750	119	19	158 667
Dikgatlong Local Municipality	NC092	2 414	378	50	156 587	2 096	387	52	184 637
Emthanjeni Local Municipality	NC073	4 245	822	129	193 640	3 786	810	127	213 946
Gamagara Local Municipality	NC453	5 928	1 810	376	305 331	5 509	1 979	426	359 230
Ga-Segonyana Local Municipality	NC452	11 768	2 464	390	209 381	10 876	2 573	416	236 576
Hantam Local Municipality	NC065	1 888	278	43	147 246	1 589	284	44	178 729
Joe Morolong Local Municipality	NC451	3 145	679	137	215 898	2 638	652	129	247 157
Kai IGarib Local Municipality	NC082	3 791	619	100	163 281	3 382	607	97	179 480
Kamiesberg Local Municipality	NC064	673	118	22	175 334	582	119	19	204 467
Kareeberg Local Municipality	NC074	966	118	17	122 153	860	135	19	156 977
Karoo Hoogland Local Municipality	NC066	845	107	20	126 627	664	106	22	159 639
Kgatelopele Local Municipality	NC086	2 486	565	101	227 273	2 239	595	110	265 744
Khâi-Ma Local Municipality	NC067	4 072	904	158	222 004	3 611	930	166	257 546
Magareng Local Municipality	NC093	1 439	259	36	179 986	1 225	250	36	204 082
Mier Local Municipality	NC081	1 370	268	48	195 620	1 575	311	51	197 460
Nama Khoi Local Municipality	NC062	4 661	951	156	204 033	4 055	957	157	236 005
Phokwane Local Municipality	NC094	4 275	713	108	166 784	3 536	707	109	199 943
Renosterberg Local Municipality	NC075	623	127	22	203 852	549	134	25	244 080
Richtersveld Local Municipality	NC061	1 295	253	40	195 367	1 133	254	40	224 184
Siyancuma Local Municipality	NC078	2 646	479	96	181 028	2 261	505	109	223 352
Siyathemba Local Municipality	NC077	1 498	239	40	159 546	1 286	256	43	199 067
Sol Plaatjie Local Municipality	NC091	39 553	8 292	1 378	209 643	35 117	8 449	1 418	240 596
Thembelihle Local Municipality	NC076	1 180	129	33	109 322	981	139	33	141 692
Tsantsabane Local Municipality	NC085	4 421	1 112	210	251 527	4 068	1 153	221	283 432
Ubuntu Local Municipality	NC071	1 474	225	34	152 646	1 237	228	35	184 317
Umsobomvu Local Municipality	NC072	1 635	272	39	166 361	1 383	267	39	193 059
Khara Hais Local Municipality	NC083	12 676	2 312	357	182 392	11 401	2 435	394	213 578
<b>Total</b>		<b>121 723</b>	<b>24 592</b>	<b>4 157</b>	<b>202 032</b>	<b>108 389</b>	<b>25 341</b>	<b>4 356</b>	<b>233 797</b>
<b>Percentage of total</b>									
IKheis Local Municipality	NC084	0.6%	0.4%	0.4%		0.7%	0.5%	0.4%	
Dikgatlong Local Municipality	NC092	2.0%	1.5%	1.2%		1.9%	1.5%	1.2%	
Emthanjeni Local Municipality	NC073	3.5%	3.3%	3.1%		3.5%	3.2%	2.9%	
Gamagara Local Municipality	NC453	4.9%	7.4%	9.0%		5.1%	7.8%	9.8%	
Ga-Segonyana Local Municipality	NC452	9.7%	10.0%	9.4%		10.0%	10.2%	9.6%	
Hantam Local Municipality	NC065	1.6%	1.1%	1.0%		1.5%	1.1%	1.0%	
Joe Morolong Local Municipality	NC451	2.6%	2.8%	3.3%		2.4%	2.6%	3.0%	
Kai IGarib Local Municipality	NC082	3.1%	2.5%	2.4%		3.1%	2.4%	2.2%	
Kamiesberg Local Municipality	NC064	0.6%	0.5%	0.5%		0.5%	0.5%	0.4%	
Kareeberg Local Municipality	NC074	0.8%	0.5%	0.4%		0.8%	0.5%	0.4%	
Karoo Hoogland Local Municipality	NC066	0.7%	0.4%	0.5%		0.6%	0.4%	0.5%	
Kgatelopele Local Municipality	NC086	2.0%	2.3%	2.4%		2.1%	2.3%	2.5%	
Khâi-Ma Local Municipality	NC067	3.3%	3.7%	3.8%		3.3%	3.7%	3.8%	
Magareng Local Municipality	NC093	1.2%	1.1%	0.9%		1.1%	1.0%	0.8%	
Mier Local Municipality	NC081	1.1%	1.1%	1.2%		1.5%	1.2%	1.2%	
Nama Khoi Local Municipality	NC062	3.8%	3.9%	3.8%		3.7%	3.8%	3.6%	
Phokwane Local Municipality	NC094	3.5%	2.9%	2.6%		3.3%	2.8%	2.5%	
Renosterberg Local Municipality	NC075	0.5%	0.5%	0.5%		0.5%	0.5%	0.6%	
Richtersveld Local Municipality	NC061	1.1%	1.0%	1.0%		1.0%	1.0%	0.9%	
Siyancuma Local Municipality	NC078	2.2%	1.9%	2.3%		2.1%	2.0%	2.5%	
Siyathemba Local Municipality	NC077	1.2%	1.0%	1.0%		1.2%	1.0%	1.0%	
Sol Plaatjie Local Municipality	NC091	32.5%	33.7%	33.1%		32.4%	33.3%	32.6%	
Thembelihle Local Municipality	NC076	1.0%	0.5%	0.8%		0.9%	0.5%	0.8%	
Tsantsabane Local Municipality	NC085	3.6%	4.5%	5.1%		3.8%	4.5%	5.1%	
Ubuntu Local Municipality	NC071	1.2%	0.9%	0.8%		1.1%	0.9%	0.8%	
Umsobomvu Local Municipality	NC072	1.3%	1.1%	0.9%		1.3%	1.1%	0.9%	
Khara Hais Local Municipality	NC083	10.4%	9.4%	8.6%		10.5%	9.6%	9.0%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2015



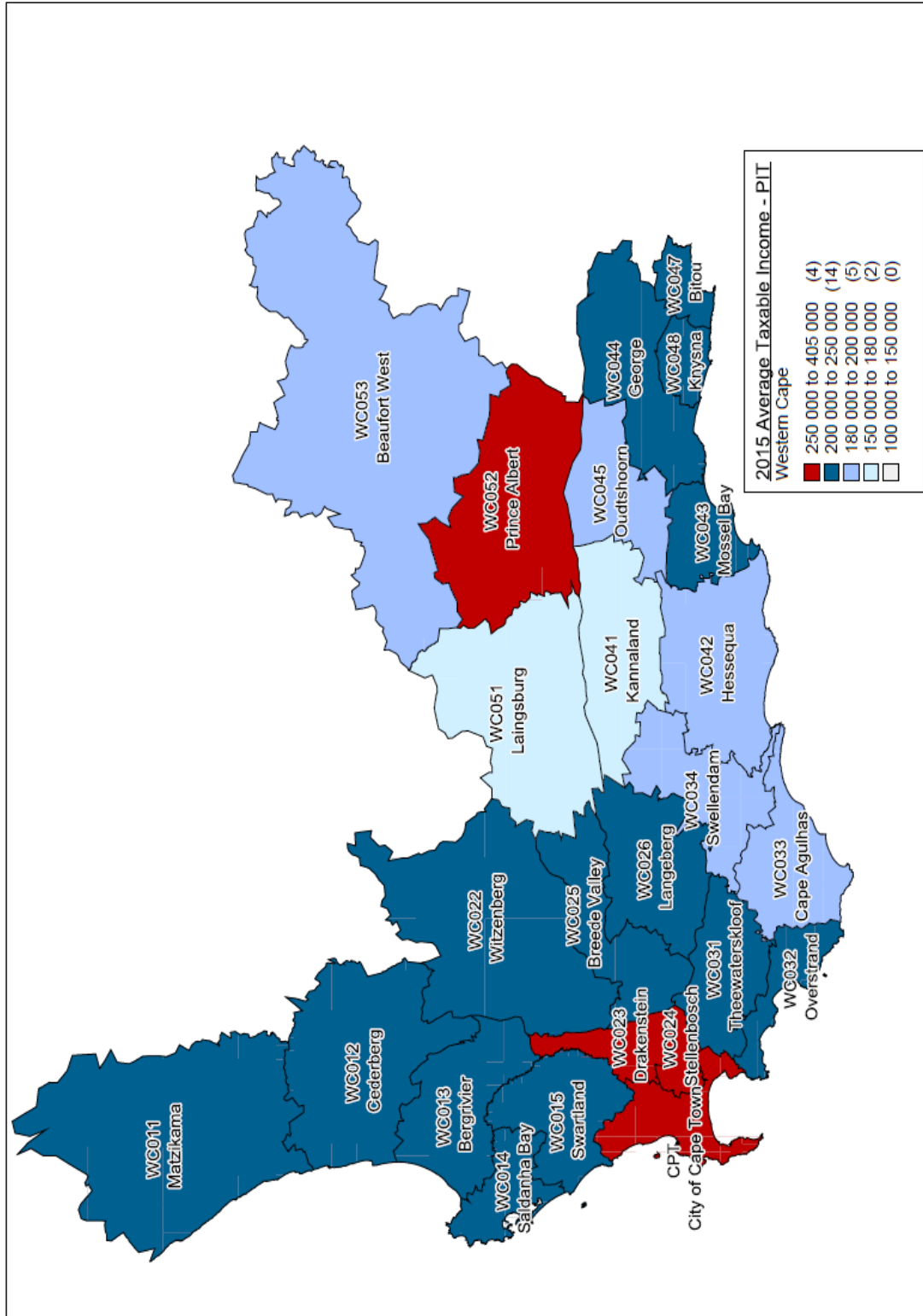
# PERSONAL INCOME TAX

**Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2014 - 2015**

Tax year		2014				2015			
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)
Beaufort West Local Municipality	WC053	4 141	629	94	151 896	3 535	642	100	181 612
Bergrivier Local Municipality	WC013	5 355	1 021	192	190 663	4 411	1 012	191	229 426
Bitou Local Municipality	WC047	4 286	840	170	195 987	3 663	875	175	238 875
Breede Valley Local Municipality	WC025	18 515	3 439	550	185 741	16 113	3 454	555	214 361
Cape Agulhas Local Municipality	WC033	4 130	672	123	162 712	3 602	700	131	194 336
Cederberg Local Municipality	WC012	3 149	519	88	164 814	2 687	545	93	202 828
City of Cape Town Metropolitan Municipality	CPT	625 587	159 975	33 022	255 720	541 926	162 199	34 069	299 301
Drakenstein Local Municipality	WC023	31 365	7 353	1 422	234 433	27 648	7 450	1 452	269 459
George Local Municipality	WC044	25 699	4 729	798	184 015	22 532	4 833	804	214 495
Hessequa Local Municipality	WC042	6 646	1 090	202	164 008	5 885	1 170	210	198 811
Kannaland Local Municipality	WC041	1 248	169	27	135 417	1 052	187	30	177 757
Knysna Local Municipality	WC048	9 165	1 857	373	202 619	8 004	1 891	362	236 257
Laingsburg Local Municipality	WC051	571	80	13	140 105	486	80	13	164 609
Langeberg Local Municipality	WC026	7 629	1 462	250	191 637	6 567	1 493	261	227 349
Matzikama Local Municipality	WC011	5 713	1 065	178	186 417	5 109	1 136	188	222 353
Mossel Bay Local Municipality	WC043	16 542	3 171	597	191 694	14 208	3 165	572	222 762
Oudtshoorn Local Municipality	WC045	9 223	1 524	233	165 239	8 027	1 579	234	196 711
Overstrand Local Municipality	WC032	14 564	2 625	473	180 239	12 565	2 701	471	214 962
Prince Albert Local Municipality	WC052	907	207	48	228 225	762	201	46	263 780
Saldanha Bay Local Municipality	WC014	16 558	3 560	673	215 002	14 930	3 647	687	244 273
Stellenbosch Local Municipality	WC024	20 313	6 758	1 711	332 693	17 653	7 075	1 840	400 782
Swartland Local Municipality	WC015	10 507	2 120	394	201 770	9 037	2 124	391	235 034
Swellendam Local Municipality	WC034	3 355	546	93	162 742	2 979	595	100	199 731
Theewaterskloof Local Municipality	WC031	8 345	1 656	283	198 442	7 318	1 615	269	220 689
Witzenberg Local Municipality	WC022	7 207	1 424	243	197 586	6 053	1 420	245	234 594
<b>Total</b>		<b>860 720</b>	<b>208 491</b>	<b>42 250</b>	<b>242 229</b>	<b>746 752</b>	<b>211 789</b>	<b>43 489</b>	<b>283 614</b>
<b>Percentage of total</b>									
Beaufort West Local Municipality	WC053	0.5%	0.3%	0.2%		0.5%	0.3%	0.2%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.5%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Breede Valley Local Municipality	WC025	2.2%	1.6%	1.3%		2.2%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.2%	0.2%		0.4%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	72.7%	76.7%	78.2%		72.6%	76.6%	78.3%	
Drakenstein Local Municipality	WC023	3.6%	3.5%	3.4%		3.7%	3.5%	3.3%	
George Local Municipality	WC044	3.0%	2.3%	1.9%		3.0%	2.3%	1.8%	
Hessequa Local Municipality	WC042	0.8%	0.5%	0.5%		0.8%	0.6%	0.5%	
Kannaland Local Municipality	WC041	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.1%	0.9%	0.9%		1.1%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	1.9%	1.5%	1.4%		1.9%	1.5%	1.3%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.6%		1.1%	0.7%	0.5%	
Overstrand Local Municipality	WC032	1.7%	1.3%	1.1%		1.7%	1.3%	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%	1.7%	1.6%		2.0%	1.7%	1.6%	
Stellenbosch Local Municipality	WC024	2.4%	3.2%	4.0%		2.4%	3.3%	4.2%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	1.0%	0.8%	0.7%		1.0%	0.8%	0.6%	
Witzenberg Local Municipality	WC022	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# PERSONAL INCOME TAX

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2015





# PERSONAL INCOME TAX

# COMPANY INCOME TAX

For the 2014 tax year:

<b>18.9%</b> 2014/15	<b>CIT</b> third largest contributor to tax revenue	<b>18.1%</b> 2015/16
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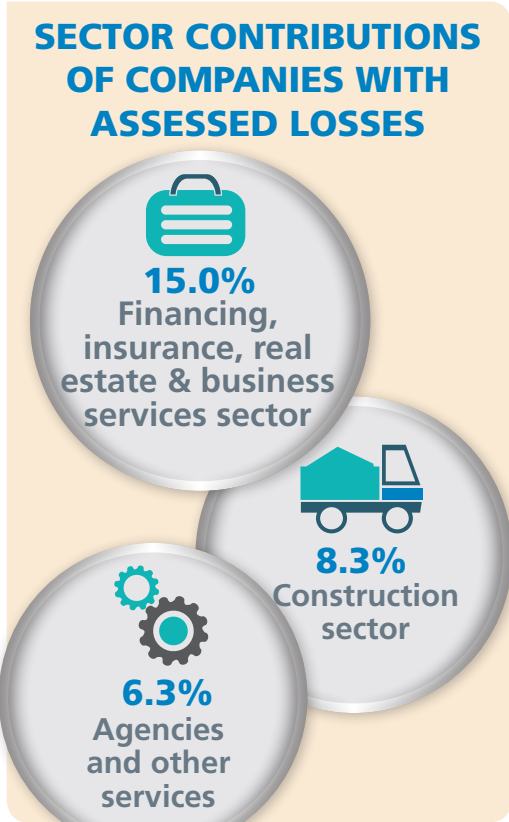
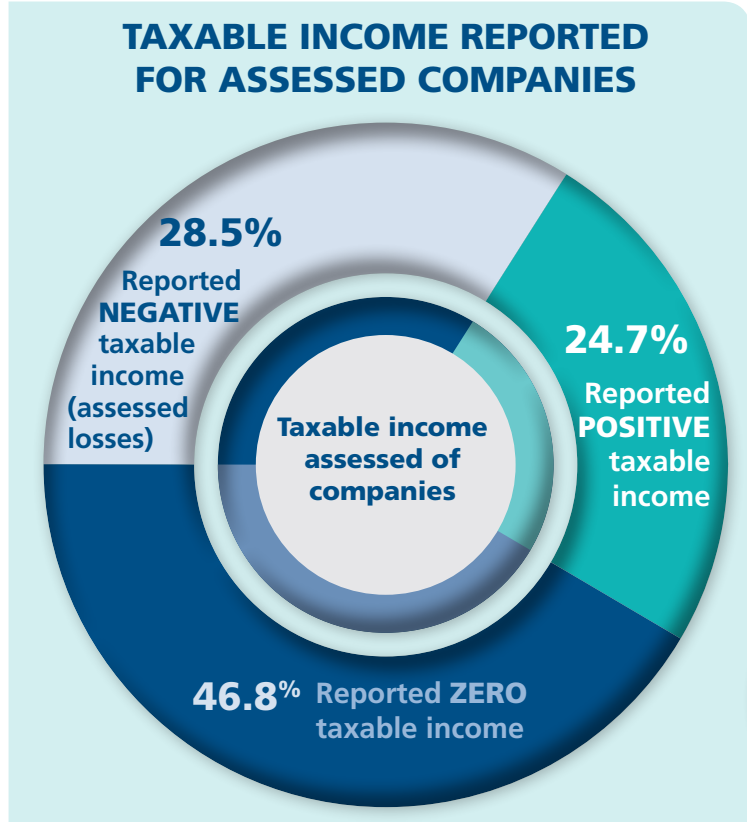
<b>TOTAL CIT PROVISIONAL TAX COLLECTED</b>	<b>42.7%</b> 1st Provisional period	<b>54.0%</b> 2nd Provisional period	<b>3.3%</b> 3rd Provisional period
--	--	--	---------------------------------------

**NEARLY 3 MILLION COMPANIES ON REGISTER as at March 2015**

<b>702 395</b> Were assessed (majority of remainder inactive or dormant)	<b>126 400</b> Assessed as Small Business Corporations (using graduated tax rates as opposed to a fixed rate)
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**Contributions by financial year end**

December	<b>33.0%</b>
June	<b>25.3%</b>
February	<b>19.5%</b>



## 3 COMPANY INCOME TAX

### KEY FACTS

Analysis of Company Income Tax (CIT) returns assessed for the 2014 tax year and CIT collections in the 2015/16 fiscal year shows:

- At 18.1%, CIT was the third largest contributor to total tax revenue collected in 2015/16, compared with a peak of 26.7% achieved prior to the global financial crisis in 2008/09;
- About 25% of the 702 395 companies assessed had positive taxable income. A further 47% had taxable income equal to zero and the remaining 28% reported an assessed loss;
- The concentrated nature of the South African economy is evident as only 325 large companies (0.2% of companies with positive taxable income) had taxable income of more than R200 million but were liable for 57.6% of the CIT assessed;
- The *Financial intermediation, insurance, real-estate & business services* sector consisted of 185 070 (26.3%) of the assessed companies but was responsible for 37.7% of the CIT assessed;
- There were over 2.9 million companies registered for CIT as at 31 March 2015 of which 899 423 were expected to submit income tax returns for the 2014 tax year;
- As at August 2016, 702 395 companies were assessed, and 126 400 were assessed as Small Business Corporations (SBCs) being taxed at the applicable graduated income tax rate instead of the fixed company tax rate of 28%; and
- Introduction of 80% rule improved CIT compliance and brought most of the CIT liability collections into the applicable year of assessment. The application of the 80% rule further resulted in substantially reducing third provisional tax payments from 22% in 2008/09 to 3% in 2015/16. During 2014/15, 52.5% of the tax paid related to the 2014 tax year and 46.4% related to the 2015 tax year.

### INTRODUCTION

Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. After PIT and VAT, CIT has been the third largest contributor to total tax revenue for the past decade. It briefly surpassed VAT in 2008/09, but slipped back after the global financial crisis that reduced many companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution has declined from the pre-recession peak of 26.7% in 2008/09 to 18.1% in 2015/16. This is further demonstrated by the reduction in the Tax-to-GDP ratio, which decreased from 7.3% to 4.7% during this period. The decline can largely be attributed to reduced company profits in the face of weak global demand following the global financial crisis; CIT from the mining sector was especially

severely impacted by the deterioration in the prices of commodities. The other sector that was adversely impacted was the manufacturing sector largely due to oil price fluctuations.

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

- the gold mining formula,
- farming deductions and valuations, and
- accelerated depreciation of capital assets for qualifying sectors.

Small business corporations (SBCs) with annual turnover of not more than R20 million qualify for a special tax dispensation in the form of graduated income tax rates instead of a fixed rate.

Micro businesses (annual turnover of less than R1 million) may elect to pay only turnover tax. Turnover tax for the 2014 tax year had a graduated tax rate structure with a maximum marginal rate of 6%. This marginal rate was reduced to 3% with effect from the 1<sup>st</sup> of March 2015.

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

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

This chapter gives an overview of:

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

## PROVISIONAL TAX PAYMENTS

All companies are provisional taxpayers and must comply with provisional tax rules. The provisional tax system requires taxpayers to provide for their final tax liability by paying two provisional payments accounting for at least 80% of the final tax liability, during the applicable year of assessment (or the lesser of 90% of actual taxable income and the basic amount if taxable income does not exceed R1 million). A third voluntary “top-up” payment can be made after the end of the tax year. Failure to adhere to this payment system attracts penalties and interest.

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

# COMPANY INCOME TAX

payment is a voluntary top up payment in order to avoid the payment of interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

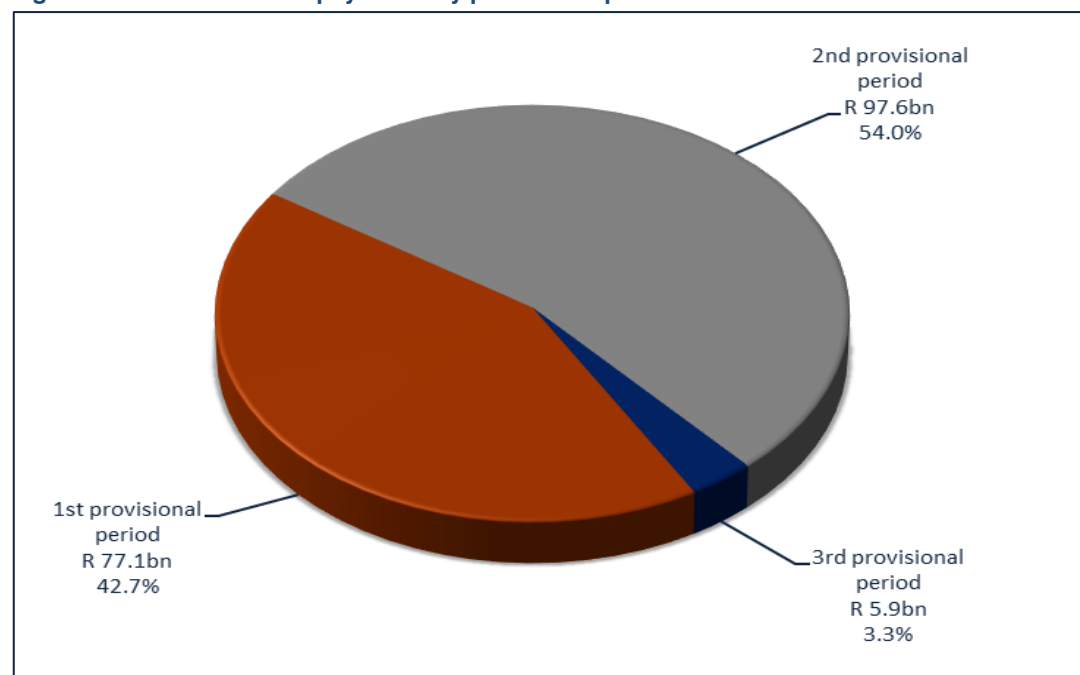
If SARS is of the opinion that the taxable income estimate for a company's first or second provisional tax return has been understated, the company may be requested, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to revise its estimate. This may result in an additional payment. The additional payment granted by the paragraph 19(3) provision is captured as either a first or second provisional tax payment even though 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 R5.0 billion (3.2%) for 2012 and only R4.5 billion (2.4%) for 2015. This is well below the 20% allowed for third provisional tax payments (*Table 3.1 and Figure 3.1*).

**Table 3.1: Provisional tax payments by provisional period by tax year, 2012 - 2015**

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2012	65 710	13.7%	85 123	1.1%	4 995	-22.0%	<b>155 827</b>
2013	72 112	9.7%	95 097	11.7%	7 382	47.8%	<b>174 591</b>
2014	77 062	6.9%	97 553	2.6%	5 937	-19.6%	<b>180 552</b>
2015	76 555	-0.7%	101 715	4.3%	4 468	-24.7%	<b>182 739</b>
<b>Percentage of total</b>							
2012	42.2%		54.6%		3.2%		<b>100.0%</b>
2013	41.3%		54.5%		4.2%		<b>100.0%</b>
2014	42.7%		54.0%		3.3%		<b>100.0%</b>
2015	41.9%		55.7%		2.4%		<b>100.0%</b>

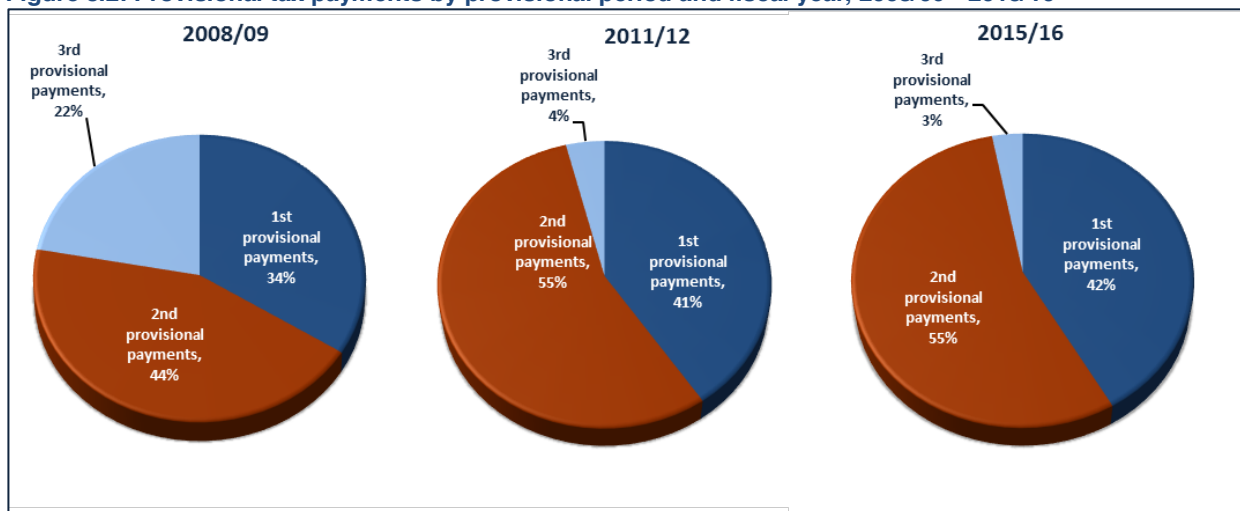
**Figure 3.1: Provisional tax payments by provisional period 2014**



The introduction of 80% rule in 2008 improved CIT compliance and brought most of the CIT liability collections into the applicable year of assessment. The 80% rule also 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 2015/16.

**Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2008/09 - 2015/16**



## Company tax year

Companies are allowed to select their own financial year-ends and these need not coincide with the fiscal year i.e. from 1 April to 31 March of the next year. The year of assessment, or tax year, of a company corresponds with its financial year. Companies may choose financial years beginning at any month of the year.

For this reason, provisional tax payments for a specific tax year are made over several fiscal years as is illustrated further below.

Table 3.2 illustrates the provisional tax payment timeline as determined by the companies' financial year-end.

# COMPANY INCOME TAX

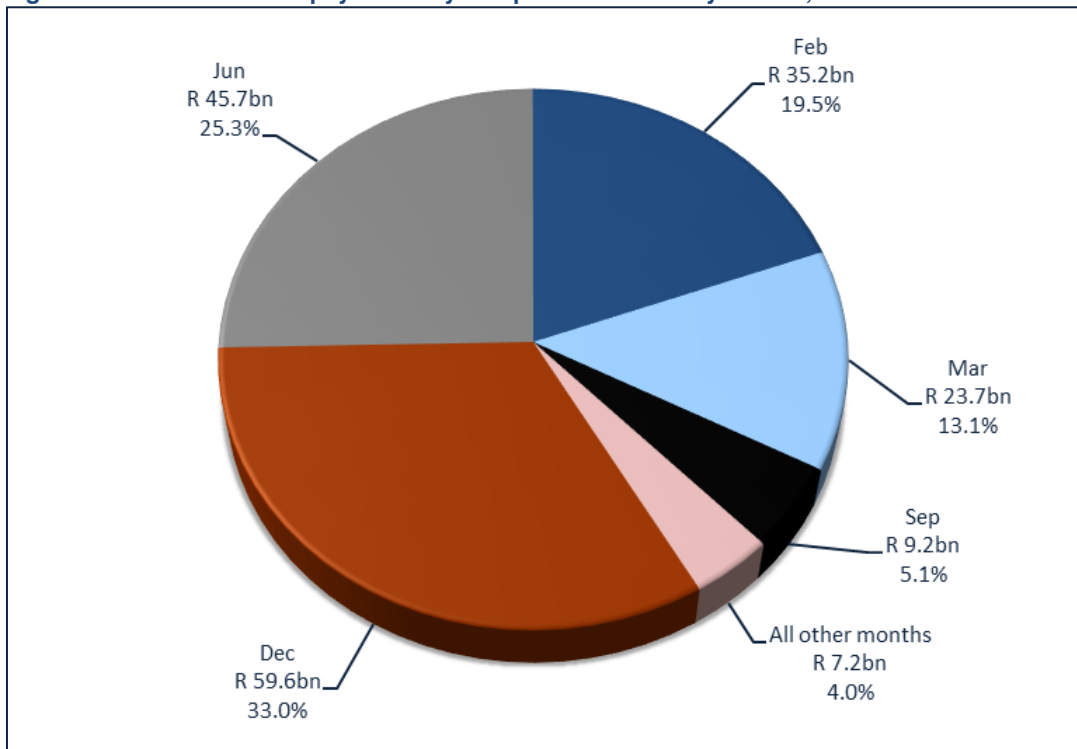
**Table 3.2: Example of timeline for provisional tax payments**

Fiscal year Date due	Company financial year-end 2015											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2014/15</b>	Number of payments - 12											
31-Jul-14	2015 1st											
31-Aug-14	2015 1st											
30-Sep-14	2015 1st											
31-Oct-14	2015 1st											
30-Nov-14	2015 1st											
31-Dec-14	2015 1st											
31-Jan-15	2015 2nd											
28-Feb-15	2015 2nd											
31-Mar-15	2015 2nd											
<b>2015/16</b>	Number of payments - 21											
30-Apr-15	2015 2nd											
31-May-15	2015 2nd											
30-Jun-15	2015 2nd											
31-Jul-15	2015 3rd											
31-Aug-15	2015 3rd											
30-Sep-15	2015 3rd											
31-Oct-15	2015 3rd											
30-Nov-15	2015 3rd											
31-Dec-15	2015 3rd											
31-Jan-16	2015 3rd											
29-Feb-16	2015 3rd											
31-Mar-16	2015 3rd											
<b>2016/17</b>	Number of payments - 3											
30-Apr-16	2015 3rd											
31-May-16	2015 3rd											
30-Jun-16	2015 3rd											

1. If the tax year of a company ends at the end of February, the third payment is then due seven months after the end of the tax year. In this case the third payment for 2015 would be due on 30 September 2015.

The biggest groups of CIT provisional taxpayers have financial years ending in February, March, June, September and December. Companies with June and December year-ends contribute approximately 60% of the total provisional tax for any fiscal year. *Figure 3.3* shows a breakdown of provisional tax payments according the different financial year-ends.

**Figure 3.3: Provisional tax payments by companies' financial year-end, 2014**



The assessments for the recent tax year are lagging as a result of the requirement that the tax returns be filed a year after the respective year end. However, the provisional payments system ensures on- time payment of the final CIT liability. Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in *Table 3.3*. During 2014/15 about 52.5% of the tax paid related to the 2014 tax year and around 46.4% to the 2015 tax year.



# COMPANY INCOME TAX

**Table 3.3: Provisional tax payments by tax year and fiscal year, 2011/12 - 2015/16**

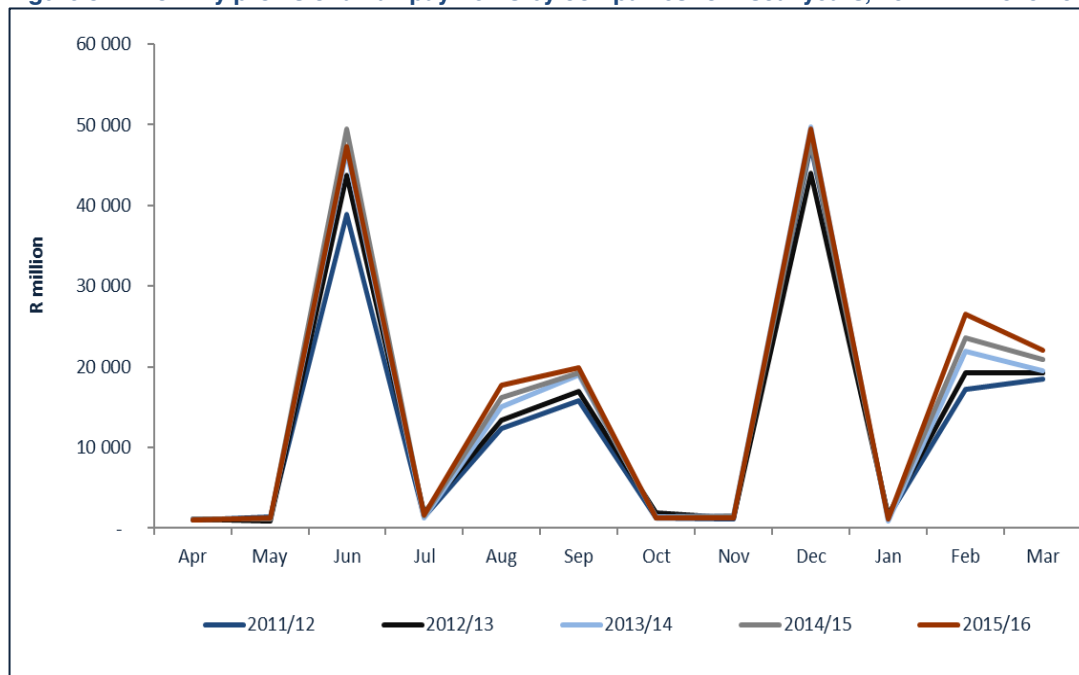
R million	2011/12	2012/13	2013/14	2014/15	2015/16	Total
<b>Tax year (down)</b>						
Prior to 2010	543	250	225	34	7	<b>1 059</b>
2010	1 924	89	59	5	27	<b>2 103</b>
2011	86 368	2 133	67	16	6	<b>88 590</b>
2012	67 566	86 168	1 992	60	42	<b>155 827</b>
2013	1 276	75 542	95 867	1 797	108	<b>174 591</b>
2014	–	921	80 938	97 186	1 507	<b>180 552</b>
2015	–	–	13	85 849	96 878	<b>182 739</b>
post 2015	–	–	0	16	92 013	<b>92 029</b>
<b>Total</b>	<b>157 677</b>	<b>165 102</b>	<b>179 161</b>	<b>184 963</b>	<b>190 587</b>	
prior to y-1	543	339	352	114	190	
y-1	1 924	2 133	1 992	1 797	1 507	
y	86 368	86 168	95 867	97 186	96 878	
y+1	67 566	75 542	80 938	85 849	92 013	
post y+1	1 276	921	13	16	–	
<b>Total</b>	<b>157 677</b>	<b>165 102</b>	<b>179 161</b>	<b>184 963</b>	<b>190 587</b>	
prior to y-1	0.3%	0.2%	0.2%	0.1%	0.1%	
y-1	1.2%	1.3%	1.1%	1.0%	0.8%	
y	54.8%	52.2%	53.5%	52.5%	50.8%	
y+1	42.9%	45.8%	45.2%	46.4%	48.3%	
post y+1	0.8%	0.6%	0.0%	0.0%	–	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

The collection of provisional tax has recovered since it dipped to a low of R135.1 billion in 2009/10 due to the Great Recession. It has grown by a compound annual growth rate (CAGR) of 4.9% in the past five years from R157.7 billion in 2011/12 to R190.6 billion in 2015/16. Total CIT collections amounted to R193.4 billion in 2015/16. Although this was more than the R167.2 billion collected in 2008/09 before the global financial crisis, it is still a decline in real terms. In 2012, 29.8% of assessed companies had assessed losses (mostly incurred during the Great Recession). This ratio has improved marginally as 28.5% of assessed companies had assessed losses in 2014.

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

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

**Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2011/12 - 2015/16**



## NUMBER OF COMPANIES ON THE TAX REGISTER

On 31 March 2016, SARS had nearly 3.3 million companies on register. The broadening of the tax base, through education, outreach and enforcement initiatives, further contributed to the increase in the number of companies. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax as and when they are registered with the CIPC also facilitated this significant growth. However, most of the companies on register were inactive or dormant, and only 897 228 were expected to submit returns for the 2015 tax year.

In February 2014 the International Monetary Fund (IMF) launched the Tax Administration and Diagnostic Tool which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation was subsequently adopted in the *Tax Statistics publications*. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

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

The number of companies expected to submit returns was at its highest at 899 423 in 2014 with a low of 865 302 in 2012. For 2012, 85.6% of the companies expected to submit returns had been assessed by August 2016 while only 57.8% were assessed for 2015 (*Table 3.4*). At the time of extraction, the number of assessments recorded for 2015, the most recent tax year, is relatively low because taxpayers have until 12 months after the end of their financial year to submit their returns.

# COMPANY INCOME TAX

**Table 3.4: Number of companies, 2012 – 2015**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Expected to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-13	2 195 883	7.9%	2012	865 302	740 775	85.6%
31-Mar-14	2 685 405	22.3%	2013	887 793	733 446	82.6%
31-Mar-15	2 935 385	9.3%	2014	899 423	702 395	78.1%
31-Mar-16	3 278 708	11.7%	2015	897 228	518 709	57.8%

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.

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

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

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received. For tax years 2013 to 2015 more provisional tax was paid than actual tax assessed to date. Of all the years under review, the 2012 tax year has its assessment process closest to completion, hence the tax assessed is now more than the provisional payments.

**Table 3.5: Provisional tax payments and tax assessed by tax year, 2012 - 2015**

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2012	155 827	157 578	101.1%
2013	174 591	169 760	97.2%
2014	180 552	170 765	94.6%
2015	182 739	105 392	57.7%

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 2015/16 year was 0.30 days, an improvement from the previous year's 0.63 days. The dynamic Income Tax return for companies (ITR14), introduced by SARS during 2013/14, reduced the administrative burden on CIT taxpayers by making it easier and quicker for them to submit returns. It also improved the accuracy of data submitted to SARS.

## TAXABLE INCOME AND TAX ASSESSED

### Distribution by taxable income group

Table 3.6 shows the effective tax rates for different taxable income groups of companies assessed in 2014. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to sector and segment-specific dispensations and deductions. These include

# COMPANY INCOME TAX

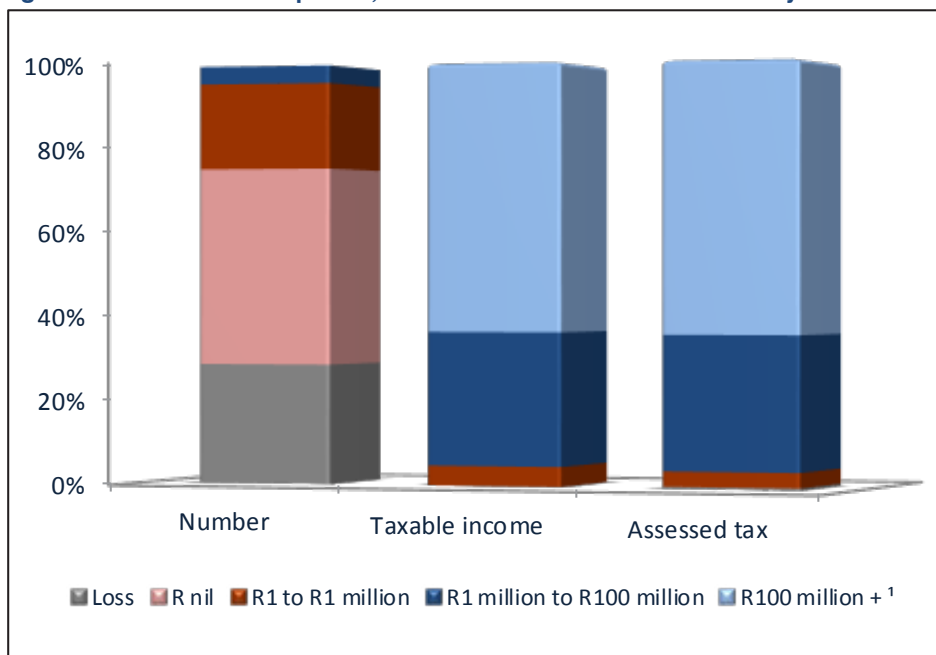
personal service providers (until 31 March 2012), non-resident companies (until 31 March 2012), long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which can mainly be seen in the R1 to R1 million taxable income grouping). The taxable income total in the table below is based on taxable income in excess of R0 while the number of taxpayers and tax assessed totals are the totals for all categories. The effective tax rate for some categories exceeded 28% as a result of penalties and tax rate variations as described above.

**Table 3.6: Number of companies, taxable income and tax assessed, 2014**

Taxable income bracket	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate
Loss	199 894	-589 831	765	N/A
R nil	328 964	–	15	N/A
R1 to R1 million	143 421	28 625	6 085	21.3%
R1 million to R100 million	29 500	193 233	54 462	28.2%
R100 million +	616	388 094	109 438	28.2%
<b>Total</b>	<b>702 395</b>	<b>609 952</b>	<b>170 765</b>	<b>28.0%</b>

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2014.

**Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2014**



1. Companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number bar) but contributed 63.6% of taxable income and 64.1% of assessed tax.

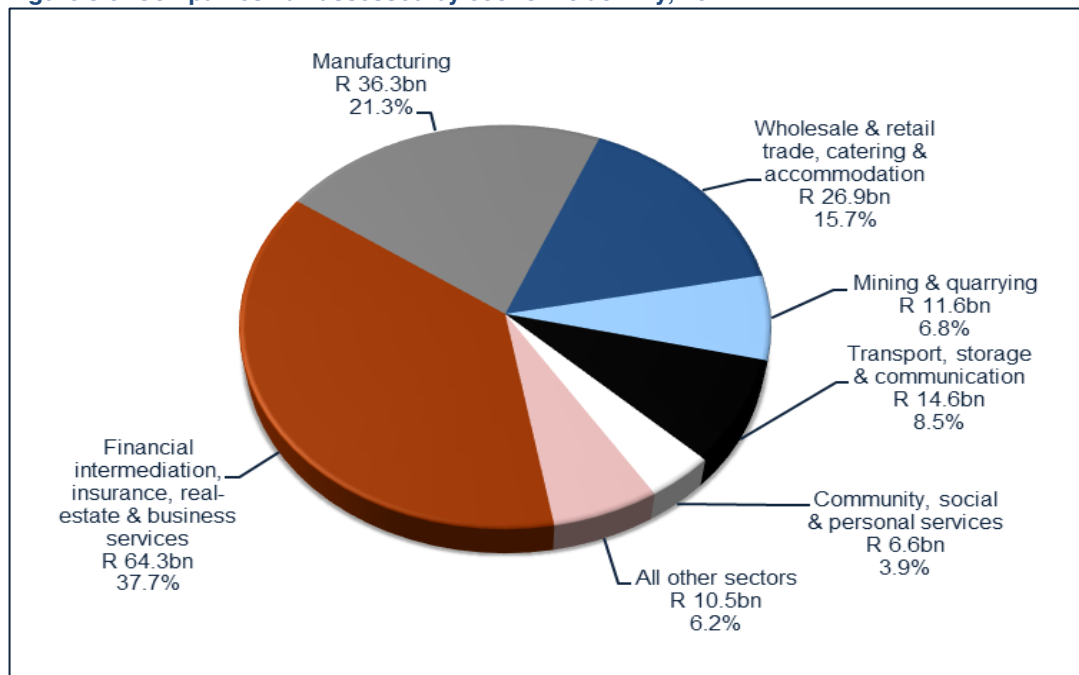
Table A3.3.1 shows taxable income and tax assessed by taxable income group for all assessed companies. For the 2014 tax year, about 25% of all assessed companies reported positive taxable income, a further 28% reported assessed losses and the remaining 47% reported zero taxable income.

Table A3.3.2 shows that 57.6% of the tax assessed in 2014 was paid by large companies with taxable income in excess of R200 million. These companies comprised only 0.2% of the total number of companies assessed that had positive taxable income.

## Distribution by sector

The *Financial intermediation, insurance, real-estate & business services* was the largest sector, with 26.3% of the total number of companies assessed, in 2014. This sector accounted for 37.7% of the tax assessed in 2014. (See *Table A3.4.2* and *Figure 3.6*).

**Figure 3.6: Companies' tax assessed by economic activity, 2014**



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

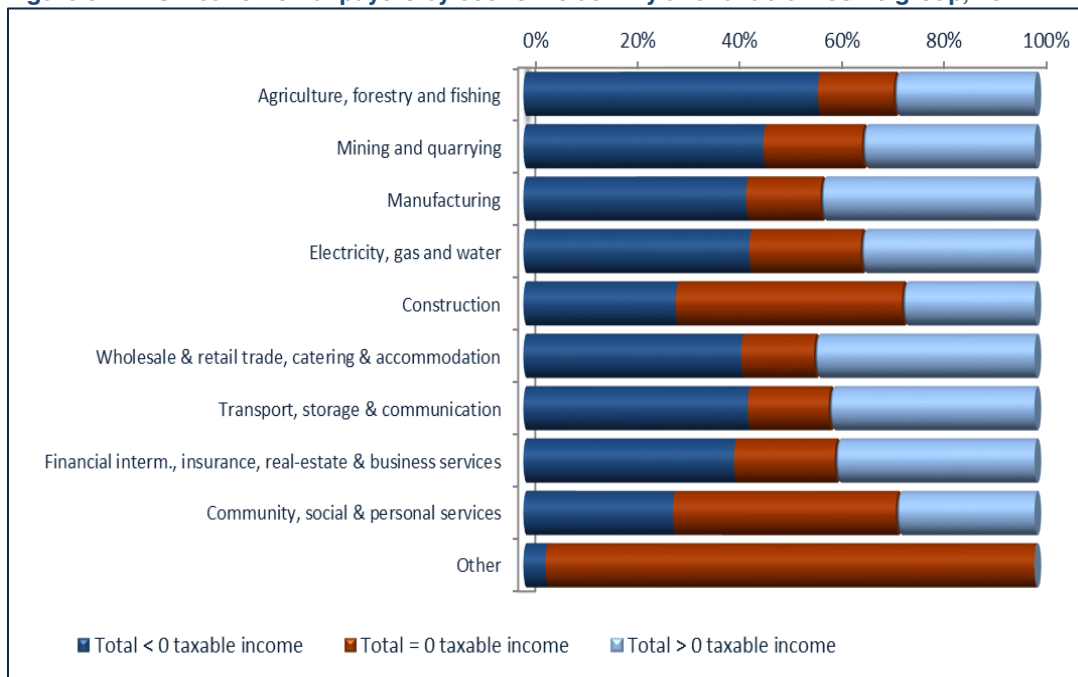
*Tables A3.4.3* to *A3.4.5* show the number of companies reporting positive, negative (assessed loss) and zero taxable income.

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

*Figure 3.7* shows the distribution of taxpayers by economic activity, and taxable income groups, for 2014. It also shows that across most sectors companies reported negative or zero taxable income.

# COMPANY INCOME TAX

**Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2014**



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

To track the fluctuations in taxable income of company taxpayers over a 10-year tax period, all company taxpayers who were assessed every year from 2005 to 2014, were identified and their taxable income and assessed tax analysed. There were 225 504 company taxpayers that were common to the 10-year tax period.

The cumulative taxable income of these company taxpayers increased by a CAGR of 3.0% from R99.7 billion in 2005 to R130.5 billion in 2014.

The taxable income level across the 10-year period has improved due to the companies moving from either an assessed loss or zero taxable income position to a positive taxable income position. The inverse also occurred where some companies moved from taxable income position to nil or negative, hence the low CAGR.

Table 3.7 illustrates the increase in taxable income and tax assessed, in 2005 taxable income groups, for the common companies assessed in the 2005 - 2014 period.

# COMPANY INCOME TAX

**Table 3.7: Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2005 and 2014**

Tax year	Taxable Income Group	Number of Taxpayers	2005			2014			Increase	
			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:	< -10 000 000	1 432	-119 761	228	-0.2%	-116 598	11 517	-9.9%	3 163	11 289
B:	-5 000 001 to -10 000 000	983	-6 934	5	-0.1%	-9 608	1 234	-12.8%	-2 674	1 229
C:	-1 000 001 to -5 000 000	5 734	-12 198	-	0.0%	-18 903	2 375	-12.6%	-6 705	2 375
D:	-500 001 to -1 000 000	5 299	-3 743	-	0.0%	-8 219	1 063	-12.9%	-4 476	1 063
E:	-250 001 to -500 000	7 998	-2 837	-	0.0%	-7 540	735	-9.8%	-4 703	735
F:	-100 001 to -250 000	13 724	-2 218	-	0.0%	-3 341	1 376	-41.2%	-1 123	1 376
G:	-1 to -100 000	49 296	-1 365	1	-0.1%	-8 273	2 403	-29.1%	-6 908	2 402
H:	=0	52 424	-	4	0.0%	-13 704	6 509	-47.5%	-13 704	6 505
I:	1 to 100 000	47 841	1 328	361	27.2%	263	2 793	1062.3%	-1 065	2 432
J:	100 001 to 250 000	14 364	2 322	644	27.8%	2 870	2 441	85.1%	548	1 797
K:	250 001 to 500 000	8 841	3 134	911	29.1%	6 372	2 841	44.6%	3 238	1 930
L:	500 001 to 750 000	4 035	2 467	729	29.6%	3 769	1 856	49.3%	1 302	1 127
M:	750 001 to 1 000 000	2 404	2 086	619	29.7%	3 779	1 660	43.9%	1 693	1 041
N:	1 000 001 to 2 500 000	5 591	8 748	2 596	29.7%	12 180	5 650	46.4%	3 432	3 054
O:	2 500 001 to 5 000 000	2 411	8 449	2 502	29.6%	9 048	4 343	48.0%	599	1 841
P:	5 000 001 to 7 500 000	943	5 754	1 696	29.5%	6 258	3 311	52.9%	504	1 615
Q:	7 500 001 to 10 000 000	453	3 899	1 148	29.5%	5 066	2 170	42.8%	1 167	1 022
R:	10 000 001 to 25 000 000	899	14 005	4 123	29.4%	15 844	6 611	41.7%	1 839	2 488
S:	25 000 001 to 50 000 000	350	12 254	3 598	29.4%	13 041	5 254	40.3%	787	1 656
T:	50 000 001 to 75 000 000	146	8 963	2 626	29.3%	11 008	4 191	38.1%	2 045	1 565
U:	75 000 001 to 100 000 000	59	5 097	1 499	29.4%	6 001	2 187	36.5%	904	688
V:	100 000 001 to 200 000 000	116	16 057	4 672	29.1%	19 130	6 903	36.1%	3 073	2 231
W:	>200 000 001	161	154 222	45 158	29.3%	202 021	65 026	32.2%	47 799	19 868
<b>Total</b>		<b>225 504</b>	<b>99 729</b>	<b>73 120</b>		<b>130 464</b>	<b>144 449</b>		<b>30 735</b>	<b>71 329</b>
Total < 0 taxable income		84 466	-149 056	234	-0.2%	-172 482	20 703	-12.0%	-23 426	20 469
Total = 0 taxable income		52 424	-	4	0.0%	-13 704	6 509	0.0%	-13 704	6 505
Total > 0 taxable income		88 614	248 785	72 882	29.3%	316 650	117 237	37.0%	67 865	44 355
<b>Total</b>		<b>225 504</b>	<b>99 729</b>	<b>73 120</b>		<b>130 464</b>	<b>144 449</b>		<b>30 735</b>	<b>71 329</b>

During this 10-year period, the average taxable income of all company taxpayers who were assessed every year since 2005 increased by a compound annual growth rate of 3.0%. During the first part of the 10-year tax period, the exchange rate recovered from its lows of 2001. Higher demand for commodities and higher commodity prices contributed to the growth prior to the global financial crisis, but these subsequently declined which had a dire effect on company profitability. The 3.0% CAGR is a reflection of the sluggish company taxable income trends since the recession.

Nonetheless, the value of tax assessed for the 225 504 corporate taxpayers common to the 10-year period increased by a CAGR of 7.9% between 2005 and 2014.

Table A3.8.1 shows cumulative taxable income by taxable income group from 2005 - 2014.

# COMPANY INCOME TAX

Table 3.8 shows assessed company taxpayers and taxable income, according to the age brackets (number of years since date of registration as a taxpayer) defined in the 2005 tax year.

**Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2005 and 2014**

Tax year		2005		2014		Increase	
Age Group	Number of Taxpayers	Taxable income (R million)	Tax assessed (R million)	Taxable income (R million)	Tax assessed (R million)	Taxable income (R million)	Tax assessed (R million)
0 - 4	82 326	-3 075	3 947	-39 560	15 947	-36 485	12 000
5 - 9	67 471	-7 378	12 532	10 240	31 410	17 618	18 878
10 - 14	30 269	28 091	14 432	43 960	23 120	15 869	8 688
15 - 19	20 142	15 404	7 347	21 817	12 287	6 413	4 940
20 - 24	7 089	5 339	2 325	8 944	4 522	3 605	2 197
25 - 29	4 288	17 878	10 975	58 053	23 107	40 175	12 132
30 - 34	13 848	43 399	21 529	26 918	34 022	-16 481	12 493
> 35	71	71	33	92	34	21	1
<b>Total</b>	<b>225 504</b>	<b>99 729</b>	<b>73 120</b>	<b>130 464</b>	<b>144 449</b>	<b>30 735</b>	<b>71 329</b>

CIT Provisional payments increased from R83.2 billion for the 2005 tax year to R180.6 billion for 2014, an increase in the CAGR rate of 9.0%. The group of 225 504 common company taxpayers, however, had their proportional contribution decreasing from 87.9% (R73.1 billion of the 2005 CIT provisional payments) to 80.0% (R144.4 billion of the 2014 CIT provisional payments). This segment had an increase of a CAGR rate of 7.9% in provisional payments compared to the 9.0% overall. This indicated that new entrants post 2005 contributed slightly more to tax growth than the common companies over the same period. This is due to older companies being impacted by economic challenges.

## COMPANIES WITH ASSESSED LOSSES OR PROFITS

Assessed tax losses for companies may include losses incurred during a specific tax year as well as assessed losses brought forward from previous tax years. If a company, therefore, had a taxable profit for the year, it is possible that it could still be in an assessed loss position if the taxable profit for the year was insufficient to clear the assessed loss that had been brought forward.

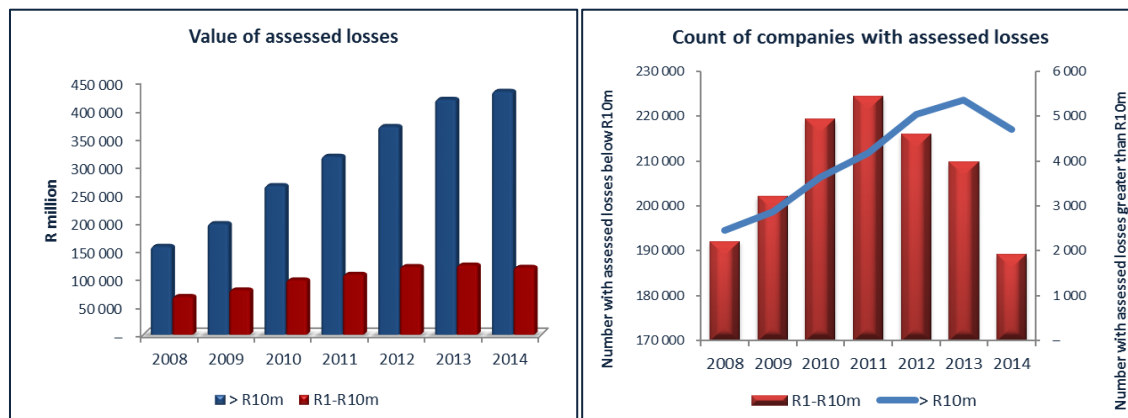
The *Financing, insurance, real-estate & business services* sector contained the highest proportion of companies with assessed losses in 2014 (15.0%), followed by the *Construction* sector (8.3%) and the *Agencies and other services* sector (6.3%).

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, 2008 - 2014.



**Figure 3.8: Value of assessed losses and number of taxpayers with assessed losses by tax year, 2008 – 2014**



The number of companies reporting assessed losses, as well as the value of assessed losses, increased sharply during the Great Recession. The value of assessed losses for companies with losses greater than R10 million continues to grow, albeit at a slower rate of 3.4% in 2014 compared to 13.0% in 2013. The losses in the R1 to R10 million range however declined by 3.3% from a growth of 2.2% in the same period. The number of assessed losses incurred by companies with losses greater than R10 million declined in 2014 while losses in the R1 to R10 million group declined from 2012 to 2014.

## SMALL BUSINESS CORPORATIONS

Companies are taxed as SBCs if they meet specific criteria. These criteria include:

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

SBCs benefit from graduated income tax rates i.e. progressive taxation, rather than the fixed headline tax rate of 28%. *Table 3.9* shows the increase in the SBC taxable income brackets from the 2012 to the 2015 tax years. The threshold of the first SBC bracket increased by 15.9% from R63 556 in 2012 to R73 650 in 2015.

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

**Table 3.9: Small Business Corporations' tax rates, 2012 and 2015**

Tax year	2012		SBC rate for 2012	2015		SBC rate for 2015	Percentage increase in top bracket
Rand							
Taxable income brackets	0	– 63 556	0%	0	– 73 650	0%	15.9%
	63 557	– 350 000	10%	73 651	– 365 000	7%	4.3%
	350 001	and over	28%	365 001	– 550 000	21%	–
				550 001	– and over	28%	–

In any calendar year, SBCs can be taxed by applying one of two different tax year rates. They can be taxed, for example, on 2014 tax rates or 2015 tax rates. This would occur because:

- 2014 tax rates (rates in effect from 1 April 2013 to 31 March 2014) are applicable to SBCs with years of assessment ending between 1 January 2014 and 31 March 2014; and
- 2015 tax rates (rates in effect from 1 April 2014 to 31 March 2015) are applicable to SBCs with years of assessment ending between 1 April 2014 and 31 December 2014.

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 the tax assessed for SBCs by turnover group.

# COMPANY INCOME TAX

**Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2011/12 – 2015/16**

R million	Company financial year-end												Total
	Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	
2011/12	235	29 663	20 704	1 253	841	35 382	717	2 267	8 507	551	637	56 920	157 677
2012/13	284	33 168	22 495	869	888	39 852	774	3 233	9 064	657	463	53 355	165 102
2013/14	282	34 933	23 595	862	927	42 995	832	3 373	9 322	601	678	60 761	179 161
2014/15	254	37 790	25 850	884	992	44 796	1 056	2 787	9 413	593	661	59 889	184 963
2015/16	222	42 636	25 515	1 774	1 102	44 479	1 051	2 719	10 389	655	830	59 213	190 587
<b>Percentage of total</b>													
2011/12	0.1%	18.8%	13.1%	0.8%	0.5%	22.4%	0.5%	1.4%	5.4%	0.3%	0.4%	36.1%	100.0%
2012/13	0.2%	20.1%	13.6%	0.5%	0.5%	24.1%	0.5%	2.0%	5.5%	0.4%	0.3%	32.3%	100.0%
2013/14	0.2%	19.5%	13.2%	0.5%	0.5%	24.0%	0.5%	1.9%	5.2%	0.3%	0.4%	33.9%	100.0%
2014/15	0.1%	20.4%	14.0%	0.5%	0.5%	24.2%	0.6%	1.5%	5.1%	0.3%	0.4%	32.4%	100.0%
2015/16	0.1%	22.4%	13.4%	0.9%	0.6%	23.3%	0.6%	1.4%	5.5%	0.3%	0.4%	31.1%	100.0%
<b>Period</b>	<b>1st Provisional period</b>	<b>Percentage change</b>			<b>2nd Provisional period</b>	<b>Percentage change</b>			<b>3rd Provisional period</b>	<b>Percentage change</b>			<b>Total</b>
2011/12	63 919	18.3%			87 523	18.9%			6 236	-34.0%			157 677
2012/13	70 789	10.7%			87 848	0.4%			6 465	3.7%			165 102
2013/14	76 023	7.4%			96 596	10.0%			6 543	1.2%			179 161
2014/15	77 610	2.1%			101 125	4.7%			6 228	-4.8%			184 963
2015/16	79 440	2.4%			105 327	4.2%			5 820	-6.5%			190 587
<b>Percentage of total</b>													
2011/12	40.5%				55.5%				4.0%				100.0%
2012/13	42.9%				53.2%				3.9%				100.0%
2013/14	42.4%				53.9%				3.7%				100.0%
2014/15	42.0%				54.7%				3.4%				100.0%
2015/16	41.7%				55.3%				3.1%				100.0%

# COMPANY INCOME TAX

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2012 – 2015

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2012	250	29 949	20 113	1 247	814	38 359	722	2 526	8 844	726	483	51 793	155 827
2013	267	32 222	22 708	931	936	40 503	778	3 853	9 370	540	625	61 857	174 591
2014	296	35 181	23 726	818	960	45 676	985	2 854	9 154	612	693	59 600	180 552
2015	240	37 831	26 560	936	1 054	43 148	1 004	2 664	10 001	599	775	57 926	182 799
<b>Percentage of total</b>													
2012	0.2%	19.2%	12.9%	0.8%	0.5%	24.6%	0.5%	1.6%	5.7%	0.5%	0.3%	33.2%	100.0%
2013	0.2%	18.5%	13.0%	0.5%	0.5%	23.2%	0.4%	2.2%	5.4%	0.3%	0.4%	35.4%	100.0%
2014	0.2%	19.5%	13.1%	0.5%	0.5%	25.3%	0.5%	1.6%	5.1%	0.3%	0.4%	33.0%	100.0%
2015	0.1%	20.7%	14.5%	0.5%	0.6%	23.6%	0.5%	1.5%	5.5%	0.3%	0.4%	31.7%	100.0%
<b>Period</b>	<b>1st Provisional period</b>	<b>Percentage change</b>			<b>2nd Provisional period</b>	<b>Percentage change</b>			<b>3rd Provisional period</b>	<b>Percentage change</b>			<b>Total</b>
2012	65 710	13.7%			85 123	1.1%			4 995	-22.0%			155 827
2013	72 112	9.7%			95 097	11.7%			7 382	47.8%			174 591
2014	77 062	6.9%			97 553	2.6%			5 937	-19.6%			180 552
2015	76 555	-0.7%			101 715	4.3%			4 468	-24.7%			182 799
<b>Percentage of total</b>													
2012	42.2%				54.6%				3.2%				100.0%
2013	41.3%				54.5%				4.2%				100.0%
2014	42.7%				54.0%				3.3%				100.0%
2015	41.9%				55.7%				2.4%				100.0%

# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2011/12 – 2015/16**

Fiscal year Sector (R million)	2011/12	2012/13	2013/14	2014/15	2015/16
Agencies and other services <sup>1</sup>	2 992	3 585	4 551	4 970	5 541
Agriculture, forestry and fishing	2 276	2 661	3 023	3 760	4 585
Bricks, ceramic, glass, cement and similar products	590	628	351	1 021	1 197
Catering and accommodation	889	918	1 448	1 795	1 535
Chemicals and chemical, rubber and plastic products	4 169	4 104	3 431	5 064	7 282
Clothing and footwear	449	444	550	1 460	1 607
Coal and petroleum products	7 856	7 846	8 563	6 372	1 874
Construction	2 953	3 230	3 790	4 863	5 081
Educational services	296	326	416	466	516
Electricity, gas and water	1 324	1 318	1 731	1 336	1 912
Financing, insurance, real estate and business services	47 603	49 249	52 014	59 448	64 492
Food, drink and tobacco	5 758	6 985	9 846	11 281	11 585
Leather, leather goods and fur (excl. footwear & clothing)	61	56	88	76	51
Long term insurance	6 206	7 997	8 188	10 538	7 788
Machinery and related items	3 831	4 201	4 668	4 177	4 201
Medical, dental and other health and veterinary services	2 945	3 257	3 383	3 911	4 378
Metal (including metal products)	3 209	3 219	3 588	3 885	3 074
Mining and quarrying	16 911	13 141	17 075	12 349	8 549
Other manufacturing industries	2 907	3 102	3 080	3 055	3 327
Paper, printing and publishing	1 472	1 595	2 075	2 317	2 649
Personal and household services	82	104	142	331	346
Recreation and cultural services	2 690	1 875	3 760	1 760	1 895
Research and scientific institutes	127	200	212	223	270
Retail trade	9 867	11 205	11 293	10 530	13 899
Scientific, optical and similar equipment	303	335	461	603	649
Social and related community services	8	13	22	29	28
Specialised repair services	271	228	282	280	368
Textiles	163	154	239	252	315
Transport equipment	269	387	362	608	571
Transport, storage and communications	12 323	13 677	13 221	14 531	16 867
Vehicles, parts and accessories	7 018	6 727	7 559	6 264	6 208
Wholesale trade	6 797	10 509	6 210	6 733	7 573
Wood, wood products and furniture	268	317	352	378	478
Other <sup>2</sup>	2 793	1 511	3 184	1 954	2 695
<b>Total</b>	<b>157 677</b>	<b>165 102</b>	<b>179 161</b>	<b>186 622</b>	<b>193 385</b>

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

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

# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2011/12 – 2015/16 (continued)**

Fiscal year Sector (percentage of total)	2011/12	2012/13	2013/14	2014/15	2015/16
Agencies and other services	1.9%	2.2%	2.5%	2.7%	2.9%
Agriculture, forestry and fishing	1.4%	1.6%	1.7%	2.0%	2.4%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.2%	0.5%	0.6%
Catering and accommodation	0.6%	0.6%	0.8%	1.0%	0.8%
Chemicals and chemical, rubber and plastic products	2.6%	2.5%	1.9%	2.7%	3.8%
Clothing and footwear	0.3%	0.3%	0.3%	0.8%	0.8%
Coal and petroleum products	5.0%	4.8%	4.8%	3.4%	1.0%
Construction	1.9%	2.0%	2.1%	2.6%	2.6%
Educational services	0.2%	0.2%	0.2%	0.2%	0.3%
Electricity, gas and water	0.8%	0.8%	1.0%	0.7%	1.0%
Financing, insurance, real estate and business services	30.2%	29.8%	29.0%	31.9%	33.3%
Food, drink and tobacco	3.7%	4.2%	5.5%	6.0%	6.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	3.9%	4.8%	4.6%	5.6%	4.0%
Machinery and related items	2.4%	2.5%	2.6%	2.2%	2.2%
Medical, dental and other health and veterinary services	1.9%	2.0%	1.9%	2.1%	2.3%
Metal (including metal products)	2.0%	1.9%	2.0%	2.1%	1.6%
Mining and quarrying	10.7%	8.0%	9.5%	6.6%	4.4%
Other manufacturing industries	1.8%	1.9%	1.7%	1.6%	1.7%
Paper, printing and publishing	0.9%	1.0%	1.2%	1.2%	1.4%
Personal and household services	0.1%	0.1%	0.1%	0.2%	0.2%
Recreation and cultural services	1.7%	1.1%	2.1%	0.9%	1.0%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.1%
Retail trade	6.3%	6.8%	6.3%	5.6%	7.2%
Scientific, optical and similar equipment	0.2%	0.2%	0.3%	0.3%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.1%	0.2%	0.1%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.2%
Transport equipment	0.2%	0.2%	0.2%	0.3%	0.3%
Transport, storage and communications	7.8%	8.3%	7.4%	7.8%	8.7%
Vehicles, parts and accessories	4.5%	4.1%	4.2%	3.4%	3.2%
Wholesale trade	4.3%	6.4%	3.5%	3.6%	3.9%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	1.8%	0.9%	1.8%	1.0%	1.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2012/13 – 2015/16 (continued)**

Fiscal year Sector (percentage change year-on-year)	2012/13	2013/14	2014/15	2015/16
Agencies and other services	19.8%	26.9%	9.2%	11.5%
Agriculture, forestry and fishing	16.9%	13.6%	24.4%	21.9%
Bricks, ceramic, glass, cement and similar products	6.4%	-44.1%	190.5%	17.3%
Catering and accommodation	3.2%	57.8%	24.0%	-14.5%
Chemicals and chemical, rubber and plastic products	-1.6%	-16.4%	47.6%	43.8%
Clothing and footwear	-1.1%	24.0%	165.4%	10.1%
Coal and petroleum products	-0.1%	9.1%	-25.6%	-70.6%
Construction	9.4%	17.3%	28.3%	4.5%
Educational services	10.1%	27.7%	11.9%	10.8%
Electricity, gas and water	-0.5%	31.4%	-22.8%	43.1%
Financing, insurance, real estate and business services	3.5%	5.6%	14.3%	8.5%
Food, drink and tobacco	21.3%	41.0%	14.6%	2.7%
Leather, leather goods and fur (excl. footwear & clothing)	-8.3%	59.2%	-14.1%	-33.3%
Long term insurance	28.9%	2.4%	28.7%	-26.1%
Machinery and related items	9.7%	11.1%	-10.5%	0.6%
Medical, dental and other health and veterinary services	10.6%	3.9%	15.6%	11.9%
Metal (including metal products)	0.3%	11.5%	8.3%	-20.9%
Mining and quarrying	-22.3%	29.9%	-27.7%	-30.8%
Other manufacturing industries	6.7%	-0.7%	-0.8%	8.9%
Paper, printing and publishing	8.3%	30.1%	11.7%	14.3%
Personal and household services	27.0%	35.6%	133.8%	4.5%
Recreation and cultural services	-30.3%	100.6%	-53.2%	7.7%
Research and scientific institutes	58.1%	6.2%	4.8%	21.2%
Retail trade	13.6%	0.8%	-6.8%	32.0%
Scientific, optical and similar equipment	10.5%	37.4%	30.9%	7.7%
Social and related community services	68.0%	61.6%	32.3%	-1.4%
Specialised repair services	-16.0%	24.0%	-1.0%	31.5%
Textiles	-5.3%	55.1%	5.2%	25.3%
Transport equipment	43.9%	-6.5%	67.9%	-6.1%
Transport, storage and communications	11.0%	-3.3%	9.9%	16.1%
Vehicles, parts and accessories	-4.2%	12.4%	-17.1%	-0.9%
Wholesale trade	54.6%	-40.9%	8.4%	12.5%
Wood, wood products and furniture	18.3%	10.9%	7.5%	26.2%
Other	-45.9%	110.7%	-38.6%	38.0%
<b>Total</b>	<b>4.7%</b>	<b>8.5%</b>	<b>4.2%</b>	<b>3.6%</b>

# COMPANY INCOME TAX

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2012 – 2015

Taxable income group	2012 [101.1% assessed tax as % of provisional tax]			2013 [87.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% 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)
A: < -10 000 000	4 923	-373 047	593	5 225	-423 332	647	5 329	-471 178	758	3 428	-287 778	747
B: -5 000 000 to -10 000 000	4 184	-29 054	25	4 382	-30 587	2	4 374	-30 398	0	3 239	-23 039	0
C: -1 000 000 to -5 000 000	26 286	-55 380	90	26 999	-57 229	4	26 128	-55 748	2	20 364	-43 445	0
D: -500 000 to -1 000 000	23 314	-16 490	0	22 867	-16 207	1	21 695	-15 413	2	16 874	-11 999	0
E: -250 000 to -500 000	28 450	-10 182	0	27 554	-9 901	0	25 350	-9 101	1	19 667	-7 052	5
F: -100 000 to -250 000	37 919	-6 263	0	36 057	-5 954	0	33 089	-5 461	0	24 857	-4 109	0
G: -1 to -100 000	95 586	-2 960	1	91 334	-2 795	0	83 929	-2 532	1	63 995	-1 918	0
H: = 0	342 214	-	19	342 114	-	12	328 964	-	15	223 908	-	2
I: 1 to 100 000	81 225	2 828	429	77 446	2 757	411	73 365	2 662	385	57 448	2 135	317
J: 100 000 to 250 000	30 071	4 938	991	29 948	4 916	945	29 011	4 758	887	24 111	3 967	743
K: 250 000 to 500 000	22 260	7 860	1 727	22 986	8 175	1 657	22 800	8 175	1 616	19 443	6 990	1 368
L: 500 000 to 750 000	10 073	6 180	1 586	10 459	6 400	1 582	11 050	6 759	1 584	9 756	5 975	1 379
M: 750 000 to 1 000 000	6 467	5 657	1 504	6 851	5 985	1 565	7 195	6 270	1 603	6 338	5 529	1 402
N: 1 000 000 to 2 500 000	13 292	20 853	5 843	13 953	22 001	6 142	14 355	22 706	6 293	12 638	19 903	5 481
O: 2 500 000 to 5 000 000	6 267	21 977	6 215	6 557	22 987	6 503	6 647	23 312	6 598	5 937	20 847	5 877
P: 5 000 000 to 7 500 000	2 369	14 448	4 090	2 457	14 896	4 223	2 608	15 905	4 509	2 244	13 659	3 861
Q: 7 500 000 to 10 000 000	1 314	11 344	3 216	1 378	11 900	3 362	1 489	12 883	3 647	1 210	10 465	2 956
R: 10 000 000 to 25 000 000	2 565	39 772	11 231	2 734	42 121	11 876	2 779	43 004	12 126	2 309	35 654	10 057
S: 25 000 000 to 50 000 000	918	31 573	8 877	997	34 717	9 778	1 073	37 321	10 501	768	26 153	7 336
T: 50 000 000 to 75 000 000	326	20 111	5 684	325	19 829	5 575	362	22 174	6 343	243	14 683	4 113
U: 75 000 000 to 100 000 000	165	14 230	4 016	206	17 782	5 003	187	15 926	4 446	125	10 651	2 992
V: 100 000 000 to 200 000 000	273	37 689	10 635	292	41 044	11 614	291	40 890	11 599	178	24 753	6 951
W: 200 000 000 +	314	323 405	90 805	325	353 747	98 859	325	347 205	97 840	169	177 169	49 804
<b>Total</b>	<b>740 775</b>	<b>157 578</b>	<b>157 578</b>	<b>733 446</b>	<b>169 760</b>	<b>169 760</b>	<b>702 395</b>	<b>170 765</b>	<b>170 765</b>	<b>518 709</b>	<b>105 392</b>	<b>105 392</b>
Total < 0 taxable income	220 662	-493 376	709	214 418	-549 005	654	199 894	-569 831	765	151 884	-379 341	753
Total = 0 taxable income	342 214	-	19	342 114	-	12	328 964	-	15	223 908	-	2
Total > 0 taxable income	177 899	562 865	156 849	176 914	609 256	169 093	173 537	609 952	169 986	142 917	378 531	104 637
<b>Total</b>	<b>740 775</b>	<b>157 578</b>	<b>157 578</b>	<b>733 446</b>	<b>169 760</b>	<b>169 760</b>	<b>702 395</b>	<b>170 765</b>	<b>170 765</b>	<b>518 709</b>	<b>105 392</b>	<b>105 392</b>
<b>Percentage</b>												
Total < 0 taxable income	29.8%			29.2%			28.5%			29.3%		
Total = 0 taxable income	46.2%			46.6%			46.8%			43.2%		
Total > 0 taxable income	24.0%			24.1%			24.7%			27.6%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		



# COMPANY INCOME TAX

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2012 – 2015

Tax year	2012 [101.1% assessed tax as % of provisional tax]			2013 [97.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% 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	45.7%	0.5%	0.3%	43.8%	0.5%	0.2%	42.3%	0.4%	0.2%	40.2%	0.6%	0.3%
J: 100 001 to 250 000	16.9%	0.9%	0.6%	16.9%	0.8%	0.6%	16.7%	0.8%	0.5%	16.9%	1.0%	0.7%
K: 250 001 to 500 000	12.5%	1.4%	1.1%	13.0%	1.3%	1.0%	13.1%	1.3%	1.0%	13.6%	1.8%	1.3%
L: 500 001 to 750 000	5.7%	1.1%	1.0%	5.9%	1.1%	0.9%	6.4%	1.1%	0.9%	6.8%	1.6%	1.3%
M: 750 001 to 1 000 000	3.6%	1.0%	1.0%	3.9%	1.0%	0.9%	4.1%	1.0%	0.9%	4.4%	1.5%	1.3%
N: 1 000 001 to 2 500 000	7.5%	3.7%	3.7%	7.9%	3.6%	3.6%	8.3%	3.7%	3.7%	8.8%	5.3%	5.2%
O: 2 500 001 to 5 000 000	3.5%	3.9%	4.0%	3.7%	3.8%	3.8%	3.8%	3.8%	3.9%	4.2%	5.5%	5.6%
P: 5 000 001 to 7 500 000	1.3%	2.6%	2.6%	1.4%	2.4%	2.5%	1.5%	2.6%	2.7%	1.6%	3.6%	3.7%
Q: 7 500 001 to 10 000 000	0.7%	2.0%	2.1%	0.8%	2.0%	2.0%	0.9%	2.1%	2.1%	0.8%	2.8%	2.8%
R: 10 000 001 to 25 000 000	1.4%	7.1%	7.2%	1.5%	6.9%	7.0%	1.6%	7.1%	7.1%	1.6%	9.4%	9.6%
S: 25 000 001 to 50 000 000	0.5%	5.6%	5.7%	0.6%	5.7%	5.8%	0.6%	6.1%	6.2%	0.5%	6.9%	7.0%
T: 50 000 001 to 75 000 000	0.2%	3.6%	3.6%	0.2%	3.3%	3.3%	0.2%	3.6%	3.7%	0.2%	3.9%	3.9%
U: 75 000 001 to 100 000 000	0.1%	2.5%	2.6%	0.1%	2.9%	3.0%	0.1%	2.6%	2.6%	0.1%	2.8%	2.9%
V: 100 000 001 to 200 000 000	0.2%	6.7%	6.8%	0.2%	6.7%	6.9%	0.2%	6.7%	6.8%	0.1%	6.5%	6.6%
W: 200 000 001 +	0.2%	57.5%	57.9%	0.2%	58.1%	58.5%	0.2%	56.9%	57.6%	0.1%	46.8%	47.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2012 – 2015**

Tax year	2012 [101.1% assessed tax as % of provisional tax]			2013 [97.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	49 526	-1 512	3 685	48 761	-1 792	4 707	46 025	-1 639	4 627	32 647	1 949	3 922
Agriculture, forestry and fishing	21 591	-26 122	2 347	20 542	-26 178	2 930	19 471	-24 905	3 481	15 547	-17 877	2 403
Bricks, ceramic, glass, cement and similar products	2 944	-3 720	554	2 938	-1 505	903	2 568	-2 809	997	1 893	1 252	813
Catering and accommodation	24 814	-12 279	844	23 889	-11 742	1 351	21 529	-11 387	1 796	15 776	-6 479	1 106
Chemicals and chemical, rubber and plastic products	4 797	-1 171	2 531	4 582	-510	2 957	4 376	-3 301	2 959	3 386	-735	1 464
Clothing and footwear	4 435	-345	470	4 785	2 051	1 289	4 241	2 243	1 371	3 124	2 927	1 263
Coal and petroleum products	1 307	17 371	7 212	1 327	29 360	8 555	1 223	27 070	8 547	896	3 049	1 077
Construction	70 042	-11 564	3 691	63 446	-12 104	4 439	59 202	-14 768	5 101	42 426	-6 961	3 978
Educational services	6 880	-147	400	6 661	-234	454	6 255	-55	557	4 526	-200	298
Electricity, gas and water	3 091	-3 104	1 374	3 372	-7 746	1 863	3 132	-26 603	1 848	2 316	-18 316	1 200
Financing, insurance, real estate and business services	192 369	52 382	48 204	148 853	43 305	47 119	137 896	55 256	50 419	109 682	34 653	33 381
Food, drink and tobacco	7 408	16 929	8 763	8 652	16 227	9 962	7 819	10 338	8 657	5 695	10 306	5 805
Leather, leather goods and fur (excl. footwear & clothing)	436	-8	67	460	-5	82	465	79	72	332	28	29
Long term insurance	166	-4 557	6 431	73	6 542	10 125	67	9	9 046	30	-8 109	3 040
Machinery and related items	9 386	8 920	4 341	8 489	7 746	4 137	7 705	6 594	4 074	5 974	2 730	2 248
Medical, dental and other health and veterinary services	7 092	8 709	3 204	7 606	8 847	3 279	7 487	9 933	3 660	6 183	8 524	3 094
Metal (including metal products)	6 949	-2 715	3 164	7 035	-11 151	3 141	6 559	-13 934	3 167	4 956	-410	2 898
Mining and quarrying	2 235	19 685	14 096	2 290	15 904	15 142	2 063	-4 436	11 582	1 300	-26 544	3 183
Other manufacturing industries	7 936	-11 503	3 078	8 239	-12 230	3 228	7 631	-12 469	2 850	5 549	-7 053	1 616
Paper, printing and publishing	6 247	1 267	1 637	5 919	806	2 032	5 399	2 104	2 174	4 060	-1 302	1 027
Personal and household services	9 856	-676	124	10 523	-392	276	9 831	-774	306	7 281	-377	312
Recreation and cultural services	6 501	704	2 647	6 327	-3 423	1 927	5 933	522	1 999	4 376	-255	1 477
Research and scientific institutes	1 522	-863	193	1 153	-652	303	1 082	-548	215	842	-214	191
Retail trade	59 036	17 843	10 415	37 757	16 054	9 753	34 279	20 723	12 453	26 573	9 197	8 490
Scientific, optical and similar equipment	1 381	880	491	1 436	584	466	1 371	369	442	1 027	-68	220
Social and related community services	16 193	-270	41	19 638	-574	66	17 934	-267	73	12 717	-177	64
Specialised repair services	6 274	-2 118	262	6 214	-1 932	294	5 624	-1 453	323	4 153	-91	236
Textiles	1 834	-4 177	201	2 030	-4 265	219	1 883	-4 225	227	1 294	-2 330	167
Transport equipment	2 424	-450	431	2 322	-166	328	2 130	1	446	1 507	202	283
Transport, storage and communications	21 997	-3 826	14 034	18 666	-4 484	14 679	17 330	762	14 563	12 943	10 032	11 598
Vehicles, parts and accessories	8 869	12 502	7 013	9 172	10 520	7 219	8 603	6 478	6 270	6 664	9 551	3 997
Wholesale trade	19 384	8 884	5 379	16 092	9 989	6 125	15 242	7 933	6 016	11 546	7 519	4 180
Wood, wood products and furniture	3 486	-3 040	236	3 505	-2 393	361	3 199	-2 775	334	2 448	-2 022	311
Other <sup>2</sup>	152 367	-2 418	21	220 692	-4 208	50	226 841	-3 946	114	159 040	-3 210	22
<b>Total</b>	<b>740 775</b>	<b>157 578</b>	<b>169 760</b>	<b>733 446</b>	<b>169 760</b>	<b>170 765</b>	<b>702 395</b>	<b>170 765</b>	<b>170 765</b>	<b>518 709</b>	<b>-3 210</b>	<b>105 392</b>

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

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

# COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2012 – 2015 (continued)

Tax year		2012 [101.1% assessed tax as % of provisional tax]		2013 [97.2% assessed tax as % of provisional tax]		2014 [94.6% assessed tax as % of provisional tax]		2015 [57.7% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services		6.7%	2.3%	6.6%	2.8%	6.6%	2.7%	6.3%	3.7%
Agriculture, forestry and fishing		2.9%	1.5%	2.8%	1.7%	2.8%	2.0%	3.0%	2.3%
Bricks, ceramic, glass, cement and similar products		3.3%	0.4%	0.4%	0.5%	0.4%	0.6%	0.4%	0.8%
Catering and accommodation		0.6%	1.6%	0.6%	0.8%	0.6%	1.1%	0.7%	1.0%
Chemicals and chemical, rubber and plastic products		0.6%	0.3%	0.7%	0.8%	0.6%	0.8%	0.6%	1.4%
Clothing and footwear		0.2%	4.6%	0.2%	5.0%	0.2%	5.0%	0.2%	1.2%
Coal and petroleum products		9.5%	2.3%	8.7%	2.6%	8.4%	3.0%	8.2%	3.8%
Construction		0.9%	0.3%	0.9%	0.3%	0.9%	0.3%	0.9%	0.3%
Educational services		0.4%	0.9%	0.5%	1.1%	0.4%	1.1%	0.4%	1.1%
Electricity, gas and water		26.0%	30.6%	20.3%	27.8%	19.6%	29.5%	21.1%	31.7%
Financing, insurance, real estate and business services		1.0%	5.6%	1.2%	5.9%	1.1%	5.1%	1.1%	5.5%
Food, drink and tobacco		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Leather, leather goods and fur (excl. footwear & clothing)		0.0%	4.1%	0.0%	6.0%	0.0%	5.3%	0.0%	2.9%
Long term insurance		1.3%	2.8%	1.2%	2.4%	1.1%	2.4%	1.2%	2.1%
Machinery and related items		1.0%	2.0%	1.0%	1.9%	1.1%	2.1%	1.2%	2.9%
Medical, dental and other health and veterinary services		0.9%	2.0%	1.0%	1.9%	0.9%	1.9%	1.0%	2.7%
Metal (including metal products)		0.3%	8.9%	0.3%	8.9%	0.3%	6.8%	0.3%	3.0%
Mining and quarrying		1.1%	2.0%	1.1%	1.9%	1.1%	1.7%	1.1%	1.5%
Other manufacturing industries		0.8%	1.0%	0.8%	1.2%	0.8%	1.3%	0.8%	1.0%
Paper, printing and publishing		1.3%	0.1%	1.4%	0.2%	1.4%	0.2%	1.4%	0.3%
Personal and household services		0.9%	1.7%	0.9%	1.1%	0.8%	1.2%	0.8%	1.4%
Recreation and cultural services		0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
Research and scientific institutes		8.0%	6.6%	5.1%	5.7%	4.9%	7.3%	5.1%	8.1%
Retail trade		0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%
Scientific, optical and similar equipment		2.2%	0.0%	2.7%	0.0%	2.6%	0.0%	2.5%	0.1%
Social and related community services		0.8%	0.2%	0.8%	0.2%	0.8%	0.2%	0.8%	0.2%
Specialised repair services		0.2%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.2%
Textiles		0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%
Transport equipment		3.0%	8.9%	2.5%	8.6%	2.5%	8.5%	2.5%	11.0%
Transport, storage and communications		1.2%	4.5%	1.3%	4.3%	1.2%	3.7%	1.3%	3.8%
Vehicles, parts and accessories		2.6%	3.4%	2.2%	3.6%	2.2%	3.5%	2.2%	4.0%
Wholesale trade		0.5%	0.1%	0.5%	0.2%	0.5%	0.2%	0.5%	0.3%
Wood, wood products and furniture		20.6%	0.0%	30.1%	0.0%	32.3%	0.1%	30.7%	0.0%
Other									
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2012 – 2015

Tax year	2012 [101.1% assessed tax as % of provisional tax]				2013 [97.2% assessed tax as % of provisional tax]				2014 [94.6% assessed tax as % of provisional tax]				2015 [57.7% assessed tax as % of provisional tax]			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of assessed tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of assessed tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of assessed tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of assessed tax
<b>Economic activity<sup>1</sup></b>																
<b>Primary sector</b>	23 826	-6 437	16 443		22 882	-10 273	18 072		21 534	-29 342	15 063		16 847	-44 420	5 586	
Agriculture, forestry and fishing	21 591	-26 122	2 947		20 542	-26 178	2 930		19 471	-24 905	3 481		15 547	-17 877	2 403	
Mining and quarrying	2 235	19 685	14 096		2 290	15 904	15 142		2 063	-4 436	11 582		1 300	-26 544	3 183	
<b>Secondary sector</b>	134 103	3 570	38 239		128 537	4 699	43 961		118 930	-32 085	43 264		86 883	-18 703	24 398	
Manufacturing <sup>2</sup>	60 970	18 239	33 174		61 719	24 548	37 669		56 569	9 286	36 315		42 141	6 574	19 221	
Electricity, gas and water	3 091	-3 104	1 374		3 372	-7 746	1 863		3 132	-26 603	1 848		2 316	-18 316	1 200	
Construction	70 042	-11 564	3 691		63 446	-12 104	4 439		59 202	-14 768	5 101		42 426	-6 961	3 978	
<b>Tertiary sector</b>	430 479	74 775	102 875		361 385	70 034	107 676		335 117	85 493	112 324		255 939	65 524	75 385	
Wholesale and retail trade, catering and accommodation <sup>3</sup>	118 377	24 831	23 913		93 124	22 889	24 741		85 277	22 294	26 858		64 712	19 697	18 008	
Transport, storage and communication	21 997	-3 826	14 034		18 666	-4 484	14 679		17 330	762	14 563		12 943	10 032	11 598	
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	243 583	45 450	58 512		198 840	47 404	62 255		185 070	53 078	64 307		143 201	28 279	40 535	
Community, social and personal services <sup>5</sup>	46 522	8 320	6 415		50 755	4 225	6 001		47 440	9 359	6 595		35 083	7 515	5 244	
<b>Other<sup>6</sup></b>	152 367	-2 418	21		220 692	-4 208	50		226 841	-3 946	114		159 040	-3 210	22	
<b>Total</b>	740 775	157 578	169 760		733 446	169 760	169 760		702 395	170 765	170 765		518 709	105 392	105 392	
<b>Percentage of total</b>																
<b>Primary sector</b>	3.2%	10.4%	10.6%		3.1%	10.6%	10.6%		3.1%	8.8%	8.8%		3.2%	5.3%	5.3%	
Agriculture, forestry and fishing	2.9%	1.5%	1.7%		2.8%	1.7%	1.7%		2.8%	2.0%	2.0%		3.0%	2.3%	2.3%	
Mining and quarrying	0.3%	8.9%	8.9%		0.3%	8.9%	8.9%		0.3%	6.8%	6.8%		0.3%	3.0%	3.0%	
<b>Secondary sector</b>	18.1%	24.3%	25.9%		17.5%	25.9%	25.9%		16.9%	25.3%	25.3%		16.7%	23.2%	23.2%	
Manufacturing	8.2%	21.1%	22.2%		8.4%	22.2%	22.2%		8.1%	21.3%	21.3%		8.1%	18.2%	18.2%	
Electricity, gas and water	0.4%	0.9%	1.1%		0.5%	1.1%	1.1%		0.4%	0.4%	0.4%		0.4%	1.1%	1.1%	
Construction	9.5%	2.3%	2.6%		8.7%	2.6%	2.6%		8.4%	3.0%	3.0%		8.2%	3.8%	3.8%	
<b>Tertiary sector</b>	58.1%	65.3%	63.4%		49.3%	63.4%	63.4%		47.7%	65.8%	65.8%		49.3%	71.5%	71.5%	
Wholesale and retail trade, catering and accommodation	16.0%	15.2%	14.6%		12.7%	14.6%	14.6%		12.1%	15.7%	15.7%		12.5%	17.1%	17.1%	
Transport, storage and communication	3.0%	8.9%	8.6%		2.5%	8.6%	8.6%		2.5%	8.5%	8.5%		2.5%	11.0%	11.0%	
Financial intermediation, insurance, real-estate and business services	32.9%	37.1%	36.7%		27.1%	36.7%	36.7%		26.3%	37.7%	37.7%		27.6%	38.5%	38.5%	
Community, social and personal services	6.3%	4.1%	3.5%		6.9%	3.5%	3.5%		6.8%	3.9%	3.9%		6.8%	5.0%	5.0%	
<b>Other</b>	20.6%	0.0%	0.0%		30.1%	0.0%	0.0%		32.3%	0.1%	0.1%		30.7%	0.0%	0.0%	
<b>Total</b>	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

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

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

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

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

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

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

# COMPANY INCOME TAX

**Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2012 – 2015**

Tax year	2012 [101.1% assessed tax as % of provisional tax]				2013 [97.2% assessed tax as % of provisional tax]				2014 [94.6% assessed tax as % of provisional tax]				2015 [57.7% assessed tax as % of provisional tax]			
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	% of provisional tax
Agencies and other services <sup>1</sup>	10 372	13 385	3 673	4 697	12 486	17 245	4 697	12 690	17 103	4 623	10 190	14 472	3 916			
Agriculture, forestry and fishing	4 867	8 571	2 344	2 930	5 217	10 596	2 930	5 303	12 543	3 458	4 748	8 888	2 403			
Bricks, ceramic, glass, cement and similar products	857	2 002	554	903	917	3 256	903	882	3 599	997	749	2 934	813			
Catering and accommodation	5 711	3 177	844	1 351	6 446	5 038	1 351	6 349	6 653	1 796	5 165	4 175	1 106			
Chemicals and chemical, rubber and plastic products	2 133	9 091	2 531	2 957	2 155	10 581	2 957	2 109	10 656	2 959	1 701	5 306	1 464			
Clothing and footwear	1 552	1 734	470	1 289	2 036	4 692	1 289	1 914	4 985	1 371	1 455	4 591	1 263			
Coal and petroleum products	605	25 753	7 212	8 555	731	30 533	8 555	689	30 522	8 547	487	3 851	1 077			
Construction	13 628	13 563	3 691	4 438	14 735	16 369	4 438	15 078	18 728	5 101	12 405	14 754	3 977			
Educational services	2 216	1 515	400	454	2 339	1 737	454	2 363	2 107	557	1 725	1 168	298			
Electricity, gas and water	894	4 931	1 374	1 863	1 095	6 699	1 863	1 057	6 626	1 848	897	4 328	1 200			
Financing, insurance, real estate and business services	66 618	172 313	48 194	47 119	60 110	168 707	47 119	58 616	180 569	50 412	49 666	119 894	33 381			
Food, drink and tobacco	2 261	31 322	8 760	9 962	3 025	35 642	9 962	2 852	30 998	8 657	2 239	20 816	5 805			
Leather, leather goods and fur (excl. footwear & clothing)	153	246	67	82	176	301	82	172	269	72	128	116	29			
Long term insurance	53	18 860	5 740	9 478	42	30 817	9 478	36	25 883	8 314	16	7 408	2 293			
Machinery and related items	4 346	15 632	4 341	4 137	4 222	14 961	4 137	3 857	14 735	4 072	3 102	8 212	2 248			
Medical, dental and other health and veterinary services	3 821	11 637	3 204	3 279	4 390	11 992	3 279	4 421	13 407	3 660	3 796	11 366	3 094			
Metal (including metal products)	3 103	11 300	3 160	3 141	3 249	11 303	3 141	3 052	11 461	3 167	2 345	10 479	2 898			
Mining and quarrying	541	51 288	14 096	15 141	708	57 845	15 141	680	42 560	11 582	449	11 511	3 183			
Other manufacturing industries	2 535	11 052	3 078	3 227	2 880	11 604	3 227	2 711	10 275	2 849	2 167	5 873	1 616			
Paper, printing and publishing	2 041	5 925	1 637	2 032	2 151	7 371	2 032	1 986	7 876	2 174	1 575	3 772	1 027			
Personal and household services	2 522	543	124	276	2 955	1 122	276	3 053	1 242	305	2 373	1 252	311			
Recreation and cultural services	1 648	9 505	2 647	1 926	1 797	6 958	1 926	1 880	7 232	1 999	1 429	5 361	1 477			
Research and scientific institutes	388	702	193	303	454	1 023	303	425	788	215	364	702	191			
Retail trade	21 125	37 903	10 415	9 753	17 539	35 586	9 753	16 916	45 256	12 453	14 043	31 107	8 490			
Scientific, optical and similar equipment	561	1 768	491	466	639	1 685	466	612	1 609	442	450	811	220			
Social and related community services	450	146	41	66	820	235	66	931	258	73	809	227	64			
Specialised repair services	2 307	1 062	262	294	2 348	1 200	294	2 194	1 297	323	1 752	980	236			
Textiles	591	740	200	219	748	814	219	735	848	227	555	625	167			
Transport equipment	571	1 559	431	328	742	1 194	328	729	1 610	446	559	1 036	283			
Transport, storage and communications	6 986	50 319	14 034	14 678	7 064	52 673	14 678	6 912	52 281	14 563	5 494	41 675	11 598			
Vehicles, parts and accessories	3 756	25 075	7 011	7 217	4 318	25 921	7 217	4 079	22 581	6 270	3 313	14 443	3 997			
Wholesale trade	7 391	19 296	5 376	6 125	7 069	22 044	6 125	6 989	21 742	6 016	5 680	15 147	4 180			
Wood, wood products and furniture	1 036	885	236	361	1 227	1 343	361	1 186	1 266	334	970	1 177	311			
Other <sup>2</sup>	260	65	18	46	84	167	46	79	385	104	121	77	22			
<b>Total</b>	<b>177 899</b>	<b>156 849</b>	<b>156 849</b>	<b>169 093</b>	<b>176 914</b>	<b>176 914</b>	<b>169 093</b>	<b>173 537</b>	<b>169 986</b>	<b>169 986</b>	<b>142 917</b>	<b>104 637</b>	<b>104 637</b>			

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

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

# COMPANY INCOME TAX

**Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2012 – 2015**

Tax year	2012 [101.1% assessed tax as % of provisional tax]			2013 [97.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% 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 <sup>1</sup>	12 799	-14 897	1	14 751	-19 037	1	14 244	-18 742	1	10 844	-12 522	5
Agriculture, forestry and fishing	12 035	-34 693	1	12 153	-36 774	-	11 234	-37 449	23	8 763	-26 765	-
Bricks, ceramic, glass, cement and similar products	1 163	-5 722	-	1 167	-4 761	-	1 040	-6 408	-	794	-1 682	-
Catering and accommodation	10 870	-15 456	-	11 081	-16 780	-	10 169	-18 040	0	7 540	-10 653	-
Chemicals and chemical, rubber and plastic products	1 960	-10 262	-	2 001	-11 091	-	1 913	-13 957	-	1 432	-6 041	-
Clothing and footwear	1 639	-2 079	0	1 830	-2 640	0	1 634	-2 741	-	1 209	-1 664	-
Coal and petroleum products	418	-8 383	-	433	-1 173	-	411	-3 452	-	329	-802	-
Construction	18 163	-25 128	0	18 612	-28 473	0	17 599	-33 496	0	13 058	-21 715	0
Educational services	2 793	-1 662	0	2 965	-1 972	-	2 786	-2 161	-	2 080	-1 368	-
Electricity, gas and water	1 164	-8 036	-	1 416	-14 445	-	1 379	-33 230	-	1 002	-22 644	-
Financing, insurance, real estate and business services	79 173	-119 931	9	67 849	-125 402	0	61 695	-125 313	6	47 574	-85 240	0
Food, drink and tobacco	3 032	-14 393	0	3 794	-19 415	-	3 472	-20 660	0	2 535	-10 509	-
Leather, leather goods and fur (excl. footwear & clothing)	168	-254	-	192	-306	-	198	-190	-	141	-88	-
Long term insurance	61	-23 417	691	30	-24 275	647	29	-25 874	732	13	-15 517	747
Machinery and related items	3 838	-6 712	0	3 676	-7 215	-	3 402	-8 140	2	2 604	-5 481	-
Medical, dental and other health and veterinary services	2 174	-2 928	-	2 503	-3 145	-	2 487	-3 474	-	1 981	-2 841	-
Metal (including metal products)	3 002	-14 015	4	3 179	-22 454	0	3 036	-25 395	0	2 317	-10 889	-
Mining and quarrying	907	-31 603	0	1 066	-41 941	1	975	-46 997	-	614	-38 054	-
Other manufacturing industries	3 221	-22 554	0	3 460	-23 834	1	3 217	-22 744	0	2 266	-12 926	-
Paper, printing and publishing	2 582	-4 658	0	2 656	-6 565	-	2 506	-5 772	-	1 888	-5 073	-
Personal and household services	4 135	-1 219	-	4 736	-1 514	-	4 361	-2 016	0	3 241	-1 629	-
Recreation and cultural services	3 096	-8 801	-	3 306	-10 380	0	3 041	-6 710	-	2 368	-5 616	-
Research and scientific institutes	534	-1 565	-	502	-1 675	-	488	-1 337	-	375	-916	-
Retail trade	19 760	-20 060	0	15 650	-19 532	-	14 042	-24 533	-	10 552	-21 911	0
Scientific, optical and similar equipment	552	-889	-	613	-1 102	-	613	-1 240	-	468	-878	-
Social and related community services	724	-416	-	1 178	-808	-	1 182	-525	-	836	-404	-
Specialised repair services	2 759	-3 180	-	2 869	-3 133	-	2 604	-2 751	-	1 888	-1 072	-
Textiles	842	-4 917	0	899	-5 079	-	806	-5 073	-	563	-2 956	-
Transport equipment	866	-2 009	-	869	-1 360	0	839	-1 609	0	600	-834	-
Transport, storage and communications	8 134	-54 145	0	8 072	-57 157	0	7 624	-51 519	0	5 726	-31 643	-
Vehicles, parts and accessories	3 809	-12 573	-	4 026	-15 401	2	3 792	-16 103	-	2 950	-4 892	0
Wholesale trade	6 720	-10 412	2	6 205	-12 055	0	5 841	-13 808	0	4 388	-7 628	0
Wood, wood products and furniture	1 880	-3 925	-	1 882	-3 736	0	1 657	-4 040	-	1 240	-3 199	-
Other <sup>2</sup>	5 709	-2 483	1	8 797	-4 375	2	9 578	-4 332	0	7 765	-3 287	0
<b>Total</b>	<b>220 662</b>	<b>709</b>	<b>654</b>	<b>214 418</b>	<b>654</b>	<b>199 894</b>	<b>765</b>	<b>151 884</b>	<b>753</b>			

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

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

# COMPANY INCOME TAX

**Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2012 – 2015**

Tax year	2012			2013			2014			2015		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	26 355	-	11	21 524	-	8	19 091	-	3	11 613	-	1
Agriculture, forestry and fishing	4 689	-	2	3 172	-	0	2 934	-	0	2 036	-	-
Bricks, ceramic, glass, cement and similar products	924	-	-	854	-	-	646	-	-	410	-	-
Catering and accommodation	8 233	-	0	6 362	-	-	5 011	-	-0	3 071	-	-
Chemicals and chemical, rubber and plastic products	704	-	-	426	-	-	354	-	-	253	-	-
Clothing and footwear	1 244	-	-0	919	-	-0	693	-	0	460	-	-
Coal and petroleum products	284	-	-	163	-	-	123	-	-	80	-	-
Construction	38 251	-	0	30 099	-	1	26 525	-	0	16 963	-	0
Educational services	1 871	-	-0	1 357	-	-	1 106	-	-	721	-	-
Electricity, gas and water	1 033	-	0	861	-	-	696	-	-	417	-	-
Financing, insurance, real estate and business services	46 578	-	0	20 894	-	0	17 585	-	0	12 442	-	0
Food, drink and tobacco	2 115	-	2	1 833	-	-	1 495	-	-0	921	-	-
Leather, leather goods and fur (excl. footwear & clothing)	115	-	-	92	-	-	95	-	-	63	-	-
Long term insurance	52	-	-	1	-	-	2	-	-	1	-	-
Machinery and related items	1 202	-	-0	591	-	-	446	-	0	268	-	-
Medical, dental and other health and veterinary services	1 097	-	-	713	-	-	579	-	-	406	-	-
Metal (including metal products)	844	-	0	607	-	-0	471	-	0	294	-	0
Mining and quarrying	787	-	0	516	-	-0	408	-	-	237	-	-
Other manufacturing industries	2 180	-	0	1 899	-	0	1 703	-	1	1 116	-	0
Paper, printing and publishing	1 644	-	0	1 112	-	-	907	-	-	597	-	-
Personal and household services	3 199	-	0	2 882	-	0	2 417	-	1	1 667	-	0
Recreation and cultural services	1 757	-	-	1 224	-	-0	1 012	-	-	579	-	-
Research and scientific institutes	600	-	-	197	-	-	169	-	-	103	-	-
Retail trade	18 151	-	0	4 568	-	0	3 321	-	0	1 978	-	0
Scientific, optical and similar equipment	268	-	-	184	-	-	146	-	-	109	-	-
Social and related community services	15 019	-	-	17 640	-	-	15 821	-	0	11 072	-	-
Specialised repair services	1 208	-	-	997	-	-	826	-	-	513	-	-
Textiles	401	-	0	383	-	-	342	-	0	176	-	-
Transport equipment	987	-	-	711	-	0	562	-	0	348	-	-
Transport, storage and communications	6 877	-	-0	3 530	-	0	2 794	-	-0	1 723	-	-
Vehicles, parts and accessories	1 304	-	1	828	-	-0	732	-	0	401	-	0
Wholesale trade	5 273	-	1	2 818	-	0	2 412	-	0	1 478	-	0
Wood, wood products and furniture	570	-	-	396	-	0	356	-	0	238	-	-
Other <sup>2</sup>	146 398	-	2	211 811	-0	2	217 184	-0	9	151 154	0	1
<b>Total</b>	<b>342 214</b>		<b>19</b>	<b>342 114</b>		<b>12</b>	<b>328 964</b>		<b>15</b>	<b>223 908</b>		<b>2</b>

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

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

# COMPANY INCOME TAX

**Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2012**

Tax year	2012 [101.1% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services			Community, social and personal services
Taxable income group (Number of taxpayers)											
A: < 0	12 035	907	25 143	1 164	18 163	43 918	8 134	92 567	12 922	5 709	220 662
B: = 0	4 689	787	13 482	1 033	38 251	34 169	6 877	73 585	22 943	146 398	342 214
C: 1 to 100 000	1 797	132	8 551	395	7 316	19 755	3 107	34 647	5 333	192	81 225
D: 100 001 to 250 000	837	76	3 434	140	2 122	6 645	1 202	13 905	1 684	26	30 071
E: 250 001 to 500 000	749	65	2 828	106	1 504	4 812	800	10 113	1 269	14	22 260
F: 500 001 to 750 000	344	29	1 318	47	629	2 085	366	4 602	641	12	10 073
G: 750 001 to 1 000 000	227	20	882	40	421	1 357	256	2 888	372	4	6 467
H: 1 000 001 to 2 500 000	440	42	2 150	75	834	2 752	541	5 718	732	8	13 292
I: 2 500 001 to 5 000 000	238	35	1 232	36	374	1 345	279	2 442	285	1	6 267
J: 5 000 001 to 7 500 000	63	13	532	17	146	444	107	940	105	2	2 369
K: 7 500 001 to 10 000 000	53	13	320	4	76	261	64	474	49	-	1 314
L: 10 000 001 to 25 000 000	74	35	602	14	132	516	135	958	98	1	2 565
M: 25 000 001 to 50 000 000	22	17	243	9	37	159	61	339	31	-	918
N: 50 000 001 to 75 000 000	7	6	89	2	15	45	24	120	18	-	326
O: 75 000 001 to 100 000 000	4	4	41	2	9	25	9	61	10	-	165
P: 100 000 001 to 200 000 000	6	22	56	3	9	35	16	109	17	-	273
Q: 200 000 001 +	6	32	67	4	4	54	19	115	13	-	314
<b>Total</b>	<b>21 591</b>	<b>2 235</b>	<b>60 970</b>	<b>3 091</b>	<b>70 042</b>	<b>118 377</b>	<b>21 997</b>	<b>243 583</b>	<b>46 522</b>	<b>152 367</b>	<b>740 775</b>
Total < 0 taxable income	12 035	907	25 143	1 164	18 163	43 918	8 134	92 567	12 922	5 709	220 662
Total = 0 taxable income	4 689	787	13 482	1 033	38 251	34 169	6 877	73 585	22 943	146 398	342 214
Total > 0 taxable income	4 867	541	22 345	894	13 628	40 290	6 986	77 431	10 657	260	177 899
<b>Total</b>	<b>21 591</b>	<b>2 235</b>	<b>60 970</b>	<b>3 091</b>	<b>70 042</b>	<b>118 377</b>	<b>21 997</b>	<b>243 583</b>	<b>46 522</b>	<b>152 367</b>	<b>740 775</b>
<b>Percentage</b>											
Total < 0 taxable income	55.7%	40.6%	41.2%	37.7%	25.9%	37.1%	37.0%	38.0%	27.8%	3.7%	29.8%
Total = 0 taxable income	21.7%	35.2%	22.1%	33.4%	54.6%	28.9%	31.3%	30.2%	49.3%	96.1%	46.2%
Total > 0 taxable income	22.5%	24.2%	36.6%	28.9%	19.5%	34.0%	31.8%	31.8%	22.9%	0.2%	24.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2012 (continued)

Tax year	2012 [101.1% assessed tax as % of provisional tax]							Total number of taxpayers
	Primary sector	Secondary sector	Construction	Wholesale and retail trade, catering and accommodation	Tertiary sector	Other		
Sector	Agriculture, forestry and fishing	Manufacturing	Electricity, gas and water	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
Percentage by taxable income group								
A: < 0	5.5%	11.4%	0.5%	8.2%	3.7%	41.9%	5.9%	100.0%
B: = 0	1.4%	3.9%	0.3%	11.2%	2.0%	21.5%	6.7%	100.0%
C: 1 to 100 000	2.2%	10.5%	0.5%	9.0%	3.8%	42.7%	6.6%	100.0%
D: 100 001 to 250 000	2.8%	11.4%	0.5%	7.1%	4.0%	46.2%	5.6%	100.0%
E: 250 001 to 500 000	3.4%	12.7%	0.5%	6.8%	3.6%	45.4%	5.7%	100.0%
F: 500 001 to 750 000	3.4%	13.1%	0.5%	6.2%	3.6%	45.7%	6.4%	100.0%
G: 750 001 to 1 000 000	3.5%	13.6%	0.6%	6.5%	4.0%	44.7%	5.8%	100.0%
H: 1 000 001 to 2 500 000	3.3%	16.2%	0.6%	6.3%	4.1%	43.0%	5.5%	100.0%
I: 2 500 001 to 5 000 000	3.8%	19.7%	0.6%	6.0%	4.5%	39.0%	4.5%	100.0%
J: 5 000 001 to 7 500 000	2.7%	22.5%	0.7%	6.2%	4.5%	39.7%	4.4%	100.0%
K: 7 500 001 to 10 000 000	4.0%	24.4%	0.3%	5.8%	4.9%	36.1%	3.7%	100.0%
L: 10 000 001 to 25 000 000	2.9%	23.5%	0.5%	5.1%	5.3%	37.3%	3.8%	100.0%
M: 25 000 001 to 50 000 000	2.4%	26.5%	1.0%	4.0%	6.6%	36.9%	3.4%	100.0%
N: 50 000 001 to 75 000 000	2.1%	27.3%	0.6%	4.6%	7.4%	36.8%	5.5%	100.0%
O: 75 000 001 to 100 000 000	2.4%	24.8%	1.2%	5.5%	5.5%	37.0%	6.1%	100.0%
P: 100 000 001 to 200 000 000	2.2%	20.5%	1.1%	3.9%	5.9%	39.9%	6.2%	100.0%
Q: 200 000 001 +	1.9%	21.3%	1.3%	1.3%	6.1%	36.6%	4.1%	100.0%
<b>Total</b>	<b>2.9%</b>	<b>8.2%</b>	<b>0.4%</b>	<b>9.5%</b>	<b>3.0%</b>	<b>32.9%</b>	<b>6.3%</b>	<b>100.0%</b>
A: < 0	55.7%	41.2%	37.7%	25.9%	37.0%	38.0%	27.8%	29.8%
B: = 0	21.7%	22.1%	33.4%	54.6%	31.3%	30.2%	49.3%	46.2%
C: 1 to 100 000	8.3%	14.0%	12.8%	10.4%	14.1%	14.2%	11.5%	11.0%
D: 100 001 to 250 000	3.9%	5.6%	4.5%	3.0%	5.5%	5.7%	3.6%	4.1%
E: 250 001 to 500 000	3.5%	4.6%	3.4%	2.1%	3.6%	4.2%	2.7%	3.0%
F: 500 001 to 750 000	1.6%	2.2%	1.5%	0.9%	1.7%	1.9%	1.4%	1.4%
G: 750 001 to 1 000 000	1.1%	1.4%	1.3%	0.6%	1.1%	1.2%	0.8%	0.9%
H: 1 000 001 to 2 500 000	2.0%	3.5%	2.4%	1.2%	2.5%	2.3%	1.6%	1.8%
I: 2 500 001 to 5 000 000	1.1%	2.0%	1.2%	0.5%	1.3%	1.0%	0.6%	0.8%
J: 5 000 001 to 7 500 000	0.3%	0.9%	0.5%	0.2%	0.5%	0.4%	0.2%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.1%	0.1%	0.3%	0.2%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.0%	0.5%	0.2%	0.6%	0.4%	0.2%	0.3%
M: 25 000 001 to 50 000 000	0.1%	0.4%	0.3%	0.1%	0.4%	0.1%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.1%	0.1%	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%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2012

Tax year	2012 [101.1% assessed tax as % of provisional tax]							Total tax assessed			
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0	1	0	4	-	0	2	0	701	0	1	709
B: = 0	2	0	2	0	0	3	-0	11	0	2	19
C: 1 to 100 000	10	1	35	1	23	77	11	250	20	1	429
D: 100 001 to 250 000	24	3	97	4	53	193	32	537	47	1	991
E: 250 001 to 500 000	49	5	201	7	104	348	55	868	89	1	1 727
F: 500 001 to 750 000	53	4	203	7	96	325	54	746	96	2	1 586
G: 750 001 to 1 000 000	52	4	203	9	98	319	57	677	83	1	1 504
H: 1 000 001 to 2 500 000	196	17	968	32	365	1 208	235	2 501	316	3	5 843
I: 2 500 001 to 5 000 000	234	33	1 236	37	368	1 338	283	2 409	277	1	6 215
J: 5 000 001 to 7 500 000	110	22	913	30	261	762	188	1 625	176	3	4 090
K: 7 500 001 to 10 000 000	128	31	786	10	186	641	159	1 158	118	-	3 216
L: 10 000 001 to 25 000 000	318	152	2 686	63	570	2 204	582	4 226	426	4	11 231
M: 25 000 001 to 50 000 000	207	155	2 371	87	364	1 542	612	3 256	282	-	8 877
N: 50 000 001 to 75 000 000	125	103	1 540	35	247	765	432	2 145	293	-	5 684
O: 75 000 001 to 100 000 000	95	95	962	46	219	625	219	1 506	249	-	4 016
P: 100 000 001 to 200 000 000	215	823	2 191	114	365	1 300	625	4 299	704	-	10 635
Q: 200 000 001 +	527	12 647	18 775	893	372	12 260	10 490	31 599	3 241	-	90 805
<b>Total</b>	<b>2 347</b>	<b>14 096</b>	<b>33 174</b>	<b>1 374</b>	<b>3 691</b>	<b>23 913</b>	<b>14 034</b>	<b>58 512</b>	<b>6 415</b>	<b>21</b>	<b>157 578</b>

# COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2012 (continued)

Tax year	2012 [101.1% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications			Financial inter-mediation, insurance, real-estate & business services
C: 1 to 100 000	2.3%	0.2%	8.1%	0.3%	5.3%	18.0%	2.6%	58.2%	4.7%	100.0%
D: 100 001 to 250 000	2.4%	0.3%	9.8%	0.4%	5.3%	19.5%	3.2%	54.2%	4.7%	100.0%
E: 250 001 to 500 000	2.8%	0.3%	11.7%	0.4%	6.0%	20.2%	3.2%	50.3%	5.2%	100.0%
F: 500 001 to 750 000	3.4%	0.3%	12.8%	0.4%	6.1%	20.5%	3.4%	47.0%	6.0%	100.0%
G: 750 001 to 1 000 000	3.5%	0.3%	13.5%	0.6%	6.5%	21.2%	3.8%	45.0%	5.5%	100.0%
H: 1 000 001 to 2 500 000	3.4%	0.3%	16.6%	0.6%	6.3%	20.7%	4.0%	42.8%	5.4%	100.0%
I: 2 500 001 to 5 000 000	3.8%	0.5%	19.9%	0.6%	5.9%	21.5%	4.6%	38.8%	4.5%	100.0%
J: 5 000 001 to 7 500 000	2.7%	0.5%	22.3%	0.7%	6.4%	18.6%	4.6%	39.7%	4.3%	100.0%
K: 7 500 001 to 10 000 000	4.0%	1.0%	24.4%	0.3%	5.8%	19.9%	4.9%	36.0%	3.7%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.3%	23.9%	0.6%	5.1%	19.6%	5.2%	37.6%	3.8%	100.0%
M: 25 000 001 to 50 000 000	2.3%	1.7%	26.7%	1.0%	4.1%	17.4%	6.9%	36.7%	3.2%	100.0%
N: 50 000 001 to 75 000 000	2.2%	1.8%	27.1%	0.6%	4.3%	13.5%	7.6%	37.7%	5.1%	100.0%
O: 75 000 001 to 100 000 000	2.4%	2.4%	24.0%	1.2%	5.4%	15.6%	5.5%	37.5%	6.2%	100.0%
P: 100 000 001 to 200 000 000	2.0%	7.7%	20.6%	1.1%	3.4%	12.2%	5.9%	40.4%	6.6%	100.0%
Q: 200 000 001 +	0.6%	13.9%	20.7%	1.0%	0.4%	13.5%	11.6%	34.8%	3.6%	100.0%
<b>Total</b>	<b>1.5%</b>	<b>8.9%</b>	<b>21.1%</b>	<b>0.9%</b>	<b>2.3%</b>	<b>15.2%</b>	<b>8.9%</b>	<b>37.1%</b>	<b>4.1%</b>	<b>100.0%</b>
C: 1 to 100 000	0.4%	0.0%	0.1%	0.1%	0.6%	0.3%	0.1%	0.4%	0.3%	0.3%
D: 100 001 to 250 000	1.0%	0.0%	0.3%	0.3%	1.4%	0.8%	0.2%	0.9%	0.7%	0.6%
E: 250 001 to 500 000	2.1%	0.0%	0.6%	0.5%	2.8%	1.5%	0.4%	1.5%	1.4%	1.1%
F: 500 001 to 750 000	2.3%	0.0%	0.6%	0.5%	2.6%	1.4%	0.4%	1.3%	1.5%	1.0%
G: 750 001 to 1 000 000	2.2%	0.0%	0.6%	0.7%	2.7%	1.3%	0.4%	1.2%	1.3%	1.0%
H: 1 000 001 to 2 500 000	8.3%	0.1%	2.9%	2.3%	9.9%	5.1%	1.7%	4.3%	4.9%	3.7%
I: 2 500 001 to 5 000 000	10.0%	0.2%	3.7%	2.7%	10.0%	5.6%	2.0%	4.1%	4.3%	3.9%
J: 5 000 001 to 7 500 000	4.7%	0.2%	2.8%	2.2%	7.1%	3.2%	1.3%	2.8%	2.7%	2.6%
K: 7 500 001 to 10 000 000	5.4%	0.2%	2.4%	0.7%	5.0%	2.7%	1.1%	2.0%	1.8%	2.0%
L: 10 000 001 to 25 000 000	13.6%	1.1%	8.1%	4.6%	15.5%	9.2%	4.1%	7.2%	6.6%	7.1%
M: 25 000 001 to 50 000 000	8.8%	1.1%	7.1%	6.3%	9.9%	6.5%	4.4%	5.6%	4.4%	5.6%
N: 50 000 001 to 75 000 000	5.3%	0.7%	4.6%	2.5%	6.7%	3.2%	3.1%	3.7%	4.6%	3.6%
O: 75 000 001 to 100 000 000	4.1%	0.7%	2.9%	3.4%	5.9%	2.6%	1.6%	2.6%	3.9%	2.5%
P: 100 000 001 to 200 000 000	9.2%	5.8%	6.6%	8.3%	9.9%	5.4%	4.5%	7.3%	11.0%	6.7%
Q: 200 000 001 +	22.5%	89.7%	56.6%	65.0%	10.1%	51.3%	74.7%	54.0%	50.5%	57.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2013** [97.2% assessed tax as % of provisional tax]

Tax year	2013 [97.2% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	12 153	1 066	26 651	1 416	18 612	39 831	8 072	83 132	14 688	8 797	214 418
B: = 0	3 172	516	10 170	861	30 099	15 573	3 530	42 616	23 766	211 811	342 114
C: 1 to 100 000	1 750	167	9 295	465	7 579	17 383	2 920	31 932	5 916	39	77 446
D: 100 001 to 250 000	821	90	3 781	197	2 341	6 317	1 231	13 196	1 966	8	29 948
E: 250 001 to 500 000	861	73	3 223	139	1 708	4 820	848	9 758	1 548	8	22 986
F: 500 001 to 750 000	392	41	1 571	55	709	2 054	380	4 514	734	9	10 459
G: 750 001 to 1 000 000	286	33	1 076	41	487	1 343	283	2 832	465	5	6 851
H: 1 000 001 to 2 500 000	541	83	2 470	93	949	2 866	566	5 448	930	7	13 953
I: 2 500 001 to 5 000 000	282	54	1 388	40	475	1 367	319	2 330	350	2	6 557
J: 5 000 001 to 7 500 000	93	27	519	20	153	507	132	891	114	1	2 457
K: 7 500 001 to 10 000 000	55	19	326	10	85	254	88	479	61	1	1 378
L: 10 000 001 to 25 000 000	77	35	742	17	164	472	163	941	121	2	2 734
M: 25 000 001 to 50 000 000	30	19	276	6	46	168	56	355	39	2	997
N: 50 000 001 to 75 000 000	10	7	92	3	17	43	23	116	14	-	325
O: 75 000 001 to 100 000 000	7	8	54	2	5	31	14	74	11	-	206
P: 100 000 001 to 200 000 000	6	18	64	1	12	45	19	107	20	-	292
Q: 200 000 001 +	6	34	71	6	5	50	22	119	12	-	325
<b>Total</b>	<b>20 542</b>	<b>2 290</b>	<b>61 719</b>	<b>3 372</b>	<b>63 446</b>	<b>93 124</b>	<b>18 666</b>	<b>198 840</b>	<b>50 755</b>	<b>220 692</b>	<b>733 446</b>
Total < 0 taxable income	12 153	1 066	26 651	1 416	18 612	39 831	8 072	83 132	14 688	8 797	214 418
Total = 0 taxable income	3 172	516	10 170	861	30 099	15 573	3 530	42 616	23 766	211 811	342 114
Total > 0 taxable income	5 217	708	24 898	1 095	14 735	37 720	7 064	73 092	12 301	84	176 914
<b>Total</b>	<b>20 542</b>	<b>2 290</b>	<b>61 719</b>	<b>3 372</b>	<b>63 446</b>	<b>93 124</b>	<b>18 666</b>	<b>198 840</b>	<b>50 755</b>	<b>220 692</b>	<b>733 446</b>
<b>Percentage</b>											
Total < 0 taxable income	59.2%	46.6%	43.2%	42.0%	29.3%	42.8%	43.2%	41.8%	28.9%	4.0%	29.2%
Total = 0 taxable income	15.4%	22.5%	16.5%	25.5%	47.4%	16.7%	18.9%	21.4%	46.8%	96.0%	46.6%
Total > 0 taxable income	25.4%	30.9%	40.3%	32.5%	23.2%	40.5%	37.8%	36.8%	24.2%	0.0%	24.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2013 (continued)

Tax year	2013 [97.2% assessed tax as % of provisional tax]											
	Primary sector		Secondary sector			Tertiary sector					Other	Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
Percentage by taxable income group												
A: < 0	5.7%	0.5%	12.4%	0.7%	8.7%	18.6%	3.8%	38.8%	6.9%	4.1%	100.0%	
B: = 0	0.9%	0.2%	3.0%	0.3%	8.8%	4.6%	1.0%	12.5%	6.9%	61.9%	100.0%	
C: 1 to 100 000	2.3%	0.2%	12.0%	0.6%	9.8%	22.4%	3.8%	41.2%	7.6%	0.1%	100.0%	
D: 100 001 to 250 000	2.7%	0.3%	12.6%	0.7%	7.8%	21.1%	4.1%	44.1%	6.6%	0.0%	100.0%	
E: 250 001 to 500 000	3.7%	0.3%	14.0%	0.6%	7.4%	21.0%	3.7%	42.5%	6.7%	0.0%	100.0%	
F: 500 001 to 750 000	3.7%	0.4%	15.0%	0.5%	6.8%	19.6%	3.6%	43.2%	7.0%	0.1%	100.0%	
G: 750 001 to 1 000 000	4.2%	0.5%	15.7%	0.6%	7.1%	19.6%	4.1%	41.3%	6.8%	0.1%	100.0%	
H: 1 000 001 to 2 500 000	3.9%	0.6%	17.7%	0.7%	6.8%	20.5%	4.1%	39.0%	6.7%	0.1%	100.0%	
I: 2 500 001 to 5 000 000	4.3%	0.8%	20.4%	0.6%	7.2%	20.8%	4.9%	35.5%	5.3%	0.0%	100.0%	
J: 5 000 001 to 7 500 000	3.8%	1.1%	21.1%	0.8%	6.2%	20.6%	5.4%	36.3%	4.6%	0.0%	100.0%	
K: 7 500 001 to 10 000 000	4.0%	1.4%	23.7%	0.7%	6.2%	18.4%	6.4%	34.8%	4.4%	0.1%	100.0%	
L: 10 000 001 to 25 000 000	2.8%	1.3%	27.1%	0.6%	6.0%	17.3%	6.0%	34.4%	4.4%	0.1%	100.0%	
M: 25 000 001 to 50 000 000	3.0%	1.9%	27.7%	0.6%	4.6%	16.9%	5.6%	35.6%	3.9%	0.2%	100.0%	
N: 50 000 001 to 75 000 000	3.1%	2.2%	28.3%	0.9%	5.2%	13.2%	7.1%	35.7%	4.3%	-	100.0%	
O: 75 000 001 to 100 000 000	3.4%	3.9%	26.2%	1.0%	2.4%	15.0%	6.8%	35.9%	5.3%	-	100.0%	
P: 100 000 001 to 200 000 000	2.1%	6.2%	21.9%	0.3%	4.1%	15.4%	6.5%	36.6%	6.8%	-	100.0%	
Q: 200 000 001 +	1.8%	10.5%	21.8%	1.8%	1.5%	15.4%	6.8%	36.6%	3.7%	-	100.0%	
<b>Total</b>	<b>2.8%</b>	<b>0.3%</b>	<b>8.4%</b>	<b>0.5%</b>	<b>8.7%</b>	<b>12.7%</b>	<b>2.5%</b>	<b>27.1%</b>	<b>6.9%</b>	<b>30.1%</b>	<b>100.0%</b>	
A: < 0	59.2%	46.6%	43.2%	42.0%	29.3%	42.8%	43.2%	41.8%	28.9%	4.0%	29.2%	
B: = 0	15.4%	22.5%	16.5%	25.5%	47.4%	16.7%	18.9%	21.4%	46.8%	96.0%	46.6%	
C: 1 to 100 000	8.5%	7.3%	15.1%	13.8%	11.9%	18.7%	15.6%	16.1%	11.7%	0.0%	10.6%	
D: 100 001 to 250 000	4.0%	3.9%	6.1%	5.8%	3.7%	6.8%	6.6%	6.6%	3.9%	0.0%	4.1%	
E: 250 001 to 500 000	4.2%	3.2%	5.2%	4.1%	2.7%	5.2%	4.5%	4.9%	3.0%	0.0%	3.1%	
F: 500 001 to 750 000	1.9%	1.8%	2.5%	1.6%	1.1%	2.2%	2.0%	2.3%	1.4%	0.0%	1.4%	
G: 750 001 to 1 000 000	1.4%	1.4%	1.7%	1.2%	0.8%	1.4%	1.5%	1.4%	0.9%	0.0%	0.9%	
H: 1 000 001 to 2 500 000	2.6%	3.6%	4.0%	2.8%	1.5%	3.1%	3.0%	2.7%	1.8%	0.0%	1.9%	
I: 2 500 001 to 5 000 000	1.4%	2.4%	2.2%	1.2%	0.7%	1.5%	1.7%	1.2%	0.7%	0.0%	0.9%	
J: 5 000 001 to 7 500 000	0.5%	1.2%	0.8%	0.6%	0.2%	0.5%	0.7%	0.4%	0.2%	0.0%	0.3%	
K: 7 500 001 to 10 000 000	0.3%	0.8%	0.5%	0.3%	0.1%	0.3%	0.5%	0.2%	0.1%	0.0%	0.2%	
L: 10 000 001 to 25 000 000	0.4%	1.5%	1.2%	0.5%	0.3%	0.5%	0.9%	0.5%	0.2%	0.0%	0.4%	
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.0%	0.1%	
N: 50 000 001 to 75 000 000	0.0%	0.3%	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%	0.3%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%	
P: 100 000 001 to 200 000 000	0.0%	0.8%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%	
Q: 200 000 001 +	0.0%	1.5%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	-	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2013 [97.2% assessed tax as % of provisional tax]

Tax year	2013 [97.2% assessed tax as % of provisional tax]							Total tax assessed			
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0	-	1	1	-	0	2	0	648	0	2	654
B: = 0	0	-0	0	-	1	0	0	8	0	2	12
C: 1 to 100 000	9	1	37	2	23	66	11	235	26	0	411
D: 100 001 to 250 000	23	3	99	4	55	172	29	508	51	0	945
E: 250 001 to 500 000	49	6	208	8	99	322	52	813	99	1	1 657
F: 500 001 to 750 000	55	6	228	8	101	308	57	715	103	1	1 582
G: 750 001 to 1 000 000	64	7	243	9	110	309	65	657	100	1	1 565
H: 1 000 001 to 2 500 000	240	36	1 096	40	428	1 264	253	2 390	391	3	6 142
I: 2 500 001 to 5 000 000	278	55	1 325	39	484	1 352	321	2 306	340	3	6 503
J: 5 000 001 to 7 500 000	159	43	893	35	275	865	228	1 525	198	2	4 223
K: 7 500 001 to 10 000 000	132	46	796	25	211	617	216	1 169	148	2	3 362
L: 10 000 001 to 25 000 000	336	168	3 195	82	732	2 006	695	4 126	523	13	11 876
M: 25 000 001 to 50 000 000	303	183	2 723	57	463	1 598	548	3 504	379	20	9 778
N: 50 000 001 to 75 000 000	172	126	1 589	54	289	728	389	1 984	244	-	5 575
O: 75 000 001 to 100 000 000	169	190	1 292	44	119	765	340	1 817	266	0	5 003
P: 100 000 001 to 200 000 000	251	641	2 496	55	486	1 828	728	4 348	782	-	11 614
Q: 200 000 001 +	689	13 631	21 437	1 402	561	12 540	10 747	35 501	2 351	-	98 859
<b>Total</b>	<b>2 930</b>	<b>15 142</b>	<b>37 659</b>	<b>1 863</b>	<b>4 439</b>	<b>24 741</b>	<b>14 679</b>	<b>62 255</b>	<b>6 001</b>	<b>50</b>	<b>169 759</b>

# COMPANY INCOME TAX

**Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2013** (continued)

Tax year		2013 [97.2% 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		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		
C:	1 to 100 000	2.3%	0.3%		9.1%	0.4%	5.7%	16.0%	2.7%	57.2%	6.3%	0.0%	100.0%
D:	100 001 to 250 000	2.4%	0.3%		10.5%	0.5%	5.8%	18.2%	3.1%	53.7%	5.4%	0.0%	100.0%
E:	250 001 to 500 000	3.0%	0.3%		12.6%	0.5%	6.0%	19.4%	3.1%	49.1%	6.0%	0.0%	100.0%
F:	500 001 to 750 000	3.5%	0.4%		14.4%	0.5%	6.4%	19.4%	3.6%	45.2%	6.5%	0.1%	100.0%
G:	750 001 to 1 000 000	4.1%	0.4%		15.5%	0.6%	7.0%	19.8%	4.2%	42.0%	6.4%	0.1%	100.0%
H:	1 000 001 to 2 500 000	3.9%	0.6%		17.9%	0.7%	7.0%	20.6%	4.1%	38.9%	6.4%	0.0%	100.0%
I:	2 500 001 to 5 000 000	4.3%	0.8%		20.4%	0.6%	7.4%	20.8%	4.9%	35.5%	5.2%	0.0%	100.0%
J:	5 000 001 to 7 500 000	3.8%	1.0%		21.1%	0.8%	6.5%	20.5%	5.4%	36.1%	4.7%	0.0%	100.0%
K:	7 500 001 to 10 000 000	3.9%	1.4%		23.7%	0.7%	6.3%	18.3%	6.4%	34.8%	4.4%	0.1%	100.0%
L:	10 000 001 to 25 000 000	2.8%	1.4%		26.9%	0.7%	6.2%	16.9%	5.8%	34.7%	4.4%	0.1%	100.0%
M:	25 000 001 to 50 000 000	3.1%	1.9%		27.9%	0.6%	4.7%	16.3%	5.6%	35.8%	3.9%	0.2%	100.0%
N:	50 000 001 to 75 000 000	3.1%	2.3%		28.5%	1.0%	5.2%	13.1%	7.0%	35.6%	4.4%	—	100.0%
O:	75 000 001 to 100 000 000	3.4%	3.8%		25.8%	0.9%	2.4%	15.3%	6.8%	36.3%	5.3%	0.0%	100.0%
P:	100 000 001 to 200 000 000	2.2%	5.5%		21.5%	0.5%	4.2%	15.7%	6.3%	37.4%	6.7%	—	100.0%
Q:	200 000 001 +	0.7%	13.8%		21.7%	1.4%	0.6%	12.7%	10.9%	35.9%	2.4%	—	100.0%
<b>Total</b>		<b>1.7%</b>	<b>8.9%</b>		<b>22.2%</b>	<b>1.1%</b>	<b>2.6%</b>	<b>14.6%</b>	<b>8.6%</b>	<b>36.7%</b>	<b>3.5%</b>	<b>0.0%</b>	<b>100.0%</b>
C:	1 to 100 000	0.3%	0.0%		0.1%	0.1%	0.5%	0.3%	0.1%	0.4%	0.4%	0.3%	0.2%
D:	100 001 to 250 000	0.8%	0.0%		0.3%	0.2%	1.2%	0.7%	0.2%	0.8%	0.8%	0.6%	0.6%
E:	250 001 to 500 000	1.7%	0.0%		0.6%	0.4%	2.2%	1.3%	0.4%	1.3%	1.6%	1.5%	1.0%
F:	500 001 to 750 000	1.9%	0.0%		0.6%	0.4%	2.3%	1.2%	0.4%	1.1%	1.7%	2.6%	0.9%
G:	750 001 to 1 000 000	2.2%	0.0%		0.6%	0.5%	2.5%	1.3%	0.4%	1.1%	1.7%	2.2%	0.9%
H:	1 000 001 to 2 500 000	8.2%	0.2%		2.9%	2.1%	9.7%	5.1%	1.7%	3.8%	6.5%	5.6%	3.6%
I:	2 500 001 to 5 000 000	9.5%	0.4%		3.5%	2.1%	10.9%	5.5%	2.2%	3.7%	5.7%	5.3%	3.8%
J:	5 000 001 to 7 500 000	5.4%	0.3%		2.4%	1.9%	6.2%	3.5%	1.6%	2.5%	3.3%	3.9%	2.5%
K:	7 500 001 to 10 000 000	4.5%	0.3%		2.1%	1.3%	4.8%	2.5%	1.5%	1.9%	2.5%	4.4%	2.0%
L:	10 000 001 to 25 000 000	11.5%	1.1%		8.5%	4.4%	16.5%	8.1%	4.7%	6.6%	8.7%	25.6%	7.0%
M:	25 000 001 to 50 000 000	10.3%	1.2%		7.2%	3.1%	10.4%	6.5%	3.7%	5.6%	6.3%	40.2%	5.8%
N:	50 000 001 to 75 000 000	5.9%	0.8%		4.2%	2.9%	6.5%	2.9%	2.7%	3.2%	4.1%	—	3.3%
O:	75 000 001 to 100 000 000	5.8%	1.3%		3.4%	2.4%	2.7%	3.1%	2.3%	2.9%	4.4%	0.0%	2.9%
P:	100 000 001 to 200 000 000	8.6%	4.2%		6.6%	2.9%	11.0%	7.4%	5.0%	7.0%	13.0%	—	6.8%
Q:	200 000 001 +	23.5%	90.0%		56.9%	75.3%	12.8%	50.7%	73.2%	57.0%	39.2%	—	58.2%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2014**

Tax year	2014 [94.6% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	11 234	975	24 744	1 379	17 599	36 448	7 624	76 456	13 857	9 578	199 894
B: = 0	2 934	408	8 339	696	26 525	12 302	2 794	36 847	20 935	217 184	328 964
C: 1 to 100 000	1 671	144	8 235	436	7 650	16 355	2 753	30 142	5 944	35	73 365
D: 100 001 to 250 000	804	94	3 582	174	2 338	6 008	1 159	12 737	2 103	12	29 011
E: 250 001 to 500 000	843	82	3 108	148	1 739	4 760	840	9 716	1 555	9	22 800
F: 500 001 to 750 000	433	48	1 588	57	804	2 188	415	4 739	771	7	11 050
G: 750 001 to 1 000 000	302	35	1 078	43	590	1 335	271	3 008	528	5	7 195
H: 1 000 001 to 2 500 000	582	76	2 495	89	964	2 929	602	5 652	958	8	14 355
I: 2 500 001 to 5 000 000	313	41	1 277	52	436	1 329	333	2 487	379	-	6 647
J: 5 000 001 to 7 500 000	115	27	551	13	182	534	142	929	115	-	2 608
K: 7 500 001 to 10 000 000	64	19	323	4	102	270	101	525	81	-	1 489
L: 10 000 001 to 25 000 000	105	39	694	21	162	483	158	1 007	109	1	2 779
M: 25 000 001 to 50 000 000	37	20	288	7	55	165	63	395	43	-	1 073
N: 50 000 001 to 75 000 000	12	13	95	2	19	53	24	127	16	1	362
O: 75 000 001 to 100 000 000	6	6	45	2	11	22	15	68	12	-	187
P: 100 000 001 to 200 000 000	11	11	59	2	20	42	18	109	19	-	291
Q: 200 000 001 +	5	25	68	7	6	54	18	126	15	1	325
<b>Total</b>	<b>19 471</b>	<b>2 063</b>	<b>56 569</b>	<b>3 132</b>	<b>59 202</b>	<b>85 277</b>	<b>17 330</b>	<b>185 070</b>	<b>47 440</b>	<b>226 841</b>	<b>702 395</b>
Total < 0 taxable income	11 234	975	24 744	1 379	17 599	36 448	7 624	76 456	13 857	9 578	199 894
Total = 0 taxable income	2 934	408	8 339	696	26 525	12 302	2 794	36 847	20 935	217 184	328 964
Total > 0 taxable income	5 303	680	23 486	1 057	15 078	36 527	6 912	71 767	12 648	79	173 537
<b>Total</b>	<b>19 471</b>	<b>2 063</b>	<b>56 569</b>	<b>3 132</b>	<b>59 202</b>	<b>85 277</b>	<b>17 330</b>	<b>185 070</b>	<b>47 440</b>	<b>226 841</b>	<b>702 395</b>
<b>Percentage</b>											
Total < 0 taxable income	57.7%	47.3%	43.7%	44.0%	29.7%	42.7%	44.0%	41.3%	28.2%	4.2%	28.5%
Total = 0 taxable income	15.1%	19.8%	14.7%	22.2%	44.8%	14.4%	16.1%	19.9%	44.1%	95.7%	46.8%
Total > 0 taxable income	27.2%	33.0%	41.5%	33.7%	25.5%	42.8%	39.9%	38.8%	26.7%	0.0%	24.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2014 (continued)

Sector	2014 [94.0% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- insurance, real-estate & business services	Community, social and personal services		
A: < 0	5.6%	0.5%	12.4%	0.7%	8.8%	18.2%	3.8%	38.2%	6.9%	4.8%	100.0%
B: = 0	0.9%	0.1%	2.5%	0.2%	8.1%	3.7%	0.8%	11.2%	6.4%	66.0%	100.0%
C: 1 to 100 000	2.3%	0.2%	11.2%	0.6%	10.4%	22.3%	3.8%	41.1%	8.1%	0.0%	100.0%
D: 100 001 to 250 000	2.8%	0.3%	12.3%	0.6%	8.1%	20.7%	4.0%	43.9%	7.2%	0.0%	100.0%
E: 250 001 to 500 000	3.7%	0.4%	13.6%	0.6%	7.6%	20.9%	3.7%	42.6%	6.8%	0.0%	100.0%
F: 500 001 to 750 000	3.9%	0.4%	14.4%	0.5%	7.3%	19.8%	3.8%	42.9%	7.0%	0.1%	100.0%
G: 750 001 to 1 000 000	4.2%	0.5%	15.0%	0.6%	8.2%	18.6%	3.8%	41.8%	7.3%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.1%	0.5%	17.4%	0.6%	6.7%	20.4%	4.2%	39.4%	6.7%	0.1%	100.0%
I: 2 500 001 to 5 000 000	4.7%	0.6%	19.2%	0.8%	6.6%	20.0%	5.0%	37.4%	5.7%	-	100.0%
J: 5 000 001 to 7 500 000	4.4%	1.0%	21.1%	0.5%	7.0%	20.5%	5.4%	35.6%	4.4%	-	100.0%
K: 7 500 001 to 10 000 000	4.3%	1.3%	21.7%	0.3%	6.9%	18.1%	6.8%	35.3%	5.4%	-	100.0%
L: 10 000 001 to 25 000 000	3.8%	1.4%	25.0%	0.8%	5.8%	17.4%	5.7%	36.2%	3.9%	0.0%	100.0%
M: 25 000 001 to 50 000 000	3.4%	1.9%	26.8%	0.7%	5.1%	15.4%	5.9%	36.8%	4.0%	-	100.0%
N: 50 000 001 to 75 000 000	3.3%	3.6%	26.2%	0.6%	5.2%	14.6%	6.6%	35.1%	4.4%	0.3%	100.0%
O: 75 000 001 to 100 000 000	3.2%	3.2%	24.1%	1.1%	5.9%	11.8%	8.0%	36.4%	6.4%	-	100.0%
P: 100 000 001 to 200 000 000	3.8%	3.8%	20.3%	0.7%	6.9%	14.4%	6.2%	37.5%	6.5%	-	100.0%
Q: 200 000 001 +	1.5%	7.7%	20.9%	2.2%	1.8%	16.6%	5.5%	38.8%	4.6%	0.3%	100.0%
<b>Total</b>	<b>2.8%</b>	<b>0.3%</b>	<b>8.1%</b>	<b>0.4%</b>	<b>8.4%</b>	<b>12.1%</b>	<b>2.5%</b>	<b>26.3%</b>	<b>6.8%</b>	<b>32.3%</b>	<b>100.0%</b>
A: < 0	57.7%	47.3%	43.7%	44.0%	29.7%	42.7%	44.0%	41.3%	29.2%	4.2%	28.5%
B: = 0	15.1%	19.8%	14.7%	22.2%	44.8%	14.4%	16.1%	19.9%	44.1%	95.7%	46.8%
C: 1 to 100 000	8.6%	7.0%	14.6%	13.9%	12.9%	19.2%	15.9%	16.3%	12.5%	0.0%	10.4%
D: 100 001 to 250 000	4.1%	4.6%	6.3%	5.6%	3.9%	7.0%	6.7%	6.9%	4.4%	0.0%	4.1%
E: 250 001 to 500 000	4.3%	4.0%	5.5%	4.7%	2.9%	5.6%	4.8%	5.2%	3.3%	0.0%	3.2%
F: 500 001 to 750 000	2.2%	2.3%	2.8%	1.8%	1.4%	2.6%	2.4%	2.6%	1.6%	0.0%	1.6%
G: 750 001 to 1 000 000	1.6%	1.7%	1.9%	1.4%	1.0%	1.6%	1.6%	1.6%	1.1%	0.0%	1.0%
H: 1 000 001 to 2 500 000	3.0%	3.7%	4.4%	2.8%	1.6%	3.4%	3.5%	3.1%	2.0%	0.0%	2.0%
I: 2 500 001 to 5 000 000	1.6%	2.0%	2.3%	1.7%	0.7%	1.6%	1.9%	1.3%	0.8%	-	0.9%
J: 5 000 001 to 7 500 000	0.6%	1.3%	1.0%	0.4%	0.3%	0.6%	0.8%	0.5%	0.2%	-	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.9%	0.6%	0.1%	0.2%	0.3%	0.6%	0.3%	0.2%	-	0.2%
L: 10 000 001 to 25 000 000	0.5%	1.9%	1.2%	0.7%	0.3%	0.6%	0.9%	0.5%	0.2%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.2%	1.0%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	-	0.2%
N: 50 000 001 to 75 000 000	0.1%	0.6%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.1%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%
Q: 200 000 001 +	0.0%	1.2%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2014

Taxable income group (R million)	2014 [94.6% assessed tax as % of provisional tax]											
	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
A: < 0	23	-	2	-	0	0	0	0	0	0	0	765
B: = 0	0	-	1	-	0	0	0	4	1	9	15	385
C: 1 to 100 000	9	1	33	1	22	61	10	221	26	0	0	897
D: 100 001 to 250 000	23	3	91	4	54	158	28	482	54	1	1	1 616
E: 250 001 to 500 000	49	6	195	9	100	304	49	807	95	1	1	1 584
F: 500 001 to 750 000	55	7	215	7	104	307	56	731	99	1	1	1 603
G: 750 001 to 1 000 000	65	9	234	8	129	297	58	688	113	1	1	6 293
H: 1 000 001 to 2 500 000	251	34	1 093	43	432	1 278	269	2 487	402	3	3	6 598
I: 2 500 001 to 5 000 000	311	41	1 267	52	449	1 317	332	2 459	371	-	-	4 509
J: 5 000 001 to 7 500 000	197	47	955	23	321	904	248	1 616	199	-	-	3 647
K: 7 500 001 to 10 000 000	153	47	788	10	254	662	252	1 285	196	-	-	12 126
L: 10 000 001 to 25 000 000	473	166	3 057	91	678	2 088	698	4 395	478	3	3	10 501
M: 25 000 001 to 50 000 000	367	188	2 844	72	528	1 583	622	3 880	415	-	-	6 343
N: 50 000 001 to 75 000 000	200	206	1 640	29	329	928	411	2 296	290	14	14	4 446
O: 75 000 001 to 100 000 000	144	121	1 090	48	265	512	369	1 618	280	-	-	11 599
P: 100 000 001 to 200 000 000	433	445	2 346	59	813	1 731	691	4 305	775	-	-	97 840
Q: 200 000 001 +	730	10 262	20 463	1 392	621	14 728	10 470	36 294	2 802	80	80	170 765
<b>Total</b>	<b>3 481</b>	<b>11 582</b>	<b>36 315</b>	<b>1 848</b>	<b>5 101</b>	<b>26 858</b>	<b>14 563</b>	<b>64 307</b>	<b>6 595</b>	<b>114</b>	<b>114</b>	<b>170 765</b>

# COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2014 (continued)

Tax year	2014 [94.6% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector				Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
C: 1 to 100 000	2.3%	0.2%	8.5%	0.3%	5.8%	15.8%	2.6%	57.5%	6.9%	100.0%
D: 100 001 to 250 000	2.6%	0.3%	10.2%	0.4%	6.0%	17.6%	3.1%	53.7%	6.0%	100.0%
E: 250 001 to 500 000	3.0%	0.4%	12.1%	0.6%	6.2%	18.8%	3.0%	49.9%	5.9%	100.0%
F: 500 001 to 750 000	3.5%	0.5%	13.6%	0.5%	6.6%	19.4%	3.5%	46.2%	6.2%	100.0%
G: 750 001 to 1 000 000	4.0%	0.5%	14.6%	0.5%	8.1%	18.5%	3.6%	42.9%	7.0%	100.0%
H: 1 000 001 to 2 500 000	4.0%	0.5%	17.4%	0.7%	6.9%	20.3%	4.3%	39.5%	6.4%	100.0%
I: 2 500 001 to 5 000 000	4.7%	0.6%	19.2%	0.8%	6.8%	20.0%	5.0%	37.3%	5.6%	100.0%
J: 5 000 001 to 7 500 000	4.4%	1.0%	21.2%	0.5%	7.1%	20.1%	5.5%	35.8%	4.4%	100.0%
K: 7 500 001 to 10 000 000	4.2%	1.3%	21.6%	0.3%	7.0%	18.2%	6.9%	35.2%	5.4%	100.0%
L: 10 000 001 to 25 000 000	3.9%	1.4%	25.2%	0.8%	5.6%	17.2%	5.8%	36.2%	3.9%	100.0%
M: 25 000 001 to 50 000 000	3.5%	1.8%	27.1%	0.7%	5.0%	15.1%	5.9%	37.0%	4.0%	100.0%
N: 50 000 001 to 75 000 000	3.2%	3.2%	25.9%	0.5%	5.2%	14.6%	6.5%	36.2%	4.6%	100.0%
O: 75 000 001 to 100 000 000	3.2%	2.7%	24.5%	1.1%	6.0%	11.5%	8.3%	36.4%	6.3%	100.0%
P: 100 000 001 to 200 000 000	3.7%	3.8%	20.2%	0.5%	7.0%	14.9%	6.0%	37.1%	6.7%	100.0%
Q: 200 000 001 +	0.7%	10.5%	20.9%	1.4%	0.6%	15.1%	10.7%	37.1%	2.9%	100.0%
<b>Total</b>	<b>2.0%</b>	<b>6.8%</b>	<b>21.3%</b>	<b>1.1%</b>	<b>3.0%</b>	<b>15.7%</b>	<b>8.5%</b>	<b>37.7%</b>	<b>3.9%</b>	<b>100.0%</b>
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	0.2%
D: 100 001 to 250 000	0.7%	0.0%	0.3%	0.2%	1.1%	0.6%	0.2%	0.7%	0.8%	0.5%
E: 250 001 to 500 000	1.4%	0.1%	0.5%	0.5%	2.0%	1.1%	0.3%	1.3%	1.4%	0.9%
F: 500 001 to 750 000	1.6%	0.1%	0.8%	0.4%	2.0%	1.1%	0.4%	1.1%	1.5%	0.9%
G: 750 001 to 1 000 000	1.9%	0.1%	0.6%	0.5%	2.5%	1.1%	0.4%	1.1%	1.7%	0.9%
H: 1 000 001 to 2 500 000	7.2%	0.3%	3.0%	2.3%	8.5%	4.8%	1.8%	3.9%	6.1%	3.7%
I: 2 500 001 to 5 000 000	8.9%	0.4%	3.5%	2.8%	8.8%	4.9%	2.3%	3.8%	5.6%	3.9%
J: 5 000 001 to 7 500 000	5.6%	0.4%	2.6%	1.2%	6.3%	3.4%	1.7%	2.5%	3.0%	2.6%
K: 7 500 001 to 10 000 000	4.4%	0.4%	2.2%	0.5%	5.0%	2.5%	1.7%	2.0%	3.0%	2.1%
L: 10 000 001 to 25 000 000	13.6%	1.4%	8.4%	4.9%	13.9%	7.8%	4.8%	6.8%	7.2%	7.1%
M: 25 000 001 to 50 000 000	10.5%	1.6%	7.8%	3.9%	10.4%	5.9%	4.3%	6.0%	6.3%	6.1%
N: 50 000 001 to 75 000 000	5.7%	1.8%	4.5%	1.6%	6.4%	3.5%	2.8%	3.6%	4.4%	3.7%
O: 75 000 001 to 100 000 000	4.1%	1.0%	3.0%	2.6%	5.2%	1.9%	2.5%	2.5%	4.2%	2.6%
P: 100 000 001 to 200 000 000	12.4%	3.8%	6.5%	3.2%	15.9%	6.4%	4.7%	6.7%	11.7%	6.8%
Q: 200 000 001 +	21.0%	88.6%	56.3%	75.3%	12.2%	54.8%	71.9%	56.4%	42.5%	57.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2015** [57.7% assessed tax as % of provisional tax]

Tax year	2015 [57.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector		Tertiary sector				Other		Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	8 763	614	18 326	1 002	13 058	27 318	5 726	58 806	10 506	7 765	151 884
B: = 0	2 036	237	5 333	417	16 963	7 441	1 723	24 159	14 445	151 154	223 908
C: 1 to 100 000	1 412	117	6 092	338	5 810	12 635	2 028	24 508	4 467	41	57 448
D: 100 001 to 250 000	706	51	2 844	158	2 009	4 984	900	10 721	1 710	28	24 111
E: 250 001 to 500 000	786	63	2 580	129	1 511	4 048	732	8 267	1 306	21	19 443
F: 500 001 to 750 000	419	30	1 352	65	756	1 895	381	4 174	677	7	9 756
G: 750 001 to 1 000 000	292	17	880	40	533	1 221	217	2 679	454	5	6 338
H: 1 000 001 to 2 500 000	529	53	2 060	74	844	2 598	534	5 089	845	12	12 638
I: 2 500 001 to 5 000 000	294	34	1 129	41	427	1 202	290	2 198	317	5	5 937
J: 5 000 001 to 7 500 000	105	11	454	17	181	463	111	798	103	1	2 244
K: 7 500 001 to 10 000 000	53	12	241	7	92	241	78	420	66	-	1 210
L: 10 000 001 to 25 000 000	100	25	524	18	166	424	127	825	99	1	2 309
M: 25 000 001 to 50 000 000	35	12	176	2	40	133	45	285	40	-	768
N: 50 000 001 to 75 000 000	7	10	60	1	17	31	16	89	12	-	243
O: 75 000 001 to 100 000 000	3	1	28	1	6	20	6	50	10	-	125
P: 100 000 001 to 200 000 000	4	5	29	2	10	27	18	71	12	-	178
Q: 200 000 001 +	3	8	33	4	3	31	11	62	14	-	169
<b>Total</b>	<b>15 547</b>	<b>1 300</b>	<b>42 141</b>	<b>2 316</b>	<b>42 426</b>	<b>64 712</b>	<b>12 943</b>	<b>143 201</b>	<b>35 083</b>	<b>159 040</b>	<b>518 709</b>
Total < 0 taxable income	8 763	614	18 326	1 002	13 058	27 318	5 726	58 806	10 506	7 765	151 884
Total = 0 taxable income	2 036	237	5 333	417	16 963	7 441	1 723	24 159	14 445	151 154	223 908
Total > 0 taxable income	4 748	449	18 482	897	12 405	29 953	5 494	60 236	10 132	121	142 917
<b>Total</b>	<b>15 547</b>	<b>1 300</b>	<b>42 141</b>	<b>2 316</b>	<b>42 426</b>	<b>64 712</b>	<b>12 943</b>	<b>143 201</b>	<b>35 083</b>	<b>159 040</b>	<b>518 709</b>
<b>Percentage</b>											
Total < 0 taxable income	56.4%	47.2%	43.5%	43.3%	30.8%	42.2%	44.2%	41.1%	29.9%	4.9%	29.3%
Total = 0 taxable income	13.1%	18.2%	12.7%	18.0%	40.0%	11.5%	13.3%	16.9%	41.2%	95.0%	43.2%
Total > 0 taxable income	30.5%	34.5%	43.9%	38.7%	29.2%	46.3%	42.4%	42.1%	28.9%	0.1%	27.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2015 (continued)

Sector	2015 [57.7% assessed tax as % of provisional tax]							Total number of taxpayers		
	Primary sector		Secondary sector		Tertiary sector					
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	Other
A: < 0	5.8%	0.4%	12.1%	0.7%	8.6%	18.0%	3.8%	38.7%	6.9%	5.1%
B: = 0	0.9%	0.1%	2.4%	0.2%	7.6%	3.3%	0.8%	10.8%	6.5%	67.5%
C: 1 to 100 000	2.5%	0.2%	10.6%	0.6%	10.1%	22.0%	3.5%	42.7%	7.8%	0.1%
D: 100 001 to 250 000	2.9%	0.2%	11.8%	0.7%	8.3%	20.7%	3.7%	44.5%	7.1%	0.1%
E: 250 001 to 500 000	4.0%	0.3%	13.3%	0.7%	7.8%	20.8%	3.8%	42.5%	6.7%	0.1%
F: 500 001 to 750 000	4.3%	0.3%	13.9%	0.7%	7.7%	19.4%	3.9%	42.8%	6.9%	0.1%
G: 750 001 to 1 000 000	4.6%	0.3%	13.9%	0.6%	8.4%	19.3%	3.4%	42.3%	7.2%	0.1%
H: 1 000 001 to 2 500 000	4.2%	0.4%	16.3%	0.6%	6.7%	20.6%	4.2%	40.3%	6.7%	0.1%
I: 2 500 001 to 5 000 000	5.0%	0.6%	19.0%	0.7%	7.2%	20.2%	4.9%	37.0%	5.3%	0.1%
J: 5 000 001 to 7 500 000	4.7%	0.5%	20.2%	0.8%	8.1%	20.6%	4.9%	35.6%	4.6%	0.0%
K: 7 500 001 to 10 000 000	4.4%	1.0%	19.9%	0.6%	7.6%	19.9%	6.4%	34.7%	5.5%	—
L: 10 000 001 to 25 000 000	4.3%	1.1%	22.7%	0.8%	7.2%	18.4%	5.5%	35.7%	4.3%	0.0%
M: 25 000 001 to 50 000 000	4.6%	1.6%	22.9%	0.3%	5.2%	17.3%	5.9%	37.1%	5.2%	—
N: 50 000 001 to 75 000 000	2.9%	4.1%	24.7%	0.4%	7.0%	12.8%	6.6%	36.6%	4.9%	—
O: 75 000 001 to 100 000 000	2.4%	0.8%	22.4%	0.8%	4.8%	16.0%	4.8%	40.0%	8.0%	—
P: 100 000 001 to 200 000 000	2.2%	2.8%	16.3%	1.1%	5.6%	15.2%	10.1%	39.9%	6.7%	—
Q: 200 000 001 +	1.8%	4.7%	19.5%	2.4%	1.8%	18.3%	6.5%	36.7%	8.3%	—
<b>Total</b>	<b>3.0%</b>	<b>0.3%</b>	<b>8.1%</b>	<b>0.4%</b>	<b>8.2%</b>	<b>12.5%</b>	<b>2.5%</b>	<b>27.6%</b>	<b>6.8%</b>	<b>30.7%</b>
A: < 0	56.4%	47.2%	43.5%	43.3%	30.8%	42.2%	44.2%	41.1%	29.9%	4.9%
B: = 0	13.1%	16.2%	12.7%	18.0%	40.0%	11.5%	13.3%	16.9%	41.2%	95.0%
C: 1 to 100 000	9.1%	9.0%	14.5%	14.6%	13.7%	19.5%	15.7%	17.1%	12.7%	0.0%
D: 100 001 to 250 000	4.5%	3.9%	6.7%	6.8%	4.7%	7.7%	7.0%	7.5%	4.9%	0.0%
E: 250 001 to 500 000	5.1%	4.8%	6.1%	5.6%	3.6%	6.3%	5.7%	5.8%	3.7%	0.0%
F: 500 001 to 750 000	2.7%	2.3%	3.2%	2.8%	1.8%	2.9%	2.9%	2.9%	1.9%	0.0%
G: 750 001 to 1 000 000	1.9%	1.3%	2.1%	1.7%	1.3%	1.9%	1.7%	1.9%	1.3%	0.0%
H: 1 000 001 to 2 500 000	3.4%	4.1%	4.9%	3.2%	2.0%	4.0%	4.1%	3.6%	2.4%	0.0%
I: 2 500 001 to 5 000 000	1.9%	2.6%	2.7%	1.8%	1.0%	1.9%	2.2%	1.5%	0.9%	0.0%
J: 5 000 001 to 7 500 000	0.7%	0.8%	1.1%	0.7%	0.4%	0.7%	0.9%	0.6%	0.3%	0.0%
K: 7 500 001 to 10 000 000	0.3%	0.9%	0.6%	0.3%	0.2%	0.4%	0.6%	0.3%	0.3%	—
L: 10 000 001 to 25 000 000	0.6%	1.9%	1.2%	0.8%	0.4%	0.7%	1.0%	0.6%	0.3%	—
M: 25 000 001 to 50 000 000	0.2%	0.9%	0.4%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	—
N: 50 000 001 to 75 000 000	0.0%	0.8%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	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%	0.4%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—
Q: 200 000 001 +	0.0%	0.6%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	—
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2015** [57.7% assessed tax as % of provisional tax]

Tax year	2015 [57.7% assessed tax as % of provisional tax]											
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	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	753	-	0	753	0
B: = 0	-	-	0	-	0	0	0	1	0	1	0	2
C: 1 to 100 000	8	1	25	1	18	48	8	187	20	0	317	0
D: 100 001 to 250 000	19	2	72	4	45	128	21	407	44	1	743	1
E: 250 001 to 500 000	44	4	156	8	85	256	43	692	77	2	1 368	2
F: 500 001 to 750 000	53	4	180	9	98	257	50	640	87	1	1 379	1
G: 750 001 to 1 000 000	62	4	190	9	115	268	47	613	94	1	1 402	1
H: 1 000 001 to 2 500 000	233	24	890	31	371	1 128	230	2 219	349	5	5 481	5
I: 2 500 001 to 5 000 000	291	35	1 122	41	431	1 178	294	2 180	300	5	5 877	5
J: 5 000 001 to 7 500 000	182	20	782	29	312	795	194	1 371	175	1	3 861	1
K: 7 500 001 to 10 000 000	130	29	591	17	227	586	192	1 024	159	-	2 956	-
L: 10 000 001 to 25 000 000	429	116	2 280	74	717	1 823	563	3 627	423	4	10 057	4
M: 25 000 001 to 50 000 000	326	108	1 699	21	392	1 261	445	2 706	378	-	7 336	-
N: 50 000 001 to 75 000 000	123	163	1 000	16	282	512	275	1 529	214	-	4 113	-
O: 75 000 001 to 100 000 000	69	22	664	24	150	473	140	1 208	243	-	2 992	-
P: 100 000 001 to 200 000 000	154	198	1 143	73	401	936	702	2 879	467	-	6 951	-
Q: 200 000 001 +	282	2 454	8 429	842	332	8 359	8 394	18 500	2 213	-	49 804	-
<b>Total</b>	<b>2 403</b>	<b>3 183</b>	<b>19 221</b>	<b>1 200</b>	<b>3 978</b>	<b>18 008</b>	<b>11 598</b>	<b>40 535</b>	<b>5 244</b>	<b>22</b>	<b>105 392</b>	<b>22</b>

# COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2015 (continued)

Tax year	2015 [57.7% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Other
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
C: 1 to 100 000	2.5%	0.2%	7.7%	0.4%	5.8%	15.3%	2.5%	59.0%	6.4%	0.1%	100.0%
D: 100 001 to 250 000	2.6%	0.2%	9.6%	0.5%	6.1%	17.3%	2.8%	54.7%	5.9%	0.2%	100.0%
E: 250 001 to 500 000	3.2%	0.3%	11.4%	0.6%	6.2%	18.7%	3.2%	50.6%	5.6%	0.1%	100.0%
F: 500 001 to 750 000	3.8%	0.3%	13.0%	0.6%	7.1%	18.6%	3.7%	46.4%	6.3%	0.1%	100.0%
G: 750 001 to 1 000 000	4.4%	0.3%	13.6%	0.6%	8.2%	19.1%	3.4%	43.7%	6.7%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.2%	0.4%	16.2%	0.6%	6.8%	20.6%	4.2%	40.5%	6.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	4.9%	0.6%	19.1%	0.7%	7.3%	20.1%	5.0%	37.1%	5.1%	0.1%	100.0%
J: 5 000 001 to 7 500 000	4.7%	0.5%	20.3%	0.8%	8.1%	20.6%	5.0%	35.5%	4.5%	0.0%	100.0%
K: 7 500 001 to 10 000 000	4.4%	1.0%	20.0%	0.6%	7.7%	19.8%	6.5%	34.6%	5.4%	—	100.0%
L: 10 000 001 to 25 000 000	4.3%	1.2%	22.7%	0.7%	7.1%	18.1%	5.6%	36.1%	4.2%	0.0%	100.0%
M: 25 000 001 to 50 000 000	4.4%	1.5%	23.2%	0.3%	5.3%	17.2%	6.1%	36.9%	5.2%	—	100.0%
N: 50 000 001 to 75 000 000	3.0%	4.0%	24.3%	0.4%	6.9%	12.4%	6.7%	37.2%	5.2%	—	100.0%
O: 75 000 001 to 100 000 000	2.3%	0.7%	22.2%	0.8%	5.0%	15.8%	4.7%	40.4%	8.1%	—	100.0%
P: 100 000 001 to 200 000 000	2.2%	2.9%	16.4%	1.0%	5.8%	13.5%	10.1%	41.4%	6.7%	—	100.0%
Q: 200 000 001 +	0.6%	4.9%	16.9%	1.7%	0.7%	16.8%	16.9%	37.1%	4.4%	—	100.0%
<b>Total</b>	<b>2.3%</b>	<b>3.0%</b>	<b>18.2%</b>	<b>1.1%</b>	<b>3.8%</b>	<b>17.1%</b>	<b>11.0%</b>	<b>38.5%</b>	<b>5.0%</b>	<b>0.0%</b>	<b>100.0%</b>
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.5%	0.3%	0.1%	0.5%	0.4%	1.6%	0.3%
D: 100 001 to 250 000	0.8%	0.1%	0.4%	0.3%	1.1%	0.7%	0.2%	1.0%	0.8%	5.4%	0.7%
E: 250 001 to 500 000	1.8%	0.1%	0.8%	0.7%	2.1%	1.4%	0.4%	1.7%	1.5%	8.3%	1.3%
F: 500 001 to 750 000	2.2%	0.1%	0.9%	0.7%	2.5%	1.4%	0.4%	1.6%	1.7%	5.5%	1.3%
G: 750 001 to 1 000 000	2.6%	0.1%	1.0%	0.7%	2.9%	1.5%	0.4%	1.5%	1.8%	5.7%	1.3%
H: 1 000 001 to 2 500 000	9.7%	0.8%	4.6%	2.6%	9.3%	6.3%	2.0%	5.5%	6.7%	23.4%	5.2%
I: 2 500 001 to 5 000 000	12.1%	1.1%	5.8%	3.4%	10.8%	6.5%	2.5%	5.4%	5.7%	23.9%	5.6%
J: 5 000 001 to 7 500 000	7.6%	0.6%	4.1%	2.4%	7.9%	4.4%	1.7%	3.4%	3.3%	6.5%	3.7%
K: 7 500 001 to 10 000 000	5.4%	0.9%	3.1%	1.4%	5.7%	3.3%	1.7%	2.5%	3.0%	—	2.8%
L: 10 000 001 to 25 000 000	17.8%	3.7%	11.9%	6.2%	18.0%	10.1%	4.9%	8.9%	8.1%	16.8%	9.5%
M: 25 000 001 to 50 000 000	13.5%	3.4%	8.8%	1.7%	9.9%	7.0%	3.8%	6.7%	7.2%	—	7.0%
N: 50 000 001 to 75 000 000	5.1%	5.1%	5.2%	1.4%	7.1%	2.8%	2.4%	3.8%	4.1%	—	3.9%
O: 75 000 001 to 100 000 000	2.9%	0.7%	3.5%	2.0%	3.8%	2.8%	1.2%	3.0%	4.6%	—	2.8%
P: 100 000 001 to 200 000 000	6.4%	6.2%	5.9%	6.0%	10.1%	5.2%	6.0%	7.1%	8.9%	—	6.6%
Q: 200 000 001 +	11.7%	77.1%	43.9%	70.2%	8.3%	46.4%	72.4%	45.6%	42.2%	—	47.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2012 – 2015**

Sector	2012 [101.1% assessed tax as % of provisional tax]			2013 [97.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% assessed tax as % of provisional tax]		
	Number of taxpayers	Assessed losses	Total profits	Assessed losses	Total profits	Assessed losses	Total profits	Assessed losses	Total profits	Assessed losses	Total profits	
Agencies and other services <sup>1</sup>	39 154	10 372	49 526	36 275	12 486	48 761	12 690	33 335	46 025	22 457	10 190	32 647
Agriculture, forestry and fishing	16 724	4 867	21 591	15 325	5 217	20 542	5 303	14 168	19 471	10 799	4 748	15 547
Bricks, ceramic, glass, cement and similar products	2 087	857	2 944	2 021	917	2 938	882	1 686	2 568	1 144	749	1 893
Catering and accommodation	19 103	5 711	24 814	17 443	6 446	23 889	6 349	15 180	21 529	10 611	5 165	15 776
Chemicals and chemical, rubber and plastic products	2 664	2 133	4 797	2 427	2 155	4 582	2 109	2 667	4 376	1 685	1 701	3 386
Clothing and footwear	2 883	1 552	4 435	2 749	2 036	4 785	1 914	2 327	4 241	1 669	1 455	3 124
Coal and petroleum products	702	605	1 307	596	731	1 327	689	534	1 223	409	487	896
Construction	56 414	13 628	70 042	48 711	14 735	63 446	15 078	44 124	59 202	30 021	12 405	42 426
Educational services	4 664	2 216	6 880	4 322	2 339	6 661	2 363	3 892	6 255	2 801	1 725	4 526
Electricity, gas and water	2 197	894	3 091	2 277	1 095	3 372	1 057	2 075	3 132	1 419	897	2 316
Financing, insurance, real estate and business services	125 751	66 618	192 369	88 743	60 110	148 853	58 616	79 280	137 896	60 016	49 666	109 682
Food, drink and tobacco	5 147	2 261	7 408	5 627	3 025	8 652	2 852	4 967	7 819	3 456	2 239	5 695
Leather, leather goods and fur (excl. footwear & clothing)	283	153	436	284	176	460	172	293	465	204	128	332
Long term insurance	113	53	166	31	42	73	36	31	67	14	16	30
Machinery and related items	5 040	4 946	9 986	4 267	4 222	8 489	3 848	3 848	7 705	2 872	3 102	5 974
Medical, dental and other health and veterinary services	3 271	3 821	7 092	3 216	4 390	7 606	3 066	3 066	7 487	2 387	3 796	6 183
Metal (including metal products)	3 846	3 103	6 949	3 786	3 249	7 035	3 507	3 507	6 559	2 611	2 345	4 956
Mining and quarrying	1 694	541	2 235	1 582	708	2 290	1 383	1 383	2 063	851	449	1 300
Other manufacturing industries	5 401	2 535	7 936	5 359	2 880	8 239	4 920	4 920	7 631	3 382	2 167	5 549
Paper, printing and publishing	4 206	2 041	6 247	3 768	2 151	5 919	3 413	3 413	5 399	2 485	1 575	4 060
Personal and household services	7 334	2 522	9 856	7 568	2 955	10 523	3 053	6 778	9 831	4 908	2 373	7 281
Recreation and cultural services	4 853	1 648	6 501	4 530	1 797	6 327	4 053	4 053	5 933	2 947	1 429	4 376
Research and scientific institutes	1 134	388	1 522	699	454	1 153	657	657	1 082	478	364	842
Retail trade	37 911	21 125	59 036	20 218	17 539	37 757	17 363	17 363	34 279	12 530	14 043	26 573
Scientific, optical and similar equipment	820	561	1 381	797	639	1 436	759	759	1 371	577	450	1 027
Social and related community services	15 743	450	16 193	18 818	820	19 638	17 003	17 003	17 934	11 908	809	12 717
Specialised repair services	3 967	2 307	6 274	3 866	2 348	6 214	3 430	3 430	5 624	2 401	1 752	4 153
Textiles	1 243	591	1 834	1 282	748	2 030	1 148	1 148	1 883	739	555	1 294
Transport equipment	1 853	571	2 424	1 580	742	2 322	1 401	1 401	2 130	948	559	1 507
Transport, storage and communications	15 011	6 986	21 997	11 602	7 064	18 666	10 418	10 418	17 330	7 449	5 494	12 943
Vehicles, parts and accessories	5 113	3 756	8 869	4 854	4 318	9 172	4 524	4 524	8 603	3 351	3 313	6 664
Wholesale trade	11 993	7 391	19 384	9 023	7 069	16 092	6 989	6 989	15 242	5 866	5 680	11 546
Wood, wood products and furniture	2 450	1 036	3 486	2 278	1 227	3 505	2 013	2 013	3 199	1 478	970	2 448
Other <sup>2</sup>	152 107	260	152 367	220 608	84	220 692	226 762	226 762	226 841	158 919	121	159 040
<b>Total</b>	<b>562 876</b>	<b>177 899</b>	<b>740 775</b>	<b>556 532</b>	<b>176 914</b>	<b>733 446</b>	<b>528 858</b>	<b>528 858</b>	<b>702 395</b>	<b>375 792</b>	<b>142 917</b>	<b>518 709</b>

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

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



# COMPANY INCOME TAX

**Table A3.6.1: Companies with assessed losses and profits by sector, 2012 – 2015 (continued)**

Tax year	2012 [101.1% assessed tax as % of provisional tax]			2013 [97.2% assessed tax as % of provisional tax]			2014 [94.6% assessed tax as % of provisional tax]			2015 [57.7% 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	7.0%	5.8%	12.8%	6.5%	7.1%	13.6%	6.3%	7.3%	13.6%	6.0%	7.1%	13.1%
Agriculture, forestry and fishing	3.0%	2.7%	5.7%	2.8%	2.9%	5.7%	2.7%	3.1%	5.7%	2.9%	3.3%	6.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.3%	0.5%	0.8%	0.3%	0.5%	0.8%
Catering and accommodation	3.4%	3.2%	6.6%	3.1%	3.6%	6.8%	2.9%	3.7%	6.5%	2.8%	3.6%	6.4%
Chemicals and chemical, rubber and plastic products	0.5%	1.2%	1.7%	0.4%	1.2%	1.7%	0.4%	1.2%	1.6%	0.4%	1.2%	1.6%
Clothing and footwear	0.5%	0.9%	1.4%	0.5%	1.2%	1.6%	0.4%	1.1%	1.5%	0.4%	1.0%	1.5%
Coal and petroleum products	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%	0.1%	0.3%	0.4%
Construction	10.0%	7.7%	17.7%	8.8%	8.3%	17.1%	8.3%	8.7%	17.0%	8.0%	8.7%	16.7%
Educational services	0.8%	1.2%	2.1%	0.8%	1.3%	2.1%	0.7%	1.4%	2.1%	0.7%	1.2%	2.0%
Electricity, gas and water	0.4%	0.5%	0.9%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Financing, insurance, real estate and business services	22.3%	37.4%	59.8%	15.9%	34.0%	49.9%	15.0%	33.8%	48.8%	16.0%	34.8%	50.7%
Food, drink and tobacco	0.9%	1.3%	2.2%	1.0%	1.7%	2.7%	0.9%	1.6%	2.6%	0.9%	1.6%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.9%	2.4%	3.3%	0.8%	2.4%	3.2%	0.7%	2.2%	3.0%	0.8%	2.2%	2.9%
Medical, dental and other health and veterinary services	0.6%	2.1%	2.7%	0.6%	2.5%	3.1%	0.6%	2.5%	3.1%	0.6%	2.7%	3.3%
Metal (including metal products)	0.7%	1.7%	2.4%	0.7%	1.8%	2.5%	0.7%	1.8%	2.4%	0.7%	1.6%	2.3%
Mining and quarrying	0.3%	0.3%	0.6%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.2%	0.3%	0.5%
Other manufacturing industries	1.0%	1.4%	2.4%	1.0%	1.6%	2.6%	0.9%	1.6%	2.5%	0.9%	1.5%	2.4%
Paper, printing and publishing	0.7%	1.1%	1.9%	0.7%	1.2%	1.9%	0.6%	1.1%	1.8%	0.7%	1.1%	1.8%
Personal and household services	1.3%	1.4%	2.7%	1.4%	1.7%	3.0%	1.3%	1.8%	3.0%	1.3%	1.7%	3.0%
Research and cultural services	0.9%	0.9%	1.8%	0.8%	1.0%	1.8%	0.8%	1.1%	1.8%	0.8%	1.0%	1.8%
Retail trade	0.2%	0.2%	0.4%	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%	0.1%	0.3%	0.4%
Scientific, optical and similar equipment	6.7%	11.9%	18.6%	3.6%	9.9%	13.5%	3.3%	9.7%	13.0%	3.3%	9.8%	13.2%
Social and related community services	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%	0.2%	0.3%	0.5%
Specialised repair services	2.8%	0.3%	3.0%	3.4%	0.5%	3.8%	3.2%	0.5%	3.8%	3.2%	0.6%	3.7%
Textiles	0.7%	1.3%	2.0%	0.7%	1.3%	2.0%	0.6%	1.3%	1.9%	0.6%	1.2%	1.9%
Transport equipment	0.2%	0.3%	0.6%	0.2%	0.4%	0.7%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%
Transport, storage and communications	0.3%	0.3%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.6%
Vehicles, parts and accessories	2.7%	3.9%	6.6%	2.1%	4.0%	6.1%	2.0%	4.0%	6.0%	2.0%	3.8%	5.8%
Wholesale trade	0.9%	2.1%	3.0%	0.9%	2.4%	3.6%	0.9%	2.4%	3.2%	0.9%	2.3%	3.2%
Wood, wood products and furniture	2.1%	4.2%	6.3%	1.6%	4.0%	5.6%	1.6%	4.0%	5.6%	1.6%	4.0%	5.5%
Other	0.4%	0.6%	1.0%	0.4%	0.7%	1.1%	0.4%	0.7%	1.1%	0.4%	0.7%	1.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2012 – 2015

Taxable income group	2012			2013			2014			2015		
	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	4	-179	-	2	-124	-	6	-210	-	2	-97	-
B: -10 000 001 to -25 000 000	37	-537	-	41	-603	-	53	-742	-	46	-667	-
C: -5 000 001 to -10 000 000	107	-698	-	143	-946	-	182	-1 243	-	161	-1 050	-
D: -1 000 001 to -5 000 000	2 773	-4 964	0	3 071	-5 462	-	3 277	-6 006	-	2 908	-5 382	0
E: -100 001 to -1 000 000	20 988	-7 091	1	20 317	-6 940	0	20 069	-6 973	-	16 478	-5 865	0
F: -1 to -100 000	21 583	-766	0	20 098	-713	-	18 663	-654	-	14 567	-517	-
G: = 0	19 877	-	1	24 035	-	-	21 932	-	-	15 062	-	0
H: 1 to 100 000	35 474	1 348	16	34 298	1 347	10	33 788	1 361	8	27 013	1 112	6
I: 100 001 to 250 000	11 087	1 813	116	11 525	1 881	85	11 643	1 899	81	10 170	1 660	69
J: 250 001 to 500 000	7 916	2 713	291	8 839	3 098	231	9 106	3 250	222	8 176	2 926	198
K: 500 001 to 750 000	2 313	1 406	253	2 681	1 621	242	3 469	2 088	262	3 346	2 022	254
L: 750 001 to 1 000 000	1 201	1 045	220	1 381	1 208	227	1 658	1 441	248	1 614	1 409	243
M: 1 000 001 to 2 500 000	1 529	2 271	554	1 659	2 446	554	2 074	3 118	680	2 075	3 120	679
N: 2 500 001 to 5 000 000	239	776	210	267	871	223	407	1 326	334	406	1 365	344
O: 5 000 001 +	25	149	42	37	275	74	73	526	141	60	400	106
<b>Total</b>	<b>125 153</b>	<b>-</b>	<b>1 705</b>	<b>128 394</b>	<b>-</b>	<b>1 647</b>	<b>126 400</b>	<b>-</b>	<b>1 975</b>	<b>102 084</b>	<b>-</b>	<b>1 899</b>
Total < 0 taxable income	45 492	-14 234	2	43 672	-14 788	0	42 250	-15 829	-	34 162	-13 579	0
Total = 0 taxable income	19 877	-	1	24 035	-	-	21 932	-	-	15 062	-	0
Total > 0 taxable income	59 784	11 522	1 702	60 687	12 747	1 647	62 218	15 008	1 975	52 860	14 013	1 899
<b>Total</b>	<b>125 153</b>	<b>-</b>	<b>1 705</b>	<b>128 394</b>	<b>-</b>	<b>1 647</b>	<b>126 400</b>	<b>-</b>	<b>1 975</b>	<b>102 084</b>	<b>-</b>	<b>1 899</b>
<b>Percentage</b>												
Total < 0 taxable income	36.3%			34.0%			33.4%			33.5%		
Total = 0 taxable income	15.9%			18.7%			17.4%			14.8%		
Total > 0 taxable income	47.8%			47.3%			49.2%			51.8%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

# COMPANY INCOME TAX

**Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2012 – 2015**

Sector	2012			2013			2014			2015		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	12 114	-174	120	13 253	-165	110	13 277	-146	124	10 614	-149	115
Agriculture, forestry and fishing	4 610	-994	85	4 895	-1 130	88	4 952	-1 142	125	4 109	-894	132
Bricks, ceramic, glass, cement and similar products	880	-53	9	910	-35	9	810	-29	12	646	-19	11
Catering and accommodation	6 749	-597	35	6 944	-621	39	6 706	-620	44	5 366	-373	49
Chemicals and chemical, rubber and plastic products	1 282	16	33	1 265	42	32	1 314	48	38	1 100	59	36
Clothing and footwear	1 891	-62	17	1 917	-36	15	1 838	-48	16	1 449	-28	19
Coal and petroleum products	181	1	2	177	1	3	171	-1	2	144	-11	3
Construction	20 557	-605	208	21 799	-614	191	21 817	-443	220	17 027	-261	203
Educational services	2 410	-118	26	2 538	19	27	2 497	18	36	1 980	60	33
Electricity, gas and water	978	3	15	1 037	19	15	1 063	22	21	890	-11	16
Financing, insurance, real estate and business services	16 228	487	323	15 799	709	319	15 217	1 091	391	12 646	1 113	368
Food, drink and tobacco	2 239	-156	16	2 430	-190	17	2 321	-163	20	1 907	-82	23
Leather, leather goods and fur (excl. footwear & clothing)	173	5	3	189	12	4	182	10	4	136	7	3
Machinery and related items	2 884	65	68	2 844	83	65	2 722	115	76	2 310	133	72
Medical, dental and other health and veterinary services	2 167	675	151	2 403	782	163	2 503	937	194	2 209	903	189
Metal (including metal products)	2 511	-32	54	2 401	-40	50	2 324	3	60	1 825	4	50
Mining and quarrying	337	-9	10	365	-4	10	349	0	11	277	-6	6
Other manufacturing industries	2 192	-96	40	2 257	-31	41	2 200	-45	46	1 834	8	40
Paper, printing and publishing	2 225	-19	33	2 158	1	27	2 119	-5	30	1 725	35	29
Personal and household services	4 123	-148	20	4 278	-94	23	4 275	-100	21	3 327	-71	23
Recreation and cultural services	1 944	-107	18	2 002	-58	22	2 011	-43	25	1 649	-46	22
Research and scientific institutes	286	10	6	286	16	6	277	20	8	234	40	11
Retail trade	15 151	-153	144	14 844	-92	128	14 558	81	159	11 971	158	158
Scientific, optical and similar equipment	406	9	9	415	17	11	415	10	11	346	23	10
Social and related community services	155	-4	0	155	-9	0	129	-5	0	76	-19	0
Specialised repair services	3 073	-56	31	3 060	-81	23	2 954	-67	33	2 357	-21	26
Textiles	757	-33	10	748	-29	7	714	-29	10	509	-35	9
Transport equipment	715	-29	8	745	-46	7	746	-32	9	567	-14	11
Transport, storage and communications	6 461	-282	87	6 719	-249	79	6 546	-209	90	5 221	-74	91
Vehicles, parts and accessories	3 318	-104	42	3 282	-125	34	3 222	-91	39	2 634	-102	37
Wholesale trade	4 759	67	69	4 854	75	68	4 808	150	83	3 794	165	82
Wood, wood products and furniture	1 385	-215	12	1 350	-164	17	1 255	-108	17	1 017	-54	21
Other <sup>2</sup>	32	-4	0	75	-6	0	108	-2	0	188	-3	0
<b>Total</b>	<b>125 153</b>		<b>1 705</b>	<b>128 394</b>		<b>1 647</b>	<b>126 400</b>		<b>1 975</b>	<b>102 084</b>		<b>1 899</b>

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

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

# COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2012 – 2015 (continued)

Tax year	2012		2013		2014		2015	
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
<b>Percentage of total</b>								
Agencies and other services	9.7%	7.1%	10.3%	6.7%	10.5%	6.3%	10.4%	6.0%
Agriculture, forestry and fishing	3.7%	5.0%	3.8%	5.3%	3.9%	6.3%	4.0%	6.9%
Bricks, ceramic, glass, cement and similar products	0.7%	0.5%	0.7%	0.5%	0.6%	0.6%	0.6%	0.6%
Catering and accommodation	5.4%	2.1%	5.4%	2.4%	5.3%	2.2%	5.3%	2.6%
Chemicals and chemical, rubber and plastic products	1.0%	2.0%	1.0%	1.9%	1.0%	1.9%	1.1%	1.9%
Clothing and footwear	1.5%	1.0%	1.5%	0.9%	1.5%	0.8%	1.4%	1.0%
Coal and petroleum products	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
Construction	16.4%	12.2%	17.0%	11.6%	17.3%	11.2%	16.7%	10.7%
Educational services	1.9%	1.5%	2.0%	1.6%	2.0%	1.8%	1.9%	1.7%
Electricity, gas and water	0.8%	0.9%	0.8%	0.9%	0.8%	1.1%	0.9%	0.8%
Financing, insurance, real estate and business services	13.0%	19.0%	12.3%	19.4%	12.0%	19.8%	12.4%	19.4%
Food, drink and tobacco	1.8%	0.9%	1.9%	1.0%	1.8%	1.0%	1.9%	1.2%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%
Long term insurance	—	—	—	—	—	—	—	—
Machinery and related items	2.3%	4.0%	2.2%	4.0%	2.2%	3.9%	2.3%	3.8%
Medical, dental and other health and veterinary services	1.7%	8.9%	1.9%	9.9%	2.0%	9.8%	2.2%	9.9%
Metal (including metal products)	2.0%	3.2%	1.9%	3.1%	1.8%	3.0%	1.8%	2.7%
Mining and quarrying	0.3%	0.6%	0.3%	0.6%	0.3%	0.6%	0.3%	0.3%
Other manufacturing industries	1.8%	2.4%	1.8%	2.5%	1.7%	2.4%	1.8%	2.1%
Paper, printing and publishing	1.8%	1.9%	1.7%	1.6%	1.7%	1.5%	1.7%	1.5%
Personal and household services	3.3%	1.2%	3.3%	1.4%	3.4%	1.1%	3.3%	1.2%
Recreation and cultural services	1.6%	1.0%	1.6%	1.3%	1.6%	1.2%	1.6%	1.1%
Research and scientific institutes	0.2%	0.3%	0.2%	0.3%	0.2%	0.4%	0.2%	0.6%
Retail trade	12.1%	8.4%	11.6%	7.8%	11.5%	8.1%	11.7%	8.3%
Scientific, optical and similar equipment	0.3%	0.6%	0.3%	0.7%	0.3%	0.5%	0.3%	0.6%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services	2.5%	1.8%	2.4%	1.4%	2.3%	1.7%	2.3%	1.4%
Textiles	0.6%	0.6%	0.6%	0.4%	0.6%	0.5%	0.5%	0.5%
Transport equipment	5.2%	5.1%	5.2%	4.8%	5.2%	4.6%	5.1%	4.8%
Transport, storage and communications	2.7%	2.4%	2.6%	2.1%	2.5%	2.0%	2.6%	1.9%
Vehicles, parts and accessories	3.8%	4.0%	3.8%	4.2%	3.8%	4.2%	3.7%	4.3%
Wholesale trade	1.1%	0.7%	1.1%	0.7%	1.0%	0.9%	1.0%	1.1%
Wood, wood products and furniture	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2012 – 2015

Tax year		2012			2013			2014			2015		
Economic activity <sup>1</sup>	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
<b>Primary sector</b>	4 947	-1 003	95	5 260	-1 134	98	5 301	-1 142	136	4 386	-900	138	
Agriculture, forestry and fishing	4 610	-994	85	4 895	-1 130	88	4 952	-1 142	125	4 109	-894	132	
Mining and quarrying	337	-9	10	365	-4	10	349	0	11	277	-6	6	
<b>Secondary sector</b>	41 236	-1 200	537	42 642	-1 009	506	42 011	-695	591	33 432	-247	557	
Manufacturing <sup>2</sup>	19 701	-599	314	19 806	-414	300	19 131	-274	350	15 515	25	338	
Electricity, gas and water	978	3	15	1 037	19	15	1 063	22	21	890	-11	16	
Construction	20 557	-605	208	21 799	-614	191	21 817	-443	220	17 027	-261	203	
<b>Tertiary sector</b>	78 938	-504	1 073	80 417	108	1 043	78 980	1 017	1 248	64 078	1 584	1 203	
Wholesale and retail trade, catering and accommodation <sup>3</sup>	33 050	-843	321	32 984	-844	294	32 248	-546	358	26 122	-172	352	
Transport, storage and communication	6 461	-282	87	6 719	-249	79	6 546	-209	90	5 221	-74	91	
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	28 628	323	450	29 338	561	435	28 771	965	523	23 494	1 004	494	
Community, social and personal services <sup>5</sup>	10 799	298	216	11 376	640	235	11 415	808	276	9 241	827	267	
<b>Other<sup>6</sup></b>	32	-4	0	75	-6	0	108	-2	0	188	-3	0	
<b>Total</b>	<b>125 153</b>	<b>-4</b>	<b>1 705</b>	<b>128 394</b>	<b>-6</b>	<b>1 647</b>	<b>126 400</b>	<b>-2</b>	<b>1 975</b>	<b>102 084</b>	<b>-3</b>	<b>1 899</b>	
<b>Percentage of total</b>													
<b>Primary sector</b>	4.0%	5.6%	5.9%	4.1%	4.2%	6.9%	4.2%	6.9%	6.9%	4.3%	7.3%	7.3%	
Agriculture, forestry and fishing	3.7%	5.0%	5.3%	3.8%	4.2%	6.3%	3.9%	6.3%	6.3%	4.0%	6.9%	6.9%	
Mining and quarrying	0.3%	0.6%	0.6%	0.3%	0.3%	0.6%	0.3%	0.3%	0.6%	0.3%	0.3%	0.3%	
<b>Secondary sector</b>	32.9%	31.5%	30.7%	33.2%	30.7%	29.9%	33.2%	29.9%	29.9%	32.7%	29.3%	29.3%	
Manufacturing	15.7%	18.4%	18.2%	15.4%	15.1%	17.7%	15.1%	15.2%	17.7%	15.2%	17.8%	17.8%	
Electricity, gas and water	0.8%	0.9%	0.9%	0.8%	0.9%	1.1%	0.8%	0.9%	1.1%	0.9%	0.8%	0.8%	
Construction	16.4%	12.2%	11.8%	17.0%	17.3%	11.2%	17.3%	11.2%	11.2%	16.7%	10.7%	10.7%	
<b>Tertiary sector</b>	63.1%	62.9%	63.3%	62.6%	63.2%	63.2%	62.5%	63.2%	63.2%	62.8%	63.4%	63.4%	
Wholesale and retail trade, catering and accommodation	26.4%	18.8%	17.8%	25.7%	25.5%	18.1%	25.5%	18.1%	18.1%	25.6%	18.5%	18.5%	
Transport, storage and communication	5.2%	5.1%	4.8%	5.2%	4.8%	4.6%	5.2%	4.6%	4.6%	5.1%	4.8%	4.8%	
Financial intermediation, insurance, real-estate and business services	22.9%	26.4%	26.4%	22.8%	22.8%	26.4%	22.8%	26.5%	26.5%	23.0%	26.0%	26.0%	
Community, social and personal services	8.6%	12.6%	14.3%	8.9%	9.0%	14.0%	9.0%	14.0%	14.0%	9.1%	14.1%	14.1%	
<b>Other</b>	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.2%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

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; Financial, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.

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

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

# COMPANY INCOME TAX

**Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2012 – 2015**

Tax year	2012			2013			2014			2015		
	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)
Agenies and other services <sup>1</sup>	4 956	822	120	5 164	893	110	5 487	1 034	124	4 696	927	115
Agriculture, forestry and fishing	1 977	552	85	2 049	635	88	2 158	832	125	1 943	844	132
Bricks, ceramic, glass, cement and similar products	353	66	9	355	72	9	344	89	12	306	82	11
Catering and accommodation	2 683	315	35	2 837	392	39	2 904	442	44	2 537	442	49
Chemicals and chemical, rubber and plastic products	670	202	33	693	220	32	731	259	38	644	244	36
Clothing and footwear	1 012	137	17	1 064	149	15	1 055	162	16	836	161	19
Coal and petroleum products	87	15	2	87	21	3	85	19	2	69	22	3
Construction	7 858	1 366	207	8 030	1 504	191	8 322	1 740	220	7 142	1 594	203
Educational services	1 232	195	26	1 263	227	27	1 289	279	36	1 048	247	33
Electricity, gas and water	494	98	15	499	112	15	509	142	21	435	118	16
Financing, insurance, real estate and business services	8 756	2 043	323	8 665	2 240	319	8 690	2 693	391	7 476	2 494	368
Food, drink and tobacco	1 058	139	16	1 146	170	17	1 127	199	20	928	197	23
Leather, leather goods and fur (excl. footwear & clothing)	83	18	3	99	26	4	99	27	4	76	20	3
Machinery and related items	1 606	431	68	1 624	474	65	1 555	536	76	1 344	497	73
Medical, dental and other health and veterinary services	1 570	774	151	1 722	906	163	1 814	1 075	194	1 626	1 024	189
Metal (including metal products)	1 306	339	54	1 262	363	50	1 240	420	60	979	353	50
Mining and quarrying	156	55	10	176	61	10	173	70	11	142	47	6
Other manufacturing industries	1 017	258	40	1 041	289	41	1 017	322	46	906	284	40
Paper, printing and publishing	1 036	217	33	1 028	221	27	1 015	240	30	870	229	29
Personal and household services	1 842	185	20	1 918	227	23	2 008	244	21	1 654	237	23
Recreation and cultural services	837	134	18	871	167	22	949	200	25	806	180	22
Research and scientific institutes	141	35	6	142	40	6	148	51	8	126	62	11
Retail trade	8 635	1 212	143	8 460	1 293	128	8 655	1 527	159	7 452	1 456	158
Scientific, optical and similar equipment	211	56	9	238	73	11	224	75	11	177	69	10
Social and related community services	28	3	0	20	3	0	18	2	0	10	2	0
Specialised repair services	1 505	237	31	1 477	235	23	1 467	291	33	1 251	249	26
Textiles	362	66	10	335	61	7	382	79	10	283	68	9
Transport equipment	321	57	8	323	60	7	342	71	9	288	75	11
Transport, storage and communications	3 173	607	86	3 225	645	79	3 236	730	90	2 671	695	91
Vehicles, parts and accessories	1 752	310	42	1 781	325	34	1 736	363	39	1 439	332	37
Wholesale trade	2 503	488	69	2 495	538	68	2 612	649	83	2 118	607	82
Wood, wood products and furniture	552	89	12	583	105	12	597	144	17	514	151	21
Other <sup>2</sup>	12	1	0	15	1	0	30	1	0	68	6	0
<b>Total</b>	<b>59 784</b>	<b>1 702</b>	<b>1 647</b>	<b>60 687</b>	<b>1 647</b>	<b>1 647</b>	<b>62 218</b>	<b>1 975</b>	<b>1 975</b>	<b>52 860</b>	<b>1 899</b>	<b>1 899</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2012 – 2015**

Sector	2012			2013			2014			2015		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	4 956	822	120	5 164	893	110	5 487	1 034	124	4 696	927	115
Agriculture, forestry and fishing	1 977	552	85	2 049	635	88	2 158	832	125	1 943	844	132
Bricks, ceramic, glass, cement and similar products	353	66	9	355	72	9	344	89	12	306	82	11
Catering and accommodation	2 683	315	35	2 837	392	39	2 904	442	44	2 537	442	49
Chemicals and chemical, rubber and plastic products	670	202	33	693	220	32	731	259	38	644	244	36
Clothing and footwear	1 012	137	17	1 064	149	15	1 055	162	16	836	161	19
Coal and petroleum products	87	15	2	87	21	3	85	19	2	69	22	3
Construction	7 858	1 366	207	8 030	1 504	191	8 522	1 740	220	7 142	1 594	203
Educational services	1 292	195	26	1 263	227	27	1 289	279	36	1 048	247	33
Electricity, gas and water	494	98	15	499	112	15	509	142	21	435	118	16
Financing, insurance, real estate and business services	8 756	2 043	323	8 665	2 240	319	8 690	2 693	391	7 476	2 494	368
Food, drink and tobacco	1 058	139	16	1 146	170	17	1 127	199	20	928	197	23
Leather, leather goods and fur (excl. footwear & clothing)	83	18	3	99	26	4	99	27	4	76	20	3
Machinery and related items	1 606	431	68	1 624	474	65	1 555	536	76	1 344	497	72
Medical, dental and other health and veterinary services	1 570	774	151	1 722	906	163	1 814	1 075	194	1 626	1 024	189
Metal (including metal products)	1 306	339	54	1 262	363	50	1 240	420	60	979	353	50
Mining and quarrying	156	55	10	176	61	10	173	70	11	142	47	6
Other manufacturing industries	1 017	258	40	1 041	289	41	1 017	322	46	906	284	40
Paper, printing and publishing	1 036	217	33	1 028	221	27	1 015	240	30	870	229	29
Personal and household services	1 842	185	20	1 918	227	23	2 008	244	21	1 654	237	23
Recreation and cultural services	837	134	18	871	167	22	949	200	25	806	180	22
Research and scientific institutes	141	35	6	142	40	6	148	51	8	126	62	11
Retail trade	8 635	1 212	143	8 460	1 293	128	8 655	1 527	159	7 452	1 456	158
Scientific, optical and similar equipment	211	56	9	238	73	11	224	75	11	177	69	10
Social and related community services	28	3	0	20	3	0	18	2	0	10	2	0
Specialised repair services	1 505	237	31	1 477	235	23	1 467	291	33	1 251	249	26
Textiles	362	66	10	335	61	7	382	79	10	283	68	9
Transport equipment	321	57	8	323	60	7	342	71	9	288	75	11
Transport, storage and communications	3 173	607	86	3 225	645	79	3 236	730	90	2 671	695	91
Vehicles, parts and accessories	1 752	310	42	1 781	325	34	1 736	363	39	1 439	332	37
Wholesale trade	2 503	488	69	2 495	538	68	2 612	649	83	2 118	607	82
Wood, wood products and furniture	552	89	12	583	105	12	597	144	17	514	151	21
Other <sup>2</sup>	12	1	0	15	1	0	30	1	0	68	6	0
<b>Total</b>	<b>59 784</b>	<b>1 702</b>	<b>1 647</b>	<b>60 687</b>	<b>1 647</b>	<b>1 647</b>	<b>62 218</b>	<b>1 975</b>	<b>1 975</b>	<b>52 860</b>	<b>1 899</b>	<b>1 899</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2012 – 2015**

Sector	2012			2013			2014			2015		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	3 627	-997	0	3 570	-1 058	-	3 611	-1 180	-	3 088	-1 075	0
Agriculture, forestry and fishing	2 122	-1 546	0	2 153	-1 765	-	2 108	-1 974	-	1 717	-1 738	-
Bricks, ceramic, glass, cement and similar products	311	-120	-	317	-106	-	303	-118	-	218	-101	-
Catering and accommodation	2 685	-912	0	2 543	-1 013	-	2 456	-1 062	-	1 928	-815	-
Chemicals and chemical, rubber and plastic products	482	-186	-	475	-178	-	469	-212	-	369	-185	-
Clothing and footwear	631	-199	-	597	-185	-	584	-210	-	466	-189	-
Coal and petroleum products	51	-13	-	58	-20	-	53	-20	-	53	-33	-
Construction	6 290	-1 971	0	6 190	-2 118	-	5 968	-2 183	-	4 745	-1 855	-
Educational services	854	-313	0	881	-208	-	875	-261	-	689	-187	-
Electricity, gas and water	354	-94	-	347	-94	-	371	-120	-	317	-129	-
Financing, insurance, real estate and business services	6 297	-1 556	0	5 727	-1 531	-	5 359	-1 603	-	4 336	-1 381	-
Food, drink and tobacco	867	-295	0	873	-360	-	850	-362	-	692	-279	-
Leather, leather goods and fur (excl. footwear & clothing)	60	-13	-	64	-14	-	65	-17	-	50	-13	-
Machinery and related items	1 141	-366	0	1 073	-391	-	1 029	-422	-	875	-364	-
Medical, dental and other health and veterinary services	487	-99	0	535	-124	-	545	-138	-	478	-121	-
Metal (including metal products)	1 059	-371	0	986	-403	-	955	-417	-	769	-349	-
Mining and quarrying	121	-64	-	112	-65	-	106	-70	-	82	-52	-
Other manufacturing industries	915	-354	0	848	-319	-	850	-367	-	658	-276	-
Paper, printing and publishing	902	-236	-	823	-220	-	832	-246	-	665	-194	-
Personal and household services	1 750	-333	-	1 681	-322	-	1 644	-343	-	1 263	-308	-
Recreation and cultural services	866	-240	-	848	-225	-	827	-243	-	677	-226	-
Research and scientific institutes	102	-26	-	92	-23	-	83	-30	-	71	-23	-
Retail trade	5 365	-1 394	0	5 002	-1 385	-	4 708	-1 446	-	3 767	-1 298	0
Scientific, optical and similar equipment	157	-48	-	141	-55	-	149	-64	-	127	-46	-
Social and related community services	37	-7	-	44	-12	-	34	-7	-	23	-21	-
Specialised repair services	1 285	-293	-	1 229	-316	-	1 180	-357	-	907	-270	-
Textiles	307	-99	-	281	-90	-	257	-108	-	193	-103	-
Transport equipment	255	-85	-	256	-106	-	257	-103	-	192	-89	-
Transport, storage and communications	2 398	-899	1	2 388	-895	0	2 369	-940	-	1 940	-769	-
Vehicles, parts and accessories	1 383	-415	-	1 287	-450	-	1 264	-454	-	1 061	-434	-
Wholesale trade	1 589	-421	0	1 576	-463	-	1 511	-498	-	1 264	-442	-
Wood, wood products and furniture	737	-304	-	665	-269	-	566	-252	-	450	-205	-
Other <sup>2</sup>	5	-5	-	10	-6	-	12	-3	-	32	-8	-
<b>Total</b>	<b>45 492</b>	<b>-2</b>	<b>2</b>	<b>43 672</b>	<b>0</b>	<b>0</b>	<b>42 250</b>	<b>-3</b>	<b>-</b>	<b>34 162</b>	<b>-8</b>	<b>0</b>

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

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



# COMPANY INCOME TAX

**Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2012 – 2015**

Tax year	2012			2013			2014			2015		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agriculture, forestry and fishing	3 531	-	0	4 519	-	-	4 179	-	-	2 830	-	-
Bricks, ceramic, glass, cement and similar products	511	-	-	693	-	-	686	-	-	449	-	-
Catering and accommodation	1 381	-	-	1 564	-	-	1 346	-	-	901	-	-
Chemicals and chemical, rubber and plastic products	110	-	-	97	-	-	114	-	-	87	-	-
Clothing and footwear	248	-	-	256	-	-	199	-	-	147	-	-
Coal and petroleum products	43	-	-	32	-	-	33	-	-	22	-	-
Construction	6 409	-	0	7 579	-	-	7 327	-	-	5 140	-	-
Educational services	324	-	-	394	-	-	333	-	-	243	-	-
Electricity, gas and water	130	-	-	191	-	-	183	-	-	138	-	-
Financing, insurance, real estate and business services	1 170	-	0	1 406	-	-	1 168	-	-	833	-	0
Food, drink and tobacco	319	-	-	412	-	-	344	-	-	288	-	-
Leather, leather goods and fur (excl. footwear & clothing)	30	-	-	26	-	-	18	-	-	10	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	137	-	-	147	-	-	138	-	-	91	-	-
Medical, dental and other health and veterinary services	110	-	-	146	-	-	144	-	-	105	-	-
Metal (including metal products)	146	-	-	153	-	-	129	-	-	77	-	-
Mining and quarrying	60	-	-	77	-	-	70	-	-	53	-	-
Other manufacturing industries	260	-	-	368	-	-	333	-	-	270	-	-
Paper, printing and publishing	285	-	-	307	-	-	272	-	-	190	-	-
Personal and household services	533	-	0	679	-	-	623	-	-	410	-	-
Recreation and cultural services	241	-	0	283	-	-	235	-	-	166	-	-
Research and scientific institutes	43	-	-	52	-	-	46	-	-	37	-	-
Retail trade	1 151	-	-	1 382	-	-	1 195	-	-	752	-	-
Scientific, optical and similar equipment	38	-	-	36	-	-	42	-	-	42	-	-
Social and related community services	90	-	-	91	-	-	77	-	-	43	-	-
Specialised repair services	283	-	-	354	-	-	307	-	-	199	-	-
Textiles	88	-	-	132	-	-	75	-	-	33	-	-
Transport equipment	139	-	-	166	-	-	147	-	-	87	-	-
Transport, storage and communications	890	-	0	1 106	-	-	941	-	-	610	-	-
Vehicles, parts and accessories	183	-	-	214	-	-	222	-	-	134	-	-
Wholesale trade	667	-	-	783	-	-	685	-	-	412	-	-
Wood, wood products and furniture	96	-	-	102	-	-	92	-	-	53	-	-
Other <sup>2</sup>	15	-	-	50	-	-	66	-	-	88	-	-
<b>Total</b>	<b>19 877</b>		<b>1</b>	<b>24 035</b>			<b>21 932</b>			<b>15 062</b>		<b>0</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.7: Small business corporations: Tax assessed by turnover group, 2012 – 2015**

Tax year	2012		2013		2014		2015	
Turnover group	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	32 757	76	36 794	176	34 109	305	24 558	305
B: 100 001 to 250 000	9 845	6	8 946	3	8 309	3	6 463	4
C: 250 001 to 500 000	13 589	20	12 888	15	12 003	14	9 266	11
D: 500 001 to 750 000	10 605	22	10 283	17	9 977	19	7 641	17
E: 750 001 to 1 000 000	9 263	33	9 513	26	9 782	28	8 383	26
F: 1 000 001 to 2 500 000	23 175	206	22 930	177	22 712	173	18 862	148
G: 2 500 001 to 5 000 000	14 357	420	14 770	364	14 878	348	13 153	328
H: 5 000 001 to 7 500 000	5 756	325	6 127	315	6 544	313	5 941	300
I: 7 500 001 to 10 000 000	3 171	283	3 283	242	3 555	250	3 263	235
J: 10 000 001 to 14 000 000	2 587	309	2 770	298	2 874	288	2 793	280
K: 14 000 000 to 20 000 000	48	5	90	14	1 657	232	1 761	246
<b>Total</b>	<b>125 153</b>	<b>1 705</b>	<b>128 394</b>	<b>1 647</b>	<b>126 400</b>	<b>1 975</b>	<b>102 084</b>	<b>1 899</b>

# COMPANY INCOME TAX

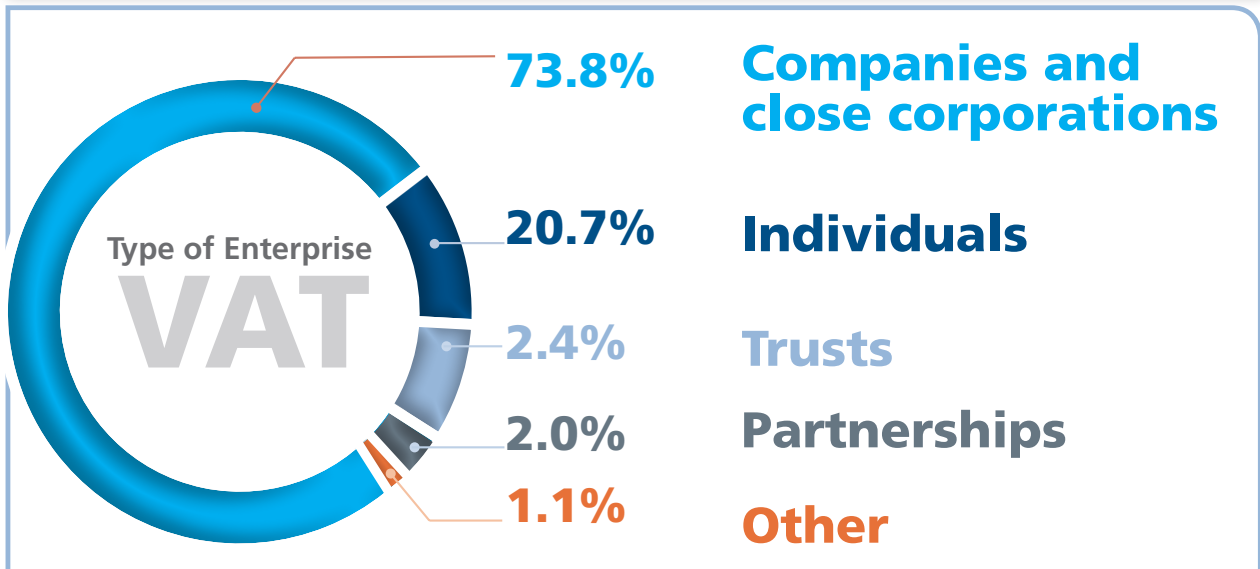
Table A3.8.1: Assessed companies: cumulative taxable income by taxable income group, 2005 and 2014

Taxable Income Group	Number of Taxpayers	(R million) per Tax Year										
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
A: < -10 000 000	1 432	-119 761	-100 562	-80 701	-91 969	-103 195	-121 195	-108 286	-99 320	-103 177	-116 598	
B: -5 000 001 to -10 000 000	983	-6 934	-6 934	-6 233	-5 446	-7 409	-8 811	-8 905	-8 391	-8 041	-9 608	
C: -1 000 001 to -5 000 000	5 734	-12 198	-11 690	-10 495	-9 769	-12 487	-14 314	-15 373	-16 251	-15 779	-18 903	
D: -500 001 to -1 000 000	5 299	-3 743	-3 415	-2 854	-2 931	-4 056	-5 227	-5 233	-4 750	-8 224	-8 219	
E: -250 001 to -500 000	7 998	-2 837	-2 199	-2 332	-2 313	-2 805	-3 662	-4 055	-4 283	-5 268	-7 540	
F: -100 001 to -250 000	13 724	-2 218	-1 532	-1 309	-1 485	-2 065	-2 718	-2 739	-3 507	-3 724	-3 341	
G: -1 to -100 000	49 296	-1 365	-646	-353	-373	-2 195	-5 092	-6 190	-7 226	-7 452	-8 273	
H: =0	52 424	-	3 620	5 594	13 768	7 592	-3 330	-5 530	-8 611	-8 587	-13 704	
I: 1 to 100 000	47 841	1 328	3 112	3 167	4 165	3 428	2 216	1 228	1 523	635	263	
J: 100 001 to 250 000	14 364	2 322	3 171	4 125	5 038	4 884	4 180	3 918	4 437	4 236	2 870	
K: 250 001 to 500 000	8 841	3 134	3 972	5 404	6 881	6 470	5 854	5 929	6 401	6 262	6 372	
L: 500 001 to 750 000	4 035	2 467	2 281	2 598	3 033	2 844	2 677	1 601	4 220	6 171	3 769	
M: 750 001 to 1 000 000	2 404	2 086	2 517	3 323	3 920	3 360	2 894	3 422	3 532	3 858	3 779	
N: 1 000 001 to 2 500 000	5 591	8 748	10 830	13 709	15 911	14 215	12 881	12 486	13 065	12 895	12 180	
O: 2 500 001 to 5 000 000	2 411	8 449	9 902	12 951	13 721	12 986	9 760	9 162	9 351	8 992	9 048	
P: 5 000 001 to 7 500 000	943	5 754	6 833	8 347	9 389	9 333	7 409	8 289	4 607	4 846	6 258	
Q: 7 500 001 to 10 000 000	453	3 899	4 465	5 264	6 256	5 758	4 197	4 660	4 903	4 735	5 066	
R: 10 000 001 to 25 000 000	899	14 005	17 332	20 841	26 498	19 091	17 585	19 412	16 661	16 945	15 844	
S: 25 000 001 to 50 000 000	350	12 254	15 180	21 192	16 077	16 169	12 786	12 533	13 942	13 507	13 041	
T: 50 000 001 to 75 000 000	146	8 963	11 409	11 877	13 701	9 310	8 708	10 971	12 063	12 126	11 008	
U: 75 000 001 to 100 000 000	59	5 097	5 577	6 742	7 536	3 727	3 267	3 922	4 721	4 826	6 001	
V: 100 000 001 to 200 000 000	116	16 057	19 140	21 480	17 182	10 343	9 864	14 276	18 094	18 964	19 130	
W: >200 000 001	161	154 222	188 045	217 463	255 247	162 327	185 215	220 896	210 291	221 183	202 021	
<b>Total</b>	<b>225 504</b>	<b>99 729</b>	<b>180 408</b>	<b>259 800</b>	<b>304 037</b>	<b>157 625</b>	<b>125 144</b>	<b>176 394</b>	<b>175 472</b>	<b>179 929</b>	<b>130 464</b>	
Total < 0 taxable income	84 466	-149 056	-126 978	-104 277	-114 286	-134 212	-161 019	-150 781	-143 728	-151 665	-172 482	
Total = 0 taxable income	52 424	-	3 620	5 594	13 768	7 592	-3 330	-5 530	-8 611	-8 587	-13 704	
Total > 0 taxable income	88 614	248 785	303 766	358 483	404 555	289 493	289 493	332 705	327 811	340 181	316 650	
<b>Total</b>	<b>225 504</b>	<b>99 729</b>	<b>180 408</b>	<b>259 800</b>	<b>304 037</b>	<b>157 625</b>	<b>125 144</b>	<b>176 394</b>	<b>175 472</b>	<b>179 929</b>	<b>130 464</b>	
<b>Percentage</b>												
Total < 0 taxable income		-14.8%	-17.9%	-17.9%	9.6%	17.4%	20.0%	-6.4%	-4.7%	5.5%	13.7%	
Total = 0 taxable income		-	3.6%	5.4%	14.6%	-4.9%	-14.3%	66.1%	55.7%	-0.3%	59.6%	
Total > 0 taxable income		22.1%	80.9%	44.0%	17.0%	-48.2%	-20.6%	41.0%	-0.5%	3.8%	-6.9%	
<b>Total</b>												


# VALUE-ADDED TAX

For the 2015/16 fiscal year:

**706 874** Registered VAT vendors  
**425 225 (60.2%)** were active





**85.6%**



Vendors making payments and receiving refunds in the bi-monthly category

**38.3%**




VAT vendors with a turnover of R1 million or less


**11.4%**

Vendors making payments and receiving refunds in the monthly category

Account for **76.8%** of VAT payments



Account for **89.3%** of VAT refunds



**Ratio of payments and refunds**

<b>R2.93</b> Output tax declared	<b>R2.10</b> Input tax claimed
<b>R1.93</b> Input tax claimed	<b>R1.10</b> Output tax declared
<b>R1</b> Domestic VAT collected	<b>R1</b> VAT refunded

## 4 VALUE-ADDED TAX

### KEY FACTS

In the 2015/16 fiscal year:

- Net VAT collections grew by 7.6% compared to the previous year. Aggregate growth in net VAT revenue was driven by a growth of 10.4% in Import VAT payments (Chapter 5), and moderated by a 3.7% increase in Domestic VAT payments. There was a growth in VAT refunds of 3.0%;
- Growth in Domestic VAT payments was curtailed by subdued consumption expenditure by households. Consumption was constrained by low consumer confidence and high debt levels, high costs of servicing debt as well as slow growth in employment. The main sectors that contributed to Domestic VAT growth were *Financial intermediation, insurance, real-estate & business services; Community social & personal services*; as well as *Construction*;
- VAT refunds were contained by a decline in refunds of R1.5 billion (4.2%) in the *Financial intermediation, insurance, real-estate & business services*; R0.8 billion (23.5%) in the *Electricity, gas & water*; as well as R0.6 billion (8.3%) in the *Transport, storage & communication* sectors. VAT refunds increased in the *Wholesale & retail trade, catering & accommodation; Community, social & personal services*; as well as *Mining & quarrying* sectors; and
- There were 706 874 registered VAT vendors as at 31 March 2016, of which 425 225 (60.2%) were active. A vendor is regarded as active if a VAT payment was received from or a VAT refund was made to the vendor during the fiscal year. Key statistics include:
  - The 11.4% of VAT vendors who submitted returns monthly contributed 76.8% to VAT payments and received 89.3% of VAT refunds;
  - The 85.6% of VAT vendors who submitted returns bi-monthly (every two months), accounted for 23.1% of VAT payments and received 10.6% of VAT refunds;
  - Companies and close corporations comprised 73.8% of VAT vendors, individuals 20.7%, partnerships 2.0%, trusts 2.4% and the remaining enterprises 1.1%;
  - The *Financial intermediation, insurance, real-estate & business services* sector is the largest, constituting 41.6% of the total number of active VAT vendors;
  - VAT vendors with a turnover of R1 million or less constituted 38.3% of the total number of active VAT vendors;
  - On average, for each R1 in Domestic VAT declared, R2.93 in output tax was declared and R1.93 in input tax was claimed; and
  - On average, for each R1 in VAT refund claimed, R1.10 in output tax was declared and R2.10 in input tax was claimed.

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

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

VAT is a significant source of revenue for Government and contributes on average more than 26% of all tax revenue. The South African tax legislation requires qualifying businesses (referred to as VAT vendors) to register and to charge and collect VAT on their supply of goods and services. The mechanism for charging, collecting and paying the VAT to Government is a self-assessment system that allows businesses to determine their VAT liability or refund.

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

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

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

Consumers may benefit from the zero-rating of goods and services compared to exempt supplies. This is due to the fact that input VAT on zero-rated supplies is claimed as an input cost by the VAT vendor and VAT is levied at zero percent (effectively no VAT) on the sales made by the VAT vendor. In contrast, neither input VAT on exempt supplies may be claimed, nor output VAT levied on exempt sales. The cost of procuring goods and services in exempt supplies is therefore higher than the cost of supplies in zero-rated sales.

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

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

This chapter gives an overview of:

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

## VAT REGISTER

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

The number of vendors registered for VAT has been increasing since 2013/14. Despite the register increasing, the number of active vendors has been decreasing except for 2015/16. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, despite the registration status. In 2015/16, there were 706 874 registered VAT vendors of which 425 225 were active (see *Table 4.1*).

**Table 4.1: Number of registered VAT vendors, 2012/13 - 2015/16**

Fiscal year	Registered <sup>1</sup>	Percentage growth rates	Active vendors	Percentage growth rates
2011/12	652 349		441 820	
2012/13	650 540	-0.3%	431 572	-2.3%
2013/14	662 194	1.8%	424 562	-1.6%
2014/15	679 274	2.6%	420 940	-0.9%
2015/16	706 874	4.1%	425 225	1.0%

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

## PAYMENTS AND REFUNDS

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

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

### By sector

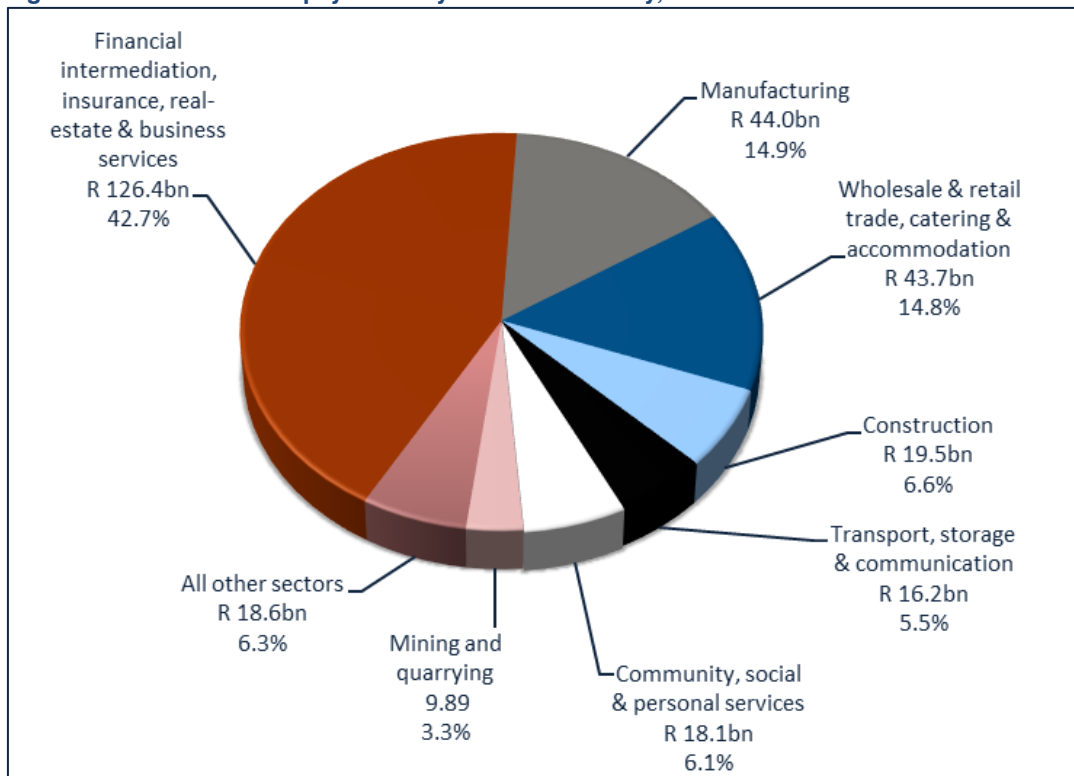
It should be noted that the SARS sector codes are not yet aligned with the SIC system used by Statistics South Africa. The largest number of active VAT vendors in 2015/16, as shown in *Table A4.1.2*, were in the *Financial intermediation, insurance, real-estate & business services* sector

(41.6%) followed by *Wholesale & retail trade, catering & accommodation* (19.4%) and *Agriculture, forestry & fishing* (13.1%) sectors.

The *Financial intermediation, insurance, real-estate & business services* sector contributed R126.4 billion to Domestic VAT in 2015/16. It was the largest contributor and was responsible for 42.7% of Domestic VAT payments. It also received the largest proportion of R34.3 billion (20.6%) in VAT refunds.

At the other end of the scale, the *Mining & quarrying* sector comprised only 0.6% of active vendors in 2015/16 and contributed R9.9 billion (3.3%) of the total Domestic VAT payments for 2015/16. However, these vendors received the second largest proportion of R33.9 billion (20.3%) 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, 2015/16**



The largest VAT refunds were paid to the *Financial intermediation, insurance, real-estate & business services*; *Mining & quarrying*; and *Wholesale & retail trade, catering & accommodation* sectors. The *Financial intermediation, insurance, real-estate & business services* sector received substantial VAT refunds mainly because of holding companies claiming high input tax on capital investments while the *Mining & quarrying* sector benefited from zero-rated exports. The increased refunds to the *Wholesale & retail trade, catering & accommodation* sector was as a result of vehicle manufacturers paying more import VAT, which translated to higher VAT refunds as more vehicles were exported than in the previous years (see *Figure 4.2*).



**Figure 4.2: VAT refunds by economic activity, 2015/16**

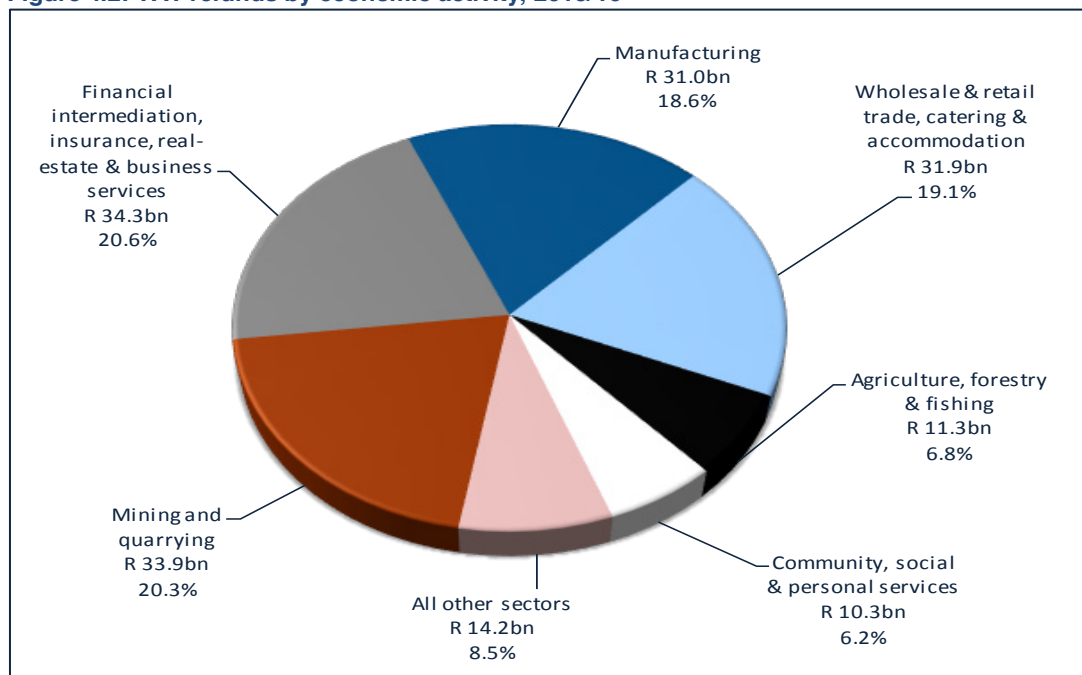


Table A4.1.1 shows the number of VAT vendors, payments and refunds for each sector as defined by the SARS sector codes. Table A4.1.2, which is the source of the information shown in Figure 4.1 & 4.2, reclassifies the SARS sector codes according to the SIC system (SIC 5).

### By sector - including Import VAT

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

Although Import VAT reflects bill of entry declarations, it is closely aligned to actual collections. In 2012/13, bills of entry matched 99.0% of actual Import VAT collections, this rose to 99.6% in 2014/15 and was back down to 99.0% in 2015/16 as shown in Table 4.2.

**Table 4.2: Import VAT per bills of entry vs. actual collected, 2012/13 – 2015/16**

Fiscal year	Import VAT per bills of entry (R million)	Actual Import VAT (R million)	Bills of entry as percentage of actual
2012/13	110 267.3	111 426.9	99.0%
2013/14	130 041.5	131 084.6	99.2%
2014/15	136 051.8	136 544.4	99.6%
2015/16	149 187.6	150 744.5	99.0%

After including Import VAT for 2015/16, 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 R123.2 billion. The inclusion of Import VAT increased the contribution of the *Wholesale & retail trade, catering & accommodation* sector by almost six times, from R11.9 billion to R69.7 billion. The *Mining and quarrying* sector, which is the only sector that showed a net outflow before

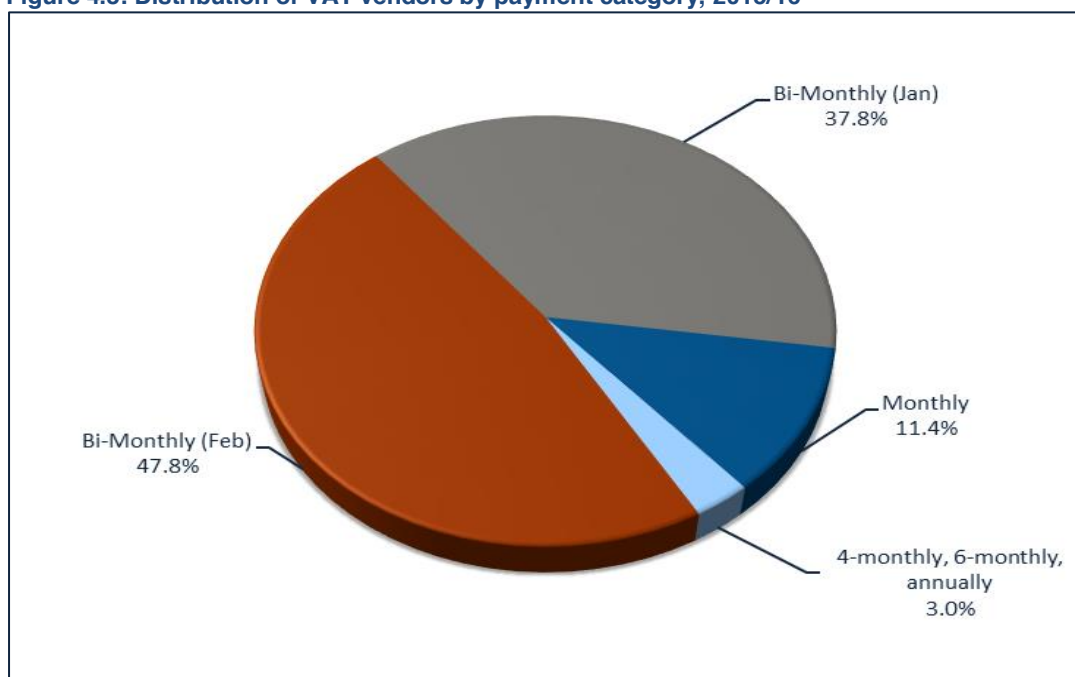
the inclusion of Import VAT in 2015/16, benefited from the adjustment. It moved from a net outflow of R24.0 billion to a net outflow of R21.5 billion.

## 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 were permitted to pay their VAT every four months. However, this four monthly category was discontinued with effect from 1 July 2015 and vendors registered under this category were absorbed into Category B (bi-monthly Feb).

In 2015/16, close to 86.0% of vendors submitted returns bi-monthly. However, the 11.4% that submitted monthly, contributed 76.8% to VAT payments and accounted for 89.3% of the VAT refunds. *Figure 4.3* shows the distribution of vendors by payment category.

**Figure 4.3: Distribution of VAT vendors by payment category, 2015/16**



Most vendors that submitted monthly returns in 2015/16 were in the *Financing, insurance, real-estate & business services* sector (25.4%) followed by the *Retail trade* sector (14.2%).

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

## By type of enterprise

Nearly 74% of VAT vendors in 2015/16 were companies or close corporations. They contributed 91.5% of Domestic VAT payments and accounted for 88.7% of VAT refunds. Although individuals (sole proprietors) comprised 20.7% of VAT vendors, they only contributed 3.6% of Domestic VAT payments and accounted for 1.8% of VAT refunds.

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

## INPUT TAX AND OUTPUT TAX

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

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

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

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

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

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

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

**Table 4.3: Output tax by class of supply, 2012/13 - 2015/16**

R million	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and/or services)	Supply of accommodation	Adjustments <sup>1</sup>	Total output tax
Fiscal year					
2012/13	946 731	30 195	2 011	9 318	<b>988 255</b>
2013/14	1 035 445	32 082	2 219	10 145	<b>1 079 891</b>
2014/15	1 111 283	29 042	2 338	11 987	<b>1 154 650</b>
2015/16	1 173 226	32 020	2 540	11 363	<b>1 219 150</b>
<b>Percentage of total</b>					
2012/13	95.8%	3.1%	0.2%	0.9%	<b>100.0%</b>
2013/14	95.9%	3.0%	0.2%	0.9%	<b>100.0%</b>
2014/15	96.2%	2.5%	0.2%	1.0%	<b>100.0%</b>
2015/16	96.2%	2.6%	0.2%	0.9%	<b>100.0%</b>

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

From 2012/13 to 2013/14, the supply of standard-rated goods and services contributed slightly less than 96.0% to total output tax. Since 2014/15, this percentage has risen to 96.2%. The supply of capital goods contributed on average 3.0% from 2012/13 to 2013/14; this average decreased to 2.6% between 2014/15 and 2015/16 as investments slowed in line with subdued business confidence levels.

**Table 4.4: Input tax by class of supply, 2012/13 - 2015/16**

R million	Claimed on capital goods and/or services	Claimed on capital goods imported	Claimed on other goods and/or services	Claimed on other goods imported	Claimed on adjustments <sup>1</sup>	Total input tax
Fiscal year						
2012/13	97 302	8 838	694 636	72 153	7 828	<b>880 757</b>
2013/14	103 996	8 734	760 137	92 470	9 131	<b>974 467</b>
2014/15	108 936	7 860	803 441	100 317	10 246	<b>1 030 799</b>
2015/16	108 896	6 586	847 472	119 698	9 546	<b>1 092 197</b>
<b>Percentage of total</b>						
2012/13	11.0%	1.0%	78.9%	8.2%	0.9%	<b>100.0%</b>
2013/14	10.7%	0.9%	78.0%	9.5%	0.9%	<b>100.0%</b>
2014/15	10.6%	0.8%	77.9%	9.7%	1.0%	<b>100.0%</b>
2015/16	10.0%	0.6%	77.6%	11.0%	0.9%	<b>100.0%</b>

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

During 2015/16, the largest portion of input tax (77.6%) was claimed for the purchase of other goods and services. Claims as a result of domestic capital purchases accounted for 10.0% of input tax. Imports were responsible for a further 11.6% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax on their VAT returns. This is evident as VAT on imports claimed on VAT returns in 2015/16 only amounted to R126.3 billion while Import VAT on bill of entry declarations, as shown in *Table 4.2*, totalled R149.2 billion.

*Table 4.5* illustrates that for every R1 Domestic VAT collected in 2015/16 there was a refund of R0.56.

**Table 4.5: Relationship between Domestic VAT payments and VAT refunds, 2012/13 - 2015/16**

Rand Fiscal year	For each R1 Domestic VAT payment, there is a VAT refund of
2012/13	0.57
2013/14	0.60
2014/15	0.57
2015/16	0.56

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

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

**Table 4.6: Output/input tax declared for each R1 Domestic VAT collectable and VAT refundable, 2012/13 - 2015/16**

Rand Fiscal year	For each R1 of					
	Domestic VAT payable, there is input tax claimed of	Domestic VAT payable, there is output tax declared of	Net Domestic VAT payable	VAT refundable, there is input tax claimed of	VAT refundable, there is output tax declared of	Net VAT refunded
2012/13	-2.02	3.02	1.00	-2.12	1.12	-1.00
2013/14	-1.85	2.85	1.00	-2.09	1.09	-1.00
2014/15	-1.83	2.83	1.00	-2.03	1.03	-1.00
2015/16	-1.93	2.93	1.00	-2.10	1.10	-1.00

For each R1 in Domestic VAT declared in 2015/16:

- R2.93 in output tax was declared (R987.7 billion ÷ R337.0 billion); and
- R1.93 in input tax was claimed (R650.7 billion ÷ R337.0 billion).

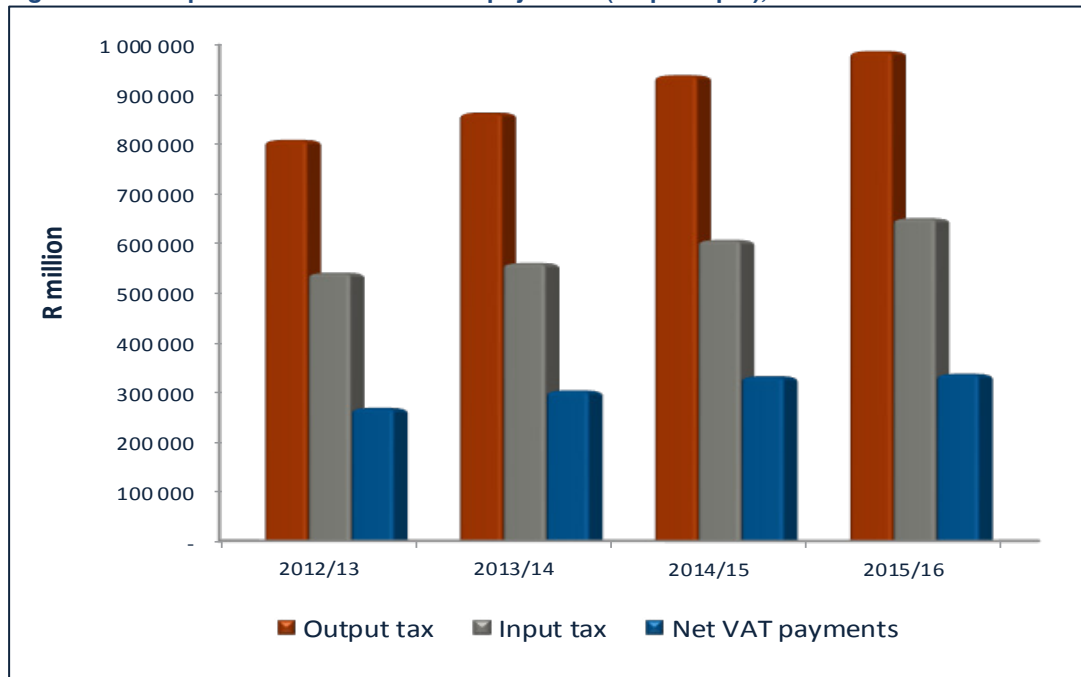
For each R1 in VAT refund claimed in 2015/16:

- R1.10 in output tax was declared (R231.4 billion ÷ R210.1 billion); and
- R2.10 in input tax was claimed (R441.5 billion ÷ R210.1 billion).

Some sectors differ significantly from these aggregated ratios. The *Mining & quarrying* sector, for example, which claimed refunds of R33.9 billion in 2015/16, declared only R0.48 in output tax and claimed R1.48 in input tax for each R1 in VAT refunds claimed. This was mainly because of the large volume of exports in this sector.

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

Figure 4.4: Composition of Domestic VAT payments (output/input), 2012/13 - 2015/16



## DISTRIBUTION OF VENDORS BY TURNOVER GROUP

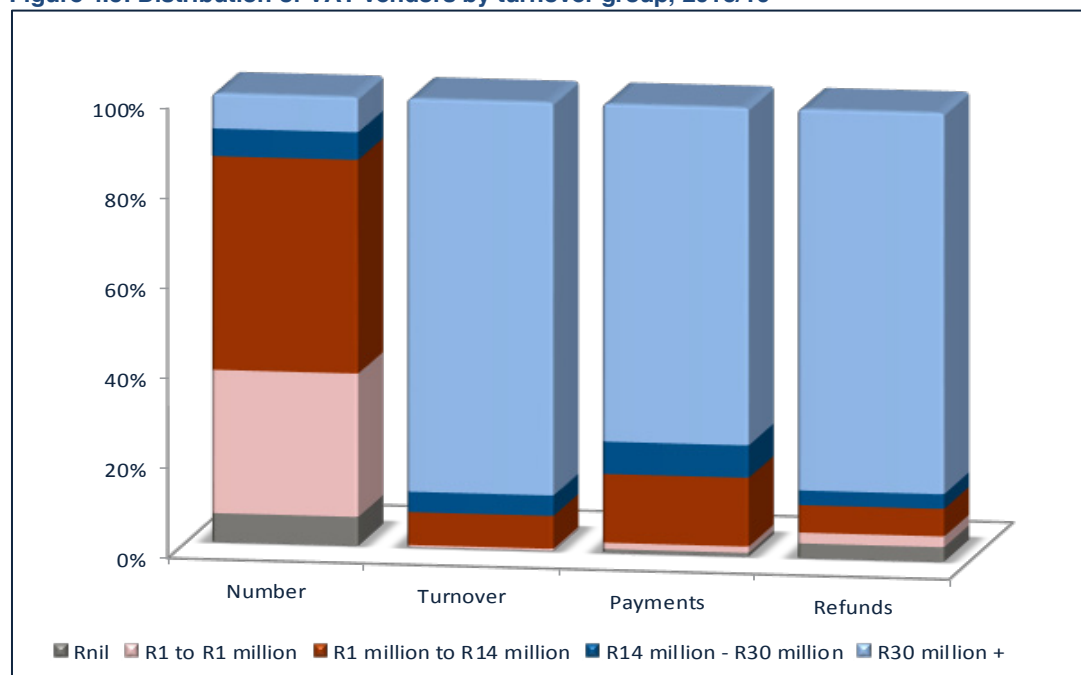
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

The calculation is performed as follows:

- If a vendor, who is registered to pay VAT monthly, submitted all 12 returns for a one-year period on time, the turnover would be calculated as the sum of the turnover declared on the 12 returns;
- If the vendor, however, submitted fewer than the 12 required returns, the projected turnover would be calculated by dividing the turnover for the specific tax periods under review by the number of returns submitted and multiplying by 12 to obtain an annualised turnover. If the vendor, for example, submitted 10 returns, the turnover would be divided by 10 and multiplied by 12.

In 2015/16, 38.3% of VAT vendors had a turnover of R1 million or less. These vendors, however, accounted for only 2.2% of Domestic VAT payments and 5.6% of VAT refunds. In contrast, 2.8% of VAT vendors who had an annual turnover greater than R100 million, accounted for 62.1% of Domestic VAT payments and 77.6% of VAT refunds, as shown in *Table A4.6.1*.

**Figure 4.5: Distribution of VAT vendors by turnover group, 2015/16**



# VALUE-ADDED TAX

Table A4.1.1: VAT: Payments and refunds by sector, 2012/13 – 2015/16

Fiscal year Sector	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	30 253	20 324	-8 948	29 276	21 829	-9 425	30 501	23 997	-11 122	33 532	25 172	-10 757
Agriculture, forestry and fishing <sup>2</sup>	58 364	7 764	-9 492	57 033	7 578	-10 302	56 320	11 119	-11 466	55 756	12 159	-11 260
Bricks, ceramic, glass, cement and similar products	1 663	795	-201	1 616	807	-158	1 584	924	-181	1 620	947	-227
Catering and accommodation	13 193	3 677	-419	12 919	4 018	-540	12 739	4 593	-580	12 915	4 651	-596
Chemicals and chemical, rubber and plastic products	3 732	4 721	-3 715	3 682	4 967	-4 328	3 708	7 969	-4 414	3 775	6 972	-4 402
Clothing and footwear	1 444	858	-163	1 410	808	-217	1 421	947	-191	1 463	964	-238
Coal and petroleum products	760	4 959	-6 098	748	5 956	-7 337	751	3 384	-6 389	793	1 265	-6 009
Construction	28 511	14 943	-3 689	28 095	17 159	-4 840	28 114	17 873	-4 790	29 201	19 495	-5 010
Educational services	1 698	626	-186	1 673	650	-204	1 717	788	-239	1 784	737	-145
Electricity, gas and water <sup>2</sup>	1 074	4 548	-1 901	1 133	6 748	-4 773	1 212	6 060	-3 473	1 336	6 409	-2 658
Financing, insurance, real estate and business services <sup>2</sup>	147 833	81 800	-20 086	147 080	87 774	-22 995	144 303	95 806	-24 437	142 558	100 649	-23 363
Food, drink and tobacco	3 365	10 038	-3 489	3 367	10 427	-3 992	3 485	11 182	-4 090	3 707	11 965	-4 541
Leather, leather goods and fur (excl. footwear & clothing)	287	111	-111	273	107	-163	271	124	-192	273	127	-182
Machinery and related items	7 720	7 566	-3 392	7 604	7 484	-3 717	7 628	8 193	-3 644	7 787	8 114	-3 187
Medical, dental and other health and veterinary services	14 530	6 649	-321	14 601	7 526	-363	14 746	8 293	-499	15 224	9 204	-511
Metal (including metal products)	6 580	4 723	-6 248	6 417	4 995	-7 726	6 355	4 986	-7 849	6 358	4 978	-7 123
Mining and quarrying	2 465	7 996	-33 006	2 473	10 349	-35 231	2 519	9 363	-33 262	2 676	9 887	-33 871
Other manufacturing industries	2 978	1 503	-1 760	2 902	1 573	-1 921	3 075	1 646	-2 187	3 358	2 044	-2 921
Paper, printing and publishing	3 553	2 905	-556	3 471	3 032	-619	3 403	3 042	-634	3 461	2 865	-496
Personal and household services	3 145	734	-44	3 009	787	-50	2 942	805	-50	3 096	890	-50
Public administration	587	1 353	-4 865	580	1 173	-5 108	592	1 204	-6 328	714	3 309	-8 606
Recreation and cultural services	3 232	2 798	-477	3 221	2 909	-513	3 284	3 091	-473	3 386	3 295	-477
Research and scientific institutes	586	565	-283	586	751	-579	600	838	-245	629	585	-192
Retail trade	40 569	15 643	-4 912	39 291	16 319	-5 419	38 003	17 553	-5 674	37 500	18 323	-6 422
Scientific, optical and similar equipment	715	447	-155	716	512	-156	712	576	-191	716	680	-196
Social and related community services	2 494	508	-464	2 522	569	-446	2 511	636	-510	2 429	618	-490
Specialised repair services	7 601	2 109	-350	7 345	2 201	-482	7 106	2 312	-497	7 130	2 305	-687
Textiles	1 194	935	-289	1 151	881	-362	1 139	938	-424	1 139	1 027	-459
Transport equipment	982	753	-491	949	813	-505	1 012	1 579	-557	1 138	1 127	-729
Transport, storage and communications	12 604	13 989	-5 430	12 377	14 844	-5 742	12 474	16 155	-7 078	12 626	16 172	-6 489
Vehicles, parts and accessories	4 381	3 259	-9 032	4 299	3 596	-10 946	4 364	4 518	-11 179	4 600	4 091	-15 329
Wholesale trade	20 999	11 894	-7 221	20 346	12 574	-8 634	20 023	14 067	-8 889	20 181	14 360	-8 837
Wood, wood products and furniture	2 450	846	-199	2 369	843	-187	2 323	924	-287	2 364	963	-301
Other <sup>3</sup>	30	17	-3	28	19	-4	3	-	-1	-	-	-
<b>Total</b>	<b>431 572</b>	<b>242 356</b>	<b>-137 998</b>	<b>424 562</b>	<b>262 575</b>	<b>-157 983</b>	<b>420 940</b>	<b>285 485</b>	<b>-162 021</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>

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 A4.1.1: VAT: Payments and refunds by sector, 2012/13 – 2015/16 (continued)

Sector	2012/13			2013/14			2014/15			2015/16		
	Percentage of total	Number of vendors	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agencies and other services		7.0%	8.4%	6.5%	6.9%	8.3%	7.2%	8.4%	6.9%	7.9%	8.5%	6.5%
Agriculture, forestry and fishing		13.5%	3.2%	6.9%	13.4%	2.9%	13.4%	3.9%	7.1%	13.1%	4.1%	6.8%
Bricks, ceramic, glass, cement and similar products		0.4%	0.3%	0.1%	0.4%	0.3%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%
Catering and accommodation		3.1%	1.5%	0.3%	3.0%	1.5%	3.0%	1.8%	0.4%	3.0%	1.6%	0.4%
Chemicals and chemical, rubber and plastic products		0.9%	1.9%	2.7%	0.9%	1.9%	0.9%	2.6%	2.7%	0.9%	2.4%	2.6%
Clothing and footwear		0.3%	0.4%	0.1%	0.3%	0.3%	0.3%	0.3%	0.1%	0.3%	0.3%	0.1%
Coal and petroleum products		0.2%	2.0%	4.4%	0.2%	2.3%	0.2%	1.2%	3.9%	0.2%	0.4%	3.6%
Construction		6.6%	6.2%	2.7%	6.6%	6.5%	6.7%	6.3%	3.0%	6.9%	6.6%	3.0%
Educational services		0.4%	0.3%	0.1%	0.4%	0.2%	0.4%	0.3%	0.1%	0.4%	0.2%	0.1%
Electricity, gas and water		0.2%	1.9%	1.4%	0.3%	2.6%	0.3%	2.1%	2.1%	0.3%	2.2%	1.6%
Financing, insurance, real estate and business services		34.3%	33.8%	14.6%	34.6%	33.4%	34.3%	33.6%	15.1%	33.5%	34.0%	14.0%
Food, drink and tobacco		0.8%	4.1%	2.5%	0.8%	4.0%	0.8%	3.9%	2.5%	0.9%	4.0%	2.7%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%
Machinery and related items		1.8%	3.1%	2.5%	1.8%	2.9%	1.8%	2.9%	2.2%	1.8%	2.7%	1.9%
Medical, dental and other health and veterinary services		3.4%	2.7%	0.2%	3.4%	2.9%	3.5%	2.9%	0.3%	3.6%	3.1%	0.3%
Metal (including metal products)		1.5%	1.9%	4.5%	1.5%	1.9%	1.5%	1.7%	4.8%	1.5%	1.7%	4.3%
Mining and quarrying		0.6%	3.3%	23.9%	0.6%	3.9%	0.6%	3.3%	20.5%	0.6%	3.3%	20.3%
Other manufacturing industries		0.7%	0.6%	1.3%	0.7%	0.6%	0.7%	0.6%	1.3%	0.8%	0.7%	1.8%
Paper, printing and publishing		0.8%	1.2%	0.4%	0.8%	1.2%	0.8%	1.1%	0.4%	0.8%	1.0%	0.3%
Personal and household services		0.7%	0.3%	0.0%	0.7%	0.3%	0.7%	0.3%	0.0%	0.7%	0.3%	0.0%
Public administration		0.1%	0.6%	3.5%	0.1%	0.4%	0.1%	0.4%	3.9%	0.2%	1.1%	5.2%
Recreation and cultural services		0.7%	1.2%	0.3%	0.8%	1.1%	0.8%	1.1%	0.3%	0.8%	1.1%	0.3%
Research and scientific institutes		0.1%	0.2%	0.2%	0.1%	0.3%	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%
Retail trade		9.4%	6.5%	3.6%	9.3%	6.2%	9.0%	6.1%	3.5%	8.8%	6.2%	3.9%
Scientific, optical and similar equipment		0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Social and related community services		0.6%	0.2%	0.3%	0.6%	0.2%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services		1.8%	0.9%	0.3%	1.7%	0.8%	1.7%	0.8%	0.3%	1.7%	0.8%	0.4%
Textiles		0.3%	0.4%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport equipment		0.2%	0.3%	0.4%	0.2%	0.3%	0.2%	0.6%	0.3%	0.3%	0.4%	0.4%
Transport, storage and communications		2.9%	5.8%	3.9%	2.9%	5.7%	3.0%	5.7%	4.4%	3.0%	5.5%	3.9%
Vehicles, parts and accessories		1.0%	1.3%	6.5%	1.0%	1.4%	1.0%	1.6%	6.9%	1.1%	1.4%	9.2%
Wholesale trade		4.9%	4.9%	5.2%	4.8%	4.8%	4.8%	4.9%	5.5%	4.7%	4.8%	5.3%
Wood, wood products and furniture		0.6%	0.3%	0.1%	0.6%	0.3%	0.6%	0.3%	0.2%	0.6%	0.3%	0.2%
Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# VALUE-ADDED TAX

Table A4.1.2: VAT: Payments and refunds by economic activity, 2012/13 – 2015/16

Economic activity <sup>1</sup>	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
<b>Primary sector</b>	<b>60 829</b>	<b>15 759</b>	<b>-42 499</b>	<b>59 506</b>	<b>17 927</b>	<b>-45 533</b>	<b>58 839</b>	<b>20 482</b>	<b>-44 728</b>	<b>58 432</b>	<b>22 046</b>	<b>-45 130</b>
Agriculture, forestry and fishing	58 364	7 764	-9 492	57 033	7 578	-10 302	56 320	11 119	-11 466	55 756	12 159	-11 260
Mining and quarrying	2 465	7 996	-33 006	2 473	10 349	-35 231	2 519	9 363	-33 262	2 676	9 887	-33 871
<b>Secondary sector</b>	<b>67 008</b>	<b>60 651</b>	<b>-32 456</b>	<b>65 903</b>	<b>67 111</b>	<b>-41 000</b>	<b>66 193</b>	<b>70 347</b>	<b>-39 492</b>	<b>68 489</b>	<b>69 943</b>	<b>-38 680</b>
Manufacturing <sup>2</sup>	37 423	41 160	-26 866	36 675	43 204	-31 387	36 867	46 414	-31 229	37 952	44 039	-31 012
Electricity, gas and water	1 074	4 548	-1 901	1 133	6 748	-4 774	1 212	6 060	-3 473	1 336	6 409	-2 658
Construction	28 511	14 943	-3 689	28 095	17 159	-4 840	28 114	17 873	-4 790	29 201	19 495	-5 010
<b>Tertiary sector</b>	<b>303 705</b>	<b>165 929</b>	<b>-63 040</b>	<b>299 125</b>	<b>177 518</b>	<b>-71 446</b>	<b>295 905</b>	<b>194 656</b>	<b>-77 801</b>	<b>298 304</b>	<b>204 360</b>	<b>-82 951</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	86 743	36 582	-21 934	84 200	38 708	-26 020	82 235	43 043	-26 819	82 326	43 730	-31 870
Transport, storage and communication	12 604	13 989	-5 430	12 377	14 844	-5 742	12 474	16 155	-7 078	12 626	16 172	-6 489
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	178 672	102 690	-29 317	176 942	110 353	-32 999	175 404	120 641	-35 805	176 719	126 406	-34 312
Community, social and personal services <sup>5</sup>	25 686	12 668	-6 359	25 606	13 613	-6 685	25 792	14 818	-8 099	26 633	18 052	-10 279
<b>Other<sup>6</sup></b>	<b>30</b>	<b>17</b>	<b>-3</b>	<b>28</b>	<b>19</b>	<b>-4</b>	<b>3</b>	<b>-</b>	<b>-1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>431 572</b>	<b>242 356</b>	<b>-137 998</b>	<b>424 562</b>	<b>262 575</b>	<b>-157 983</b>	<b>420 940</b>	<b>285 485</b>	<b>-162 021</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>14.1%</b>	<b>6.5%</b>	<b>30.8%</b>	<b>14.0%</b>	<b>6.8%</b>	<b>28.8%</b>	<b>14.0%</b>	<b>7.2%</b>	<b>27.6%</b>	<b>13.7%</b>	<b>7.4%</b>	<b>27.1%</b>
Agriculture, forestry and fishing	13.5%	3.2%	6.9%	13.4%	2.9%	6.5%	13.4%	3.9%	7.1%	13.1%	4.1%	6.8%
Mining and quarrying	0.6%	3.3%	23.9%	0.6%	3.9%	22.3%	0.6%	3.3%	20.5%	0.6%	3.3%	20.3%
<b>Secondary sector</b>	<b>15.5%</b>	<b>25.0%</b>	<b>23.5%</b>	<b>15.5%</b>	<b>25.6%</b>	<b>26.0%</b>	<b>15.7%</b>	<b>24.6%</b>	<b>24.4%</b>	<b>16.1%</b>	<b>23.6%</b>	<b>23.2%</b>
Manufacturing	8.7%	17.0%	19.5%	8.6%	16.5%	19.9%	8.8%	16.3%	19.3%	8.9%	14.9%	18.6%
Electricity, gas and water	0.2%	1.9%	1.4%	0.3%	2.6%	3.0%	0.3%	2.1%	2.1%	0.3%	2.2%	1.6%
Construction	6.6%	6.2%	2.7%	6.6%	6.5%	3.1%	6.7%	6.3%	3.0%	6.9%	6.6%	3.0%
<b>Tertiary sector</b>	<b>70.4%</b>	<b>68.5%</b>	<b>45.7%</b>	<b>70.5%</b>	<b>67.6%</b>	<b>45.2%</b>	<b>70.3%</b>	<b>68.2%</b>	<b>48.0%</b>	<b>70.2%</b>	<b>69.0%</b>	<b>49.7%</b>
Wholesale and retail trade, catering and accommodation	20.1%	15.1%	15.9%	19.8%	14.7%	16.5%	19.5%	15.1%	16.6%	19.4%	14.8%	19.1%
Transport, storage and communication	2.9%	5.8%	3.9%	2.9%	5.7%	3.6%	3.0%	5.7%	4.4%	3.0%	5.5%	3.9%
Financial intermediation, insurance, real-estate and business services	41.4%	42.4%	21.2%	41.7%	42.0%	20.9%	41.7%	42.3%	22.1%	41.6%	42.7%	20.6%
Community, social and personal services	6.0%	5.2%	4.6%	6.0%	5.2%	4.2%	6.1%	5.2%	5.0%	6.3%	6.1%	6.2%
<b>Other</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

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

# VALUE-ADDED TAX

Table A4.2.1: VAT: Payments and refunds by payment category, 2012/13 – 2015/16

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Payment category <sup>1</sup>	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)
A: Bi-monthly (Jan)	155 599	22 090	-5 126	153 326	24 293	-5 472	157 307	27 120	-7 402	160 718	30 089	-7 592
B: Bi-monthly (Feb)	212 168	30 156	-8 140	208 301	32 630	-9 096	202 160	35 720	-10 351	203 350	38 325	-10 038
C: Monthly	48 106	189 750	-124 572	47 916	205 280	-143 255	47 133	222 235	-144 116	48 316	227 530	-148 983
D: 6-monthly	13 719	272	-141	13 097	278	-132	12 494	337	-136	11 836	352	-137
E: Annually	1 108	60	-10	1 089	65	-22	1 024	42	-7	1 005	52	-10
F: 4-monthly <sup>2</sup>	872	28	-8	833	30	-7	822	31	-11			
<b>Total</b>	<b>431 572</b>	<b>242 356</b>	<b>-137 998</b>	<b>424 562</b>	<b>262 575</b>	<b>-157 983</b>	<b>420 940</b>	<b>285 485</b>	<b>-162 021</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>
<b>Percentage of total</b>												
A: Bi-monthly (Jan)	36.1%	9.1%	3.7%	36.1%	9.3%	3.5%	37.4%	9.5%	4.6%	37.8%	10.2%	4.6%
B: Bi-monthly (Feb)	49.2%	12.4%	5.9%	49.1%	12.4%	5.8%	48.0%	12.5%	6.4%	47.8%	12.9%	6.0%
C: Monthly	11.1%	78.3%	90.3%	11.3%	78.2%	90.7%	11.2%	77.8%	88.9%	11.4%	76.8%	89.3%
D: 6-monthly	3.2%	0.1%	0.1%	3.1%	0.1%	0.1%	3.0%	0.1%	0.1%	2.8%	0.1%	0.1%
E: Annually	0.3%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%	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%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

1. 4-monthly category discontinued with effect from 1 July 2015

# VALUE-ADDED TAX

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2012/13 – 2015/16

Fiscal year Sector	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	3 927	16 240	-8 084	3 847	17 390	-8 597	3 880	19 054	-9 952	4 053	19 193	-9 456
Agriculture, forestry and fishing <sup>2</sup>	2 949	3 571	-5 877	2 941	3 055	-6 448	2 908	6 028	-6 954	3 079	6 806	-6 841
Bricks, ceramic, glass, cement and similar products	281	595	-180	276	579	-133	271	672	-153	275	678	-182
Catering and accommodation	819	2 045	-205	812	2 203	-248	813	2 549	-264	842	2 433	-269
Chemicals and chemical, rubber and plastic products	918	4 224	-3 615	920	4 436	-4 226	923	7 382	-4 278	936	6 357	-4 265
Clothing and footwear	226	676	-148	228	620	-198	224	738	-167	221	749	-216
Coal and petroleum products	362	4 918	-6 084	364	5 912	-7 318	354	3 330	-6 363	380	1 211	-5 979
Construction	3 382	11 250	-3 099	3 325	13 067	-4 153	3 276	13 266	-3 910	3 371	14 414	-4 099
Educational services	125	374	-136	124	363	-141	131	479	-175	121	392	-98
Electricity, gas and water <sup>2</sup>	188	4 423	-1 870	219	6 610	-4 725	223	5 885	-3 402	218	6 172	-2 141
Financing, insurance, real estate and business services <sup>2</sup>	12 403	61 273	-15 556	12 409	65 271	-17 976	12 040	70 983	-18 138	12 254	79 949	-17 458
Food, drink and tobacco	817	9 732	-3 378	816	10 092	-3 868	812	10 790	-3 918	848	11 519	-4 375
Leather, leather goods and fur (excl. footwear & clothing)	43	80	-104	42	73	-156	40	85	-182	38	78	-174
Machinery and related items	1 230	6 404	-3 221	1 228	6 225	-3 525	1 228	6 819	-3 395	1 266	6 626	-2 987
Medical, dental and other health and veterinary services	539	3 639	-212	544	4 236	-243	539	4 683	-308	576	5 225	-813
Metal (including metal products)	1 266	3 653	-6 163	1 259	3 854	-7 638	1 211	3 801	-7 745	1 217	3 754	-7 012
Mining and quarrying	931	7 604	-32 517	948	9 947	-34 406	935	8 869	-32 591	983	9 204	-33 325
Other manufacturing industries	432	1 115	-1 690	432	1 161	-1 847	434	1 193	-2 103	474	1 523	-2 790
Paper, printing and publishing	447	2 374	-502	447	2 488	-567	421	2 482	-581	425	2 246	-439
Personal and household services	122	355	-24	117	378	-29	112	363	-23	111	394	-17
Public administration	470	1 334	-4 760	462	1 148	-5 018	470	1 177	-6 227	558	3 227	-8 491
Recreation and cultural services	365	2 328	-355	372	2 400	-402	362	2 533	-325	361	2 656	-295
Research and scientific institutes	74	460	-258	76	634	-557	76	707	-220	74	443	-157
Retail trade	6 909	12 469	-4 278	6 910	12 954	-4 798	6 799	13 917	-4 930	6 841	14 516	-5 765
Scientific, optical and similar equipment	110	338	-136	112	394	-131	109	433	-160	117	531	-166
Social and related community services	296	264	-225	302	300	-198	302	354	-245	298	324	-223
Specialised repair services	458	1 143	-304	454	1 146	-428	449	1 185	-429	473	1 157	-632
Textiles	230	796	-271	235	738	-335	232	778	-391	234	869	-435
Transport equipment	158	633	-440	166	678	-461	163	1 433	-479	173	966	-648
Transport, storage and communications	2 097	12 306	-4 976	2 078	12 998	-5 294	2 054	14 106	-6 479	2 096	14 085	-5 931
Vehicles, parts and accessories	844	2 795	-8 992	829	3 109	-10 895	838	3 962	-11 111	874	3 496	-15 263
Wholesale trade	4 407	9 804	-6 746	4 351	10 308	-8 140	4 243	11 634	-8 268	4 282	11 779	-8 278
Wood, wood products and furniture	281	538	-168	271	511	-154	261	544	-251	247	558	-266
<b>Total</b>	<b>48 106</b>	<b>189 750</b>	<b>-124 572</b>	<b>47 916</b>	<b>205 280</b>	<b>-143 255</b>	<b>47 133</b>	<b>222 235</b>	<b>-144 116</b>	<b>48 316</b>	<b>227 530</b>	<b>-148 983</b>

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

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

# VALUE-ADDED TAX

**Table A4.2.3: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2012/13 – 2015/16**

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	11 544	1 708	-388	11 118	1 897	-360	12 594	2 184	-588	14 151	2 770	-659
Agriculture, forestry and fishing	12 003	1 056	-1 006	11 928	1 156	-1 082	12 401	1 944	-1 310	12 617	1 458	-1 397
Bricks, ceramic, glass, cement and similar products	605	86	-13	596	94	-11	597	111	-13	616	119	-25
Catering and accommodation	5 331	701	-93	5 256	792	-128	5 372	907	-160	5 468	981	-141
Chemicals and chemical, rubber and plastic products	1 234	210	-42	1 216	223	-47	1 267	246	-62	1 300	263	-59
Clothing and footwear	537	81	-9	527	87	-8	575	98	-17	609	107	-10
Coal and petroleum products	159	17	-6	157	21	-9	168	24	-15	187	27	-18
Construction	11 051	1 581	-251	10 915	1 759	-277	11 408	2 006	-443	12 123	2 237	-429
Educational services	701	103	-20	685	122	-21	743	132	-26	793	153	-19
Electricity, gas and water	414	59	-17	421	67	-23	489	82	-31	561	100	-429
Financing, insurance, real estate and business services	58 535	8 925	-1 881	58 305	9 893	-2 118	58 103	10 921	-2 779	57 583	11 960	-2 657
Food, drink and tobacco	1 118	135	-42	1 133	144	-51	1 282	172	-80	1 384	207	-69
Leather, leather goods and fur (excl. footwear & clothing)	115	15	-3	109	17	-3	109	18	-3	108	20	-3
Machinery and related items	2 919	523	-77	2 856	561	-78	2 948	618	-146	3 020	668	-90
Medical, dental and other health and veterinary services	6 311	1 352	-33	6 351	1 485	-37	6 584	1 644	-67	6 821	1 835	-91
Metal (including metal products)	2 389	480	-37	2 316	506	-40	2 411	527	-48	2 420	556	-56
Mining and quarrying	615	154	-171	608	181	-128	677	242	-170	754	371	-82
Other manufacturing industries	1 149	178	-24	1 118	185	-30	1 288	212	-51	1 434	252	-68
Paper, printing and publishing	1 470	245	-21	1 421	253	-19	1 441	264	-26	1 488	293	-25
Personal and household services	1 351	155	-10	1 284	174	-9	1 311	194	-13	1 399	229	-15
Public administration	60	7	-26	61	12	-31	67	14	-29	77	23	-33
Recreation and cultural services	1 304	207	-65	1 322	234	-51	1 389	264	-72	1 448	300	-86
Research and scientific institutes	238	47	-15	239	60	-12	255	66	-14	269	70	-16
Retail trade	14 788	1 376	-263	14 258	1 464	-274	14 017	1 608	-349	13 851	1 685	-311
Scientific, optical and similar equipment	267	54	-9	267	59	-11	279	69	-12	288	72	-14
Social and related community services	1 131	117	-123	1 134	129	-135	1 144	132	-133	1 113	144	-143
Specialised repair services	3 161	431	-16	3 037	466	-24	3 017	513	-30	3 045	508	-23
Textiles	435	63	-7	407	63	-12	423	70	-21	420	71	-13
Transport equipment	346	57	-18	328	63	-21	404	71	-48	472	83	-41
Transport, storage and communications	4 493	707	-193	4 403	768	-191	4 736	869	-291	4 857	893	-265
Vehicles, parts and accessories	1 573	214	-21	1 575	228	-22	1 673	254	-35	1 802	299	-32
Wholesale trade	7 326	913	-216	7 082	985	-194	7 226	1 071	-294	7 307	1 148	-256
Wood, wood products and furniture	926	133	-12	893	145	-13	909	174	-17	933	187	-14
<b>Total</b>	<b>155 599</b>	<b>22 090</b>	<b>-5 126</b>	<b>153 326</b>	<b>24 293</b>	<b>-5 472</b>	<b>157 307</b>	<b>27 120</b>	<b>-7 402</b>	<b>160 718</b>	<b>30 089</b>	<b>-7 592</b>

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

# VALUE-ADDED TAX

**Table A4.2.4: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2012/13 – 2015/16**

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	14 703	2 372	-475	14 240	2 539	-467	13 960	2 756	-572	15 318	3 207	-642
Agriculture, forestry and fishing	29 426	2 860	-2 467	28 806	3 079	-2 637	28 269	3 404	-3 066	28 058	3 536	-2 880
Bricks, ceramic, glass, cement and similar products	776	114	-9	743	134	-14	715	141	-16	729	150	-20
Catering and accommodation	7 019	927	-121	6 827	1 020	-163	6 535	1 133	-156	6 604	1 237	-185
Chemicals and chemical, rubber and plastic products	1 573	287	-59	1 539	308	-56	1 511	340	-74	1 537	351	-78
Clothing and footwear	679	101	-6	654	101	-11	622	111	-7	633	108	-11
Coal and petroleum products	237	24	-8	226	22	-10	228	30	-10	226	26	-12
Construction	14 049	2 111	-339	13 832	2 332	-410	13 406	2 600	-437	13 705	2 844	-481
Educational services	866	150	-31	857	164	-42	837	177	-38	870	191	-28
Electricity, gas and water	469	66	-13	490	71	-25	496	93	-40	557	138	-87
Financing, insurance, real estate and business services	75 564	11 551	-2 638	75 054	12 557	-2 880	72 884	13 858	-3 508	71 918	14 698	-3 242
Food, drink and tobacco	1 425	171	-70	1 415	190	-73	1 385	219	-92	1 473	239	-96
Leather, leather goods and fur (excl. footwear & clothing)	129	16	-3	122	17	-4	122	22	-6	127	28	-5
Machinery and related items	3 562	639	-95	3 514	698	-114	3 446	756	-103	3 501	821	-109
Medical, dental and other health and veterinary services	7 653	1 657	-76	7 680	1 804	-84	7 598	1 965	-124	7 825	2 144	-108
Metal (including metal products)	2 922	589	-48	2 840	635	-49	2 730	658	-56	2 721	668	-55
Mining and quarrying	919	237	-319	917	228	-697	905	251	-501	938	312	-464
Other manufacturing industries	1 391	210	-46	1 347	228	-43	1 349	241	-33	1 449	270	-64
Paper, printing and publishing	1 633	286	-33	1 600	291	-33	1 536	297	-27	1 548	326	-32
Personal and household services	1 666	225	-11	1 601	234	-12	1 515	248	-15	1 586	267	-18
Public administration	57	12	-79	57	13	-58	55	12	-72	79	58	-83
Recreation and cultural services	1 554	262	-58	1 519	275	-60	1 523	294	-77	1 576	339	-96
Research and scientific institutes	269	57	-11	266	56	-10	264	66	-11	286	73	-18
Retail trade	18 823	1 798	-370	18 075	1 900	-347	17 147	2 027	-395	16 806	2 122	-345
Scientific, optical and similar equipment	337	55	-9	336	58	-15	322	74	-19	311	77	-16
Social and related community services	1 062	126	-116	1 082	139	-113	1 059	150	-131	1 017	150	-124
Specialised repair services	3 973	535	-30	3 844	588	-29	3 630	614	-38	3 611	640	-32
Textiles	529	76	-11	509	80	-14	484	90	-12	485	87	-12
Transport equipment	475	63	-33	452	71	-23	442	76	-30	491	78	-40
Transport, storage and communications	5 991	976	-260	5 877	1 078	-257	5 660	1 179	-307	5 668	1 194	-294
Vehicles, parts and accessories	1 962	250	-19	1 894	258	-29	1 852	282	-37	1 924	297	-34
Wholesale trade	9 236	1 176	-260	8 886	1 281	-299	8 526	1 362	-327	8 590	1 432	-303
Wood, wood products and furniture	1 239	175	-19	1 200	186	-20	1 147	206	-18	1 183	218	-22
<b>Total</b>	<b>212 168</b>	<b>30 156</b>	<b>-8 140</b>	<b>208 301</b>	<b>32 630</b>	<b>-9 096</b>	<b>202 160</b>	<b>35 720</b>	<b>-10 351</b>	<b>203 350</b>	<b>38 325</b>	<b>-10 038</b>

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

# VALUE-ADDED TAX

**Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2012/13 – 2015/16**

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	79	4	-0	71	3	-0	67	3	-1	10	2	-0
Agriculture, forestry and fishing	13 986	277	-142	13 358	288	-135	12 742	344	-137	12 002	359	-142
Bricks, ceramic, glass, cement and similar products	1	0	-	1	0	-	1	0	-	-	-	-
Catering and accommodation	24	4	-0	24	4	-0	19	4	-0	1	0	-
Chemicals and chemical, rubber and plastic products	7	0	-0	7	0	-0	7	1	-0	2	1	-
Clothing and footwear	2	0	-0	1	0	-	-	-	-	-	-	-
Coal and petroleum products	2	0	-	1	0	-	1	0	-	-	-	-
Construction	29	1	-0	23	1	-0	24	1	-1	2	0	-
Educational services	6	0	-0	7	0	-0	6	0	-0	-	-	-
Electricity, gas and water	3	0	-0	3	0	-0	4	0	-0	-	-	-
Financing, insurance, real estate and business services	1 331	51	-11	1 312	52	-20	1 276	52	-13	803	42	-6
Food, drink and tobacco	5	0	-0	3	0	-0	6	0	-0	2	0	-0
Leather, leather goods and fur (excl. footwear & clothing)	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	9	0	-0	6	0	-0	6	0	-0	-	-	-
Medical, dental and other health and veterinary services	27	1	-0	26	1	-0	25	1	-0	2	0	-0
Metal (including metal products)	3	0	-0	2	0	-0	3	0	-	-	-	-
Mining and quarrying	-	-	-	-	-	-	2	0	-0	1	0	-
Other manufacturing industries	6	0	-0	5	0	-0	4	0	-0	1	0	-
Paper, printing and publishing	3	0	-0	3	0	-0	5	0	-	-	-	-
Personal and household services	6	0	-0	7	0	-0	4	0	-	-	-	-
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	9	0	-0	8	0	-0	10	0	-0	1	0	-
Research and scientific institutes	5	0	-0	5	0	-0	5	0	-0	-	-	-
Retail trade	49	1	-0	48	1	-0	40	1	-0	2	0	-0
Scientific, optical and similar equipment	1	0	-	1	0	-	2	0	-	-	-	-
Social and related community services	5	0	-0	4	0	-0	6	0	-0	1	-	-
Specialised repair services	9	0	-0	10	0	-0	10	0	-0	1	0	-
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	3	0	-	3	0	-0	3	0	-	2	0	-
Transport, storage and communications	23	1	-1	19	0	-0	24	1	-0	5	0	-0
Vehicles, parts and accessories	2	0	-	1	0	-	1	0	-	-	-	-
Wholesale trade	30	1	-0	27	0	-0	28	0	-0	2	1	-0
Wood, wood products and furniture	4	0	-0	5	0	-0	6	0	-0	1	0	-
Other <sup>2</sup>	30	17	-3	28	19	-4	3	-	-1	-	-	-
<b>Total</b>	<b>15 699</b>	<b>360</b>	<b>-159</b>	<b>15 019</b>	<b>373</b>	<b>-161</b>	<b>14 340</b>	<b>410</b>	<b>-153</b>	<b>12 841</b>	<b>404</b>	<b>-147</b>

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

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

# VALUE-ADDED TAX

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2014/15 – 2015/16

Fiscal year Sector, R million	2014/15				2015/16					
	Import VAT <sup>1</sup>	Domestic VAT Payments	Gross VAT Payments	VAT Refunds	Net VAT	Import VAT Payments	Domestic VAT Payments	Gross VAT Payments	VAT Refunds	Net VAT
Agencies and other services <sup>2</sup>	8 538	23 997	32 534	-11 122	21 412	10 570	25 172	35 742	-10 757	24 985
Agriculture, forestry and fishing <sup>3</sup>	2 546	11 119	13 665	-11 466	2 199	1 465	12 159	13 623	-11 260	2 364
Bricks, ceramic, glass, cement and similar products	553	924	1 478	-181	1 296	772	947	1 718	-227	1 491
Catering and accommodation	86	4 593	4 679	-580	4 099	95	4 651	4 746	-596	4 150
Chemicals and chemical, rubber and plastic products	9 585	7 969	17 554	-4 414	13 140	10 349	6 972	17 320	-4 402	12 918
Clothing and footwear	1 376	947	2 323	-191	2 131	1 487	964	2 451	-238	2 214
Coal and petroleum products	2 490	3 384	5 874	-6 389	-515	1 705	1 265	2 969	-6 009	-3 040
Construction	1 892	17 873	19 765	-4 790	14 976	2 118	19 495	21 612	-5 010	16 602
Educational services	66	788	855	-239	615	47	737	784	-145	639
Electricity, gas and water <sup>3</sup>	1 489	6 060	7 549	-3 473	4 076	2 223	6 409	8 632	-2 658	5 974
Financing, insurance, real estate and business services <sup>3</sup>	19 487	95 806	115 293	-24 437	90 856	20 488	100 649	121 136	-23 363	97 773
Food, drink and tobacco	4 238	11 182	15 420	-4 090	11 330	4 634	11 965	16 599	-4 541	12 059
Leather, leather goods and fur (excl. footwear & clothing)	185	124	309	-192	117	222	127	348	-182	166
Machinery and related items	9 482	8 193	17 674	-3 644	14 031	10 023	8 114	18 137	-3 187	14 951
Medical, dental and other health and veterinary services	362	8 293	8 655	-499	8 156	433	9 204	9 637	-511	9 126
Metal (including metal products)	4 755	4 986	9 741	-7 849	1 892	4 823	4 978	9 801	-7 123	2 677
Mining and quarrying	2 524	9 363	11 887	-33 262	-21 376	2 525	9 887	12 412	-33 871	-21 459
Other manufacturing industries	1 867	1 646	3 513	-2 187	1 326	2 274	2 044	4 318	-2 921	1 397
Paper, printing and publishing	1 951	3 042	4 993	-634	4 360	2 101	2 865	4 967	-496	4 470
Personal and household services	41	805	846	-50	795	47	890	937	-50	887
Public administration	1	1 204	1 205	-6 328	-5 123	2	3 309	3 310	-8 606	-5 296
Recreation and cultural services	242	3 091	3 333	-473	2 860	261	3 295	3 556	-477	3 079
Research and scientific institutes	74	838	912	-245	667	86	585	672	-192	480
Retail trade	8 663	17 553	26 216	-5 674	20 542	10 763	18 323	29 086	-6 422	22 664
Scientific, optical and similar equipment	919	576	1 495	-191	1 304	1 125	680	1 805	-196	1 609
Social and related community services	33	636	669	-510	160	28	618	646	-490	156
Specialised repair services	1 122	2 312	3 434	-497	2 937	1 362	2 305	3 666	-687	2 980
Textiles	1 556	938	2 494	-424	2 069	1 844	1 027	2 871	-459	2 411
Transport equipment	738	1 579	2 318	-557	1 761	945	1 127	2 072	-729	1 344
Transport, storage and communications	4 143	16 155	20 297	-7 078	13 220	5 320	16 172	21 492	-6 489	15 002
Vehicles, parts and accessories	22 557	4 518	27 085	-11 179	15 906	24 906	4 091	28 997	-15 329	13 668
Wholesale trade	18 996	14 067	33 063	-8 889	24 174	20 686	14 360	35 046	-8 837	26 209
Wood, wood products and furniture	304	924	1 228	-287	941	329	963	1 293	-301	991
Other <sup>4</sup>	3 182	-	3 182	-1	3 181	3 132	-	3 132	-	3 132
<b>Total</b>	<b>136 052</b>	<b>285 485</b>	<b>421 537</b>	<b>-162 021</b>	<b>259 515</b>	<b>149 188</b>	<b>296 348</b>	<b>445 536</b>	<b>-166 760</b>	<b>278 775</b>

1. Import VAT on this table is as per bills of entry (BOE) processed, not actual revenue collected.  
 2. The Agencies and other services sector may be overstated because it is the default sector, or first sector, often selected by taxpayers upon registration.  
 3. Data has been adjusted for selected vendors that were incorrectly classified on the SARS records.  
 4. 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, 2014/15 – 2015/16 (continued)

Fiscal year	2014/15				2015/16					
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services	6.3%	8.4%	7.7%	6.9%	8.3%	7.1%	8.5%	8.0%	6.5%	9.0%
Agriculture, forestry and fishing	1.9%	3.9%	3.2%	7.1%	0.8%	1.0%	4.1%	3.1%	6.8%	0.8%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.4%	0.1%	0.5%	0.5%	0.3%	0.4%	0.1%	0.5%
Catering and accommodation	0.1%	1.6%	1.1%	0.4%	1.6%	0.1%	1.6%	1.1%	0.4%	1.5%
Chemicals and chemical, rubber and plastic products	7.0%	2.8%	4.2%	2.7%	5.1%	6.9%	2.4%	3.9%	2.6%	4.8%
Clothing and footwear	1.0%	0.3%	0.6%	0.1%	0.8%	1.0%	0.3%	0.6%	0.1%	0.8%
Coal and petroleum products	1.8%	1.2%	1.4%	3.9%	-0.2%	1.4%	0.4%	0.7%	3.6%	-1.1%
Construction	1.4%	6.3%	4.7%	3.0%	5.8%	1.4%	6.6%	4.9%	3.0%	6.0%
Educational services	0.0%	0.3%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%
Electricity, gas and water	1.1%	2.1%	1.8%	2.1%	1.6%	1.5%	2.2%	1.9%	1.6%	2.1%
Financing, insurance, real estate and business services	14.3%	33.6%	27.4%	15.1%	35.0%	13.7%	34.0%	27.2%	14.0%	35.1%
Food, drink and tobacco	3.1%	3.9%	3.7%	2.5%	4.4%	3.1%	4.0%	3.7%	2.7%	4.3%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%
Machinery and related items	7.0%	2.9%	4.2%	2.2%	5.4%	6.7%	2.7%	4.1%	1.9%	5.4%
Medical, dental and other health and veterinary services	0.3%	2.9%	2.1%	0.3%	3.1%	0.3%	3.1%	2.2%	0.3%	3.3%
Metal (including metal products)	3.5%	1.7%	2.3%	4.8%	0.7%	3.2%	1.7%	2.2%	4.3%	1.0%
Mining and quarrying	1.9%	3.3%	2.8%	20.5%	-8.2%	1.7%	3.3%	2.8%	20.3%	-7.7%
Other manufacturing industries	1.4%	0.6%	0.8%	1.3%	0.5%	1.5%	0.7%	1.0%	1.8%	0.5%
Paper, printing and publishing	1.4%	1.1%	1.2%	0.4%	1.7%	1.4%	1.0%	1.1%	0.3%	1.6%
Personal and household services	0.0%	0.3%	0.2%	0.0%	0.3%	0.0%	0.3%	0.2%	0.0%	0.3%
Public administration	0.0%	0.4%	0.3%	3.9%	-2.0%	0.0%	1.1%	0.7%	5.2%	-1.9%
Recreation and cultural services	0.2%	1.1%	0.8%	0.3%	1.1%	0.2%	1.1%	0.8%	0.3%	1.1%
Research and scientific institutes	0.1%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.2%	0.1%	0.2%
Retail trade	6.4%	6.1%	6.2%	3.5%	7.9%	7.2%	6.2%	6.5%	3.9%	8.1%
Scientific, optical and similar equipment	0.7%	0.2%	0.4%	0.1%	0.5%	0.8%	0.2%	0.4%	0.1%	0.6%
Social and related community services	0.0%	0.2%	0.2%	0.3%	0.1%	0.0%	0.2%	0.1%	0.3%	0.1%
Specialised repair services	0.8%	0.8%	0.8%	0.3%	1.1%	0.9%	0.8%	0.8%	0.4%	1.1%
Textiles	1.1%	0.3%	0.6%	0.3%	0.7%	1.2%	0.3%	0.6%	0.3%	0.9%
Transport equipment	0.5%	0.6%	0.5%	0.3%	0.7%	0.6%	0.4%	0.5%	0.4%	0.5%
Transport, storage and communications	3.0%	5.7%	4.8%	4.4%	5.1%	3.6%	5.5%	4.8%	3.9%	5.4%
Vehicles, parts and accessories	16.6%	1.6%	6.4%	6.9%	6.1%	16.7%	1.4%	6.5%	9.2%	4.9%
Wholesale trade	14.0%	4.9%	7.8%	5.5%	9.3%	13.9%	4.8%	7.9%	5.3%	9.4%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.2%	0.4%	0.2%	0.3%	0.3%	0.4%	0.4%
Other	2.3%	0.0%	0.8%	0.0%	1.2%	2.1%	0.0%	0.7%	0.0%	1.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# VALUE-ADDED TAX

**Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2014/15 – 2015/16**

Economic activity <sup>1</sup>	2014/15			2015/16		
	Import VAT <sup>2</sup> Payments	Gross VAT Refunds	Net	Import VAT <sup>2</sup> Payments	Gross VAT Refunds	Net
<b>Primary sector</b>	<b>5 070</b>	<b>20 482</b>	<b>-19 176</b>	<b>3 990</b>	<b>26 035</b>	<b>-19 095</b>
Agriculture, forestry and fishing	2 546	11 119	2 199	1 465	13 623	2 364
Mining and quarrying	2 524	9 363	-21 376	2 525	12 412	-21 459
<b>Secondary sector</b>	<b>43 380</b>	<b>70 347</b>	<b>74 235</b>	<b>46 972</b>	<b>116 915</b>	<b>78 236</b>
Manufacturing <sup>3</sup>	39 999	46 414	55 184	42 632	44 039	55 659
Electricity, gas and water	1 489	6 060	4 076	2 223	8 692	5 974
Construction	1 892	17 873	-4 790	2 118	21 612	16 602
<b>Tertiary sector</b>	<b>84 420</b>	<b>194 656</b>	<b>201 275</b>	<b>95 094</b>	<b>299 453</b>	<b>216 503</b>
Wholesale and retail trade, catering and accommodation <sup>4</sup>	51 434	43 043	67 658	57 811	101 541	69 671
Transport, storage and communication	4 143	16 155	13 220	5 320	21 492	15 002
Financial intermediation, insurance, real-estate and business services <sup>5</sup>	28 098	120 641	112 934	31 144	157 550	123 238
Community, social and personal services <sup>6</sup>	745	14 818	7 463	819	18 052	8 592
<b>Other<sup>7</sup></b>	<b>3 182</b>	<b>-</b>	<b>3 181</b>	<b>3 132</b>	<b>-</b>	<b>3 132</b>
<b>Total</b>	<b>136 052</b>	<b>285 485</b>	<b>259 515</b>	<b>149 188</b>	<b>445 536</b>	<b>278 775</b>
<b>Percentage of total</b>						
<b>Primary sector</b>	<b>3.7%</b>	<b>7.2%</b>	<b>-7.4%</b>	<b>2.7%</b>	<b>5.8%</b>	<b>-6.8%</b>
Agriculture, forestry and fishing	1.9%	3.9%	0.8%	1.0%	4.1%	0.8%
Mining and quarrying	1.9%	3.3%	-8.2%	1.7%	3.3%	-7.7%
<b>Secondary sector</b>	<b>31.9%</b>	<b>24.6%</b>	<b>28.6%</b>	<b>31.5%</b>	<b>26.2%</b>	<b>28.1%</b>
Manufacturing	29.4%	16.3%	21.3%	28.6%	14.9%	20.0%
Electricity, gas and water	1.1%	2.1%	1.6%	1.5%	1.9%	2.1%
Construction	1.4%	4.7%	5.8%	1.4%	6.6%	6.0%
<b>Tertiary sector</b>	<b>62.0%</b>	<b>66.2%</b>	<b>77.6%</b>	<b>63.7%</b>	<b>67.2%</b>	<b>77.7%</b>
Wholesale and retail trade, catering and accommodation	37.8%	15.1%	26.1%	38.8%	14.8%	19.1%
Transport, storage and communication	3.0%	5.7%	5.1%	3.6%	5.5%	5.4%
Financial intermediation, insurance, real-estate and business services	20.7%	42.3%	43.5%	20.9%	42.7%	44.2%
Community, social and personal services	0.5%	5.2%	2.9%	0.5%	6.1%	3.1%
<b>Other</b>	<b>2.3%</b>	<b>0.0%</b>	<b>1.2%</b>	<b>2.1%</b>	<b>0.0%</b>	<b>1.1%</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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. Import VAT on this table is as per bills of entry (BOE) processed, not actual revenue collected.

3. 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.

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

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

6. 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.

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

# VALUE-ADDED TAX

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2012/13 – 2015/16

Fiscal year	2012/13			2013/14			2014/15			2015/16			
	Type of enterprise	Number of venders	Payments (R million)	Refunds (R million)	Number of venders	Payments (R million)	Refunds (R million)	Number of venders	Payments (R million)	Refunds (R million)	Number of venders	Payments (R million)	Refunds (R million)
A : Individual		99 708	9 410	-3 110	95 058	10 058	-3 131	90 974	10 516	-3 456	87 922	10 644	-2 995
B : Partnership		10 228	4 469	-3 781	9 638	4 570	-3 663	9 081	4 584	-3 917	8 588	5 341	-3 568
C : Company/Close corporation		308 816	221 348	-122 796	306 391	239 940	-142 040	306 741	261 645	-143 380	313 774	271 128	-147 994
D : Government/Local/Public authority		776	3 168	-5 856	765	3 468	-6 441	775	3 637	-8 444	854	5 296	-9 637
E : Association not for gain		2 664	1 772	-807	2 662	2 017	-942	2 605	2 172	-918	2 412	1 836	-975
F : Estate/Trust		7 558	1 108	-748	8 205	1 328	-965	8 901	1 547	-1 139	10 069	1 736	-1 353
G : Club		665	206	-55	639	239	-56	634	281	-29	631	253	-37
H : Welfare organisation		1 001	134	-170	1 018	58	-198	996	56	-217	926	56	-193
I : Other		156	741	-675	186	899	-548	233	1 048	-522	49	58	-7
<b>Total</b>		<b>431 572</b>	<b>242 356</b>	<b>-137 998</b>	<b>424 562</b>	<b>262 575</b>	<b>-157 983</b>	<b>420 940</b>	<b>285 485</b>	<b>-162 021</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>
<b>Percentage of total</b>													
A : Individual		23.1%	3.9%	2.3%	22.4%	3.8%	2.0%	21.6%	3.7%	2.1%	20.7%	3.6%	1.8%
B : Partnership		2.4%	1.8%	2.7%	2.3%	1.7%	2.3%	2.2%	1.6%	2.4%	2.0%	1.8%	2.1%
C : Company/Close corporation		71.6%	91.3%	89.0%	72.2%	91.4%	89.9%	72.9%	91.6%	88.5%	73.8%	91.5%	88.7%
D : Government/Local/Public authority		0.2%	1.3%	4.2%	0.2%	1.3%	4.1%	0.2%	1.3%	5.2%	0.2%	1.8%	5.8%
E : Association not for gain		0.6%	0.7%	0.6%	0.6%	0.8%	0.6%	0.6%	0.8%	0.6%	0.6%	0.6%	0.6%
F : Estate/Trust		1.8%	0.5%	0.5%	1.9%	0.5%	0.6%	2.1%	0.5%	0.7%	2.4%	0.6%	0.8%
G : Club		0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.1%	0.1%	0.0%
H : Welfare organisation		0.2%	0.1%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
I : Other		0.0%	0.3%	0.5%	0.0%	0.3%	0.3%	0.1%	0.4%	0.3%	0.0%	0.0%	0.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# VALUE-ADDED TAX

Table A4.4.1: VAT: Total output/input tax by sector, 2012/13 – 2015/16

Sector	2012/13			2013/14			2014/15			2015/16		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	61 603	-49 746	11 857	65 617	-53 515	12 102	69 907	-56 658	13 249	77 131	-62 486	14 645
Agriculture, forestry and fishing <sup>2</sup>	29 411	-29 602	-192	32 528	-32 434	94	36 847	-36 730	117	38 798	-37 864	933
Bricks, ceramic, glass, cement and similar products	3 415	-2 811	604	3 664	-3 021	643	3 921	-3 160	761	4 259	-3 549	710
Catering and accommodation	11 444	-9 143	3 301	12 583	-9 113	3 470	13 787	-9 688	4 099	14 600	-10 575	4 025
Chemicals and chemical, rubber and plastic products	27 664	-26 575	1 090	30 823	-30 307	516	40 158	-36 734	3 424	41 088	-38 541	2 547
Clothing and footwear	3 634	-2 958	675	4 042	-3 437	605	4 379	-3 640	739	4 856	-4 132	723
Coal and petroleum products	16 969	-18 171	-1 171	19 162	-20 083	-921	13 714	-17 321	-3 607	9 081	-14 003	-4 923
Construction	46 326	-34 858	11 467	53 624	-41 301	12 323	56 470	-43 388	13 082	60 280	-45 546	14 734
Educational services	1 356	-920	436	1 429	-1 005	424	1 628	-1 078	550	1 499	-927	572
Electricity, gas and water <sup>2</sup>	26 391	-23 918	2 473	29 838	-28 975	863	32 149	-30 001	2 148	33 041	-29 449	3 592
Financing, insurance, real estate and business services <sup>2</sup>	272 979	-211 126	61 854	295 198	-231 061	64 137	313 015	-240 267	72 747	334 947	-258 090	76 857
Food, drink and tobacco	33 092	-26 554	6 538	35 674	-29 205	6 468	39 046	-32 093	6 952	41 582	-34 350	7 233
Leather, leather goods and fur (excl. footwear & clothing)	568	-566	2	572	-639	-67	653	-712	-59	737	-792	-55
Machinery and related items	29 924	-25 555	4 369	32 234	-28 691	3 543	32 579	-28 085	4 494	33 207	-28 394	4 813
Medical, dental and other health and veterinary services	13 747	-7 409	6 338	15 071	-7 981	7 090	16 719	-8 895	7 825	18 601	-9 923	8 678
Metal (including metal products)	24 815	-25 884	-1 069	26 642	-29 513	-2 871	28 291	-31 034	-2 743	28 361	-30 739	-2 378
Mining and quarrying	41 299	-66 143	-24 844	46 777	-70 557	-23 781	47 398	-71 935	-24 538	46 459	-71 021	-24 562
Other manufacturing industries	6 751	-6 997	-245	6 959	-7 470	-510	7 793	-8 232	-440	9 475	-10 461	-986
Paper, printing and publishing	10 754	-8 418	2 337	11 429	-9 028	2 401	11 847	-9 395	2 452	11 544	-9 237	2 307
Personal and household services	1 618	-908	710	1 729	-989	739	1 798	-1 041	757	2 028	-1 187	842
Public administration	13 185	-16 824	-3 639	14 131	-18 576	-4 445	14 818	-20 163	-5 345	21 080	-26 225	-5 144
Recreation and cultural services	6 797	-4 500	2 297	7 224	-4 809	2 415	7 901	-5 236	2 665	8 790	-5 999	2 790
Research and scientific institutes	1 105	-822	283	1 332	-1 188	144	1 504	-885	619	1 030	-635	396
Retail trade	125 726	-114 856	10 870	135 381	-124 651	10 730	148 938	-137 107	11 831	155 729	-143 980	11 749
Scientific, optical and similar equipment	1 584	-1 296	289	1 722	-1 388	333	2 102	-1 700	402	2 393	-2 003	390
Social and related community services	1 268	-1 211	57	1 487	-1 386	101	1 807	-1 711	96	1 824	-1 670	154
Specialised repair services	6 979	-5 177	1 802	7 372	-5 648	1 724	7 736	-5 927	1 810	8 134	-6 498	1 636
Textiles	4 044	-3 381	663	4 416	-3 898	518	4 835	-4 325	510	5 628	-5 086	542
Transport equipment	2 297	-2 042	255	2 632	-2 328	304	3 636	-2 632	1 004	3 423	-3 066	357
Transport, storage and communications	44 261	-35 440	8 822	46 674	-37 229	9 445	49 765	-40 426	9 339	50 773	-41 187	9 586
Vehicles, parts and accessories	36 034	-42 301	-6 267	39 533	-46 772	-7 239	42 779	-50 039	-7 260	43 991	-55 727	-11 736
Wholesale trade	77 388	-72 550	4 838	88 600	-85 086	3 514	92 696	-87 181	5 516	100 549	-95 247	5 302
Wood, wood products and furniture	3 825	-3 129	697	3 795	-3 185	610	4 034	-3 379	655	4 230	-3 607	623
<b>Total</b>	<b>988 255</b>	<b>-880 757</b>	<b>107 498</b>	<b>1 079 891</b>	<b>-974 467</b>	<b>105 424</b>	<b>1 154 650</b>	<b>-1 030 799</b>	<b>123 851</b>	<b>1 219 150</b>	<b>-1 092 197</b>	<b>126 952</b>

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

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

# VALUE-ADDED TAX

Table A4.4.2: VAT: Payments Returns output/input tax by sector, 2012/13 – 2015/16

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	53 311	-31 395	21 916	56 469	-32 754	23 715	60 556	-34 480	26 076	72 242	-38 589	33 654
Agriculture, forestry and fishing <sup>2</sup>	22 010	-11 206	10 804	24 877	-3 969	20 908	27 612	-14 708	12 904	29 619	-15 361	14 258
Bricks, ceramic, glass, cement and similar products	3 161	-2 321	840	3 317	-2 398	919	3 612	-2 621	991	3 824	-2 824	1 000
Catering and accommodation	10 866	-6 912	3 954	12 002	-7 628	4 374	13 390	-4 060	9 330	13 758	-8 708	5 050
Chemicals and chemical, rubber and plastic products	19 136	-13 924	5 212	20 069	-14 712	5 357	28 146	-19 760	8 386	27 989	-20 649	7 340
Clothing and footwear	3 155	-2 234	921	3 481	-2 445	1 036	3 732	-2 705	1 027	4 132	-3 085	1 047
Coal and petroleum products	12 908	-7 885	5 022	15 044	-8 989	6 054	9 561	-5 972	3 589	4 311	-2 877	1 434
Construction	42 245	-24 983	17 261	49 332	-30 302	19 030	53 702	-31 381	22 321	55 839	-28 501	27 338
Educational services	1 216	-554	662	1 306	-582	724	1 544	-675	868	1 408	-596	811
Electricity, gas and water <sup>2</sup>	17 809	-12 924	4 885	17 851	-12 154	5 697	22 344	-16 165	6 179	22 574	-15 972	6 602
Financing, insurance, real estate and business services <sup>2</sup>	245 111	-156 685	88 426	255 605	-161 339	94 266	275 979	-165 038	110 941	293 515	-184 123	109 392
Food, drink and tobacco	27 146	-16 930	10 215	28 617	-17 794	10 824	31 755	-20 233	11 523	33 371	-21 170	12 201
Leather, leather goods and fur (excl. footwear & clothing)	420	-296	124	392	-278	114	466	-324	142	553	-412	141
Machinery and related items	24 727	-16 406	8 321	26 209	-17 162	9 048	26 845	-17 617	9 228	26 719	-18 136	8 583
Medical, dental and other health and veterinary services	13 432	-6 603	6 829	14 656	-6 894	7 762	16 117	-7 498	8 619	18 084	-8 467	9 617
Metal (including metal products)	18 110	-12 811	5 299	18 184	-12 659	5 526	19 445	-13 883	5 563	19 656	-14 954	5 301
Mining and quarrying	25 668	-15 591	10 077	28 053	-16 390	11 663	27 672	-16 477	11 196	28 918	-17 104	11 814
Other manufacturing industries	5 217	-3 507	1 710	5 417	-3 701	1 716	6 197	-4 235	1 962	7 638	-5 406	2 232
Paper, printing and publishing	9 727	-6 664	3 062	10 069	-6 833	3 236	10 455	-7 251	3 204	10 119	-6 904	3 214
Personal and household services	1 549	-768	781	1 703	-835	868	1 741	-855	886	1 946	-991	956
Public administration	5 521	-3 363	2 159	2 637	464	3 102	5 603	-3 544	2 058	11 447	-6 167	5 280
Recreation and cultural services	6 320	-3 404	2 916	6 794	-3 710	3 084	7 511	588	8 099	8 301	-4 892	3 409
Research and scientific institutes	1 016	-435	581	1 230	-435	795	1 317	-447	870	930	-327	602
Retail trade	106 905	-89 440	17 464	114 955	-96 759	18 193	127 979	-108 734	19 245	130 021	-109 720	20 301
Scientific, optical and similar equipment	1 316	-828	488	1 440	-863	577	1 719	-1 093	626	1 902	-1 139	763
Social and related community services	1 015	-338	677	1 098	-389	709	1 359	-603	756	1 368	-546	822
Specialised repair services	6 480	-4 215	2 264	6 667	-355	5 732	7 104	-4 641	2 463	7 237	-4 787	2 451
Textiles	3 593	-2 615	978	3 588	-2 655	933	4 085	-3 100	986	4 728	-3 630	1 098
Transport equipment	1 911	-966	944	2 169	-1 299	870	3 149	-239	2 910	2 700	-1 425	1 275
Transport, storage and communications	36 097	-21 334	14 763	40 798	-24 529	16 269	42 390	-24 907	17 483	42 320	-24 627	17 693
Vehicles, parts and accessories	17 338	-13 825	3 513	18 110	-14 319	3 791	21 172	-16 427	4 745	20 134	-15 796	4 338
Wholesale trade	60 984	-46 848	14 136	68 269	-52 694	15 575	71 311	-55 214	16 097	76 645	-60 700	15 945
Wood, wood products and furniture	3 575	-2 571	1 004	3 482	-2 524	958	3 656	-2 658	998	3 762	-2 717	1 045
<b>Total</b>	<b>808 992</b>	<b>-540 782</b>	<b>268 210</b>	<b>863 889</b>	<b>-560 461</b>	<b>303 428</b>	<b>939 226</b>	<b>-606 956</b>	<b>332 270</b>	<b>987 708</b>	<b>-650 700</b>	<b>337 007</b>

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

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

# VALUE-ADDED TAX

**Table A4.4.3: VAT: Refunds Returns output/input tax by sector, 2012/13 – 2015/16**

Fiscal year	2012/13			2013/14			2014/15			2015/16		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	8 292	-18 352	-10 059	9 149	-20 761	-11 612	9 351	-22 178	-12 827	4 889	-23 897	-19 009
Agriculture, forestry and fishing <sup>2</sup>	7 401	-18 396	-10 995	7 651	-28 465	-20 814	9 235	-22 022	-12 787	9 178	-22 504	-13 325
Bricks, ceramic, glass, cement and similar products	254	-490	-236	347	-623	-276	309	-539	-230	435	-725	-290
Catering and accommodation	578	-1 231	-653	580	-1 485	-905	398	-5 628	-5 231	843	-1 867	-1 025
Chemicals and chemical, rubber and plastic products	8 529	-12 651	-4 122	10 754	-15 595	-4 841	12 013	-16 974	-4 962	13 099	-17 893	-4 793
Clothing and footwear	479	-724	-246	561	-992	-431	648	-935	-288	724	-1 047	-323
Coal and petroleum products	4 061	-10 254	-6 193	4 119	-11 094	-6 975	4 153	-11 348	-7 195	4 769	-11 127	-6 357
Construction	4 081	-9 875	-5 794	4 292	-10 999	-6 707	2 768	-12 007	-9 239	4 441	-17 045	-12 605
Educational services	140	-366	-226	123	-423	-300	84	-403	-319	92	-331	-239
Electricity, gas and water <sup>2</sup>	8 582	-10 994	-2 412	11 987	-16 821	-4 834	9 805	-13 837	-4 032	10 467	-13 477	-3 010
Financing, insurance, real estate and business services <sup>2</sup>	27 869	-54 442	-26 572	39 593	-69 723	-30 130	37 036	-75 230	-38 194	41 433	-73 967	-32 535
Food, drink and tobacco	5 946	-9 623	-3 677	7 057	-11 412	-4 355	7 290	-11 861	-4 570	8 211	-13 180	-4 969
Leather, leather goods and fur (excl. footwear & clothing)	148	-270	-122	180	-361	-182	187	-388	-201	184	-379	-195
Machinery and related items	5 197	-9 149	-3 952	6 025	-11 530	-5 505	5 734	-10 468	-4 734	6 488	-10 258	-3 770
Medical, dental and other health and veterinary services	315	-806	-492	415	-1 087	-673	603	-1 397	-794	517	-1 456	-939
Metal (including metal products)	6 705	-13 073	-6 368	8 457	-16 854	-8 397	8 846	-17 152	-8 306	8 705	-16 385	-7 679
Mining and quarrying	15 632	-50 552	-34 920	18 724	-54 168	-35 444	19 725	-55 459	-35 734	17 541	-53 917	-36 376
Other manufacturing industries	1 534	-3 489	-1 955	1 543	-3 769	-2 226	1 596	-3 997	-2 402	1 837	-5 055	-3 218
Paper, printing and publishing	1 028	-1 753	-726	1 360	-2 195	-835	1 392	-2 144	-752	1 425	-2 332	-907
Personal and household services	69	-139	-71	26	-154	-128	57	-186	-129	82	-196	-114
Public administration	7 664	-13 461	-5 797	11 493	-19 040	-7 547	9 215	-16 619	-7 403	9 633	-20 058	-10 424
Recreation and cultural services	477	-1 096	-619	429	-1 098	-669	390	-5 824	-5 434	489	-1 107	-618
Research and scientific institutes	89	-387	-298	102	-752	-650	187	-439	-252	101	-308	-207
Retail trade	18 821	-25 415	-6 594	20 428	-27 891	-7 463	20 959	-28 372	-7 414	25 707	-34 260	-8 552
Scientific, optical and similar equipment	268	-468	-199	282	-526	-244	383	-607	-224	491	-864	-373
Social and related community services	253	-873	-620	389	-997	-607	448	-1 108	-660	457	-1 124	-667
Specialised repair services	499	-961	-462	705	-4 713	-4 008	632	-1 286	-653	897	-1 712	-815
Textiles	451	-766	-316	827	-1 243	-416	750	-1 225	-476	900	-1 457	-556
Transport equipment	386	-1 076	-689	463	-1 029	-566	487	-2 393	-1 906	723	-1 642	-919
Transport, storage and communications	8 165	-14 106	-5 941	5 876	-12 700	-6 824	7 375	-15 519	-8 144	8 453	-16 560	-8 107
Vehicles, parts and accessories	18 696	-28 476	-9 780	21 423	-32 453	-11 030	21 607	-33 612	-12 005	23 858	-39 931	-16 074
Wholesale trade	16 404	-25 701	-9 297	20 330	-32 392	-12 061	21 385	-31 966	-10 581	23 904	-34 547	-10 643
Wood, wood products and furniture	250	-558	-308	313	-661	-348	378	-721	-343	468	-890	-422
<b>Total</b>	<b>179 263</b>	<b>-339 975</b>	<b>-160 712</b>	<b>216 003</b>	<b>-414 007</b>	<b>-198 004</b>	<b>215 424</b>	<b>-423 843</b>	<b>-208 419</b>	<b>231 442</b>	<b>-441 497</b>	<b>-210 055</b>

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

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

# VALUE-ADDED TAX

Table A4.5.1: VAT: Output/Input tax declared and claimed for each R1 VAT declared, 2012/13 – 2015/16

Fiscal year	2012/13		2013/14		2014/15		2015/16	
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of
<b>Sector</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>	<b>Net Domestic VAT payments</b>
Agriculture and other services <sup>1</sup>	-1.43	2.43	-1.38	2.38	-1.32	2.32	-1.15	2.15
Agriculture, forestry and fishing	-1.04	2.04	-0.19	1.19	-1.14	2.14	-1.08	2.08
Bricks, ceramic, glass, cement and similar products	-2.76	3.76	-2.61	3.61	-2.65	3.65	-2.83	3.83
Catering and accommodation	-1.75	2.75	-1.74	2.74	-0.44	1.44	-1.72	2.72
Chemicals and chemical, rubber and plastic products	-2.67	3.67	-2.75	3.75	-2.36	3.36	-2.81	3.81
Clothing and footwear	-2.43	3.43	-2.36	3.36	-2.63	3.63	-2.95	3.95
Coal and petroleum products	-1.57	2.57	-1.48	2.48	-1.66	2.66	-2.01	3.01
Construction	-1.45	2.45	-1.59	2.59	-1.41	2.41	-1.04	2.04
Educational services	-0.84	1.84	-0.80	1.80	-0.78	1.78	-0.73	1.73
Electricity, gas and water	-2.65	3.65	-2.13	3.13	-2.92	3.92	-2.42	3.42
Financing, insurance, real estate and business services	-1.77	2.77	-1.71	2.71	-1.49	2.49	-1.68	2.68
Food, drink and tobacco	-1.66	2.66	-1.64	2.64	-1.76	2.76	-1.74	2.74
Leather, leather goods and fur (excl. footwear & clothing)	-2.38	3.38	-2.43	3.43	-2.28	3.28	-2.93	3.93
Machinery and related items	-1.97	2.97	-1.90	2.90	-1.91	2.91	-1.74	2.74
Medical, dental and other health and veterinary services	-0.97	1.97	-0.89	1.89	-0.87	1.87	-0.88	1.88
Metal (including metal products)	-2.42	3.42	-2.29	3.29	-2.50	3.50	-2.71	3.71
Mining and quarrying	-1.55	2.55	-1.41	2.41	-1.47	2.47	-1.45	2.45
Other manufacturing industries	-2.05	3.05	-2.16	3.16	-2.16	3.16	-2.42	3.42
Paper, printing and publishing	-2.18	3.18	-2.11	3.11	-2.26	3.26	-2.15	3.15
Personal and household services	-0.98	1.98	-0.96	1.96	-0.97	1.97	-1.04	2.04
Public administration	-1.56	2.56	0.15	0.85	-1.72	2.72	-1.17	2.17
Recreation and cultural services	-1.17	2.17	-1.20	2.20	0.07	0.93	-1.44	2.44
Research and scientific institutes	-0.75	1.75	-0.55	1.55	-0.51	1.51	-0.54	1.54
Retail trade	-5.12	6.12	-5.32	6.32	-5.65	6.65	-5.40	6.40
Scientific, optical and similar equipment	-1.70	2.70	-1.49	2.49	-1.75	2.75	-1.49	2.49
Social and related community services	-0.50	1.50	-0.55	1.55	-0.80	1.80	-0.66	1.66
Specialised repair services	-1.86	2.86	-0.16	1.16	-1.88	2.88	-1.95	2.95
Textiles	-2.67	3.67	-2.84	3.84	-3.14	4.14	-3.31	4.31
Transport equipment	-1.02	2.02	-1.49	2.49	-0.08	1.08	-1.12	2.12
Transport, storage and communications	-1.45	2.45	-1.51	2.51	-1.42	2.42	-1.39	2.39
Vehicles, parts and accessories	-3.94	4.94	-3.78	4.78	-3.46	4.46	-3.64	4.64
Wholesale trade	-3.31	4.31	-3.38	4.38	-3.43	4.43	-3.81	4.81
Wood, wood products and furniture	-2.56	3.56	-2.63	3.63	-2.66	3.66	-2.60	3.60
<b>Total</b>	<b>-2.02</b>	<b>3.02</b>	<b>-1.85</b>	<b>2.85</b>	<b>-1.83</b>	<b>2.83</b>	<b>-1.93</b>	<b>2.93</b>

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, 2012/13 – 2015/16

Fiscal year For each R1 Sector	2012/13			2013/14			2014/15			2015/16		
	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
Agriculture and other services <sup>1</sup>	-1.82	0.82	-1.00	-1.79	0.79	-1.00	-1.73	0.73	-1.00	-1.26	0.26	-1.00
Agriculture, forestry and fishing	-1.67	0.67	-1.00	-1.37	0.37	-1.00	-1.72	0.72	-1.00	-1.69	0.69	-1.00
Bricks, ceramic, glass, cement and similar products	-2.08	1.08	-1.00	-2.26	1.26	-1.00	-2.34	1.34	-1.00	-2.50	1.50	-1.00
Catering and accommodation	-1.89	0.89	-1.00	-1.64	0.64	-1.00	-1.08	0.08	-1.00	-1.82	0.82	-1.00
Chemicals and chemical, rubber and plastic products	-3.07	2.07	-1.00	-3.22	2.22	-1.00	-3.42	2.42	-1.00	-3.73	2.73	-1.00
Clothing and footwear	-2.95	1.95	-1.00	-2.30	1.30	-1.00	-3.25	2.25	-1.00	-3.24	2.24	-1.00
Coal and petroleum products	-1.66	0.66	-1.00	-1.59	0.59	-1.00	-1.58	0.58	-1.00	-1.75	0.75	-1.00
Construction	-1.70	0.70	-1.00	-1.64	0.64	-1.00	-1.30	0.30	-1.00	-1.35	0.35	-1.00
Educational services	-1.62	0.62	-1.00	-1.41	0.41	-1.00	-1.26	0.26	-1.00	-1.38	0.38	-1.00
Electricity, gas and water	-4.56	3.56	-1.00	-3.48	2.48	-1.00	-3.43	2.43	-1.00	-4.48	3.48	-1.00
Financing, insurance, real estate and business services	-2.05	1.05	-1.00	-2.31	1.31	-1.00	-1.97	0.97	-1.00	-2.27	1.27	-1.00
Food, drink and tobacco	-2.62	1.62	-1.00	-2.62	1.62	-1.00	-2.60	1.60	-1.00	-2.65	1.65	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.21	1.21	-1.00	-1.99	0.99	-1.00	-1.93	0.93	-1.00	-1.94	0.94	-1.00
Machinery and related items	-2.31	1.31	-1.00	-2.09	1.09	-1.00	-2.21	1.21	-1.00	-2.72	1.72	-1.00
Medical, dental and other health and veterinary services	-1.64	0.64	-1.00	-1.62	0.62	-1.00	-1.76	0.76	-1.00	-1.55	0.55	-1.00
Metal (including metal products)	-2.05	1.05	-1.00	-2.01	1.01	-1.00	-2.06	1.06	-1.00	-2.13	1.13	-1.00
Mining and quarrying	-1.45	0.45	-1.00	-1.53	0.53	-1.00	-1.55	0.55	-1.00	-1.48	0.48	-1.00
Other manufacturing industries	-1.78	0.78	-1.00	-1.69	0.69	-1.00	-1.66	0.66	-1.00	-1.57	0.57	-1.00
Paper, printing and publishing	-2.42	1.42	-1.00	-2.63	1.63	-1.00	-2.85	1.85	-1.00	-2.57	1.57	-1.00
Personal and household services	-1.97	0.97	-1.00	-1.20	0.20	-1.00	-1.44	0.44	-1.00	-1.72	0.72	-1.00
Public administration	-2.32	1.32	-1.00	-2.52	1.52	-1.00	-2.24	1.24	-1.00	-1.92	0.92	-1.00
Recreation and cultural services	-1.77	0.77	-1.00	-1.64	0.64	-1.00	-1.07	0.07	-1.00	-1.79	0.79	-1.00
Research and scientific institutes	-1.30	0.30	-1.00	-1.16	0.16	-1.00	-1.74	0.74	-1.00	-1.49	0.49	-1.00
Retail trade	-3.85	2.85	-1.00	-3.74	2.74	-1.00	-3.83	2.83	-1.00	-4.01	3.01	-1.00
Scientific, optical and similar equipment	-2.34	1.34	-1.00	-2.15	1.15	-1.00	-2.71	1.71	-1.00	-2.32	1.32	-1.00
Social and related community services	-1.41	0.41	-1.00	-1.64	0.64	-1.00	-1.68	0.68	-1.00	-1.68	0.68	-1.00
Specialised repair services	-2.08	1.08	-1.00	-1.18	0.18	-1.00	-1.97	0.97	-1.00	-2.10	1.10	-1.00
Textiles	-2.43	1.43	-1.00	-2.99	1.99	-1.00	-2.58	1.58	-1.00	-2.62	1.62	-1.00
Transport equipment	-1.56	0.56	-1.00	-1.82	0.82	-1.00	-1.26	0.26	-1.00	-1.79	0.79	-1.00
Transport, storage and communications	-2.37	1.37	-1.00	-1.86	0.86	-1.00	-1.91	0.91	-1.00	-2.04	1.04	-1.00
Vehicles, parts and accessories	-2.91	1.91	-1.00	-2.94	1.94	-1.00	-2.80	1.80	-1.00	-2.48	1.48	-1.00
Wholesale trade	-2.76	1.76	-1.00	-2.69	1.69	-1.00	-3.02	2.02	-1.00	-3.25	2.25	-1.00
Wood, wood products and furniture	-1.81	0.81	-1.00	-1.90	0.90	-1.00	-2.10	1.10	-1.00	-2.11	1.11	-1.00
<b>Total</b>	<b>-2.12</b>	<b>1.12</b>	<b>-1.00</b>	<b>-2.09</b>	<b>1.09</b>	<b>-1.00</b>	<b>-2.03</b>	<b>1.03</b>	<b>-1.00</b>	<b>-2.10</b>	<b>1.10</b>	<b>-1.00</b>

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



# VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover<sup>1</sup> (payments and refunds), 2012/13 – 2015/16

Fiscal year	2012/13					2013/14					2014/15					2015/16				
	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0	34 435	-	2 032	-3 051	30 892	-	2 155	-5 142	27 924	-	1 784	-4 269	27 151	-	-	-5 364	27 151	-	-	-5 364
B: 1 to 50 000	13 392	358	75	-437	12 098	322	73	-800	11 163	297	65	-358	11 160	293	63	-821	11 160	293	63	-821
C: 50 001 to 100 000	14 813	1 095	123	-345	13 703	1 009	123	-796	12 877	951	135	-396	12 141	894	100	-324	12 141	894	100	-324
D: 100 001 to 200 000	23 374	3 465	312	-485	21 847	3 246	288	-773	20 512	3 047	267	-573	19 900	2 952	306	-576	19 900	2 952	306	-576
E: 200 001 to 300 000	19 341	4 823	381	-374	18 178	4 524	364	-548	17 071	4 259	348	-462	16 759	4 180	336	-412	16 759	4 180	336	-412
F: 300 001 to 500 000	30 753	12 192	885	-613	28 978	11 475	853	-606	27 706	10 993	829	-814	27 039	10 709	815	-499	27 039	10 709	815	-499
G: 500 001 to 700 000	24 736	14 763	1 017	-538	23 357	13 945	971	-961	22 186	13 253	938	-510	21 725	12 974	927	-609	21 725	12 974	927	-609
H: 700 001 to 1 000 000	29 935	25 268	1 647	-821	28 331	23 939	1 579	-633	27 177	22 974	1 550	-613	26 986	22 801	1 580	-732	26 986	22 801	1 580	-732
I: 1 000 001 to 2 000 000	63 844	92 251	5 681	-1 642	62 410	90 341	5 707	-1 692	61 842	89 701	5 765	-1 961	61 907	90 004	6 095	-1 658	61 907	90 004	6 095	-1 658
J: 2 000 001 to 3 000 000	35 378	86 989	5 041	-1 195	36 039	88 637	5 208	-1 307	36 115	88 919	5 368	-1 326	37 111	91 413	5 520	-1 221	37 111	91 413	5 520	-1 221
K: 3 000 001 to 5 000 000	38 854	150 949	7 979	-1 927	39 994	155 548	8 483	-2 128	40 888	158 875	8 883	-2 013	41 967	163 119	9 222	-2 006	41 967	163 119	9 222	-2 006
L: 5 000 001 to 10 000 000	39 057	275 519	12 836	-3 314	40 682	287 301	13 760	-3 574	42 797	302 583	14 920	-3 683	44 870	317 454	15 821	-3 412	44 870	317 454	15 821	-3 412
M: 10 000 001 to 14 000 000	14 159	167 380	7 195	-1 939	14 679	173 383	7 634	-2 104	15 724	185 710	8 190	-2 019	16 509	195 260	8 751	-1 933	16 509	195 260	8 751	-1 933
N: 14 000 001 to 20 000 000	11 687	195 117	7 829	-2 205	12 649	211 279	8 771	-2 364	13 299	221 943	9 365	-2 653	13 899	232 238	9 701	-2 437	13 899	232 238	9 701	-2 437
O: 20 000 001 to 30 000 000	10 221	249 858	9 364	-2 716	11 047	270 067	10 693	-3 356	11 560	281 934	10 831	-3 063	12 274	289 784	11 664	-3 005	12 274	289 784	11 664	-3 005
P: 30 000 001 to 50 000 000	9 680	373 048	12 772	-4 189	10 183	394 215	13 781	-4 311	10 751	416 536	14 790	-5 095	11 610	449 643	16 235	-5 234	11 610	449 643	16 235	-5 234
Q: 50 000 001 to 100 000 000	8 647	602 808	17 848	-6 307	9 297	649 603	19 325	-7 342	10 218	716 507	21 546	-9 073	10 922	735 786	22 833	-7 154	10 922	735 786	22 833	-7 154
R: 100 000 001 +	9 266	7 167 654	149 337	-105 898	10 198	7 939 504	162 808	-119 548	11 130	8 674 362	179 914	-123 140	11 695	9 071 493	184 125	-129 364	11 695	9 071 493	184 125	-129 364
<b>Total</b>	<b>431 572</b>	<b>9 423 538</b>	<b>242 356</b>	<b>-137 998</b>	<b>424 562</b>	<b>10 318 338</b>	<b>262 575</b>	<b>-157 983</b>	<b>420 940</b>	<b>11 192 846</b>	<b>285 485</b>	<b>-162 021</b>	<b>425 225</b>	<b>11 700 998</b>	<b>296 348</b>	<b>-166 760</b>	<b>425 225</b>	<b>11 700 998</b>	<b>296 348</b>	<b>-166 760</b>

1. VAT exclusive.

# VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover (payments and refunds), 2012/13 – 2015/16 (continued)

Fiscal year	2012/13				2013/14				2014/15				2015/16			
	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0	8.0%	0.0%	0.8%	2.2%	7.3%	0.0%	0.8%	3.3%	6.6%	0.0%	0.6%	2.6%	6.4%	0.0%	0.8%	3.2%
B: 1 to 50 000	3.1%	0.0%	0.0%	0.3%	2.8%	0.0%	0.0%	0.5%	2.7%	0.0%	0.0%	0.2%	2.6%	0.0%	0.0%	0.5%
C: 50 001 to 100 000	3.4%	0.0%	0.1%	0.3%	3.2%	0.0%	0.0%	0.5%	3.1%	0.0%	0.0%	0.2%	2.9%	0.0%	0.0%	0.2%
D: 100 001 to 200 000	5.4%	0.0%	0.1%	0.4%	5.1%	0.0%	0.1%	0.5%	4.9%	0.0%	0.1%	0.4%	4.7%	0.0%	0.1%	0.3%
E: 200 001 to 300 000	4.5%	0.1%	0.2%	0.3%	4.3%	0.0%	0.1%	0.3%	4.1%	0.0%	0.1%	0.3%	3.9%	0.0%	0.1%	0.2%
F: 300 001 to 500 000	7.1%	0.1%	0.4%	0.4%	6.8%	0.1%	0.3%	0.4%	6.6%	0.1%	0.3%	0.5%	6.4%	0.1%	0.3%	0.3%
G: 500 001 to 700 000	5.7%	0.2%	0.4%	0.4%	5.5%	0.1%	0.4%	0.6%	5.3%	0.1%	0.3%	0.3%	5.1%	0.1%	0.3%	0.4%
H: 700 001 to 1 000 000	6.9%	0.3%	0.7%	0.6%	6.7%	0.2%	0.6%	0.4%	6.5%	0.2%	0.5%	0.4%	6.3%	0.2%	0.5%	0.4%
I: 1 000 001 to 2 000 000	14.8%	1.0%	2.3%	1.2%	14.7%	0.9%	2.2%	1.1%	14.7%	0.8%	2.0%	1.2%	14.6%	0.8%	2.1%	1.0%
J: 2 000 001 to 3 000 000	8.2%	0.9%	2.1%	0.9%	8.5%	0.9%	2.0%	0.8%	8.6%	0.8%	1.9%	0.8%	8.7%	0.8%	1.9%	0.7%
K: 3 000 001 to 5 000 000	9.0%	1.6%	3.3%	1.4%	9.4%	1.5%	3.2%	1.3%	9.7%	1.4%	3.1%	1.2%	9.9%	1.4%	3.1%	1.2%
L: 5 000 001 to 10 000 000	9.0%	2.9%	5.3%	2.4%	9.6%	2.8%	5.2%	2.3%	10.2%	2.7%	5.2%	2.3%	10.6%	2.7%	5.3%	2.0%
M: 10 000 001 to 14 000 000	3.3%	1.8%	3.0%	1.4%	3.5%	1.7%	2.9%	1.3%	3.7%	1.7%	2.9%	1.2%	3.9%	1.7%	3.0%	1.2%
N: 14 000 001 to 20 000 000	2.7%	2.1%	3.2%	1.6%	3.0%	2.0%	3.3%	1.5%	3.2%	2.0%	3.3%	1.6%	3.3%	2.0%	3.3%	1.5%
O: 20 000 001 to 30 000 000	2.4%	2.7%	3.9%	2.0%	2.6%	2.8%	4.1%	2.1%	2.7%	2.5%	3.8%	1.9%	2.9%	2.6%	3.9%	1.8%
P: 30 000 001 to 50 000 000	2.2%	4.0%	5.3%	3.0%	2.4%	3.8%	5.2%	2.7%	2.6%	3.7%	5.2%	3.1%	2.7%	3.8%	5.5%	3.1%
Q: 50 000 001 to 100 000 000	2.0%	6.4%	7.4%	4.6%	2.2%	6.3%	7.4%	4.6%	2.4%	6.4%	7.5%	5.6%	2.5%	6.3%	7.7%	4.3%
R: 100 000 001 +	2.1%	76.1%	61.6%	76.7%	2.4%	76.9%	62.0%	75.7%	2.6%	77.5%	63.0%	76.0%	2.8%	77.5%	62.1%	77.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# VALUE-ADDED TAX

# IMPORT VAT AND CUSTOMS DUTIES

For the 2015/16 fiscal year:

Number of registered importers

289 922

10.4%

Growth of Import VAT y/y up from 4.2% mainly due to:

- Steady volumes of key VAT-able imports
- Boosted by gains from a weak domestic currency



28.4%

Biggest contributor to Import VAT

Machinery and electronics

Main contributor to Customs Duties and Ad valorem import duties: Vehicles & transport equipment

27.6%

Customs Duties



70.5%

Ad valorem import duties

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



**Americas**  
11.9%  
Industrial machinery  
Vehicles  
Cellphones

**Europe**  
34.7%  
Vehicle & parts  
Steam turbines  
Whisky

**Asia**  
47.4%  
Vehicles  
Cellphones  
Industrial machinery & mechanical appliances

## 5 IMPORT VAT AND CUSTOMS DUTIES

### KEY FACTS

For the 2015/16 fiscal year:

- Import VAT grew by 10.4% against the previous year, which is an improvement on the 4.2% growth recorded in 2014/15. This increase was driven mainly by gains from exchange rate weakening combined with a steady growth in the importation of capital equipment;
- Customs Duties (including Specific excise duties on imports and *Ad valorem* import duties) also benefiting from a weakening domestic currency, grew year-on-year by 13.7%, which is a turnaround from the 7.9% contraction in 2014/15;
- *Machinery & Appliances* were the most significant contributors to Import VAT at 28.4%, similar to the 28.2% contribution in 2014/15;
- *Vehicles, Aircraft and Vessels* accounted for 27.6% of Customs Duties, continuing on a downward trajectory from 31.9% in 2014/15 and 34.4% in 2013/14;
- Imports from the world zones of Asia and Europe accounted for 82.2% of the combined Total Import Tax contribution, a similar contribution rate to 2014/15; and
- On a country basis, China and Germany were the major sources of imports. China accounted for 25.4% of the Total Import Tax contribution for 2015/16, a marginal uptick from 24.9% in 2014/15, while Germany's contribution remained consistent at 12.5% from 12.6% last year.

### INTRODUCTION

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

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

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

This chapter gives an overview of:

- Methodology;
- Harmonised System section;
- World zone and selected trade blocs;
- Country of origin; and
- Customs port of entry.

## METHODOLOGY

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

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

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

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

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

## BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that *Machinery & Appliances* accounts for the largest Customs value of goods imported in 2015/16 (21.2%), followed by *Vehicles, Aircraft and Vessels* (12.5%) and *Mineral Products* (11.7%).

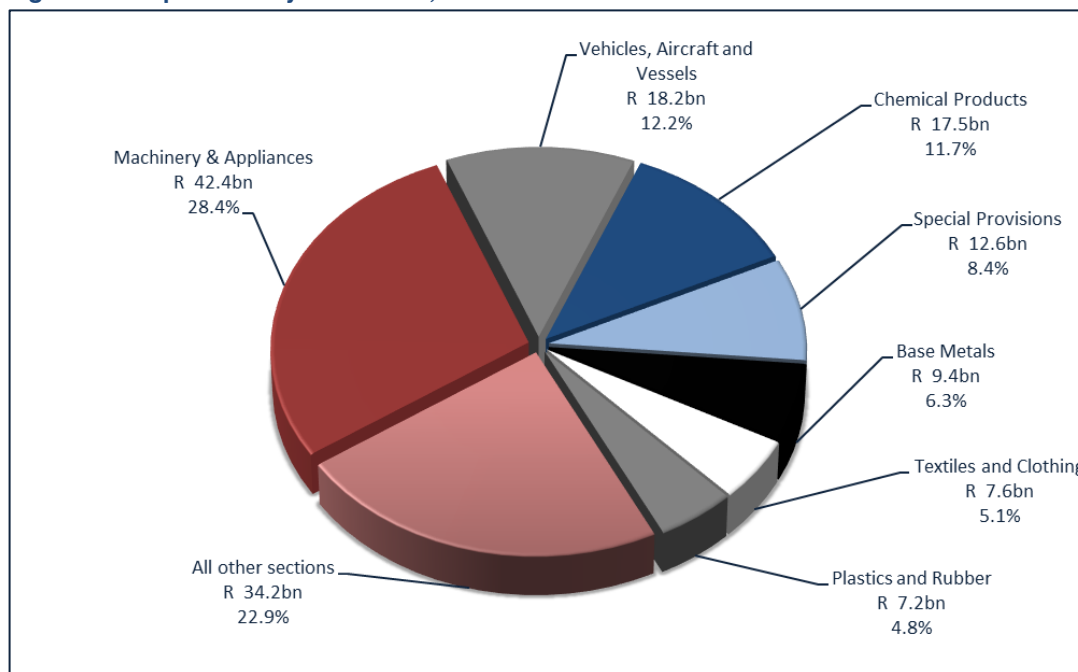
Import VAT for 2015/16, as shown in Figure 5.1, was mostly collected from the importation of *Machinery & Appliances* (28.4%), *Vehicles, Aircraft and Vessels* (12.2%) and *Chemical Products* (11.7%). The global financial crisis caused a worldwide slump in trade and trade taxes in 2009/10. Since then, imports have recovered strongly and Import VAT has increased.

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

# IMPORT VAT AND CUSTOMS DUTIES

However, growth in Import VAT in 2014/15 was modest because of the sluggish domestic economy. This was partially offset by gains from the depreciating currency, as Import VAT is collected in rand terms. In 2015/16, the currency depreciation combined with steady imports of key commodities continued to impact positively on Import VAT collections. The overall positive impact was restricted by the vehicle sector remaining muted and weak growth in both domestic demand and merchandise imports.

**Figure 5.1: Import VAT by HS section, 2015/16**



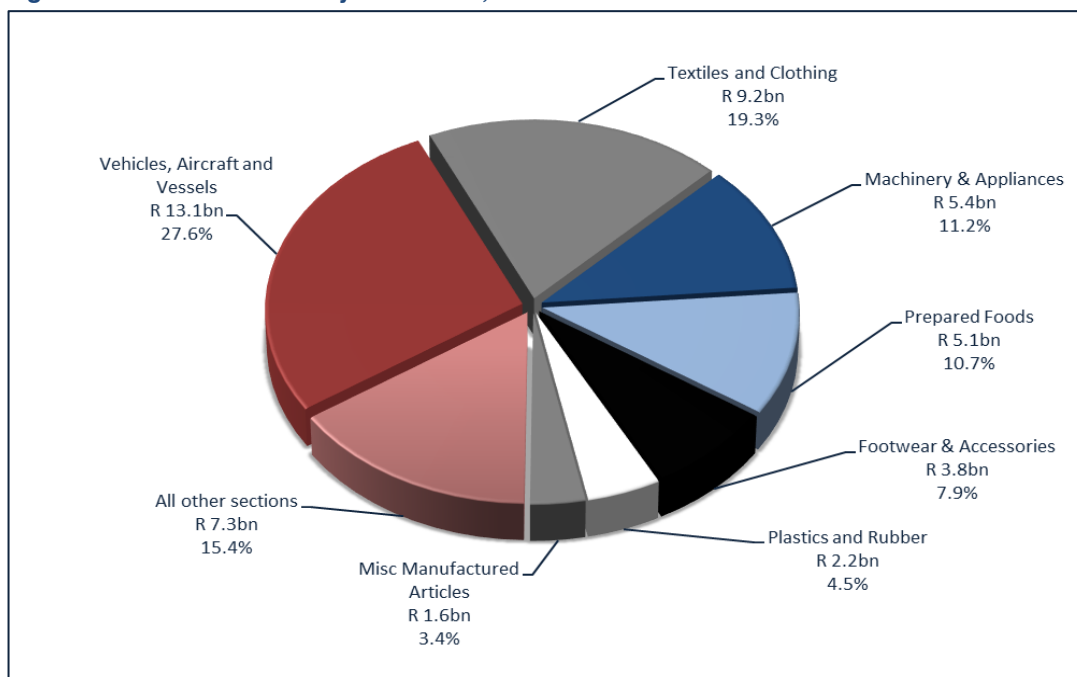
The largest contributors to Customs Duties in 2015/16, as shown in *Figure 5.2*, were *Vehicles, Aircraft and Vessels* (27.6%), *Textiles and Clothing* (19.3%) and *Machinery & Appliances* (11.2%).

The drop in Customs Duties collected during 2014/15 was a result of a severe decline in vehicle imports. Another major factor that reduced income from Customs Duties was the re-allocation of imported fuel levy in 2014/15. Collections of fuel levy on imported fuels were historically accounted for and reported as Customs Duties; however, as from 01 April 2014, these have been allocated to the Fuel levy. The rectification of the misallocation is not applied before the 2014/15 fiscal year.

The 13.7% growth in Customs Duties collections for 2015/16 is off the above-mentioned low base of 2014/15, with the positive impact brought about by gains from rising costs of imports, combined with hikes in duty rates of specific goods and steady contributions from key commodities. The overall impact was weighed down by poor contributions from the vehicle sector and weak growth in both domestic demand and merchandise imports.

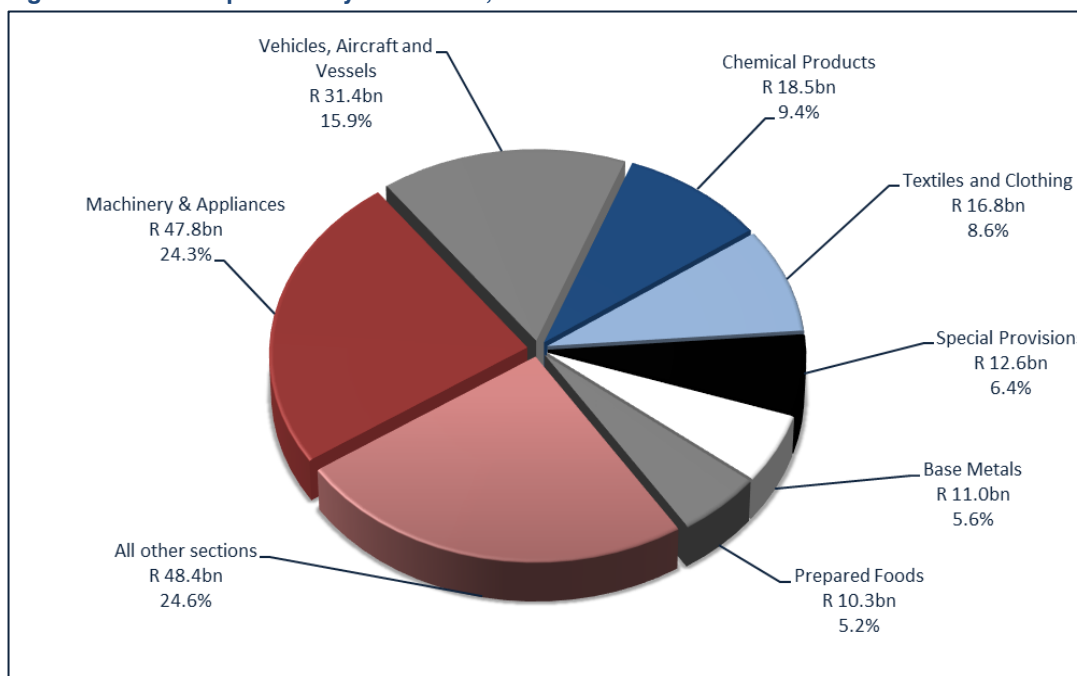
# IMPORT VAT AND CUSTOMS DUTIES

Figure 5.2: Customs Duties by HS section, 2015/16



As shown in Figure 5.3, the top three contributing chapters – Machinery & Appliances, Vehicles, Aircraft and Vessels and Chemical Products – combined make up almost half of the Total Import Tax for 2015/16.

Figure 5.3: Total Import Tax by HS section, 2015/16



## BY WORLD ZONE AND SELECTED TRADE BLOCS

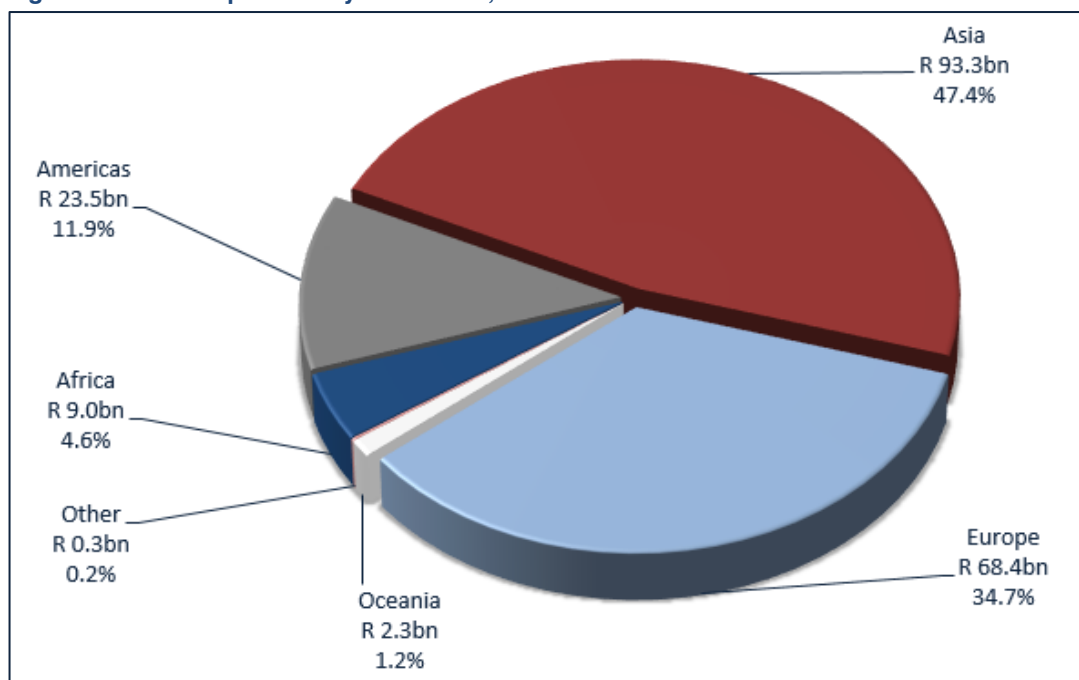
Imports from Asia accounted for 47.4% of the Total Import Tax, followed by Europe at 34.7% and the Americas at 11.9%. Figure 5.4 and Table A5.2.1 show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.



# IMPORT VAT AND CUSTOMS DUTIES

The Africa world zone, which comprises the rest of Africa including Botswana, Lesotho, Namibia and Swaziland (BLNS), is becoming an increasingly important strategic trade partner for South Africa. It is the only world zone with which South Africa has a positive trade balance. African goods imported into South Africa, such as *Mineral Products*, *Textiles and Clothing* as well as *Prepared Foods*, contributed 4.6% of SA's Total Import Tax in 2015/16. This is more than double the 2.2% contribution in 2011/12, most of which comes from Import VAT.

**Figure 5.4: Total Import Tax by world zone, 2015/16**



## BY COUNTRY OF ORIGIN

The top six countries of origin – China, Germany, the United States of America (USA), the United Kingdom (UK), Japan and India - accounted for 57.7% of the Total Import Tax for 2015/16 (Figure 5.5).

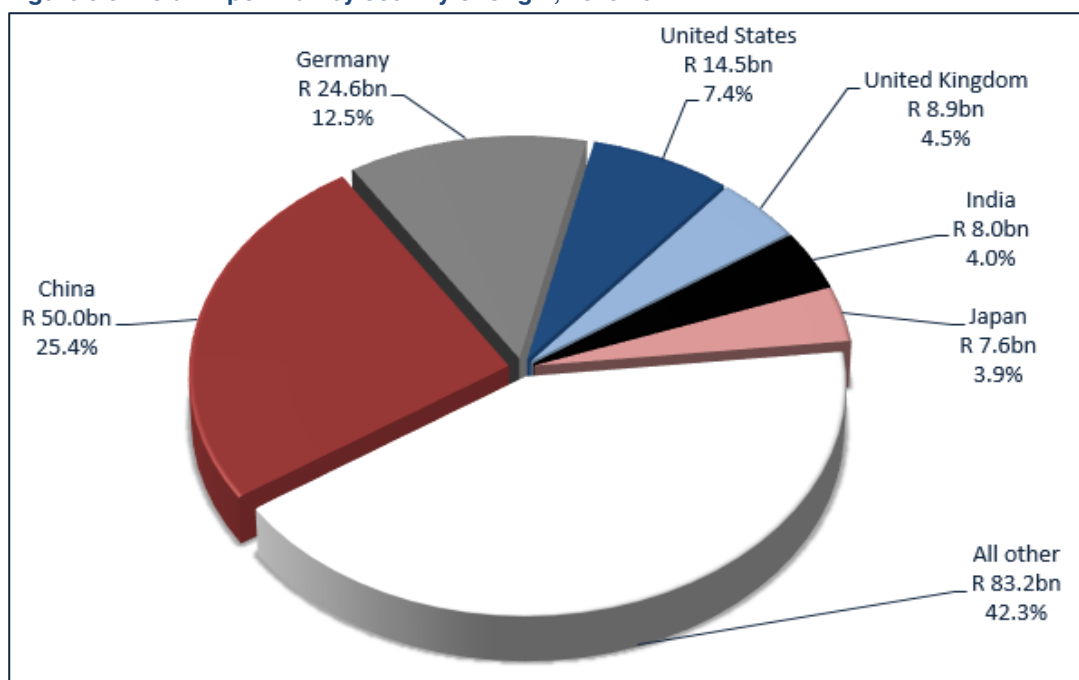
During 2015/16, China and Germany continued to be the largest suppliers of goods entering South Africa. China accounted for 25.4% of Total Import Tax while Germany contributed 12.5%. Goods imported from China with the highest Customs value, Import VAT and duties were cellular phones, under the *Machinery & Appliances* section. Other Chinese imports that also contributed strongly to Customs Duties were clothing and footwear, under *Textile & textile Products* and *Footwear & headwear*, respectively.

Imported goods from Germany with the highest Customs value and Import VAT were original equipment components (automotive parts for MIDP/APDP purposes), recorded under the *Special Provisions HS* section, while the highest contributing commodity to Customs Duties was *Vehicles, Aircraft and Vessels*.

Table A5.3.1 shows the 20 countries that were the largest suppliers of goods subject to Import VAT and/or Customs Duties to South Africa in 2015/16 as determined by the combined Total Import Tax contribution of Import VAT and Customs Duties.

# IMPORT VAT AND CUSTOMS DUTIES

Figure 5.5: Total Import Tax by country of origin, 2015/16



## BY CUSTOMS PORT OF ENTRY

South Africa's customs ports of entry comprise airports, sea harbours, border posts and inland offices. *Figure 5.6* shows the contribution of each of these three categories to the Total Import Tax in 2015/16.

The top five customs ports of entry – Durban Harbour, OR Tambo International Airport, Cape Town Harbour, Johannesburg Customs Office and Port Elizabeth Harbour - account for almost 85.0% of the Total Import Tax for 2015/16 (See *Figure 5.7*).

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence contributes significantly to South Africa's economy. In terms of trade revenue between the years 2012/13 and 2015/16, goods imported through Durban Harbour constituted, on average, 40.9% of the revenue from Import VAT and 43.5% of Customs Duties revenue. Of the total Customs value of goods imported in 2015/16, 38.0% passed through this port, with *Machinery & Appliances* contributing the most to Import VAT and *Vehicles, Aircraft and Vessels* being the largest contributor to Customs Duties.

Between 2012/13 and 2015/16, the cargo imported through OR Tambo International Airport contributed, on average, 18.8% to the total Import VAT and 8.2% to total Customs Duties collected. The most significant contributing commodity to both these taxes was *Machinery & Appliances*. In 2015/16, imports passing through OR Tambo International Airport made up 21.7% of the total Customs value.

# IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6: Total Import Tax by customs port of entry group, 2015/16

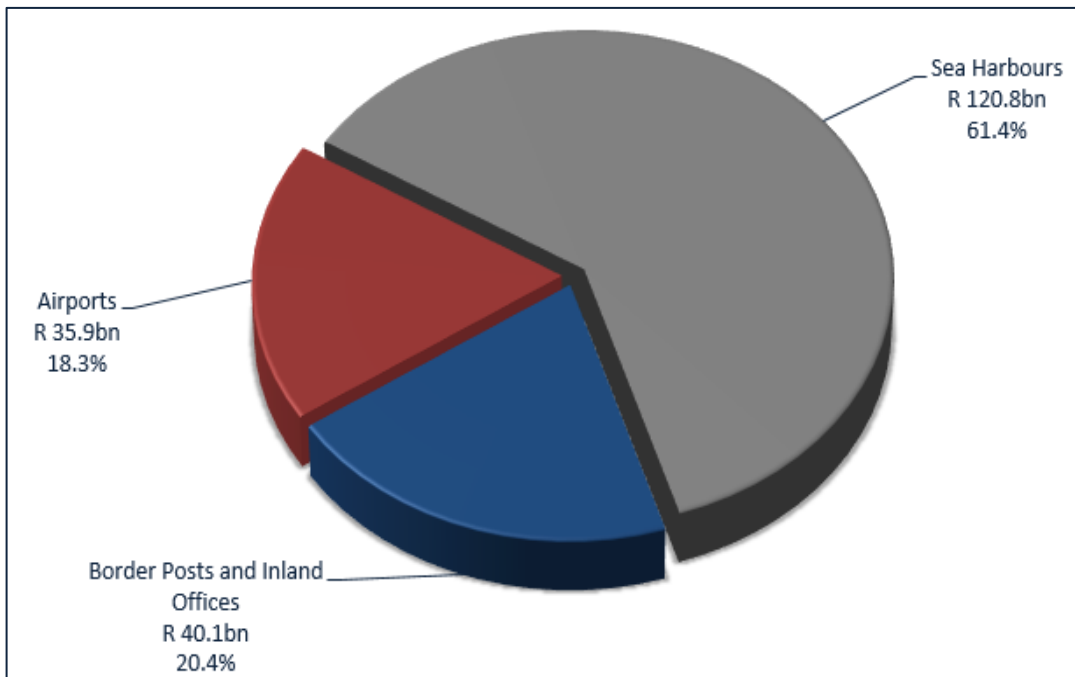
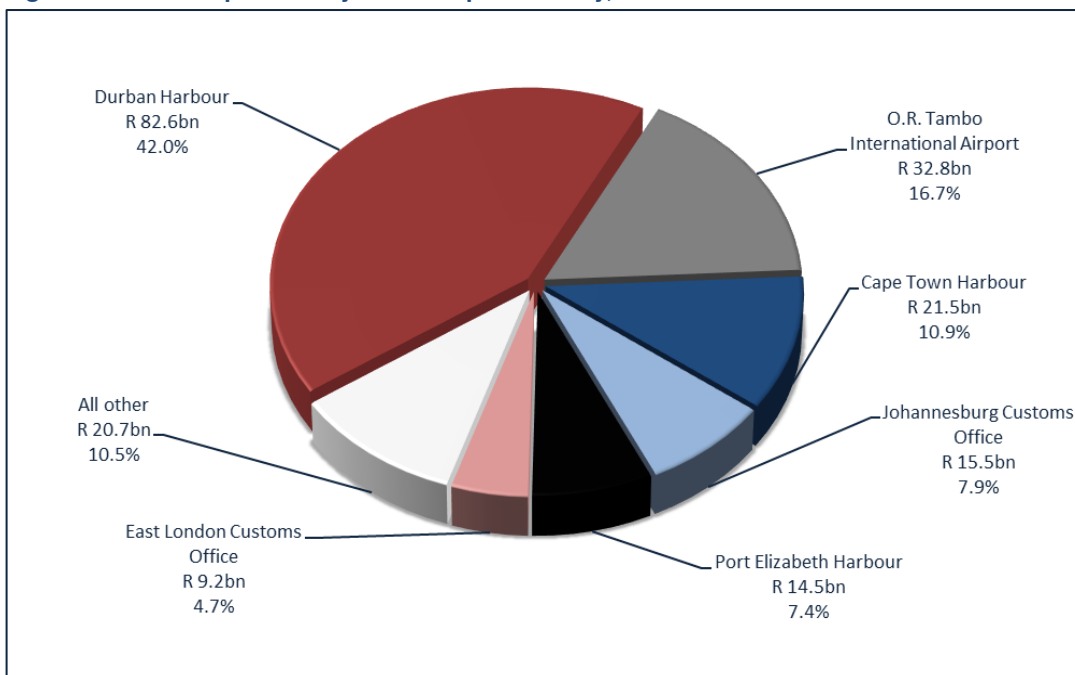


Figure 5.7: Total Import Tax by customs port of entry, 2015/16



# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2012/13 – 2015/16

HS section	Section	Chapter	2012/13			2013/14			2014/15			2015/16						
			Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>				
Animals; Animal Products	1	1 - 5	13 433	1 622	390	2 012	13 618	1 770	324	2 094	15 100	1 984	350	2 333	17 614	2 271	520	2 791
Vegetable Products	2	6 - 14	19 706	1 449	188	1 637	20 305	1 704	207	1 911	22 223	2 138	359	2 496	29 816	3 063	1 577	4 640
Fats and Oils	3	15	15 117	1 288	362	1 649	13 425	1 183	256	1 439	13 470	1 143	207	1 350	15 174	1 157	182	1 339
Prepared Foods	4	16 - 24	41 099	4 040	3 680	7 720	49 122	4 794	4 291	9 084	52 977	4 727	4 998	9 125	57 569	5 185	5 092	10 278
Mineral Products	5	25 - 27	213 437	3 420	1 731	5 151	258 376	3 959	2 593	6 551	262 327	4 303	30	4 333	178 208	4 164	31	4 195
Chemical Products	6	28 - 38	96 838	12 600	728	13 329	114 734	14 677	817	15 494	133 222	15 950	871	16 821	149 062	17 494	1 037	18 531
Plastics and Rubber	7	39 - 40	37 636	5 304	1 782	7 086	45 035	6 338	2 029	8 367	48 733	6 807	2 033	8 840	51 834	7 183	2 161	9 945
Hides, Skins and Leather	8	41 - 43	2 456	433	628	1 061	4 560	696	767	1 463	4 996	763	821	1 584	5 524	829	935	1 764
Wood and articles thereof	9	44 - 46	3 641	551	149	700	4 301	658	167	825	4 895	730	184	914	5 520	814	194	1 008
Pulp and Paper Products	10	47 - 49	15 977	1 933	133	2 067	17 346	2 265	144	2 409	16 886	2 369	173	2 542	19 497	2 667	182	2 848
Textiles and Clothing	11	50 - 63	35 228	4 765	5 783	10 549	41 924	6 025	7 392	13 417	44 749	6 461	7 721	14 183	52 564	7 649	9 193	16 842
Footwear & Accessories	12	64 - 67	10 647	1 817	2 621	4 438	12 842	2 151	3 079	5 230	13 961	2 288	3 273	5 561	17 843	2 634	3 762	6 996
Stone, Plaster, etc	13	68 - 70	9 377	1 414	542	1 955	11 268	1 692	664	2 356	12 893	1 897	706	2 603	14 053	2 095	796	2 890
Precious Stones	14	71	134 194	1 140	140	1 280	108 776	1 419	157	1 576	106 393	1 557	169	1 726	98 166	1 237	190	1 427
Base Metals	15	72 - 83	89 775	6 447	1 004	7 450	121 878	7 892	1 194	9 085	118 803	8 257	1 270	9 526	136 807	9 437	1 514	10 952
Machinery and Appliances	16	84 - 85	236 849	32 057	4 087	36 144	294 452	39 374	4 859	44 233	291 296	38 397	4 769	43 167	321 565	42 429	5 353	47 782
Vehicles, Aircraft and Vessels	17	86 - 89	165 093	15 820	15 481	31 301	167 575	17 326	15 948	33 274	192 983	17 777	13 529	31 306	189 513	18 221	13 135	31 355
Precision Products, etc	18	90 - 92	24 372	3 234	20	3 254	30 259	4 012	26	4 038	29 980	4 058	26	4 085	33 604	4 573	33	4 607
Misc Manufactured Articles	20	94 - 96	15 510	2 350	1 188	3 539	17 747	2 665	1 325	3 990	19 460	2 890	1 416	4 306	22 178	3 292	1 603	4 896
Works of Art/Antiques	21	97	1 883	29	0	29	788	36	0	36	631	45	0	45	609	26	0	26
Special Provisions <sup>4</sup>	23	98	54 527	8 325	18	8 343	60 699	9 303	32	9 334	74 356	11 346	43	11 390	84 111	12 578	38	12 616
Other Unclassified <sup>5</sup>	22	99	18 789	228	68	296	25 367	104	50	154	19 816	166	67	233	16 303	189	82	271
<b>Total</b>			<b>1 255 587</b>	<b>110 267</b>	<b>40 722</b>	<b>150 989</b>	<b>1 434 399</b>	<b>130 041</b>	<b>46 320</b>	<b>176 361</b>	<b>1 500 140</b>	<b>136 052</b>	<b>42 418</b>	<b>178 470</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>196 798</b>

**Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.**

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral Products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Special Provisions : Original equipment components (Motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the new Automotive Production and Development Programme (APDP).
5. Other Unclassified : Military equipment and other unclassified goods.

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2012/13 – 2015/16 (continued)

HS section	Section	Chapter	2012/13			2013/14			2014/15			2015/16				
			Customs value	Import VAT	Total Import Tax	Customs value	Import VAT	Total Import Tax	Customs value	Import VAT	Total Import Tax	Customs value	Import VAT	Total Import Tax		
Animals: Animal Products	1	1 - 5	1.1%	1.5%	1.3%	0.9%	1.4%	1.2%	1.0%	1.5%	1.3%	1.2%	1.0%	1.5%	1.3%	1.2%
Vegetable Products	2	6 - 14	1.6%	1.3%	1.1%	1.4%	1.3%	0.4%	1.5%	1.6%	1.4%	1.5%	1.6%	1.5%	1.6%	1.4%
Fats and Oils	3	15	1.2%	1.2%	1.1%	0.9%	0.9%	0.8%	0.9%	0.8%	0.8%	0.9%	0.8%	1.0%	0.8%	0.7%
Prepared Foods	4	16 - 24	3.3%	3.7%	5.1%	3.4%	3.7%	9.3%	3.5%	3.5%	10.4%	5.2%	3.5%	3.8%	3.5%	5.2%
Mineral Products	5	25 - 27	17.0%	3.1%	4.3%	18.0%	3.0%	5.6%	17.5%	3.2%	0.1%	3.7%	17.5%	11.7%	2.8%	2.1%
Chemical Products	6	28 - 38	7.7%	11.4%	1.8%	8.0%	11.3%	1.8%	8.9%	11.7%	2.1%	9.4%	8.9%	9.8%	11.7%	9.4%
Plastics and Rubber	7	39 - 40	3.0%	4.8%	4.7%	3.1%	4.9%	4.4%	3.2%	5.0%	4.8%	4.7%	3.4%	4.8%	4.5%	4.7%
Hides, Skins and Leather	8	41 - 43	0.2%	0.4%	1.5%	0.3%	0.5%	1.7%	0.3%	0.6%	1.9%	0.8%	0.4%	0.4%	0.6%	0.9%
Wood and articles thereof	9	44 - 46	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.5%	0.4%	0.5%	0.4%	0.5%
Pulp and Paper Products	10	47 - 49	1.3%	1.8%	1.4%	1.2%	1.7%	0.3%	1.1%	1.7%	0.4%	1.4%	1.1%	1.3%	1.8%	1.4%
Textiles and Clothing	11	50 - 63	2.8%	4.3%	7.0%	2.9%	4.6%	16.0%	3.0%	4.7%	18.2%	7.6%	3.0%	3.5%	5.1%	8.6%
Footwear & Accessories	12	64 - 67	0.8%	1.6%	2.9%	0.9%	1.7%	6.6%	0.9%	1.7%	7.7%	3.1%	0.9%	1.2%	1.8%	3.2%
Stone, Plaster, etc	13	68 - 70	0.7%	1.3%	1.3%	0.8%	1.3%	1.4%	0.9%	1.4%	1.7%	1.5%	0.9%	0.9%	1.4%	1.5%
Precious Stones	14	71	10.7%	1.0%	0.8%	7.6%	1.1%	0.3%	7.1%	1.1%	0.4%	0.9%	7.1%	6.5%	0.7%	
Base Metals	15	72 - 83	7.2%	5.8%	4.9%	8.5%	6.1%	2.6%	7.9%	6.1%	3.0%	5.2%	9.0%	9.0%	5.6%	
Machinery and Appliances	16	84 - 85	18.9%	29.1%	23.9%	20.5%	30.3%	10.5%	19.4%	28.2%	11.2%	24.2%	21.2%	21.2%	28.4%	24.3%
Vehicles, Aircraft and Vessels	17	86 - 89	13.1%	14.3%	20.7%	11.7%	13.3%	34.4%	12.9%	13.1%	31.9%	17.5%	12.5%	12.5%	12.2%	15.9%
Precision Products, etc	18	90 - 92	1.9%	2.9%	2.2%	2.1%	3.1%	0.1%	2.0%	3.0%	0.1%	2.3%	2.2%	2.2%	3.1%	2.3%
Misc Manufactured Articles	20	94 - 96	1.2%	2.1%	2.3%	1.2%	2.0%	2.9%	1.3%	2.1%	3.3%	2.4%	1.5%	2.2%	3.4%	2.5%
Works of Art/Antiques	21	97	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Special Provisions	23	98	4.3%	7.5%	5.5%	4.2%	7.2%	0.1%	5.0%	8.3%	0.1%	6.4%	5.5%	8.4%	6.4%	
Other Unclassified	22	99	1.5%	0.2%	0.2%	1.8%	0.1%	0.1%	1.3%	0.1%	0.2%	0.1%	1.1%	0.1%	0.1%	
<b>Total</b>			<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2012/13 – 2015/16

World zone / trade bloc	2012/13			2013/14			2014/15			2015/16		
	Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Customs Duties <sup>1,2</sup>	Total Import Tax <sup>3</sup>
<b>R million</b>												
Africa	276 984	5 344	515	5 860	322 501	6 674	460	7 134	376 450	7 577	196	7 773
Americas	158 235	15 527	4 033	19 560	142 275	16 265	4 014	20 279	148 187	17 015	4 038	21 053
Asia	455 527	46 630	24 599	71 229	555 873	56 835	28 595	85 430	579 374	59 678	26 202	85 880
Europe	314 907	40 414	11 335	51 749	367 297	47 526	13 057	60 583	376 030	49 248	11 772	61 020
Oceania	15 661	2 109	231	2 340	17 098	2 311	180	2 491	16 969	2 257	197	2 455
Other	34 273	243	8	251	29 355	431	13	444	3 129	276	13	289
<b>Total</b>	<b>1 255 587</b>	<b>110 267</b>	<b>40 722</b>	<b>150 969</b>	<b>1 434 399</b>	<b>130 041</b>	<b>46 320</b>	<b>176 361</b>	<b>1 500 140</b>	<b>136 052</b>	<b>42 418</b>	<b>178 470</b>
<b>Percentage of total</b>												
Africa	22.1%	4.8%	1.3%	3.9%	22.5%	5.1%	1.0%	4.0%	25.1%	5.6%	0.5%	4.4%
Americas	12.6%	14.1%	9.9%	13.0%	9.9%	12.5%	8.7%	11.5%	9.9%	12.5%	9.5%	11.8%
Asia	36.3%	42.3%	60.4%	47.2%	38.8%	43.7%	61.7%	48.4%	38.6%	43.9%	61.8%	48.1%
Europe	25.1%	36.7%	27.8%	34.3%	25.6%	36.5%	28.2%	34.4%	25.1%	36.2%	27.8%	34.2%
Oceania	1.2%	1.9%	0.6%	1.5%	1.2%	1.8%	0.4%	1.4%	1.1%	1.7%	0.5%	1.4%
Other	2.7%	0.2%	0.0%	0.2%	2.0%	0.3%	0.0%	0.3%	0.2%	0.2%	0.0%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Selected trade blocs</b>												
African Union	266 197	5 117	487	5 603	295 731	6 391	424	6 815	351 346	7 134	153	7 287
BRICS <sup>4</sup>	207 113	27 290	15 985	43 275	265 941	34 968	19 766	54 733	288 639	36 898	18 828	55 726
European Union	291 843	38 596	10 595	49 191	343 269	45 173	12 056	57 229	357 623	46 660	10 953	57 613
SADC <sup>5</sup>	166 980	4 800	314	5 114	196 325	6 041	311	6 353	236 769	6 704	43	6 748
<b>Percentage of total</b>												
African Union	21.2%	4.6%	1.2%	3.7%	20.6%	4.9%	0.9%	3.9%	23.4%	5.2%	0.4%	4.1%
BRICS <sup>4</sup>	16.5%	24.7%	39.3%	28.7%	18.5%	26.9%	42.7%	31.0%	19.2%	27.1%	44.4%	31.2%
European Union	23.2%	35.0%	26.0%	32.6%	23.9%	34.7%	26.0%	32.4%	23.8%	34.3%	25.8%	32.3%
SADC <sup>5</sup>	13.3%	4.4%	0.8%	3.4%	13.7%	4.6%	0.7%	3.6%	15.8%	4.9%	0.1%	3.8%

**Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.**

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Brazil, Russia, India, China, South Africa (BRICS)
5. Southern African Development Community (SADC).

# IMPORT VAT AND CUSTOMS DUTIES

**Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2012/13 – 2015/16**

Country of origin <sup>4</sup> R million	2012/13			2013/14			2014/15			2015/16		
	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>
China	140 553	20 584	12 382	179 057	26 337	14 981	204 393	28 764	15 732	222 032	32 535	17 514
Germany	98 763	14 346	4 451	115 460	16 398	4 978	129 325	17 719	4 751	149 513	19 832	4 776
United States	87 185	9 625	2 483	82 702	10 469	2 484	92 788	11 449	2 477	93 462	11 710	2 773
United Kingdom	40 962	4 677	2 931	44 486	5 187	3 238	51 414	5 341	3 152	49 941	5 393	3 496
India	46 196	4 350	3 080	63 660	5 594	3 994	62 739	5 120	2 487	64 904	5 746	2 219
Japan	44 124	5 823	1 603	47 654	6 254	1 543	50 536	6 402	1 559	47 049	6 028	1 582
Italy	23 746	3 223	564	30 453	3 912	946	30 857	4 226	492	32 701	4 340	792
Thailand	26 315	2 988	1 005	30 333	3 642	1 155	29 320	3 543	893	30 753	3 797	951
France	30 195	3 091	480	29 499	3 561	417	30 249	3 647	391	33 071	3 914	423
Vietnam	7 092	896	582	11 340	1 670	980	14 159	2 033	1 228	20 831	2 630	1 591
Spain	13 463	1 740	450	21 529	2 943	886	20 990	2 864	593	21 880	2 919	715
Brazil	17 486	2 073	400	19 543	2 446	436	16 705	2 301	567	22 569	2 862	667
Korea, Republic Of	26 467	3 041	2 668	25 727	2 895	1 999	29 966	2 600	1 179	22 620	2 562	916
Switzerland	8 873	1 113	560	10 656	1 217	594	10 348	1 471	702	13 414	1 711	1 145
Netherlands	15 899	2 085	307	17 881	2 466	102	16 583	2 266	124	20 022	2 634	146
Taiwan	9 824	1 422	403	11 956	1 672	470	11 210	1 691	419	12 327	1 812	435
Belgium	13 628	1 596	205	15 941	1 747	151	14 171	1 840	183	16 240	1 902	187
Indonesia	16 906	1 153	637	21 155	1 397	670	17 410	1 432	566	13 333	1 503	585
Malaysia	12 665	1 559	418	12 966	1 479	347	11 513	1 426	343	12 564	1 581	411
Australia	13 367	1 801	166	14 623	1 967	128	14 373	1 909	142	12 843	1 708	155
Other countries	561 878	23 082	4 948	627 780	26 791	5 820	641 090	28 007	4 437	605 062	32 070	6 131
<b>Total</b>	<b>1 255 587</b>	<b>110 267</b>	<b>40 722</b>	<b>1 434 399</b>	<b>130 041</b>	<b>46 320</b>	<b>1 500 140</b>	<b>136 052</b>	<b>42 418</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>
<b>Total</b>							<b>1 500 140</b>	<b>136 052</b>	<b>42 418</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>

**Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.**

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the 'Mineral products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.
4. Top-20 countries as determined by their contribution to Total Import Tax for 2015/16

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2012/13 – 2015/16 (continued)

Country of origin	2012/13				2013/14				2014/15				2015/16			
	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax
China	11.2%	18.7%	30.4%	21.8%	12.5%	20.3%	32.3%	23.4%	13.6%	21.1%	37.1%	24.9%	14.6%	21.8%	36.8%	25.4%
Germany	7.9%	13.0%	10.9%	12.4%	8.0%	12.6%	10.7%	12.1%	8.6%	13.0%	11.2%	12.6%	9.9%	13.3%	10.0%	12.5%
United States	6.9%	8.7%	6.1%	8.0%	5.8%	8.1%	5.4%	7.3%	6.2%	8.4%	5.8%	7.8%	6.2%	7.8%	5.8%	7.4%
United Kingdom	3.3%	4.2%	7.2%	5.0%	3.1%	4.0%	7.0%	4.8%	3.4%	3.9%	7.4%	4.8%	3.3%	3.6%	7.3%	4.5%
India	3.7%	3.9%	7.6%	4.9%	4.4%	4.3%	8.6%	5.4%	4.2%	3.8%	5.9%	4.3%	4.3%	3.9%	4.7%	4.0%
Japan	3.5%	5.3%	3.9%	4.9%	3.3%	4.8%	3.3%	4.4%	3.4%	4.7%	3.7%	4.5%	3.1%	4.0%	3.3%	3.9%
Italy	1.9%	2.9%	1.4%	2.5%	2.1%	3.0%	2.0%	2.8%	2.1%	3.1%	1.2%	2.6%	2.2%	2.9%	1.7%	2.6%
Thailand	2.1%	2.7%	2.5%	2.6%	2.1%	2.8%	2.5%	2.7%	2.0%	2.6%	2.1%	2.5%	2.0%	2.5%	2.0%	2.4%
France	2.4%	2.8%	1.2%	2.4%	2.1%	2.7%	0.9%	2.3%	2.0%	2.7%	0.9%	2.3%	2.2%	2.6%	0.9%	2.2%
Vietnam	0.6%	0.8%	1.4%	1.0%	0.8%	1.3%	2.1%	1.5%	0.9%	1.5%	2.9%	1.8%	1.4%	1.8%	3.3%	2.1%
Spain	1.1%	1.6%	1.1%	1.5%	1.5%	2.3%	1.9%	2.2%	1.4%	2.1%	1.4%	1.9%	1.4%	2.0%	1.5%	1.8%
Brazil	1.4%	1.9%	1.0%	1.6%	1.4%	1.9%	0.9%	1.6%	1.1%	1.7%	1.3%	1.6%	1.5%	1.9%	1.4%	1.8%
Korea, Republic Of	2.1%	2.8%	6.6%	3.8%	1.8%	2.2%	4.3%	2.8%	2.0%	1.9%	2.8%	2.1%	1.5%	1.7%	1.9%	1.8%
Switzerland	0.7%	1.0%	1.4%	1.1%	0.7%	0.9%	1.3%	1.0%	0.7%	1.1%	1.7%	1.2%	0.9%	1.1%	2.4%	1.5%
Netherlands	1.3%	1.9%	0.8%	1.6%	1.2%	1.9%	0.2%	1.5%	1.1%	1.7%	0.3%	1.3%	1.3%	1.8%	0.3%	1.4%
Taiwan	0.8%	1.3%	1.0%	1.2%	0.8%	1.3%	1.0%	1.2%	0.7%	1.2%	1.0%	1.2%	0.8%	1.2%	0.9%	1.1%
Belgium	1.1%	1.4%	0.5%	1.2%	1.1%	1.3%	0.3%	1.1%	0.9%	1.4%	0.4%	1.1%	1.1%	1.3%	0.4%	1.1%
Indonesia	1.3%	1.0%	1.6%	1.2%	1.5%	1.1%	1.4%	1.2%	1.2%	1.1%	1.3%	1.1%	0.9%	1.0%	1.2%	1.1%
Malaysia	1.0%	1.4%	1.0%	1.3%	0.9%	1.1%	0.7%	1.0%	0.8%	1.0%	0.8%	1.0%	0.8%	1.1%	0.9%	1.0%
Australia	1.1%	1.6%	0.4%	1.3%	1.0%	1.5%	0.3%	1.2%	1.0%	1.4%	0.3%	1.1%	0.8%	1.1%	0.3%	0.9%
Other countries	44.8%	20.9%	12.2%	18.6%	43.8%	20.6%	12.6%	18.5%	42.7%	20.6%	10.5%	18.2%	39.9%	21.5%	12.9%	19.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# IMPORT VAT AND CUSTOMS DUTIES

**Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry group, 2012/13 – 2015/16**

Customs port of entry	2012/13			2013/14			2014/15			2015/16		
	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>	Customs value	Import VAT	Total Import Tax <sup>3</sup>
<b>Airports</b>												
O.R. Tambo International Airport	309 539	20 581	3 052	290 453	24 169	3 693	305 796	25 657	3 460	329 492	28 488	4 288
Cape Town International Airport	10 350	1 369	377	13 339	1 600	410	14 684	1 845	405	14 593	1 943	500
King Shaka International Airport	2 526	334	117	3 047	403	127	2 971	393	110	3 459	447	104
Port Elizabeth International Airport	1 302	193	7	1 593	237	8	1 185	167	8	984	142	9
<b>Total Airports</b>	<b>323 717</b>	<b>22 477</b>	<b>3 553</b>	<b>308 433</b>	<b>26 409</b>	<b>4 238</b>	<b>324 636</b>	<b>28 062</b>	<b>3 983</b>	<b>348 528</b>	<b>31 020</b>	<b>4 901</b>
<b>Sea Harbours</b>												
Durban Harbour	490 168	44 896	17 570	585 008	52 847	19 445	580 482	56 141	18 459	575 853	61 009	21 628
Cape Town Harbour	107 224	10 002	5 343	136 582	12 824	6 781	162 763	13 033	6 003	131 904	14 499	6 995
Port Elizabeth Harbour	52 373	7 659	3 755	75 967	11 061	4 592	81 407	10 415	3 663	87 411	11 275	3 225
Richards Bay Harbour	16 413	2 263	36	17 070	2 293	29	18 073	2 464	30	15 120	2 118	29
<b>Total Sea Harbours</b>	<b>666 177</b>	<b>64 820</b>	<b>26 704</b>	<b>814 627</b>	<b>79 025</b>	<b>30 847</b>	<b>842 725</b>	<b>82 053</b>	<b>28 155</b>	<b>810 287</b>	<b>88 900</b>	<b>31 877</b>
<b>Border Posts and Inland Offices</b>												
Johannesburg Customs Office	80 053	10 451	3 720	83 971	10 713	3 989	85 858	11 176	3 746	84 304	11 298	4 165
East London Customs Office	24 177	3 642	2 022	23 148	3 347	2 295	35 755	5 036	2 269	45 298	6 280	2 916
Pretoria Customs Office	21 845	3 413	2 352	26 619	4 194	2 472	27 298	4 190	2 042	28 055	4 349	1 586
Germiston/Alberton Customs Office	14 134	1 623	1 942	13 424	1 659	2 198	13 798	1 513	1 973	14 310	1 493	2 114
Other	125 484	3 841	429	164 177	4 695	281	170 252	4 023	250	186 349	5 848	52
<b>Total Border Posts and Inland Offices</b>	<b>265 693</b>	<b>22 970</b>	<b>10 464</b>	<b>311 339</b>	<b>24 608</b>	<b>11 235</b>	<b>332 961</b>	<b>25 937</b>	<b>10 280</b>	<b>358 317</b>	<b>29 268</b>	<b>10 833</b>
<b>Total</b>	<b>1 255 587</b>	<b>110 267</b>	<b>40 722</b>	<b>1 434 399</b>	<b>130 041</b>	<b>46 320</b>	<b>1 500 322</b>	<b>136 052</b>	<b>42 418</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>
<b>Airports</b>	25.8%	20.4%	8.7%	21.5%	20.3%	9.1%	21.6%	20.6%	9.4%	23.0%	20.8%	10.3%
<b>Sea Harbours</b>	53.1%	58.8%	65.6%	56.8%	60.8%	66.6%	56.2%	60.3%	66.4%	53.4%	59.6%	67.0%
<b>Border Posts and Inland Offices</b>	21.2%	20.8%	25.7%	21.7%	18.9%	24.3%	22.2%	19.1%	24.2%	23.6%	19.6%	22.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.**

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from Imported Fuel levy under the 'Mineral Products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel Levy.
3. Total Import Tax is Import VAT plus Customs Duties.

# IMPORT VAT AND CUSTOMS DUTIES

**Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2012/13 – 2015/16**

Customs port of entry	2012/13			2013/14			2014/15			2015/16			
	Customs value R million	Import VAT Duties <sup>1,2</sup> Tax <sup>3</sup>	Total Import Duties <sup>1,2</sup> Tax <sup>3</sup>	Customs value	Import VAT Duties <sup>1,2</sup> Tax <sup>3</sup>	Total Import Duties <sup>1,2</sup> Tax <sup>3</sup>	Customs value	Import VAT Duties <sup>1,2</sup> Tax <sup>3</sup>	Total Import Duties <sup>1,2</sup> Tax <sup>3</sup>	Customs value	Import VAT Duties <sup>1,2</sup> Tax <sup>3</sup>	Total Import Duties <sup>1,2</sup> Tax <sup>3</sup>	
Durban Harbour	490 168	44 896	17 570	585 008	52 847	19 445	72 292	56 141	18 459	74 600	61 009	21 628	82 637
O.R. Tambo International Airport	309 539	20 581	3 052	290 453	24 169	3 693	27 862	305 796	25 657	29 117	329 492	4 288	32 776
Cape Town Harbour	107 224	10 002	5 343	136 582	12 824	6 781	19 605	162 763	13 033	19 035	131 904	6 995	21 494
Johannesburg Customs Office	80 053	10 451	3 720	83 971	10 713	3 989	14 702	85 858	11 176	14 921	84 304	11 298	15 463
Port Elizabeth Harbour	52 373	7 659	3 755	75 967	11 061	4 592	15 653	81 407	10 415	3 663	87 411	11 275	14 500
East London Customs Office	24 177	3 642	2 022	23 148	3 347	2 295	5 643	35 755	5 036	7 304	45 298	6 280	9 196
Pretoria Customs Office	21 845	3 413	2 352	26 619	4 194	2 472	6 666	27 298	4 190	2 042	28 055	4 349	1 586
Germiston/Alberton Customs Office	14 134	1 623	1 942	13 424	1 659	2 198	3 857	13 798	1 513	3 485	14 310	1 493	3 607
Cape Town International Airport	10 350	1 369	377	13 339	1 600	410	2 010	14 684	1 845	405	14 593	1 943	500
Richards Bay Harbour	16 413	2 263	36	17 070	2 293	29	2 322	18 073	2 464	30	15 120	2 118	29
Oshoek	8 924	931	0	10 479	1 169	0	1 169	12 102	1 336	0	13 466	1 463	0
Beit Bridge	53 043	791	5	70 052	866	7	874	77 566	765	6	80 755	1 383	7
King Shaka International Airport	2 526	334	117	3 047	403	127	530	2 971	393	110	3 459	447	104
Port Elizabeth International Airport	1 302	193	7	1 593	237	8	245	1 185	167	8	984	142	9
Other	63 516	2 118	423	83 646	2 659	273	2 932	80 584	1 922	244	92 129	3 002	45
<b>Total</b>	<b>1 255 587</b>	<b>110 267</b>	<b>40 722</b>	<b>1 434 399</b>	<b>130 041</b>	<b>46 320</b>	<b>176 361</b>	<b>1 500 322</b>	<b>136 052</b>	<b>42 418</b>	<b>1 517 132</b>	<b>149 188</b>	<b>196 798</b>
Durban Harbour	39.0%	40.7%	43.1%	40.8%	40.6%	42.0%	41.0%	38.7%	41.3%	43.5%	38.0%	40.9%	45.4%
O.R. Tambo International Airport	24.7%	18.7%	7.5%	20.2%	18.6%	8.0%	15.8%	20.4%	18.9%	8.2%	21.7%	19.1%	9.0%
Cape Town Harbour	8.5%	9.1%	13.1%	9.5%	9.9%	14.6%	11.1%	10.8%	9.6%	14.2%	8.7%	9.7%	14.7%
Johannesburg Customs Office	6.4%	9.5%	9.1%	5.9%	8.2%	8.6%	8.3%	5.7%	8.2%	8.8%	5.6%	7.6%	8.7%
Port Elizabeth Harbour	4.2%	6.9%	9.2%	5.3%	8.5%	9.9%	8.9%	5.4%	7.7%	8.6%	5.8%	7.6%	6.8%
East London Customs Office	1.9%	3.3%	5.0%	1.6%	2.6%	5.0%	3.2%	2.4%	3.7%	5.3%	3.0%	4.2%	6.1%
Pretoria Customs Office	1.7%	3.1%	5.8%	1.9%	3.2%	5.3%	3.8%	1.8%	3.1%	4.8%	1.8%	2.9%	3.0%
Germiston/Alberton Customs Office	1.1%	1.5%	4.8%	0.9%	1.3%	4.7%	2.2%	0.9%	1.1%	4.7%	0.9%	1.0%	4.4%
Cape Town International Airport	0.8%	1.2%	0.9%	0.9%	1.2%	0.9%	1.1%	1.0%	1.4%	1.0%	1.0%	1.3%	1.2%
Richards Bay Harbour	1.3%	2.1%	0.1%	1.2%	1.8%	0.1%	1.3%	1.2%	1.8%	0.1%	1.0%	1.4%	1.1%
Oshoek	0.7%	0.8%	0.0%	0.7%	0.9%	0.0%	0.7%	0.8%	1.0%	0.0%	0.9%	1.0%	0.7%
Beit Bridge	4.2%	0.7%	0.0%	4.9%	0.7%	0.0%	0.5%	5.2%	0.6%	0.0%	5.3%	0.9%	0.7%
King Shaka International Airport	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.3%
Port Elizabeth International Airport	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%
Other	5.1%	1.9%	1.0%	5.8%	2.0%	0.6%	1.7%	5.4%	1.4%	0.6%	6.1%	2.0%	1.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Important to Note:** All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Proceeds from imported Fuel levy under the Mineral Products' section (5) were previously allocated to Customs Duties. However, as from 01-April-2014, these have been allocated to Fuel levy.
3. Total Import Tax is Import VAT plus Customs Duties.

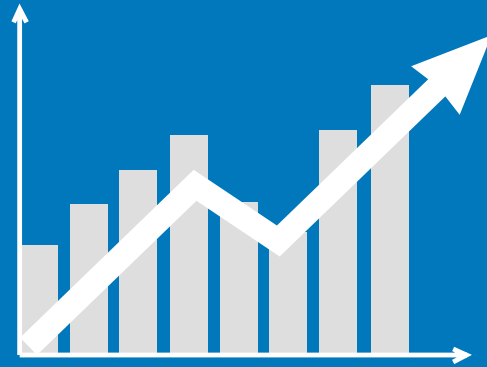
# IMPORT VAT AND CUSTOMS DUTIES

# OTHER TAXES AND COLLECTIONS

For the 2015/16 fiscal year:

## Capital Gains Tax of R16.7 billion raised

Increased from R11.7bn raised in 2014/15



## Transfer duties of R7.4 billion collected



Property transfers that were subject to transfer duty

101 094

Average transfer duty paid

R73 163

## Mineral and Petroleum Resources Royalty amounted to R3.7 billion

Decrease from previous year



## Contributions to SACU pool during 2015/16 R84.3 billion



## Diesel claims granted during 2015/16 R9.3 billion

Increased from R6.9bn granted in 2014/15



## 6 OTHER TAXES AND COLLECTIONS

### KEY FACTS

For the 2015/16 fiscal year:

- Capital Gains Tax (CGT) of R16.7 billion was raised of which R7.5 billion was attributable to individuals and R9.2 billion to companies. This is an increase of R5.0 billion (42.9%) on the R11.7 billion raised in 2014/15. In aggregate, R90.1 billion has been raised since the introduction of CGT in October 2001;
- Collections of Transfer Duty amounted to R7.4 billion, reflecting a growth of 11.0% (R0.7bn) compared to previous year's growth of 21.4%;
- Diesel refunds increased by R2.4 billion (34.5%) to R9.3 billion in 2015/16 from R6.9 billion in 2014/15. This increase was driven by large claims from the energy sector that used diesel generators to augment electricity production. The surge from 2013/14 is due to the inclusion of diesel set offs in Diesel refunds amounting to R1.2 billion in 2013/14, R1.0 billion in 2014/15 and R1.1bn in 2015/16;
- Mineral and Petroleum Resources Royalty (MPRR) payments declined from the previous year by R1.7 billion (31.6%) to R3.7 billion due to the overall global economic climate. The mining industry in particular was impacted by depressed markets, oversupply in the market, falling commodity prices, high mining costs, and Rand/Dollar fluctuations;
- Total contributions to the SACU pool amounted to R84.3 billion, up by 11.0% on the contributions in the previous year.

### INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2015/16. It gives an overview of:

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

# OTHER TAXES AND COLLECTIONS

## CAPITAL GAINS TAX

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 due from CGT is declared in PIT or CIT tax returns.

As shown in *Table 6.1*, the cumulative liability for CGT raised, since its inception on 1 October 2001 to the end of March 2016, totalled R90.1 billion.

It is notoriously difficult to determine the tax base of CGT as gains are only taxed on the realisation of capital gains and the inclusive portion are taxed at the various marginal tax rates. After the global financial crisis taxpayers who were able to postpone the realisation of their assets did so to prevent losses, while other taxpayers that experienced distress selling of assets made capital losses. Most notably the selling of secondary holiday homes and equities had an impact on the lower CGT raised.

CGT collections declined from R9.1 billion in 2010/11 to R6.8 billion in 2011/12. Collections recovered strongly to reach R11.6 billion in 2013/14 and notched up marginally to R11.7 billion in 2014/15. The strong increase in 2013/14 CGT collections was partly the result of the increase in inclusion rates. From March 2012, the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.3% for natural persons and from 14.0% to 18.6% for companies. From March 2016, these inclusion rates were hiked again to 40.0% for natural persons and special trusts, and to 80.0% for companies and trusts.

**Table 6.1: Capital Gains Tax (CGT) raised, 2010/11 - 2015/16**

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2010/11	11 181	15 894	27 074
2010/11	2 012	7 049	9 061
2011/12	1 550	5 263	6 813
2012/13	2 166	5 008	7 174
2013/14	6 970	4 633	11 603
2014/15	5 538	6 135	11 672
2015/16	7 526	9 155	16 681
Cumulative	36 943	53 136	90 080

## TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act, No. 40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity. It is the largest source of revenue in the "Taxes on property" category as defined in the Government Finance Statistics (GFS).

Transfer Duty is levied on a wide range of assets that are defined as 'property'. They include land and fixtures as well as real rights in land; rights to minerals; a share or interest in a residential property company; as well as a share in a share-block company.

# OTHER TAXES AND COLLECTIONS

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

The sale of a property is subject to either VAT or Transfer Duty, with VAT taking precedence. If the seller is a registered VAT vendor and the property forms part of the seller's enterprise, then VAT is payable on the transaction.

Table 6.2 shows the Transfer Duty rates applicable to various values of property transfers from 23 February 2011 to 28 February 2015. Table 6.3 shows the revised rates effective from 01 March 2015 to 29 February 2016 and Table 6.4 shows the revised rates effective from 01 March 2016 to date.

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

Fair market value or consideration	Rate of Transfer Duty <sup>1</sup>
0 - 600 000	0% of the amount
600 001 - 1 000 000	3% of the amount above R600 000
1 000 000 - 1 500 000	R12 000 + 5% of the amount above R1 million
1 500 001 +	R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011 to 28 February 2015

**Table 6.3: All persons (including Companies, Close Corporations and Trusts)**

Fair market value or consideration	Rate of Transfer Duty <sup>1</sup>
0 - 750 000	0% of the amount
750 001 - 1 250 000	3% of the amount above R750 000
1 250 001 - 1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001 - 2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001 +	R85 000 + 11% of the amount above R2.25 million

1. Effective from 01 March 2015 to 29 February 2016

**Table 6.4: All persons (including Companies, Close Corporations and Trusts)**

Fair market value or consideration	Rate of Transfer Duty <sup>1</sup>
0 - 750 000	0% of the amount
750 001 - 1 250 000	3% of the amount above R750 000
1 250 001 - 1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001 - 2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001 - 10 000 000	R85 000 + 11% of the amount above R2.25 million
10 000 001 +	R937 500 + 13% of the amount above R10.0 million

1. Effective from 01 March 2016 to date

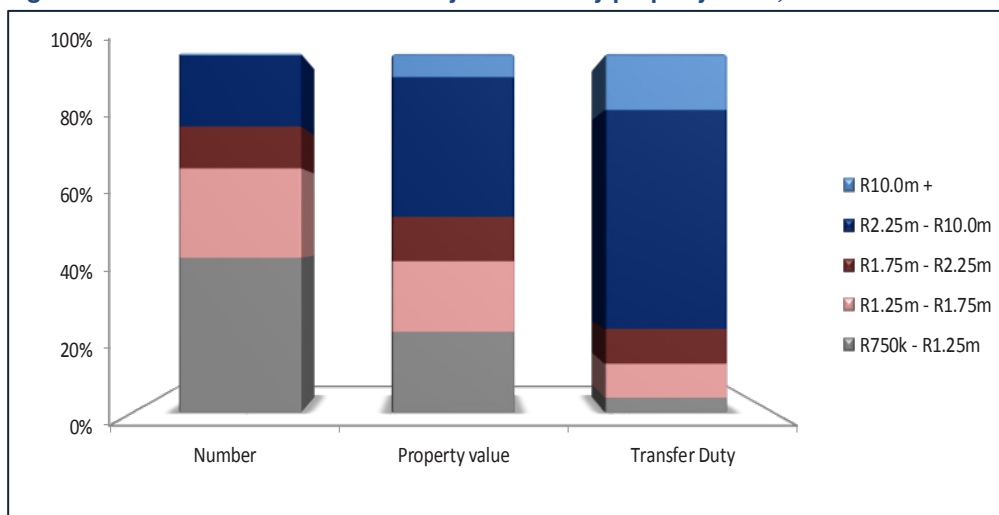
The migration of Transfer Duty payments onto SARS' electronic eFiling platform in 2013 has improved the accuracy of information about property transactions and associated duties. Note that Table A6.1.1 and Table A6.1.2 only cover transactions that were valued at more than R600 000 and were therefore liable for Transfer Duty in the 2013/14 and 2014/15 years.

From 01 March 2015, the threshold of property values liable for transfer duties was increased to R750 000, which amounted to 101 094 properties acquired at a combined value of R186.3 billion. This resulted in R7.4 billion of transfer duties collected for the year, which is a growth of 11.0% against the prior year. Due to the significant shift of the property value thresholds in the tax rates shown in tables 6.2, 6.3 and 6.4, a direct and detailed comparison between 2015/16 and prior years

is not meaningful in terms of property value brackets. However, the overall results show that the number of transactions qualifying for Transfer Duty in 2015/16 dropped by 14.6% compared to the previous year, with the property values reducing by 1.5%.

The property market experienced a housing boom period from 2000 to 2006 with average annual house price increases of 20%. However, since 2008 a significant slowdown in house prices was the result of the full implementation of the National Credit Act, interest rate hikes and the financial global crisis. In 2008, house prices fell by -0.5% (-9% in real terms). From 2009 to 2011, house prices rose in nominal terms on average by 1.2%, but declined in real terms on average by -3.8%. In 2012 and 2014 house prices rose in real terms by 3.3% and 2.6% respectively. In 2015, the average house price increase of 0.94% resulted in a real decline of -4.2% after adjusting for inflation.

**Figure 6.1: Distribution of Transfer Duty collected by property value, 2015/16**



The average value of these properties was R1.8 million and the average Transfer Duty paid on these transfers was R73 163. *Table A6.1.1* shows the Transfer Duty raised in each value category in 2013/14 and 2014/15; and *Table A6.1.2* shows the same for 2015/16, including the percentage and cumulative percentage contribution per category.

In 2015/16, properties valued below R1.75 million accounted for 67.8% of all Transfer Duty transactions. These properties accounted for 42.0% of the total value of properties acquired but only 13.7% of the Transfer Duty paid. This can be loosely compared to 2014/15, where properties valued below R1.5 million accounted for 66.4% of all Transfer Duty transactions, accounting for 39.6% of the total value of properties acquired but only 14.4% of the Transfer Duty paid. *Table A6.1.1* and *Table A6.1.2* show the percentage of the Transfer Duty raised by each value category for each year.

The Transfer Duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person’s primary residence is the dwelling where they usually live, typically a house or an apartment. A person can only have one primary residence at any given time;
- Other residential property – Property which is used for residential purposes, other than the primary residence, e.g. holiday home;



# OTHER TAXES AND COLLECTIONS

- Small holding – A piece of land under 50 acres that is used for cultivation;
- Farm – An area of land and its buildings used for growing crops and rearing animals;
- Commercial building – A building that is used for commercial purposes, such as office buildings, warehouses, or retail;
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop;
- Mining property/rights – Ownership of mineral rights to mine in a specific area; and
- Other – If the nature of the property is not defined above, then it will be classified here.

Table A6.1.3 shows the breakdown of Transfer Duty raised by the nature of property. In 2015/16, primary residences made up 83.0% of the total number of transaction, accounting for 79.8% of the total property value and 77.0% of Transfer Duties raised for the year. Compared to the prior year, despite 14.2% fewer acquisitions of primary residences and a 0.9% drop in the values of properties transferred, this category contributed 11.1% more in Transfer Duties paid for 2015/16.

## DIESEL REFUNDS

The diesel refund system was introduced in a phased manner from 1 June 2000 and gives full or partial relief for primary production and certain off-road activities in respect of diesel fuel taxes collected at source. Refunds of the fuel levy are intended to protect the international competitiveness of primary producers in the fishing, farming, forestry, and on-land and offshore mining sectors. Refunds of the Road Accident Fund (RAF) levy reduce the road-related tax burden for these primary producers, as well as coasting vessels, NSRI vessels, vessels conducting research in support of marine industry, coastal patrol vessels, vessels servicing fibre optic telecommunications cables, harbour vessels, rail freight and peak power electricity generation plants (with a capacity of more than 200 MW).

Diesel refunds are claimed based on the type of usage. Primary producers on land (farming, forestry and mining) qualify for a refund amounting to 40% of the fuel levy and 100% of the RAF levy in respect of 80% of their eligible diesel fuel purchases. Primary producers in fishing and offshore mining, together with coasting vessels, are refunded 100% of both the fuel levy and RAF levy. Peak power electricity generation plants are refunded 50% of the fuel levy and 100% of the RAF levy. The remaining off-road beneficiaries are refunded 100% of the RAF levy only. The rates are revised each year to align the concession in line with the latest fuel levy and RAF levy rates. The applicable rates for the past five years are shown in Table 6.4:

**Table 6.5: Diesel refund rates, 2011/12 - 2015/16**

Effective Date	Onland c/l <sup>1</sup>	Offshore and peak power plants c/l <sup>1</sup>	Rail and harbour c/l <sup>1</sup>
06/04/2011	142.0	235.0	80.0
04/04/2012	158.0	263.0	88.0
03/04/2013	175.0	293.5	96.0
02/04/2014	187.8	313.5	104.0
01/04/2015	250.0	394.0	154.0

1. Cents per litre

# OTHER TAXES AND COLLECTIONS

The diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims will be refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2012/13 to 2015/16 are shown in *Table 6.6*.

**Table 6.6: Diesel refunds 2012/13 - 2015/16**

	2012/13		2013/14*		2014/15*		2015/16*	
	Mega litres	Amount R million	Mega litres	Amount R million	Mega litres	Amount R million	Mega litres	Amount R million
<b>On land (only 80% of eligible litres qualify)</b>	<b>1 263.5</b>	<b>1 915.8</b>	<b>1 451.5</b>	<b>2 491.5</b>	<b>1 581.4</b>	<b>2 907.2</b>	<b>1 515.2</b>	<b>3 467.8</b>
Agriculture, forestry and fishing	391.1	602.1	572.6	991.7	597.7	1 095.2	553.6	1 271.7
Mining and quarrying	867.2	1 305.8	858.9	1 465.1	963.2	1 773.9	945.0	2 157.1
Other	5.2	7.9	19.9	34.7	20.5	38.1	16.6	39.0
<b>Rail (100% of eligible litres qualify)</b>	<b>1.0</b>	<b>0.9</b>	<b>161.3</b>	<b>149.3</b>	<b>246.7</b>	<b>245.5</b>	<b>157.0</b>	<b>214.3</b>
<b>Offshore (100% of eligible litres qualify)</b>	<b>69.2</b>	<b>177.3</b>	<b>82.4</b>	<b>239.2</b>	<b>86.4</b>	<b>267.2</b>	<b>67.1</b>	<b>251.3</b>
<b>Electricity (100% of eligible litres qualify)</b>	<b>471.4</b>	<b>1 182.8</b>	<b>1 144.9</b>	<b>3 264.5</b>	<b>1 113.7</b>	<b>3 436.5</b>	<b>1 407.6</b>	<b>5 328.7</b>
<b>Other<sup>1</sup></b>	<b>-</b>	<b>-0.9</b>	<b>-</b>	<b>-15.8</b>	<b>-</b>	<b>43.4</b>	<b>-</b>	<b>20.9</b>
<b>Grand Total</b>	<b>1 805.1</b>	<b>3 276.0</b>	<b>2 840.1</b>	<b>6 128.7</b>	<b>3 028.2</b>	<b>6 899.6</b>	<b>3 146.9</b>	<b>9 283.0</b>

1. Amount reflected cannot be categorised in the groupings above

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

Diesel refund claims that reduced VAT liability used to be accounted for as a part of Domestic VAT collections. However, since 2013/14 these claims have been reclassified and are now included in Diesel refunds. This added R1.2 billion to Diesel refunds in 2013/14, R1.0 in 2014/15 and R1.1 billion in 2015/16. Note that no such adjustments were made to Diesel refunds in prior years.

The Diesel refunds keep increasing year after year driven by diesel usage for peak electricity generation and the annual increase in diesel tax rates. However, the diesel usage on land, rail and offshore decreased in 2015/16 compared to 2014/15.

## MINERAL AND PETROLEUM RESOURCES ROYALTY

Mineral and petroleum resources royalties (MPRR) compensate the State for the permanent loss of non-renewable resources. It is therefore not classified as a tax. The MPRR Act, 2008 became effective on 1 March 2010 and collections by resource are shown in *Table 6.6*.

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

- For refined mineral resources, the rate varies between a minimum of 0.5% and a maximum of 5%; and
- For unrefined mineral resources, it varies between a minimum of 0.5% to a maximum of 7%

Following a 28.4% increase in 2013/14, MPRR payments declined by 15.8% in 2014/15 and 31.6% in 2015/16 due to the overall economic climate in the mining industry globally in the last two years – depressed markets (resulting in lower demand for output), oversupply in some subsectors, falling commodity prices, high mining costs, and rand/dollar fluctuations. *Table 6.7* shows the contribution per commodity.

# OTHER TAXES AND COLLECTIONS

**Table 6.7: MPRR payments by commodity, 2013/14 - 2015/16**

R million	2013/14	% of Total	2014/15	% of Total	2015/16	% of Total	Year-on-year growth
Coal	392	6.1%	713	13.2%	702	18.9%	-1.6%
Copper	37	0.6%	-	0.0%	-	0.0%	0.0%
Diamond	107	1.7%	185	3.4%	93	2.5%	-49.7%
Gold and uranium	838	13.0%	787	14.5%	608	16.4%	-22.8%
Industrial Minerals <sup>1</sup>	278	4.3%	324	6.0%	155	4.2%	-52.3%
Iron Ore	3 338	51.8%	2 102	38.8%	643	17.3%	-69.4%
Manganese	235	3.7%	115	2.1%	185	5.0%	60.6%
Platinum	578	9.0%	548	10.1%	720	19.4%	31.5%
Zinc	48	0.7%	13	0.2%	5	0.1%	-61.0%
Other <sup>2</sup>	588	9.1%	634	11.7%	597	16.1%	-5.8%
<b>Total</b>	<b>6 439</b>	<b>100.0%</b>	<b>5 422</b>	<b>100.0%</b>	<b>3 708</b>	<b>100.0%</b>	<b>-31.6%</b>

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

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

## SOUTHERN AFRICAN CUSTOMS UNION

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

The revenue sharing formula used to allocate the revenue pool amongst SACU members is as follows:

- The *customs component* is calculated from the Cost-Insurance-Freight (CIF) value at the border posts where goods are imported from other member states, as a percentage of the total CIF value of intra-SACU imports;
- The *excise component* is calculated from the value of each member state's GDP in a specific calendar year as a percentage of total SACU GDP in that year; and
- The *development component* is set at 15% of excise duties. The share accruing to each member country is calculated by comparing the country's GDP per capita to the SACU's average GDP per capita. The development component ensures that member states whose GDP per capita falls below the SACU's per capita average are compensated by other wealthier member states.

South Africa administers the SACU revenue pool and on a quarterly basis disburses amounts to the BLNS countries. *Table 6.8* shows a summary of contributions to the SACU pool by the member states.

# OTHER TAXES AND COLLECTIONS

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

Collections of the levy on imported fuels were historically accounted and reported as Customs duties, which resulted in an over-allocation of revenue to the other SACU member states in previous years. However, as from 01 April 2014, these collections have been allocated to the Fuel levy tax category. The rectification of the misclassification is not applied before the 2014/15 fiscal year. The correction therefore has no retrospective impact on the common revenue pool.

**Table 6.8: Contributions to the SACU pool, 2010/11 - 2015/16**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS countries	South Africa	Total contributions
2011/12	427	158	571	147	1 303	60 135	61 437
2012/13	459	162	847	133	1 600	68 007	69 608
2013/14	477	233	961	163	1 833	73 749	75 582
2014/15	394	225	963	193	1 775	74 200	75 975
2015/16	745	211	1 174	210	2 340	82 001	84 341
<b>Percentage of total</b>							
2011/12	0.7%	0.3%	0.9%	0.2%	2.1%	97.9%	100.0%
2012/13	0.7%	0.2%	1.2%	0.2%	2.3%	97.7%	100.0%
2013/14	0.6%	0.3%	1.3%	0.2%	2.4%	97.6%	100.0%
2014/15	0.5%	0.3%	1.3%	0.3%	2.3%	97.7%	100.0%
2015/16	0.9%	0.3%	1.4%	0.2%	2.8%	97.2%	100.0%
<b>Percentage year-on-year growth</b>							
2012/13	7.5%	2.4%	48.3%	-9.6%	22.8%	13.1%	13.3%
2013/14	3.8%	44.1%	13.4%	22.6%	14.5%	8.4%	8.6%
2014/15	-17.4%	-3.4%	0.2%	19.0%	-3.2%	0.6%	0.5%
2015/16	89.4%	-6.2%	21.9%	8.4%	31.8%	10.5%	11.0%

# OTHER TAXES AND COLLECTIONS

Table A6.1.1: Transfer Duty collected by property value, 2013/14 - 2014/15

Fiscal Year	2013/14				2014/15				Variance				% Variance			
	Property Value R thousand	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Duty	Number of dutiable transfers	Property value R million	Transfer Duty R million	Duty	Number of dutiable transfers	Property value	Transfer Duty	Duty
600 - 700	700	12 636	8 245	20	12 521	8 170	20	-115	-75	0	0	-0.9%	-0.9%	-0.9%	0.4%	
700 - 800	800	13 080	9 725	57	13 551	10 070	58	471	345	2	2	3.6%	3.5%	2.8%	2.8%	
800 - 900	900	12 653	10 660	92	12 656	10 664	91	3	4	-1	-1	0.0%	0.0%	-0.8%	-0.8%	
900 - 1 000	1 000	9 579	9 021	98	10 022	9 439	103	443	418	5	5	4.6%	4.6%	4.8%	4.8%	
1 000 - 1 100	1 100	5 932	6 141	81	6 421	6 651	88	489	510	6	6	8.2%	8.3%	7.9%	7.9%	
1 100 - 1 200	1 200	5 866	6 655	109	6 105	6 924	113	239	269	4	4	4.1%	4.0%	3.8%	3.8%	
1 200 - 1 300	1 300	6 727	8 305	159	6 956	8 588	164	229	283	5	5	3.4%	3.4%	3.0%	3.0%	
1 300 - 1 400	1 400	5 395	7 199	155	5 803	7 748	166	408	549	11	11	7.6%	7.6%	7.2%	7.2%	
1 400 - 1 500	1 500	4 249	6 093	143	4 598	6 595	154	349	502	11	11	8.2%	8.2%	7.8%	7.8%	
1 500 - 1 600	1 600	3 983	6 094	156	4 637	7 096	182	654	1 003	26	26	16.4%	16.5%	16.5%	16.5%	
1 600 - 1 700	1 700	3 307	5 398	157	3 812	6 223	181	505	825	24	24	15.3%	15.3%	15.2%	15.2%	
1 700 - 1 800	1 800	2 675	4 632	148	3 007	5 210	166	332	578	18	18	12.4%	12.5%	12.3%	12.3%	
1 800 - 1 900	1 900	2 497	4 569	157	2 909	5 326	183	412	757	26	26	16.5%	16.6%	16.5%	16.5%	
1 900 - 2 000	2 000	1 875	3 615	133	2 087	4 031	148	212	416	15	15	11.3%	11.5%	11.2%	11.2%	
2 000 - 2 500	2 500	6 549	14 430	608	7 728	17 042	717	1 179	2 612	110	110	18.0%	18.1%	18.1%	18.1%	
2 500 - 3 000	3 000	4 234	11 393	557	4 952	13 345	653	718	1 952	96	96	17.0%	17.1%	17.2%	17.2%	
3 000 - 3 500	3 500	2 501	7 978	428	2 979	9 498	510	478	1 520	82	82	19.1%	19.1%	19.1%	19.1%	
3 500 - 4 000	4 000	1 620	5 983	344	2 007	7 406	424	387	1 423	80	80	23.9%	23.8%	23.1%	23.1%	
4 000 - 4 500	4 500	1 061	4 435	266	1 297	5 415	325	236	980	59	59	22.2%	22.1%	22.3%	22.3%	
4 500 - 5 000	5 000	721	3 376	208	896	4 192	260	175	816	52	52	24.3%	24.2%	24.8%	24.8%	
5 000 - 7 500	7 500	1 599	9 435	615	2 195	13 032	848	596	3 597	233	233	37.3%	38.1%	38.0%	38.0%	
7 500 - 10 000	10 000	451	3 843	270	690	5 885	412	239	2 042	142	142	53.0%	53.1%	52.8%	52.8%	
10 000 +	Other <sup>1</sup>	437	7 838	586	615	10 599	796	178	2 760	211	211	40.7%	35.2%	36.0%	36.0%	
<b>Total</b>		<b>109 627</b>	<b>165 065</b>	<b>5 489</b>	<b>118 444</b>	<b>189 150</b>	<b>6 666</b>	<b>8 817</b>	<b>24 085</b>	<b>1 177</b>	<b>1 177</b>	<b>8.0%</b>	<b>14.6%</b>	<b>21.4%</b>	<b>21.4%</b>	

1. Balancing entry to align transactional data to revenue collections

# OTHER TAXES AND COLLECTIONS

Table A6.1.2: Transfer Duty collected by property value, 2015/16

Fiscal Year	2015/16			2015/16 (Percentage of total)			2015/16 (Cumulative Percentage of total)			
	Property Value	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
R thousand										
750 - 850	850	10 604	8 457	24	10.5%	4.5%	0.3%	10.5%	4.5%	0.3%
850 - 950	950	11 420	10 105	53	11.3%	5.4%	0.7%	21.8%	10.0%	1.0%
950 - 1 050	1 050	8 447	8 294	64	8.4%	4.5%	0.9%	30.1%	14.4%	1.9%
1 050 - 1 150	1 150	6 347	6 888	68	6.3%	3.7%	0.9%	36.4%	18.1%	2.8%
1 150 - 1 250	1 250	6 624	7 860	93	6.6%	4.2%	1.3%	43.0%	22.3%	4.1%
1 250 - 1 350	1 350	6 561	8 422	117	6.5%	4.5%	1.6%	49.5%	26.9%	5.7%
1 350 - 1 450	1 450	5 565	7 701	133	5.5%	4.1%	1.8%	55.0%	31.0%	7.5%
1 450 - 1 550	1 550	4 958	7 373	149	4.9%	4.0%	2.0%	59.9%	34.9%	9.5%
1 550 - 1 650	1 650	4 365	6 922	156	4.3%	3.7%	2.1%	64.2%	38.7%	11.6%
1 650 - 1 750	1 750	3 674	6 189	155	3.6%	3.3%	2.1%	67.8%	42.0%	13.7%
1 750 - 1 850	1 850	3 322	5 928	162	3.3%	3.2%	2.2%	71.1%	45.2%	15.9%
1 850 - 1 950	1 950	2 641	4 972	149	2.6%	2.7%	2.0%	73.7%	47.8%	17.9%
1 950 - 2 050	2 050	2 366	4 699	152	2.3%	2.5%	2.1%	76.1%	50.4%	19.9%
2 050 - 2 150	2 150	1 669	3 486	122	1.7%	1.9%	1.6%	77.7%	52.2%	21.6%
2 150 - 2 250	2 250	1 797	3 929	145	1.8%	2.1%	2.0%	79.5%	54.3%	23.6%
2 250 - 2 500	2 500	3 581	8 413	345	3.5%	4.5%	4.7%	83.0%	58.9%	28.2%
2 500 - 2 750	2 750	3 255	8 437	397	3.2%	4.5%	5.4%	86.3%	63.4%	33.6%
2 750 - 3 000	3 000	2 288	6 521	339	2.3%	3.5%	4.6%	88.5%	66.9%	38.2%
3 000 - 3 500	3 500	3 269	10 425	604	3.2%	5.6%	8.2%	91.7%	72.5%	46.3%
3 500 - 4 000	4 000	2 153	7 944	511	2.1%	4.3%	6.9%	93.9%	76.7%	53.3%
4 000 - 4 500	4 500	1 375	5 744	396	1.4%	3.1%	5.4%	95.2%	79.8%	58.6%
4 500 - 5 000	5 000	997	4 665	339	1.0%	2.5%	4.6%	96.2%	82.3%	63.2%
5 000 - 5 500	5 500	733	3 786	286	0.7%	2.0%	3.9%	97.0%	84.4%	67.1%
5 500 - 6 000	6 000	568	3 220	252	0.6%	1.7%	3.4%	97.5%	86.1%	70.5%
6 000 - 6 500	6 500	434	2 676	216	0.4%	1.4%	2.9%	97.9%	87.5%	73.4%
6 500 - 7 000	7 000	322	2 142	177	0.3%	1.1%	2.4%	98.3%	88.7%	75.8%
7 000 - 7 500	7 500	286	2 047	170	0.3%	1.1%	2.3%	98.5%	89.8%	78.1%
7 500 - 8 000	8 000	199	1 527	127	0.2%	0.8%	1.7%	98.7%	90.6%	79.8%
8 000 - 8 500	8 500	176	1 433	122	0.2%	0.8%	1.6%	98.9%	91.4%	81.5%
8 500 - 9 000	9 000	124	1 073	94	0.1%	0.6%	1.3%	99.0%	91.9%	82.7%
9 000 - 9 500	9 500	110	1 006	88	0.1%	0.5%	1.2%	99.1%	92.5%	83.9%
9 500 - 10 000	10 000	143	1 400	122	0.1%	0.8%	1.7%	99.3%	93.2%	85.6%
10 000 +		721	12 600	1 195	0.7%	6.8%	16.2%	100.0%	100.0%	101.7%
Other <sup>1</sup>				-128			-1.7%			100.0%
<b>Total</b>		<b>101 094</b>	<b>186 285</b>	<b>7 396</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>			

1. Balancing entry to align transactional data to revenue collections

# OTHER TAXES AND COLLECTIONS

Table A6.1.3: Transfer Duty collected by Nature of Property, 2014/15 - 2015/16

Fiscal Year	2014/15			2015/16			Variance			% Variance			% Contribution to 2015/16 Total			
	Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million
Commercial Building		904	2 435	129	803	2 434	144	-101	-101	-1	15	-11.2%	-0.1%	11.5%	0.8%	1.3%
Farm		1 645	4 779	256	1 557	4 838	303	-88	-88	58	47	-5.3%	1.2%	18.4%	1.5%	2.6%
Industrial Building		250	525	23	214	511	28	-36	-36	-14	5	-14.4%	-2.6%	19.9%	0.2%	0.3%
Mining Property/Rights		53	143	8	27	333	35	-26	-26	191	27	-49.1%	133.9%	353.2%	0.0%	0.2%
Other Residential Property		6 234	11 198	453	4 697	9 943	470	-1 537	-1 537	-1 255	17	-24.7%	-11.2%	3.8%	4.6%	5.3%
Primary Residence		97 803	150 140	5 124	83 922	148 736	5 692	-13 881	-13 881	-1 403	568	-14.2%	-0.9%	11.1%	83.0%	79.8%
Small Holding		308	624	28	295	588	26	-13	-13	-36	-3	-4.2%	-5.8%	-9.3%	0.3%	0.3%
Other <sup>1</sup>		11 247	19 307	645	9 579	18 901	699	-1 668	-1 668	-405	55	-14.8%	-2.1%	8.5%	9.5%	10.1%
<b>Total</b>		<b>118 444</b>	<b>189 150</b>	<b>6 666</b>	<b>101 094</b>	<b>186 285</b>	<b>7 396</b>	<b>-17 350</b>	<b>-2 865</b>	<b>-2 865</b>	<b>730</b>	<b>-14.6%</b>	<b>-1.5%</b>	<b>11.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Amount reflected cannot be categorised in the groupings above

**Ad valorem import duties**

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

**Automotive Production and Development Programme (APDP)**

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

**BLNS countries**

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

**Capital Gains Tax (CGT)**

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

**CO<sub>2</sub> tax on motor vehicle emissions**

CO<sub>2</sub> tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.

**Company Income Tax (CIT)**

Income tax on taxable profits of companies

**Cost of revenue collection**

The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue collected.



## Customs duties / import duties

These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and Ad valorem import duty. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.

## Diamond export levy

The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.

## Direct taxes

Taxes charged on taxable income or capital of individuals and legal entities.

## Dividends tax

Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.

## Donations tax

This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.

## Double Taxation Agreements (DTAs)

The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.

## Duty 1-2B

Refers to the Ad valorem 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 Pay-As-You-Earn (PAYE).

## 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. 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 Plastic bags levy, Incandescent light bulb levy, Electricity levy and CO<sub>2</sub> tax on motor vehicle emissions.

## 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 ad valorem 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 an income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though the taxpayer's income in real terms may not be increasing.

## Fiscal year

It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.

**Fuel levy**

Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.

**Great Recession**

Reference to the recession that started in December 2007 in terms of the Great Depression of the 1930s. Generally, the Great Recession lasted longer and was more severe than prior recessions. However, the severity of economic decline has not eclipsed the levels reached by the Great Depression.

**Gross Domestic Product (GDP)**

A measure of the total national output, income and expenditure in the economy.

**Harmonised System (HS)**

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

**Incandescent light bulb levy**

This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.

**Income tax (IT)**

IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.

**Indirect taxes**

Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also Direct taxes.

# GLOSSARY

Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys vatatable goods or services from another supplier.
International air passenger departure tax	International air passenger departure tax is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the 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 Automotive Production and Development Programme (APDP).
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 Employees' tax.
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also Secondary rebate and Tertiary rebate.
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 <sup>st</sup> due six months into the company's tax year; the 2 <sup>nd</sup> at the end of the tax year; and the 3 <sup>rd</sup> six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).

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 seven 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 not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax that is available to taxpayers between the age of 65 and 75 years. See also Primary rebate and Tertiary rebate.
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.

**Securities Transfer Tax (STT)**

STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.

**Skills Development Levy (SDL)**

SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).

**Southern African Customs Union (SACU)**

The SACU agreement is an agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.

**Southern African Development Community (SADC)**

SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.

**Specific excise duty**

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

**Stamp duty**

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

**Standard Industrial Classification of all Economic activities (SIC)**

SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.

**Tax Amnesty**

Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Programme (VDP)

Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until 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 Primary rebate and Secondary rebate.
Total Import Tax	The sum of Customs Duties and Import VAT together makes up Total Import Tax



## Transfer duty

Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.

## Turnover Tax

Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.

## Uncertificated securities tax

See Securities Transfer Tax (STT).

## Value-Added Tax (VAT)

VAT is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.



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