





The 2012 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury.

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

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# F OREWORD

We publish the *2012 Tax Statistics* document four months earlier than the previous four publications. This has been made possible by the SARS Modernisation Programme, which has enabled SARS to process taxpayer information faster.

The Tax Statistics Bulletin contains comprehensive data on tax revenue to aid policy makers and also inform the general public of policy choices that may be available to government in pursuit of financial stability and sustainability of our country. Editions of this document have been extensively referenced and used by the media, businesses, academia, various government and non-governmental organisations.

Publication of comprehensive statistics on tax contributes to fiscal transparency which is key to good governance. Information contained herein can also assist in the development of evidence-based and well-informed policy formulation. Fiscal transparency facilitates a more effective response to changing economic conditions thereby helping to modify the severity of economic and financial crises. The resilience of the South African economy displayed during the recent global economic crises and the robustness of the South African tax administration during this difficult period is evident from the tax statistics presented in the publication.

This publication has evolved significantly over the past and we have introduced many innovations based on extensive feedback. We would therefore like to thank all contributors to this publication as well as encourage users of this document to continue sending us feedback on ways to improve its usefulness.



  
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# A BOUT THIS PUBLICATION

We have great pleasure in releasing the *2012 Tax Statistics* publication which builds and expands on the previous four editions (2008, 2009, 2010 and 2011). This 5<sup>th</sup> edition provides an overview of tax revenue collections and tax return information for the period 2007/08 to 2011/12 and the 2008 to 2011 tax years respectively.

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

The publication is set out as follows:

- *Chapter 1: Revenue collections* provides a summary of aggregate tax revenue collection trends for the period 2007/08 to 2011/12.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information on taxable income by income group, age, gender and source of income, as well as on fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of corporate income tax revenues. Information on taxable income by income group, sector and type of business entity is provided.
- *Chapter 4: Value Added Tax (VAT)* gives an overview of VAT. It gives a breakdown of VAT receipts and refunds by sector and payment category as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs Duties* provides information on the customs value of imported goods by product type in terms of the Harmonised System<sup>1</sup>, to chapter level, as well as Import VAT, customs/import duty and *ad valorem* excise duty revenues on imported goods.
- The *Glossary* contains definitions of terms and abbreviations contained in the *2012 Tax Statistics*.

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



## WHAT'S NEW

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

- An analysis of payment channels of SARS collections is provided in Chapter 1.
- Revenue collection tables on Mineral and Petroleum Resource Royalties (MPRR) per commodity per fiscal year have been included for the first time.
- The methodology to determine the number of liable taxpayers has been amended which has significantly changed the CIT assessed percentage in Chapter 3 and slightly altered the PIT assessed percentage in Chapter 2.
- A table by income grouping, which is effectively a table by taxable income to which deductions are added back, has been included in Chapter 2.
- A table that shows the effective CIT rate for various taxable income groups, has been included in Chapter 3.

## METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and on assessments documents.
- Data have been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS's systems at the end of July 2012. Given the time delay in the submission of tax returns by some taxpayers and the time taken to assess such returns, statistics for later years tend to be less complete than that of earlier years.
- Information on the sector (industry) classification is based on the classification as declared by taxpayers and is based on their main source of income. Trade classification data is based on the classification as declared by the trader, based on the Harmonised System.
- Figures have not been rounded so discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables indicates a zero value whilst a zero ("0") indicates that there is an amount that has been rounded-off to zero.
- The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2010) whilst the latter with a forward slash (e.g. 2011/12).
- The methodology used for determining the number of taxpayers liable for assessment has been improved since the previous edition. This means that the percentage assessed proportions are not comparable with previous editions. There has been a greater impact on companies than on individuals due to the number of companies that were regarded as liable per the previous methodology that, under the new methodology, are not liable.
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant Chapter.





# 1 REVENUE COLLECTIONS

## KEY HIGHLIGHTS

For the 2011/12 fiscal year:

- Revenue collection statistics provide compelling evidence of the extent to which the South African economy recovered from the Great Recession which first manifested in 2008. The R742.6 billion tax revenue collected was R3.9 billion higher than the revised estimate set in the February 2012 budget and R68.5 billion (10.2%) higher than that collected in 2010/11;
- The tax-to-GDP ratio increased marginally from 24.5% in 2010/11 to 24.6% in 2011/12, still well below the peaks of 27.6% and 27.1% that were reached pre-crisis;
- The cost of revenue collection (an important indicator of the efficiency of a revenue administration) has remained almost constant, increasing marginally from 1.10% in 2010/11 to 1.11% in 2011/12;
- The individual tax register continues to grow strongly with the number of individuals registered for income tax increasing significantly from 10.3 million in 2010/11 to 13.7 million in 2011/12 (growth of 32.5%); this significant growth has been due primarily to the new policy which requires that all employers register all their employees regardless of their income;
- As at 31 March 2012, there were just over 2 million companies and 652 349 VAT vendors registered; and
- Capital gains tax of R6.8 billion was raised in 2011/12, down from the R9.1 billion raised in 2010/11. This decline is directly attributable to the post-recession slowing in the disposal of assets and decline in asset values.

## INTRODUCTION

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

- collect all revenues due;
- ensure maximum compliance with tax and customs legislation; and
- provide a customs service that will maximise revenue collection, protect the South African borders and facilitate trade.

In comparison with its international counterparts and despite general tax relief to both individuals and companies, South Africa withstood the Great Recession relatively well, maintaining sustainable budget deficits aided by resilient tax collections.

This is mainly attributable to the Modernisation programme of SARS, responsive tax policy, and vigilant compliance-enhancing measures. Notwithstanding, the tax-to-GDP ratio remained well below pre-crisis levels with CIT being responsible for much of the contraction and return to the long-term ratio. Given the current uncertain economic climate, it has never been more important that SARS provides sustainable tax revenue to enable Treasury to maintain a healthy fiscal framework.

This chapter gives an overview of:

- South Africa's tax system;
- Tax buoyancy and elasticity;
- Tax register;
- Tax relief and rates;
- Revenue administration;
- Revenue performance;
- Tax revenue by main category; and
- Environmental taxes.

## SOUTH AFRICA'S TAX SYSTEM

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

## TAX REGISTER

One of the strategic objectives of SARS is to grow the tax register and in doing so contribute towards reducing the tax gap. The level of growth in the register is influenced by socio-economic conditions, tax policy, legislative amendments and the overall compliance climate. Tax base broadening activities ensure that those entities not registered for tax, but are liable for registration, are registered. SARS has pursued increased registrations in a variety of ways including tax education, as well as outreach and enforcement initiatives.

The tax register (*Table 1.1*) comprises individuals, companies, employers and VAT vendors as well as importers and exporters.

- The number of individuals registered for income tax has increased significantly from 10.3 million in 2010/11 to 13.7 million in 2011/12, representing 32.5% year-on-year growth (a slowdown from the previous year's 74.7% year-on-year growth). This was primarily due to the new employer filing process that was introduced during 2010 where SARS required employers to register all individuals issued with an IRP5 regardless of income level;
- The size of the register of active CIT entities has reduced to 2.0 million in 2011/12 from 2.1 million in 2010/11 (a growth of -2.1%), while the overall register for companies grew between 2010/11 and 2011/12. A higher number of CIT entities during 2011/12 changed to inactive than the number of new registrants taken on board; and
- Year-on-year growth in the register of other entities has been moderate.

**Table 1.1: Tax register, 2007/08 – 2011/12**

Number	Individuals <sup>1</sup>	Companies (CIT) <sup>1</sup>	Trusts <sup>1</sup>	Employers <sup>1</sup>	VAT Vendors <sup>1</sup>	Importers	Exporters
2007/08	5 204 805	1 584 002	384 747	379 675	745 487	207 906	192 791
2008/09	5 540 646	1 834 009	392 260	393 974	737 885	228 350	194 286
2009/10	5 920 612	1 878 856	331 954	395 575	685 523	229 442	209 623
2010/11	10 346 175	2 078 182	326 649	386 428	664 267	238 779	217 359
2011/12	13 703 717	2 034 719	301 365	384 883	652 349	247 595	224 216
<b>Percentage year-on-year growth</b>							
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%	5.3%	3.8%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%	9.8%	0.8%
2009/10	6.9%	2.4%	-15.4%	0.4%	-7.1%	0.5%	7.9%
2010/11	74.7%	10.6%	-1.6%	-2.3%	-3.1%	4.1%	3.7%
2011/12	32.5%	-2.1%	-7.7%	-0.4%	-1.8%	3.7%	3.2%

1. Excludes cases where status is in suspense, estate and address unknown. The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes. The number of individuals registered for income tax has increased since 2010/11 due to the new employer filing process.

## TAX RELIEF AND RATES

### Tax relief

In response to the severe inequalities that exist in South Africa most of the tax relief was directed to lower income brackets. Buoyant revenue collections over the last decade, with the exception of the post-financial crisis period, allowed Government to grant substantial relief to taxpayers with R44.4 billion accruing directly to individuals during the 2007/08 to 2011/12 period. In line with international trends, indirect taxes, which by and large spread tax obligation wider and which are also generally easier to collect, were increased by R27.6 billion to contain the outflow from the fiscus to only R32 billion.

Table 1.2 sets out the tax relief over this period with negative values indicating relief to the taxpayer and positive values showing an increase in the tax obligation.

**Table 1.2: Summary effects of tax proposals, 2007/08 – 2011/12**

R million	Direct taxes				Indirect taxes				Total relief
	PIT	CIT <sup>1</sup>	Other	Total	Excise	Fuel levy	Other <sup>2</sup>	Total	
2007/08	-8 870	-2 785	-3 000	<b>-14 655</b>	1 395	950	-90	<b>2 255</b>	<b>-12 400</b>
2008/09	-7 700	-6 900	–	<b>-14 600</b>	1 350	1 250	1 500	<b>4 100</b>	<b>-10 500</b>
2009/10	-13 550	-1 000	–	<b>-14 550</b>	2 100	4 890	2 985	<b>9 975</b>	<b>-4 575</b>
2010/11	-5 400	-1 350	–	<b>-6 750</b>	2 250	3 600	450	<b>6 300</b>	<b>-450</b>
2011/12	-8 850	500	-750	<b>-9 100</b>	1 935	1 900	1 150	<b>4 985</b>	<b>-4 115</b>

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

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

More detail on the Budget proposals for a particular fiscal year is set out in the various Budget Review documents, which can be found at <http://www.sars.gov.za/home.asp?pid=292> or <http://www.treasury.gov.za/documents/national%20budget/default.aspx>.

## Tax rates

During the period April 2007 to March 2012, the maximum marginal rates have remained mostly unchanged across all categories (*Table 1.3*). There was a 1% reduction in the CIT headline rate from 1 April 2008 while the Secondary tax on companies (STC) rate was reduced from 12.5% to 10.0% from 1 October 2007. Growth in tax revenue has been achieved by growth in taxable economic activities as well as an increase in compliance as opposed to increasing tax rates.

**Table 1.3: Maximum marginal tax rates, 2007/08 – 2011/12**

Percentage	PIT <sup>1</sup>	CIT	STC	VAT	Transfer duty	
					Natural person	Non-natural person
01 Apr 2007 – 30 Sep 2007	40%	29%	12.5%	14%	8%	8%
01 Oct 2007 – 31 Mar 2008	40%	29%	<b>10.0%</b>	14%	8%	8%
01 Apr 2008 – 31 Mar 2012	40%	<b>28%</b>	10.0%	14%	8%	8%

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

## REVENUE ADMINISTRATION

### Budget and consolidated revenue

Budget revenue comprises all revenue streams to the fiscus – both tax revenue and non-tax revenue – but excludes allocations of customs duties to Botswana, Lesotho, Namibia and Swaziland (BLNS) in terms of the South African Customs Union (SACU) agreement. Consolidated revenue goes one step further by including revenue collected by the provinces and selected public entities, as well as social security (*Figure 1.1*).

In addition to tax revenue, SARS also collects MPRR (included in non-tax revenue) as well as revenue on behalf of the Unemployment Insurance Fund (UIF) and Road Accident Fund (RAF). The portion collected by SARS is reflected in the Statement of Financial Performance published in the SARS Annual Report. About 89% of consolidated revenue is accounted for by tax revenue which is collected by SARS.

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

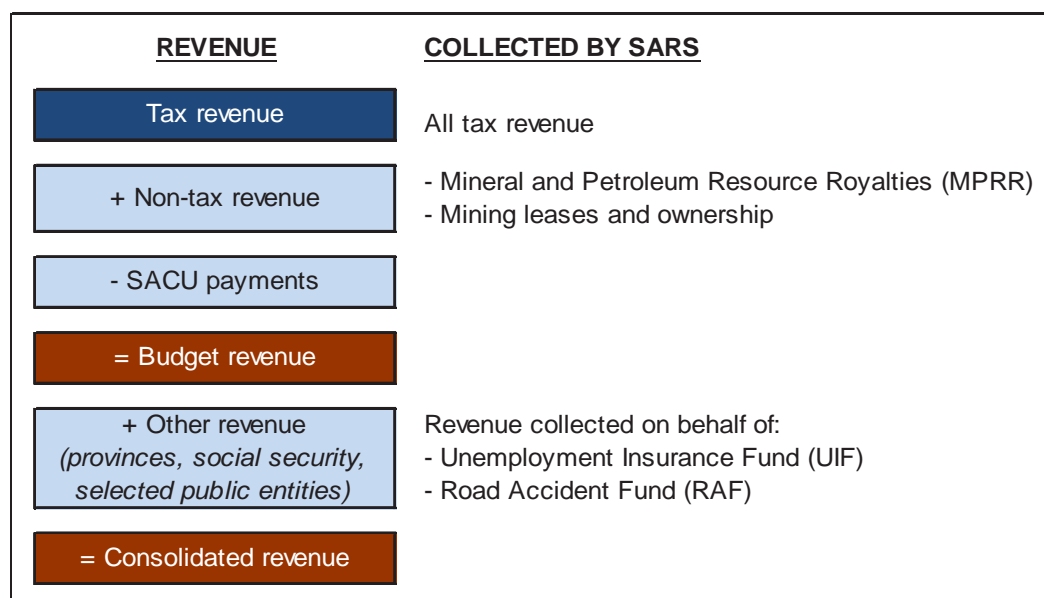


Table 1.4 shows the total budget revenue and consolidated revenue.

**Table 1.4: Total budget revenue and consolidated revenue, 2007/08 – 2011/12**

R million	Tax revenue <sup>1</sup>	% of budget revenue	% of consolidated revenue	Non-tax revenue <sup>2</sup>	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other <sup>3</sup>	Consolidated revenue <sup>4</sup>
2007/08	572 815	102.1%	91.4%	12 693	<b>585 507</b>	-24 713	<b>560 795</b>	65 911	<b>626 705</b>
2008/09	625 100	102.7%	91.5%	12 616	<b>637 716</b>	-28 921	<b>608 796</b>	74 673	<b>683 469</b>
2009/10	598 705	103.3%	90.2%	8 889	<b>607 594</b>	-27 915	<b>579 679</b>	84 058	<b>663 737</b>
2010/11	674 183	100.7%	89.0%	13 460	<b>687 643</b>	-17 906	<b>669 738</b>	87 775	<b>757 513</b>
2011/12	742 650	100.4%	88.9%	18 913	<b>761 562</b>	-21 760	<b>739 802</b>	95 659	<b>835 461</b>

1. Mining leases and ownership has been reclassified as non-tax revenue. Adjustments have been made to previous years for comparative purposes.
2. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities and mineral royalties. 2011/12 is unaudited.
3. Includes provinces, social security and selected public entities.
4. The audited figure for Consolidated revenue for 2011/12 was not available at the time of publication. The figure used is the estimate as provided in the Budget Review 2012.

## Cost of revenue collections

The cost of revenue collection is an important indicator of the efficiency of the collecting authorities and is generally used as a benchmark internationally. This ratio is calculated by expressing the cost of internal operations as a percentage of total tax revenue. This ratio as stated does not include the non-tax revenue collected by SARS such as the MPRR, UIF and RAF and hence SARS is more efficient than what the ratio reflects. Over the past years, the cost to revenue collection ratio varied between a low of 0.98% to a high of 1.17% (Table 1.5). The increase of the rate to 1.17% in 2009/10 was due to the global economic crisis which depressed revenue collections with no downward adjustment in cost structures possible. For the 2011/12 fiscal year, this rate was 1.11%, remaining in line with the prior year cost of collection ratio and fairly close to the international 1% benchmark.

**Table 1.5: Cost of revenue collections, 2007/08 – 2011/12**

R million	Tax revenue collected	Operating cost <sup>1</sup>	Operating cost as a % of tax revenue
2007/08	572 815	5 615	0.98%
2008/09	625 100	6 511	1.04%
2009/10	598 705	7 032	1.17%
2010/11	674 183	7 426	1.10%
2011/12	742 650	8 227	1.11%

1. SARS's operating cost as disclosed in the statement of financial performance for the controlling entity in the SARS: Own Accounts Financial Statements.

## Payment channels of SARS collections

Through its Modernisation programme, SARS migrated the majority of taxpayers onto an electronic platform thereby reducing the risk associated with cash collections at branch offices. A further two alternative payment channels to payments at branch offices were made available to taxpayers, namely:

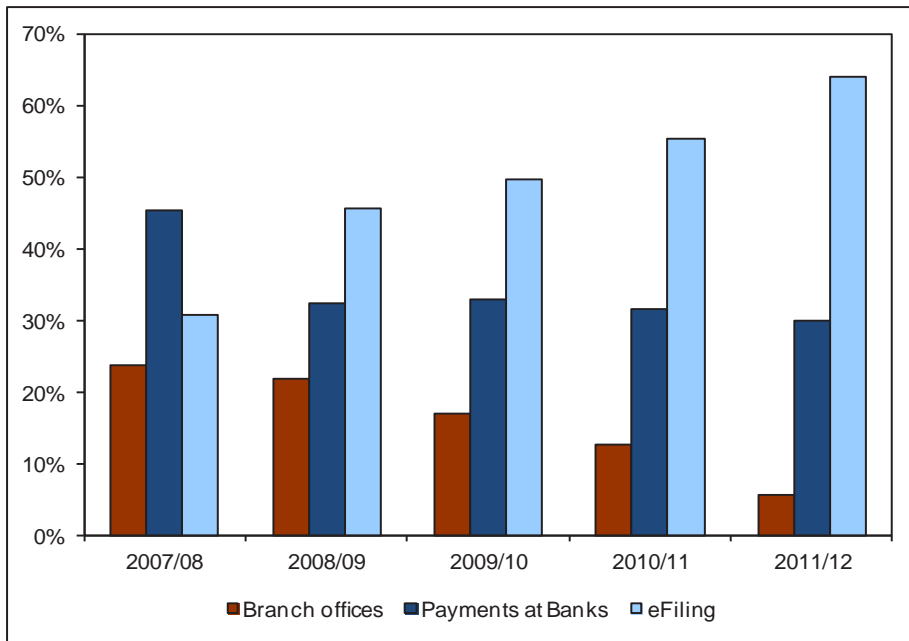
- an *eFiling* payment channel where the taxpayer has to register as an eFiling client to enable electronic payments via this channel; or



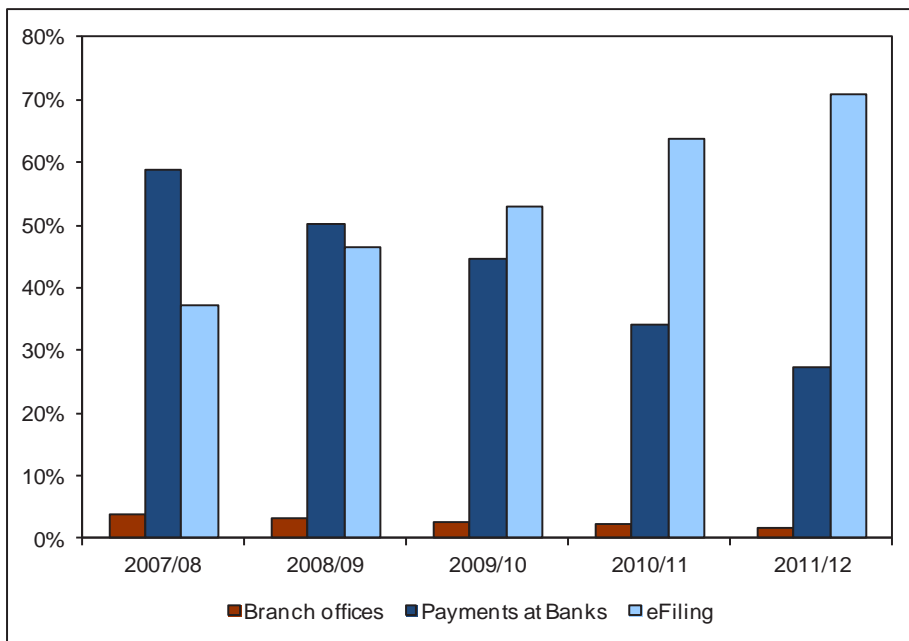
- a *payment at bank* channel where the taxpayer can make either an internet banking transfer or an over-the-counter deposit.

The eFiling channel accounted for 64.6% of the value of all payments in 2011/12, significantly increasing from the 30.8% of the value of payments that were processed in 2007/08 (Figure 1.2 and 1.3).

**Figure 1.2** Composition of main channels of payment (value), 2007/08 to 2011/12



**Figure 1.3** Composition of main channels of payment (count), 2007/08 to 2011/12



In terms of the Income Tax and Value-Added Tax Acts, the SARS Commissioner prescribed that SARS would no longer process any VAT or PAYE payments in excess of R100 000 at branch offices from the beginning of 2011/12.

This ruling further contributed to the continued growth in the use of electronic channels as the preferred method of payment and the rapid decline in payments made at branch offices. The value of payments at branch offices reduced from a high of 23.8% in 2007/08 to only 5.2% in 2011/12.

## Southern African Customs Union (SACU)

South Africa, along with the BLNS countries, is a signatory to the SACU agreement. The SACU countries apply a common external tariff and have similar customs and excise legislation, the same excise duties on imported and locally manufactured goods and the same import duties on imported goods. Excise and customs (import duty) revenues are pooled and distributed among the SACU members based on a revenue sharing formula.

The revenue sharing formula has the following three components:

- The *customs component* is calculated from the Cost-Insurance-Freight (CIF) value at border posts of goods imported from all other member states into the area of each as a percentage of the total CIF value of intra-SACU imports.
- The *excise component* is calculated from the value of each member state's GDP in a specific calendar year as a percentage of total SACU GDP in such a year.
- The *development component* is set at 15% of excise duties. The share accruing to each member country is calculated based on the country's GDP per capita compared to the average of SACU's GDP per capita. The development component ensures member countries whose GDP per capita falls below the SACU's per capita average are compensated by the other relatively better off member states.

South Africa administers this revenue pool and makes quarterly payments to the other SACU Member States (the BLNS countries). *Table 1.6* shows a summary of contributions to the SACU pool by the countries while *Table 1.7* shows how the revenues are allocated based on the revenue sharing formula and also provides the percentages of the GDP of each BLNS country which the allocated revenue represents.

**Table 1.6: Contributions to the SACU pool, 2007/08 – 2011/12**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa <sup>1</sup>	Total contribution
2007/08	150	100	361	135	<b>746</b>	45 423	<b>46 169</b>
2008/09	312	110	446	64	<b>932</b>	43 173	<b>44 105</b>
2009/10	421	81	615	77	<b>1 194</b>	40 949	<b>42 142</b>
2010/11	433	185	601	55	<b>1 274</b>	49 917	<b>51 192</b>
2011/12	427	158	571	147	<b>1 303</b>	60 135	<b>61 437</b>
<b>Percentage year-on-year growth</b>							
2007/08	-13.8%	15.9%	-0.8%	-16.5%	<b>-5.1%</b>	12.0%	<b>11.7%</b>
2008/09	108.3%	9.9%	23.5%	-52.4%	<b>25.0%</b>	-5.0%	<b>-4.5%</b>
2009/10	35.0%	-26.5%	38.0%	19.1%	<b>28.0%</b>	-5.2%	<b>-4.5%</b>
2010/11	3.0%	127.7%	-2.3%	-28.3%	<b>6.7%</b>	21.9%	<b>21.5%</b>
2011/12	-1.5%	-14.5%	-5.0%	166.8%	<b>2.2%</b>	20.5%	<b>20.0%</b>

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

**Table 1.7: Share received from the SACU pool, 2007/08 – 2011/12**

R million	Botswana	Lesotho	Namibia	Swaziland	Total BLNS	South Africa <sup>1</sup>	Total
2007/08	9 001	4 098	6 622	4 989	<b>24 710</b>	21 459	<b>46 169</b>
2008/09	9 473	4 901	8 502	6 009	<b>28 885</b>	15 220	<b>44 105</b>
2009/10	9 167	4 918	8 585	5 189	<b>27 859</b>	14 283	<b>42 142</b>
2010/11	6 618	2 628	5 976	2 630	<b>17 852</b>	33 340	<b>51 192</b>
2011/12	8 949	2 753	7 137	2 881	<b>21 719</b>	39 718	<b>61 437</b>
<b>Percentage of total</b>							
2007/08	19.5%	8.9%	14.3%	10.8%	<b>53.5%</b>	46.5%	<b>100.0%</b>
2008/09	21.5%	11.1%	19.3%	13.6%	<b>65.5%</b>	34.5%	<b>100.0%</b>
2009/10	21.8%	11.7%	20.4%	12.3%	<b>66.1%</b>	33.9%	<b>100.0%</b>
2010/11	12.9%	5.1%	11.7%	5.1%	<b>34.9%</b>	65.1%	<b>100.0%</b>
2011/12	14.6%	4.5%	11.6%	4.7%	<b>35.4%</b>	64.6%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>							
2007/08	16.1%	3.9%	-18.9%	-6.2%	<b>-1.9%</b>	32.7%	<b>11.7%</b>
2008/09	5.2%	19.6%	28.4%	20.4%	<b>16.9%</b>	-29.1%	<b>-4.5%</b>
2009/10	-3.2%	0.4%	1.0%	-13.6%	<b>-3.6%</b>	-6.2%	<b>-4.5%</b>
2010/11	-27.8%	-46.6%	-30.4%	-49.3%	<b>-35.9%</b>	133.4%	<b>21.5%</b>
2011/12	35.2%	4.7%	19.4%	9.6%	<b>21.7%</b>	19.1%	<b>20.0%</b>

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

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

Customs duties are paid to South Africa on goods imported by BLNS countries from abroad and transported via South Africa in bond to the BLNS countries. Excise duty is collected at source and paid in South Africa on excisable goods exported from South Africa to BLNS countries.

The global financial crisis highlighted some of the limitations of the current revenue sharing arrangement and hence SACU initiated a review of the revenue sharing arrangement. This by and large was triggered by the Common Revenue Pool experiencing a deficit for the first time in 2010/11. The fiscal impact of this was felt across SACU economies, specifically by Member States where SACU revenues constitute the majority of national income.

## Mineral and petroleum resource royalties

The Mineral and Petroleum Resources Royalty Act (MPRRA) gives effect to section 3(2)(b) of the Mineral and Petroleum Resources Development Act (MPRDA). The relevant section of the MPRDA reads: "As the custodian of the nation's mineral and petroleum resources, the State, acting through the Minister may in consultation with the Minister of Finance, determine and levy, any fee or consideration payable in terms of any relevant Act of Parliament". Resource royalties are not a tax; they instead represent compensation for the permanent loss of non-renewable commodities.

The exploration for and extraction of mineral and petroleum resources in South Africa have been the subject of various pieces of legislation over the years. These various pieces of legislation dealt with a myriad of issues, such as the ownership of mineral resources, the right to undertake exploration and mining operations, environmental and safety concerns relating to mining operations and State mining lease payments (where applicable).

The MPRRA became effective on 1 March 2010 and collections by commodity up to 31 March 2012 are shown in *Table 1.8*. The abnormal year-on-year growth is as a result of the Act not being applicable to the full financial years of taxpayers during 2010/11 while it was applicable to the full financial years in 2011/12.

**Table 1.8: Mineral and Petroleum Resource Royalties payments by commodity, 2010/11 and 2011/12**

R million	2010/11	2010/11 relative proportions	2011/12	2011/12 relative proportions	Year-on-year growth
Coal	258	7.3%	297	5.3%	15.3%
Copper	125	3.5%	79	1.4%	-36.4%
Diamond	110	3.1%	290	5.2%	162.9%
Gold and / or uranium	515	14.5%	817	14.6%	58.5%
Industrial minerals <sup>1</sup>	40	1.1%	299	5.3%	646.1%
Iron ore	1 675	47.1%	2 501	44.6%	49.4%
Manganese	104	2.9%	149	2.7%	43.8%
Platinum	481	13.5%	853	15.2%	77.3%
Zinc	69	1.9%	143	2.5%	107.3%
Other <sup>2</sup>	178	5.0%	183	3.3%	2.6%
<b>Total</b>	<b>3 555</b>	<b>100.0%</b>	<b>5 612</b>	<b>100.0%</b>	<b>57.9%</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.

The MPRDA brings South Africa's mining legislation in line with prevailing international norms. All mineral rights will henceforth vest with the state as custodian of minerals resources on behalf of South African citizens. MPRRA which complements the MPRDA provides for the compensation to the State (as custodian) for the country's permanent loss of non-renewable resources. Whereas consideration for the extraction of mineral and petroleum resources was previously payable to the State only in certain cases (i.e. where mining was conducted on State land), the exploitation of all minerals and petroleum resources in South Africa will henceforth require consideration in the form of mineral and petroleum resource royalties payable to the State.

## REVENUE PERFORMANCE

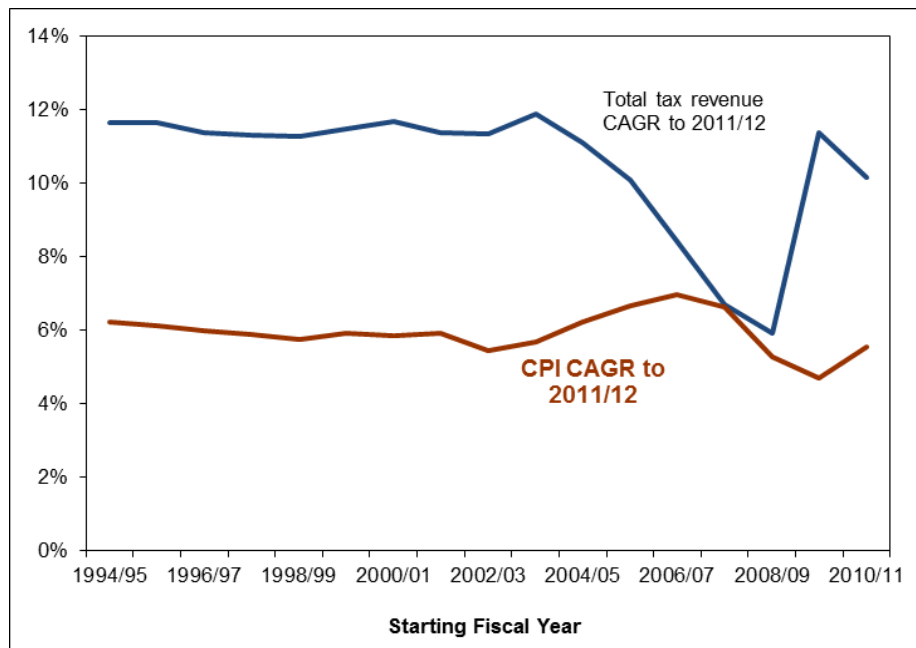
Total tax revenue collected by SARS has increased from R113.8 billion in 1994/95 to R742.7 billion in 2011/12, representing an average year-on-year increase of 11.7%. The average year-on-year growth rate decreased from 15.6% for the period 2003/04 to 2008/09 to 5.9% between 2008/09 and 2011/12 due to the Great Recession. However, this growth rate has recovered, for the period 2009/10 to 2011/12, to 11.4% (Table 1.9). A comparison of compound annual growth rates (CAGRs) for total tax revenue and for CPI for the seventeen periods 1994/95 to 2011/12 appears in *Figure 1.4*.

# 2012 Tax Statistics

**Table 1.9: CAGRs of total tax revenue, 2003/04 – 2011/12**

Fiscal Years	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
2003/04	17.4%	17.4%	17.9%	17.3%	15.6%	12.1%	12.1%	11.9%
2004/05		17.5%	18.2%	17.3%	15.2%	11.0%	11.3%	11.1%
2005/06			18.8%	17.2%	14.4%	9.5%	10.1%	10.1%
2006/07				15.6%	12.3%	6.5%	8.0%	8.4%
2007/08					9.1%	2.2%	5.6%	6.7%
2008/09						-4.2%	3.9%	5.9%
2009/10							12.6%	11.4%
2010/11								10.2%

**Figure 1.4 CAGR of total tax revenue vs. CAGR of CPI, 1994/95 – 2011/12**



## Tax-to-GDP ratio

Total tax revenue as a percentage of GDP is an important economic indicator as it indicates the share of a country's output that is collected by the government through taxes. It is used internationally by institutions such as the International Monetary Fund (IMF) and World Bank for comparative purposes.

The tax-to-GDP ratio decreased from a 27.6% high in 2007/08, a position it had maintained in the preceding three years, to 24.5% in 2009/10 as a result of the global financial crisis which led to revenue contracting. That reduction was mainly due to the decline in the contribution of CIT as a percentage of GDP which declined from 7.3% in 2008/09 to 5.6% in 2009/10 and further to 4.9% in 2010/11.

In 2011/12 the ratio increased marginally to 24.6%. The increase of the tax-to-GDP ratio for 2011/12 can be attributed to a slight increase in the contribution of CIT, to 5.1%.

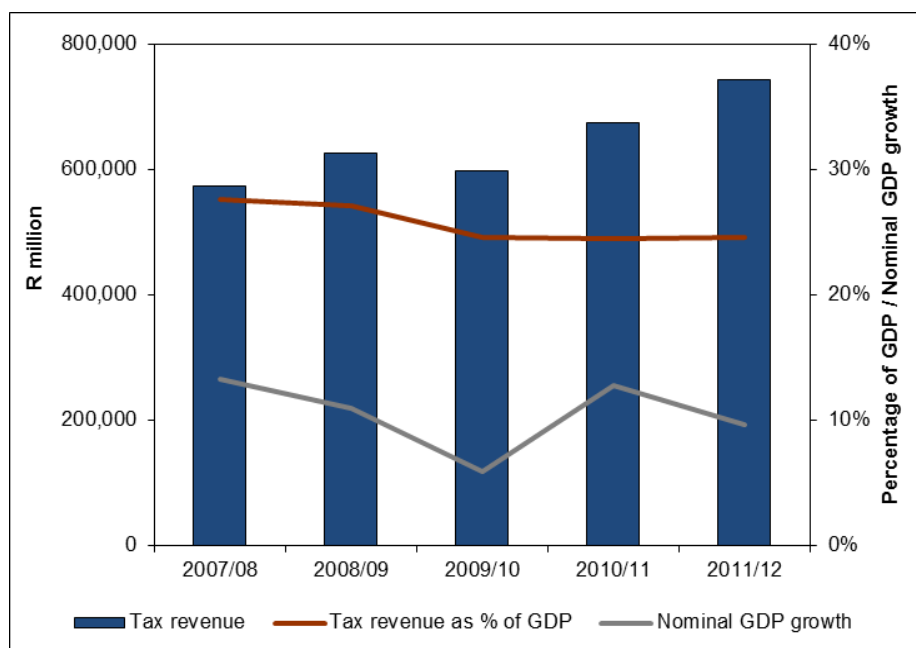
Table 1.10 and Figure 1.5 illustrate the change in tax revenue and tax revenue as a percentage of GDP since 2007/08.

**Table 1.10: Tax revenue as a percentage of GDP, 2007/08 – 2011/12**

R million	Tax revenue	Nominal GDP <sup>1</sup>	Tax revenue as % of GDP
2007/08	572 815	2 075 695	27.6%
2008/09	625 100	2 303 553	27.1%
2009/10	598 705	2 440 164	24.5%
2010/11	674 183	2 752 119	24.5%
2011/12	742 650	3 017 939	24.6%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), 1<sup>st</sup> Quarter 2012.

**Figure 1.5 Tax revenue collections, tax revenue as a percentage of GDP and nominal GDP growth, 2007/08 – 2011/12**



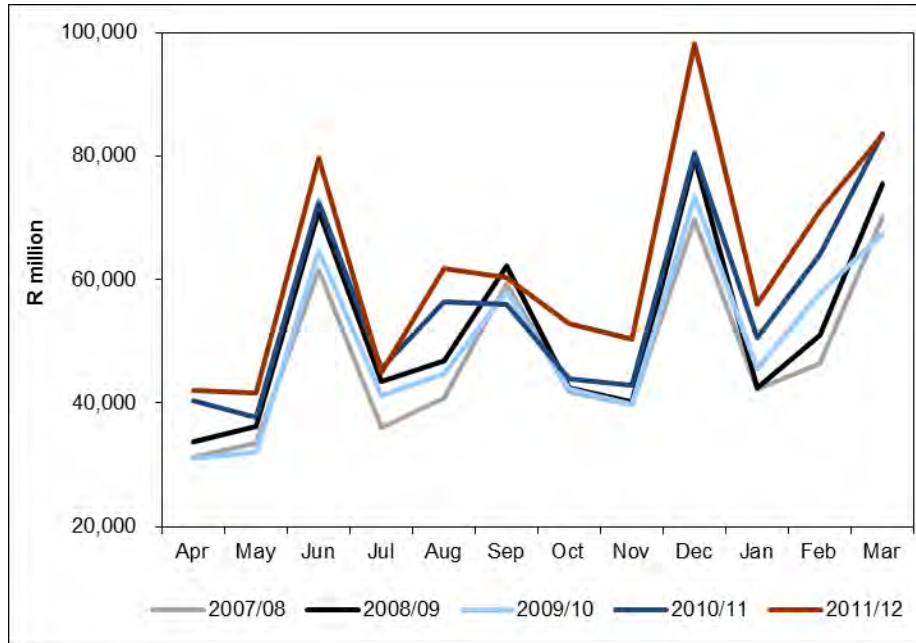
## Main sources of tax revenue

South Africa classifies revenue according to the Government Financial Statistics (GFS) classification developed by the IMF and the Standard Chart of Accounts (SCOA) as developed by National Treasury.

PIT, CIT and VAT combined account for around 80% of total tax revenue, with the fuel levy, excise and customs duties accounting for around 13% and other taxes accounting for the remainder. Most of the increase in nominal tax revenue has been due to a combination of factors such as inflation, high commodity prices, high wage settlements, increases in the value of imports, private consumption in the economy as well as improvements in tax administration and tax compliance, as opposed to increases in tax rates.

Figure 1.6 and Table A1.1.1 show the monthly and quarterly trends in the collection of tax revenues. The peaks in June, September, December and March are mainly due to provisional CIT payments from companies whose year-ends coincide with these months.

**Figure 1.6** Net monthly tax revenue collections, 2007/08 – 2011/12



Revenue performance trends prior and subsequent to the financial crisis in 2008/09 indicate that the relative contributions of different taxes to the tax revenue portfolio have changed over the past six years (Figure 1.7 and Table A1.2.1), with PIT contributing more and CIT less.

The slump in CIT during and following the financial crisis, where the relative contribution of CIT changed from 24.5% in 2007/08 to 20.4% in 2011/12, distorted the well-established composition trend with the relative contribution of PIT increasing significantly. The extent of the change is evident from the fact that while PIT contributed only R28.9 billion more to tax revenue than CIT in 2008/09, this gap has now widened more than threefold to R98.8 billion. PIT has increased from 29.5% of total tax revenue in 2007/08 to 33.7% in 2011/12 while the VAT percentage has dropped to 25.7% in 2011/12 from 27.2% in 2010/11.

**Figure 1.7** Composition of main sources of tax revenue, 2007/08 – 2011/12

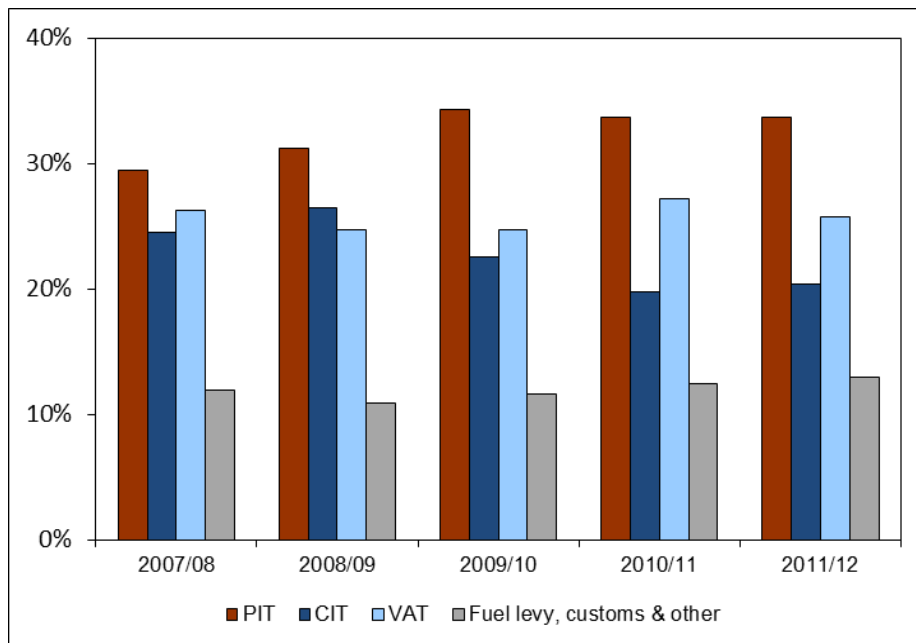
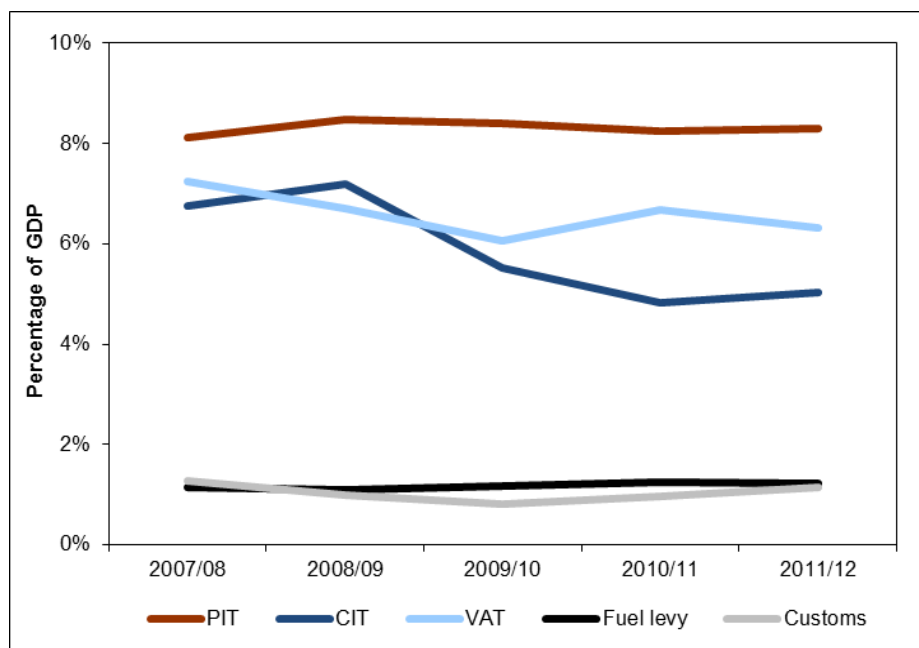


Figure 1.8 shows the main sources of tax revenue as a percentage of GDP.

From the figure, the effects of the global financial crisis and the lag effects of the recession can be clearly seen especially in the CIT contribution where the CIT collections as a percentage of GDP has declined from a high of 7.2% in 2008/09 to 5.0% in 2011/12. PIT as a percentage of GDP has been fluctuating at around 8%, while VAT as a percentage of GDP has decreased from 7.2% in 2007/08 to 6.3% in 2011/12.

**Figure 1.8** Main revenue sources as a percentage of GDP, 2007/08 – 2011/12



## Tax buoyancy and elasticity

Tax buoyancy is defined as the ratio of the percentage change in tax revenue to the percentage change in the economic tax base. The revenue changes are inclusive of the increment in revenue brought about by discretionary factors which include a change in the tax base, and changes in the calculation of taxable income (for example, income previously considered as exempt becomes taxable). Tax buoyancy therefore measures the response of tax revenue in relation to changes to the tax base. Tax elasticity, which is based on revenue changes after adjusting for discretionary effects, is a measure of the responsiveness of tax revenues to automatic changes in economic activity and tax administration.

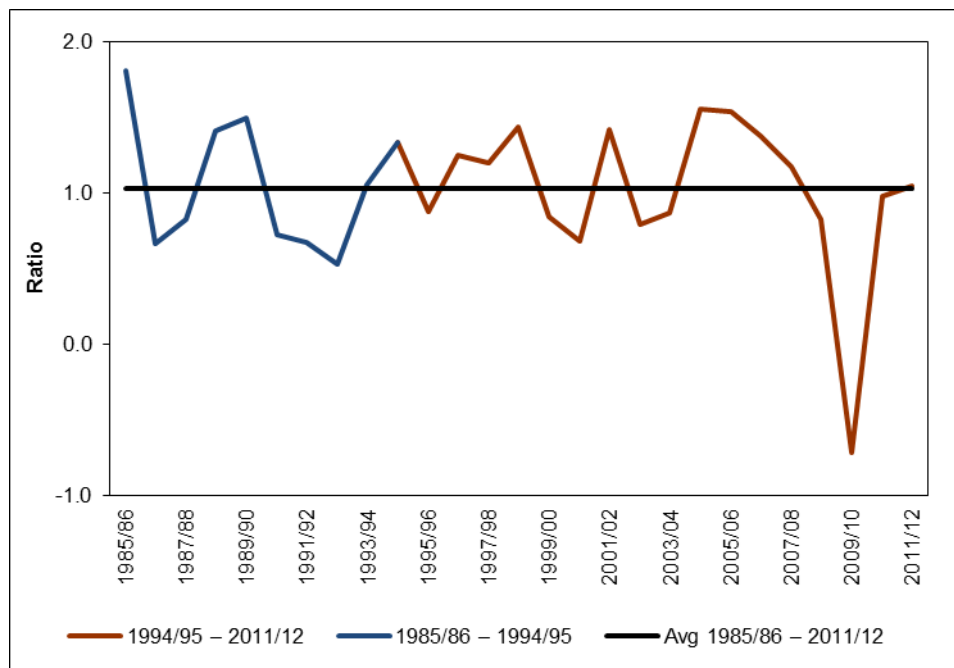
A tax buoyancy ratio of 1.0 indicates that tax revenue growth is increasing at the same pace as economic growth. A buoyancy ratio of less than one (more than one) shows tax revenue is growing slower (faster) than the economy. If government spending is to remain approximately proportional to the size of the economy, then the tax revenue buoyancy ratio determines whether sufficient funds are available to fund spending without a need to increase tax rates or introduce new tax products.



Tax buoyancy ratios are dependent on several structural economic factors that impact on the tax base and thus tax revenue collections. Structural economic factors such as shifts in the domestic economy, (e.g. less growth in taxable salary income due to lower growth in employment levels versus higher payout of unemployment benefits or social grants), may reduce the tax buoyancy ratio of the tax system. Similarly, developments in the external economy (e.g. less external demand for mineral resources that impacts on the tax revenue due from the mining sector) may reduce the overall tax buoyancy ratio of the tax system. Lastly, tax effort and tax evasion also affect the tax base and thus the tax buoyancy ratio of the tax system.

An analysis of the total tax revenue to GDP buoyancy ratios from fiscal years 1985/86 to 2011/12 is provided in *Figure 1.9*. The buoyancy ratios before 1994/95 show more volatility compared to the long term average ratio of 1.1. This ratio was at its highest in 1984/85 when a buoyancy ratio of 3.0 was recorded after the growth in GDP plummeted due to relatively high increases in interest rates. This ratio was at its lowest in 2009/10 when it declined sharply to a negative -0.7 after tax revenues declined in nominal terms due to the global credit crisis. The buoyancy ratio has since recovered and has returned to the long term average of 1.1 for the 2011/12 fiscal year.

**Figure 1.9** Total tax revenue to GDP buoyancy ratio, 1985/86 – 2011/12



Measured tax buoyancy varies considerably from year to year and it is therefore more useful to measure buoyancy over a longer period. There are various techniques to do this. In the analysis below the tax revenue to GDP buoyancy ratio for each year was calculated before computing an average for each decade.

The long term trend is a decline in the average total tax revenue to GDP buoyancy ratio with the measure having stabilised over the past decade at slightly less than 1.0.

Table 1.11 depicts the average buoyancy ratios for the seventies, eighties, nineties and 2000s.

**Table 1.11: Total tax revenue to GDP buoyancy ratio**

Fiscal years	Average ratio
1971/72 – 1980/81	1.20
1981/82 – 1990/91	1.36
1991/92 – 2000/01	0.99
2001/02 – 2010/11	0.97

## TAX REVENUE BY MAIN CATEGORY

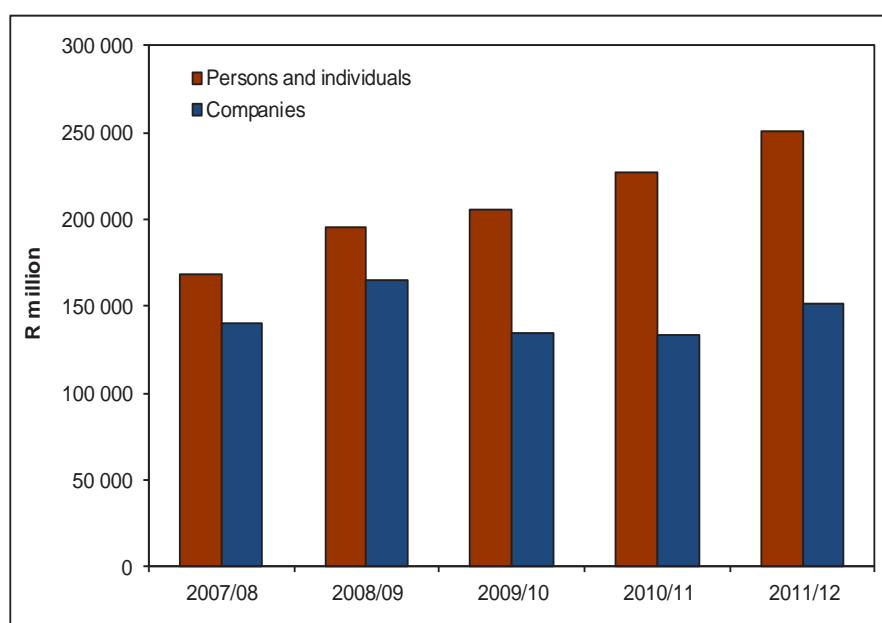
Tax revenue is divided into taxes on income and profits, taxes on payroll and workforce, taxes on property, domestic taxes on goods and services, taxes on international trade and transactions as well as a state miscellaneous revenue category. Table A1.3.1 shows tax revenue by main category.

### Taxes on income and profits

Taxes on income and profits constitute the largest category of tax revenue, accounting for about 57% of total tax revenue. This category comprises taxes on persons and individuals, companies, secondary tax on companies, interest on overdue income tax, tax on retirement funds (abolished in 2007) and small business tax amnesty proceeds.

Figure 1.10 and Table A1.4.1 contain a summary of the taxes on income and profits, while Tables A1.4.2 and A1.4.3 provide further detail on taxes on persons and individuals and taxes on companies, respectively.

**Figure 1.10 Taxes on income and profits, 2007/08 – 2011/12**



Chapters 2 and 3 of this publication contain further detail on PIT and CIT respectively.

**Capital gains tax (CGT)** is raised on assessment and forms part of normal income tax liability. The revenue collected from CGT is reflected either under taxes on persons and individuals or taxes on companies and is based on the disposal value of assets.

The cumulative liability raised for CGT since its inception on 1 October 2001 to the end of March 2012 was R42.9 billion as per *Table 1.12*. The peak in 2009/10 of R10.4 billion arose due to some taxpayers being forced into asset sell-offs due to the financial crisis. A decline in asset prices has led to taxpayers (especially individuals owning property in the housing market) electing to hold on to assets rather than liquidating them. This resistance to selling has driven the decline in CGT raised from 2009/10 and this situation is likely to persist until such time as asset prices recover more substantially.

**Table 1.12: Capital gains tax raised, prior to 2007/08 – 2011/12**

R million	Capital gains tax raised		
	Individuals	Companies	Total
Prior to 2007/08	1 850	3 241	<b>5 091</b>
2007/08	1 167	2 494	<b>3 661</b>
2008/09	3 807	4 136	<b>7 943</b>
2009/10	4 357	6 023	<b>10 380</b>
2010/11	2 012	7 049	<b>9 061</b>
2011/12	1 550	5 263	<b>6 813</b>
Cumulative	14 743	28 206	<b>42 949</b>

## Taxes on payroll and workforce

Taxes on payroll and workforce consist of the skills development levy (SDL) which is a compulsory levy aimed at funding training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.

## Taxes on property

Taxes on property consists of donations tax, estate duty, securities transfer tax (STT) and transfer duty.

- **Donations tax** is levied at a flat rate of 20% on the value of the donation (R100 000 exemption available to natural persons).
- **Estate duty** is levied at a rate of 20% on the dutiable amount of the estate (there are certain admissible deductions allowed on the total value of the estate).
- **STT** is a tax levied at a rate of 0.25% on every transfer of a security.
- **Transfer duty** is the largest source of revenue in this category and is levied on the acquisition of property at a progressive rate for all persons including companies, close corporations and trusts (maximum of 8% on the value exceeding R1.5 million as from 23 February 2011).

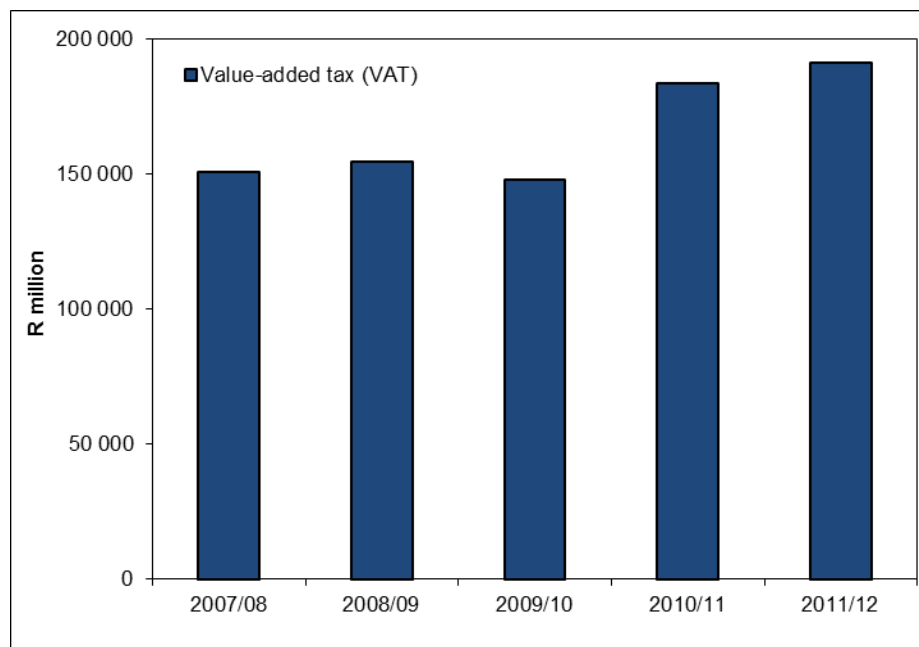
## Domestic taxes on goods and services

This category consists of VAT, turnover tax on micro businesses, specific excise duties, *ad valorem* excise duties, fuel levy, international air passenger departure tax, electricity levy and environmental taxes such as the plastic bags levy, incandescent light bulb levy and the recently introduced CO<sub>2</sub> tax on motor vehicle emissions. *Table A1.6.1* provides a summary of the domestic taxes on goods and services collections.

VAT is the largest source (72%) of revenue in this category (see *Figure 1.11*). VAT is levied a rate of 14% on goods and services, with certain exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa.

Table A1.6.1 gives a breakdown of VAT collections between Domestic VAT payments, Import VAT and VAT refunds. Further detail is also provided in Chapters 4 and 5 of this publication.

Figure 1.11 Value-added tax (VAT), 2007/08 – 2011/12



### Taxes on international trade and transactions

Taxes on international trade and transactions comprise of import related taxes. Customs or import duties are levies imposed on goods imported into South Africa and are imposed as a means to protect local producers. This category also includes miscellaneous customs and excise receipts that have not yet been allocated to the appropriate duty types as well as the diamond export levy which was imposed to stimulate the local diamond polishing industry. The strong surge in 2010/11 after the decline in 2009/10 is due to extensive importation of vehicles and capital equipment.

### State miscellaneous revenue

This is revenue received by SARS which cannot be allocated to specific revenue types.

### ENVIRONMENTAL TAXES

Climate change is a growing and increasingly serious global problem that requires a concerted and co-ordinated international response to reduce greenhouse gas emissions. As part of its response to influence and change behaviour, government has introduced several environmental taxes, based on the “polluter pays” principle.

The following environmental taxes have been introduced over the last few years:

- *International air passenger departure tax* is a tax imposed on international air travel and was introduced in November 2000 at a rate of R50 per passenger for passengers flying to BLNS countries and R100 per passenger for international flights. As from 1 October 2011, fee-paying passengers departing on international flights have been paying a tax of R190 per passenger and passengers flying to BLNS countries pay R100 per passenger.

- *Plastic bags levy* was introduced in June 2004, at a rate of 3 cents per bag on certain types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents per bag in April 2009.
- *Electricity levy* was introduced in July 2009 at a rate of 2 cents/kWh, and it is applied to electricity generated from non-renewable sources<sup>1</sup>. The levy increased to 2.5c/kWh from 1 April 2011 with some of the revenue set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation. In 2012, the levy was further increased to 3.5c/kWh and additional revenue funds energy-efficiency initiatives such as the solar water heater programme.
- *Incandescent light bulb levy* was introduced in October 2009 at a rate of R3 per globe to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer and require five times less electricity and result in lower greenhouse gas emissions.
- *CO<sub>2</sub> tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double cabs, with the main objective of influencing the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly. For passenger vehicles, the tax is levied at a rate of R75 per gCO<sub>2</sub>/km for each gram of emissions above 120 gCO<sub>2</sub>/km, and for double cabs it is levied at a rate of R100 per gCO<sub>2</sub>/km for each gram of emissions above 175 gCO<sub>2</sub>/km.

Table 1.13 shows the environmental tax collections over the last few years.

**Table 1.13: Environmental taxes, 2007/08 – 2011/12**

R million	International air departure tax <sup>1</sup>	Plastic bags levy <sup>1</sup>	Electricity levy <sup>1</sup>	Incandescent light bulb levy	CO <sub>2</sub> tax on motor vehicle emissions	Total
2007/08	541	86	-	-	-	<b>627</b>
2008/09	549	79	-	-	-	<b>628</b>
2009/10	580	111	3 342	64	-	<b>4 096</b>
2010/11	649	150	5 103	151	626	<b>6 679</b>
2011/12	762	161	6 323	144	1 617	<b>9 007</b>

1. Air departure tax, Plastic bags levy and Electricity levy have been restated for 2010/11, largely due to a reallocation from Plastic bag levy to Electricity levy. This reclassification impacts the sub classification under Environmental levy only, and therefore has no impact on the revenue as reported.

<sup>1</sup> Coal, petroleum-based fuels, natural gas and nuclear energy.

**Table A1.1.1: Net monthly and quarterly tax revenue collections, 2007/08 – 2011/12**

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2007/08	31 226	33 481	61 664	36 128	40 841	59 283	41 922	39 679	69 717	42 341	46 452	70 081	572 815
2008/09	33 810	36 233	71 110	43 485	46 881	62 270	42 370	40 281	79 692	42 508	50 944	75 516	625 100
2009/10	31 083	32 136	64 793	41 300	44 768	58 024	42 360	39 864	73 520	45 634	57 839	67 384	598 705
2010/11	40 407	37 749	72 529	45 544	56 485	55 915	43 979	42 855	80 516	50 636	64 026	83 541	674 183
2011/12	41 994	41 637	79 590	45 062	61 750	60 435	52 963	50 412	98 210	56 028	71 079	83 489	742 650
<b>Percentage of total</b>													
2007/08	5.5%	5.8%	10.8%	6.3%	7.1%	10.3%	7.3%	6.9%	12.2%	7.4%	8.1%	12.2%	100.0%
2008/09	5.4%	5.8%	11.4%	7.0%	7.5%	10.0%	6.8%	6.4%	12.7%	6.8%	8.1%	12.1%	100.0%
2009/10	5.2%	5.4%	10.8%	6.9%	7.5%	9.7%	7.1%	6.7%	12.3%	7.6%	9.7%	11.3%	100.0%
2010/11	6.0%	5.6%	10.8%	6.8%	8.4%	8.3%	6.5%	6.4%	11.9%	7.5%	9.5%	12.4%	100.0%
2011/12	5.7%	5.6%	10.7%	6.1%	8.3%	8.1%	7.1%	6.8%	13.2%	7.5%	9.6%	11.2%	100.0%
<b>Percentage of total</b>			<b>Quarter 1</b>		<b>Quarter 2</b>			<b>Quarter 3</b>				<b>Quarter 4</b>	
2007/08			22.1%		23.8%			26.4%				27.7%	100.0%
2008/09			22.6%		24.4%			26.0%				27.0%	100.0%
2009/10			21.4%		24.1%			26.0%				28.5%	100.0%
2010/11			22.4%		23.4%			24.8%				29.4%	100.0%
2011/12			22.0%		22.5%			27.1%				28.4%	100.0%

# 2012 Tax Statistics

**Table A1.2.1: Tax revenue by main revenue source, 2007/08 – 2011/12**

R million	Personal income tax (PIT)	Corporate income tax (CIT)	Secondary tax on companies (STC)	Value-added tax (VAT)	Fuel levy	Customs duties <sup>1</sup>	Specific excise duties	Other <sup>2</sup>	Total tax revenue
2007/08	168 774	140 120	20 585	150 443	23 741	26 470	18 218	24 463	572 815
2008/09	195 146	165 539	20 018	154 343	24 884	22 751	20 185	22 235	625 100
2009/10	205 145	134 883	15 468	147 941	28 833	19 577	21 289	25 569	598 705
2010/11	226 925	132 902	17 178	183 571	34 418	26 637	22 968	29 584	674 183
2011/12	250 400	151 627	21 965	191 020	36 602	34 198	25 411	31 426	742 650
<b>Percentage of total</b>									
2007/08	29.5%	24.5%	3.6%	26.3%	4.1%	4.6%	3.2%	4.3%	100.0%
2008/09	31.2%	26.5%	3.2%	24.7%	4.0%	3.6%	3.2%	3.6%	100.0%
2009/10	34.3%	22.5%	2.6%	24.7%	4.8%	3.3%	3.6%	4.3%	100.0%
2010/11	33.7%	19.7%	2.5%	27.2%	5.1%	4.0%	3.4%	4.4%	100.0%
2011/12	33.7%	20.4%	3.0%	25.7%	4.9%	4.6%	3.4%	4.2%	100.0%
<b>Nominal percentage increase from 2007/08 to 2011/12</b>									
Cumulative	48.4%	8.2%	6.7%	27.0%	54.2%	29.2%	39.5%	28.5%	29.6%
Per year	10.4%	2.0%	1.6%	6.2%	11.4%	6.6%	8.7%	6.5%	6.7%
<b>Percentage of GDP</b>									
2007/08	8.1%	6.8%	1.0%	7.2%	1.1%	1.3%	0.9%	1.2%	27.6%
2008/09	8.5%	7.2%	0.9%	6.7%	1.1%	1.0%	0.9%	1.0%	27.1%
2009/10	8.4%	5.5%	0.6%	6.1%	1.2%	0.8%	0.9%	1.0%	24.5%
2010/11	8.2%	4.8%	0.6%	6.7%	1.3%	1.0%	0.8%	1.1%	24.5%
2011/12	8.3%	5.0%	0.7%	6.3%	1.2%	1.1%	0.8%	1.0%	24.6%

1. Excludes miscellaneous customs and excise receipts.

2. Includes transfer duties and securities transfer tax. The electricity levy is also included as from July 2009.

Table A1.3.1: Tax revenue by main category, 2007/08 – 2011/12

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property <sup>1</sup>	Domestic taxes on goods and services	Taxes on international trade and transactions	Stamp duties and fees & state miscellaneous revenue <sup>2</sup>	Total tax revenue
2007/08	332 058	6 331	11 884	194 690	27 082	769	572 815
2008/09	383 483	7 327	9 477	201 416	22 852	545	625 100
2009/10	359 045	7 805	8 826	203 667	19 319	44	598 705
2010/11	379 941	8 652	9 102	249 490	26 977	20	674 183
2011/12	426 584	10 173	7 817	263 950	34 121	5	742 650
<b>Percentage of total</b>							
2007/08	58.0%	1.1%	2.1%	34.0%	4.7%	0.1%	100.0%
2008/09	61.3%	1.2%	1.5%	32.2%	3.7%	0.1%	100.0%
2009/10	60.0%	1.3%	1.5%	34.0%	3.2%	0.0%	100.0%
2010/11	56.4%	1.3%	1.4%	37.0%	4.0%	0.0%	100.0%
2011/12	57.4%	1.4%	1.1%	35.5%	4.6%	0.0%	100.0%
<b>Percentage change year-on-year</b>							
2007/08	18.6%	13.1%	15.0%	11.5%	12.8%	-19.4%	15.6%
2008/09	15.5%	15.7%	-20.3%	3.5%	-15.6%	-29.2%	9.1%
2009/10	-6.4%	6.5%	-6.9%	1.1%	-15.5%	-92.0%	-4.2%
2010/11	5.8%	10.9%	3.1%	22.5%	39.6%	-54.8%	12.6%
2011/12	12.3%	17.6%	-14.1%	5.8%	26.5%	-77.2%	10.2%

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

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



**Table A1.4.1: Taxes on income and profits, 2007/08 – 2011/12**

R million	Persons and individuals	Companies	Secondary tax on companies	Interest on overdue income tax	Other <sup>1</sup>	Total
2007/08	168 774	140 120	20 585	2 281	298	332 058
2008/09	195 146	165 539	20 018	2 586	195	383 483
2009/10	205 145	134 883	15 468	3 433	116	359 045
2010/11	226 925	132 902	17 178	2 904	32	379 941
2011/12	250 400	151 627	21 965	2 585	7	426 584
<b>Percentage of total</b>						
2007/08	50.8%	42.2%	6.2%	0.7%		100.0%
2008/09	50.9%	43.2%	5.2%	0.7%		100.0%
2009/10	57.1%	37.6%	4.3%	1.0%		100.0%
2010/11	59.7%	35.0%	4.5%	0.8%		100.0%
2011/12	58.7%	35.5%	5.1%	0.6%		100.0%
<b>Percentage year-on-year growth</b>						
2007/08	20.1%	17.7%	34.6%	18.1%		18.6%
2008/09	15.6%	18.1%	-2.8%	13.4%		15.5%
2009/10	5.1%	-18.5%	-22.7%	32.8%		-6.4%
2010/11	10.6%	-1.5%	11.1%	-15.4%		5.8%
2011/12	10.3%	14.1%	27.9%	-11.0%		12.3%

1. Includes tax on retirement funds and small business tax amnesty proceeds.



# 2012 Tax Statistics

Table A1.4.3: Taxes on companies, 2007/08 – 2011/12

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2007/08	139 281	7 596	204	-6 961	140 120	1 516	141 635
2008/09	163 341	9 946	386	-8 134	165 539	1 663	167 202
2009/10	135 092	10 515	183	-10 906	134 883	2 095	136 978
2010/11	137 068	9 552	169	-13 886	132 902	1 733	134 635
2011/12	157 677	9 551	217	-15 818	151 627	1 646	153 272
<b>Percentage of total</b>							
2007/08	99.4%	5.4%	0.1%	-5.0%	98.9%	1.1%	100.0%
2008/09	98.7%	6.0%	0.2%	-4.9%	99.0%	1.0%	100.0%
2009/10	100.2%	7.8%	0.1%	-8.1%	98.5%	1.5%	100.0%
2010/11	103.1%	7.2%	0.1%	-10.4%	98.7%	1.3%	100.0%
2011/12	104.0%	6.3%	0.1%	-10.4%	98.9%	1.1%	100.0%
<b>Percentage year-on-year growth</b>							
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7%	36.3%	17.9%
2008/09	17.3%	30.9%	89.4%	16.9%	18.1%	9.7%	18.1%
2009/10	-17.3%	5.7%	-52.6%	34.1%	-18.5%	25.9%	-18.1%
2010/11	1.5%	-9.2%	-7.6%	27.3%	-1.5%	-17.2%	-1.7%
2011/12	15.0%	0.0%	28.4%	13.9%	14.1%	-5.1%	13.8%

Table A1.5.1: Taxes on property, 2007/08 – 2011/12

R million	Donations tax	Estate duty	Securities transfer tax <sup>1</sup>	Transfer duties	Total
2007/08	28	691	3 757	7 408	11 884
2008/09	125	757	3 664	4 931	9 477
2009/10	60	759	3 324	4 683	8 826
2010/11	65	782	2 933	5 322	9 102
2011/12	53	1 045	2 886	3 834	7 817
<b>Percentage of total</b>					
2007/08	0.2%	5.8%	31.6%	62.3%	100.0%
2008/09	1.3%	8.0%	38.7%	52.0%	100.0%
2009/10	0.7%	8.6%	37.7%	53.1%	100.0%
2010/11	0.7%	8.6%	32.2%	58.5%	100.0%
2011/12	0.7%	13.4%	36.9%	49.0%	100.0%
<b>Percentage year-on-year growth</b>					
2007/08	-41.4%	-7.5%	35.9%	9.4%	15.0%
2008/09	353.7%	9.5%	-2.5%	-33.4%	-20.3%
2009/10	-51.9%	0.3%	-9.3%	-5.0%	-6.9%
2010/11	7.5%	3.0%	-11.8%	13.7%	3.1%
2011/12	-18.5%	33.6%	-1.6%	-28.0%	-14.1%

1. Uncertificated securities tax (UST) prior to 1 July 2008.

# 2012 Tax Statistics

Table A1.6.1: Domestic taxes on goods and services, 2007/08 – 2011/12

R million	Value-added tax	Specific excise duties	Ad valorem excise duties	Fuel levy	Air passenger departure tax	Levy on plastic bags	Electricity levy	Other <sup>1</sup>	Total
2007/08	150 443	18 218	1 480	23 741	541	86	–	181	194 690
2008/09	154 343	20 185	1 170	24 884	549	79	–	207	201 416
2009/10	147 941	21 289	1 276	28 833	580	111	3 342	295	203 667
2010/11	183 571	22 968	1 596	34 418	649	150	5 103	1 035	249 490
2011/12	191 020	25 411	1 828	36 602	762	161	6 323	1 842	263 950
<b>Percentage of total</b>									
2007/08	77.3%	9.4%	0.8%	12.2%	0.3%	0.0%	–	0.1%	100.0%
2008/09	76.6%	10.0%	0.6%	12.4%	0.3%	0.0%	–	0.1%	100.0%
2009/10	72.6%	10.5%	0.6%	14.2%	0.3%	0.1%	1.6%	0.1%	100.0%
2010/11	73.6%	9.2%	0.6%	13.8%	0.3%	0.1%	2.0%	0.4%	100.0%
2011/12	72.4%	9.6%	0.7%	13.9%	0.3%	0.1%	2.4%	0.0%	100.0%
<b>Percentage year-on-year growth</b>									
2007/08	11.9%	11.3%	15.4%	8.7%	11.5%	14.9%			11.5%
2008/09	2.6%	10.8%	-21.0%	4.8%	1.6%	-9.0%			3.5%
2009/10	-4.1%	5.5%	9.1%	15.9%	5.6%	40.7%			1.1%
2010/11	24.1%	7.9%	25.1%	19.4%	11.8%	36.0%			22.5%
2011/12	4.1%	10.6%	14.5%	6.3%	17.5%	6.9%			5.8%

1. Includes Universal Service Fund and Incandescent light bulb levy. Turnover tax for micro businesses is also included as from 2009/10 and CO<sub>2</sub> tax on motor vehicle emissions.

Table A1.6.2: Value-added tax (VAT), 2007/08 – 2011/12

R million	Domestic VAT	Import VAT	Gross	VAT Refunds	Total (Net)
2007/08	171 619	77 929	249 548	-99 105	150 443
2008/09	187 171	92 010	279 181	-124 838	154 343
2009/10	195 050	70 320	265 370	-117 428	147 941
2010/11	205 029	82 189	287 217	-103 646	183 571
2011/12	220 215	101 813	322 028	-131 008	191 020
<b>Percentage of total</b>					
2007/08	68.8%	31.2%	100.0%	-39.7%	60.3%
2008/09	67.0%	33.0%	100.0%	-44.7%	55.3%
2009/10	73.5%	26.5%	100.0%	-44.3%	55.7%
2010/11	71.4%	28.6%	100.0%	-36.1%	63.9%
2011/12	68.4%	31.6%	100.0%	-40.7%	59.3%
<b>Percentage year-on-year growth</b>					
2007/08	18.5%	16.5%	17.8%	28.1%	11.9%
2008/09	9.1%	18.1%	11.9%	26.0%	2.6%
2009/10	4.2%	-23.6%	-4.9%	-5.9%	-4.1%
2010/11	5.1%	16.9%	8.2%	-11.7%	24.1%
2011/12	7.4%	23.9%	12.1%	26.4%	4.1%



## 2

## PERSONAL INCOME TAX

## KEY HIGHLIGHTS

For the 2011/12 tax year budget announcements included:

- The threshold for the top personal income tax bracket increasing to R552 000;
- Primary and secondary rebates increasing to R10 260 and R5 675 respectively;
- Corresponding tax thresholds increasing to R57 000 (below age 65) and R88 528 (age 65 and above).

Individual taxpayers' assessed data for the 2011 tax year show:

- Of the 4 726 730 taxpayers liable to submit returns, 4 522 692 (95.7%) have been assessed;
- Some interesting facts about assessed taxpayers:
  - 40.2% were registered in Gauteng;
  - 27.5% were in the 35-44 age group;
  - 55.7% were male;
  - 27.0% were employed in the Financing, insurance, real estate & business services sector;
  - 287 834 (6.4%) declared business income.
- Taxpayers submitted their returns through the various SARS channels:
  - 63% via eFiling;
  - 36% via Branch Front End Capturing (SARS staff assist taxpayers by capturing their returns at branch offices directly into SARS systems);
  - 1% submitted manual returns that were scanned.
- Of those assessed, 67.9% received refunds, 17.8% owed SARS some tax and 14.3% had a zero assessment;
- The assessed taxpayers had aggregated taxable income of R885.2 billion and a tax liability of R182.2 billion;
- 78.2% of taxable income for individuals was derived from salaries, wages and remuneration, pension, overtime and annuities;
- The largest allowance received was the travel allowance (R26.7 billion - 37.8% of total allowances assessed);
- Medical aid paid on behalf of employees was the largest fringe benefit (R33.0 billion - 78.8% of total fringe benefits assessed);
- Medical expenses amounting to R54.2 billion and contributions to retirement funding (pension and retirement annuity funds) amounting to R36.3 billion constituted the largest deductions (47.1% and 31.6% respectively of total deductions granted).

The PIT register as at 31 March 2011 grew by 74.7% to over 10.3 million individual taxpayers.



## INTRODUCTION

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

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

PIT is South Africa's largest source of revenue contributing 33.8% of total tax revenue collections for 2011/12.

This chapter gives an overview of:

- Provisional tax payments;
- Personal income tax rates;
- 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.

## PROVISIONAL TAX PAYMENTS

Any person who receives income other than remuneration is a provisional taxpayer. For the 2011/12 tax year provisional tax payments contributed 6.2% to net PIT collections. The introduction of the 80% rule for all years of assessment beginning on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income in excess of R1 million, to settle at least 80% of their tax liability by the time they make their second provisional payment. This ruling increased the combined first and second payments and substantially reduced third payments. The change to the payment trends is reflected in *Table 2.1* below.

**Table 2.1: Provisional tax payments by provisional period, 2007/08 – 2011/12**

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2007/08	3 433		4 551		4 608		<b>12 592</b>
2008/09	4 037	17.6%	6 381	40.2%	6 150	33.5%	<b>16 568</b>
2009/10	4 539	12.4%	8 358	31.0%	4 746	-22.8%	<b>17 643</b>
2010/11	5 814	28.1%	7 848	-6.1%	1 560	-67.1%	<b>15 221</b>
2011/12	5 813	0.0%	8 598	9.6%	1 165	-25.3%	<b>15 575</b>
<b>Percentage of total</b>							
2007/08	27.3%		36.1%		36.6%		<b>100.0%</b>
2008/09	24.4%		38.5%		37.1%		<b>100.0%</b>
2009/10	25.7%		47.4%		26.9%		<b>100.0%</b>
2010/11	38.2%		51.6%		10.2%		<b>100.0%</b>
2011/12	37.3%		55.2%		7.5%		<b>100.0%</b>

## PERSONAL INCOME TAX RATES

The personal income tax brackets have been adjusted upwards substantially to compensate taxpayers for the effect of inflation (fiscal drag), while the 40% top marginal income tax rate for individuals has remained in place over the last decade.

Table 2.2 illustrates the increase in the personal income tax brackets between the 2008 and the 2011 tax years. The threshold of the top personal income tax bracket increased from R450 000 in 2008 to R552 000 in 2011, a cumulative increase of 22.7%. During this period, the ceiling of the bottom income tax bracket increased from R112 500 in 2008 to R140 000 in 2011, a cumulative increase of 24.4%.

**Table 2.2: Personal income tax (PIT) brackets, 2008 and 2011**

Tax year	2008		2011		Marginal PIT rates	Cumulative percentage increase
Rand						
<b>Brackets</b>	0	– 112 500	0	– 140 000	18%	24.4%
	112 501	– 180 000	140 001	– 221 000	25%	22.8%
	180 001	– 250 000	221 001	– 305 000	30%	22.0%
	250 001	– 350 000	305 001	– 431 000	35%	23.1%
	350 001	– 450 000	431 001	– 552 000	38%	22.7%
	450 001	and over	552 001	and over	40%	
<b>Rebates</b>						
Primary		7 740		10 260		32.6%
Secondary		4 680		5 675		21.3%
<b>Tax thresholds</b>						
Below age 65		43 000		57 000		32.6%
Age 65 and over		69 000		88 528		28.3%

The primary rebate increased by 32.6%, which resulted in a corresponding increase in the income tax threshold (the level of taxable annual income below which no income tax is payable) for individuals younger than 65 years from R43 000 to R57 000. For individuals aged 65 years and above, the income tax threshold increased by 28.3% from R69 000 to R88 528.

### Fiscal drag relief

The tax burden as an aggregate over all taxpayers (as indicated by the tax assessed as percentage of taxable income) over the period of review has remained relatively stable around 21%. This is indicative of the effectiveness of combating fiscal drag through tax relief. The extent of fiscal drag relief that has been granted over the years is better illustrated by means of an example.

Figure 2.1 illustrates the impact of fiscal drag relief over time. An individual with taxable income of R100 000 in 1994/95 was paying tax at an effective tax rate of 33.8%, this would have increased to 39.8% in 2011/12 if their income had just kept pace with inflation and if no adjustments to the income tax brackets were made. The impact of the actual tax rate adjustments from 1994/95 for the same scenario results in a significant lowering of the effective rate to only 17.8%.

# 2012 Tax Statistics

**Figure 2.1** Example of tax relief granted to an individual with taxable income of R100 000 in 1994/95

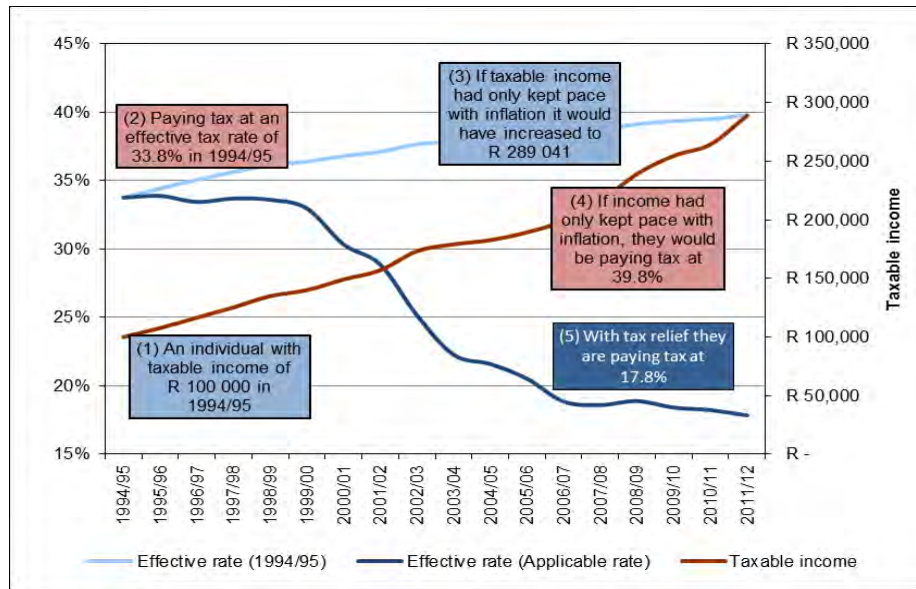


Table 2.3 shows the tax relief granted to individuals since 1994/95. Fiscal drag relief is much more prominent in the lower income groups due to the effect of the widening of the income brackets as a policy intervention to reduce income inequality and provide for more spending power amongst lower income groups.

**Table 2.3: Tax relief granted to individuals since 1994/95**

Taxable income		Tax at 1994/95 rates		Tax at 2011/12 rates	Effective rates		
1994/95 <sup>1</sup>	2011/12 <sup>2</sup>	1994/95 <sup>1</sup>	2011/12	2011/12	Tax at 1994/95 rates	Tax at 2011/12 <sup>3</sup>	2011/12
22 000	63 572	2 385	18 100	3	10.8%	28.5%	0.0%
25 000	72 241	3 225	21 828	1 563	12.9%	30.2%	2.2%
30 000	86 689	4 625	28 041	4 164	15.4%	32.3%	4.8%
40 000	115 585	8 225	40 466	9 365	20.6%	35.0%	8.1%
50 000	144 481	12 325	52 892	14 567	24.6%	36.6%	10.1%
100 000	288 963	33 765	115 019	51 549	33.8%	39.8%	17.8%
150 000	433 444	55 265	177 146	99 265	36.8%	40.9%	22.9%
200 000	577 925	76 765	239 272	152 652	38.4%	41.4%	26.4%
250 000	722 407	98 265	301 399	209 663	39.3%	41.7%	29.0%
300 000	866 888	119 765	363 526	267 455	39.9%	41.9%	30.9%
350 000	1 011 369	141 265	425 653	325 248	40.4%	42.1%	32.2%
400 000	1 155 851	162 765	487 780	383 040	40.7%	42.2%	33.1%
450 000	1 300 332	184 265	549 907	440 833	40.9%	42.3%	33.9%
500 000	1 444 813	205 765	612 034	498 625	41.2%	42.4%	34.5%
600 000	1 733 776	248 765	736 288	614 210	41.5%	42.5%	35.4%
700 000	2 022 739	291 765	860 542	729 796	41.7%	42.5%	36.1%
800 000	2 311 702	334 765	984 796	845 381	41.8%	42.6%	36.6%
900 000	2 600 664	377 765	1 109 050	960 966	42.0%	42.6%	37.0%
1 000 000	2 889 627	420 765	1 233 304	1 076 551	42.1%	42.7%	37.3%

1. Excludes the transitional levy.
2. 2011/12 based on 1994/95 adjusted by inflation.
3. This scenario assumes no fiscal drag relief with tax rates being kept at 1994/95 rates.

## TAX RETURNS AND INDIVIDUAL TAXPAYERS DATA

### Improved turnaround times and filing compliance

The SARS Modernisation programme offered significant improvements in processing turnaround times, improvements in service levels and increased efficiencies. (It is one of SARS’s strategic objectives to divert resources from activities that can be automated to focus on more skills-intensive activities).

The improvement in filing compliance from 2008/09 to 2011/12 was notable. The on-time filing indicator registered an increase from 58% in 2008/09 to a level of 83.2% for the 2011 filing season (up from 80.7% in 2010). Among the key factors which have encouraged this growth in compliance are improvements in the ease of submission through electronic filing, pre-population of returns and third party validations, along with the introduction of penalties for outstanding returns. eFiling continues to grow and less than 1% of filers still make use of the paper-based channels to submit their returns, a massive improvement from the 98.8% that made use of paper based channels in 2006.

Faster turn-around times in assessing tax returns also enabled SARS to issue more rapidly income tax refunds of R12.7 billion (11.5% more than in 2010) which in turn benefited the economy. During 2011, SARS paid 85.4% of income tax refunds within 72 hours of the return being submitted compared to 74.3% in 2010.

### Tax register

During 2010 SARS changed its policy on registration requirements and stipulated that everyone who is formally employed must be registered by their employer for PIT, as opposed to only those who are above the tax threshold. This approach saw the number of individuals almost doubling since 2009/10 to 10.3 million taxpayers on register (*Table 2.4*).

**Table 2.4: Number of individual taxpayers, 2008 – 2011**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-08	5 204 805	9.3%	2008	4 298 718	4 123 231	95.9%
31-Mar-09	5 540 646	6.5%	2009	4 561 541	4 420 407	96.9%
31-Mar-10	5 920 612	6.9%	2010	4 766 975	4 584 519	96.2%
31-Mar-11	10 346 175	74.7%	2011 <sup>3</sup>	4 805 206	4 522 692	94.1%

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

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

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

### Liable and assessed individual taxpayers

A change in the definition for calculating liable cases was made to improve the accuracy and completeness thereof. Liable cases per tax year are now defined as all those taxpayers that have been assessed for a tax year plus those that have submitted returns that have not been assessed plus the following taxpayers that have not submitted returns as yet:

- taxpayers who received interest in excess of the tax thresholds;
- taxpayers who previously had business income; and
- taxpayers who had taxable income greater than R120 000.

The number of individuals liable to submit income tax returns increased from close to 4.3 million in 2008 to over 4.8 million in 2011. At the end of July 2012, the percentage of individual taxpayers assessed was 95.9%, 96.9%, 96.2% and 94.1% for the tax years 2008 to 2011 respectively. As the years progress the older years' percentage assessed moves closer to 100%, as outstanding assessments are finalised. It is important to note that the statistics in the rest of this chapter are based on assessments issued.

## TAXABLE INCOME AND TAX ASSESSED

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

Tax assessed as a percentage of taxable income is relatively stable and points to the effectiveness of tax policy on fiscal drag relief to effectively counter inflation. The decline of nearly 1% in the effective rate in 2010 and onwards is mainly due to a slowing in the growth of taxable income and a reduction in average tax, the former largely as a result of the impact of the financial crisis on employment and remuneration levels and the latter as result of the adjustment of the tax rates in favour of taxpayers for 2010.

**Table 2.5: Assessed individual taxpayers: Summary of taxable income and tax assessed, 2008 – 2011**

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as a % of taxable income
2008	4 123 231	692 570	167 968	149 524	36 264	21.6%
2009	4 420 407	796 819	180 259	170 532	38 578	21.4%
2010	4 584 519	830 157	181 078	170 551	37 202	20.5%
2011	4 522 692	885 241	195 733	182 163	40 278	20.6%

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

Whilst the contribution to the fiscus by taxpayers mimics the income inequalities in South African society, significant upward social mobility is evident from the tax records.

In Table 2.6 the distribution of taxpayers, taxable income and tax assessed across major taxable income groups is shown. The table shows that for the 2011 tax year nearly half of the assessed individual taxpayers have taxable income below R120 000. These taxpayers earned 10.8% of taxable income and contributed only 3.3% of the tax assessed. Over 47% of the taxpayers earned between R120 000 and R400 000 and were liable for over 40.1% of the tax assessed.

Figure 2.2 provides a graphical representation of the percentage distribution of the number of taxpayers that have been assessed, their taxable income and their tax liability for the 2011 tax year. Greater detail by taxable income group is provided in Table A2.1.1.

**Table 2.6: Distribution of assessed individual taxpayers over selected taxable income groups, 2008 – 2011**

Percentage	Taxable income group	2008	2009	2010	2011
Taxpayers	<= 0	7.1%	6.4%	6.1%	4.6%
	1 – 60 000	16.1%	14.7%	14.4%	13.8%
	60 001 – 120 000	28.3%	25.4%	25.2%	24.0%
	120 001 – 400 000	41.3%	45.3%	45.9%	47.8%
	400 000 +	7.1%	8.3%	8.4%	9.7%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Taxable income	<= 0	-2.7%	-2.6%	-2.9%	-2.6%
	1 – 60 000	3.4%	2.9%	2.7%	2.4%
	60 001 – 120 000	15.4%	12.7%	12.5%	11.0%
	120 001 – 400 000	49.1%	50.8%	52.2%	51.3%
	400 000 +	34.8%	36.2%	35.5%	37.9%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 60 000	0.3%	0.2%	0.0%	0.0%
	60 001 – 120 000	6.6%	5.0%	4.1%	3.2%
	120 001 – 400 000	41.4%	41.5%	41.8%	40.1%
	400 000 +	51.8%	53.3%	54.0%	56.6%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Figure 2.2 Distribution of taxpayers in taxable income groups, 2011**

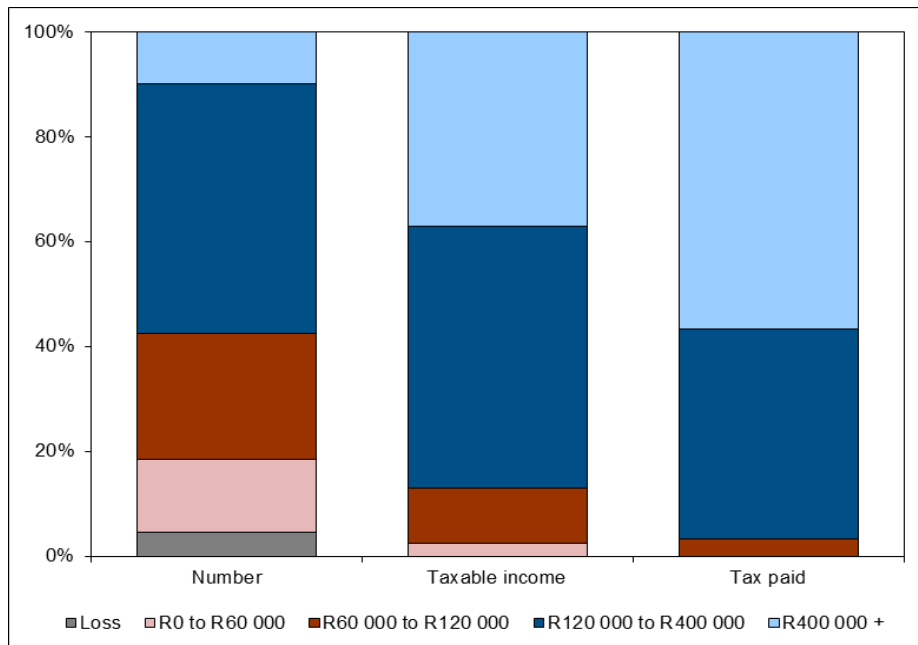


Table A2.1.2 reflects income included in the final taxable income calculation as per the assessment. It should be noted that interest exemptions and CGT exclusions have however not been taken into account. Income as reflected in the table is therefore based on taxable income to which all deductions granted have been added. The income as reflected is therefore not reflective of gross income. The difference between income and taxable income is 11.5% in the 2011 tax year but the difference was only 9.6% in the 2008 and 2009 tax years. This is mainly as a result of the manner in which employer medical scheme contributions on behalf of employees and medical deductions are accounted for, which changed in the 2011 tax year.

# 2012 Tax Statistics

Table 2.7 illustrates the distribution of income and the granting of deductions in income groups (as opposed to taxable income groups). The largest portion of the R115 billion allowed as deductions in 2011 as per Table A 2.7.1 was in the main granted to taxpayers in the R120 000 to R400 000 income bracket, with 14.2% of their income granted as a deduction.

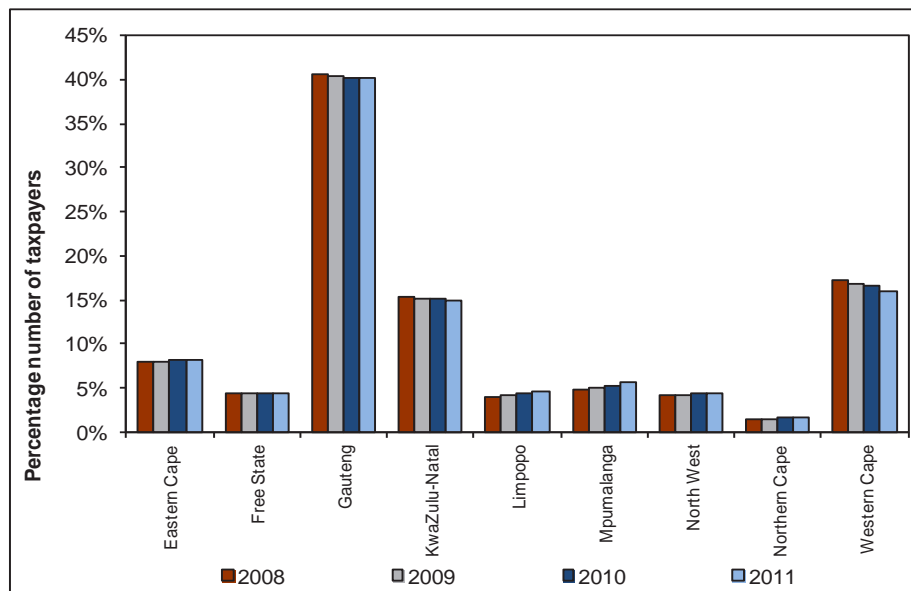
**Table 2.7: Taxpayers in income groups, deductions granted and taxable income, 2011**

Tax year	2011			
Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	189 316	-21 238	898	-22 136
1 – 60 000	542 167	18 140	1 780	16 359
60 001 – 120 000	928 224	84 211	9 557	74 654
120 001 – 400 000	2 309 846	502 994	62 454	440 540
400 000 +	553 139	416 102	40 278	375 823
<b>Total</b>	<b>4 522 692</b>	<b>1 000 209</b>	<b>114 968</b>	<b>885 241</b>
Income group	Average income per assessed taxpayer (R)	Average deduction allowed (R)	Average taxable income per assessed taxpayer (R)	Percentage of income granted as deduction
<= 0	-116 927	4 745	-121 672	4.1%
1 – 60 000	30 174	3 283	26 891	10.9%
60 001 – 120 000	80 427	10 296	70 131	12.8%
120 001 – 400 000	190 723	27 038	163 684	14.2%
400 000 +	679 437	72 818	606 619	10.7%
<b>Total</b>	<b>195 733</b>	<b>25 420</b>	<b>170 313</b>	<b>13.0%</b>

## By province

The distribution of taxpayers, taxable income and tax assessed between provinces/offices of registration shows that there is a slight decline in the percentage of taxpayers in the three largest provinces (in terms of numbers) and a corresponding increase in the remaining provinces. Over 71% of individual taxpayers were registered in three provinces (Gauteng, Western Cape and KwaZulu-Natal) and are responsible for close to 80% of the total tax assessed (Table A2.1.3 and Figure 2.3).

**Figure 2.3 Percentage of assessed individual taxpayers by province, 2008 – 2011**

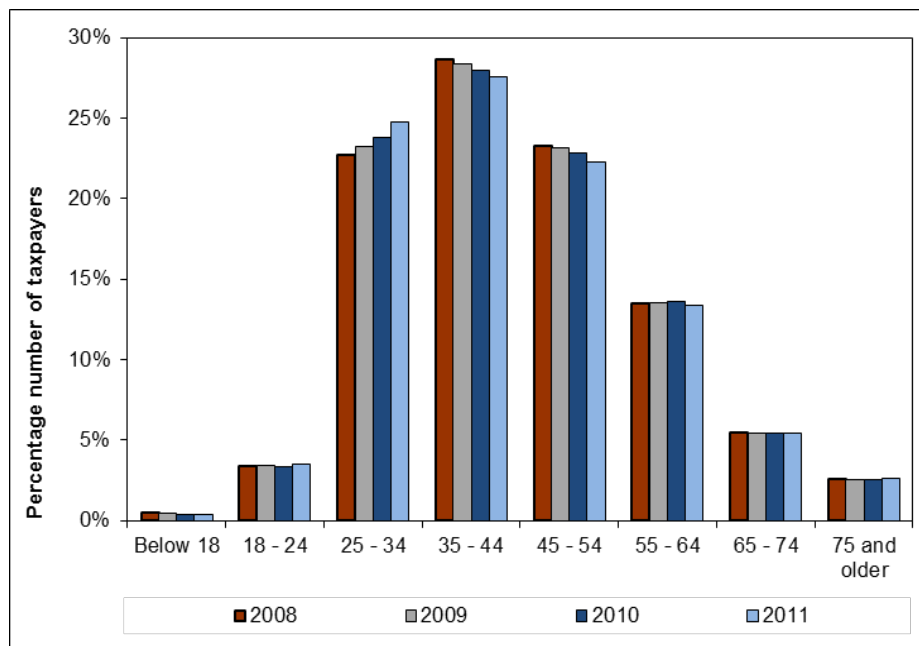


It should be noted that this is not necessarily representative of residence, economic activity or employment in provinces as taxpayers may reside or be employed in a different province to the office of registration. For example, a taxpayer may work and reside in Brits (North West), but may be registered at the Pretoria office (Gauteng). This taxpayer’s taxable income and tax assessed would therefore be reflected in Gauteng and not in the North West province. It is however still interesting to note that the smaller provinces showed growth with the larger provinces’ relative portions declining slightly over the period.

**By age group**

Table A2.1.4 and Figure 2.4 show a breakdown of assessed individual taxpayers by age group. The proportion of younger taxpayers in the age group 25-34 has grown, largely at the expense of the proportion in the 35-54 year age groupings. Note however, that the number of assessed taxpayers in the 35-54 year age grouping has increased over this period, but it has increased more slowly than that of other groupings. Close to 30% of the assessed taxpayers fall in the 35 to 44 age group. This group earns close to a third of the total taxable income and is also responsible for close to a third of the total tax assessed.

**Figure 2.4 Percentage of assessed individual taxpayers by age group, 2008 – 2011**



**By gender**

The percentage of female taxpayers has been steadily increasing over the last few years. For the 2011 tax year, as indicated in Table A2.1.5 and Figure 2.5, females account for 44.3% of the assessed individual taxpayers, earn 36.3% of the taxable income and contribute 29.6% of tax assessed. Females on average had taxable income of R160 702, and were liable for tax of R26 919 at an effective rate of 16.8% as opposed to the males who had an average taxable income of R223 550 and were liable for tax of R50 885 at an effective rate of 22.8%. From the aforementioned statistics it is evident that females on average earn 28.1% less than males as measured through taxable income, and are liable for 47.1% less tax than their male counterparts.



**Figure 2.5** Percentage of male and female assessed individual taxpayers by taxable income group, 2011

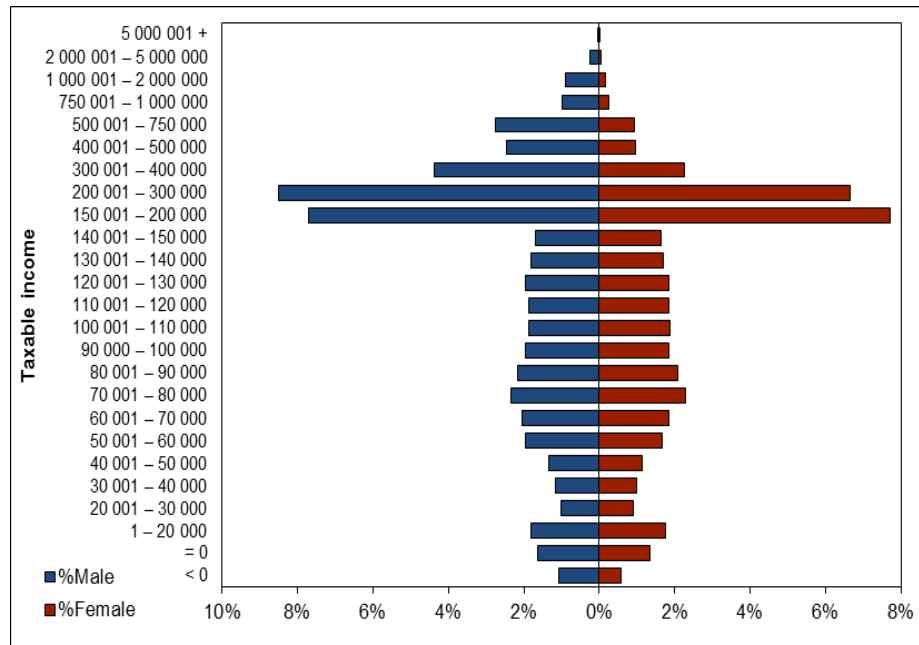


Table A2.1.6 shows that individuals with a taxable income between zero and R120 000 are nearly evenly split between females and males, but as the taxable income increases the proportion of females to males declines significantly. Only 19.9% with a taxable income of between R750 000 and R1 million in 2011 are female, and this proportion declines further to only 7.1% for those with a taxable income of over R5 million. The number of females as a percentage of the total assessed has increased from 42.5% in 2008 to 44.3% in 2011 as relatively more females than males enter the labour market and became liable for tax.

### By source of income

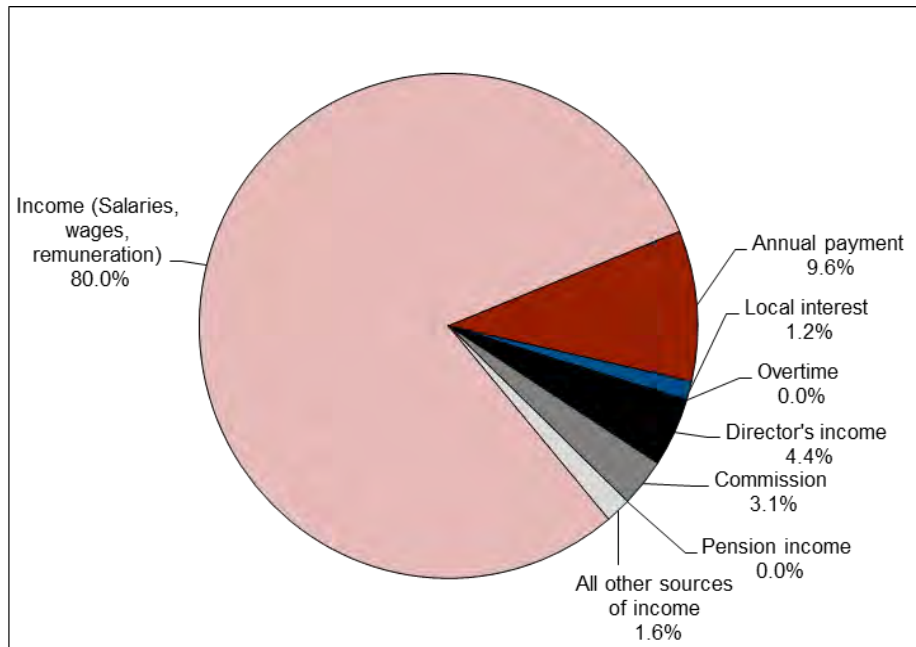
Figure 2.6 and Table A2.2.1 show selected sources of income. Over 3.9 million individual taxpayers in 2011 received income from salaries and wages or remuneration, pensions or annuities, whilst over 2.9 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

It must be noted that during the 2010 tax year income source codes 3603, 3607 and 3610<sup>1</sup> were consolidated into source code 3601. Table A2.2.1 reflects the consolidation of all the previous years for comparative purposes.

There were over 190 000 individual taxpayers' with interest income in excess of the exemption limit applicable for interest in 2011. The taxable portion of local interest as well as foreign interest income appears to be declining. Local interest would also have declined significantly in line with the bank repo rate which declined rapidly from 12% in 2008 to 5.5% as at 31 March 2012.

<sup>1</sup> See Table A2.2.1 for detailed description of source codes.

Figure 2.6 Assessed individual taxpayers' taxable income by source of income, 2011



By sector

In 2011, assessed individual taxpayers employed in the Financing, insurance, real estate & business services sector accounted for the largest number of taxpayers and also make the largest contribution to tax assessed, at 27.0% and 32.5% respectively. See Table A2.3.1 and Figure 2.7.

Figure 2.7 Assessed individual taxpayers' tax assessed by sector, 2011

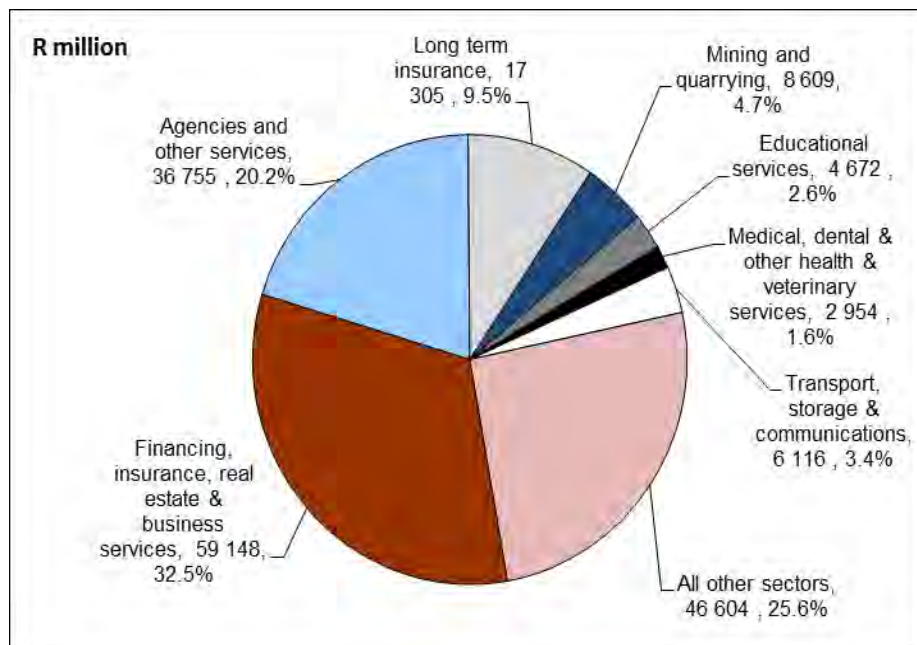


Table A2.3.2 uses SARS's sector codes, as in Table A2.3.1, and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes used by SARS are not fully aligned with the SIC system used by Statistics South Africa.

## ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 gives a breakdown of the sectors in which assessed individual taxpayers with business income are active. Assessed individual taxpayers with business income amounted to 6.4% of total individual taxpayers in 2011 (9.0% of the total in 2008), the decline being mainly due to the impact of the global financial crisis on especially small businesses as well as an increase in the number of individuals in the formal labour market.

Individual taxpayers in the Financing, insurance, real estate & business services sector with business income contribute slightly more than a third of the total assessed taxable income of this group of taxpayers (38.4% in 2011). This equates to 27.8% of the total assessed individual taxpayers having business income and is followed by the Retail and Wholesale trade sectors with 15.8% of the total assessed individual taxpayers.

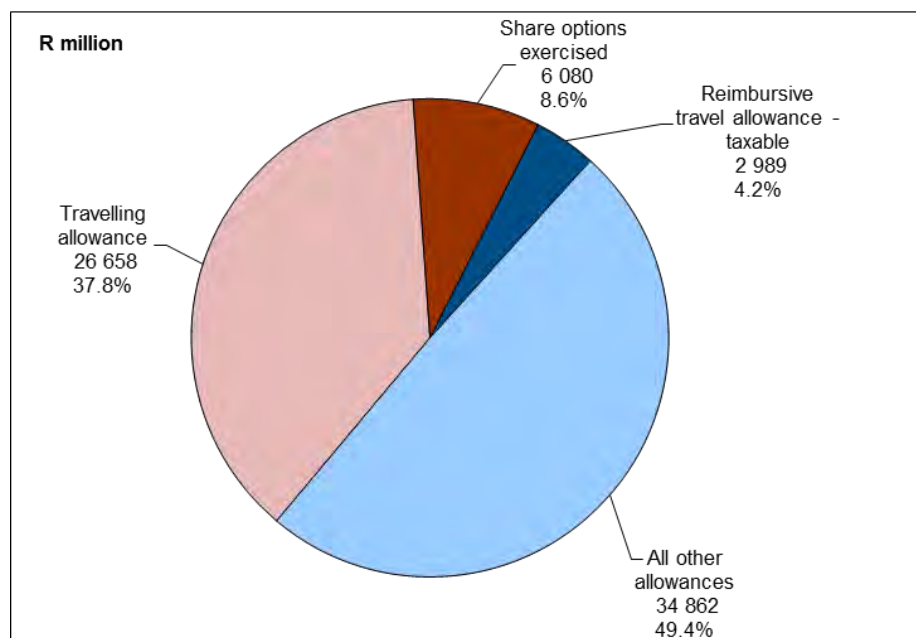
## ASSESSED INDIVIDUAL TAXPAYER ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

### Assessed individual taxpayers' allowances

The travelling allowance continues to be the largest allowance for individuals despite having been steadily decreasing in relative contribution from 49.4% in 2008 to 37.8% in 2011. This decline can be partly explained by the policy changes that were applied to the travel allowance to curb the abuse of travelling expenses as a mean to lower taxable income. The more significant allowances are shown per taxable income group in Tables A2.5.2 to A2.5.4 and Figure 2.8.

It must be noted that during the 2010 tax year income source codes 3706, 3710, 3711 and 3712 were consolidated into source code 3713<sup>2</sup>. Table A2.5.1 shows this consolidation of all the previous years for comparative purposes.

Figure 2.8 Assessed individual taxpayers' allowances, 2011



<sup>2</sup> See Table A2.5.1 for detailed description of source codes.

### Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of fringe benefits. As from the 2010 tax year, fringe benefit source codes (3803 to 3809) have been consolidated into source code 3801<sup>3</sup>. For comparative purposes this new consolidated source code is shown at the bottom of the table. Total fringe benefits amounted to R14.0 billion in 2008, increasing to R41.9 billion in 2011.

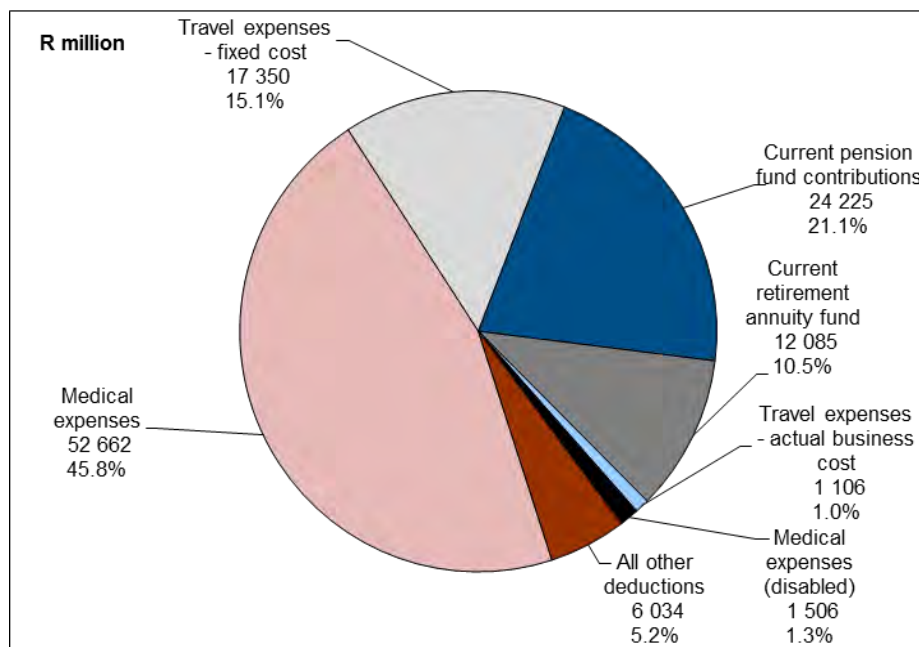
Medical scheme contributions paid on behalf of employees remains the largest fringe benefit claimed amounting to R6.6 billion in 2008 which increased to R33.0 billion in 2011. The abnormal increase in 2011 is due to a change in the treatment of employer contribution to medical schemes on behalf of employees, this is also reflected in the increase in medical deductions that was granted. The more 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 deduction in respect of pension fund and retirement annuity fund contributions collectively has declined slightly to 31.6% in 2011. The proportion of amounts allowed as deductions for medical expenses (excluding deductions allowed associated with disability) have increased marginally from 2008 to 2010. The exceptional increase of 45.8% in 2011 can be ascribed to the claiming of medical expenses by the taxpayers that now have a medical fringe benefit as explained in the paragraph above.

The more significant deductions are shown by taxable income group in Tables A2.7.2 to A2.7.8 and Figure 2.9.

Figure 2.9 Assessed individual taxpayers' deductions, 2011



<sup>3</sup> See Table A2.6.1 for detailed description of source codes.

# 2012 Tax Statistics

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% 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	85 659	-18 479	1	84 865	-20 426	1	84 793	-23 777	0	74 436	-22 681	2
B: = 0	207 532	-	13	197 231	-	5	197 120	-	4	133 945	-	1
C: 1 – 20 000	151 675	1 506	3	151 480	1 489	2	167 657	1 629	2	162 315	1 613	2
D: 20 001 – 30 000	84 889	2 141	3	84 258	2 120	3	88 408	2 229	2	87 833	2 207	2
E: 30 001 – 40 000	111 804	3 967	4	100 843	3 559	4	100 410	3 527	3	97 798	3 439	3
F: 40 001 – 50 000	159 496	7 159	63	153 340	6 939	23	121 604	5 516	6	111 759	5 055	4
G: 50 001 – 60 000	157 167	8 671	309	158 823	8 788	242	179 821	9 914	53	163 852	9 093	18
H: 60 001 – 70 000	173 500	11 293	611	180 714	11 754	557	198 183	12 919	356	176 780	11 514	235
I: 70 001 – 80 000	178 694	13 403	957	183 968	13 796	866	198 733	14 907	672	209 444	15 700	619
J: 80 001 – 90 000	190 156	16 183	1 380	181 262	15 408	1 199	190 949	16 230	961	191 161	16 254	868
K: 90 000 – 100 000	196 622	18 681	1 786	187 725	17 861	1 596	185 979	17 660	1 287	171 710	16 315	1 094
L: 100 001 – 110 000	203 544	21 401	2 231	199 688	20 952	2 062	184 224	19 357	1 618	169 651	17 798	1 394
M: 110 001 – 120 000	224 039	25 761	2 907	187 771	21 607	2 285	195 837	22 532	2 084	168 432	19 396	1 698
N: 120 001 – 130 000	187 573	23 421	2 886	202 898	25 388	2 894	176 111	22 006	2 188	172 334	21 539	2 062
O: 130 001 – 140 000	178 298	24 074	3 198	206 014	27 783	3 442	165 037	22 274	2 388	159 124	21 473	2 182
P: 140 001 – 150 000	165 879	24 030	3 384	168 183	24 375	3 226	174 820	25 372	2 980	151 207	21 927	2 403
Q: 150 001 – 200 000	514 320	88 375	13 987	625 553	107 795	16 279	699 836	120 963	16 795	696 932	120 935	16 091
R: 200 001 – 300 000	455 965	110 576	21 827	551 699	133 804	25 268	619 723	149 732	26 513	684 697	165 183	28 198
S: 300 001 – 400 000	202 524	69 675	16 567	248 740	85 593	19 673	269 775	92 730	20 487	299 076	103 129	22 133
T: 400 001 – 500 000	104 865	46 659	12 415	130 478	58 121	15 066	136 702	60 892	15 367	154 380	68 655	16 893
U: 500 001 – 750 000	105 634	63 386	18 687	133 107	79 837	23 190	146 669	87 825	25 218	167 066	100 253	28 256
V: 750 001 – 1 000 000	36 174	31 005	9 942	45 411	38 923	12 396	47 403	40 582	13 000	55 352	47 382	14 974
W: 1 000 001 – 2 000 000	34 622	46 238	15 875	42 351	56 423	19 366	41 704	55 402	19 325	48 448	64 177	22 182
X: 2 000 001 – 5 000 000	10 343	29 682	11 031	11 794	33 849	12 588	11 146	31 851	11 977	12 853	36 549	13 697
Y: 5 000 001 +	2 257	23 763	9 459	2 211	21 082	8 301	1 875	17 885	7 267	2 107	18 337	7 163
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>149 524</b>	<b>4 420 407</b>	<b>796 819</b>	<b>170 532</b>	<b>4 584 519</b>	<b>830 157</b>	<b>170 551</b>	<b>4 522 692</b>	<b>885 241</b>	<b>182 163</b>
<= 0	293 191	-18 479	13	282 096	-20 426	6	281 913	-23 777	4	208 381	-22 681	3
1 – 60 000	665 031	23 443	381	648 744	22 895	274	657 900	22 815	66	623 557	21 407	29
60 001 – 120 000	1 166 555	106 722	9 872	1 121 128	101 378	8 565	1 153 905	103 604	6 977	1 087 178	96 976	5 908
120 001 – 400 000	1 704 559	340 152	61 849	2 003 087	404 737	70 781	2 105 302	433 077	71 351	2 163 370	454 186	73 058
400 000 +	293 895	240 732	77 409	365 352	288 235	90 906	385 499	294 437	92 153	440 206	335 353	103 165
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>149 524</b>	<b>4 420 407</b>	<b>796 819</b>	<b>170 532</b>	<b>4 584 519</b>	<b>830 157</b>	<b>170 551</b>	<b>4 522 692</b>	<b>885 241</b>	<b>182 163</b>

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2008 – 2011 (continued)

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% assessed]		
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	2.1%	-2.7%	0.0%	1.9%	-2.6%	0.0%	1.8%	-2.9%	0.0%	1.6%	-2.6%	0.0%
B: = 0	5.0%	0.0%	0.0%	4.5%	0.0%	0.0%	4.3%	0.0%	0.0%	3.0%	0.0%	0.0%
C: 1 – 20 000	3.7%	0.2%	0.0%	3.4%	0.2%	0.0%	3.7%	0.2%	0.0%	3.6%	0.2%	0.0%
D: 20 001 – 30 000	2.1%	0.3%	0.0%	1.9%	0.3%	0.0%	1.9%	0.3%	0.0%	1.9%	0.2%	0.0%
E: 30 001 – 40 000	2.7%	0.6%	0.0%	2.3%	0.4%	0.0%	2.2%	0.4%	0.0%	2.2%	0.4%	0.0%
F: 40 001 – 50 000	3.9%	1.0%	0.0%	3.5%	0.9%	0.0%	2.7%	0.7%	0.0%	2.5%	0.6%	0.0%
G: 50 001 – 60 000	3.8%	1.3%	0.2%	3.6%	1.1%	0.1%	3.9%	1.2%	0.0%	3.6%	1.0%	0.0%
H: 60 001 – 70 000	4.2%	1.6%	0.4%	4.1%	1.5%	0.3%	4.3%	1.6%	0.2%	3.9%	1.3%	0.1%
I: 70 001 – 80 000	4.3%	1.9%	0.6%	4.2%	1.7%	0.5%	4.3%	1.8%	0.4%	4.6%	1.8%	0.3%
J: 80 001 – 90 000	4.6%	2.3%	0.9%	4.1%	1.9%	0.7%	4.2%	2.0%	0.6%	4.2%	1.8%	0.5%
K: 90 000 – 100 000	4.8%	2.7%	1.2%	4.2%	2.2%	0.9%	4.1%	2.1%	0.8%	3.8%	1.8%	0.6%
L: 100 001 – 110 000	4.9%	3.1%	1.5%	4.5%	2.6%	1.2%	4.0%	2.3%	0.9%	3.8%	2.0%	0.8%
M: 110 001 – 120 000	5.4%	3.7%	1.9%	4.2%	2.7%	1.3%	4.3%	2.7%	1.2%	3.7%	2.2%	0.9%
N: 120 001 – 130 000	4.5%	3.4%	1.9%	4.6%	3.2%	1.7%	3.8%	2.7%	1.3%	3.8%	2.4%	1.1%
O: 130 001 – 140 000	4.3%	3.5%	2.1%	4.7%	3.5%	2.0%	3.6%	2.7%	1.4%	3.5%	2.4%	1.2%
P: 140 001 – 150 000	4.0%	3.5%	2.3%	3.8%	3.1%	1.9%	3.8%	3.1%	1.7%	3.3%	2.5%	1.3%
Q: 150 001 – 200 000	12.5%	12.8%	9.4%	14.2%	13.5%	9.5%	15.3%	14.6%	9.8%	15.4%	13.7%	8.8%
R: 200 001 – 300 000	11.1%	16.0%	14.6%	12.5%	16.8%	14.8%	13.5%	18.0%	15.5%	15.1%	18.7%	15.5%
S: 300 001 – 400 000	4.9%	10.1%	11.1%	5.6%	10.7%	11.5%	5.9%	11.2%	12.0%	6.6%	11.6%	12.1%
T: 400 001 – 500 000	2.5%	6.7%	8.3%	3.0%	7.3%	8.8%	3.0%	7.3%	9.0%	3.4%	7.8%	9.3%
U: 500 001 – 750 000	2.6%	9.2%	12.5%	3.0%	10.0%	13.6%	3.2%	10.6%	14.8%	3.7%	11.3%	15.5%
V: 750 001 – 1 000 000	0.9%	4.5%	6.6%	1.0%	4.9%	7.3%	1.0%	4.9%	7.6%	1.2%	5.4%	8.2%
W: 1 000 001 – 2 000 000	0.8%	6.7%	10.6%	1.0%	7.1%	11.4%	1.0%	6.7%	11.3%	1.1%	7.2%	12.2%
X: 2 000 001 – 5 000 000	0.3%	4.3%	7.4%	0.3%	4.2%	7.4%	0.2%	3.8%	7.0%	0.3%	4.1%	7.5%
Y: 5 000 001 +	0.1%	3.4%	6.3%	0.1%	2.6%	4.9%	0.0%	2.2%	4.3%	0.0%	2.1%	3.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	7.1%	-2.7%	0.0%	6.4%	-2.6%	0.0%	6.1%	-2.9%	0.0%	4.6%	-2.6%	0.0%
1 – 60 000	16.1%	3.4%	0.3%	14.7%	2.9%	0.2%	14.4%	2.7%	0.0%	13.8%	2.4%	0.0%
60 001 – 120 000	28.3%	15.4%	6.6%	25.4%	12.7%	5.0%	25.2%	12.5%	4.1%	24.0%	11.0%	3.2%
120 001 – 400 000	41.3%	49.1%	41.4%	45.3%	50.8%	41.5%	45.9%	52.2%	41.8%	47.8%	51.3%	40.1%
400 000 +	7.1%	34.8%	51.8%	8.3%	36.2%	53.3%	8.4%	35.5%	54.0%	9.7%	37.9%	56.6%
<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>

# 2012 Tax Statistics

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2008 – 2011

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% 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	63 425	-17 918	-17 125	63 014	-19 904	-19 151	61 738	-20 376	-19 607	52 682	-22 030	-21 238
B: = 0	211 160	-99	-	200 209	-89	-	200 607	-117	-	136 634	-106	-
C: 1 – 20 000	140 024	1 049	1 373	139 484	1 039	1 354	155 313	1 170	1 495	150 725	1 168	1 486
D: 20 001 – 30 000	74 311	1 644	1 876	73 088	1 616	1 838	77 364	1 713	1 946	78 683	1 754	1 977
E: 30 001 – 40 000	92 364	2 974	3 277	84 882	2 692	2 996	87 173	-70	3 068	84 465	2 679	2 972
F: 40 001 – 50 000	129 550	5 329	5 815	127 270	5 317	5 768	102 163	4 212	4 629	94 537	3 890	4 275
G: 50 001 – 60 000	135 485	6 676	7 508	124 421	6 222	6 890	146 384	7 464	8 088	133 757	6 868	7 430
H: 60 001 – 70 000	153 920	9 045	10 019	161 275	9 500	10 514	149 970	8 905	9 785	133 473	7 957	8 688
I: 70 001 – 80 000	163 888	11 127	12 296	171 484	11 646	12 863	192 876	13 106	14 449	151 288	10 319	11 364
J: 80 001 – 90 000	162 634	12 537	13 835	167 919	12 946	14 285	184 255	14 196	15 657	165 484	12 591	14 074
K: 90 001 – 100 000	174 768	15 063	16 624	165 219	14 234	15 703	172 576	14 889	16 416	166 927	13 902	15 860
L: 100 001 – 110 000	177 516	16 859	18 635	172 764	16 495	18 160	169 643	16 149	17 806	156 811	14 365	16 468
M: 110 001 – 120 000	184 898	19 323	21 305	189 742	19 837	21 843	175 674	18 385	20 246	154 241	15 520	17 758
N: 120 001 – 130 000	216 043	24 504	27 004	175 443	19 987	21 918	177 567	20 200	22 196	145 274	15 868	18 161
O: 130 001 – 140 000	178 369	21 800	24 035	168 106	20 704	22 716	165 535	20 320	22 337	141 994	16 794	19 173
P: 140 001 – 150 000	156 788	20 639	22 747	205 858	27 085	29 855	152 632	20 100	22 117	149 349	18 908	21 681
Q: 150 001 – 200 000	605 655	94 271	104 057	675 919	106 065	116 907	707 385	111 377	122 869	675 076	102 855	117 563
R: 200 001 – 300 000	505 601	110 542	122 796	623 155	136 353	150 881	723 610	157 391	174 304	846 385	179 090	205 157
S: 300 001 – 400 000	234 772	72 083	80 826	284 632	87 913	98 116	307 985	95 122	106 118	351 768	107 025	121 259
T: 400 001 – 500 000	125 914	49 955	56 125	151 515	60 176	67 477	162 869	64 563	72 489	193 503	76 087	86 098
U: 500 001 – 750 000	135 704	72 952	81 437	169 919	91 034	102 032	182 743	98 052	110 076	208 437	111 401	125 625
V: 750 001 – 1 000 000	45 219	35 303	38 716	57 973	44 959	49 645	61 742	47 503	52 811	73 299	56 154	62 671
W: 1 000 001 – 2 000 000	41 336	51 142	54 900	51 485	63 164	68 301	51 910	62 953	68 562	60 986	73 729	80 499
X: 2 000 001 – 5 000 000	11 510	31 480	32 927	13 232	35 928	37 759	12 732	34 157	36 063	14 651	39 396	41 573
Y: 5 000 001 +	2 377	24 289	24 928	2 399	21 901	22 653	2 073	18 793	19 527	2 263	19 056	19 636
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>765 937</b>	<b>4 420 407</b>	<b>796 819</b>	<b>881 321</b>	<b>4 584 519</b>	<b>830 157</b>	<b>923 445</b>	<b>4 522 692</b>	<b>885 241</b>	<b>1 000 209</b>
<= 0	274 585	-18 017	-17 125	263 223	-19 993	-19 151	262 345	-20 493	-19 607	189 316	-22 136	-21 238
1 – 60 000	571 734	17 673	19 849	549 145	16 886	18 845	568 397	14 489	19 225	542 167	16 359	18 140
60 001 – 120 000	1 017 624	83 955	92 715	1 028 403	84 657	93 367	1 044 994	85 630	94 358	928 224	74 654	84 211
120 001 – 400 000	1 897 228	343 839	381 466	2 133 113	398 107	440 393	2 234 714	424 510	469 941	2 309 846	440 540	502 994
400 000 +	362 060	265 121	289 033	446 523	317 161	347 866	474 069	326 021	359 529	553 139	375 823	416 102
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>765 937</b>	<b>4 420 407</b>	<b>796 819</b>	<b>881 321</b>	<b>4 584 519</b>	<b>830 157</b>	<b>923 445</b>	<b>4 522 692</b>	<b>885 241</b>	<b>1 000 209</b>

**Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2008 – 2011** (continued)

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	1.5%	-2.6%	-2.2%	1.4%	-2.5%	-2.2%	1.3%	-2.5%	-2.1%	1.2%	-2.5%	-2.1%
B: = 0	5.1%	-0.0%	0.0%	4.5%	-0.0%	0.0%	4.4%	-0.0%	0.0%	3.0%	-0.0%	0.0%
C: 1 – 20 000	3.4%	0.2%	0.2%	3.2%	0.1%	0.2%	3.4%	0.1%	0.2%	3.3%	0.1%	0.1%
D: 20 001 – 30 000	1.8%	0.2%	0.2%	1.7%	0.2%	0.2%	1.7%	0.2%	0.2%	1.7%	0.2%	0.2%
E: 30 001 – 40 000	2.2%	0.4%	0.4%	1.9%	0.3%	0.3%	1.9%	-0.0%	0.3%	1.9%	0.3%	0.3%
F: 40 001 – 50 000	3.1%	0.8%	0.8%	2.9%	0.7%	0.7%	2.2%	0.5%	0.5%	2.1%	0.4%	0.4%
G: 50 001 – 60 000	3.3%	1.0%	1.0%	2.8%	0.8%	0.8%	3.2%	0.9%	0.9%	3.0%	0.8%	0.7%
H: 60 001 – 70 000	3.7%	1.3%	1.3%	3.6%	1.2%	1.2%	3.3%	1.1%	1.1%	3.0%	0.9%	0.9%
I: 70 001 – 80 000	4.0%	1.6%	1.6%	3.9%	1.5%	1.5%	4.2%	1.6%	1.6%	3.3%	1.2%	1.1%
J: 80 001 – 90 000	3.9%	1.8%	1.8%	3.8%	1.6%	1.6%	4.0%	1.7%	1.7%	3.7%	1.4%	1.4%
K: 90 000 – 100 000	4.2%	2.2%	2.2%	3.7%	1.8%	1.8%	3.8%	1.8%	1.8%	3.7%	1.6%	1.6%
L: 100 001 – 110 000	4.3%	2.4%	2.4%	3.9%	2.1%	2.1%	3.7%	1.9%	1.9%	3.5%	1.6%	1.6%
M: 110 001 – 120 000	4.5%	2.8%	2.8%	4.3%	2.5%	2.5%	3.8%	2.2%	2.2%	3.4%	1.8%	1.8%
N: 120 001 – 130 000	5.2%	3.5%	3.5%	4.0%	2.5%	2.5%	3.9%	2.4%	2.4%	3.2%	1.8%	1.8%
O: 130 001 – 140 000	4.3%	3.1%	3.1%	3.8%	2.6%	2.6%	3.6%	2.4%	2.4%	3.1%	1.9%	1.9%
P: 140 001 – 150 000	3.8%	3.0%	3.0%	4.7%	3.4%	3.4%	3.3%	2.4%	2.4%	3.3%	2.1%	2.2%
Q: 150 001 – 200 000	14.7%	13.6%	13.6%	15.3%	13.3%	13.3%	15.4%	13.4%	13.3%	14.9%	11.6%	11.8%
R: 200 001 – 300 000	12.3%	16.0%	16.0%	14.1%	17.1%	17.1%	15.8%	19.0%	18.9%	18.7%	20.2%	20.5%
S: 300 001 – 400 000	5.7%	10.4%	10.6%	6.4%	11.0%	11.1%	6.7%	11.5%	11.5%	7.8%	12.1%	12.1%
T: 400 001 – 500 000	3.1%	7.2%	7.3%	3.4%	7.6%	7.7%	3.6%	7.8%	7.8%	4.3%	8.6%	8.6%
U: 500 001 – 750 000	3.3%	10.5%	10.6%	3.8%	11.4%	11.6%	4.0%	11.8%	11.9%	4.6%	12.6%	12.6%
V: 750 001 – 1 000 000	1.1%	5.1%	5.1%	1.3%	5.6%	5.6%	1.3%	5.7%	5.7%	1.6%	6.3%	6.3%
W: 1 000 001 – 2 000 000	1.0%	7.4%	7.2%	1.2%	7.9%	7.7%	1.1%	7.6%	7.4%	1.3%	8.3%	8.0%
X: 2 000 001 – 5 000 000	0.3%	4.5%	4.3%	0.3%	4.5%	4.3%	0.3%	4.1%	3.9%	0.3%	4.5%	4.2%
Y: 5 000 001 +	0.1%	3.5%	3.3%	0.1%	2.7%	2.6%	0.0%	2.3%	2.1%	0.1%	2.2%	2.0%
<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	6.7%	-2.6%	-2.2%	6.0%	-2.5%	-2.2%	5.7%	-2.5%	-2.1%	4.2%	-2.5%	-2.1%
1 – 60 000	13.9%	2.6%	2.6%	12.4%	2.1%	2.1%	12.4%	1.7%	2.1%	12.0%	1.8%	1.8%
60 001 – 120 000	24.7%	12.1%	12.1%	23.3%	10.6%	10.6%	22.8%	10.3%	10.2%	20.5%	8.4%	8.4%
120 001 – 400 000	46.0%	49.6%	49.8%	48.3%	50.0%	50.0%	48.7%	51.1%	50.9%	51.1%	49.8%	50.3%
400 000 +	8.8%	38.3%	37.7%	10.1%	39.8%	39.5%	10.3%	39.3%	38.9%	12.2%	42.5%	41.6%
<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>



# 2012 Tax Statistics

**Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2008 – 2011**

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% 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	327 619	42 812	7 578	354 956	50 532	8 945	371 225	54 795	9 268	366 993	58 204	9 848
Free State	182 484	21 536	4 237	197 974	26 432	5 184	203 577	28 223	5 239	200 373	30 540	5 752
Gauteng	1 673 707	339 944	79 542	1 786 354	384 096	88 791	1 841 887	395 008	87 713	1 820 063	419 450	93 258
KwaZulu-Natal	629 469	94 963	18 796	670 435	109 758	21 705	693 858	112 834	21 911	669 835	118 825	23 088
Limpopo	167 468	22 074	3 896	182 962	27 346	4 936	199 914	31 738	5 567	206 857	35 666	6 110
Mpumalanga	201 340	31 422	6 528	224 505	39 259	8 236	241 842	42 715	8 514	254 608	47 482	9 457
North West	169 858	23 618	4 701	187 684	28 403	5 605	202 030	30 432	5 635	203 037	33 187	6 245
Northern Cape	61 404	7 370	1 448	68 474	9 114	1 778	73 704	9 904	1 793	74 986	11 183	2 065
Western Cape	709 882	108 830	22 797	747 063	121 879	25 351	756 482	124 508	24 913	725 940	130 704	26 340
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>149 524</b>	<b>4 420 407</b>	<b>796 819</b>	<b>170 532</b>	<b>4 584 519</b>	<b>830 157</b>	<b>170 551</b>	<b>4 522 692</b>	<b>885 241</b>	<b>182 163</b>
<b>Percentage of total</b>												
Eastern Cape	7.9%	6.2%	5.1%	8.0%	6.3%	5.2%	8.1%	6.6%	5.4%	8.1%	6.6%	5.4%
Free State	4.4%	3.1%	2.8%	4.5%	3.3%	3.0%	4.4%	3.4%	3.1%	4.4%	3.4%	3.2%
Gauteng	40.6%	49.1%	53.2%	40.4%	48.2%	52.1%	40.2%	47.6%	51.4%	40.2%	47.4%	51.2%
KwaZulu-Natal	15.3%	13.7%	12.6%	15.2%	13.8%	12.7%	15.1%	13.6%	12.8%	14.8%	13.4%	12.7%
Limpopo	4.1%	3.2%	2.6%	4.1%	3.4%	2.9%	4.4%	3.8%	3.3%	4.6%	4.0%	3.4%
Mpumalanga	4.9%	4.5%	4.4%	5.1%	4.9%	4.8%	5.3%	5.1%	5.0%	5.6%	5.4%	5.2%
North West	4.1%	3.4%	3.1%	4.2%	3.6%	3.3%	4.4%	3.7%	3.3%	4.5%	3.7%	3.4%
Northern Cape	1.5%	1.1%	1.0%	1.5%	1.1%	1.0%	1.6%	1.2%	1.1%	1.7%	1.3%	1.1%
Western Cape	17.2%	15.7%	15.2%	16.9%	15.3%	14.9%	16.5%	15.0%	14.6%	16.1%	14.8%	14.5%
<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>

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

**Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2008 – 2011**

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% 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	19 002	1 238	197	19 232	1 316	199	18 945	1 349	192	17 544	1 391	205
18 - 24	139 307	10 648	1 261	151 249	12 762	1 493	152 689	13 111	1 370	160 092	13 976	1 407
25 - 34	935 766	136 874	25 001	1 028 022	160 320	29 070	1 090 340	170 355	29 034	1 119 754	184 222	31 057
35 - 44	1 181 803	220 180	48 431	1 252 980	251 579	55 177	1 280 571	260 262	54 817	1 245 472	275 772	58 462
45 - 54	960 006	187 455	43 555	1 021 714	214 971	49 481	1 048 174	223 428	49 589	1 007 806	237 081	52 955
55 - 64	555 692	99 692	24 147	596 311	113 669	27 222	625 480	120 953	27 990	605 850	130 495	30 203
65 - 74	224 708	26 116	5 218	238 228	29 908	5 893	250 049	28 071	5 736	246 463	29 694	6 083
75 and older	106 947	10 367	1 713	112 671	12 294	1 996	118 271	12 628	1 823	119 711	12 610	1 791
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>149 524</b>	<b>4 420 407</b>	<b>796 819</b>	<b>170 532</b>	<b>4 584 519</b>	<b>830 157</b>	<b>170 551</b>	<b>4 522 692</b>	<b>885 241</b>	<b>182 163</b>
<b>Percentage of total</b>												
Below 18	0.5%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
18 - 24	3.4%	1.5%	0.8%	3.4%	1.6%	0.9%	3.3%	1.6%	0.8%	3.5%	1.6%	0.8%
25 - 34	22.7%	19.8%	16.7%	23.3%	20.1%	17.0%	23.8%	20.5%	17.0%	24.8%	20.8%	17.0%
35 - 44	28.7%	31.8%	32.4%	28.3%	31.6%	32.4%	27.9%	31.4%	32.1%	27.5%	31.2%	32.1%
45 - 54	23.3%	27.1%	29.1%	23.1%	27.0%	29.0%	22.9%	26.9%	29.1%	22.3%	26.8%	29.1%
55 - 64	13.5%	14.4%	16.1%	13.5%	14.3%	16.0%	13.6%	14.6%	16.4%	13.4%	14.7%	16.6%
65 - 74	5.4%	3.8%	3.5%	5.4%	3.8%	3.5%	5.5%	3.4%	3.4%	5.4%	3.4%	3.3%
75 and older	2.6%	1.5%	1.1%	2.5%	1.5%	1.2%	2.6%	1.5%	1.1%	2.6%	1.4%	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>

# 2012 Tax Statistics

**Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2008 – 2011**

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	1 754 024	230 309	39 720	1 902 213	273 372	47 347	1 999 424	296 332	48 939	2 001 756	321 686	53 885
Male	2 369 207	462 261	109 804	2 518 194	523 447	123 186	2 585 095	533 824	121 612	2 520 936	563 555	128 278
<b>Total</b>	<b>4 123 231</b>	<b>692 570</b>	<b>149 524</b>	<b>4 420 407</b>	<b>796 819</b>	<b>170 532</b>	<b>4 584 519</b>	<b>830 157</b>	<b>170 551</b>	<b>4 522 692</b>	<b>885 241</b>	<b>182 163</b>
<b>Percentage of total</b>												
Female	42.5%	33.3%	26.6%	43.0%	34.3%	27.8%	43.6%	35.7%	28.7%	44.3%	36.3%	29.6%
Male	57.5%	66.7%	73.4%	57.0%	65.7%	72.2%	56.4%	64.3%	71.3%	55.7%	63.7%	70.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2008 – 2011

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% assessed]		
	Females	Males	Total	Females	Males	Total	Females	Males	Total	Females	Males	Total
A: < 0	31.9%	68.1%	100.0%	32.9%	67.1%	100.0%	33.6%	66.4%	100.0%	34.6%	65.4%	100.0%
B: = 0	42.7%	57.3%	100.0%	43.0%	57.0%	100.0%	43.4%	56.6%	100.0%	45.2%	54.8%	100.0%
C: 1 – 20 000	48.0%	52.0%	100.0%	47.4%	52.6%	100.0%	46.9%	53.1%	100.0%	49.2%	50.8%	100.0%
D: 20 001 – 30 000	46.1%	53.9%	100.0%	46.3%	53.7%	100.0%	46.0%	54.0%	100.0%	47.0%	53.0%	100.0%
E: 30 001 – 40 000	46.3%	53.7%	100.0%	45.8%	54.2%	100.0%	44.9%	55.1%	100.0%	45.7%	54.3%	100.0%
F: 40 001 – 50 000	46.6%	53.4%	100.0%	45.7%	54.3%	100.0%	45.1%	54.9%	100.0%	45.4%	54.6%	100.0%
G: 50 001 – 60 000	49.0%	51.0%	100.0%	48.4%	51.6%	100.0%	46.2%	53.8%	100.0%	46.0%	54.0%	100.0%
H: 60 001 – 70 000	47.5%	52.5%	100.0%	48.3%	51.7%	100.0%	49.0%	51.0%	100.0%	47.3%	52.7%	100.0%
I: 70 001 – 80 000	48.3%	51.7%	100.0%	47.7%	52.3%	100.0%	48.7%	51.3%	100.0%	49.5%	50.5%	100.0%
J: 80 001 – 90 000	50.4%	49.6%	100.0%	48.6%	51.4%	100.0%	47.9%	52.1%	100.0%	49.0%	51.0%	100.0%
K: 90 000 – 100 000	49.6%	50.4%	100.0%	49.1%	50.9%	100.0%	49.0%	51.0%	100.0%	48.5%	51.5%	100.0%
L: 100 001 – 110 000	53.0%	47.0%	100.0%	49.4%	50.6%	100.0%	48.2%	51.8%	100.0%	50.2%	49.8%	100.0%
M: 110 001 – 120 000	53.9%	46.1%	100.0%	49.2%	50.8%	100.0%	48.1%	51.9%	100.0%	49.4%	50.6%	100.0%
N: 120 001 – 130 000	48.4%	51.6%	100.0%	52.5%	47.5%	100.0%	48.4%	51.6%	100.0%	48.3%	51.7%	100.0%
O: 130 001 – 140 000	46.2%	53.8%	100.0%	53.9%	46.1%	100.0%	49.4%	50.6%	100.0%	48.1%	51.9%	100.0%
P: 140 001 – 150 000	44.0%	56.0%	100.0%	47.5%	52.5%	100.0%	53.2%	46.8%	100.0%	49.1%	50.9%	100.0%
Q: 150 001 – 200 000	42.1%	57.9%	100.0%	44.4%	55.6%	100.0%	48.4%	51.6%	100.0%	50.1%	49.9%	100.0%
R: 200 001 – 300 000	33.5%	66.5%	100.0%	38.1%	61.9%	100.0%	41.0%	59.0%	100.0%	43.9%	56.1%	100.0%
S: 300 001 – 400 000	27.6%	72.4%	100.0%	30.1%	69.9%	100.0%	31.3%	68.7%	100.0%	34.0%	66.0%	100.0%
T: 400 001 – 500 000	25.4%	74.6%	100.0%	26.4%	73.6%	100.0%	26.8%	73.2%	100.0%	28.0%	72.0%	100.0%
U: 500 001 – 750 000	21.1%	78.9%	100.0%	22.4%	77.6%	100.0%	23.5%	76.5%	100.0%	25.4%	74.6%	100.0%
V: 750 001 – 1 000 000	16.8%	83.2%	100.0%	17.5%	82.5%	100.0%	17.9%	82.1%	100.0%	19.9%	80.1%	100.0%
W: 1 000 001 – 2 000 000	13.8%	86.2%	100.0%	14.1%	85.9%	100.0%	13.7%	86.3%	100.0%	15.2%	84.8%	100.0%
X: 2 000 001 – 5 000 000	9.8%	90.2%	100.0%	9.6%	90.4%	100.0%	9.6%	90.4%	100.0%	10.5%	89.5%	100.0%
Y: 5 000 001 +	7.8%	92.2%	100.0%	7.2%	92.8%	100.0%	7.3%	92.7%	100.0%	7.1%	92.9%	100.0%
<b>Total</b>	<b>42.5%</b>	<b>57.5%</b>	<b>100.0%</b>	<b>43.0%</b>	<b>57.0%</b>	<b>100.0%</b>	<b>43.6%</b>	<b>56.4%</b>	<b>100.0%</b>	<b>44.3%</b>	<b>55.7%</b>	<b>100.0%</b>

# 2012 Tax Statistics

**Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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)	3 143 972	429 711	3 438 997	516 884	3 952 599	642 607	3 995 404	691 927
3603 Pension income (only taxable portion)	273 394	20 687	299 618	23 251	—	—	—	—
3605 Annual payment (bonus, leave pay etc.)	2 584 283	66 686	2 812 245	76 633	2 931 731	77 087	2 989 593	83 375
3606 Commission	264 194	26 529	267 092	26 913	259 481	25 325	259 524	26 741
3607 Overtime	1 137 771	20 430	1 302 373	24 448	—	—	—	—
3610 Annuity from a retirement annuity fund	302 906	9 113	313 263	9 841	—	—	—	—
3615 Director's income	145 357	34 926	141 494	37 636	128 735	37 851	116 929	38 129
3616 Independent contractors	51 823	4 828	58 186	5 819	51 966	5 747	51 065	5 470
3601 New consolidated code 3601		479 941		574 423	3 952 599	642 607	3 995 404	691 927
<b>Taxable portion only</b>								
4201 Local interest	216 351	11 640	285 688	19 353	243 923	14 613	190 318	10 535
4210 Profit - Local rental	65 900	2 246	69 693	2 538	82 795	3 173	89 184	3 526
4211 Loss - Local rental	43 194	-1 284	52 921	-2 020	51 513	-1 404	45 904	-1 066
4218 Foreign interest	24 572	949	24 455	913	15 306	431	12 518	373
4250 Capital gain - Local	90 281	11 615	59 493	7 917	44 571	5 680	54 050	5 715
4252 Capital gain - Foreign	3 800	349	2 878	297	1 824	143	2 024	148
<b>Total</b>		<b>638 425</b>		<b>750 422</b>		<b>811 253</b>		<b>864 874</b>

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

**Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2008 – 2011**

Sector	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	758 042	30 169	812 676	34 408	814 262	33 920	831 481	36 755
Agriculture, forestry and fishing	71 269	3 505	76 406	3 997	76 035	3 791	78 174	4 270
Bricks, ceramic, glass, cement and similar products	11 555	452	12 388	516	10 868	463	12 675	551
Catering and accommodation	21 699	511	23 263	583	22 699	574	23 801	623
Chemicals and chemical, rubber and plastic products	30 362	1 418	32 551	1 617	30 972	1 511	33 304	1 727
Clothing and footwear	13 371	426	14 334	486	14 733	488	14 666	519
Coal and petroleum products	7 478	441	8 017	503	8 752	562	8 203	538
Construction	111 611	4 795	119 655	5 468	114 383	5 505	122 424	5 841
Educational services	126 935	3 835	136 084	4 374	135 546	4 334	139 233	4 672
Electricity, gas and water	30 691	1 681	32 903	1 918	33 262	1 788	33 664	2 048
Financing, insurance, real estate and business services	1 111 430	48 550	1 191 535	55 372	1 199 071	53 827	1 219 106	59 148
Food, drink and tobacco	24 437	1 101	26 198	1 256	24 819	1 192	26 804	1 341
Leather, leather goods and fur (excl. footwear and clothing)	1 291	28	1 384	32	848	29	1 416	35
Long term insurance	625 350	14 204	670 421	16 200	604 151	13 982	685 934	17 305
Machinery and related items	38 042	1 887	40 784	2 152	37 892	2 052	41 728	2 299
Medical, dental and other health and veterinary services	52 885	2 425	56 697	2 766	53 364	2 615	58 009	2 954
Metal (including metal products)	45 915	1 879	49 224	2 143	43 981	2 060	50 363	2 289
Mining and quarrying	121 503	7 066	130 260	8 059	125 272	7 211	133 274	8 609
Other manufacturing industries	13 434	445	14 402	508	14 923	527	14 735	543
Paper, printing and publishing	21 717	870	23 282	992	22 717	965	23 821	1 060
Personal and household services	11 533	186	12 364	213	11 938	201	12 650	227
Recreation and cultural services	21 811	812	23 383	926	20 958	795	23 924	990
Research and scientific institutes	4 098	176	4 393	201	4 583	195	4 495	214
Retail trade	400 921	8 170	429 817	9 318	683 089	15 742	439 763	9 954
Scientific, optical and similar equipment	2 059	115	2 208	131	2 048	128	2 259	140
Social and related community services	33 977	1 031	36 426	1 176	34 650	1 108	37 269	1 256
Specialised repair services	16 430	579	17 614	660	18 215	639	18 022	705
Textiles	4 942	163	5 298	186	5 567	182	5 421	198
Transport equipment	634	9	679	10	832	8	695	11
Transport, storage and communications	127 923	5 021	137 143	5 726	116 706	4 866	140 316	6 116
Vehicles, parts and accessories	44 530	1 636	47 739	1 866	47 857	1 810	48 844	1 993
Wholesale trade	82 439	3 583	88 381	4 087	85 125	4 267	90 426	4 365
Wood, wood products and furniture	12 607	300	13 515	342	7 411	244	13 828	366
Other <sup>1</sup>	120 309	2 053	128 980	2 342	156 990	2 967	131 965	2 502
<b>Total</b>	<b>4 123 231</b>	<b>149 524</b>	<b>4 420 407</b>	<b>170 532</b>	<b>4 584 519</b>	<b>170 551</b>	<b>4 522 692</b>	<b>182 163</b>

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

# 2012 Tax Statistics

**Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2008 – 2011 (continued)**

Tax year	2008 [95.9% assessed]	2009 [96.9% assessed]	2010 [96.2% assessed]	2011 [94.1% assessed]
Sector	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
<b>Percentage of total</b>				
Agencies and other services	18.4%	20.2%	18.4%	20.2%
Agriculture, forestry and fishing	1.7%	2.3%	1.7%	2.3%
Bricks, ceramic, glass, cement and similar products	0.3%	0.3%	0.2%	0.3%
Catering and accommodation	0.5%	0.3%	0.5%	0.3%
Chemicals and chemical, rubber and plastic products	0.7%	0.9%	0.7%	0.9%
Clothing and footwear	0.3%	0.3%	0.3%	0.3%
Coal and petroleum products	0.2%	0.3%	0.2%	0.3%
Construction	2.7%	3.2%	2.7%	3.2%
Educational services	3.1%	2.6%	3.0%	2.5%
Electricity, gas and water	0.7%	1.1%	0.7%	1.0%
Financing, insurance, real estate and business services	27.0%	32.5%	26.2%	31.6%
Food, drink and tobacco	0.6%	0.7%	0.5%	0.7%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%
Long term insurance	15.2%	9.5%	13.2%	8.2%
Machinery and related items	0.9%	1.3%	0.8%	1.2%
Medical, dental and other health and veterinary services	1.3%	1.6%	1.2%	1.5%
Metal (including metal products)	1.1%	1.3%	1.0%	1.2%
Mining and quarrying	2.9%	4.7%	2.7%	4.2%
Other manufacturing industries	0.3%	0.3%	0.3%	0.3%
Paper, printing and publishing	0.5%	0.6%	0.5%	0.6%
Personal and household services	0.5%	0.5%	0.5%	0.5%
Recreation and cultural services	0.1%	0.1%	0.1%	0.1%
Research and scientific institutes	9.7%	5.5%	14.9%	9.2%
Retail trade	0.0%	0.1%	0.0%	0.1%
Scientific, optical and similar equipment	0.8%	0.7%	0.8%	0.6%
Social and related community services	0.4%	0.4%	0.4%	0.4%
Specialised repair services	0.1%	0.1%	0.1%	0.1%
Textiles	0.0%	0.0%	0.0%	0.0%
Transport equipment	3.1%	3.4%	2.5%	2.9%
Transport, storage and communications	1.1%	1.1%	1.0%	1.1%
Vehicles, parts and accessories	2.0%	2.4%	1.9%	2.5%
Wholesale trade	0.3%	0.2%	0.2%	0.1%
Wood, wood products and furniture	2.9%	1.4%	3.4%	1.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.3.2: Assessed individual taxpayers: Tax assessed by economic activity, 2008 – 2011**

Economic activity <sup>1</sup>	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
<b>Primary sector</b>								
Agriculture, forestry and fishing	71 269	3 505	76 406	3 997	76 035	3 791	78 174	4 270
Mining and quarrying	121 503	7 066	130 260	8 059	125 272	7 211	133 274	8 609
<b>Secondary sector</b>								
Construction	111 611	4 795	119 655	5 468	114 383	5 505	122 424	5 841
Electricity, gas and water	30 691	1 681	32 903	1 918	33 262	1 788	33 664	2 048
Manufacturing	227 844	9 535	244 266	10 874	226 363	10 413	249 918	11 616
Bricks, ceramic, glass, cement and similar products	11 555	452	12 388	516	10 868	463	12 675	551
Chemicals and chemical, rubber and plastic products	30 362	1 418	32 551	1 617	30 972	1 511	33 304	1 727
Clothing and footwear	13 371	426	14 334	486	14 733	488	14 686	519
Coal and petroleum products	7 478	441	8 017	503	8 752	562	8 203	538
Food, drink and tobacco	24 437	1 101	26 198	1 256	24 819	1 192	26 804	1 341
Leather, leather goods and fur (excl. footwear and clothing)	1 291	28	1 384	32	848	29	1 416	35
Machinery and related items	38 042	1 887	40 784	2 152	37 892	2 052	41 728	2 289
Metal (including metal products)	45 915	1 879	49 224	2 143	43 981	2 060	50 363	2 289
Other manufacturing industries	13 434	445	14 402	508	14 923	527	14 735	543
Paper, printing and publishing	21 717	870	23 282	992	22 717	965	23 821	1 060
Scientific, optical and similar equipment	2 059	115	2 208	131	2 048	128	2 259	140
Textiles	4 942	163	5 298	186	5 567	182	5 421	198
Transport equipment	634	9	679	10	832	8	695	11
Wood, wood products and furniture	12 607	300	13 515	342	7 411	244	13 828	366
<b>Tertiary sector</b>								
<b>Community, social and personal services</b>								
Educational services	247 142	8 290	264 954	9 454	256 456	9 054	271 085	10 099
Medical, dental and other health and veterinary services	126 935	3 835	136 084	4 374	135 546	4 334	139 233	4 672
Personal and household services	52 885	2 425	56 697	2 766	53 364	2 615	58 009	2 954
Recreation and cultural services	11 533	186	12 384	213	11 938	201	12 650	227
Social and related community services	21 811	812	23 383	926	20 958	795	23 924	990
Financial intermediation, insurance, real-estate and business services	33 977	1 031	36 426	1 176	34 650	1 108	37 269	1 256
Agencies and other services	2 498 919	93 100	2 679 025	106 180	2 622 067	101 923	2 741 016	113 422
Financing, insurance, real estate and business services	788 042	30 169	812 676	34 408	814 262	33 920	831 481	36 755
Long term insurance	1 111 430	48 550	1 191 535	55 372	1 199 071	53 827	1 219 106	59 148
Research and scientific institutes	625 350	14 204	670 421	16 200	604 151	13 982	685 934	17 305
Transport and communication	4 098	176	4 393	201	4 583	214	4 495	214
Wholesale and retail trade, catering and accommodation	127 923	5 021	137 143	5 726	116 706	4 866	140 316	6 116
Catering and accommodation	566 020	14 479	606 815	16 513	856 985	23 033	620 856	17 640
Retail trade	21 689	511	23 263	583	22 689	574	23 801	623
Specialised repair services	400 921	8 170	429 817	9 318	663 089	15 742	439 763	9 954
Vehicles, parts and accessories	16 430	579	17 614	660	18 215	639	18 022	705
Wholesale trade	44 530	1 636	47 739	1 866	47 857	1 810	48 844	1 993
Other <sup>2</sup>	88 439	3 583	88 381	4 087	85 125	4 267	90 426	4 365
<b>Total</b>	<b>120 309</b>	<b>2 053</b>	<b>128 980</b>	<b>2 342</b>	<b>156 990</b>	<b>2 967</b>	<b>131 965</b>	<b>2 502</b>
	<b>4 123 231</b>	<b>149 524</b>	<b>4 420 407</b>	<b>170 532</b>	<b>4 584 519</b>	<b>170 551</b>	<b>4 522 692</b>	<b>182 163</b>

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

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



# 2012 Tax Statistics

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2008 – 2011**

Sector	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% assessed]		
	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	48 151	9 857	3 020	42 609	8 764	2 799	37 795	8 595	2 618	37 492	9 610	2 910
Agriculture, forestry and fishing <sup>1</sup>	15 794	-1 682	390	13 977	-1 495	361	13 774	-1 769	367	12 298	-1 640	376
Bricks, ceramic, glass, cement and similar products	607	82	21	538	73	19	497	73	21	473	80	20
Catering and accommodation	5 409	72	66	4 787	64	61	4 794	22	63	4 212	71	64
Chemicals and chemical, rubber and plastic products	1 433	392	117	1 268	348	108	1 012	323	100	1 116	382	112
Clothing and footwear	971	135	36	859	120	33	871	111	29	756	132	35
Coal and petroleum products	465	114	29	411	102	27	343	103	29	362	112	28
Construction	11 607	1 324	371	10 272	1 177	344	10 547	1 204	351	9 038	1 291	358
Educational services	9 089	1 701	422	8 043	1 512	391	7 366	1 563	383	7 077	1 658	407
Electricity, gas and water	1 061	230	65	939	205	60	897	191	53	826	225	62
Financing, insurance, real estate and business services	102 868	19 740	6 323	91 030	17 552	5 861	81 910	16 655	5 278	80 097	19 245	6 092
Food, drink and tobacco	2 114	330	116	1 871	294	107	1 791	258	93	1 646	322	111
Leather, leather goods and fur (excl. footwear and clothing)	105	8	2	93	7	1	111	9	2	82	7	2
Long term insurance	7 511	1 846	476	6 646	1 641	441	5 515	1 502	373	5 848	1 800	459
Machinery and related items	2 312	419	120	2 046	372	111	1 850	314	102	1 800	408	115
Medical, dental and other health and veterinary services	13 186	3 957	1 191	11 668	3 518	1 104	10 243	3 534	1 014	10 267	3 857	1 147
Metal	2 048	368	112	1 813	327	104	1 630	420	141	1 595	359	108
Mining and quarrying	2 444	1 257	438	2 163	1 117	406	1 993	994	330	1 903	1 225	422
Other manufacturing industries	1 395	137	36	1 234	122	33	1 208	125	31	1 086	134	35
Paper, printing and publishing	1 703	233	54	1 507	207	50	1 315	203	47	1 326	227	52
Personal and household services	6 587	304	41	5 829	270	38	5 975	295	38	5 129	296	39
Recreation and cultural services	6 248	1 220	233	5 529	1 085	216	4 293	887	167	4 865	1 189	224
Research and scientific institutes	659	115	32	583	102	29	579	98	25	513	112	30
Retail trade	51 278	3 923	1 210	45 377	3 488	1 122	51 925	5 507	1 805	39 927	3 825	1 166
Scientific, optical and similar equipment	218	48	13	193	43	12	168	43	11	170	47	13
Social and related community services	2 159	311	81	1 910	277	75	1 515	262	70	1 681	304	78
Specialised repair services	2 825	224	51	2 500	199	47	2 609	214	49	2 200	219	49
Textiles	464	53	13	410	47	12	397	60	15	361	51	13
Transport equipment	600	-31	3	531	-28	3	648	-41	3	467	-30	3
Transport, storage and communications	17 358	1 363	433	15 361	1 212	402	15 708	1 082	362	13 516	1 329	418
Vehicles, parts and accessories	2 956	385	106	2 616	342	98	2 561	313	86	2 302	375	102
Wholesale trade	7 001	1 230	350	6 195	1 094	324	5 657	1 716	551	5 451	1 199	337
Wood, wood products and furniture	1 173	107	28	1 038	95	26	997	80	24	913	104	27
Other <sup>2</sup>	39 863	1 579	1 198	35 276	1 404	1 110	36 546	1 792	1 320	31 039	1 539	1 154
<b>Total</b>	<b>369 663</b>	<b>51 353</b>	<b>17 196</b>	<b>327 122</b>	<b>45 659</b>	<b>15 939</b>	<b>315 040</b>	<b>46 738</b>	<b>15 949</b>	<b>287 834</b>	<b>50 063</b>	<b>16 567</b>

<sup>1</sup> Includes assessed losses of farmers.

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2008 – 2011 (continued)**

Sector	2008 [95.9% assessed]				2009 [96.9% assessed]				2010 [96.2% assessed]				2011 [94.1% assessed]			
	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	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services	13.0%	13.0%	19.2%	17.6%	13.0%	19.2%	17.6%	12.0%	18.4%	16.4%	13.0%	19.2%	17.6%	13.0%	19.2%	17.6%
Agriculture, forestry and fishing	4.3%	4.3%	-3.3%	2.3%	4.3%	-3.3%	2.3%	4.4%	-3.8%	2.3%	4.4%	-3.8%	2.3%	4.4%	-3.3%	2.3%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Catering and accommodation	1.5%	1.5%	0.1%	0.4%	1.5%	0.1%	0.4%	1.5%	0.0%	0.4%	1.5%	0.0%	0.4%	1.5%	0.1%	0.4%
Chemicals and chemical, rubber and plastic products	0.4%	0.4%	0.8%	0.7%	0.4%	0.8%	0.7%	0.3%	0.7%	0.6%	0.3%	0.7%	0.6%	0.4%	0.8%	0.7%
Clothing and footwear	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%
Coal and petroleum products	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Construction	3.1%	3.1%	2.6%	2.2%	3.1%	2.6%	2.2%	3.3%	2.6%	2.2%	3.1%	2.6%	2.2%	3.1%	2.6%	2.2%
Educational services	2.5%	2.5%	3.3%	2.5%	2.5%	3.3%	2.5%	2.3%	3.3%	2.4%	2.5%	3.3%	2.4%	2.5%	3.3%	2.5%
Electricity, gas and water	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%
Financing, insurance, real estate and business services	27.8%	27.8%	38.4%	36.8%	27.8%	38.4%	36.8%	26.0%	35.6%	33.1%	27.8%	35.6%	33.1%	27.8%	38.4%	36.8%
Food, drink and tobacco	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	2.0%	2.0%	3.6%	2.8%	2.0%	3.6%	2.8%	1.8%	3.2%	2.3%	2.0%	3.2%	2.3%	2.0%	3.6%	2.8%
Machinery and related items	0.6%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.7%	0.6%	0.6%	0.7%	0.6%	0.6%	0.8%	0.7%
Medical, dental and other health and veterinary services	3.6%	3.6%	7.7%	6.9%	3.6%	7.7%	6.9%	3.3%	7.6%	6.4%	3.6%	7.7%	6.4%	3.6%	7.7%	6.9%
Metal	0.6%	0.6%	0.7%	0.7%	0.6%	0.7%	0.7%	0.5%	0.9%	0.9%	0.6%	0.9%	0.9%	0.6%	0.7%	0.7%
Mining and quarrying	0.7%	0.7%	2.4%	2.5%	0.7%	2.4%	2.5%	0.6%	2.1%	2.1%	0.7%	2.1%	2.1%	0.7%	2.4%	2.5%
Other manufacturing industries	0.4%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%
Paper, printing and publishing	0.5%	0.5%	0.5%	0.3%	0.5%	0.5%	0.3%	0.4%	0.4%	0.3%	0.5%	0.4%	0.3%	0.5%	0.5%	0.3%
Personal and household services	1.8%	1.8%	0.6%	0.2%	1.8%	0.6%	0.2%	1.9%	0.6%	0.2%	1.8%	0.6%	0.2%	1.8%	0.6%	0.2%
Recreation and cultural services	1.7%	1.7%	2.4%	1.4%	1.7%	2.4%	1.4%	1.4%	1.9%	1.0%	1.7%	1.9%	1.0%	1.7%	2.4%	1.4%
Research and scientific institutes	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Retail trade	13.9%	13.9%	7.6%	7.0%	13.9%	7.6%	7.0%	16.5%	11.8%	11.3%	13.9%	11.8%	11.3%	13.9%	7.6%	7.0%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.6%	0.6%	0.6%	0.5%	0.6%	0.6%	0.5%	0.5%	0.6%	0.4%	0.6%	0.6%	0.4%	0.6%	0.6%	0.5%
Specialised repair services	0.8%	0.8%	0.4%	0.3%	0.8%	0.4%	0.3%	0.8%	0.5%	0.3%	0.8%	0.5%	0.3%	0.8%	0.4%	0.3%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%	0.2%	-0.1%	0.0%
Transport, storage and communications	4.7%	4.7%	2.7%	2.5%	4.7%	2.7%	2.5%	5.0%	2.3%	2.3%	4.7%	2.3%	2.3%	4.7%	2.7%	2.5%
Vehicles, parts and accessories	0.8%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%
Wholesale trade	1.9%	1.9%	2.4%	2.0%	1.9%	2.4%	2.0%	1.8%	3.7%	3.5%	1.9%	3.7%	3.5%	1.9%	2.4%	2.0%
Wood, wood products and furniture	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# 2012 Tax Statistics

**Table A2.5.1: Assessed individual taxpayers: Allowances, 2008 – 2011**

Tax year	2008 [95.9% assessed]			2009 [96.9% assessed]			2010 [96.2% assessed]			2011 [94.1% 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)	Number of taxpayers	Amount (R million)		
3701 Travelling allowance	626 650	32 134	628 079	34 253	574 113	32 431	458 163	26 658				
3702 Reimbursive travel allowance - taxable	134 708	2 006	152 705	2 661	152 871	2 741	153 734	2 989				
3704 Subsistence allowance (local) - taxable	48 730	238	52 603	257	46 789	247	45 225	239				
3706 Entertainment allowance	2 543	9	2 064	7	44	0	24	0				
3707 Share options exercised	60 358	11 231	33 985	6 113	37 035	6 024	35 951	6 080				
3708 Public office allowance	5 105	282	5 046	369	4 951	326	4 071	336				
3710 Tool allowance	5 651	13	5 749	15	74	1	59	1				
3711 Computer allowance	15 052	80	15 437	84	92	1	23	0				
3712 Telephone/Cell phone allowance	131 678	575	163 940	703	946	6	222	2				
3713 Other allowances - taxable <sup>2</sup>	1 325 960	17 926	1 492 932	23 421	1 733 773	28 565	1 809 142	32 645				
Other <sup>3</sup>	5 300	531	13 656	713	12 869	919	16 664	1 452				
Foreign allowances <sup>4</sup>	806	82	1 099	142	1 453	232	1 618	186				
<b>Total</b>	<b>65 106</b>	<b>68 737</b>	<b>71 493</b>	<b>70 590</b>								
3713 New consolidated code 3713 <sup>2</sup>	18 602	24 229	28 573	32 648								
<b>Percentage of total</b>												
3701 Travelling allowance	49.4%	49.8%	45.4%	37.8%								
3702 Reimbursive travel allowance - taxable	3.1%	3.9%	3.8%	4.2%								
3704 Subsistence allowance (local) - taxable	0.4%	0.4%	0.3%	0.3%								
3706 Entertainment allowance	0.0%	0.0%	0.0%	0.0%								
3707 Share options exercised	17.3%	8.9%	8.4%	8.6%								
3708 Public office allowance	0.4%	0.5%	0.5%	0.5%								
3710 Tool allowance	0.0%	0.0%	0.0%	0.0%								
3711 Computer allowance	0.1%	0.1%	0.0%	0.0%								
3712 Telephone/Cell phone allowance	0.9%	1.0%	0.0%	0.0%								
3713 Other allowances - taxable	27.5%	34.1%	40.0%	46.2%								
Other	0.8%	1.0%	1.3%	2.1%								
Foreign allowances	0.1%	0.2%	0.3%	0.3%								
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>								
3713 New consolidated code 3713	28.6%	35.2%	40.0%	46.3%								

1. Includes only taxable allowances.

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

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

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

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	1 533	61	1 632	68	1 358	57	944	39
B: = 0	38	1	66	3	83	4	90	5
C: 1 – 20 000	3 370	29	2 978	30	3 011	24	1 949	15
D: 20 001 – 30 000	2 919	31	2 551	28	2 419	25	1 533	14
E: 30 001 – 40 000	4 497	60	3 931	53	3 517	38	2 416	23
F: 40 001 – 50 000	6 381	104	5 662	97	4 176	63	2 869	39
G: 50 001 – 60 000	7 425	131	6 522	118	6 138	110	3 951	70
H: 60 001 – 70 000	9 299	177	7 887	148	6 568	128	4 466	83
I: 70 001 – 80 000	10 772	222	9 326	192	7 541	154	4 980	103
J: 80 001 – 90 000	11 900	268	10 375	231	8 087	185	5 495	124
K: 90 000 – 100 000	13 106	320	11 074	268	8 994	224	5 954	147
L: 100 001 – 110 000	14 142	364	11 816	304	9 707	260	6 328	173
M: 110 001 – 120 000	15 307	419	12 910	362	10 112	288	6 978	203
N: 120 001 – 130 000	15 899	457	13 698	399	10 769	322	7 210	218
O: 130 001 – 140 000	16 230	493	13 826	427	11 276	359	7 644	245
P: 140 001 – 150 000	16 287	519	14 189	459	11 619	382	8 033	273
Q: 150 001 – 200 000	80 788	2 909	72 818	2 680	60 683	2 270	42 985	1 600
R: 200 001 – 300 000	139 095	6 415	132 783	6 166	115 241	5 461	85 845	4 037
S: 300 001 – 400 000	91 856	5 492	96 203	5 622	92 907	5 332	75 407	4 247
T: 400 001 – 500 000	57 188	4 052	65 200	4 615	61 845	4 276	53 315	3 517
U: 500 001 – 750 000	60 982	4 876	74 775	6 080	79 906	6 429	72 328	5 726
V: 750 001 – 1 000 000	20 906	1 888	26 330	2 433	27 578	2 588	26 523	2 455
W: 1 000 001 – 2 000 000	19 615	1 979	23 931	2 509	23 724	2 574	23 767	2 449
X: 2 000 001 – 5 000 000	5 821	682	6 429	795	5 896	743	6 201	720
Y: 5 000 001 +	1 294	186	1 167	166	958	138	952	133
<b>Total</b>	<b>626 650</b>	<b>32 134</b>	<b>628 079</b>	<b>34 253</b>	<b>574 113</b>	<b>32 431</b>	<b>458 163</b>	<b>26 658</b>

# 2012 Tax Statistics

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2008 – 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	0.7%	0.2%	0.6%	0.2%	0.6%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	1.0%	0.3%	0.9%	0.3%	0.7%	0.2%	0.6%	0.1%
G: 50 001 – 60 000	1.2%	0.4%	1.0%	0.3%	1.1%	0.3%	0.9%	0.3%
H: 60 001 – 70 000	1.5%	0.6%	1.3%	0.4%	1.1%	0.4%	1.0%	0.3%
I: 70 001 – 80 000	1.7%	0.7%	1.5%	0.6%	1.3%	0.5%	1.1%	0.4%
J: 80 001 – 90 000	1.9%	0.8%	1.7%	0.7%	1.4%	0.6%	1.2%	0.5%
K: 90 000 – 100 000	2.1%	1.0%	1.8%	0.8%	1.6%	0.7%	1.3%	0.6%
L: 100 001 – 110 000	2.3%	1.1%	1.9%	0.9%	1.7%	0.8%	1.4%	0.7%
M: 110 001 – 120 000	2.4%	1.3%	2.1%	1.1%	1.8%	0.9%	1.5%	0.8%
N: 120 001 – 130 000	2.5%	1.4%	2.2%	1.2%	1.9%	1.0%	1.6%	0.8%
O: 130 001 – 140 000	2.6%	1.5%	2.2%	1.2%	2.0%	1.1%	1.7%	0.9%
P: 140 001 – 150 000	2.6%	1.6%	2.3%	1.3%	2.0%	1.2%	1.8%	1.0%
Q: 150 001 – 200 000	12.9%	9.1%	11.6%	7.8%	10.6%	7.0%	9.4%	6.0%
R: 200 001 – 300 000	22.2%	20.0%	21.1%	18.0%	20.1%	16.8%	18.7%	15.1%
S: 300 001 – 400 000	14.7%	17.1%	15.3%	16.4%	16.2%	16.4%	16.5%	15.9%
T: 400 001 – 500 000	9.1%	12.6%	10.4%	13.5%	10.8%	13.2%	11.6%	13.2%
U: 500 001 – 750 000	9.7%	15.2%	11.9%	17.7%	13.9%	19.8%	15.8%	21.5%
V: 750 001 – 1 000 000	3.3%	5.9%	4.2%	7.1%	4.8%	8.0%	5.8%	9.2%
W: 1 000 001 – 2 000 000	3.1%	6.2%	3.8%	7.3%	4.1%	7.9%	5.2%	9.2%
X: 2 000 001 – 5 000 000	0.9%	2.1%	1.0%	2.3%	1.0%	2.3%	1.4%	2.7%
Y: 5 000 001 +	0.2%	0.6%	0.2%	0.5%	0.2%	0.4%	0.2%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	56	14	51	6	41	3	44	13
B: = 0	2	0	2	0	6	0	5	1
C: 1 – 20 000	46	0	60	0	118	1	122	2
D: 20 001 – 30 000	48	1	44	0	58	1	48	1
E: 30 001 – 40 000	81	1	62	1	67	1	50	1
F: 40 001 – 50 000	125	1	103	1	135	1	62	1
G: 50 001 – 60 000	220	2	156	1	157	2	104	2
H: 60 001 – 70 000	358	3	277	1	239	2	128	2
I: 70 001 – 80 000	573	5	373	3	263	2	176	1
J: 80 001 – 90 000	964	8	388	3	285	3	157	3
K: 90 000 – 100 000	1 323	11	433	5	289	3	131	2
L: 100 001 – 110 000	1 825	16	450	3	304	3	150	2
M: 110 001 – 120 000	2 406	21	556	4	329	5	179	2
N: 120 001 – 130 000	3 082	26	750	4	437	6	243	3
O: 130 001 – 140 000	3 271	26	1 150	6	634	8	316	3
P: 140 001 – 150 000	2 814	24	1 257	6	863	11	418	3
Q: 150 001 – 200 000	9 887	98	4 963	30	8 023	108	5 666	30
R: 200 001 – 300 000	10 016	154	6 053	63	6 626	117	5 833	54
S: 300 001 – 400 000	4 019	115	2 693	58	3 020	82	4 906	67
T: 400 001 – 500 000	3 326	173	2 376	79	1 693	75	2 551	75
U: 500 001 – 750 000	4 915	409	3 371	220	4 513	412	4 743	279
V: 750 001 – 1 000 000	2 809	457	2 214	247	2 666	313	2 718	283
W: 1 000 001 – 2 000 000	4 798	1 807	3 686	951	4 023	947	4 495	1 008
X: 2 000 001 – 5 000 000	2 530	2 950	1 862	1 608	1 735	1 320	2 094	1 843
Y: 5 000 001 +	864	4 907	655	2 813	511	2 596	612	2 399
<b>Total</b>	<b>60 358</b>	<b>11 231</b>	<b>33 985</b>	<b>6 113</b>	<b>37 035</b>	<b>6 024</b>	<b>35 951</b>	<b>6 080</b>

# 2012 Tax Statistics

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2008 – 2011**  
(continued)

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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%	0.2%	0.1%	0.1%	0.0%	0.1%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.3%	0.0%	0.4%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.4%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	0.6%	0.0%	0.8%	0.0%	0.6%	0.0%	0.4%	0.0%
I: 70 001 – 80 000	0.9%	0.0%	1.1%	0.0%	0.7%	0.0%	0.5%	0.0%
J: 80 001 – 90 000	1.6%	0.1%	1.1%	0.0%	0.8%	0.0%	0.4%	0.0%
K: 90 000 – 100 000	2.2%	0.1%	1.3%	0.1%	0.8%	0.0%	0.4%	0.0%
L: 100 001 – 110 000	3.0%	0.1%	1.3%	0.0%	0.8%	0.1%	0.4%	0.0%
M: 110 001 – 120 000	4.0%	0.2%	1.6%	0.1%	0.9%	0.1%	0.5%	0.0%
N: 120 001 – 130 000	5.1%	0.2%	2.2%	0.1%	1.2%	0.1%	0.7%	0.1%
O: 130 001 – 140 000	5.4%	0.2%	3.4%	0.1%	1.7%	0.1%	0.9%	0.0%
P: 140 001 – 150 000	4.7%	0.2%	3.7%	0.1%	2.3%	0.2%	1.2%	0.0%
Q: 150 001 – 200 000	16.4%	0.9%	14.6%	0.5%	21.7%	1.8%	15.8%	0.5%
R: 200 001 – 300 000	16.6%	1.4%	17.8%	1.0%	17.9%	1.9%	16.2%	0.9%
S: 300 001 – 400 000	6.7%	1.0%	7.9%	0.9%	8.2%	1.4%	13.6%	1.1%
T: 400 001 – 500 000	5.5%	1.5%	7.0%	1.3%	4.6%	1.3%	7.1%	1.2%
U: 500 001 – 750 000	8.1%	3.6%	9.9%	3.6%	12.2%	6.8%	13.2%	4.6%
V: 750 001 – 1 000 000	4.7%	4.1%	6.5%	4.0%	7.2%	5.2%	7.6%	4.7%
W: 1 000 001 – 2 000 000	7.9%	16.1%	10.8%	15.6%	10.9%	15.7%	12.5%	16.6%
X: 2 000 001 – 5 000 000	4.2%	26.3%	5.5%	26.3%	4.7%	21.9%	5.8%	30.3%
Y: 5 000 001 +	1.4%	43.7%	1.9%	46.0%	1.4%	43.1%	1.7%	39.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowance (code 3713)<sup>1</sup> by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	1 118	13	1 124	22	1 440	20	1 323	23
B: = 0	54	1	79	2	142	3	205	5
C: 1 – 20 000	8 906	23	9 600	26	14 023	33	14 450	41
D: 20 001 – 30 000	8 454	31	8 677	32	11 768	41	12 502	41
E: 30 001 – 40 000	11 702	50	11 358	49	14 475	54	15 521	65
F: 40 001 – 50 000	25 352	118	18 671	95	17 966	79	18 399	79
G: 50 001 – 60 000	42 107	217	41 996	234	37 141	195	28 882	150
H: 60 001 – 70 000	48 545	276	57 924	372	77 009	476	56 883	371
I: 70 001 – 80 000	53 410	357	56 729	401	75 290	514	91 376	704
J: 80 001 – 90 000	64 518	460	60 609	485	69 903	565	77 212	695
K: 90 000 – 100 000	78 587	631	68 140	597	73 021	615	66 315	633
L: 100 001 – 110 000	82 973	650	87 012	813	75 769	700	70 511	697
M: 110 001 – 120 000	107 614	858	75 170	747	90 573	920	71 551	765
N: 120 001 – 130 000	85 761	842	89 336	861	79 538	879	84 504	984
O: 130 001 – 140 000	85 026	861	107 242	1 048	74 061	856	75 218	910
P: 140 001 – 150 000	84 931	904	80 982	958	85 563	952	72 588	889
Q: 150 001 – 200 000	226 072	2 857	301 963	3 943	382 187	5 002	386 874	5 407
R: 200 001 – 300 000	326 155	3 992	411 285	5 075	299 665	5 426	354 518	6 420
S: 300 001 – 400 000	65 932	2 023	90 546	2 915	119 462	3 670	141 865	4 272
T: 400 001 – 500 000	30 945	1 215	43 032	1 931	53 412	2 251	65 958	2 765
U: 500 001 – 750 000	25 978	1 180	36 872	1 914	54 464	2 948	66 996	3 781
V: 750 001 – 1 000 000	7 545	359	10 065	566	14 230	861	18 210	1 174
W: 1 000 001 – 2 000 000	7 050	406	9 132	695	10 914	979	14 092	1 215
X: 2 000 001 – 5 000 000	1 802	204	2 223	337	2 559	441	3 087	461
Y: 5 000 001 +	347	76	355	110	354	93	430	102
<b>Total</b>	<b>1 480 884</b>	<b>18 602</b>	<b>1 680 122</b>	<b>24 229</b>	<b>1 734 929</b>	<b>28 573</b>	<b>1 809 470</b>	<b>32 648</b>

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



# 2012 Tax Statistics

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

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.6%	0.1%	0.8%	0.1%	0.8%	0.1%
D: 20 001 – 30 000	0.6%	0.2%	0.5%	0.1%	0.7%	0.1%	0.7%	0.1%
E: 30 001 – 40 000	0.8%	0.3%	0.7%	0.2%	0.8%	0.2%	0.9%	0.2%
F: 40 001 – 50 000	1.7%	0.6%	1.1%	0.4%	1.0%	0.3%	1.0%	0.2%
G: 50 001 – 60 000	2.8%	1.2%	2.5%	1.0%	2.1%	0.7%	1.6%	0.5%
H: 60 001 – 70 000	3.3%	1.5%	3.4%	1.5%	4.4%	1.7%	3.1%	1.1%
I: 70 001 – 80 000	3.6%	1.9%	3.4%	1.7%	4.3%	1.8%	5.0%	2.2%
J: 80 001 – 90 000	4.4%	2.5%	3.6%	2.0%	4.0%	2.0%	4.3%	2.1%
K: 90 000 – 100 000	5.3%	3.4%	4.1%	2.5%	4.2%	2.2%	3.7%	1.9%
L: 100 001 – 110 000	5.6%	3.5%	5.2%	3.4%	4.4%	2.4%	3.9%	2.1%
M: 110 001 – 120 000	7.3%	4.6%	4.5%	3.1%	5.2%	3.2%	4.0%	2.3%
N: 120 001 – 130 000	5.8%	4.5%	5.3%	3.6%	4.6%	3.1%	4.7%	3.0%
O: 130 001 – 140 000	5.7%	4.6%	6.4%	4.3%	4.3%	3.0%	4.2%	2.8%
P: 140 001 – 150 000	5.7%	4.9%	4.8%	4.0%	4.9%	3.3%	4.0%	2.7%
Q: 150 001 – 200 000	15.3%	15.4%	18.0%	16.3%	22.0%	17.5%	21.4%	16.6%
R: 200 001 – 300 000	22.0%	21.5%	24.5%	20.9%	17.3%	19.0%	19.6%	19.7%
S: 300 001 – 400 000	4.5%	10.9%	5.4%	12.0%	6.9%	12.8%	7.8%	13.1%
T: 400 001 – 500 000	2.1%	6.5%	2.6%	8.0%	3.1%	7.9%	3.6%	8.5%
U: 500 001 – 750 000	1.8%	6.3%	2.2%	7.9%	3.1%	10.3%	3.7%	11.6%
V: 750 001 – 1 000 000	0.5%	1.9%	0.6%	2.3%	0.8%	3.0%	1.0%	3.6%
W: 1 000 001 – 2 000 000	0.5%	2.2%	0.5%	2.9%	0.6%	3.4%	0.8%	3.7%
X: 2 000 001 – 5 000 000	0.1%	1.1%	0.1%	1.4%	0.1%	1.5%	0.2%	1.4%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.5%	0.0%	0.3%	0.0%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value <sup>1</sup>	56 139	314	64 379	237	652 369	4 269	683 838	4 667
3802 Right of use of motor vehicle	107 461	4 117	106 025	4 268	98 369	4 216	92 050	4 161
3803 Right of use of asset	16 655	30	16 012	33	-	-	-	-
3804 Meals and refreshments vouchers	24 653	26	27 637	32	-	-	-	-
3805 Free or cheap residential / holiday accommodation	94 362	967	94 983	1 170	-	-	-	-
3806 Free or cheap services	136 672	288	140 906	349	-	-	-	-
3807 Low or interest-free loans: house	82 893	243	101 850	303	-	-	-	-
3808 Payment of employees' debt	266 928	1 253	314 704	1 894	-	-	-	-
3809 Bursaries and scholarships	9 738	78	9 691	78	-	-	-	-
3810 Medical aid paid on behalf of employee	961 916	6 640	1 009 738	7 310	965 187	7 768	1 841 176	33 013
Other <sup>2</sup>	1 469	12	1 422	9	2 074	17	1 343	9
Foreign fringe benefits <sup>3</sup>	690	62	889	52	1 250	75	1 164	71
<b>Total</b>		<b>14 033</b>		<b>15 736</b>		<b>16 345</b>		<b>41 921</b>
3801 New consolidated code 3801 <sup>1</sup>		3 201		4 098		4 269		4 667
<b>Percentage of total</b>								
3801 Acquisition of asset at less than the actual value <sup>1</sup>	2.2%		1.5%		26.1%		11.1%	
3802 Right of use of motor vehicle	29.3%		27.1%		25.8%		9.9%	
3803 Right of use of asset	0.2%		0.2%		0.0%		0.0%	
3804 Meals and refreshments vouchers	0.2%		0.2%		0.0%		0.0%	
3805 Free or cheap residential / holiday accommodation	6.9%		7.4%		0.0%		0.0%	
3806 Free or cheap services	2.1%		2.2%		0.0%		0.0%	
3807 Low or interest-free loans: house	1.7%		1.9%		0.0%		0.0%	
3808 Payment of employees' debt	8.9%		12.0%		0.0%		0.0%	
3809 Bursaries and scholarships	0.6%		0.5%		0.0%		0.0%	
3810 Medical aid paid on behalf of employee	47.3%		46.5%		47.5%		78.8%	
Other <sup>2</sup>	0.1%		0.1%		0.1%		0.0%	
Foreign fringe benefits <sup>3</sup>	0.4%		0.3%		0.5%		0.2%	
<b>Total</b>	<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>	
3801 New consolidated code 3801 <sup>1</sup>	22.8%		26.0%		26.1%		11.1%	

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

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

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

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset at less than the actual value (code 3801)<sup>1</sup> by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	771	3	902	5	897	4	848	4
B: = 0	27	0	65	0	55	0	97	1
C: 1 – 20 000	3 631	2	3 421	2	3 610	3	3 078	2
D: 20 001 – 30 000	3 115	2	3 118	2	3 047	4	3 087	2
E: 30 001 – 40 000	4 405	3	4 373	3	4 004	4	3 954	6
F: 40 001 – 50 000	7 251	6	6 845	5	5 412	5	5 626	6
G: 50 001 – 60 000	11 348	8	10 463	8	8 953	8	8 688	8
H: 60 001 – 70 000	17 871	15	16 256	15	12 611	12	12 730	12
I: 70 001 – 80 000	22 859	22	20 972	21	16 776	18	15 927	18
J: 80 001 – 90 000	25 893	30	25 261	27	20 334	25	19 254	25
K: 90 000 – 100 000	30 092	46	28 687	35	23 422	30	21 538	29
L: 100 001 – 110 000	31 468	51	31 246	46	24 797	41	23 149	34
M: 110 001 – 120 000	34 381	66	32 431	56	26 775	57	23 682	44
N: 120 001 – 130 000	35 138	78	33 183	66	27 158	64	25 139	68
O: 130 001 – 140 000	32 388	76	33 005	73	26 692	72	24 894	73
P: 140 001 – 150 000	31 362	90	32 091	82	25 245	69	23 553	60
Q: 150 001 – 200 000	116 464	364	131 959	399	110 940	389	111 856	363
R: 200 001 – 300 000	122 052	450	150 163	530	130 929	598	141 237	654
S: 300 001 – 400 000	58 671	263	76 671	356	68 339	438	79 477	527
T: 400 001 – 500 000	32 377	169	42 746	231	37 008	271	45 131	365
U: 500 001 – 750 000	34 841	241	46 241	324	42 406	382	50 524	453
V: 750 001 – 1 000 000	12 647	149	16 524	199	14 468	204	17 676	230
W: 1 000 001 – 2 000 000	13 478	422	16 977	562	13 553	532	16 554	580
X: 2 000 001 – 5 000 000	4 444	384	5 486	722	4 230	803	5 226	792
Y: 5 000 001 +	1 066	259	1 076	326	708	235	913	311
<b>Total</b>	<b>688 040</b>	<b>3 201</b>	<b>770 162</b>	<b>4 098</b>	<b>652 369</b>	<b>4 269</b>	<b>683 838</b>	<b>4 667</b>

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

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset at less than the actual value (code 3801) by taxable income group, 2008 – 2011** (continued)

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.1%	0.4%	0.0%	0.6%	0.1%	0.5%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.5%	0.1%	0.5%	0.1%
E: 30 001 – 40 000	0.6%	0.1%	0.6%	0.1%	0.6%	0.1%	0.6%	0.1%
F: 40 001 – 50 000	1.1%	0.2%	0.9%	0.1%	0.8%	0.1%	0.8%	0.1%
G: 50 001 – 60 000	1.6%	0.3%	1.4%	0.2%	1.4%	0.2%	1.3%	0.2%
H: 60 001 – 70 000	2.6%	0.5%	2.1%	0.4%	1.9%	0.3%	1.9%	0.3%
I: 70 001 – 80 000	3.3%	0.7%	2.7%	0.5%	2.6%	0.4%	2.3%	0.4%
J: 80 001 – 90 000	3.8%	1.0%	3.3%	0.6%	3.1%	0.6%	2.8%	0.5%
K: 90 000 – 100 000	4.4%	1.5%	3.7%	0.9%	3.6%	0.7%	3.1%	0.6%
L: 100 001 – 110 000	4.6%	1.6%	4.1%	1.1%	3.8%	1.0%	3.4%	0.7%
M: 110 001 – 120 000	5.0%	2.1%	4.2%	1.4%	4.1%	1.3%	3.5%	0.9%
N: 120 001 – 130 000	5.1%	2.4%	4.3%	1.6%	4.2%	1.5%	3.7%	1.5%
O: 130 001 – 140 000	4.7%	2.4%	4.3%	1.8%	4.1%	1.7%	3.6%	1.6%
P: 140 001 – 150 000	4.6%	2.8%	4.2%	2.0%	3.9%	1.6%	3.4%	1.3%
Q: 150 001 – 200 000	16.9%	11.4%	17.1%	9.7%	17.0%	9.1%	16.4%	7.8%
R: 200 001 – 300 000	17.7%	14.1%	19.5%	12.9%	20.1%	14.0%	20.7%	14.0%
S: 300 001 – 400 000	8.5%	8.2%	10.0%	8.7%	10.5%	10.3%	11.6%	11.3%
T: 400 001 – 500 000	4.7%	5.3%	5.6%	5.6%	5.7%	6.3%	6.6%	7.8%
U: 500 001 – 750 000	5.1%	7.5%	6.0%	7.9%	6.5%	9.0%	7.4%	9.7%
V: 750 001 – 1 000 000	1.8%	4.7%	2.1%	4.9%	2.2%	4.8%	2.6%	4.9%
W: 1 000 001 – 2 000 000	2.0%	13.2%	2.2%	13.7%	2.1%	12.5%	2.4%	12.4%
X: 2 000 001 – 5 000 000	0.6%	12.0%	0.7%	17.6%	0.6%	18.8%	0.8%	17.0%
Y: 5 000 001 +	0.2%	8.1%	0.1%	8.0%	0.1%	5.5%	0.1%	6.7%
<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>

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**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	195	9	197	9	184	9	167	7
B: = 0	3	0	15	0	15	1	34	1
C: 1 – 20 000	247	3	269	3	305	3	207	2
D: 20 001 – 30 000	228	3	254	3	252	3	164	2
E: 30 001 – 40 000	330	5	304	4	292	3	206	3
F: 40 001 – 50 000	500	8	477	8	412	6	278	4
G: 50 001 – 60 000	606	9	536	9	558	9	417	8
H: 60 001 – 70 000	732	12	620	11	594	10	444	8
I: 70 001 – 80 000	825	14	780	13	690	12	497	8
J: 80 001 – 90 000	1 079	19	957	17	889	16	620	13
K: 90 000 – 100 000	1 393	24	1 245	23	977	19	727	15
L: 100 001 – 110 000	1 690	31	1 585	30	1 211	24	841	17
M: 110 001 – 120 000	2 081	41	1 824	36	1 473	31	1 031	22
N: 120 001 – 130 000	2 397	49	2 094	45	1 692	37	1 166	27
O: 130 001 – 140 000	2 618	58	2 259	51	1 957	46	1 453	34
P: 140 001 – 150 000	2 840	67	2 584	62	2 094	53	1 634	41
Q: 150 001 – 200 000	15 763	423	14 209	384	12 156	341	10 048	287
R: 200 001 – 300 000	27 312	885	25 981	851	24 048	821	22 155	771
S: 300 001 – 400 000	16 336	660	16 858	686	16 377	691	16 204	690
T: 400 001 – 500 000	9 425	435	9 838	460	9 883	478	10 125	496
U: 500 001 – 750 000	10 540	568	11 481	633	11 061	633	11 599	671
V: 750 001 – 1 000 000	4 176	277	4 597	305	4 503	321	4 660	331
W: 1 000 001 – 2 000 000	4 388	339	5 104	414	4 836	425	5 353	464
X: 2 000 001 – 5 000 000	1 448	144	1 639	168	1 612	181	1 731	195
Y: 5 000 001 +	309	37	318	42	298	44	289	45
<b>Total</b>	<b>107 461</b>	<b>4 117</b>	<b>106 025</b>	<b>4 268</b>	<b>98 369</b>	<b>4 216</b>	<b>92 050</b>	<b>4 161</b>

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2008 – 2011**

(continued)

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%	0.0%
E: 30 001 – 40 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
F: 40 001 – 50 000	0.5%	0.2%	0.4%	0.2%	0.4%	0.1%	0.3%	0.1%
G: 50 001 – 60 000	0.6%	0.2%	0.5%	0.2%	0.6%	0.2%	0.5%	0.2%
H: 60 001 – 70 000	0.7%	0.3%	0.6%	0.3%	0.6%	0.2%	0.5%	0.2%
I: 70 001 – 80 000	0.8%	0.3%	0.7%	0.3%	0.7%	0.3%	0.5%	0.2%
J: 80 001 – 90 000	1.0%	0.5%	0.9%	0.4%	0.9%	0.4%	0.7%	0.3%
K: 90 000 – 100 000	1.3%	0.6%	1.2%	0.5%	1.0%	0.5%	0.8%	0.4%
L: 100 001 – 110 000	1.6%	0.7%	1.5%	0.7%	1.2%	0.6%	0.9%	0.4%
M: 110 001 – 120 000	1.9%	1.0%	1.7%	0.8%	1.5%	0.7%	1.1%	0.5%
N: 120 001 – 130 000	2.2%	1.2%	2.0%	1.0%	1.7%	0.9%	1.3%	0.6%
O: 130 001 – 140 000	2.4%	1.4%	2.1%	1.2%	2.0%	1.1%	1.6%	0.8%
P: 140 001 – 150 000	2.6%	1.6%	2.4%	1.5%	2.1%	1.3%	1.8%	1.0%
Q: 150 001 – 200 000	14.7%	10.3%	13.4%	9.0%	12.4%	8.1%	10.9%	6.9%
R: 200 001 – 300 000	25.4%	21.5%	24.5%	19.9%	24.4%	19.5%	24.1%	18.5%
S: 300 001 – 400 000	15.2%	16.0%	15.9%	16.1%	16.6%	16.4%	17.6%	16.6%
T: 400 001 – 500 000	8.8%	10.6%	9.3%	10.8%	10.0%	11.3%	11.0%	11.9%
U: 500 001 – 750 000	9.8%	13.8%	10.8%	14.8%	11.2%	15.0%	12.6%	16.1%
V: 750 001 – 1 000 000	3.9%	6.7%	4.3%	7.2%	4.6%	7.6%	5.1%	7.9%
W: 1 000 001 – 2 000 000	4.1%	8.2%	4.8%	9.7%	4.9%	10.1%	5.8%	11.2%
X: 2 000 001 – 5 000 000	1.3%	3.5%	1.5%	3.9%	1.6%	4.3%	1.9%	4.7%
Y: 5 000 001 +	0.3%	0.9%	0.3%	1.0%	0.3%	1.0%	0.3%	1.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	1 149	10	1 225	12	1 329	14	1 831	32
B: = 0	25	0	71	0	68	1	197	4
C: 1 – 20 000	3 078	9	2 895	9	3 957	12	5 822	23
D: 20 001 – 30 000	3 050	9	2 839	9	4 239	23	5 943	29
E: 30 001 – 40 000	4 599	17	4 388	18	5 466	31	8 310	62
F: 40 001 – 50 000	9 826	35	6 279	21	5 290	18	11 263	84
G: 50 001 – 60 000	16 709	55	13 523	49	9 589	36	21 985	210
H: 60 001 – 70 000	21 984	81	20 238	76	20 836	92	44 058	517
I: 70 001 – 80 000	27 774	111	24 539	97	23 854	105	69 212	881
J: 80 001 – 90 000	35 174	154	30 594	131	28 318	137	66 067	865
K: 90 001 – 100 000	47 010	233	38 820	184	32 551	162	64 173	890
L: 100 001 – 110 000	43 665	205	51 407	286	38 371	196	69 684	992
M: 110 001 – 120 000	49 096	217	42 757	215	49 236	307	74 489	1 167
N: 120 001 – 130 000	45 611	213	41 911	202	38 546	216	85 975	1 432
O: 130 001 – 140 000	42 525	209	46 186	223	35 386	192	76 084	1 237
P: 140 001 – 150 000	46 115	239	40 853	210	34 894	193	71 949	1 157
Q: 150 001 – 200 000	158 390	933	176 363	1 031	171 508	1 048	374 553	6 312
R: 200 001 – 300 000	174 182	1 279	190 716	1 387	193 790	1 493	384 123	6 951
S: 300 001 – 400 000	88 567	800	103 348	917	103 035	1 003	167 607	3 449
T: 400 001 – 500 000	48 848	509	57 708	591	56 425	656	85 651	2 029
U: 500 001 – 750 000	51 374	629	62 184	764	61 201	867	88 893	2 403
V: 750 001 – 1 000 000	18 252	264	22 107	332	21 222	379	28 703	932
W: 1 000 001 – 2 000 000	18 209	298	21 574	392	19 706	424	26 257	985
X: 2 000 001 – 5 000 000	5 456	104	6 044	128	5 447	140	7 168	315
Y: 5 000 001 +	1 248	27	1 169	26	923	25	1 179	55
<b>Total</b>	<b>961 916</b>	<b>6 640</b>	<b>1 009 738</b>	<b>7 310</b>	<b>965 187</b>	<b>7 768</b>	<b>1 841 176</b>	<b>33 013</b>

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2007 – 2010 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.2%	0.3%	0.1%
D: 20 001 – 30 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.3%	0.3%	0.1%
E: 30 001 – 40 000	0.5%	0.3%	0.4%	0.2%	0.6%	0.4%	0.5%	0.2%
F: 40 001 – 50 000	1.0%	0.5%	0.6%	0.3%	0.5%	0.2%	0.6%	0.3%
G: 50 001 – 60 000	1.7%	0.8%	1.3%	0.7%	1.0%	0.5%	1.2%	0.6%
H: 60 001 – 70 000	2.3%	1.2%	2.0%	1.0%	2.2%	1.2%	2.4%	1.6%
I: 70 001 – 80 000	2.9%	1.7%	2.4%	1.3%	2.5%	1.3%	3.8%	2.7%
J: 80 001 – 90 000	3.7%	2.3%	3.0%	1.8%	2.9%	1.8%	3.6%	2.6%
K: 90 000 – 100 000	4.9%	3.5%	3.8%	2.5%	3.4%	2.1%	3.5%	2.7%
L: 100 001 – 110 000	4.5%	3.1%	5.1%	3.9%	4.0%	2.5%	3.8%	3.0%
M: 110 001 – 120 000	5.1%	3.3%	4.2%	2.9%	5.1%	4.0%	4.0%	3.5%
N: 120 001 – 130 000	4.7%	3.2%	4.2%	2.8%	4.0%	2.8%	4.7%	4.3%
O: 130 001 – 140 000	4.4%	3.1%	4.6%	3.0%	3.7%	2.5%	4.1%	3.7%
P: 140 001 – 150 000	4.8%	3.6%	4.0%	2.9%	3.6%	2.5%	3.9%	3.5%
Q: 150 001 – 200 000	16.5%	14.1%	17.5%	14.1%	17.8%	13.5%	20.3%	19.1%
R: 200 001 – 300 000	18.1%	19.3%	18.9%	19.0%	20.1%	19.2%	20.9%	21.1%
S: 300 001 – 400 000	9.2%	12.0%	10.2%	12.5%	10.7%	12.9%	9.1%	10.4%
T: 400 001 – 500 000	5.1%	7.7%	5.7%	8.1%	5.8%	8.4%	4.7%	6.1%
U: 500 001 – 750 000	5.3%	9.5%	6.2%	10.4%	6.3%	11.2%	4.8%	7.3%
V: 750 001 – 1 000 000	1.9%	4.0%	2.2%	4.5%	2.2%	4.9%	1.6%	2.8%
W: 1 000 001 – 2 000 000	1.9%	4.5%	2.1%	5.4%	2.0%	5.5%	1.4%	3.0%
X: 2 000 001 – 5 000 000	0.6%	1.6%	0.6%	1.7%	0.6%	1.8%	0.4%	1.0%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# 2012 Tax Statistics

**Table A2.7.1: Assessed individual taxpayers: Deductions, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% 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	1 689 777	16 744	1 826 346	19 816	1 907 585	22 533	1 900 789	24 225
4003 Provident fund contributions	1 191	8	209	2	153	1	68	0
4006 Current retirement annuity fund	1 202 502	9 347	1 255 221	10 343	1 259 588	10 950	1 261 103	12 085
4007 Arrears retirement annuity fund	15 326	44	19 425	30	23 420	32	26 324	34
4008 Medical expenses (total)	1 962 944	19 476	2 132 234	22 746	2 192 976	29 245	2 657 576	52 662
4009 Medical expenses (disabled)	27 367	1 141	30 148	1 111	27 699	1 154	27 944	1 506
4011 Donations	42 092	235	50 004	313	49 926	320	46 512	351
4014 Travel expenses - fixed cost - business cost claimed against allowance	509 559	19 067	524 219	21 857	481 629	21 078	366 106	17 350
4015 Travel expenses - actual business cost	34 117	1 036	36 933	1 124	35 078	1 055	35 084	1 106
4016 Other	123 728	4 978	130 719	5 144	114 285	4 560	45 036	2 744
4017 Subsistence allowance - local	7 081	68	7 577	73	6 471	63	5 509	55
4018 Income protection contributions	68 057	337	83 598	423	100 939	542	113 464	640
4027 Depreciation	23 783	215	27 358	259	24 263	238	20 396	219
4028 Home office expense	23 573	390	28 284	462	27 482	448	32 778	660
Other <sup>1</sup>	58 054	283	69 310	799	75 363	1 070	90 455	1 331
<b>Total</b>		<b>73 367</b>		<b>84 501</b>		<b>93 289</b>		<b>114 968</b>
<b>Percentage of total</b>								
4001 Current pension fund contributions		22.8%		23.5%		24.2%		21.1%
4003 Provident fund contributions		0.0%		0.0%		0.0%		0.0%
4006 Current retirement annuity fund		12.7%		12.2%		11.7%		10.5%
4007 Arrears retirement annuity fund		0.1%		0.0%		0.0%		0.0%
4008 Medical expenses (total)		26.5%		26.9%		31.3%		45.8%
4009 Medical expenses (disabled)		1.6%		1.3%		1.2%		1.3%
4011 Donations		0.3%		0.4%		0.3%		0.3%
4014 Travel expenses - fixed cost - business cost claimed against allowance		26.0%		25.9%		22.6%		15.1%
4015 Travel expenses - actual business cost		1.4%		1.3%		1.1%		1.0%
4016 Other		6.8%		6.1%		4.9%		2.4%
4017 Subsistence allowance - local		0.1%		0.1%		0.1%		0.0%
4018 Income protection contributions		0.5%		0.5%		0.6%		0.6%
4027 Depreciation		0.3%		0.3%		0.3%		0.2%
4028 Home office expense		0.5%		0.5%		0.5%		0.6%
Other <sup>1</sup>		0.4%		0.9%		1.1%		1.2%
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>

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

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2008 – 2011

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1 586	13	1 631	16	1 784	18	1 684	18
B: = 0	40	0	73	1	106	1	152	2
C: 1 – 20 000	6 569	9	5 564	8	7 437	9	7 556	9
D: 20 001 – 30 000	6 665	12	6 673	12	7 834	14	7 259	12
E: 30 001 – 40 000	11 206	28	9 794	23	10 118	23	9 406	21
F: 40 001 – 50 000	29 710	92	19 898	61	15 449	46	13 207	38
G: 50 001 – 60 000	49 127	177	46 430	170	37 113	137	25 213	91
H: 60 001 – 70 000	57 235	237	63 395	262	77 811	332	52 581	223
I: 70 001 – 80 000	64 867	308	64 581	304	75 810	364	86 813	417
J: 80 001 – 90 000	83 861	460	70 365	372	72 438	390	72 411	388
K: 90 000 – 100 000	96 944	586	83 907	504	78 288	469	64 330	382
L: 100 001 – 110 000	110 737	763	102 452	675	84 504	562	71 147	464
M: 110 001 – 120 000	133 390	1 004	92 089	664	100 329	729	75 977	547
N: 120 001 – 130 000	103 455	812	112 813	918	87 855	691	88 767	694
O: 130 001 – 140 000	104 727	903	126 204	1 102	83 695	716	79 845	673
P: 140 001 – 150 000	100 678	915	94 993	860	100 808	961	78 219	721
Q: 150 001 – 200 000	282 531	2 837	362 739	3 805	427 929	4 741	420 385	4 714
R: 200 001 – 300 000	225 341	2 826	282 348	3 727	339 453	4 818	393 417	5 737
S: 300 001 – 400 000	95 791	1 551	120 655	2 020	132 716	2 437	154 129	2 907
T: 400 001 – 500 000	48 754	969	62 176	1 273	62 825	1 402	73 674	1 657
U: 500 001 – 750 000	44 827	1 069	59 143	1 503	66 519	1 903	78 602	2 264
V: 750 001 – 1 000 000	14 078	413	17 859	567	18 391	704	22 782	876
W: 1 000 001 – 2 000 000	13 252	483	15 811	634	14 334	735	18 094	942
X: 2 000 001 – 5 000 000	3 636	202	3 991	250	3 473	261	4 436	340
Y: 5 000 001 +	770	74	762	86	566	69	703	88
<b>Total</b>	<b>1 689 777</b>	<b>16 744</b>	<b>1 826 346</b>	<b>19 816</b>	<b>1 907 585</b>	<b>22 533</b>	<b>1 900 789</b>	<b>24 225</b>

# 2012 Tax Statistics

**Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2008 - 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 - 20 000	0.4%	0.1%	0.3%	0.0%	0.4%	0.0%	0.4%	0.0%
D: 20 001 - 30 000	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%
E: 30 001 - 40 000	0.7%	0.2%	0.5%	0.1%	0.5%	0.1%	0.5%	0.1%
F: 40 001 - 50 000	1.8%	0.5%	1.1%	0.3%	0.8%	0.2%	0.7%	0.2%
G: 50 001 - 60 000	2.9%	1.1%	2.5%	0.9%	1.9%	0.6%	1.3%	0.4%
H: 60 001 - 70 000	3.4%	1.4%	3.5%	1.3%	4.1%	1.5%	2.8%	0.9%
I: 70 001 - 80 000	3.8%	1.8%	3.5%	1.5%	4.0%	1.6%	4.6%	1.7%
J: 80 001 - 90 000	5.0%	2.7%	3.9%	1.9%	3.8%	1.7%	3.8%	1.6%
K: 90 001 - 100 000	5.7%	3.5%	4.6%	2.5%	4.1%	2.1%	3.4%	1.6%
L: 100 001 - 110 000	6.6%	4.6%	5.6%	3.4%	4.4%	2.5%	3.7%	1.9%
M: 110 001 - 120 000	7.9%	6.0%	5.0%	3.3%	5.3%	3.2%	4.0%	2.3%
N: 120 001 - 130 000	6.1%	4.8%	6.2%	4.6%	4.6%	3.1%	4.7%	2.9%
O: 130 001 - 140 000	6.2%	5.4%	6.9%	5.6%	4.4%	3.2%	4.2%	2.8%
P: 140 001 - 150 000	6.0%	5.5%	5.2%	4.3%	5.3%	4.3%	4.1%	3.0%
Q: 150 001 - 200 000	16.7%	16.9%	19.9%	19.2%	22.4%	21.0%	22.1%	19.5%
R: 200 001 - 300 000	13.3%	16.9%	15.5%	18.8%	17.8%	21.4%	20.7%	23.7%
S: 300 001 - 400 000	5.7%	9.3%	6.6%	10.2%	7.0%	10.8%	8.1%	12.0%
T: 400 001 - 500 000	2.9%	5.8%	3.4%	6.4%	3.3%	6.2%	3.9%	6.8%
U: 500 001 - 750 000	2.7%	6.4%	3.2%	7.6%	3.5%	8.4%	4.1%	9.3%
V: 750 001 - 1 000 000	0.8%	2.5%	1.0%	2.9%	1.0%	3.1%	1.2%	3.6%
W: 1 000 001 - 2 000 000	0.8%	2.9%	0.9%	3.2%	0.8%	3.3%	1.0%	3.9%
X: 2 000 001 - 5 000 000	0.2%	1.2%	0.2%	1.3%	0.2%	1.2%	0.2%	1.4%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	4 993	21	5 101	24	4 778	22	4 351	21
B: = 0	1 242	3	1 131	3	1 104	2	931	2
C: 1 – 20 000	15 798	56	14 509	54	13 467	50	11 078	43
D: 20 001 – 30 000	11 414	47	10 756	48	9 431	42	7 744	36
E: 30 001 – 40 000	16 910	79	14 179	72	11 590	60	9 643	52
F: 40 001 – 50 000	24 993	109	22 139	110	16 022	88	12 580	74
G: 50 001 – 60 000	27 480	116	27 826	118	24 920	125	19 226	109
H: 60 001 – 70 000	29 661	130	29 230	128	31 680	131	25 142	122
I: 70 001 – 80 000	33 351	143	30 605	139	30 311	137	32 558	144
J: 80 001 – 90 000	42 783	170	33 301	152	31 237	147	29 525	146
K: 90 000 – 100 000	49 185	188	39 779	171	33 218	157	29 506	152
L: 100 001 – 110 000	61 637	224	47 580	197	37 604	178	32 274	168
M: 110 001 – 120 000	78 233	348	46 696	200	44 316	193	36 270	184
N: 120 001 – 130 000	59 940	248	63 827	245	43 568	200	41 299	200
O: 130 001 – 140 000	64 568	259	72 523	273	43 164	206	38 929	202
P: 140 001 – 150 000	61 283	256	55 016	243	58 498	246	40 253	213
Q: 150 001 – 200 000	188 122	1 015	230 720	1 156	264 156	1 248	256 387	1 344
R: 200 001 – 300 000	180 709	1 416	211 753	1 617	244 735	1 752	278 915	1 984
S: 300 001 – 400 000	93 026	1 018	107 800	1 145	115 420	1 216	128 173	1 360
T: 400 001 – 500 000	53 865	755	63 541	870	64 940	917	71 083	1 014
U: 500 001 – 750 000	57 342	1 056	70 797	1 297	77 852	1 459	87 716	1 672
V: 750 001 – 1 000 000	20 099	515	25 414	649	26 999	746	31 519	879
W: 1 000 001 – 2 000 000	19 035	646	23 473	840	23 748	971	27 965	1 186
X: 2 000 001 – 5 000 000	5 672	342	6 408	430	5 869	459	6 960	556
Y: 5 000 001 +	1 161	186	1 117	166	961	196	1 076	222
<b>Total</b>	<b>1 202 502</b>	<b>9 347</b>	<b>1 255 221</b>	<b>10 343</b>	<b>1 259 588</b>	<b>10 950</b>	<b>1 261 103</b>	<b>12 085</b>

**Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2008 – 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%
B: = 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	1.3%	0.6%	1.2%	0.5%	1.1%	0.5%	0.9%	0.4%
D: 20 001 – 30 000	0.9%	0.5%	0.9%	0.5%	0.7%	0.4%	0.6%	0.3%
E: 30 001 – 40 000	1.4%	0.8%	1.1%	0.7%	0.9%	0.6%	0.8%	0.4%
F: 40 001 – 50 000	2.1%	1.2%	1.8%	1.1%	1.3%	0.8%	1.0%	0.6%
G: 50 001 – 60 000	2.3%	1.2%	2.2%	1.1%	2.0%	1.1%	1.5%	0.9%
H: 60 001 – 70 000	2.5%	1.4%	2.3%	1.2%	2.5%	1.2%	2.0%	1.0%
I: 70 001 – 80 000	2.8%	1.5%	2.4%	1.3%	2.4%	1.3%	2.6%	1.2%
J: 80 001 – 90 000	3.6%	1.8%	2.7%	1.5%	2.5%	1.3%	2.3%	1.2%
K: 90 000 – 100 000	4.1%	2.0%	3.2%	1.7%	2.6%	1.4%	2.3%	1.3%
L: 100 001 – 110 000	5.1%	2.4%	3.8%	1.9%	3.0%	1.6%	2.6%	1.4%
M: 110 001 – 120 000	6.5%	3.7%	3.7%	1.9%	3.5%	1.8%	2.9%	1.5%
N: 120 001 – 130 000	5.0%	2.7%	5.1%	2.4%	3.5%	1.8%	3.3%	1.7%
O: 130 001 – 140 000	5.4%	2.8%	5.8%	2.6%	3.4%	1.9%	3.1%	1.7%
P: 140 001 – 150 000	5.1%	2.7%	4.4%	2.3%	4.6%	2.3%	3.2%	1.8%
Q: 150 001 – 200 000	15.6%	10.9%	18.4%	11.2%	21.0%	11.4%	20.3%	11.1%
R: 200 001 – 300 000	15.0%	15.2%	16.9%	15.6%	19.4%	16.0%	22.1%	16.4%
S: 300 001 – 400 000	7.7%	10.9%	8.6%	11.1%	9.2%	11.1%	10.2%	11.3%
T: 400 001 – 500 000	4.5%	8.1%	5.1%	8.4%	5.2%	8.4%	5.6%	8.4%
U: 500 001 – 750 000	4.8%	11.3%	5.6%	12.5%	6.2%	13.3%	7.0%	13.8%
V: 750 001 – 1 000 000	1.7%	5.5%	2.0%	6.3%	2.1%	6.8%	2.5%	7.3%
W: 1 000 001 – 2 000 000	1.6%	6.9%	1.9%	8.1%	1.9%	8.9%	2.2%	9.8%
X: 2 000 001 – 5 000 000	0.5%	3.7%	0.5%	4.2%	0.5%	4.2%	0.6%	4.6%
Y: 5 000 001 +	0.1%	2.0%	0.1%	1.6%	0.1%	1.8%	0.1%	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>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	43 402	1 262	44 137	1 377	44 777	4 373	42 231	1 737
B: = 0	69	2	185	5	227	7	301	13
C: 1 – 20 000	30 211	507	28 565	535	31 172	568	28 304	575
D: 20 001 – 30 000	24 051	363	23 279	389	25 261	406	21 984	410
E: 30 001 – 40 000	34 850	500	32 027	499	32 310	518	28 821	526
F: 40 001 – 50 000	55 752	651	47 753	670	40 420	637	36 266	660
G: 50 001 – 60 000	70 164	714	69 092	771	63 191	835	54 126	957
H: 60 001 – 70 000	80 911	803	82 744	835	89 740	931	76 252	1 327
I: 70 001 – 80 000	87 274	827	88 430	895	94 416	978	101 914	1 738
J: 80 001 – 90 000	99 231	885	91 518	886	96 024	1 023	98 610	1 758
K: 90 000 – 100 000	108 496	934	100 974	942	97 673	992	93 768	1 708
L: 100 001 – 110 000	118 839	994	111 477	975	100 335	990	97 998	1 786
M: 110 001 – 120 000	126 677	958	102 425	958	107 814	1 030	101 752	1 930
N: 120 001 – 130 000	103 094	854	115 071	1 007	96 744	965	111 991	2 119
O: 130 001 – 140 000	103 300	832	111 762	906	89 554	954	102 573	1 916
P: 140 001 – 150 000	94 688	740	93 526	843	97 990	995	99 066	1 858
Q: 150 001 – 200 000	285 584	2 494	354 752	3 199	391 957	4 032	485 860	9 539
R: 200 001 – 300 000	252 058	2 452	306 395	3 165	342 365	4 063	498 321	10 008
S: 300 001 – 400 000	108 081	1 113	140 666	1 532	152 044	1 953	228 781	4 697
T: 400 001 – 500 000	51 424	554	71 661	816	75 540	1 042	120 010	2 507
U: 500 001 – 750 000	48 825	575	68 150	853	76 358	1 128	132 607	2 777
V: 750 001 – 1 000 000	16 104	201	22 098	304	22 895	385	44 310	952
W: 1 000 001 – 2 000 000	14 845	191	19 640	294	18 777	335	39 516	882
X: 2 000 001 – 5 000 000	4 180	57	4 995	76	4 603	89	10 487	238
Y: 5 000 001 +	834	12	912	15	789	16	1 727	43
<b>Total</b>	<b>1 962 944</b>	<b>19 476</b>	<b>2 132 234</b>	<b>22 746</b>	<b>2 192 976</b>	<b>29 245</b>	<b>2 657 576</b>	<b>52 662</b>

# 2012 Tax Statistics

**Table A2.7.4: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 408) by taxable income group, 2008 – 2011**  
(continued)

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	2.2%	6.5%	2.1%	6.1%	2.0%	15.0%	1.6%	3.3%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.5%	2.6%	1.3%	2.4%	1.4%	1.9%	1.1%	1.1%
D: 20 001 – 30 000	1.2%	1.9%	1.1%	1.7%	1.2%	1.4%	0.8%	0.8%
E: 30 001 – 40 000	1.8%	2.6%	1.5%	2.2%	1.5%	1.8%	1.1%	1.0%
F: 40 001 – 50 000	2.8%	3.3%	2.2%	2.9%	1.8%	2.2%	1.4%	1.3%
G: 50 001 – 60 000	3.6%	3.7%	3.2%	3.4%	2.9%	2.9%	2.0%	1.8%
H: 60 001 – 70 000	4.1%	4.1%	3.9%	3.7%	4.1%	3.2%	2.9%	2.5%
I: 70 001 – 80 000	4.4%	4.2%	4.1%	3.9%	4.3%	3.3%	3.8%	3.3%
J: 80 001 – 90 000	5.1%	4.5%	4.3%	3.9%	4.4%	3.5%	3.7%	3.3%
K: 90 000 – 100 000	5.5%	4.8%	4.7%	4.1%	4.5%	3.4%	3.5%	3.2%
L: 100 001 – 110 000	6.1%	5.1%	5.2%	4.3%	4.6%	3.4%	3.7%	3.4%
M: 110 001 – 120 000	6.5%	4.9%	4.8%	4.2%	4.9%	3.5%	3.8%	3.7%
N: 120 001 – 130 000	5.3%	4.4%	5.4%	4.4%	4.4%	3.3%	4.2%	4.0%
O: 130 001 – 140 000	5.3%	4.3%	5.2%	4.0%	4.1%	3.3%	3.9%	3.6%
P: 140 001 – 150 000	4.8%	3.8%	4.4%	3.7%	4.5%	3.4%	3.7%	3.5%
Q: 150 001 – 200 000	14.5%	12.8%	16.6%	14.1%	17.9%	13.8%	18.3%	18.1%
R: 200 001 – 300 000	12.8%	12.6%	14.4%	13.9%	15.6%	13.9%	18.8%	19.0%
S: 300 001 – 400 000	5.5%	5.7%	6.6%	6.7%	6.9%	6.7%	8.6%	8.9%
T: 400 001 – 500 000	2.6%	2.8%	3.4%	3.6%	3.4%	3.6%	4.5%	4.8%
U: 500 001 – 750 000	2.5%	3.0%	3.2%	3.8%	3.5%	3.9%	5.0%	5.3%
V: 750 001 – 1 000 000	0.8%	1.0%	1.0%	1.3%	1.0%	1.3%	1.7%	1.8%
W: 1 000 001 – 2 000 000	0.8%	1.0%	0.9%	1.3%	0.9%	1.1%	1.5%	1.7%
X: 2 000 001 – 5 000 000	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.4%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1 072	275	1 065	76	755	62	689	68
B: = 0	4	0	7	0	4	0	3	0
C: 1 – 20 000	546	22	564	25	399	19	327	17
D: 20 001 – 30 000	440	16	407	16	308	14	268	14
E: 30 001 – 40 000	631	20	593	21	427	17	364	16
F: 40 001 – 50 000	809	23	841	27	592	21	494	21
G: 50 001 – 60 000	941	26	928	28	805	26	693	28
H: 60 001 – 70 000	1 069	28	1 088	31	888	28	800	29
I: 70 001 – 80 000	1 164	31	1 139	32	947	27	822	31
J: 80 001 – 90 000	1 201	30	1 175	31	1 033	31	903	33
K: 90 000 – 100 000	1 260	31	1 218	35	1 028	32	978	41
L: 100 001 – 110 000	1 338	33	1 289	35	1 091	36	978	41
M: 110 001 – 120 000	1 201	31	1 205	33	1 063	34	936	38
N: 120 001 – 130 000	1 230	30	1 232	34	1 059	34	912	38
O: 130 001 – 140 000	1 144	28	1 245	35	1 048	32	984	40
P: 140 001 – 150 000	1 103	29	1 159	32	1 016	32	1 041	45
Q: 150 001 – 200 000	3 455	101	4 016	120	4 220	139	4 336	197
R: 200 001 – 300 000	3 657	124	4 381	155	4 532	177	4 848	250
S: 300 001 – 400 000	1 886	77	2 341	95	2 304	106	2 578	154
T: 400 001 – 500 000	1 027	48	1 387	67	1 389	78	1 591	105
U: 500 001 – 750 000	1 145	60	1 528	86	1 543	95	1 868	144
V: 750 001 – 1 000 000	410	25	562	34	569	42	696	61
W: 1 000 001 – 2 000 000	439	32	560	44	504	48	637	68
X: 2 000 001 – 5 000 000	160	13	183	16	158	19	172	23
Y: 5 000 001 +	35	4	35	5	17	2	26	4
<b>Total</b>	<b>27 367</b>	<b>1 141</b>	<b>30 148</b>	<b>1 111</b>	<b>27 699</b>	<b>1 154</b>	<b>27 944</b>	<b>1 506</b>



# 2012 Tax Statistics

**Table A2.7.5: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2008 – 2011**  
(continued)

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	3.9%	24.2%	3.5%	6.8%	2.7%	5.4%	2.5%	4.5%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.0%	1.9%	1.9%	2.3%	1.4%	1.7%	1.2%	1.2%
D: 20 001 – 30 000	1.6%	1.4%	1.4%	1.4%	1.1%	1.2%	1.0%	0.9%
E: 30 001 – 40 000	2.3%	1.8%	2.0%	1.9%	1.5%	1.4%	1.3%	1.0%
F: 40 001 – 50 000	3.0%	2.0%	2.8%	2.4%	2.1%	1.8%	1.8%	1.4%
G: 50 001 – 60 000	3.4%	2.2%	3.1%	2.5%	2.9%	2.3%	2.5%	1.8%
H: 60 001 – 70 000	3.9%	2.5%	3.6%	2.8%	3.2%	2.4%	2.9%	1.9%
I: 70 001 – 80 000	4.3%	2.7%	3.8%	2.8%	3.4%	2.4%	2.9%	2.0%
J: 80 001 – 90 000	4.4%	2.6%	3.9%	2.8%	3.7%	2.7%	3.2%	2.2%
K: 90 000 – 100 000	4.6%	2.7%	4.0%	3.1%	3.7%	2.8%	3.5%	2.7%
L: 100 001 – 110 000	4.9%	2.9%	4.3%	3.1%	3.9%	3.1%	3.5%	2.7%
M: 110 001 – 120 000	4.4%	2.7%	4.0%	2.9%	3.8%	2.9%	3.3%	2.5%
N: 120 001 – 130 000	4.5%	2.7%	4.1%	3.0%	3.8%	3.0%	3.3%	2.6%
O: 130 001 – 140 000	4.2%	2.5%	4.1%	3.1%	3.8%	2.8%	3.5%	2.7%
P: 140 001 – 150 000	4.0%	2.6%	3.8%	2.9%	3.7%	2.8%	3.7%	3.0%
Q: 150 001 – 200 000	12.6%	8.8%	13.3%	10.8%	15.2%	12.0%	15.5%	13.1%
R: 200 001 – 300 000	13.4%	10.9%	14.5%	14.0%	16.4%	15.4%	17.3%	16.6%
S: 300 001 – 400 000	6.9%	6.8%	7.8%	8.6%	8.3%	9.2%	9.2%	10.2%
T: 400 001 – 500 000	3.8%	4.2%	4.6%	6.0%	5.0%	6.8%	5.7%	7.0%
U: 500 001 – 750 000	4.2%	5.3%	5.1%	7.8%	5.6%	8.3%	6.7%	9.6%
V: 750 001 – 1 000 000	1.5%	2.2%	1.9%	3.0%	2.1%	3.6%	2.5%	4.1%
W: 1 000 001 – 2 000 000	1.6%	2.8%	1.9%	4.0%	1.8%	4.2%	2.3%	4.5%
X: 2 000 001 – 5 000 000	0.6%	1.1%	0.6%	1.5%	0.6%	1.6%	0.6%	1.6%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.4%	0.1%	0.2%	0.1%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	902	32	913	36	737	31	467	21
B: = 0	8	0	11	1	10	0	7	0
C: 1 – 20 000	1 236	19	1 274	20	940	16	467	9
D: 20 001 – 30 000	1 132	20	1 091	20	853	16	476	9
E: 30 001 – 40 000	2 102	43	1 778	37	1 252	25	749	16
F: 40 001 – 50 000	3 741	78	3 293	76	1 994	45	1 149	27
G: 50 001 – 60 000	4 575	96	3 942	89	3 537	84	2 008	54
H: 60 001 – 70 000	5 928	130	4 868	112	4 047	97	2 475	63
I: 70 001 – 80 000	7 160	160	6 097	146	4 693	115	2 952	80
J: 80 001 – 90 000	8 209	195	7 071	177	5 415	140	3 420	96
K: 90 000 – 100 000	9 536	238	7 929	206	6 398	173	3 885	114
L: 100 001 – 110 000	10 291	265	8 583	232	7 073	200	4 430	136
M: 110 001 – 120 000	11 213	297	9 686	277	7 609	222	5 002	160
N: 120 001 – 130 000	11 733	321	10 293	300	8 380	249	5 320	174
O: 130 001 – 140 000	12 070	346	10 592	321	8 902	277	5 831	195
P: 140 001 – 150 000	12 527	373	10 963	342	9 134	288	6 133	214
Q: 150 001 – 200 000	64 962	2 073	59 580	2 046	49 742	1 740	33 621	1 256
R: 200 001 – 300 000	117 735	4 252	114 793	4 454	100 444	4 059	71 991	3 114
S: 300 001 – 400 000	79 577	3 280	85 191	3 738	82 831	3 727	64 763	3 089
T: 400 001 – 500 000	50 523	2 238	58 696	2 831	55 662	2 761	45 065	2 348
U: 500 001 – 750 000	53 709	2 508	67 102	3 452	71 568	3 792	60 902	3 383
V: 750 001 – 1 000 000	18 248	917	23 504	1 307	24 524	1 407	21 788	1 295
W: 1 000 001 – 2 000 000	16 735	874	20 900	1 250	20 576	1 266	18 472	1 171
X: 2 000 001 – 5 000 000	4 760	259	5 241	334	4 650	302	4 190	286
Y: 5 000 001 +	947	53	828	53	658	45	543	38
<b>Total</b>	<b>509 559</b>	<b>19 067</b>	<b>524 219</b>	<b>21 857</b>	<b>481 629</b>	<b>21 078</b>	<b>366 106</b>	<b>17 350</b>

# 2012 Tax Statistics

**Table A2.7.6: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2008 - 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 - 20 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
D: 20 001 - 30 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
E: 30 001 - 40 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%
F: 40 001 - 50 000	0.7%	0.4%	0.6%	0.3%	0.4%	0.2%	0.3%	0.2%
G: 50 001 - 60 000	0.9%	0.5%	0.8%	0.4%	0.7%	0.4%	0.5%	0.3%
H: 60 001 - 70 000	1.2%	0.7%	0.9%	0.5%	0.8%	0.5%	0.7%	0.4%
I: 70 001 - 80 000	1.4%	0.8%	1.2%	0.7%	1.0%	0.5%	0.8%	0.5%
J: 80 001 - 90 000	1.6%	1.0%	1.3%	0.8%	1.1%	0.7%	0.9%	0.6%
K: 90 000 - 100 000	1.9%	1.2%	1.5%	0.9%	1.3%	0.8%	1.1%	0.7%
L: 100 001 - 110 000	2.0%	1.4%	1.6%	1.1%	1.5%	0.9%	1.2%	0.8%
M: 110 001 - 120 000	2.2%	1.6%	1.8%	1.3%	1.6%	1.1%	1.4%	0.9%
N: 120 001 - 130 000	2.3%	1.7%	2.0%	1.4%	1.7%	1.2%	1.5%	1.0%
O: 130 001 - 140 000	2.4%	1.8%	2.0%	1.5%	1.8%	1.3%	1.6%	1.1%
P: 140 001 - 150 000	2.5%	2.0%	2.1%	1.6%	1.9%	1.4%	1.7%	1.2%
Q: 150 001 - 200 000	12.7%	10.9%	11.4%	9.4%	10.3%	8.3%	9.2%	7.2%
R: 200 001 - 300 000	23.1%	22.3%	21.9%	20.4%	20.9%	19.3%	19.7%	17.9%
S: 300 001 - 400 000	15.6%	17.2%	16.3%	17.1%	17.2%	17.7%	17.7%	17.8%
T: 400 001 - 500 000	9.9%	11.7%	11.2%	13.0%	11.6%	13.1%	12.3%	13.5%
U: 500 001 - 750 000	10.5%	13.2%	12.8%	15.8%	14.9%	18.0%	16.6%	19.5%
V: 750 001 - 1 000 000	3.6%	4.8%	4.5%	6.0%	5.1%	6.7%	6.0%	7.5%
W: 1 000 001 - 2 000 000	3.3%	4.6%	4.0%	5.7%	4.3%	6.0%	5.0%	6.7%
X: 2 000 001 - 5 000 000	0.9%	1.4%	1.0%	1.5%	1.0%	1.4%	1.1%	1.6%
Y: 5 000 001 +	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	915	32	1 043	40	848	29	516	21
B: = 0	20	1	22	1	19	0	23	1
C: 1 – 20 000	914	20	1 002	21	898	20	580	13
D: 20 001 – 30 000	750	17	783	17	671	15	527	12
E: 30 001 – 40 000	1 047	22	1 045	22	880	20	679	16
F: 40 001 – 50 000	1 487	31	1 627	34	1 295	28	944	23
G: 50 001 – 60 000	1 380	30	1 669	35	1 739	38	1 723	40
H: 60 001 – 70 000	1 500	31	1 571	33	1 616	35	1 510	33
I: 70 001 – 80 000	1 432	29	1 585	35	1 527	35	1 431	34
J: 80 001 – 90 000	1 322	28	1 388	33	1 362	30	1 358	31
K: 90 000 – 100 000	1 291	29	1 394	32	1 336	30	1 240	30
L: 100 001 – 110 000	1 215	29	1 354	32	1 246	29	1 246	30
M: 110 001 – 120 000	1 121	26	1 180	28	1 171	29	1 155	28
N: 120 001 – 130 000	1 124	27	1 211	29	1 124	27	1 113	29
O: 130 001 – 140 000	1 093	28	1 133	28	1 032	26	1 024	26
P: 140 001 – 150 000	1 035	27	1 046	28	1 043	26	940	25
Q: 150 001 – 200 000	4 050	111	4 299	115	4 219	111	4 253	112
R: 200 001 – 300 000	5 047	163	5 326	168	5 146	156	5 495	162
S: 300 001 – 400 000	2 694	106	2 939	113	2 783	106	3 206	119
T: 400 001 – 500 000	1 615	69	1 772	76	1 730	75	1 967	85
U: 500 001 – 750 000	1 792	94	2 022	103	2 016	99	2 409	120
V: 750 001 – 1 000 000	580	34	720	42	680	40	868	50
W: 1 000 001 – 2 000 000	539	39	655	47	577	42	717	52
X: 2 000 001 – 5 000 000	134	10	122	10	99	8	144	12
Y: 5 000 001 +	20	2	25	2	21	2	16	2
<b>Total</b>	<b>34 117</b>	<b>1 036</b>	<b>36 933</b>	<b>1 124</b>	<b>35 078</b>	<b>1 055</b>	<b>35 084</b>	<b>1 106</b>

# 2012 Tax Statistics

**Table A2.7.7: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2008 – 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
Percentage of total								
A: < 0	2.7%	3.1%	2.8%	3.5%	2.4%	2.7%	1.5%	1.9%
B: = 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
C: 1 – 20 000	2.7%	2.0%	2.7%	1.8%	2.6%	1.9%	1.7%	1.2%
D: 20 001 – 30 000	2.2%	1.6%	2.1%	1.5%	1.9%	1.4%	1.5%	1.1%
E: 30 001 – 40 000	3.1%	2.1%	2.8%	2.0%	2.5%	1.9%	1.9%	1.4%
F: 40 001 – 50 000	4.4%	3.0%	4.4%	3.0%	3.7%	2.7%	2.7%	2.1%
G: 50 001 – 60 000	4.0%	2.9%	4.5%	3.2%	5.0%	3.6%	4.9%	3.6%
H: 60 001 – 70 000	4.4%	3.0%	4.3%	2.9%	4.6%	3.3%	4.3%	3.0%
I: 70 001 – 80 000	4.2%	2.8%	4.3%	3.1%	4.4%	3.3%	4.1%	3.0%
J: 80 001 – 90 000	3.9%	2.7%	3.8%	2.9%	3.9%	2.8%	3.9%	2.8%
K: 90 000 – 100 000	3.8%	2.8%	3.8%	2.9%	3.8%	2.8%	3.5%	2.7%
L: 100 001 – 110 000	3.6%	2.8%	3.7%	2.9%	3.6%	2.7%	3.6%	2.7%
M: 110 001 – 120 000	3.3%	2.5%	3.2%	2.5%	3.3%	2.7%	3.3%	2.5%
N: 120 001 – 130 000	3.3%	2.6%	3.3%	2.6%	3.2%	2.6%	3.2%	2.6%
O: 130 001 – 140 000	3.2%	2.7%	3.1%	2.5%	2.9%	2.5%	2.9%	2.3%
P: 140 001 – 150 000	3.0%	2.6%	2.8%	2.4%	3.0%	2.5%	2.7%	2.2%
Q: 150 001 – 200 000	11.9%	10.7%	11.6%	10.2%	12.0%	10.6%	12.1%	10.1%
R: 200 001 – 300 000	14.8%	15.8%	14.4%	14.9%	14.7%	14.8%	15.7%	14.7%
S: 300 001 – 400 000	7.9%	10.2%	8.0%	10.0%	7.9%	10.0%	9.1%	10.8%
T: 400 001 – 500 000	4.7%	6.6%	4.8%	6.8%	4.9%	7.1%	5.6%	7.7%
U: 500 001 – 750 000	5.3%	9.1%	5.5%	9.1%	5.7%	9.4%	6.9%	10.9%
V: 750 001 – 1 000 000	1.7%	3.2%	1.9%	3.8%	1.9%	3.8%	2.5%	4.5%
W: 1 000 001 – 2 000 000	1.6%	3.8%	1.8%	4.2%	1.6%	4.0%	2.0%	4.7%
X: 2 000 001 – 5 000 000	0.4%	1.0%	0.3%	0.9%	0.3%	0.7%	0.4%	1.1%
Y: 5 000 001 +	0.1%	0.2%	0.1%	0.2%	0.1%	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>

**Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2008 – 2011**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2 388	184	2 258	226	1 783	144	564	58
B: = 0	308	32	68	13	77	18	34	10
C: 1 – 20 000	2 338	61	2 038	59	1 758	53	666	22
D: 20 001 – 30 000	1 849	50	1 753	50	1 352	36	589	18
E: 30 001 – 40 000	2 938	76	2 443	62	1 782	51	789	24
F: 40 001 – 50 000	4 248	106	3 964	99	2 695	70	1 114	35
G: 50 001 – 60 000	4 098	96	4 183	93	4 049	105	1 990	61
H: 60 001 – 70 000	4 289	103	4 246	100	3 839	89	1 840	57
I: 70 001 – 80 000	4 456	112	4 463	114	3 704	89	1 628	51
J: 80 001 – 90 000	4 767	119	4 470	106	3 677	85	1 515	49
K: 90 000 – 100 000	4 646	112	4 616	112	3 612	86	1 439	50
L: 100 001 – 110 000	4 381	105	4 710	123	3 559	87	1 371	48
M: 110 001 – 120 000	4 238	109	4 245	105	3 470	85	1 292	45
N: 120 001 – 130 000	4 077	106	4 569	112	3 500	88	1 281	48
O: 130 001 – 140 000	3 933	97	4 328	103	3 522	89	1 162	43
P: 140 001 – 150 000	3 660	100	4 003	96	3 561	85	1 171	45
Q: 150 001 – 200 000	14 765	434	16 523	438	15 170	402	5 232	207
R: 200 001 – 300 000	19 177	677	20 928	681	19 381	618	7 400	357
S: 300 001 – 400 000	11 337	509	12 240	480	11 106	451	4 691	294
T: 400 001 – 500 000	6 917	370	7 715	392	7 147	352	2 909	235
U: 500 001 – 750 000	7 824	569	8 980	584	8 460	538	3 566	396
V: 750 001 – 1 000 000	2 939	278	3 459	317	3 082	272	1 349	222
W: 1 000 001 – 2 000 000	2 949	356	3 341	398	3 014	357	1 185	275
X: 2 000 001 – 5 000 000	952	165	965	179	826	192	238	83
Y: 5 000 001 +	254	52	211	105	159	118	21	10
<b>Total</b>	<b>123 728</b>	<b>4 978</b>	<b>130 719</b>	<b>5 144</b>	<b>114 285</b>	<b>4 560</b>	<b>45 036</b>	<b>2 744</b>

# 2012 Tax Statistics

**Table A2.7.8: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2008 – 2011 (continued)**

Tax year	2008 [95.9% assessed]		2009 [96.9% assessed]		2010 [96.2% assessed]		2011 [94.1% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	1.9%	3.7%	1.7%	4.4%	1.6%	3.2%	1.3%	2.1%
B: = 0	0.2%	0.6%	0.1%	0.3%	0.1%	0.4%	0.1%	0.4%
C: 1 – 20 000	1.9%	1.2%	1.6%	1.1%	1.5%	1.2%	1.5%	0.8%
D: 20 001 – 30 000	1.5%	1.0%	1.3%	1.0%	1.2%	0.8%	1.3%	0.7%
E: 30 001 – 40 000	2.4%	1.5%	1.9%	1.2%	1.6%	1.1%	1.8%	0.9%
F: 40 001 – 50 000	3.4%	2.1%	3.0%	1.9%	2.4%	1.5%	2.5%	1.3%
G: 50 001 – 60 000	3.3%	1.9%	3.2%	1.8%	3.5%	2.3%	4.4%	2.2%
H: 60 001 – 70 000	3.5%	2.1%	3.2%	1.9%	3.4%	2.0%	4.1%	2.1%
I: 70 001 – 80 000	3.6%	2.2%	3.4%	2.2%	3.2%	2.0%	3.6%	1.9%
J: 80 001 – 90 000	3.9%	2.4%	3.4%	2.1%	3.2%	1.9%	3.4%	1.8%
K: 90 000 – 100 000	3.8%	2.3%	3.5%	2.2%	3.2%	1.9%	3.2%	1.8%
L: 100 001 – 110 000	3.5%	2.1%	3.6%	2.4%	3.1%	1.9%	3.0%	1.8%
M: 110 001 – 120 000	3.4%	2.2%	3.2%	2.0%	3.0%	1.9%	2.9%	1.6%
N: 120 001 – 130 000	3.3%	2.1%	3.5%	2.2%	3.1%	1.9%	2.8%	1.7%
O: 130 001 – 140 000	3.2%	2.0%	3.3%	2.0%	3.1%	1.9%	2.6%	1.6%
P: 140 001 – 150 000	3.0%	2.0%	3.1%	1.9%	3.1%	1.9%	2.6%	1.6%
Q: 150 001 – 200 000	11.9%	8.7%	12.6%	8.5%	13.3%	8.8%	11.6%	7.5%
R: 200 001 – 300 000	15.5%	13.6%	16.0%	13.2%	17.0%	13.6%	16.4%	13.0%
S: 300 001 – 400 000	9.2%	10.2%	9.4%	9.3%	9.7%	9.9%	10.4%	10.7%
T: 400 001 – 500 000	5.6%	7.4%	5.9%	7.6%	6.3%	7.7%	6.5%	8.6%
U: 500 001 – 750 000	6.3%	11.4%	6.9%	11.4%	7.4%	11.8%	7.9%	14.4%
V: 750 001 – 1 000 000	2.4%	5.6%	2.6%	6.2%	2.7%	6.0%	3.0%	8.1%
W: 1 000 001 – 2 000 000	2.4%	7.2%	2.6%	7.7%	2.6%	7.8%	2.6%	10.0%
X: 2 000 001 – 5 000 000	0.8%	3.3%	0.7%	3.5%	0.7%	4.2%	0.5%	3.0%
Y: 5 000 001 +	0.2%	1.0%	0.2%	2.0%	0.1%	2.6%	0.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# 3 COMPANY INCOME TAX

## KEY HIGHLIGHTS

Companies' assessed data for the 2010 tax year shows:

- Roughly a third of the 559 954 companies assessed had positive taxable income, a third had taxable income equal to zero and the remaining third was in a loss position;
- 221 large companies with taxable income in excess of R200 million were liable for 50% of the tax assessed; and
- The Financing, insurance, real estate and business services, Wholesale trade and Retail trade sectors collectively make up 53.1% of the assessed companies and are responsible for close to 41.9% of tax assessed.

## INTRODUCTION

All companies and close corporations are required to register as provisional taxpayers. CIT was the third largest contributor to tax revenue in 2010/11, accounting for 20%.

The current headline CIT rate is 28%, with certain sectors of the economy having different effective tax rates due to specific tax dispensations and deductions. Examples of these are the gold mining formula, farming deductions and valuation, and accelerated depreciation of capital assets for qualifying sectors. Small business corporations with a turnover of not more than R14 million qualify for a special tax dispensation in the form of a graduated income tax rate table as opposed to having a fixed rate. Micro businesses with an annual turnover of less than R1 million may also elect to pay only turnover tax.

As part of CIT, companies are required to pay CGT on the disposal of assets. Tax levied on dividends has been changed from STC which was payable at a rate of 10% to Dividend Withholding Tax (DWT) to be in line with international practice. Countries such as the United States and Ireland have a similar system. The DWT only came into effect on 1 April 2012 at a rate of 15% and the change thus does not impact the tax years covered in this publication.

This chapter gives an overview of:

- Provisional tax payments;
- Number of tax registered companies;
- Taxable income and tax assessed by taxable income group and by sector;
- Companies with assessed losses or profits; and
- Tax assessed by main sector.



## PROVISIONAL TAX PAYMENTS

Companies automatically fall into the provisional tax system – which is a system that requires taxpayers to provide for their final tax liability by paying two amounts during the course of the year of assessment with a third voluntary payment (topping-up) after the end of the tax year to avoid being charged with interest.

The first provisional tax payment must be made within six months of the year of assessment. The second payment must be made no later than the last working day of the year of assessment. The introduction of the 80% rule for all years of assessment beginning (or commencing) on or after 1 March 2008 (as set out in the Fourth Schedule to the Income Tax Act) requires taxpayers with taxable income in excess of R1 million, to settle at least 80% of their tax liability by the time they make their second provisional payment or incur significant penalties. The third payment is voluntary and may be made within seven months of the year of assessment where the year of assessment is February, and within six months of the year of assessment, for any other year of assessment. *Table 3.1* provides an illustration of the provisional payment timeline by companies' financial year-end whilst *Figure 3.1* shows the provisional tax payments by period for the 2011 tax year.

**Table 3.1: Example of timeline for provisional tax payments**

Date due	Company financial year-end 2011												Fiscal year	Number of payments
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
31-Jul-10	2011 1 <sup>st</sup>												2010/11	12
31-Aug-10	2011 1 <sup>st</sup>													
30-Sep-10	2011 1 <sup>st</sup>													
31-Oct-10	2011 1 <sup>st</sup>													
30-Nov-10	2011 1 <sup>st</sup>													
31-Dec-10	2011 1 <sup>st</sup>													
31-Jan-11	2011 2 <sup>nd</sup>						2011 1 <sup>st</sup>							
28-Feb-11	2011 2 <sup>nd</sup>					2011 1 <sup>st</sup>								
31-Mar-11	2011 2 <sup>nd</sup>				2011 1 <sup>st</sup>									
30-Apr-11	2011 2 <sup>nd</sup>			2011 1 <sup>st</sup>										
31-May-11	2011 2 <sup>nd</sup>		2011 1 <sup>st</sup>											
30-Jun-11	2011 1 <sup>st</sup>											2011/12		
31-Jul-11	2011 3 <sup>rd</sup>													
31-Aug-11	2011 2 <sup>nd</sup>													
30-Sep-11	2011 2 <sup>nd</sup>													
31-Oct-11	2011 2 <sup>nd</sup>													
30-Nov-11	2011 2 <sup>nd</sup>													
31-Dec-11	2011 2 <sup>nd</sup>													
31-Jan-12	2011 3 <sup>rd</sup>						2011 2 <sup>nd</sup>							
28-Feb-12	2011 3 <sup>rd</sup>					2011 2 <sup>nd</sup>								
31-Mar-12	2011 3 <sup>rd</sup>				2011 2 <sup>nd</sup>									
30-Apr-12	2011 3 <sup>rd</sup>			2011 2 <sup>nd</sup>										
31-May-12	2011 3 <sup>rd</sup>		2011 2 <sup>nd</sup>								2012/13		3	
30-Jun-12	2011 3 <sup>rd</sup>													

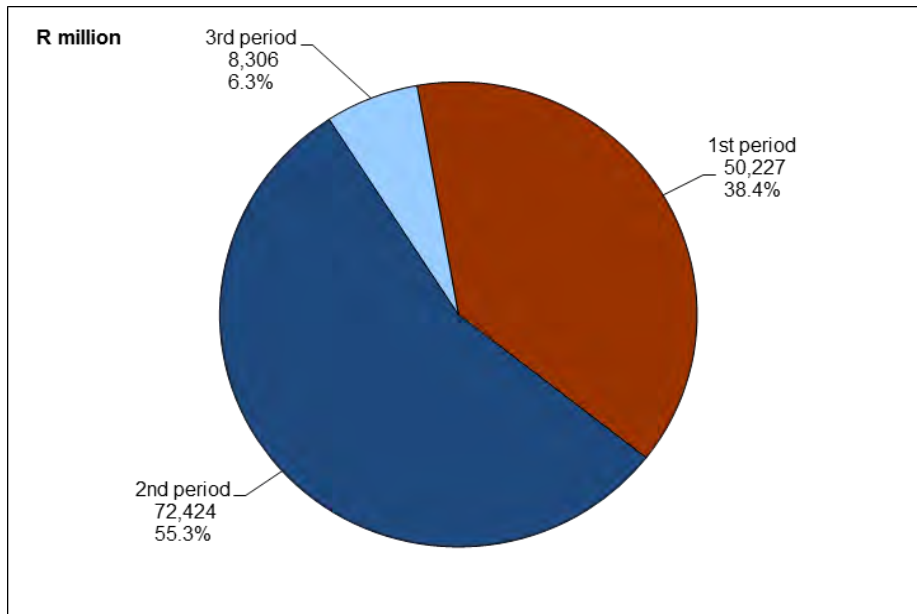
1. If the tax year of a company ends at the end of February, the third is then due seven months after the end of the tax year.

If the Commissioner for SARS is of the opinion that the taxable income estimate on the first or second provisional tax return has been understated, he may in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act request a taxpayer to revise their estimate in line with their likely taxable income and require an additional payment to be made. This additional payment will then be captured as a first or second provisional payment (even though after the due date) and for reporting purposes it will be regarded as part of the first or second payment.

As a result of more considered application of Paragraph 19(3) and due to improved compliance with the provisional tax rule (80% rule for second provisional tax payments), third provisional payments declined from 22.1% of provisional tax paid in 2008/09 to only 4.0% in 2011/12.

Figure 3.1 shows provisional tax payments by provisional period for the 2010 tax year.

**Figure 3.1** Provisional tax payments by provisional period, 2010



Taxes for a specific tax year are paid over a number of fiscal years as illustrated in Table 3.2. During the 2010/11 and 2011/12 fiscal year approximately 55% of the tax liability was paid in the current tax year and around 44% in the subsequent year.

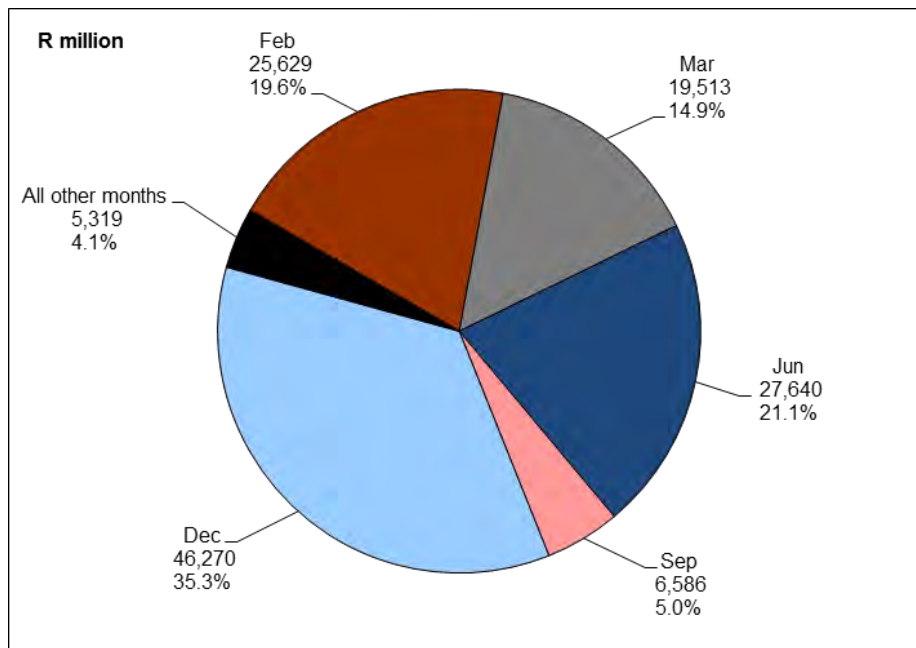
**Table 3.2: Provisional tax payments by tax year and fiscal year, 2007/08 – 2011/12**

R million						
Tax year (down)	2007/08	2008/09	2009/10	2010/11	2011/12	Total
Prior to 2005	1 460	262	202	26	15	1 966
2006	8 182	475	119	43	18	8 837
2007	82 936	9 311	467	121	59	92 893
2008	50 220	99 010	7 435	275	270	157 210
2009	248	56 821	72 913	2 645	182	132 810
2010	25	334	54 551	74 048	1 925	130 882
2011	1	0	8	59 829	86 424	146 262
post 2011	–	–	–	14	69 125	69 140
<b>Total</b>	<b>143 072</b>	<b>166 214</b>	<b>135 696</b>	<b>137 002</b>	<b>158 017</b>	
prior to y-1	1 460	737	788	465	543	
y-1	8 182	9 311	7 435	2 645	1 925	
y	82 936	99 010	72 913	74 048	86 424	
y+1	50 220	56 821	54 551	59 829	69 125	
post y+1	274	334	8	14	–	
<b>Total</b>	<b>143 072</b>	<b>166 214</b>	<b>135 696</b>	<b>137 002</b>	<b>158 017</b>	
prior to y-1	1.0%	0.4%	0.6%	0.3%	0.3%	
y-1	5.7%	5.6%	5.5%	1.9%	1.2%	
y	58.0%	59.6%	53.7%	54.0%	54.7%	
y+1	35.1%	34.2%	40.2%	43.7%	43.7%	
post y+1	0.2%	0.2%	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>	

Companies are allowed to choose their financial year ends. The year of assessment (tax year) of a company corresponds with its financial year.

Companies with February, March, June, September and December year-ends are significant provisional taxpayers (see *Figure 3.2*). The June and December year-end companies have contributed on average over 55% to the total provisional tax for a specific fiscal year. The provisional tax collected increased over the years from R143.1 billion in 2007/08 to R158.0 billion in 2011/12, 10% overall growth, but the impact of the global financial crisis still lingers and collections have still not reached the level that was reached in 2008/09.

**Figure 3.2 Provisional tax payments by company financial year-end, 2010**



As a result of the increasing 1<sup>st</sup> and 2<sup>nd</sup> provisional tax payments, the 2009/10 and later fiscal years saw a significant decline in third payments from R36.7 billion in 2008/09 to R6.3 billion in 2011/12 (*Table 3.3*).

**Table 3.3: Provisional tax payments by provisional period by fiscal year, 2007/08 – 2011/12**

Period R million Fiscal year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2007/08	49 132		63 441		30 499		<b>143 072</b>
2008/09	56 399	14.8%	73 066	15.2%	36 749	20.5%	<b>166 214</b>
2009/10	45 819	-18.8%	72 380	-0.9%	17 497	-52.4%	<b>135 696</b>
2010/11	53 993	17.8%	73 554	1.6%	9 455	-46.0%	<b>137 002</b>
2011/12	64 188	18.9%	87 577	19.1%	6 253	-33.9%	<b>158 017</b>
<b>Percentage of total</b>							
2007/08	34.3%		44.3%		21.3%		<b>100.0%</b>
2008/09	33.9%		44.0%		22.1%		<b>100.0%</b>
2009/10	33.8%		53.3%		12.9%		<b>100.0%</b>
2010/11	39.4%		53.7%		6.9%		<b>100.0%</b>
2011/12	40.6%		55.4%		4.0%		<b>100.0%</b>

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

## NUMBER OF COMPANIES ON REGISTER

On 31 March 2011 SARS had nearly 2.1 million companies on register with most being inactive or dormant. With the base broadening through education, outreach and enforcement initiatives, it has resulted in a 10.9% increase in the number of companies registered since 31 March 2009.

The number of companies liable to submit returns grew from 719 326 to 791 573 between the 2008 and 2011 tax years. For 2008, 85.6% of the liable companies had been assessed whilst only 51.5% had been assessed for 2011 (Table 3.4).

Table 3.4: Number of companies, 2008 – 2011

Fiscal year	Registered <sup>1</sup>	Percentage growth in register	Number Tax year	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-09	1 834 009	15.8%	2008	719 326	615 686	85.6%
31-Mar-10	1 878 856	2.4%	2009	747 042	607 471	81.3%
31-Mar-11	2 078 301	10.6%	2010	817 645	559 954	68.5%
31-Mar-12	2 034 719	-2.1%	2011	791 573	407 286	51.5%

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

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

There has been a change in the methodology for calculating liable cases. Liable cases per tax year are now defined as all those taxpayers that have been assessed for a tax year plus those that have submitted returns that have not been assessed plus companies that have been assessed in the past that have not submitted a return as yet.

## Provisional tax as indicator of completeness of assessments

Provisional tax collections for a specific tax year has been close to 100% of the final liability as per assessments issued and provisional tax collections for a tax year are known long before assessments for a tax year are known, which allows for fairly reliable extrapolations. The tax assessed as a percentage of the provisional tax payments received for the relevant tax year is therefore a better proxy to determine the completeness of the issued assessments.

Table 3.5 shows the tax assessed for the specific tax year against the provisional tax payments received. From the table, for the 2009 to 2011 tax years, more provisional tax was paid than actual tax assessed. In some cases tax assessed is more than the provisional tax collections as additional taxable income may be identified during the assessment process if the taxpayer failed to take that additional taxable income into account at the time of making their provisional tax payments. The differences are addressed by collecting assessment payments or by refunding over payments.

**Table 3.5: Provisional tax payments and tax assessed by tax year, 2008 – 2011**

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2008	157 210	160 631	102.2%
2009	132 810	128 886	97.0%
2010	130 882	118 006	90.2%
2011	146 262	84 199	57.6%

The tables in the rest of this chapter (*Tables A3.3.1 to A3.9.2*) therefore reflect tax assessed as a percentage of provisional tax payment collections rather than the percentage assessed.

## DISTRIBUTION OF TAXABLE INCOME AND TAX ASSESSED BY TAXABLE INCOME GROUP

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

*Table A3.3.2* shows that 50% of the company income tax assessed in 2010 was paid by large companies with taxable income exceeding R200 million. These companies represent only 0.1% of the total number of companies assessed for income tax purposes.

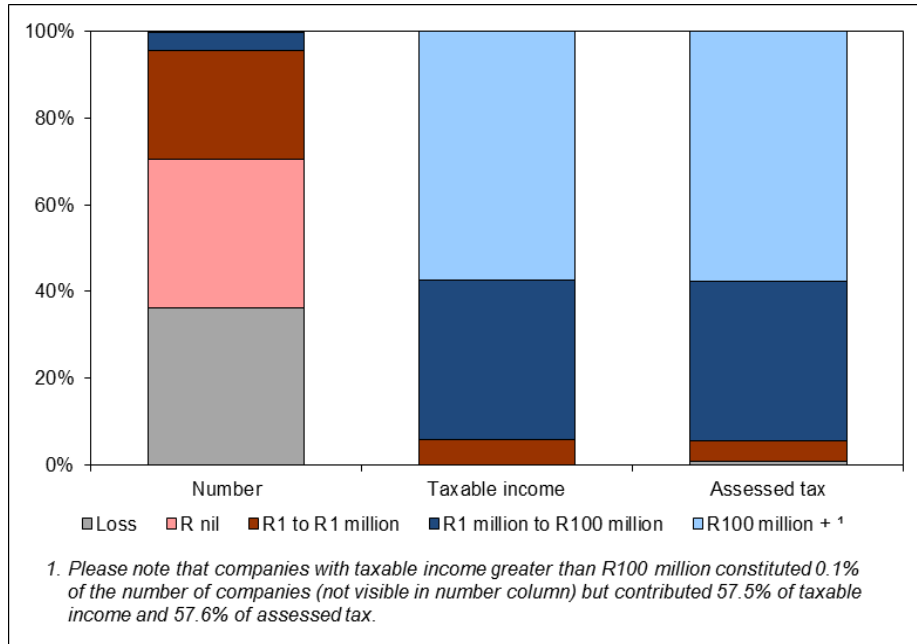
*Table 3.6* shows the effective tax rates for companies assessed in 2010. Although the statutory company tax rate is fixed at 28% selected companies are liable for company tax at different rates, these would for example include personal service providers, non resident companies, small business corporations (impact which can be seen in R1 to R1 million grouping), long term insurance companies, oil and gas companies and gold mining companies.

**Table 3.6: Number of companies, taxable income and tax assessed, 2010**

Taxable income	Number	Taxable income	Assessed tax	Effective rate
Loss	202 393	-375 850	775	N/A
R nil	193 357	–	36	N/A
R1 to R1 million	140 119	24 259	5 635	23.2%
R1 million to R100 million	23 626	153 644	43 591	28.4%
R100 million +	459	240 657	67 969	28.2%
<b>Total</b>	<b>559 954</b>	<b>418 560</b>	<b>118 006</b>	<b>28.2%</b>

*Figure 3.3* provides a distribution of the number of companies assessed and the tax assessed for the 2010 tax year.

**Figure 3.3** Number of assessed companies, taxable income and tax assessed per taxable income group, 2010



## TAXABLE INCOME AND TAX ASSESSED BY SECTOR

The Financing, insurance, real estate & business services sector is the largest sector, with over 35% of the total number of assessed companies. This sector accounts for 59% of net taxable income yet only contributes 29% of tax assessed in the 2010 tax year. The anomalous contribution can be explained by the extent of losses in other sectors where, for example, mining has a net taxable income of -5.9% yet is liable for 5.1% of the assessed tax.

Figure 3.4 shows tax assessed for the top sectors for the 2010 tax year.

**Figure 3.4** Companies tax assessed by sector, 2010

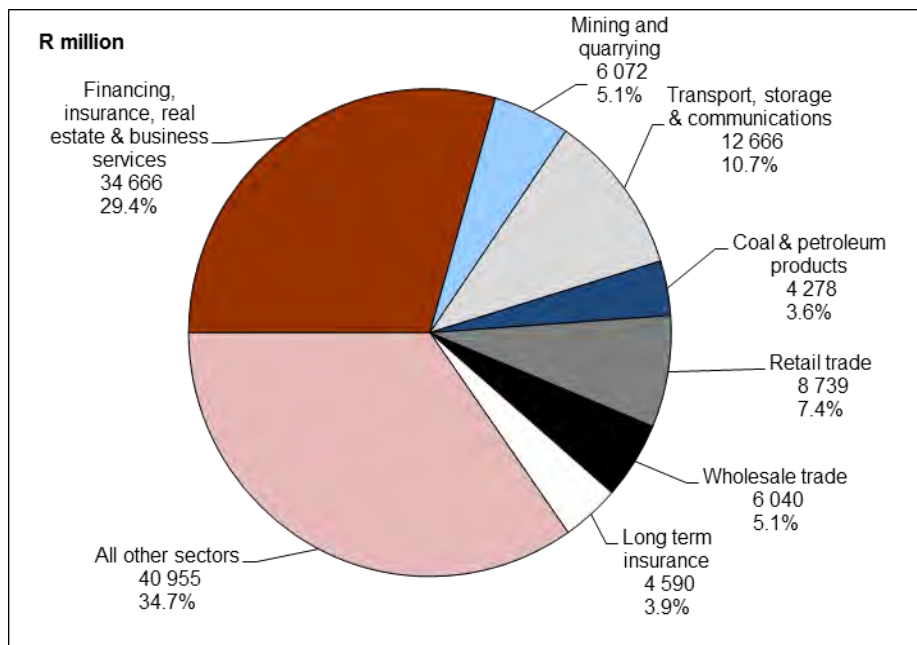


Table A3.4.1 shows the taxable income and tax assessed by sector for all companies.

Table A3.4.2 uses SARS's source of income codes as shown in Table A3.4.1 and reclassifies these codes according to the Standard Industrial Classification (SIC). It should be noted that SARS's source of income codes are not fully aligned with the SIC system used by Statistics South Africa.

Tables A3.4.3 to A3.4.5 shows the companies reporting positive, negative and zero taxable income respectively.

## COMPANIES WITH ASSESSED LOSSES OR PROFITS

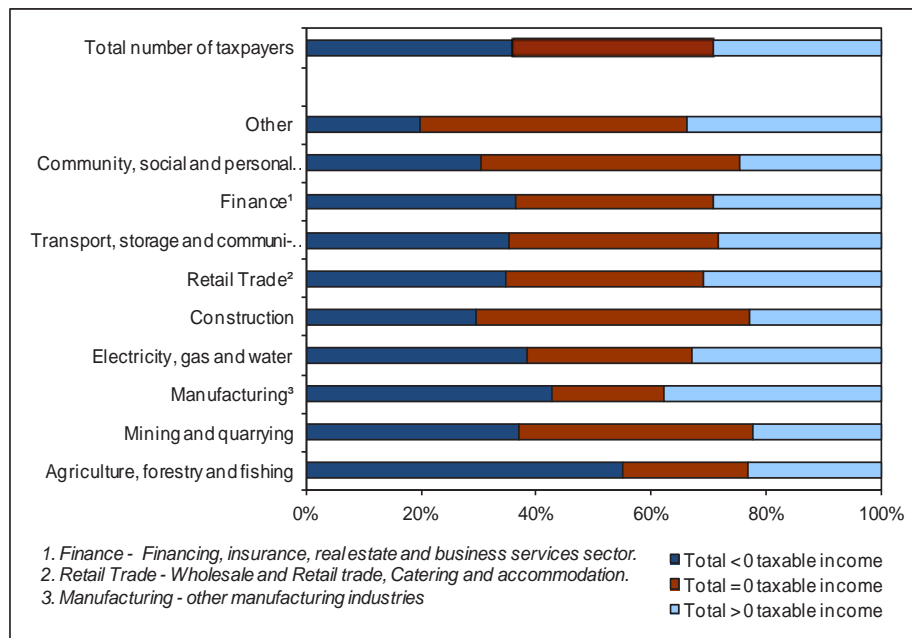
The Financing, insurance, real estate & business services sector is the sector which has the most number of companies with assessed losses followed by the Retail trade sector. For the 2010 tax year, these two sectors respectively accounted for 35.8% and 12.9% of all companies with assessed losses.

Table A3.5.1 shows the total number of companies with assessed losses or profits by sector.

## TAX ASSESSED BY MAIN SECTOR

Tables A3.6.1 to A3.9.2 show the number of taxpayers and tax assessed by main sector and taxable income group for each of the tax years. Figure 3.5 shows the distribution of taxpayers by main sector and taxable income groups for the 2010 tax year.

Figure 3.5 Number of taxpayers by main sector and taxable income group, 2010







# 2012 Tax Statistics

**Table A3.1.2: Companies: Provisional tax payments by company financial year end and provisional period by tax year, 2008 – 2011**

R million Tax year	Company financial year end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2008	200	27 381	22 178	654	725	40 211	500	2 249	8 266	465	439	54 448	157 716
2009	196	28 690	19 102	830	834	32 854	452	2 099	6 815	518	457	40 006	132 853
2010	184	25 629	19 513	730	724	27 640	567	2 109	6 586	390	616	46 270	130 957
2011	200	27 081	19 285	800	817	31 711	690	2 162	7 801	540	605	56 042	147 734
<b>Percentage of total</b>													
2008	0.1%	17.4%	14.1%	0.4%	0.5%	25.5%	0.3%	1.4%	5.2%	0.3%	0.3%	34.5%	100.0%
2009	0.1%	21.6%	14.4%	0.6%	0.6%	24.7%	0.3%	1.6%	5.1%	0.4%	0.3%	30.1%	100.0%
2010	0.1%	19.6%	14.9%	0.6%	0.6%	21.1%	0.4%	1.6%	5.0%	0.3%	0.5%	35.3%	100.0%
2011	0.1%	18.3%	13.1%	0.5%	0.6%	21.5%	0.5%	1.5%	5.3%	0.4%	0.4%	37.9%	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>						
2008	53 377		69 582		34 757		157 716						
2009	49 417	-7.4%	70 938	1.9%	12 498	-64.0%	132 853						
2010	50 227	1.6%	72 424	2.1%	8 306	-33.5%	130 957						
2011	57 783	15.0%	84 213	16.3%	5 737	-30.9%	147 734						
<b>Percentage of total</b>													
2008	33.8%		44.1%		22.0%		100.0%						
2009	37.2%		53.4%		9.4%		100.0%						
2010	38.4%		55.3%		6.3%		100.0%						
2011	39.1%		57.0%		3.9%		100.0%						

**Table A3.2.1: Companies: Provisional tax payments by sector, 2007/08 – 2011/12**

Fiscal year	2007/08	2008/09	2009/10	2010/11	2011/12
<b>Sector (R million)</b>					
Agencies and other services	2 488	3 182	3 307	2 813	2 981
Agriculture, forestry and fishing	1 681	2 055	2 187	1 868	2 299
Bricks, ceramic, glass, cement and similar products	1 603	1 127	919	787	876
Catering and accommodation	969	986	936	898	882
Chemicals and chemical, rubber and plastic products	3 433	4 278	3 682	4 182	4 276
Clothing and footwear	362	337	301	385	439
Coal and petroleum products	8 105	10 583	6 773	4 104	8 224
Construction	2 695	4 280	4 658	3 172	2 882
Educational services	209	253	249	259	292
Electricity, gas and water	1 262	1 095	1 318	1 302	1 336
Financing, insurance, real estate and business services	39 189	47 268	39 640	38 493	44 965
Food, drink and tobacco	4 393	3 698	4 552	5 280	5 728
Leather, leather goods and fur (excl. footwear and clothing)	54	35	40	50	61
Long term insurance	11 110	8 685	7 460	6 510	8 046
Machinery and related items	3 149	4 321	3 982	3 284	3 659
Medical, dental and other health and veterinary services	2 044	2 295	2 830	3 101	2 978
Metal (including metal products)	6 546	10 054	4 101	3 569	3 189
Mining and quarrying	15 068	22 522	9 873	14 996	18 553
Other manufacturing industries	2 244	2 624	2 633	2 722	2 884
Paper, printing and publishing	1 691	2 024	1 652	1 366	1 471
Personal and household services	58	70	73	79	83
Recreation and cultural services	2 020	2 014	2 320	2 440	2 703
Research and scientific institutes	65	93	120	119	110
Retail trade	7 420	7 727	7 151	8 209	9 618
Scientific, optical and similar equipment	226	273	373	319	315
Social and related community services	7	14	9	10	9
Specialised repair services	377	431	398	332	268
Textiles	141	129	133	162	205
Transport equipment	194	231	214	197	241
Transport, storage and communications	12 916	11 946	13 277	12 789	12 443
Vehicles, parts and accessories	4 677	4 715	3 731	5 136	7 092
Wholesale trade	5 913	6 266	6 326	6 580	7 188
Wood, wood products and furniture	425	384	317	253	276
Other	-3 451	-2 700	-442	1 302	1 091
<b>Total</b>	<b>139 281</b>	<b>163 295</b>	<b>135 092</b>	<b>137 068</b>	<b>157 662</b>

# 2012 Tax Statistics

Table A3.2.1: Companies: Provisional tax payments by sector, 2007/08 – 2011/12 (continued)

Fiscal year	2007/08	2008/09	2009/10	2010/11	2011/12
<b>Sector (percentage of total)</b>					
Agencies and other services	1.8%	1.9%	2.4%	2.1%	1.9%
Agriculture, forestry and fishing	1.2%	1.3%	1.6%	1.4%	1.5%
Bricks, ceramic, glass, cement and similar products	1.2%	0.7%	0.7%	0.6%	0.6%
Catering and accommodation	0.7%	0.6%	0.7%	0.7%	0.6%
Chemicals and chemical, rubber and plastic products	2.5%	2.6%	2.7%	3.1%	2.7%
Clothing and footwear	0.3%	0.2%	0.2%	0.3%	0.3%
Coal and petroleum products	5.8%	6.5%	5.0%	3.0%	5.2%
Construction	1.9%	2.6%	3.4%	2.3%	1.8%
Educational services	0.1%	0.2%	0.2%	0.2%	0.2%
Electricity, gas and water	0.9%	0.7%	1.0%	1.0%	0.8%
Financing, insurance, real estate and business services	28.1%	28.9%	29.3%	28.1%	28.5%
Food, drink and tobacco	3.2%	2.3%	3.4%	3.9%	3.6%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	8.0%	5.3%	5.5%	4.7%	5.1%
Machinery and related items	2.3%	2.6%	2.9%	2.4%	2.3%
Medical, dental and other health and veterinary services	1.5%	1.4%	2.1%	2.3%	1.9%
Metal (including metal products)	4.7%	6.2%	3.0%	2.6%	2.0%
Mining and quarrying	10.8%	13.8%	7.3%	10.9%	11.8%
Other manufacturing industries	1.6%	1.6%	1.9%	2.0%	1.8%
Paper, printing and publishing	1.2%	1.2%	1.2%	1.0%	0.9%
Personal and household services	0.0%	0.0%	0.1%	0.1%	0.1%
Recreation and cultural services	1.5%	1.2%	1.7%	1.8%	1.7%
Research and scientific institutes	0.0%	0.1%	0.1%	0.1%	0.1%
Retail trade	5.3%	4.7%	5.3%	6.0%	6.1%
Scientific, optical and similar equipment	0.2%	0.2%	0.3%	0.2%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.3%	0.3%	0.3%	0.2%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.1%	0.1%	0.2%	0.1%	0.2%
Transport, storage and communications	9.3%	7.3%	9.8%	9.3%	7.9%
Vehicles, parts and accessories	3.4%	2.9%	2.8%	3.7%	4.5%
Wholesale trade	4.2%	3.8%	4.7%	4.8%	4.6%
Wood, wood products and furniture	0.3%	0.2%	0.2%	0.2%	0.2%
Other	-2.5%	-1.7%	-0.3%	1.0%	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>

Table A3.2.1: Companies: Provisional tax payments by sector, 2008/09 – 2011/12 (continued)

Fiscal year	2008/09	2009/10	2010/11	2011/12
<b>Sector (percentage change year-on-year)</b>				
Agencies and other services	27.9%	3.9%	-14.9%	5.9%
Agriculture, forestry and fishing	22.3%	6.4%	-14.6%	23.1%
Bricks, ceramic, glass, cement and similar products	-29.7%	-18.5%	-14.3%	11.3%
Catering and accommodation	1.7%	-5.0%	-4.1%	-1.8%
Chemicals and chemical, rubber and plastic products	24.6%	-13.9%	13.6%	2.2%
Clothing and footwear	-6.8%	-10.8%	28.1%	13.9%
Coal and petroleum products	30.6%	-36.0%	-39.4%	100.4%
Construction	58.8%	8.8%	-31.9%	-9.1%
Educational services	21.3%	-1.6%	3.9%	12.7%
Electricity, gas and water	-13.2%	20.4%	-1.2%	2.6%
Financing, insurance, real estate and business services	20.6%	-16.1%	-2.9%	16.8%
Food, drink and tobacco	-15.8%	23.1%	16.0%	8.5%
Leather, leather goods and fur (excl. footwear and clothing)	-34.5%	11.7%	25.2%	23.4%
Long term insurance	-21.8%	-14.1%	-12.7%	23.6%
Machinery and related items	37.2%	-7.8%	-17.5%	11.4%
Medical, dental and other health and veterinary services	12.3%	23.3%	9.6%	-4.0%
Metal (including metal products)	53.6%	-59.2%	-13.0%	-10.6%
Mining and quarrying	49.5%	-56.2%	51.9%	23.7%
Other manufacturing industries	16.9%	0.4%	3.4%	5.9%
Paper, printing and publishing	19.7%	-18.4%	-17.3%	7.7%
Personal and household services	20.7%	4.1%	8.2%	5.6%
Recreation and cultural services	-0.3%	15.2%	5.2%	10.8%
Research and scientific institutes	44.1%	29.0%	-0.9%	-8.0%
Retail trade	4.1%	-7.4%	14.8%	17.2%
Scientific, optical and similar equipment	21.0%	36.8%	-14.6%	-1.2%
Social and related community services	95.1%	-35.5%	8.2%	-2.2%
Specialised repair services	14.4%	-7.7%	-16.5%	-19.2%
Textiles	-8.7%	3.3%	21.6%	26.7%
Transport equipment	19.3%	-7.4%	-8.2%	22.7%
Transport, storage and communications	-7.5%	11.1%	-3.7%	-2.7%
Vehicles, parts and accessories	0.8%	-20.9%	37.7%	38.1%
Wholesale trade	6.0%	1.0%	4.0%	9.2%
Wood, wood products and furniture	-9.7%	-17.3%	-20.3%	9.0%
Other	-21.8%	-83.6%	-394.4%	-16.2%
<b>Total</b>	<b>17.2%</b>	<b>-17.3%</b>	<b>1.5%</b>	<b>15.0%</b>

# 2012 Tax Statistics

**Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2008 – 2011**

Tax year	2008 [102.2% assessed tax as % of provisional tax]			2009 [97.0% assessed tax as % of provisional tax]			2010 [90.2% assessed tax as % of provisional tax]			2011 [57.6% 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	2 867	-197 024	675	3 462	-256 232	936	3 602	-281 503	745	2 232	-151 835	52
B: -5 000 001 to -10 000 000	2 446	-17 023	2	2 940	-20 575	0	3 015	-21 005	10	2 265	-15 670	0
C: -1 000 001 to -5 000 000	16 036	-33 496	4	19 155	-39 996	33	20 077	-41 949	19	15 915	-33 115	0
D: -500 001 to -1 000 000	16 087	-11 307	3	18 686	-13 139	1	18 973	-13 360	0	15 164	-10 707	0
E: -250 001 to -500 000	23 467	-8 319	0	26 008	-9 244	0	25 592	-9 138	0	19 687	-7 026	2
F: -100 001 to -250 000	36 867	-6 026	2	38 026	-6 245	0	36 602	-6 016	0	26 941	-4 440	0
G: -1 to -100 000	107 318	-3 217	6	104 497	-3 167	0	94 532	-2 880	0	67 854	-2 086	0
H: = 0	226 991	-	39	218 053	-	31	193 357	-	36	122 717	-	-
I: 1 to 100 000	95 104	2 796	566	87 785	2 701	497	78 537	2 572	431	59 571	2 066	341
J: 100 001 to 250 000	29 025	4 744	1 092	28 640	4 673	1 016	27 668	4 532	940	23 174	3 804	777
K: 250 001 to 500 000	19 926	7 036	1 718	20 186	7 109	1 654	19 575	6 897	1 552	17 120	6 030	1 337
L: 500 001 to 750 000	8 666	5 309	1 463	8 881	5 443	1 446	8 689	5 333	1 387	7 816	4 783	1 233
M: 750 001 to 1 000 000	5 271	4 564	1 283	5 431	4 704	1 285	5 650	4 924	1 325	5 031	4 396	1 177
N: 1 000 001 to 2 500 000	12 424	19 487	5 601	12 478	19 613	5 484	11 472	18 133	5 088	10 436	16 436	4 593
O: 2 500 001 to 5 000 000	5 516	19 363	5 596	5 555	19 556	5 517	5 383	18 869	5 375	4 879	17 157	4 855
P: 5 000 001 to 7 500 000	2 223	13 557	3 920	2 253	13 760	3 884	2 157	13 191	3 744	1 993	12 148	3 459
Q: 7 500 001 to 10 000 000	1 203	10 409	3 000	1 224	10 569	2 988	1 124	9 731	2 757	1 054	9 121	2 601
R: 10 000 001 to 25 000 000	2 387	36 853	10 620	2 427	37 560	10 597	2 224	34 509	9 770	2 075	31 855	9 107
S: 25 000 001 to 50 000 000	893	30 985	8 821	838	28 777	8 104	811	28 084	7 988	700	24 010	6 940
T: 50 000 001 to 75 000 000	293	18 024	5 147	302	18 493	5 236	319	19 461	5 521	244	14 938	4 312
U: 75 000 001 to 100 000 000	141	12 313	3 487	151	12 857	3 670	136	11 665	3 349	126	10 694	3 080
V: 100 000 001 to 200 000 000	248	34 986	10 185	243	34 712	9 834	238	33 328	9 416	143	19 549	5 650
W: 200 000 001 +	287	344 130	97 401	250	235 515	66 672	221	207 329	58 553	149	122 600	34 678
<b>Total</b>	<b>615 686</b>	<b>160 631</b>	<b>160 631</b>	<b>607 471</b>	<b>128 886</b>	<b>128 886</b>	<b>559 954</b>	<b>118 006</b>	<b>118 006</b>	<b>407 286</b>	<b>84 199</b>	<b>84 199</b>
Total < 0 taxable income	205 088	-276 412	692	212 774	-348 598	971	202 393	-375 850	775	150 058	-224 879	54
Total = 0 taxable income	226 991	-	39	218 053	-	31	193 357	-	36	122 717	-	5
Total > 0 taxable income	183 607	564 555	159 900	176 644	456 043	127 883	164 204	418 560	117 195	134 511	299 587	84 140
<b>Total</b>	<b>615 686</b>	<b>160 631</b>	<b>160 631</b>	<b>607 471</b>	<b>128 886</b>	<b>128 886</b>	<b>559 954</b>	<b>118 006</b>	<b>118 006</b>	<b>407 286</b>	<b>84 199</b>	<b>84 199</b>
<b>Percentage</b>												
Total < 0 taxable income	33.3%			35.0%			36.1%			36.8%		
Total = 0 taxable income	36.9%			35.9%			34.5%			30.1%		
Total > 0 taxable income	29.8%			29.1%			29.3%			33.0%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2008 – 2011

Tax year	2008				2009				2010				2011			
	Number of taxpayers	Taxable income	Tax assessed	[102.2% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[97.0% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[90.2% assessed tax as % of provisional tax]	Number of taxpayers	Taxable income	Tax assessed	[57.6% assessed tax as % of provisional tax]
I: 1 to 100 000	51.8%	0.5%	0.4%	0.4%	49.7%	0.6%	0.4%	0.4%	47.8%	0.6%	0.4%	0.6%	44.3%	0.7%	0.4%	0.4%
J: 100 001 to 250 000	15.8%	0.8%	0.7%	0.8%	16.2%	1.0%	0.8%	0.8%	16.8%	1.1%	0.8%	1.1%	17.2%	1.3%	0.9%	0.9%
K: 250 001 to 500 000	10.9%	1.2%	1.1%	1.3%	11.4%	1.6%	1.3%	1.3%	11.9%	1.6%	1.3%	1.6%	12.7%	2.0%	1.6%	1.6%
L: 500 001 to 750 000	4.7%	0.9%	0.9%	1.1%	5.0%	1.2%	1.1%	1.1%	5.3%	1.3%	1.2%	1.3%	5.8%	1.6%	1.5%	1.5%
M: 750 001 to 1 000 000	2.9%	0.8%	0.8%	1.0%	3.1%	1.0%	1.0%	1.0%	3.4%	1.2%	1.1%	1.2%	3.7%	1.5%	1.4%	1.4%
N: 1 000 001 to 2 500 000	6.8%	3.5%	3.5%	4.3%	7.1%	4.3%	4.3%	4.3%	7.0%	4.3%	4.3%	4.3%	7.8%	5.5%	5.5%	5.5%
O: 2 500 001 to 5 000 000	3.0%	3.4%	3.5%	4.3%	3.1%	4.3%	4.3%	4.3%	3.3%	4.5%	4.6%	4.5%	3.6%	5.7%	5.8%	5.8%
P: 5 000 001 to 7 500 000	1.2%	2.4%	2.5%	3.0%	1.3%	3.0%	3.0%	3.0%	1.3%	3.2%	3.2%	3.2%	1.5%	4.1%	4.1%	4.1%
Q: 7 500 001 to 10 000 000	0.7%	1.8%	1.9%	2.3%	0.7%	2.3%	2.3%	2.3%	0.7%	2.3%	2.4%	2.3%	0.8%	3.0%	3.1%	3.1%
R: 10 000 001 to 25 000 000	1.3%	6.5%	6.6%	8.2%	1.4%	8.2%	8.3%	8.3%	1.4%	8.2%	8.3%	8.2%	1.5%	10.6%	10.8%	10.8%
S: 25 000 001 to 50 000 000	0.5%	5.5%	5.5%	6.3%	0.5%	6.3%	6.3%	6.3%	0.5%	6.7%	6.8%	6.7%	0.5%	8.0%	8.2%	8.2%
T: 50 000 001 to 75 000 000	0.2%	3.2%	3.2%	4.1%	0.2%	4.1%	4.1%	4.1%	0.2%	4.6%	4.7%	4.6%	0.2%	5.0%	5.1%	5.1%
U: 75 000 001 to 100 000 000	0.1%	2.2%	2.2%	2.8%	0.1%	2.8%	2.9%	2.9%	0.1%	2.8%	2.9%	2.8%	0.1%	3.6%	3.7%	3.7%
V: 100 000 001 to 200 000 000	0.1%	6.2%	6.4%	7.6%	0.1%	7.6%	7.7%	7.7%	0.1%	8.0%	8.0%	8.0%	0.1%	6.5%	6.7%	6.7%
W: 200 000 001 +	0.2%	61.0%	60.9%	51.6%	0.1%	51.6%	52.1%	52.1%	0.1%	49.5%	50.0%	49.5%	0.1%	40.9%	41.2%	41.2%
<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>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# 2012 Tax Statistics

**Table A3.4.1: Companies: Taxable income and tax assessed by sector (all companies), 2008 – 2011**

Tax year	2008 [102.2 % assessed tax as % of provisional tax]				2009 [97.0 % assessed tax as % of provisional tax]				2010 [90.2 % assessed tax as % of provisional tax]				2011 [57.6 % 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)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services	52 048	4 879	3 004	49 534	3 856	2 980	40 723	2 118	2 696	26 026	4 381	2 695				
Agriculture, forestry and fishing	18 979	-11 202	2 183	20 052	-13 793	1 908	19 377	-16 316	1 821	15 157	-13 307	1 601				
Bricks, ceramic, glass, cement and similar products	2 485	-120	720	2 528	-2 553	472	2 279	-3 423	481	1 621	-1 724	357				
Catering and accommodation	19 215	-3 358	1 132	20 259	-5 629	911	19 347	-7 035	900	14 310	-3 720	823				
Chemicals and chemical, rubber and plastic products	4 795	5 206	3 792	4 855	2 148	3 284	4 596	2 838	3 691	3 407	579	1 775				
Clothing and footwear	3 162	135	328	3 121	-98	347	2 950	-144	337	2 094	506	378				
Coal and petroleum products	1 174	19 133	9 031	1 184	13 261	7 477	1 169	2 269	4 278	845	6 552	4 478				
Construction	50 679	7 373	3 981	54 115	7 244	4 614	52 610	6 870	4 892	35 966	4 622	3 575				
Educational services	5 462	-139	232	5 841	-257	235	5 682	-128	275	3 947	-163	127				
Electricity, gas and water	2 095	-4 179	734	2 161	-9 242	1 166	2 139	-18 485	1 334	1 554	-12 875	821				
Financing, insurance, real estate and business services	218 698	77 179	41 595	219 638	46 934	37 815	205 982	25 074	34 666	157 693	27 513	25 782				
Food, drink and tobacco	5 393	4 622	3 850	5 356	4 766	4 166	5 055	7 281	4 722	3 616	8 245	3 390				
Leather, leather goods and fur (excl. footwear and clothing)	350	-553	32	352	-690	43	312	-129	39	236	151	64				
Long term insurance	356	14 706	7 686	338	-1 916	4 850	309	-1 212	4 590	165	1 108	606				
Machinery and related items	10 335	11 197	3 968	10 550	9 580	3 851	9 462	5 566	2 988	7 246	4 346	2 229				
Medical, dental and other health and veterinary services	6 986	5 530	1 977	7 071	6 986	2 405	6 152	6 476	2 367	4 760	6 107	2 002				
Metal (including metal products)	7 289	30 183	10 208	7 303	4 364	4 060	6 556	1 601	2 590	4 859	4 415	2 129				
Mining and quarrying	2 488	74 110	26 293	2 443	25 710	13 806	2 245	-2 526	6 072	1 301	-936	540				
Other manufacturing industries	7 078	-2 348	2 342	6 826	-4 105	2 369	6 398	-4 838	2 526	4 669	4 74	1 913				
Paper, printing and publishing	5 751	1 030	1 611	5 957	-1 291	1 454	5 716	58	1 309	4 057	971	1 141				
Personal and household services	7 188	-265	86	7 557	-360	78	7 288	-402	79	5 176	-83	115				
Recreation and cultural services	5 652	4 250	1 942	5 664	4 566	2 082	5 426	4 615	2 136	3 873	4 898	2 049				
Research and scientific institutes	1 472	-289	103	1 523	-579	123	1 513	-962	116	1 097	-412	88				
Retail trade	89 985	15 719	7 878	79 506	9 272	7 011	71 179	13 181	8 739	51 588	11 395	7 757				
Scientific, optical and similar equipment	1 041	105	238	1 112	305	318	1 076	626	382	812	433	222				
Social and related community services	11 324	-46	28	11 432	-90	20	9 897	-75	16	5 707	-74	11				
Specialised repair services	5 790	-846	333	5 958	-153	452	5 474	-1 290	217	4 080	-750	309				
Textiles	1 560	-2 657	138	1 515	-3 467	144	1 357	-3 496	158	970	-1 717	141				
Transport equipment	1 674	-329	235	1 693	-1 345	181	1 618	-1 910	167	1 105	-741	173				
Transport, storage and communications	23 348	14 914	12 700	23 574	3 709	10 537	21 964	12 266	12 666	15 324	4 608	8 093				
Vehicles, parts and accessories	8 406	9 960	4 989	8 455	49	3 068	7 810	5 692	4 362	5 925	10 910	3 964				
Wholesale trade	23 052	13 272	6 223	22 232	11 402	6 141	20 058	10 139	6 040	14 282	9 857	4 547				
Wood, wood products and furniture	3 592	-285	396	3 481	-1 007	296	3 203	-1 189	247	2 295	-692	239				
Other <sup>1</sup>	6 784	1 256	643	4 285	-133	221	3 032	-401	109	1 523	-167	64				
<b>Total</b>	<b>615 886</b>		<b>160 631</b>	<b>607 471</b>		<b>128 886</b>	<b>559 954</b>		<b>118 006</b>	<b>407 286</b>		<b>84 199</b>				

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

**Table A3.4.1: Companies: Taxable income and tax assessed by sector (all companies), 2008 – 2011 (continued)**

Tax year	2008 [102.2% assessed tax as % of provisional tax]				2009 [97.0% assessed tax as % of provisional tax]				2010 [90.2% assessed tax as % of provisional tax]				2011 [57.6% assessed tax as % of provisional tax]			
	Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
	Agencies and other services		8.5%	1.7%	1.9%	8.2%	3.6%	2.3%	7.3%	5.0%	2.3%	6.4%	5.9%	6.4%	5.9%	3.2%
	Agriculture, forestry and fishing		3.1%	-3.9%	1.4%	3.3%	-12.8%	1.5%	3.5%	-38.2%	1.5%	3.7%	-17.8%	3.7%	-17.8%	1.9%
	Bricks, ceramic, glass, cement and similar products		0.4%	-0.0%	0.4%	0.4%	-2.4%	0.4%	0.4%	-8.0%	0.4%	0.4%	-2.3%	0.4%	-2.3%	0.4%
	Catering and accommodation		3.1%	-1.2%	0.7%	3.3%	-5.2%	0.7%	3.5%	-16.5%	0.8%	3.5%	-5.0%	3.5%	-5.0%	1.0%
	Chemicals and chemical, rubber and plastic products		0.8%	1.8%	2.4%	0.8%	2.0%	2.5%	0.8%	6.6%	3.1%	0.8%	0.8%	0.8%	0.8%	2.1%
	Clothing and footwear		0.5%	0.0%	0.2%	0.5%	-0.1%	0.3%	0.5%	-0.3%	0.3%	0.5%	0.7%	0.5%	0.7%	0.4%
	Coal and petroleum products		0.2%	6.6%	5.6%	0.2%	12.3%	5.8%	0.2%	5.3%	3.6%	0.2%	5.3%	0.2%	8.8%	5.3%
	Construction		8.2%	2.6%	2.5%	8.9%	6.7%	3.6%	9.4%	16.1%	4.1%	8.8%	6.2%	8.8%	6.2%	4.2%
	Educational services		0.9%	-0.0%	0.1%	1.0%	-0.2%	0.2%	1.0%	0.2%	0.2%	1.0%	0.2%	1.0%	-0.2%	0.2%
	Electricity, gas and water		0.3%	-1.5%	0.5%	0.4%	-8.6%	0.9%	0.4%	-43.3%	1.1%	0.4%	-17.2%	0.4%	-17.2%	1.0%
	Financing, insurance, real estate and business services		35.5%	26.8%	25.9%	36.2%	43.7%	29.3%	36.8%	58.7%	29.4%	38.7%	36.8%	38.7%	36.8%	30.6%
	Food, drink and tobacco		0.9%	1.6%	2.4%	0.9%	4.4%	3.2%	0.9%	17.0%	4.0%	0.9%	11.0%	0.9%	11.0%	4.0%
	Leather, leather goods and fur (excl. footwear and clothing)		0.1%	-0.2%	0.0%	0.1%	-0.6%	0.0%	0.1%	-0.3%	0.0%	0.1%	0.2%	0.1%	0.2%	0.1%
	Long term insurance		1.7%	3.9%	2.5%	1.7%	8.9%	3.0%	1.7%	13.0%	2.5%	1.8%	5.8%	1.8%	5.8%	2.6%
	Machinery and related items		1.1%	1.9%	1.2%	1.2%	6.5%	1.9%	1.1%	15.2%	2.0%	1.2%	8.2%	1.2%	8.2%	2.4%
	Medical, dental and other health and veterinary services		1.2%	10.5%	6.4%	1.2%	4.1%	3.1%	1.2%	3.7%	2.2%	1.2%	5.9%	1.2%	5.9%	2.5%
	Metal (including metal products)		0.4%	25.7%	16.4%	0.4%	23.9%	10.7%	0.4%	-5.9%	5.1%	0.3%	-1.3%	0.3%	-1.3%	0.6%
	Mining and quarrying		1.1%	-0.8%	1.5%	1.1%	-3.8%	1.8%	1.1%	-11.3%	2.1%	1.1%	0.6%	1.1%	0.6%	2.3%
	Other manufacturing industries		0.9%	0.4%	1.0%	1.0%	-1.2%	1.1%	1.0%	0.1%	1.1%	1.0%	1.3%	1.0%	1.3%	1.4%
	Paper, printing and publishing		1.2%	-0.1%	0.1%	1.2%	-0.3%	0.1%	1.3%	-0.9%	0.1%	1.3%	-0.1%	1.3%	-0.1%	0.1%
	Personal and household services		0.9%	1.5%	1.2%	0.9%	4.3%	1.6%	1.0%	10.8%	1.8%	1.0%	6.6%	1.0%	6.6%	2.4%
	Recreation and cultural services		0.2%	-0.1%	0.1%	0.3%	-0.5%	0.1%	0.3%	-2.3%	0.1%	0.3%	-0.6%	0.3%	-0.6%	0.1%
	Research and scientific institutes		14.6%	5.5%	4.9%	13.1%	8.6%	5.4%	12.7%	30.9%	7.4%	12.7%	15.3%	12.7%	15.3%	9.2%
	Retail trade		0.2%	0.0%	0.1%	0.2%	0.3%	0.2%	0.2%	1.5%	0.3%	0.2%	0.6%	0.2%	0.6%	0.3%
	Scientific, optical and similar equipment		1.8%	-0.0%	0.0%	1.9%	-0.1%	0.0%	1.8%	-0.2%	0.0%	1.4%	-0.1%	1.4%	-0.1%	0.0%
	Social and related community services		0.9%	-0.3%	0.2%	1.0%	-0.1%	0.4%	1.0%	-3.0%	0.2%	1.0%	-1.0%	1.0%	-1.0%	0.4%
	Specialised repair services		0.3%	-0.9%	0.1%	0.2%	-3.2%	0.1%	0.2%	-8.2%	0.1%	0.2%	-2.3%	0.2%	-2.3%	0.2%
	Textiles		0.3%	-0.1%	0.1%	0.3%	-1.3%	0.1%	0.3%	-4.5%	0.1%	0.3%	-1.0%	0.3%	-1.0%	0.2%
	Transport equipment		3.8%	5.2%	7.9%	3.9%	3.5%	8.2%	3.9%	28.7%	10.7%	3.8%	6.2%	3.8%	6.2%	9.6%
	Transport, storage and communications		1.4%	3.5%	3.1%	1.4%	0.0%	2.4%	1.4%	13.3%	3.7%	1.5%	14.6%	1.5%	14.6%	4.7%
	Vehicles, parts and accessories		3.7%	4.6%	3.9%	3.7%	10.6%	4.8%	3.6%	23.7%	5.1%	3.5%	13.2%	3.5%	13.2%	5.4%
	Wholesale trade		0.6%	-0.1%	0.2%	0.6%	-0.9%	0.2%	0.6%	-2.8%	0.2%	0.6%	-0.9%	0.6%	-0.9%	0.3%
	Wood, wood products and furniture		1.1%	0.4%	0.4%	0.7%	-0.1%	0.2%	0.5%	-0.9%	0.1%	0.4%	-0.2%	0.4%	-0.2%	0.1%
	Other		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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>	<b>100.0%</b>	<b>100.0%</b>



# 2012 Tax Statistics

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2008 – 2011

Tax year	2008 [102.2% assessed tax as % of provisional tax]				2009 [97.0% assessed tax as % of provisional tax]				2010 [90.2% assessed tax as % of provisional tax]				2011 [57.6% 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)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
<b>Economic activity<sup>1</sup></b>																
<b>Primary sector</b>																
Agriculture, forestry and fishing	18 979	-11 202	2 183	20 052	-13 793	1 908	19 868	28 462	51 747	5 112	23 915	1 821	-16 316	1 821	1 601	
Mining and quarrying	2 488	74 110	26 293	2 443	25 710	13 806	472	3 284	2 279	-3 423	481	6 072	-2 526	481	540	
<b>Secondary sector</b>																
<b>Manufacturing</b>	55 679	65 319	36 890	55 833	19 868	28 462	2 528	3 284	4 596	2 838	3 691	23 915	2 838	3 691	1 775	
Bricks, ceramic, glass, cement and similar products	2 485	-120	720	2 528	-2 553	472	3 121	3 284	2 950	-144	337	481	2 838	3 691	1 775	
Chemicals and chemical, rubber and plastic products	4 795	5 206	3 792	4 855	2 148	3 284	3 121	3 284	2 950	-144	337	481	2 838	3 691	1 775	
Clothing and footwear	3 162	135	328	3 121	-98	347	1 184	7 477	1 169	2 269	4 278	378	2 094	506	378	
Coal and petroleum products	1 174	19 133	9 031	1 184	13 261	7 477	5 356	4 166	5 055	7 281	4 722	4 478	2 269	4 278	4 478	
Food, drink and tobacco	5 393	4 622	3 850	5 356	4 766	4 166	352	43	312	-129	39	3 390	7 281	4 722	3 390	
Leather, leather goods and fur (excl. footwear and clothing)	350	-553	32	352	-690	43	10 550	3 851	9 462	5 566	2 988	64	-129	39	64	
Machinery and related items	10 335	11 197	3 968	10 550	9 580	3 851	7 303	4 060	1 076	626	382	2 229	5 566	2 988	2 229	
Metal (including metal products)	7 289	30 183	10 208	7 303	4 364	4 060	6 826	2 369	6 398	-4 838	2 526	2 129	1 601	2 590	2 129	
Other manufacturing industries	7 078	-2 348	2 342	6 826	-4 105	2 369	5 957	1 454	5 716	58	1 309	1 913	-4 838	2 526	1 913	
Paper, printing and publishing	5 751	1 030	1 611	5 957	-1 291	1 454	1 112	305	1 076	626	382	1 141	58	1 309	1 141	
Scientific, optical and similar equipment	1 041	105	238	1 112	305	318	1 515	144	1 357	-3 496	158	222	626	382	222	
Textiles	1 560	-2 657	138	1 515	-3 467	144	1 693	181	1 357	-3 496	158	141	-3 496	158	141	
Transport equipment	1 674	-329	235	1 693	-1 345	181	3 481	296	3 203	-1 189	247	173	-1 189	247	173	
Wood, wood products and furniture	3 592	-285	396	3 481	-1 007	296	2 095	1 166	2 139	-18 485	1 334	821	-1 007	247	239	
<b>Electricity, gas and water</b>	2 095	-4 179	734	2 161	-9 242	1 166	54 115	7 244	52 610	6 870	4 892	821	-18 485	1 334	821	
<b>Construction</b>	50 679	7 373	3 981	54 115	7 244	4 614										
<b>Tertiary sector</b>																
<b>Wholesale and retail trade, catering and accommodation</b>	146 448	34 747	20 555	136 410	14 940	17 584	20 555	17 584	123 868	20 687	20 258	17 400	20 687	20 258	17 400	
Catering and accommodation	19 215	-3 358	1 132	20 259	-5 629	911	20 259	-5 629	19 347	-7 035	900	823	-7 035	900	823	
Retail trade	89 985	15 719	7 878	79 506	9 272	7 011	79 506	9 272	71 179	13 181	8 739	7 757	13 181	8 739	7 757	
Specialised repair services	5 790	-846	333	5 958	-153	452	5 958	-153	5 474	-1 290	217	309	-1 290	217	309	
Vehicles, parts and accessories	8 406	9 960	4 989	8 455	49	3 068	8 455	49	7 810	5 692	4 362	3 964	5 692	4 362	3 964	
Wholesale trade	23 052	13 272	6 223	22 232	11 402	6 141	22 232	11 402	20 058	10 139	6 040	4 547	10 139	6 040	4 547	
<b>Transport, storage and communications</b>	23 348	14 914	12 700	23 574	3 709	10 537			21 964	12 266	12 666	8 093	12 266	12 666	8 093	

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.

Table A3.4.2: Companies: Taxable income and tax assessed by sector by economic activity, 2008 – 2011 (continued)

Tax year	2008 [102.2% assessed tax as % of provisional tax]				2009 [97.0% assessed tax as % of provisional tax]				2010 [90.2% assessed tax as % of provisional tax]				2011 [57.6% 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)	
<b>Economic activity<sup>1</sup></b>																
<b>Financial intermediation, insurance, real-estate and business services</b>																
Agencies and other services	52 048	4 879	3 004		49 534	3 856	2 980		40 723	2 118	2 696		26 026	4 381	2 695	
Financing, insurance, real estate and business services	218 698	77 179	41 595		219 638	46 934	37 815		205 982	25 074	34 666		157 693	27 513	25 782	
Long term insurance	356	14 706	7 686		338	-1 916	4 850		309	-1 212	4 590		165	1 108	606	
Research and scientific institutes	1 472	-289	103		1 523	-579	123		1 513	-962	116		1 097	-412	88	
<b>Community, social and personal services</b>	<b>36 612</b>	<b>9 329</b>	<b>4 266</b>		<b>37 565</b>	<b>10 845</b>	<b>4 820</b>		<b>34 445</b>	<b>10 486</b>	<b>4 872</b>		<b>23 463</b>	<b>10 684</b>	<b>4 304</b>	
Educational services	5 462	-139	232		5 841	-257	235		5 682	-128	275		3 947	-163	127	
Medical, dental and other health and veterinary services	6 986	5 530	1 977		7 071	6 986	2 405		6 152	6 476	2 367		4 760	6 107	2 002	
Personal and household services	7 188	-265	86		7 557	-360	78		7 288	-402	79		5 176	-83	115	
Recreation and cultural services	5 652	4 250	1 942		5 664	4 566	2 082		5 426	4 615	2 136		3 873	4 898	2 049	
Social and related community services	11 324	-46	28		11 432	-90	20		9 897	-75	16		5 707	-74	11	
<b>Other<sup>2</sup></b>	<b>6 784</b>	<b>1 256</b>	<b>643</b>		<b>4 285</b>	<b>-133</b>	<b>221</b>		<b>3 032</b>	<b>-401</b>	<b>109</b>		<b>1 523</b>	<b>-167</b>	<b>64</b>	
<b>Total</b>	<b>615 686</b>	<b>160 631</b>	<b>128 886</b>		<b>607 471</b>	<b>128 886</b>	<b>118 006</b>		<b>559 954</b>	<b>118 006</b>	<b>118 006</b>		<b>407 286</b>	<b>84 199</b>	<b>84 199</b>	

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

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

# 2012 Tax Statistics

**Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2008 – 2011**

Tax year	2008 [102.2% assessed tax as % of provisional tax]				2009 [97.0% assessed tax as % of provisional tax]				2010 [90.2% assessed tax as % of provisional tax]				2011 [57.6% 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	9 361	10 668	3 004	2 979	9 779	10 810	2 979	2 979	8 249	9 771	2 695	2 695	6 488	9 652	2 695	
Agriculture, forestry and fishing	4 100	7 507	2 097	1 907	4 640	6 956	1 907	1 907	4 503	6 650	1 817	1 817	3 755	5 811	1 600	
Bricks, ceramic, glass, cement and similar products	915	2 553	720	472	853	1 704	472	472	738	1 734	481	481	583	1 200	357	
Catering and accommodation	4 676	4 044	1 129	911	4 684	3 334	911	911	4 497	3 313	3 000	3 000	3 586	3 000	823	
Chemicals and chemical, rubber and plastic products	2 035	13 482	3 792	3 284	2 100	11 708	3 284	3 284	2 029	13 196	3 691	3 691	1 600	6 298	1 775	
Clothing and footwear	989	1 174	328	347	1 032	1 262	347	347	1 015	1 215	337	337	801	1 349	378	
Coal and petroleum products	514	32 088	9 031	7 477	513	26 706	7 477	7 477	454	15 272	4 278	4 278	404	15 907	4 478	
Construction	12 194	14 148	3 979	4 614	12 919	16 579	4 614	4 614	11 972	17 492	4 892	4 892	9 015	12 799	3 575	
Educational services	1 592	855	232	235	1 730	890	235	235	1 723	1 032	275	275	1 349	507	127	
Electricity, gas and water	705	2 620	734	1 166	739	4 187	1 166	1 166	703	4 788	1 334	1 334	585	2 937	821	
Financing, insurance, real estate and business services	70 988	145 184	41 577	37 778	67 230	133 279	37 778	37 778	64 139	123 489	34 622	34 622	54 578	91 566	25 780	
Food, drink and tobacco	1 680	13 420	3 823	4 166	1 722	14 888	4 166	4 166	1 697	16 779	4 722	4 722	1 293	11 975	3 390	
Leather, leather goods and fur (excl. footwear and clothing)	135	115	32	43	127	156	43	43	109	143	39	39	99	230	64	
Long term insurance	113	25 028	7 172	3 920	116	13 546	3 920	3 920	83	13 152	3 862	3 862	44	1 754	563	
Machinery and related items	4 464	14 068	3 988	3 851	4 685	13 860	3 851	3 851	4 153	10 722	2 988	2 988	3 490	7 967	2 229	
Medical, dental and other health and veterinary services	3 225	7 070	1 977	2 405	3 510	8 704	2 405	2 405	3 232	8 552	2 367	2 367	2 748	7 259	2 002	
Metal (including metal products)	3 545	36 431	10 208	4 060	3 510	14 620	4 060	4 060	2 868	9 314	2 590	2 590	2 268	7 558	2 128	
Mining and quarrying	574	93 225	26 293	13 806	545	48 749	13 806	13 806	503	20 912	6 051	6 051	292	1 911	540	
Other manufacturing industries	2 587	8 336	2 337	2 369	2 524	8 509	2 369	2 369	2 356	9 049	2 526	2 526	1 892	6 774	1 913	
Paper, printing and publishing	1 895	5 715	1 611	1 454	2 001	5 257	1 454	1 454	1 828	4 733	1 309	1 309	1 431	4 083	1 141	
Personal and household services	1 796	346	86	78	1 979	339	78	78	1 910	348	79	79	1 537	461	115	
Recreation and cultural services	1 388	6 774	1 942	2 082	1 443	7 470	2 082	2 082	1 363	7 663	2 136	2 136	1 116	7 349	2 049	
Research and scientific institutes	354	368	103	123	367	446	123	123	360	414	116	116	274	318	88	
Retail trade	27 837	28 216	7 874	7 009	23 483	25 469	7 009	7 009	21 161	31 553	8 739	8 739	17 499	27 563	7 756	
Scientific, optical and similar equipment	427	842	238	318	464	1 153	318	318	462	1 335	382	382	369	795	222	
Social and related community services	1 317	95	28	20	380	71	20	20	225	57	16	16	109	40	11	
Specialised repair services	2 113	1 254	333	452	2 239	1 716	452	452	2 080	876	216	216	1 696	1 168	309	
Textiles	510	528	138	144	520	526	144	144	453	580	158	158	358	508	141	
Transport equipment	471	826	235	181	469	653	181	181	451	604	167	167	340	608	173	
Transport, storage and communications	5 773	44 293	12 683	10 535	6 410	37 751	10 535	10 535	6 220	45 325	12 666	12 666	5 008	28 899	8 093	
Vehicles, parts and accessories	3 370	17 769	4 989	3 068	3 291	11 076	3 068	3 068	3 181	15 710	4 362	4 362	2 658	14 153	3 964	
Wholesale trade	7 607	21 871	6 187	6 132	7 785	21 870	6 132	6 132	7 446	21 603	6 036	6 036	5 876	16 013	4 546	
Wood, wood products and furniture	1 234	1 426	396	296	1 167	1 089	296	296	988	903	247	247	779	858	239	
Other <sup>1</sup>	3 123	2 215	624	202	1 689	694	202	202	1 053	281	101	101	591	226	62	
<b>Total</b>	<b>183 607</b>	<b>564 555</b>	<b>159 900</b>	<b>127 883</b>	<b>176 644</b>	<b>456 043</b>	<b>127 883</b>	<b>127 883</b>	<b>164 204</b>	<b>418 560</b>	<b>117 195</b>	<b>117 195</b>	<b>134 511</b>	<b>299 587</b>	<b>84 140</b>	

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

**Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies reporting negative taxable income), 2008 – 2011**

Tax year	2008 [102.2% assessed tax as % of provisional tax]			2009 [97.0% assessed tax as % of provisional tax]			2010 [90.2% assessed tax as % of provisional tax]			2011 [57.6% 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	9 665	-5 789	0	10 197	-6 954	0	9 779	-7 653	0	7 013	-5 270	0
Agriculture, forestry and fishing	10 696	-18 709	86	11 170	-20 749	-	10 648	-22 967	0	8 496	-19 118	-
Bricks, ceramic, glass, cement and similar products	1 047	-2 674	-	1 168	-4 257	-	1 086	-5 158	-	747	-3 014	-
Catering and accommodation	8 723	-7 401	3	9 725	-8 963	0	9 151	-10 348	-	6 873	-6 720	-
Chemicals and chemical, rubber and plastic products	1 898	-8 276	-	1 971	-9 560	-	1 837	-10 357	-	1 324	-5 719	0
Clothing and footwear	1 327	-1 039	0	1 394	-1 359	-	1 249	-1 359	-	866	-843	-
Coal and petroleum products	342	-12 955	-	358	-13 445	-	382	-13 003	-	277	-9 355	-
Construction	14 398	-6 775	-	15 948	-9 335	0	15 574	-10 621	-	11 235	-8 177	0
Educational services	2 191	-994	-	2 425	-1 147	-	2 358	-1 160	-	1 613	-670	-
Electricity, gas and water	764	-6 799	-	819	-13 429	-	824	-23 273	-	628	-15 812	-
Financing, insurance, real estate and business services	78 471	-68 005	10	84 227	-86 345	37	80 029	-98 415	43	60 448	-84 053	0
Food, drink and tobacco	2 341	-8 798	27	2 374	-10 121	-	2 157	-9 498	0	1 608	-3 731	-
Leather, leather goods and fur (excl. footwear and clothing)	147	-668	-	166	-847	-	139	-272	-	92	-79	-
Long term insurance	115	-10 322	514	113	-15 462	931	98	-14 364	728	40	-647	54
Machinery and related items	3 875	-2 871	0	4 144	-4 280	-	3 808	-5 156	-	2 816	-3 622	0
Medical, dental and other health and veterinary services	2 146	-1 539	0	2 235	-1 718	-	1 845	-2 076	0	1 350	-1 152	-
Metal (including metal products)	2 629	-6 248	0	2 872	-10 256	0	2 870	-7 713	-	2 117	-3 143	-
Mining and quarrying	799	-19 115	0	849	-23 039	-	829	-23 438	2	413	-2 846	-
Other manufacturing industries	2 909	-10 683	5	2 998	-12 614	-	2 863	-13 887	0	2 022	-6 300	0
Paper, printing and publishing	2 325	-4 685	-	2 474	-6 548	-	2 364	-4 675	-	1 712	-3 112	-
Personal and household services	3 268	-612	0	3 513	-699	-	3 347	-749	-	2 414	-544	-
Recreation and cultural services	2 723	-2 525	0	2 793	-2 903	-	2 657	-3 048	-	1 908	-2 452	0
Research and scientific institutes	417	-657	-	490	-1 025	-	484	-1 377	-	355	-730	-
Retail trade	26 981	-12 497	4	22 185	-16 217	0	21 529	-18 371	0	16 250	-16 168	0
Scientific, optical and similar equipment	418	-736	-	446	-847	-	414	-709	-	308	-362	-
Social and related community services	328	-141	-	331	-161	-	235	-133	-	119	-114	-
Specialised repair services	2 528	-2 100	-	2 712	-1 869	0	2 512	-2 166	0	1 849	-1 917	-
Textiles	752	-3 185	-	729	-3 993	-	671	-4 076	0	475	-2 224	-
Transport equipment	621	-1 154	-	673	-1 999	-	653	-2 514	-	456	-1 349	-
Transport, storage and communications	7 291	-29 379	17	8 054	-34 042	0	7 745	-33 059	0	5 441	-24 291	0
Vehicles, parts and accessories	3 536	-7 810	0	3 885	-11 027	1	3 498	-10 018	0	2 542	-3 243	-
Wholesale trade	6 621	-8 599	24	6 950	-10 468	2	6 495	-11 464	1	4 709	-6 156	0
Wood, wood products and furniture	1 717	-1 712	-	1 740	-2 096	-	1 688	-2 092	-	1 210	-1 550	-
Other <sup>1</sup>	1 079	-959	2	646	-827	2	575	-682	1	332	-394	0
<b>Total</b>	<b>205 088</b>	<b>-276 412</b>	<b>692</b>	<b>212 774</b>	<b>-348 598</b>	<b>971</b>	<b>202 393</b>	<b>-375 850</b>	<b>775</b>	<b>150 058</b>	<b>-224 879</b>	<b>54</b>

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

# 2012 Tax Statistics

**Table A3.4.5: Companies reporting zero taxable income, 2008 – 2011**

Tax year	2008 [102.2% assessed tax as % of provisional tax]		2009 [97.0% assessed tax as % of provisional tax]		2010 [90.2% assessed tax as % of provisional tax]		2011 [57.6% assessed tax as % of provisional tax]	
Sector	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	33 022	0	29 558	0	22 695	1	12 525	0
Agriculture, forestry and fishing	4 183	0	4 242	1	4 226	4	2 906	1
Bricks, ceramic, glass, cement and similar products	523	-	507	-	455	-	291	-
Catering and accommodation	5 816	0	5 850	-0	5 699	-	3 851	-
Chemicals and chemical, rubber and plastic products	862	0	784	-	730	-	483	0
Clothing and footwear	846	0	695	-	686	-	427	-
Coal and petroleum products	318	-	313	-	333	-	164	-
Construction	24 087	1	25 249	-0	25 064	-	15 716	0
Educational services	1 679	-	1 686	-	1 601	-	985	-
Electricity, gas and water	626	-	603	-	612	-	341	-
Financing, insurance, real estate and business services	69 239	8	68 181	0	61 814	1	42 667	2
Food, drink and tobacco	1 372	0	1 260	-	1 201	0	715	-
Leather, leather goods and fur (excl. footwear and clothing)	68	-	59	-	64	-	45	-
Long term insurance	128	-	109	-	128	-	81	0
Machinery and related items	1 996	0	1 721	-	1 501	-	940	-0
Medical, dental and other health and veterinary services	1 615	0	1 326	0	1 075	0	662	0
Metal (including metal products)	1 115	0	921	0	818	-	474	0
Mining and quarrying	1 115	-0	1 049	-	913	19	596	-
Other manufacturing industries	1 582	0	1 304	-	1 179	0	755	-0
Paper, printing and publishing	1 531	0	1 482	-	1 524	-	914	-
Personal and household services	2 124	-0	2 065	-	2 031	-	1 225	-
Recreation and cultural services	1 541	-0	1 428	-	1 406	-	849	-0
Research and scientific institutes	701	-	666	-	669	-	468	-
Retail trade	35 167	0	33 838	2	28 489	0	17 839	1
Scientific, optical and similar equipment	196	-	202	-	200	-	135	-
Social and related community services	9 679	-	10 721	-	9 437	-	5 479	-
Specialised repair services	1 149	0	1 007	0	882	1	535	-
Textiles	298	-	266	-	233	-0	137	-
Transport equipment	582	-	551	-	514	-	309	-
Transport, storage and communications	10 284	1	9 110	2	7 999	0	4 875	0
Vehicles, parts and accessories	1 500	0	1 279	0	1 131	0	725	-
Wholesale trade	8 824	12	7 497	8	6 117	3	3 697	0
Wood, wood products and furniture	641	-	574	0	527	-	306	-
Other <sup>1</sup>	2 582	16	1 950	18	1 404	7	600	1
<b>Total</b>	<b>226 991</b>	<b>39</b>	<b>218 053</b>	<b>31</b>	<b>193 357</b>	<b>36</b>	<b>122 717</b>	<b>5</b>

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

**Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2008 – 2011**

Tax year	2008 [102.2% assessed tax as % of provisional tax]			2009 [97.0% assessed tax as % of provisional tax]			2010 [90.2% assessed tax as % of provisional tax]			2011 [57.6% 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
<b>Number of taxpayers</b>												
Agencies and other services	42 687	9 361	52 048	39 755	9 779	49 534	32 474	8 249	40 723	19 538	6 488	26 026
Agriculture, forestry and fishing	14 879	4 100	18 979	15 412	4 640	20 052	14 874	4 503	19 377	11 402	3 755	15 157
Bricks, ceramic, glass, cement and similar products	1 570	915	2 485	1 675	853	2 528	1 541	738	2 279	1 038	583	1 621
Catering and accommodation	14 539	4 676	19 215	15 575	4 684	20 259	14 850	4 497	19 347	10 724	3 586	14 310
Chemicals and chemical, rubber and plastic products	2 760	2 035	4 795	2 755	2 100	4 855	2 567	2 029	4 596	1 807	1 600	3 407
Clothing and footwear	2 173	989	3 162	2 089	1 032	3 121	1 935	1 015	2 950	1 293	801	2 094
Coal and petroleum products	660	514	1 174	671	513	1 184	715	454	1 169	441	404	845
Construction	38 485	12 194	50 679	41 197	12 918	54 115	40 638	11 972	52 610	26 951	9 015	35 966
Educational services	3 870	1 592	5 462	4 111	1 730	5 841	3 959	1 723	5 682	2 598	1 349	3 947
Electricity, gas and water	1 390	705	2 095	1 422	739	2 161	1 436	703	2 139	969	585	1 554
Financing, insurance, real estate and business services	147 710	70 988	218 698	152 408	67 230	219 638	141 843	64 139	205 982	103 115	54 578	157 693
Food, drink and tobacco	3 713	1 680	5 393	3 634	1 722	5 356	3 358	1 697	5 055	2 323	1 293	3 616
Leather, leather goods and fur (excl. footwear and clothing)	215	135	350	225	127	352	203	109	312	137	99	236
Long term insurance	243	113	356	222	116	338	226	83	309	121	44	165
Machinery and related items	5 871	4 464	10 335	5 865	4 685	10 550	5 309	4 153	9 462	3 756	3 490	7 246
Medical, dental and other health and veterinary services	3 761	3 225	6 986	3 561	3 510	7 071	2 920	3 232	6 152	2 012	2 748	4 760
Metal (including metal products)	3 744	3 545	7 289	3 793	3 510	7 303	3 688	2 868	6 556	2 591	2 268	4 859
Mining and quarrying	1 914	574	2 488	1 898	545	2 443	1 742	503	2 245	1 009	292	1 301
Other manufacturing industries	4 491	2 587	7 078	4 302	2 524	6 826	4 042	2 356	6 398	2 777	1 892	4 669
Paper, printing and publishing	3 856	1 895	5 751	3 956	2 001	5 957	3 888	1 828	5 716	2 626	1 431	4 057
Personal and household services	5 392	1 796	7 188	5 578	1 979	7 557	5 378	1 910	7 288	3 639	1 537	5 176
Recreation and cultural services	1 118	354	1 472	1 156	367	1 523	1 153	360	1 513	823	274	1 097
Research and scientific institutes	62 148	27 837	89 985	56 023	23 483	79 506	50 018	21 161	71 179	34 089	17 499	51 588
Retail trade	614	427	1 041	648	464	1 112	614	462	1 076	443	369	812
Scientific, optical and similar equipment	10 007	1 317	11 324	11 052	380	11 432	9 672	225	9 897	5 598	109	5 707
Social and related community services	3 677	2 113	5 790	3 719	2 239	5 958	3 394	2 080	5 474	2 384	1 696	4 080
Specialised repair services	1 050	510	1 560	995	520	1 515	904	453	1 357	612	358	970
Textiles	1 203	471	1 674	1 224	469	1 693	1 167	451	1 618	765	340	1 105
Transport equipment	17 575	5 773	23 348	17 164	6 410	23 574	15 744	6 220	21 964	10 316	5 008	15 324
Transport, storage and communications	5 036	3 370	8 406	5 164	3 291	8 455	4 629	3 181	7 810	3 267	2 658	5 925
Vehicles, parts and accessories	15 445	7 607	23 052	14 447	7 785	22 232	12 612	7 446	20 058	8 406	5 876	14 282
Wholesale trade	2 358	1 234	3 592	2 314	1 167	3 481	2 215	988	3 203	1 516	779	2 295
Wood, wood products and furniture	3 661	3 123	6 784	2 596	1 689	4 285	1 979	1 053	3 032	932	591	1 523
<b>Total</b>	<b>432 079</b>	<b>183 607</b>	<b>615 686</b>	<b>430 827</b>	<b>176 644</b>	<b>607 471</b>	<b>395 750</b>	<b>164 204</b>	<b>559 954</b>	<b>272 775</b>	<b>134 511</b>	<b>407 286</b>

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

# 2012 Tax Statistics

Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2008 – 2011 (continued)

Tax year	2008			2009			2010			2011		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services	9.9%	5.1%	15.0%	9.2%	5.5%	14.8%	8.2%	5.0%	13.2%	7.2%	4.8%	12.0%
Agriculture, forestry and fishing	3.4%	2.2%	5.7%	3.6%	2.6%	6.2%	3.8%	2.7%	6.5%	4.2%	2.8%	7.0%
Bricks, ceramic, glass, cement and similar products	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.4%	0.4%	0.8%	0.4%	0.4%	0.8%
Catering and accommodation	3.4%	2.5%	5.9%	3.6%	2.7%	6.3%	3.8%	2.7%	6.5%	3.9%	2.7%	6.6%
Chemicals and chemical, rubber and plastic products	0.6%	1.1%	1.7%	0.6%	1.2%	1.8%	0.6%	1.2%	1.9%	0.7%	1.2%	1.9%
Clothing and footwear	0.5%	0.5%	1.0%	0.5%	0.6%	1.1%	0.5%	0.6%	1.1%	0.5%	0.6%	1.1%
Coal and petroleum products	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Construction	8.9%	6.6%	15.5%	9.6%	7.3%	16.9%	10.3%	7.3%	17.6%	9.9%	6.7%	16.6%
Educational services	0.9%	0.9%	1.8%	1.0%	1.0%	1.9%	1.0%	1.0%	2.0%	1.0%	1.0%	2.0%
Electricity, gas and water	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.4%	0.4%	0.8%	0.4%	0.4%	0.8%
Financing, insurance, real estate and business services	34.2%	38.7%	72.8%	35.4%	38.1%	73.4%	35.8%	39.1%	74.9%	37.8%	40.6%	78.4%
Food, drink and tobacco	0.9%	0.9%	1.8%	0.8%	1.0%	1.8%	0.8%	1.0%	1.9%	0.9%	1.0%	1.8%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
Machinery and related items	1.4%	2.4%	3.8%	1.4%	2.7%	4.0%	1.3%	2.5%	3.9%	1.4%	2.6%	4.0%
Medical, dental and other health and veterinary services	0.9%	1.8%	2.6%	0.8%	2.0%	2.8%	0.7%	2.0%	2.7%	0.7%	2.0%	2.8%
Metal (including metal products)	0.9%	1.9%	2.8%	0.9%	2.0%	2.9%	0.9%	1.7%	2.7%	0.9%	1.7%	2.6%
Mining and quarrying	0.4%	0.3%	0.8%	0.4%	0.3%	0.7%	0.4%	0.3%	0.7%	0.4%	0.2%	0.6%
Other manufacturing industries	1.0%	1.4%	2.4%	1.0%	1.4%	2.4%	1.0%	1.4%	2.5%	1.0%	1.4%	2.4%
Paper, printing and publishing	0.9%	1.0%	1.9%	0.9%	1.1%	2.1%	1.0%	1.1%	2.1%	1.0%	1.1%	2.0%
Personal and household services	1.2%	1.0%	2.2%	1.3%	1.1%	2.4%	1.4%	1.2%	2.5%	1.3%	1.1%	2.5%
Recreation and cultural services	1.0%	0.8%	1.7%	1.0%	0.8%	1.8%	1.0%	0.8%	1.9%	1.0%	0.8%	1.8%
Research and scientific institutes	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%	0.3%	0.2%	0.5%
Retail trade	14.4%	15.2%	29.5%	13.0%	13.3%	26.3%	12.6%	12.9%	25.5%	12.5%	13.0%	25.5%
Scientific, optical and similar equipment	0.1%	0.2%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%
Social and related community services	2.3%	0.7%	3.0%	2.6%	0.2%	2.8%	2.4%	0.1%	2.6%	2.1%	0.1%	2.1%
Specialised repair services	0.9%	1.2%	2.0%	0.9%	1.3%	2.1%	0.9%	1.3%	2.1%	0.9%	1.3%	2.1%
Textiles	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Transport equipment	0.3%	0.3%	0.5%	0.3%	0.3%	0.5%	0.3%	0.3%	0.6%	0.3%	0.3%	0.5%
Transport, storage and communications	4.1%	3.1%	7.2%	4.0%	3.6%	7.6%	4.0%	3.8%	7.8%	3.8%	3.7%	7.5%
Vehicles, parts and accessories	1.2%	1.8%	3.0%	1.2%	1.9%	3.1%	1.2%	1.9%	3.1%	1.2%	2.0%	3.2%
Wholesale trade	3.6%	4.1%	7.7%	3.4%	4.4%	7.8%	3.2%	4.5%	7.7%	3.1%	4.4%	7.5%
Wood, wood products and furniture	0.5%	0.7%	1.2%	0.5%	0.7%	1.2%	0.6%	0.6%	1.2%	0.6%	0.6%	1.1%
Other	0.8%	1.7%	2.5%	0.6%	1.0%	1.6%	0.5%	0.6%	1.1%	0.3%	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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# Company Income Tax

**Table A3.5.1: Companies: Taxpayers with assessed losses and profits by sector, 2008 – 2011 (continued)**

Tax year	2008				2009				2010				2011			
	Assessed losses	Assessed profits	Total	[102.2% assessed tax as % of provisional tax]	Assessed losses	Assessed profits	Total	[97.0% assessed tax as % of provisional tax]	Assessed losses	Assessed profits	Total	[90.2% assessed tax as % of provisional tax]	Assessed losses	Assessed profits	Total	[57.6% assessed tax as % of provisional tax]
<b>Percentage of sector total</b>																
Agencies and other services	82.0%	18.0%	100.0%	100.0%	80.3%	19.7%	100.0%	100.0%	79.7%	20.3%	100.0%	100.0%	75.1%	24.9%	100.0%	
Agriculture, forestry and fishing	78.4%	21.6%	100.0%	100.0%	76.9%	23.1%	100.0%	100.0%	76.8%	23.2%	100.0%	100.0%	75.2%	24.8%	100.0%	
Bricks, ceramic, glass, cement and similar products	63.2%	36.8%	100.0%	100.0%	66.3%	33.7%	100.0%	100.0%	67.6%	32.4%	100.0%	100.0%	64.0%	36.0%	100.0%	
Catering and accommodation	75.7%	24.3%	100.0%	100.0%	76.9%	23.1%	100.0%	100.0%	76.8%	23.2%	100.0%	100.0%	74.9%	25.1%	100.0%	
Chemicals and chemical, rubber and plastic products	57.6%	42.4%	100.0%	100.0%	56.7%	43.3%	100.0%	100.0%	55.9%	44.1%	100.0%	100.0%	53.0%	47.0%	100.0%	
Clothing and footwear	68.7%	31.3%	100.0%	100.0%	66.9%	33.1%	100.0%	100.0%	65.6%	34.4%	100.0%	100.0%	61.7%	38.3%	100.0%	
Coal and petroleum products	56.2%	43.8%	100.0%	100.0%	56.7%	43.3%	100.0%	100.0%	61.2%	38.8%	100.0%	100.0%	52.2%	47.8%	100.0%	
Construction	75.9%	24.1%	100.0%	100.0%	76.1%	23.9%	100.0%	100.0%	77.2%	22.8%	100.0%	100.0%	74.9%	25.1%	100.0%	
Educational services	70.9%	29.1%	100.0%	100.0%	70.4%	29.6%	100.0%	100.0%	69.7%	30.3%	100.0%	100.0%	65.8%	34.2%	100.0%	
Electricity, gas and water	66.3%	33.7%	100.0%	100.0%	65.8%	34.2%	100.0%	100.0%	67.1%	32.9%	100.0%	100.0%	62.4%	37.6%	100.0%	
Financing, insurance, real estate and business services	67.5%	32.5%	100.0%	100.0%	69.4%	30.6%	100.0%	100.0%	68.9%	31.1%	100.0%	100.0%	65.4%	34.6%	100.0%	
Food, drink and tobacco	68.8%	31.2%	100.0%	100.0%	67.8%	32.2%	100.0%	100.0%	66.4%	33.6%	100.0%	100.0%	64.2%	35.8%	100.0%	
Leather, leather goods and fur (excl. footwear and clothing)	61.4%	38.6%	100.0%	100.0%	63.9%	36.1%	100.0%	100.0%	65.1%	34.9%	100.0%	100.0%	58.1%	41.9%	100.0%	
Long term insurance	68.3%	31.7%	100.0%	100.0%	65.7%	34.3%	100.0%	100.0%	73.1%	26.9%	100.0%	100.0%	73.3%	26.7%	100.0%	
Machinery and related items	56.8%	43.2%	100.0%	100.0%	55.6%	44.4%	100.0%	100.0%	56.1%	43.9%	100.0%	100.0%	51.8%	48.2%	100.0%	
Medical, dental and other health and veterinary services	53.8%	46.2%	100.0%	100.0%	50.4%	49.6%	100.0%	100.0%	47.5%	52.5%	100.0%	100.0%	42.3%	57.7%	100.0%	
Metal (including metal products)	51.4%	48.6%	100.0%	100.0%	51.9%	48.1%	100.0%	100.0%	56.3%	43.7%	100.0%	100.0%	53.3%	46.7%	100.0%	
Mining and quarrying	76.9%	23.1%	100.0%	100.0%	77.7%	22.3%	100.0%	100.0%	77.6%	22.4%	100.0%	100.0%	77.6%	22.4%	100.0%	
Other manufacturing industries	63.5%	36.5%	100.0%	100.0%	63.0%	37.0%	100.0%	100.0%	63.2%	36.8%	100.0%	100.0%	59.5%	40.5%	100.0%	
Paper, printing and publishing	67.0%	33.0%	100.0%	100.0%	66.4%	33.6%	100.0%	100.0%	68.0%	32.0%	100.0%	100.0%	64.7%	35.3%	100.0%	
Personal and household services	75.0%	25.0%	100.0%	100.0%	73.8%	26.2%	100.0%	100.0%	73.8%	26.2%	100.0%	100.0%	70.3%	29.7%	100.0%	
Recreation and cultural services	75.4%	24.6%	100.0%	100.0%	74.5%	25.5%	100.0%	100.0%	74.9%	25.1%	100.0%	100.0%	71.2%	28.8%	100.0%	
Research and scientific institutes	76.0%	24.0%	100.0%	100.0%	75.9%	24.1%	100.0%	100.0%	76.2%	23.8%	100.0%	100.0%	75.0%	25.0%	100.0%	
Retail trade	69.1%	30.9%	100.0%	100.0%	70.5%	29.5%	100.0%	100.0%	70.3%	29.7%	100.0%	100.0%	66.1%	33.9%	100.0%	
Scientific, optical and similar equipment	59.0%	41.0%	100.0%	100.0%	58.3%	41.7%	100.0%	100.0%	57.1%	42.9%	100.0%	100.0%	54.6%	45.4%	100.0%	
Social and related community services	88.4%	11.6%	100.0%	100.0%	96.7%	3.3%	100.0%	100.0%	97.7%	2.3%	100.0%	100.0%	98.1%	1.9%	100.0%	
Specialised repair services	63.5%	36.5%	100.0%	100.0%	62.4%	37.6%	100.0%	100.0%	62.0%	38.0%	100.0%	100.0%	58.4%	41.6%	100.0%	
Textiles	67.3%	32.7%	100.0%	100.0%	65.7%	34.3%	100.0%	100.0%	66.6%	33.4%	100.0%	100.0%	63.1%	36.9%	100.0%	
Transport equipment	71.9%	28.1%	100.0%	100.0%	72.3%	27.7%	100.0%	100.0%	72.1%	27.9%	100.0%	100.0%	69.2%	30.8%	100.0%	
Transport, storage and communications	75.3%	24.7%	100.0%	100.0%	72.8%	27.2%	100.0%	100.0%	71.7%	28.3%	100.0%	100.0%	67.3%	32.7%	100.0%	
Vehicles, parts and accessories	59.9%	40.1%	100.0%	100.0%	61.1%	38.9%	100.0%	100.0%	59.3%	40.7%	100.0%	100.0%	55.1%	44.9%	100.0%	
Wholesale trade	67.0%	33.0%	100.0%	100.0%	65.0%	35.0%	100.0%	100.0%	62.9%	37.1%	100.0%	100.0%	58.9%	41.1%	100.0%	
Wood, wood products and furniture	65.6%	34.4%	100.0%	100.0%	66.5%	33.5%	100.0%	100.0%	69.2%	30.8%	100.0%	100.0%	66.1%	33.9%	100.0%	
Other	54.0%	46.0%	100.0%	100.0%	60.6%	39.4%	100.0%	100.0%	65.3%	34.7%	100.0%	100.0%	61.2%	38.8%	100.0%	
<b>Total</b>	<b>70.2%</b>	<b>29.8%</b>	<b>100.0%</b>		<b>70.9%</b>	<b>29.1%</b>	<b>100.0%</b>		<b>70.7%</b>	<b>29.3%</b>	<b>100.0%</b>		<b>67.0%</b>	<b>33.0%</b>	<b>100.0%</b>	



# 2012 Tax Statistics

**Table A3.6.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2008**

Sector	2008 [ <i>102.2% assessed tax as % of provisional tax</i> ]										Total number of taxpayers	
	Primary sector		Secondary sector			Tertiary sector						Other
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services			
<b>Taxable income group (Number of taxpayers)</b>												
A: < 0	10 696	799	22 348	764	14 398	48 389	7 291	88 668	10 656	937	204 946	
B: = 0	4 183	1 115	11 930	626	24 087	52 456	10 284	103 090	16 638	1 999	226 408	
C: 1 to 100 000	1 655	133	8 100	330	6 174	25 251	2 831	42 766	5 324	2 540	95 104	
D: 100 001 to 250 000	689	65	3 375	118	1 947	7 147	879	13 297	1 302	206	29 025	
E: 250 001 to 500 000	606	51	2 680	86	1 338	4 715	629	8 665	1 062	94	19 926	
F: 500 001 to 750 000	238	30	1 269	37	542	1 944	263	3 849	448	46	8 666	
G: 750 001 to 1 000 000	159	24	787	29	356	1 200	180	2 245	262	29	5 271	
H: 1 000 001 to 2 500 000	392	77	2 223	50	937	2 793	440	4 948	513	51	12 424	
I: 2 500 001 to 5 000 000	163	46	1 137	25	434	1 180	201	2 130	179	21	5 516	
J: 5 000 001 to 7 500 000	64	23	494	6	163	454	91	852	65	11	2 223	
K: 7 500 001 to 10 000 000	36	12	281	4	81	240	54	455	35	5	1 203	
L: 10 000 001 to 25 000 000	57	36	558	8	145	454	114	936	74	5	2 387	
M: 25 000 001 to 50 000 000	21	23	256	5	53	130	42	337	23	3	893	
N: 50 000 001 to 75 000 000	6	4	78	—	17	48	14	116	10	—	293	
O: 75 000 001 to 100 000 000	1	4	35	3	6	18	11	56	7	—	141	
P: 100 000 001 to 200 000 000	6	10	68	3	5	34	12	98	12	—	248	
Q: 200 000 001 +	7	37	65	1	4	45	15	104	9	—	287	
<b>Total</b>	<b>18 979</b>	<b>2 489</b>	<b>55 684</b>	<b>2 095</b>	<b>50 687</b>	<b>146 498</b>	<b>23 351</b>	<b>272 612</b>	<b>36 619</b>	<b>5 947</b>	<b>614 961</b>	
Total < 0 taxable income	10 696	799	22 348	764	14 398	48 389	7 291	88 668	10 656	937	204 946	
Total = 0 taxable income	4 183	1 115	11 930	626	24 087	52 456	10 284	103 090	16 638	1 999	226 408	
Total > 0 taxable income	4 100	575	21 406	705	12 202	45 653	5 776	80 854	9 325	3 011	183 607	
<b>Total</b>	<b>18 979</b>	<b>2 489</b>	<b>55 684</b>	<b>2 095</b>	<b>50 687</b>	<b>146 498</b>	<b>23 351</b>	<b>272 612</b>	<b>36 619</b>	<b>5 947</b>	<b>614 961</b>	
<b>Percentage</b>												
Total < 0 taxable income	56.4%	32.1%	40.1%	36.5%	28.4%	33.0%	31.2%	32.5%	29.1%	15.8%	33.3%	
Total = 0 taxable income	22.0%	44.8%	21.4%	29.9%	47.5%	35.8%	44.0%	37.8%	45.4%	33.6%	36.8%	
Total > 0 taxable income	21.6%	23.1%	38.4%	33.7%	24.1%	31.2%	24.7%	29.7%	25.5%	50.6%	29.9%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

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

**Table A3.6.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2008 (continued)**

Tax year	2008 [102.2% 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	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 and business services	Community, social and personal services			
Percentage by taxable income group												
A: < 0	5.2%	0.4%	10.9%	0.4%	7.0%	23.6%	3.6%	43.3%	5.2%	0.5%	100.0%	
B: = 0	1.8%	0.5%	5.3%	0.3%	10.6%	23.2%	4.5%	45.5%	7.3%	0.9%	100.0%	
C: 1 to 100 000	1.7%	0.1%	8.5%	0.3%	6.5%	26.6%	3.0%	45.0%	5.6%	2.7%	100.0%	
D: 100 001 to 250 000	2.4%	0.2%	11.6%	0.4%	6.7%	24.6%	3.0%	45.8%	4.5%	0.7%	100.0%	
E: 250 001 to 500 000	3.0%	0.3%	13.4%	0.4%	6.7%	23.7%	3.2%	43.5%	5.3%	0.5%	100.0%	
F: 500 001 to 750 000	2.7%	0.3%	14.6%	0.4%	6.3%	22.4%	3.0%	44.4%	5.2%	0.5%	100.0%	
G: 750 001 to 1 000 000	3.0%	0.5%	14.9%	0.6%	6.8%	22.8%	3.4%	42.6%	5.0%	0.6%	100.0%	
H: 1 000 001 to 2 500 000	3.2%	0.6%	17.9%	0.4%	7.5%	22.5%	3.5%	39.8%	4.1%	0.4%	100.0%	
I: 2 500 001 to 5 000 000	3.0%	0.8%	20.6%	0.5%	7.9%	21.4%	3.6%	38.6%	3.2%	0.4%	100.0%	
J: 5 000 001 to 7 500 000	2.9%	1.0%	22.2%	0.3%	7.3%	20.4%	4.1%	38.3%	2.9%	0.5%	100.0%	
K: 7 500 001 to 10 000 000	3.0%	1.0%	23.4%	0.3%	6.7%	20.0%	4.5%	37.8%	2.9%	0.4%	100.0%	
L: 10 000 001 to 25 000 000	2.4%	1.5%	23.4%	0.3%	6.1%	19.0%	4.8%	39.2%	3.1%	0.2%	100.0%	
M: 25 000 001 to 50 000 000	2.4%	2.6%	28.7%	0.6%	5.9%	14.6%	4.7%	37.7%	2.6%	0.3%	100.0%	
N: 50 000 001 to 75 000 000	2.0%	1.4%	26.6%	0.0%	5.8%	16.4%	4.8%	39.6%	3.4%	0.0%	100.0%	
O: 75 000 001 to 100 000 000	0.7%	2.8%	24.8%	2.1%	4.3%	12.8%	7.8%	39.7%	5.0%	0.0%	100.0%	
P: 100 000 001 to 200 000 000	2.4%	4.0%	27.4%	1.2%	2.0%	13.7%	4.8%	39.5%	4.8%	0.0%	100.0%	
Q: 200 000 001 +	2.4%	12.9%	22.6%	0.3%	1.4%	15.7%	5.2%	36.2%	3.1%	0.0%	100.0%	
<b>Total</b>	<b>3.1%</b>	<b>0.4%</b>	<b>9.1%</b>	<b>0.3%</b>	<b>8.2%</b>	<b>23.8%</b>	<b>3.8%</b>	<b>44.3%</b>	<b>6.0%</b>	<b>1.0%</b>	<b>100.0%</b>	
Percentage by sector												
A: < 0	56.4%	32.1%	40.1%	36.5%	28.4%	33.0%	31.2%	32.5%	29.1%	15.8%	33.3%	
B: = 0	22.0%	44.8%	21.4%	29.9%	47.5%	35.8%	44.0%	37.8%	45.4%	33.6%	36.8%	
C: 1 to 100 000	8.7%	5.3%	14.5%	15.8%	12.2%	17.2%	12.1%	15.7%	14.5%	42.7%	15.5%	
D: 100 001 to 250 000	3.6%	2.6%	6.1%	5.6%	3.8%	4.9%	3.8%	4.9%	3.6%	3.5%	4.7%	
E: 250 001 to 500 000	3.2%	2.0%	4.8%	4.1%	2.6%	3.2%	2.7%	3.2%	2.9%	1.6%	3.2%	
F: 500 001 to 750 000	1.3%	1.2%	2.3%	1.8%	1.1%	1.3%	1.1%	1.4%	1.2%	0.8%	1.4%	
G: 750 001 to 1 000 000	0.8%	1.0%	1.4%	1.4%	0.7%	0.8%	0.8%	0.8%	0.7%	0.5%	0.9%	
H: 1 000 001 to 2 500 000	2.1%	3.1%	4.0%	2.4%	1.8%	1.9%	1.9%	1.8%	1.4%	0.9%	2.0%	
I: 2 500 001 to 5 000 000	0.9%	1.8%	2.0%	1.2%	0.9%	0.8%	0.9%	0.8%	0.5%	0.4%	0.9%	
J: 5 000 001 to 7 500 000	0.3%	0.9%	0.9%	0.3%	0.3%	0.3%	0.4%	0.3%	0.2%	0.2%	0.4%	
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	
L: 10 000 001 to 25 000 000	0.3%	1.4%	1.0%	0.3%	0.3%	0.3%	0.5%	0.3%	0.2%	0.1%	0.1%	
M: 25 000 001 to 50 000 000	0.1%	0.9%	0.5%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	
Q: 200 000 001 +	0.0%	1.5%	0.1%	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>	

# 2012 Tax Statistics

**Table A3.6.2: Companies: Tax assessed by main industrial sector and taxable income group, 2008**

Sector	2008 [102.2% assessed tax as % of provisional tax]										Total tax assessed
	Primary sector		Secondary sector		Tertiary sector			Other			
Tax year	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real-estate and business services	Community, social and personal services	Other	Total tax assessed
<b>Taxable income group (R million)</b>											
A: < 0	86	0	32	-	-	31	17	524	0	2	692
B: = 0	0	-0	0	-	1	12	1	8	0	16	38
C: 1 to 100 000	10	1	46	2	28	120	14	310	25	11	566
D: 100 001 to 250 000	23	3	111	4	60	243	30	565	45	10	1 092
E: 250 001 to 500 000	45	5	211	7	102	385	52	817	84	10	1 718
F: 500 001 to 750 000	39	5	211	6	90	323	44	664	72	8	1 463
G: 750 001 to 1 000 000	39	5	190	7	86	292	43	551	63	7	1 283
H: 1 000 001 to 2 500 000	173	34	1 007	22	421	1 267	206	2 224	224	23	5 601
I: 2 500 001 to 5 000 000	165	46	1 155	26	443	1 191	207	2 164	179	20	5 596
J: 5 000 001 to 7 500 000	111	42	868	10	291	798	163	1 499	115	23	3 920
K: 7 500 001 to 10 000 000	88	31	699	10	205	596	132	1 138	87	14	3 000
L: 10 000 001 to 25 000 000	241	163	2 423	37	671	1 960	528	4 260	323	15	10 620
M: 25 000 001 to 50 000 000	212	214	2 510	62	522	1 307	427	3 310	230	27	8 821
N: 50 000 001 to 75 000 000	109	68	1 344	-	288	823	243	2 093	179	-	5 147
O: 75 000 001 to 100 000 000	22	99	875	78	152	445	275	1 362	178	-	3 487
P: 100 000 001 to 200 000 000	246	369	2 635	158	164	1 439	454	4 262	458	-	10 185
Q: 200 000 001 +	572	25 208	22 678	304	458	9 664	9 864	26 645	2 006	-	97 401
<b>Total</b>	<b>2 183</b>	<b>26 293</b>	<b>36 994</b>	<b>734</b>	<b>3 982</b>	<b>20 897</b>	<b>12 700</b>	<b>52 394</b>	<b>4 268</b>	<b>186</b>	<b>160 631</b>

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

**Table A3.6.2: Companies: Tax assessed by main industrial sector and taxable income group, 2008 (continued)**

Tax year	2008 [102.2% 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 intermediation, insurance, real estate and business services		
<b>Percentage by taxable income group</b>										
C: 1 to 100 000	1.8%	0.2%	8.0%	0.3%	5.0%	21.2%	2.5%	54.7%	4.3%	1.9%
D: 100 001 to 250 000	2.1%	0.2%	10.1%	0.4%	5.5%	22.2%	2.7%	51.7%	4.1%	0.9%
E: 250 001 to 500 000	2.6%	0.3%	12.3%	0.4%	5.9%	22.4%	3.1%	47.5%	4.9%	0.6%
F: 500 001 to 750 000	2.7%	0.4%	14.4%	0.4%	6.2%	22.1%	3.0%	45.4%	5.0%	0.6%
G: 750 001 to 1 000 000	3.0%	0.4%	14.8%	0.6%	6.7%	22.7%	3.4%	42.9%	4.9%	0.6%
H: 1 000 001 to 2 500 000	3.1%	0.6%	18.0%	0.4%	7.5%	22.6%	3.7%	39.7%	4.0%	0.4%
I: 2 500 001 to 5 000 000	3.0%	0.8%	20.6%	0.5%	7.9%	21.3%	3.7%	38.7%	3.2%	0.4%
J: 5 000 001 to 7 500 000	2.8%	1.1%	22.2%	0.3%	7.4%	20.4%	4.1%	38.3%	2.9%	0.6%
K: 7 500 001 to 10 000 000	2.9%	1.0%	23.3%	0.3%	6.8%	19.9%	4.4%	37.9%	2.9%	0.5%
L: 10 000 001 to 25 000 000	2.3%	1.5%	22.8%	0.4%	6.3%	18.5%	5.0%	40.1%	3.0%	0.1%
M: 25 000 001 to 50 000 000	2.4%	2.4%	28.5%	0.7%	5.9%	14.8%	4.8%	37.5%	2.6%	0.3%
N: 50 000 001 to 75 000 000	2.1%	1.3%	26.1%	0.0%	5.6%	16.0%	4.7%	40.7%	3.5%	0.0%
O: 75 000 001 to 100 000 000	0.6%	2.8%	25.1%	2.2%	4.4%	12.8%	7.9%	39.1%	5.1%	0.0%
P: 100 000 001 to 200 000 000	2.4%	3.6%	25.9%	1.6%	1.6%	14.1%	4.5%	41.9%	4.5%	0.0%
Q: 200 000 001 +	0.6%	25.9%	23.3%	0.3%	0.5%	9.9%	10.1%	27.4%	2.1%	0.0%
<b>Total</b>	<b>1.4%</b>	<b>16.4%</b>	<b>23.0%</b>	<b>0.5%</b>	<b>2.5%</b>	<b>13.0%</b>	<b>7.9%</b>	<b>32.6%</b>	<b>2.7%</b>	<b>0.1%</b>
<b>Percentage by sector</b>										
C: 1 to 100 000	0.5%	0.0%	0.1%	0.2%	0.7%	0.6%	0.1%	0.6%	0.6%	5.9%
D: 100 001 to 250 000	1.1%	0.0%	0.3%	0.5%	1.5%	1.2%	0.2%	1.1%	1.1%	5.1%
E: 250 001 to 500 000	2.1%	0.0%	0.6%	0.9%	2.6%	1.8%	0.4%	1.6%	2.0%	5.3%
F: 500 001 to 750 000	1.8%	0.0%	0.6%	0.8%	2.3%	1.5%	0.3%	1.3%	1.7%	4.4%
G: 750 001 to 1 000 000	1.8%	0.0%	0.5%	1.0%	2.2%	1.4%	0.3%	1.1%	1.5%	3.8%
H: 1 000 001 to 2 500 000	7.9%	0.1%	2.7%	3.1%	10.6%	6.1%	1.6%	4.2%	5.2%	12.5%
I: 2 500 001 to 5 000 000	7.6%	0.2%	3.1%	3.6%	11.1%	5.7%	1.6%	4.1%	4.2%	10.9%
J: 5 000 001 to 7 500 000	5.1%	0.2%	2.3%	1.4%	7.3%	3.8%	1.3%	2.9%	2.7%	12.2%
K: 7 500 001 to 10 000 000	4.0%	0.1%	1.9%	1.4%	5.1%	2.9%	1.0%	2.2%	2.0%	7.3%
L: 10 000 001 to 25 000 000	11.0%	0.6%	6.5%	5.1%	16.9%	9.4%	4.2%	8.1%	7.6%	8.3%
M: 25 000 001 to 50 000 000	9.7%	0.8%	6.8%	8.4%	13.1%	6.3%	3.4%	6.3%	5.4%	14.6%
N: 50 000 001 to 75 000 000	5.0%	0.3%	3.6%	7.2%	7.2%	3.9%	1.9%	4.0%	4.2%	0.0%
O: 75 000 001 to 100 000 000	1.0%	0.4%	2.4%	10.7%	3.8%	2.1%	2.2%	2.6%	4.2%	0.0%
P: 100 000 001 to 200 000 000	11.3%	1.4%	7.1%	21.5%	4.1%	6.9%	3.6%	8.1%	10.7%	0.0%
Q: 200 000 001 +	26.2%	95.9%	61.3%	41.5%	11.5%	46.2%	77.7%	50.9%	47.0%	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>

# 2012 Tax Statistics

**Table A3.7.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2009**  
2009 [97.0% assessed tax as % of provisional tax]

Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services			
<b>Taxable income group (Number of taxpayers)</b>												
A: < 0	11 170	849	23 507	819	15 948	45 457	8 054	95 027	11 297	646	212 774	
B: = 0	4 242	1 049	10 639	603	25 249	49 471	9 110	98 514	17 226	1 479	217 582	
C: 1 to 100 000	1 833	144	8 249	337	6 591	22 780	3 162	38 636	4 722	1 331	87 785	
D: 100 001 to 250 000	775	67	3 431	105	2 008	6 426	999	13 268	1 446	115	28 640	
E: 250 001 to 500 000	697	52	2 728	88	1 434	4 354	659	8 999	1 103	72	20 186	
F: 500 001 to 750 000	274	31	1 247	47	577	1 813	311	4 075	479	27	8 881	
G: 750 001 to 1 000 000	196	15	878	22	411	1 093	211	2 294	292	19	5 431	
H: 1 000 001 to 2 500 000	444	47	2 223	66	896	2 603	441	5 153	569	36	12 478	
I: 2 500 001 to 5 000 000	203	41	1 091	23	442	1 122	256	2 170	193	14	5 555	
J: 5 000 001 to 7 500 000	69	23	492	19	194	414	105	862	70	5	2 253	
K: 7 500 001 to 10 000 000	45	14	279	6	89	240	62	453	34	2	1 224	
L: 10 000 001 to 25 000 000	68	39	604	7	172	417	116	934	68	2	2 427	
M: 25 000 001 to 50 000 000	22	21	213	7	73	132	48	301	21	-	838	
N: 50 000 001 to 75 000 000	5	8	92	2	16	43	14	112	10	-	302	
O: 75 000 001 to 100 000 000	1	7	46	2	5	20	6	57	7	-	151	
P: 100 000 001 to 200 000 000	5	10	64	5	12	36	11	90	10	-	243	
Q: 200 000 001 +	3	26	51	3	5	35	12	96	18	1	250	
<b>Total</b>	<b>20 052</b>	<b>2 443</b>	<b>55 834</b>	<b>2 161</b>	<b>54 122</b>	<b>136 456</b>	<b>23 577</b>	<b>271 041</b>	<b>37 565</b>	<b>3 749</b>	<b>607 000</b>	
Total < 0 taxable income	11 170	849	23 507	819	15 948	45 457	8 054	95 027	11 297	646	212 774	
Total = 0 taxable income	4 242	1 049	10 639	603	25 249	49 471	9 110	98 514	17 226	1 479	217 582	
Total > 0 taxable income	4 640	545	21 688	739	12 925	41 528	6 413	77 500	9 042	1 624	176 644	
<b>Total</b>	<b>20 052</b>	<b>2 443</b>	<b>55 834</b>	<b>2 161</b>	<b>54 122</b>	<b>136 456</b>	<b>23 577</b>	<b>271 041</b>	<b>37 565</b>	<b>3 749</b>	<b>607 000</b>	
<b>Percentage</b>												
Total < 0 taxable income	55.7%	34.8%	42.1%	37.9%	29.5%	33.3%	34.2%	35.1%	30.1%	17.2%	35.1%	
Total = 0 taxable income	21.2%	42.9%	19.1%	27.9%	46.7%	36.3%	38.6%	36.3%	45.9%	39.5%	35.8%	
Total > 0 taxable income	23.1%	22.3%	38.8%	34.2%	23.9%	30.4%	27.2%	28.6%	24.1%	43.3%	29.1%	
<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>	

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

# Company Income Tax

**Table A3.7.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2009 (continued)**

Tax year	2009 [97.0% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu-facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	
<b>Percentage by taxable income group</b>											
A: < 0	5.2%	0.4%	11.0%	0.4%	7.5%	21.4%	3.8%	44.7%	5.3%	0.3%	100.0%
B: = 0	1.9%	0.5%	4.9%	0.3%	11.6%	22.7%	4.2%	45.3%	7.9%	0.7%	100.0%
C: 1 to 100 000	2.1%	0.2%	9.4%	0.4%	7.5%	25.9%	3.6%	44.0%	5.4%	1.5%	100.0%
D: 100 001 to 250 000	2.7%	0.2%	12.0%	0.4%	7.0%	22.4%	3.5%	46.3%	5.0%	0.4%	100.0%
E: 250 001 to 500 000	3.5%	0.3%	13.5%	0.4%	7.1%	21.6%	3.3%	44.6%	5.5%	0.4%	100.0%
F: 500 001 to 750 000	3.1%	0.3%	14.0%	0.5%	6.5%	20.4%	3.5%	45.9%	5.4%	0.3%	100.0%
G: 750 001 to 1 000 000	3.6%	0.3%	16.2%	0.4%	7.6%	20.1%	3.9%	42.2%	5.4%	0.3%	100.0%
H: 1 000 001 to 2 500 000	3.6%	0.4%	17.8%	0.5%	7.2%	20.9%	3.5%	41.3%	4.6%	0.3%	100.0%
I: 2 500 001 to 5 000 000	3.7%	0.7%	19.6%	0.4%	8.0%	20.2%	4.7%	39.1%	3.5%	0.3%	100.0%
J: 5 000 001 to 7 500 000	3.1%	1.0%	21.8%	0.8%	8.6%	18.4%	4.7%	38.3%	3.1%	0.2%	100.0%
K: 7 500 001 to 10 000 000	3.7%	1.1%	22.8%	0.5%	7.3%	19.6%	5.1%	37.0%	2.8%	0.2%	100.0%
L: 10 000 001 to 25 000 000	2.8%	1.6%	24.9%	0.3%	7.1%	17.2%	4.8%	38.5%	2.8%	0.1%	100.0%
M: 25 000 001 to 50 000 000	2.6%	2.5%	25.4%	0.8%	8.7%	15.8%	5.7%	35.9%	2.5%	0.0%	100.0%
N: 50 000 001 to 75 000 000	1.7%	2.6%	30.5%	0.7%	5.3%	14.2%	4.6%	37.1%	3.3%	0.0%	100.0%
O: 75 000 001 to 100 000 000	0.7%	4.6%	30.5%	1.3%	3.3%	13.2%	4.0%	37.7%	4.6%	0.0%	100.0%
P: 100 000 001 to 200 000 000	2.1%	4.1%	26.3%	2.1%	4.9%	14.8%	4.5%	37.0%	4.1%	0.0%	100.0%
Q: 200 000 001 +	1.2%	10.4%	20.4%	1.2%	2.0%	14.0%	4.8%	38.4%	7.2%	0.4%	100.0%
<b>Total</b>	<b>3.3%</b>	<b>0.4%</b>	<b>9.2%</b>	<b>0.4%</b>	<b>8.9%</b>	<b>22.5%</b>	<b>3.9%</b>	<b>44.7%</b>	<b>6.2%</b>	<b>0.6%</b>	<b>100.0%</b>
<b>Percentage by sector</b>											
A: < 0	55.7%	34.8%	42.1%	37.9%	29.5%	33.3%	34.2%	35.1%	30.1%	17.2%	35.1%
B: = 0	21.2%	42.9%	19.1%	27.9%	46.7%	36.3%	38.6%	36.3%	45.9%	39.5%	35.8%
C: 1 to 100 000	9.1%	5.9%	14.8%	15.6%	12.2%	16.7%	13.4%	14.3%	12.6%	35.5%	14.5%
D: 100 001 to 250 000	3.9%	2.7%	6.1%	4.9%	4.9%	4.7%	4.2%	4.9%	3.8%	3.1%	4.7%
E: 250 001 to 500 000	3.5%	2.1%	4.9%	4.1%	2.6%	3.2%	2.8%	3.3%	2.9%	1.9%	3.3%
F: 500 001 to 750 000	1.4%	1.3%	2.2%	2.2%	1.1%	1.3%	1.3%	1.5%	1.3%	0.7%	1.5%
G: 750 001 to 1 000 000	1.0%	0.6%	1.6%	1.0%	0.8%	0.8%	0.9%	0.8%	0.8%	0.5%	0.9%
H: 1 000 001 to 2 500 000	2.2%	1.9%	4.0%	3.1%	1.7%	1.9%	1.9%	1.9%	1.5%	1.0%	2.1%
I: 2 500 001 to 5 000 000	1.0%	1.7%	2.0%	1.1%	0.8%	0.8%	1.1%	0.8%	0.5%	0.4%	0.9%
J: 5 000 001 to 7 500 000	0.3%	0.9%	0.9%	0.9%	0.4%	0.3%	0.4%	0.3%	0.2%	0.1%	0.4%
K: 7 500 001 to 10 000 000	0.2%	0.6%	0.5%	0.3%	0.2%	0.2%	0.3%	0.2%	0.1%	0.1%	0.2%
L: 10 000 001 to 25 000 000	0.3%	1.6%	1.1%	0.3%	0.3%	0.3%	0.5%	0.3%	0.2%	0.1%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.9%	0.4%	0.3%	0.0%	0.1%	0.2%	0.1%	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%	0.0%	0.0%	0.0%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.4%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	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>

# 2012 Tax Statistics

**Table A3.7.2: Companies: Tax assessed by main industrial sector and taxable income group, 2009**

Taxable income group (R million)	2009 [97.0% assessed tax as % of provisional tax]										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector						
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real estate and business services	Community, social and personal services	Other		
A: < 0	-	-	0	-	0	2	10	0	967	-	2	971
B: = 0	1	-	0	-	-	10	97	2	0	0	10	24
C: 1 to 100 000	11	1	42	2	27	97	14	277	23	5	497	
D: 100 001 to 250 000	25	3	105	3	59	205	31	537	44	5	1 016	
E: 250 001 to 500 000	48	5	209	6	103	334	51	809	82	8	1 654	
F: 500 001 to 750 000	44	5	197	8	91	290	50	681	77	4	1 446	
G: 750 001 to 1 000 000	45	4	205	5	95	261	51	547	67	5	1 285	
H: 1 000 001 to 2 500 000	197	22	997	30	389	1 145	191	2 255	242	17	5 484	
I: 2 500 001 to 5 000 000	201	42	1 080	22	439	1 119	258	2 156	185	15	5 517	
J: 5 000 001 to 7 500 000	118	41	845	32	339	707	182	1 487	123	9	3 884	
K: 7 500 001 to 10 000 000	107	38	674	14	219	589	151	1 111	80	5	2 988	
L: 10 000 001 to 25 000 000	293	163	2 658	32	748	1 777	517	4 103	299	7	10 597	
M: 25 000 001 to 50 000 000	222	200	2 091	65	683	1 247	475	2 922	199	-	8 104	
N: 50 000 001 to 75 000 000	90	144	1 592	34	272	774	230	1 925	174	-	5 236	
O: 75 000 001 to 100 000 000	23	168	1 106	45	121	474	137	1 415	179	-	3 670	
P: 100 000 001 to 200 000 000	224	421	2 635	205	541	1 487	429	3 511	380	-	9 834	
Q: 200 000 001 +	258	12 549	14 024	663	487	7 116	7 769	21 066	2 668	71	66 672	
<b>Total</b>	<b>1 908</b>	<b>13 806</b>	<b>28 462</b>	<b>1 166</b>	<b>4 615</b>	<b>17 635</b>	<b>10 537</b>	<b>45 769</b>	<b>4 820</b>	<b>162</b>	<b>128 878</b>	

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

**Table A3.7.2: Companies: Tax assessed by main industrial sector and taxable income group, 2009 (continued)**

Tax year	2009 [97.0% 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 and business services	Community, social and personal services	
<b>Percentage by taxable income group</b>										
C: 1 to 100 000	2.2%	0.2%	8.5%	0.3%	5.4%	19.4%	2.7%	55.7%	4.6%	0.9%
D: 100 001 to 250 000	2.5%	0.3%	10.4%	0.3%	5.8%	20.2%	3.0%	52.8%	4.3%	0.5%
E: 250 001 to 500 000	2.9%	0.3%	12.6%	0.4%	6.2%	20.2%	3.1%	48.9%	4.9%	0.5%
F: 500 001 to 750 000	3.1%	0.3%	13.6%	0.5%	6.3%	20.0%	3.5%	47.1%	5.3%	0.3%
G: 750 001 to 1 000 000	3.5%	0.3%	16.0%	0.4%	7.4%	20.3%	3.9%	42.6%	5.2%	0.4%
H: 1 000 001 to 2 500 000	3.6%	0.4%	18.2%	0.6%	7.1%	20.9%	3.5%	41.1%	4.4%	0.3%
I: 2 500 001 to 5 000 000	3.6%	0.8%	19.6%	0.4%	8.0%	20.3%	4.7%	39.1%	3.4%	0.3%
J: 5 000 001 to 7 500 000	3.0%	1.1%	21.8%	0.8%	8.7%	18.2%	4.7%	38.3%	3.2%	0.2%
K: 7 500 001 to 10 000 000	3.6%	1.3%	22.6%	0.5%	7.3%	19.7%	5.1%	37.2%	2.7%	0.2%
L: 10 000 001 to 25 000 000	2.8%	1.5%	25.1%	0.3%	7.1%	16.8%	4.9%	38.7%	2.8%	0.1%
M: 25 000 001 to 50 000 000	2.7%	2.5%	25.8%	0.8%	8.4%	15.4%	5.9%	36.1%	2.5%	0.0%
N: 50 000 001 to 75 000 000	1.7%	2.8%	30.4%	0.6%	5.2%	14.8%	4.4%	36.8%	3.3%	0.0%
O: 75 000 001 to 100 000 000	0.6%	4.6%	30.1%	1.2%	3.3%	12.9%	3.7%	38.6%	4.9%	0.0%
P: 100 000 001 to 200 000 000	2.3%	4.3%	26.8%	2.1%	5.5%	15.1%	4.4%	35.7%	3.9%	0.0%
Q: 200 000 001 +	0.4%	18.8%	21.0%	1.0%	0.7%	10.7%	11.7%	31.6%	4.0%	0.1%
<b>Total</b>	<b>1.5%</b>	<b>10.7%</b>	<b>22.1%</b>	<b>0.9%</b>	<b>3.6%</b>	<b>13.7%</b>	<b>8.2%</b>	<b>35.5%</b>	<b>3.7%</b>	<b>0.1%</b>
<b>Percentage by sector</b>										
C: 1 to 100 000	0.6%	0.0%	0.1%	0.1%	0.6%	0.5%	0.1%	0.6%	0.5%	2.8%
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.3%	1.3%	1.2%	0.3%	1.2%	0.9%	3.1%
E: 250 001 to 500 000	2.5%	0.0%	0.7%	0.5%	2.2%	1.9%	0.5%	1.8%	1.7%	4.8%
F: 500 001 to 750 000	2.3%	0.0%	0.7%	0.6%	2.0%	1.6%	0.5%	1.5%	1.6%	1.1%
G: 750 001 to 1 000 000	2.4%	0.0%	0.7%	0.4%	2.1%	1.5%	0.5%	1.2%	1.4%	1.0%
H: 1 000 001 to 2 500 000	10.3%	0.2%	3.5%	2.6%	8.4%	6.5%	1.8%	4.9%	5.0%	4.3%
I: 2 500 001 to 5 000 000	10.6%	0.3%	3.8%	1.9%	9.5%	6.3%	2.4%	4.7%	3.8%	10.4%
J: 5 000 001 to 7 500 000	6.2%	0.3%	3.0%	2.7%	7.3%	4.0%	1.7%	3.2%	2.5%	9.1%
K: 7 500 001 to 10 000 000	5.6%	0.3%	2.4%	1.2%	4.8%	3.3%	1.4%	2.4%	1.7%	5.3%
L: 10 000 001 to 25 000 000	15.3%	1.2%	9.3%	2.7%	16.2%	10.1%	4.9%	9.0%	6.2%	3.3%
M: 25 000 001 to 50 000 000	11.6%	1.5%	7.3%	5.6%	14.8%	7.1%	4.5%	6.4%	4.1%	4.5%
N: 50 000 001 to 75 000 000	4.7%	1.0%	5.6%	2.9%	5.9%	4.4%	2.2%	4.2%	3.6%	0.0%
O: 75 000 001 to 100 000 000	1.2%	1.2%	3.9%	3.9%	2.6%	2.7%	1.3%	3.1%	3.7%	0.0%
P: 100 000 001 to 200 000 000	11.7%	3.1%	9.3%	17.6%	11.7%	8.4%	4.1%	7.7%	7.9%	0.0%
Q: 200 000 001 +	13.5%	90.9%	49.3%	56.9%	10.6%	40.4%	73.7%	46.0%	55.4%	43.7%
<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>



# 2012 Tax Statistics

**Table A3.8.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2010**  
2010 [90.2% assessed tax as % of provisional tax]

Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, real estate and business services	Community, social and personal services			
<b>Taxable income group (Number of taxpayers)</b>												
A: < 0	10 648	829	22 181	824	15 574	43 185	7 745	90 390	10 442	575	202 393	
B: = 0	4 226	913	9 965	612	25 064	42 318	7 999	85 306	15 550	1 359	193 312	
C: 1 to 100 000	1 746	148	7 284	280	6 240	19 686	3 104	35 079	4 191	779	78 537	
D: 100 001 to 250 000	788	62	3 128	117	1 893	6 262	935	13 011	1 390	82	27 668	
E: 250 001 to 500 000	724	52	2 471	100	1 267	4 350	648	8 855	1 060	48	19 575	
F: 500 001 to 750 000	250	27	1 195	42	531	1 823	311	4 036	453	21	8 689	
G: 750 001 to 1 000 000	219	18	827	25	349	1 199	219	2 456	321	17	5 650	
H: 1 000 001 to 2 500 000	404	49	1 868	72	810	2 559	421	4 685	582	22	11 472	
I: 2 500 001 to 5 000 000	185	43	1 065	21	391	1 158	242	2 070	201	7	5 383	
J: 5 000 001 to 7 500 000	65	9	506	12	142	419	114	810	75	5	2 157	
K: 7 500 001 to 10 000 000	36	9	262	4	78	210	38	438	46	3	1 124	
L: 10 000 001 to 25 000 000	59	25	548	10	158	465	99	787	71	2	2 224	
M: 25 000 001 to 50 000 000	13	13	220	7	68	125	45	297	22	1	811	
N: 50 000 001 to 75 000 000	5	8	89	3	23	55	14	112	10	-	319	
O: 75 000 001 to 100 000 000	2	4	37	3	8	18	9	49	6	-	136	
P: 100 000 001 to 200 000 000	4	20	54	2	8	38	9	92	11	-	238	
Q: 200 000 001 +	3	17	47	5	6	37	15	76	15	-	221	
<b>Total</b>	<b>19 377</b>	<b>2 246</b>	<b>51 747</b>	<b>2 139</b>	<b>52 610</b>	<b>123 907</b>	<b>21 967</b>	<b>248 549</b>	<b>34 446</b>	<b>2 921</b>	<b>559 909</b>	
Total < 0 taxable income	10 648	829	22 181	824	15 574	43 185	7 745	90 390	10 442	575	202 393	
Total = 0 taxable income	4 226	913	9 965	612	25 064	42 318	7 999	85 306	15 550	1 359	193 312	
Total > 0 taxable income	4 503	504	19 601	703	11 972	38 404	6 223	72 853	8 454	987	164 204	
<b>Total</b>	<b>19 377</b>	<b>2 246</b>	<b>51 747</b>	<b>2 139</b>	<b>52 610</b>	<b>123 907</b>	<b>21 967</b>	<b>248 549</b>	<b>34 446</b>	<b>2 921</b>	<b>559 909</b>	
<b>Percentage</b>												
Total < 0 taxable income	55.0%	36.9%	42.9%	38.5%	29.6%	34.9%	35.3%	36.4%	30.3%	19.7%	36.1%	
Total = 0 taxable income	21.8%	40.7%	19.3%	28.6%	47.6%	34.2%	36.4%	34.3%	45.1%	46.5%	34.5%	
Total > 0 taxable income	23.2%	22.4%	37.9%	32.9%	22.8%	31.0%	28.3%	29.3%	24.5%	33.8%	29.3%	
<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>	

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

**Table A3.8.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2010 (continued)**

Tax year	2010 /90.2% 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	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 and business services	Community, social and personal services			
<b>Percentage by taxable income group</b>												
A: < 0	5.3%	0.4%	11.0%	0.4%	7.7%	21.3%	3.8%	44.7%	5.2%	0.3%	100.0%	
B: = 0	2.2%	0.5%	5.2%	0.3%	13.0%	21.9%	4.1%	44.1%	8.0%	0.7%	100.0%	
C: 1 to 100 000	2.2%	0.2%	9.3%	0.4%	7.9%	25.1%	4.0%	44.7%	5.3%	1.0%	100.0%	
D: 100 001 to 250 000	2.8%	0.2%	11.3%	0.4%	6.8%	22.6%	3.4%	47.0%	5.0%	0.3%	100.0%	
E: 250 001 to 500 000	3.7%	0.3%	12.6%	0.5%	6.5%	22.2%	3.3%	45.2%	5.4%	0.2%	100.0%	
F: 500 001 to 750 000	2.9%	0.3%	13.8%	0.5%	6.1%	21.0%	3.6%	46.4%	5.2%	0.2%	100.0%	
G: 750 001 to 1 000 000	3.9%	0.3%	14.6%	0.4%	6.2%	21.2%	3.9%	43.5%	5.7%	0.3%	100.0%	
H: 1 000 001 to 2 500 000	3.5%	0.4%	16.3%	0.6%	7.1%	22.3%	3.7%	40.8%	5.1%	0.2%	100.0%	
I: 2 500 001 to 5 000 000	3.4%	0.8%	19.8%	0.4%	7.3%	21.5%	4.5%	38.5%	3.7%	0.1%	100.0%	
J: 5 000 001 to 7 500 000	3.0%	0.4%	23.5%	0.6%	6.6%	19.4%	5.3%	37.6%	3.5%	0.2%	100.0%	
K: 7 500 001 to 10 000 000	3.2%	0.8%	23.3%	0.4%	6.9%	18.7%	3.4%	39.0%	4.1%	0.3%	100.0%	
L: 10 000 001 to 25 000 000	2.7%	1.1%	24.6%	0.4%	7.1%	20.9%	4.5%	35.4%	3.2%	0.1%	100.0%	
M: 25 000 001 to 50 000 000	1.6%	1.6%	27.1%	0.9%	8.4%	15.4%	5.5%	36.6%	2.7%	0.1%	100.0%	
N: 50 000 001 to 75 000 000	1.6%	2.5%	27.9%	0.9%	7.2%	17.2%	4.4%	35.1%	3.1%	0.0%	100.0%	
O: 75 000 001 to 100 000 000	1.5%	2.9%	27.2%	2.2%	5.9%	13.2%	6.6%	36.0%	4.4%	0.0%	100.0%	
P: 100 000 001 to 200 000 000	1.7%	8.4%	22.7%	0.8%	3.4%	16.0%	3.8%	38.7%	4.6%	0.0%	100.0%	
Q: 200 000 001 +	1.4%	7.7%	21.3%	2.3%	2.7%	16.7%	6.8%	34.4%	6.8%	0.0%	100.0%	
<b>Total</b>	<b>3.5%</b>	<b>0.4%</b>	<b>9.2%</b>	<b>0.4%</b>	<b>9.4%</b>	<b>22.1%</b>	<b>3.9%</b>	<b>44.4%</b>	<b>6.2%</b>	<b>0.5%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
A: < 0	55.0%	36.9%	42.9%	38.5%	29.6%	34.9%	35.3%	36.4%	30.3%	19.7%	36.1%	
B: = 0	21.8%	40.7%	19.3%	28.6%	47.6%	34.2%	36.4%	34.3%	45.1%	46.5%	34.5%	
C: 1 to 100 000	9.0%	6.6%	14.1%	13.1%	11.9%	15.9%	14.1%	14.1%	12.2%	26.7%	14.0%	
D: 100 001 to 250 000	4.1%	2.8%	6.0%	5.5%	3.6%	5.1%	4.3%	5.2%	4.0%	2.8%	4.9%	
E: 250 001 to 500 000	3.7%	2.3%	4.8%	4.7%	2.4%	3.5%	2.9%	3.6%	3.1%	1.6%	3.5%	
F: 500 001 to 750 000	1.3%	1.2%	2.3%	2.0%	1.0%	1.5%	1.4%	1.6%	1.3%	0.7%	1.6%	
G: 750 001 to 1 000 000	1.1%	0.8%	1.6%	1.2%	0.7%	1.0%	1.0%	1.0%	0.9%	0.6%	1.0%	
H: 1 000 001 to 2 500 000	2.1%	2.2%	3.6%	3.4%	1.5%	2.1%	1.9%	1.9%	1.7%	0.8%	2.0%	
I: 2 500 001 to 5 000 000	1.0%	1.9%	2.1%	1.0%	0.7%	0.9%	1.1%	0.8%	0.6%	0.2%	1.0%	
J: 5 000 001 to 7 500 000	0.3%	0.4%	1.0%	0.6%	0.3%	0.3%	0.5%	0.3%	0.2%	0.2%	0.4%	
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.5%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	
L: 10 000 001 to 25 000 000	0.3%	1.1%	1.1%	0.5%	0.3%	0.4%	0.5%	0.3%	0.2%	0.1%	0.4%	
M: 25 000 001 to 50 000 000	0.1%	0.6%	0.4%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	
N: 50 000 001 to 75 000 000	0.0%	0.4%	0.2%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
P: 100 000 001 to 200 000 000	0.0%	0.9%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Q: 200 000 001 +	0.0%	0.8%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# 2012 Tax Statistics

**Table A3.8.2: Companies: Tax assessed by main industrial sector and taxable income group, 2010**

Tax year	2010 [90.2% assessed tax as % of provisional tax]										Total tax assessed		
	Primary sector			Secondary sector			Tertiary sector					Other	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services				
<b>Taxable income group (R million)</b>													
A: < 0	0	2	0	0	0	0	0	0	0	0	0	1	775
B: = 0	4	19	0	0	0	4	0	1	0	0	0	6	35
C: 1 to 100 000	9	1	34	1	21	81	12	252	17	12	17	3	431
D: 100 001 to 250 000	25	2	91	3	50	189	26	511	41	26	41	4	940
E: 250 001 to 500 000	48	4	177	7	88	326	46	772	78	46	78	5	1 552
F: 500 001 to 750 000	38	4	187	6	82	288	49	658	69	49	69	4	1 387
G: 750 001 to 1 000 000	50	4	192	5	81	282	51	583	72	51	72	4	1 325
H: 1 000 001 to 2 500 000	178	22	823	33	359	1 144	187	2 084	249	187	249	10	5 088
I: 2 500 001 to 5 000 000	179	42	1 061	23	390	1 147	239	2 096	192	239	192	6	5 375
J: 5 000 001 to 7 500 000	112	15	875	21	247	725	200	1 408	132	200	132	9	3 744
K: 7 500 001 to 10 000 000	87	22	639	10	197	515	91	1 074	114	91	114	7	2 757
L: 10 000 001 to 25 000 000	252	117	2 392	43	665	2 033	429	3 485	326	429	326	8	9 770
M: 25 000 001 to 50 000 000	125	128	2 133	65	704	1 253	442	2 896	215	442	215	27	7 988
N: 50 000 001 to 75 000 000	79	140	1 547	49	387	959	235	1 952	173	235	173	—	5 521
O: 75 000 001 to 100 000 000	50	90	908	75	191	444	225	1 221	145	225	145	—	3 349
P: 100 000 001 to 200 000 000	199	726	2 132	92	304	1 517	316	3 749	379	316	379	—	9 416
Q: 200 000 001 +	386	4 731	10 723	900	1 106	9 363	10 118	18 555	2 670	10 118	2 670	—	58 553
<b>Total</b>	<b>1 821</b>	<b>6 072</b>	<b>23 915</b>	<b>1 334</b>	<b>4 892</b>	<b>20 271</b>	<b>12 666</b>	<b>42 068</b>	<b>4 872</b>	<b>12 666</b>	<b>4 872</b>	<b>93</b>	<b>118 005</b>

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

**Table A3.8.2: Companies: Tax assessed by main industrial sector and taxable income group, 2010 (continued)**

Sector	2010 [90.2% assessed tax as % of provisional tax]										Total tax assessed	
	Primary sector		Secondary sector			Tertiary sector						Other
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services			
<b>Percentage by taxable income group</b>												
C: 1 to 100 000	2.1%	0.2%	7.8%	0.3%	4.8%	18.9%	2.7%	58.5%	4.0%	0.7%	100.0%	
D: 100 001 to 250 000	2.6%	0.3%	9.7%	0.3%	5.3%	20.1%	2.7%	54.3%	4.3%	0.4%	100.0%	
E: 250 001 to 500 000	3.1%	0.3%	11.4%	0.4%	5.7%	21.0%	3.0%	49.8%	5.0%	0.3%	100.0%	
F: 500 001 to 750 000	2.8%	0.3%	13.5%	0.4%	5.9%	20.8%	3.6%	47.5%	5.0%	0.3%	100.0%	
G: 750 001 to 1 000 000	3.8%	0.3%	14.5%	0.4%	6.1%	21.3%	3.8%	44.0%	5.4%	0.3%	100.0%	
H: 1 000 001 to 2 500 000	3.5%	0.4%	16.2%	0.6%	7.1%	22.5%	3.7%	41.0%	4.9%	0.2%	100.0%	
I: 2 500 001 to 5 000 000	3.3%	0.8%	19.7%	0.4%	7.3%	21.3%	4.4%	39.0%	3.6%	0.1%	100.0%	
J: 5 000 001 to 7 500 000	3.0%	0.4%	23.4%	0.6%	6.6%	19.4%	5.3%	37.6%	3.5%	0.2%	100.0%	
K: 7 500 001 to 10 000 000	3.1%	0.8%	23.2%	0.4%	7.1%	18.7%	3.3%	39.0%	4.1%	0.3%	100.0%	
L: 10 000 001 to 25 000 000	2.6%	1.2%	24.5%	0.4%	7.0%	20.8%	4.4%	35.7%	3.3%	0.1%	100.0%	
M: 25 000 001 to 50 000 000	1.6%	1.6%	26.7%	0.8%	8.8%	15.7%	5.5%	36.3%	2.7%	0.3%	100.0%	
N: 50 000 001 to 75 000 000	1.4%	2.5%	28.0%	0.9%	7.0%	17.4%	6.7%	35.4%	3.1%	0.0%	100.0%	
O: 75 000 001 to 100 000 000	1.5%	2.7%	27.1%	2.2%	5.7%	13.3%	6.7%	36.5%	4.3%	0.0%	100.0%	
P: 100 000 001 to 200 000 000	2.1%	7.7%	22.6%	1.0%	3.2%	16.1%	3.4%	39.8%	4.0%	0.0%	100.0%	
Q: 200 000 001 +	0.7%	8.1%	18.3%	1.5%	1.9%	16.0%	17.3%	31.7%	4.6%	0.0%	100.0%	
<b>Total</b>	<b>1.5%</b>	<b>5.1%</b>	<b>20.3%</b>	<b>1.1%</b>	<b>4.1%</b>	<b>17.2%</b>	<b>10.7%</b>	<b>35.6%</b>	<b>4.1%</b>	<b>0.1%</b>	<b>100.0%</b>	
<b>Percentage by sector</b>												
C: 1 to 100 000	0.5%	0.0%	0.1%	0.1%	0.4%	0.4%	0.1%	0.6%	0.4%	3.0%	0.4%	
D: 100 001 to 250 000	1.3%	0.0%	0.4%	0.2%	1.0%	0.9%	0.2%	1.2%	0.8%	4.0%	0.8%	
E: 250 001 to 500 000	2.6%	0.1%	0.7%	0.5%	1.8%	1.6%	0.4%	1.8%	1.6%	5.0%	1.3%	
F: 500 001 to 750 000	2.1%	0.1%	0.8%	0.5%	1.7%	1.4%	0.4%	1.6%	1.4%	4.0%	1.2%	
G: 750 001 to 1 000 000	2.8%	0.1%	0.8%	0.4%	1.7%	1.4%	0.4%	1.4%	1.5%	4.4%	1.1%	
H: 1 000 001 to 2 500 000	9.8%	0.4%	3.4%	2.4%	7.3%	5.6%	1.5%	5.0%	5.1%	10.4%	4.3%	
I: 2 500 001 to 5 000 000	9.8%	0.7%	4.4%	1.7%	8.0%	5.7%	1.9%	5.0%	3.9%	6.7%	4.6%	
J: 5 000 001 to 7 500 000	6.2%	0.2%	3.7%	1.6%	5.0%	3.6%	1.6%	3.3%	2.7%	9.3%	3.2%	
K: 7 500 001 to 10 000 000	4.8%	0.4%	2.7%	0.8%	4.0%	2.5%	0.7%	2.6%	2.3%	7.5%	2.3%	
L: 10 000 001 to 25 000 000	13.8%	1.9%	10.0%	3.3%	14.0%	10.0%	3.4%	8.3%	6.7%	8.9%	8.3%	
M: 25 000 001 to 50 000 000	6.9%	2.1%	8.9%	4.9%	14.4%	6.2%	3.5%	6.9%	4.4%	29.2%	6.8%	
N: 50 000 001 to 75 000 000	4.3%	2.3%	6.5%	3.7%	7.9%	4.7%	1.9%	4.6%	3.5%	0.0%	4.7%	
O: 75 000 001 to 100 000 000	2.7%	1.5%	3.8%	5.6%	3.9%	2.2%	1.8%	2.9%	3.0%	0.0%	2.8%	
P: 100 000 001 to 200 000 000	11.0%	12.0%	8.9%	6.9%	6.2%	7.5%	2.5%	8.9%	7.8%	0.0%	8.0%	
Q: 200 000 001 +	21.2%	77.9%	44.8%	67.5%	22.6%	46.2%	79.9%	44.1%	54.8%	0.0%	49.6%	
<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>	

# 2012 Tax Statistics

**Table A3.9.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2011**

Sector	2011 [57.6% assessed tax as % of provisional tax]							Total number of taxpayers		
	Primary sector		Secondary sector		Tertiary sector					
	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real- estate and business services	Community, social and personal services	Other
<b>Taxable income group (Number of taxpayers)</b>										
A: < 0	8 496	413	16 030	628	11 235	32 223	5 441	67 856	7 404	332
B: = 0	2 906	596	6 095	341	15 716	26 647	4 875	55 741	9 200	544
C: 1 to 100 000	1 397	93	5 312	229	4 376	14 699	2 251	27 623	3 161	430
D: 100 001 to 250 000	642	51	2 486	104	1 430	5 166	792	11 282	1 163	58
E: 250 001 to 500 000	591	31	2 108	70	1 038	3 883	573	7 925	881	20
F: 500 001 to 750 000	262	15	1 015	37	466	1 609	266	3 708	427	11
G: 750 001 to 1 000 000	195	9	693	18	298	1 087	178	2 252	295	6
H: 1 000 001 to 2 500 000	328	40	1 701	51	643	2 281	400	4 447	534	11
I: 2 500 001 to 5 000 000	160	8	911	29	317	1 159	220	1 877	192	6
J: 5 000 001 to 7 500 000	60	7	440	13	163	442	94	707	66	1
K: 7 500 001 to 10 000 000	31	3	256	6	75	231	47	370	33	2
L: 10 000 001 to 25 000 000	56	15	485	15	134	470	110	733	57	-
M: 25 000 001 to 50 000 000	18	11	157	5	40	162	35	248	24	-
N: 50 000 001 to 75 000 000	4	5	49	1	17	61	18	82	6	1
O: 75 000 001 to 100 000 000	4	-	32	2	6	30	4	43	5	-
P: 100 000 001 to 200 000 000	5	3	37	1	5	34	10	43	5	-
Q: 200 000 001 +	2	1	25	4	7	32	10	58	10	-
<b>Total</b>	<b>15 157</b>	<b>1 301</b>	<b>37 832</b>	<b>1 554</b>	<b>35 966</b>	<b>90 216</b>	<b>15 324</b>	<b>184 995</b>	<b>23 463</b>	<b>1 422</b>
Total < 0 taxable income	8 496	413	16 030	628	11 235	32 223	5 441	67 856	7 404	332
Total = 0 taxable income	2 906	596	6 095	341	15 716	26 647	4 875	55 741	9 200	544
Total > 0 taxable income	3 755	292	15 707	585	9 015	31 346	5 008	61 398	6 859	546
<b>Total</b>	<b>15 157</b>	<b>1 301</b>	<b>37 832</b>	<b>1 554</b>	<b>35 966</b>	<b>90 216</b>	<b>15 324</b>	<b>184 995</b>	<b>23 463</b>	<b>1 422</b>
<b>Percentage</b>										
Total < 0 taxable income	56.1%	31.7%	42.4%	40.4%	31.2%	35.7%	35.5%	36.7%	31.6%	23.3%
Total = 0 taxable income	19.2%	45.8%	16.1%	21.9%	43.7%	29.5%	31.8%	30.1%	39.2%	38.3%
Total > 0 taxable income	24.8%	22.4%	41.5%	37.6%	25.1%	34.7%	32.7%	33.2%	29.2%	38.4%
<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>

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

**Table A3.9.1: Companies: Assessed taxpayers by main industrial sector and taxable income group, 2011 (continued)**

Tax year	2011 (57.6% assessed tax as % of provisional tax)									
	Primary sector		Secondary sector		Tertiary sector			Other		Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	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 and business services	Community, social and personal services	
Percentage by taxable income group										
A: < 0	5.7%	0.3%	10.7%	0.4%	7.5%	21.5%	3.6%	45.2%	4.9%	0.2%
B: = 0	2.4%	0.5%	5.0%	0.3%	12.8%	21.7%	4.0%	45.4%	7.5%	0.4%
C: 1 to 100 000	2.3%	0.2%	8.9%	0.4%	7.3%	24.7%	3.8%	46.4%	5.3%	0.7%
D: 100 001 to 250 000	2.8%	0.2%	10.7%	0.4%	6.2%	22.3%	3.4%	48.7%	5.0%	0.3%
E: 250 001 to 500 000	3.5%	0.2%	12.3%	0.4%	6.1%	22.7%	3.3%	46.3%	5.1%	0.1%
F: 500 001 to 750 000	3.4%	0.2%	13.0%	0.5%	6.0%	20.6%	3.4%	47.4%	5.5%	0.1%
G: 750 001 to 1 000 000	3.9%	0.2%	13.8%	0.4%	5.9%	21.6%	3.5%	44.8%	5.9%	0.1%
H: 1 000 001 to 2 500 000	3.1%	0.4%	16.3%	0.5%	6.2%	21.9%	3.8%	42.6%	5.1%	0.1%
I: 2 500 001 to 5 000 000	3.3%	0.2%	18.7%	0.6%	6.5%	23.8%	4.5%	38.5%	3.9%	0.1%
J: 5 000 001 to 7 500 000	3.0%	0.4%	22.1%	0.7%	8.2%	22.2%	4.7%	35.5%	3.3%	0.1%
K: 7 500 001 to 10 000 000	2.9%	0.3%	24.3%	0.6%	7.1%	21.9%	4.5%	35.1%	3.1%	0.2%
L: 10 000 001 to 25 000 000	2.7%	0.7%	23.4%	0.7%	6.5%	22.7%	5.3%	35.3%	2.7%	0.0%
M: 25 000 001 to 50 000 000	2.6%	1.6%	22.4%	0.7%	5.7%	23.1%	5.0%	35.4%	3.4%	0.0%
N: 50 000 001 to 75 000 000	1.6%	2.0%	20.1%	0.4%	7.0%	25.0%	7.4%	33.6%	2.5%	0.4%
O: 75 000 001 to 100 000 000	3.2%	0.0%	25.4%	1.6%	3.8%	23.8%	4.0%	34.1%	4.0%	0.0%
P: 100 000 001 to 200 000 000	3.5%	2.1%	25.9%	0.7%	3.5%	23.8%	7.0%	30.1%	3.5%	0.0%
Q: 200 000 001 +	1.3%	0.7%	16.8%	2.7%	4.7%	21.5%	6.7%	38.9%	6.7%	0.0%
<b>Total</b>	<b>3.7%</b>	<b>0.3%</b>	<b>9.3%</b>	<b>0.4%</b>	<b>8.8%</b>	<b>22.2%</b>	<b>3.8%</b>	<b>45.4%</b>	<b>5.8%</b>	<b>0.3%</b>
Percentage by sector										
A: < 0	56.1%	31.7%	42.4%	40.4%	31.2%	35.7%	35.5%	36.7%	31.6%	23.3%
B: = 0	19.2%	45.8%	16.1%	21.9%	43.7%	29.5%	31.8%	30.1%	39.2%	38.3%
C: 1 to 100 000	9.2%	7.1%	14.0%	14.7%	12.2%	16.3%	14.7%	14.9%	13.5%	30.2%
D: 100 001 to 250 000	4.2%	3.9%	6.6%	6.7%	4.0%	5.7%	5.2%	6.1%	5.0%	4.1%
E: 250 001 to 500 000	3.9%	2.4%	5.6%	4.5%	2.9%	4.3%	3.7%	4.3%	3.8%	1.4%
F: 500 001 to 750 000	1.7%	1.2%	2.7%	2.4%	1.3%	1.8%	1.7%	2.0%	1.8%	0.8%
G: 750 001 to 1 000 000	1.3%	0.7%	1.8%	1.2%	0.8%	1.2%	1.2%	1.2%	1.3%	0.4%
H: 1 000 001 to 2 500 000	2.2%	3.1%	4.5%	3.3%	1.8%	2.5%	2.4%	2.4%	2.3%	0.8%
I: 2 500 001 to 5 000 000	1.1%	0.6%	2.4%	1.9%	0.9%	1.3%	1.4%	1.0%	0.8%	0.4%
J: 5 000 001 to 7 500 000	0.4%	0.5%	1.2%	0.8%	0.5%	0.5%	0.6%	0.4%	0.3%	0.1%
K: 7 500 001 to 10 000 000	0.2%	0.2%	0.7%	0.4%	0.2%	0.3%	0.3%	0.2%	0.1%	0.1%
L: 10 000 001 to 25 000 000	0.4%	1.2%	1.3%	1.0%	0.4%	0.5%	0.7%	0.4%	0.2%	0.0%
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.4%	0.3%	0.1%	0.2%	0.2%	0.1%	0.1%	0.0%
N: 50 000 001 to 75 000 000	0.0%	0.4%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.1%	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# 2012 Tax Statistics

**Table A3.9.2: Companies: Tax assessed by main industrial sector and taxable income group, 2011**

Sector	2011 [57.6% assessed tax as % of provisional tax]										Total tax assessed
	Primary sector		Secondary sector		Tertiary sector		Tertiary sector		Other		
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing <sup>1</sup>	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate and business services	Community, social and personal services	Other	Total tax assessed
A: < 0	-	-	0	0	0	0	0	54	0	0	54
B: = 0	1	-	0	-	0	1	0	2	-0	1	4
C: 1 to 100 000	7	1	24	1	15	61	9	208	13	2	341
D: 100 001 to 250 000	19	2	70	3	37	152	21	441	31	3	777
E: 250 001 to 500 000	38	3	149	4	68	283	40	687	62	2	1 337
F: 500 001 to 750 000	40	2	156	6	71	250	41	600	64	2	1 233
G: 750 001 to 1 000 000	46	2	160	4	69	256	41	530	67	1	1 177
H: 1 000 001 to 2 500 000	143	17	757	22	283	1 011	175	1 956	225	5	4 593
I: 2 500 001 to 5 000 000	158	9	913	30	316	1 154	217	1 865	188	6	4 855
J: 5 000 001 to 7 500 000	104	12	762	23	286	765	165	1 228	112	1	3 459
K: 7 500 001 to 10 000 000	77	7	630	14	187	574	117	909	81	5	2 601
L: 10 000 001 to 25 000 000	256	72	2 133	64	598	2 057	494	3 179	253	0	9 107
M: 25 000 001 to 50 000 000	175	116	1 583	54	397	1 634	338	2 436	207	-0	6 940
N: 50 000 001 to 75 000 000	77	92	869	17	289	1 068	312	1 470	101	18	4 312
O: 75 000 001 to 100 000 000	100	-	773	48	143	762	93	1 038	122	-	3 080
P: 100 000 001 to 200 000 000	202	127	1 469	51	166	1 317	390	1 729	199	-0	5 650
Q: 200 000 001 +	158	78	8 180	479	650	6 073	5 640	10 841	2 580	0	34 678
<b>Total</b>	<b>1 601</b>	<b>540</b>	<b>18 629</b>	<b>821</b>	<b>3 575</b>	<b>17 418</b>	<b>8 093</b>	<b>29 172</b>	<b>4 304</b>	<b>45</b>	<b>84 198</b>

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

**Table A3.9.2: Companies: Tax assessed by main industrial sector and taxable income group, 2011 (continued)**

Sector	2011 [57.6% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					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 and business services	Community, social and personal services	Other	
<b>Percentage by taxable income group</b>											
C: 1 to 100 000	2.2%	0.2%	7.1%	0.3%	4.3%	17.9%	2.7%	60.9%	3.9%	0.5%	100.0%
D: 100 001 to 250 000	2.4%	0.2%	9.0%	0.3%	4.7%	19.5%	2.7%	56.7%	4.0%	0.3%	100.0%
E: 250 001 to 500 000	2.9%	0.2%	11.2%	0.3%	5.1%	21.2%	3.0%	51.4%	4.6%	0.1%	100.0%
F: 500 001 to 750 000	3.3%	0.2%	12.7%	0.4%	5.8%	20.3%	3.3%	48.7%	5.2%	0.2%	100.0%
G: 750 001 to 1 000 000	3.9%	0.2%	13.6%	0.3%	5.9%	21.7%	3.5%	45.1%	5.7%	0.1%	100.0%
H: 1 000 001 to 2 500 000	3.1%	0.4%	16.5%	0.5%	6.2%	22.0%	3.8%	42.6%	4.9%	0.1%	100.0%
I: 2 500 001 to 5 000 000	3.3%	0.2%	18.8%	0.6%	6.5%	23.8%	4.5%	38.4%	3.9%	0.1%	100.0%
J: 5 000 001 to 7 500 000	3.0%	0.4%	22.0%	0.7%	8.3%	22.1%	4.8%	35.5%	3.3%	0.0%	100.0%
K: 7 500 001 to 10 000 000	3.0%	0.3%	24.2%	0.6%	7.2%	22.1%	4.5%	35.0%	3.1%	0.2%	100.0%
L: 10 000 001 to 25 000 000	2.8%	0.8%	23.4%	0.7%	6.6%	22.6%	5.4%	34.9%	2.8%	0.0%	100.0%
M: 25 000 001 to 50 000 000	2.5%	1.7%	22.8%	0.8%	5.7%	23.5%	4.9%	35.1%	3.0%	-0.0%	100.0%
N: 50 000 001 to 75 000 000	1.8%	2.1%	20.2%	0.4%	6.7%	24.8%	7.2%	34.1%	2.3%	0.4%	100.0%
O: 75 000 001 to 100 000 000	3.3%	0.0%	25.1%	1.6%	4.7%	23.7%	3.0%	33.7%	3.9%	0.0%	100.0%
P: 100 000 001 to 200 000 000	3.6%	2.2%	26.0%	0.9%	2.9%	23.3%	6.9%	30.6%	3.5%	-0.0%	100.0%
Q: 200 000 001 +	0.5%	0.2%	17.5%	1.4%	1.9%	17.5%	16.3%	31.3%	7.4%	0.0%	100.0%
<b>Total</b>	<b>1.9%</b>	<b>0.6%</b>	<b>22.1%</b>	<b>1.0%</b>	<b>4.2%</b>	<b>20.7%</b>	<b>9.6%</b>	<b>34.6%</b>	<b>5.1%</b>	<b>0.1%</b>	<b>100.0%</b>
<b>Percentage by sector</b>											
C: 1 to 100 000	0.5%	0.1%	0.1%	0.1%	0.4%	0.4%	0.1%	0.7%	0.3%	3.9%	0.4%
D: 100 001 to 250 000	1.2%	0.3%	0.4%	0.3%	1.0%	0.9%	0.3%	1.5%	0.7%	5.8%	0.9%
E: 250 001 to 500 000	2.4%	0.5%	0.8%	0.5%	1.9%	1.6%	0.5%	2.4%	1.4%	4.4%	1.6%
F: 500 001 to 750 000	2.5%	0.4%	0.8%	0.7%	2.0%	1.4%	0.5%	2.1%	1.5%	4.3%	1.5%
G: 750 001 to 1 000 000	2.8%	0.4%	0.9%	0.5%	1.9%	1.5%	0.5%	1.8%	1.6%	2.8%	1.4%
H: 1 000 001 to 2 500 000	8.9%	3.1%	4.1%	2.7%	7.9%	5.8%	2.2%	6.7%	5.2%	11.1%	5.5%
I: 2 500 001 to 5 000 000	9.9%	1.7%	4.9%	3.7%	8.8%	6.6%	2.7%	6.4%	4.4%	13.0%	5.8%
J: 5 000 001 to 7 500 000	6.5%	2.3%	4.1%	2.8%	8.0%	4.4%	2.0%	4.2%	2.6%	2.0%	4.1%
K: 7 500 001 to 10 000 000	4.8%	1.4%	3.4%	1.8%	5.2%	3.3%	1.4%	3.1%	1.9%	11.7%	3.1%
L: 10 000 001 to 25 000 000	16.0%	13.4%	11.4%	7.8%	16.7%	11.8%	6.1%	10.9%	5.9%	0.0%	10.8%
M: 25 000 001 to 50 000 000	10.9%	21.4%	8.5%	6.6%	11.1%	9.4%	4.2%	8.4%	4.8%	-0.0%	8.2%
N: 50 000 001 to 75 000 000	4.8%	17.0%	4.7%	2.0%	8.1%	6.1%	3.8%	5.0%	2.3%	39.3%	5.1%
O: 75 000 001 to 100 000 000	6.3%	0.0%	4.1%	5.9%	4.0%	4.4%	1.2%	3.6%	2.8%	0.0%	3.7%
P: 100 000 001 to 200 000 000	12.6%	23.5%	7.9%	6.2%	4.7%	7.6%	4.8%	5.9%	4.6%	-0.0%	6.7%
Q: 200 000 001 +	9.9%	14.5%	43.9%	58.4%	18.2%	34.9%	69.7%	37.2%	59.9%	0.0%	41.2%
<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>





# 4 VALUE-ADDED TAX

## KEY HIGHLIGHTS

For the 2011/12 fiscal year:

- VAT revenue collections improved moderately supported by growing real domestic household consumption;
- Domestic VAT payments increased by 7.4%, Import VAT increased by 23.9% while VAT refunds increased by 26.4%, the combined effect of the three resulting in year on year growth of 4.1%;
- Growth in domestic VAT payments came mainly from the Financing, insurance, real estate and business services sector, Agriculture, forestry & fishing and Coal & petroleum products sectors, offset by declines in the Vehicle, parts & accessories and construction sectors;
- VAT refunds grew in the Mining & quarrying, Coal & petroleum and Agriculture, forestry & fishing sectors due to increased capital expenditure. Furthermore, improved and faster processing of refunds were made possible by the introduction of modernised risk management algorithms;
- There were 652 349 registered VAT vendors of which 438 740 (67.3%) were active in making payments and receiving refunds:
  - 32.3% of VAT vendors were in the Financing, insurance, real estate and business services sector;
  - 87.1% of VAT vendors submitted returns on a bi-monthly basis;
  - Companies and close corporations made up 69.8% of VAT vendors; and
  - 46.3% of VAT vendors had a turnover of R1 million or less.
- Although only 8.9% of VAT vendors submitted returns on a monthly basis (others submit bi-monthly or bi-annually) they contributed 76.0% of VAT payments and received 88.2% of VAT refunds.

## INTRODUCTION

VAT is an indirect tax based on consumption of goods and services in the economy. Revenue is raised for the government by requiring traders or vendors to register and to charge VAT on taxable supplies of goods or services.

The essential characteristics of an indirect tax type such as VAT are as follows:

- The tax applies generally to transactions related to goods and services;
- It is proportional to the price charged for the goods and services;
- It is charged at each stage of the production and distribution process; and

- The taxable person (vendor) may deduct the tax paid during the preceding stages, that is, the burden of the tax is on the final consumer.

The South African VAT system is destination based, which means that only the consumption of goods and services in South Africa is taxed. VAT is therefore paid on the supply of goods or services in South Africa, as well as on the importation of goods into South Africa.

This chapter only covers actual VAT payments and VAT refunds of registered VAT vendors. Import VAT collected from importers is dealt with separately in Chapter 5 and is based on declarations on Bills of Entry.

The mechanics of the VAT system are based on a subtractive or credit input method which allows a vendor to deduct the tax incurred on the vendor inputs (input tax) from the tax collected on the supplies made by the vendor (output tax). There are, however, some expenses upon which input tax cannot be claimed, such as the acquisition of motor cars and entertainment in most instances.

VAT charged on supplies made (output tax) less VAT paid to suppliers (input tax) is equal to the amount of VAT payable or refundable. VAT returns submitted result in either a payment, refund or a nil return.

VAT is currently levied at the standard rate of 14% on most goods and services and taxable supplies, whilst some provision is made for zero rating of supplies to assist the poor. A supplier of zero-rated supplies charges output tax at zero per cent. There is a wide range of basic food items as well as petrol, diesel and illuminating paraffin that are zero-rated. Exports are also zero-rated. Vendors making supplies at the standard or zero-rate are entitled to a deduction of input tax (at 14%) paid on goods or services acquired for the purpose of making such supplies.

Exempt supplies are not subject to VAT. An example of a VAT exempt supply is the rental of residential property. Unlike either standard-rated or zero-rated supplies, exempt supplies are not taxable activities, so a supplier of exempt goods or services is not allowed to claim input VAT in relation to the input side of those supplies.

This chapter gives an overview of:

- The number of registered VAT vendors;
- Domestic VAT: Payments and refunds;
- Input/output VAT; and
- Turnover of VAT vendors.

## NUMBER OF REGISTERED VAT VENDORS

The number of vendors registered for VAT purposes has been declining in the period under review. This was due to the introduction of additional registration and legislative requirements to improve authenticity of vendors thereby limiting the risk to the fiscus. For the purposes of *Table 4.1*, a vendor is regarded as active if a payment was either received or a refund was made to the vendor during the fiscal year.

**Table 4.1: Number of registered VAT vendors, 2008/09 – 2011/12**

Number Fiscal year	Registered <sup>1</sup>	Active vendors	Percentage of registered
2008/09	737 885	530 349	71.9%
2009/10	685 523	493 092	71.9%
2010/11	664 267	466 070	70.2%
2011/12	652 349	438 740	67.3%

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

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

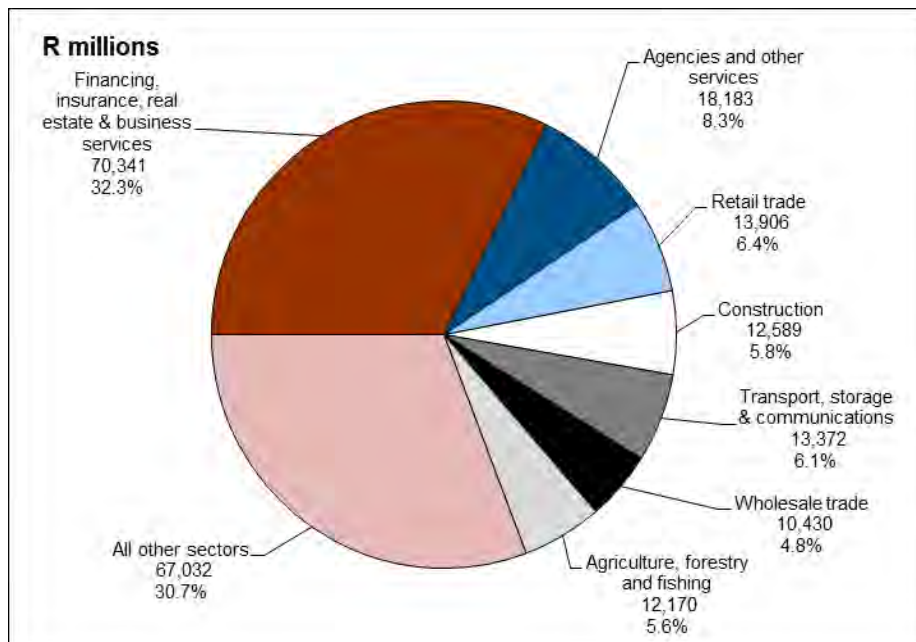
## DOMESTIC VAT: PAYMENTS AND REFUNDS

### By sector

The largest number of VAT vendors for 2011/12 were in the Financing, insurance, real estate & business services sector (34.0%) followed by the Agriculture, forestry & fishing (13.3%) and the Retail trade (9.7%) sectors.

Vendors in the Financing, insurance, real estate & business services sector make the largest proportion of gross domestic VAT payments totalling R70 billion (32.3%) in 2011/12 (*Figure 4.1*). Only 0.5% of vendors are in the Mining & quarrying sector and contributed 3.2% of the total gross VAT payments for 2011/12 yet they received 24.7% of refunds. This makes the Mining sector a negative contributor to net VAT, due to the extent of mineral exports (zero-rated sales).

**Figure 4.1** Gross VAT payments by sector, 2011/12

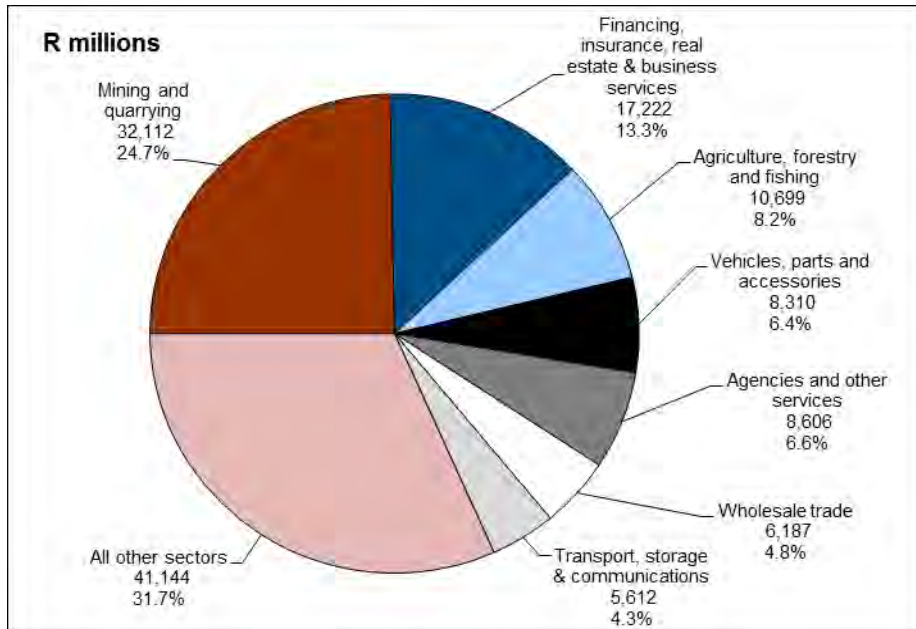


VAT refunds arise mainly when a vendor's input exceeds their output, which may occur as a result of the following:

- selling zero-rated items (exports or other zero-rated items);
- investing in capital projects; or
- restocking or selling merchandise below cost.

VAT refunds were most prominent in the Mining & quarrying, Financing, insurance, real estate & business services and Agriculture, forestry & fishing sectors, as set out in *Figure 4.2*. *Table A4.1.1* shows the detailed number of vendors, payments and refunds per sector.

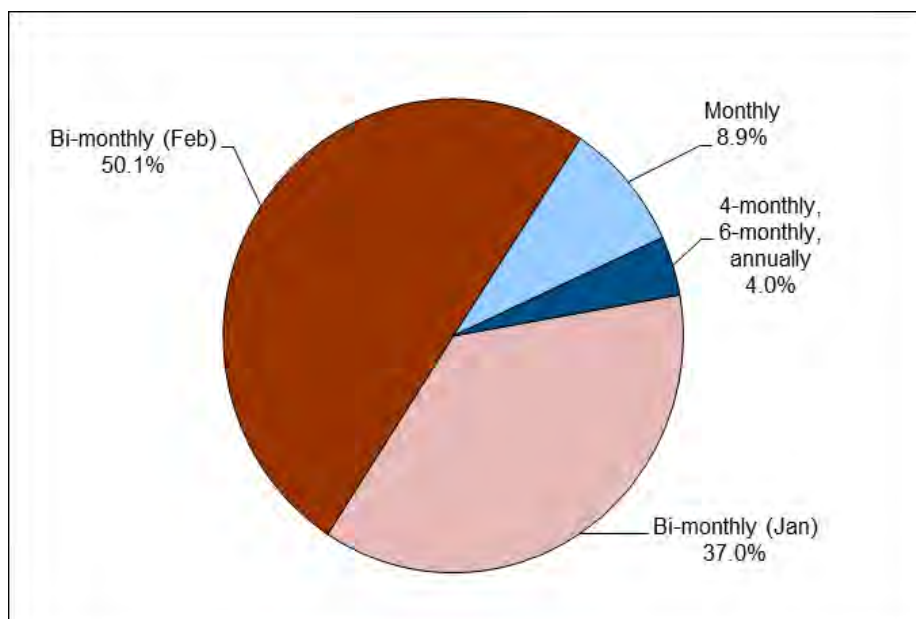
**Figure 4.2** Distribution of VAT refunds by sector, 2011/12



## By payment category

The VAT collected by the majority of vendors is usually paid over to SARS every two months, but in cases where the vendor's value of taxable supplies (turnover) in a 12-month periods exceeds R30 million, the vendor must account for VAT on a monthly basis. Certain farming enterprises are allowed to pay VAT on a bi-annual basis and small businesses with taxable supplies less than R1.5 million in any consecutive 12-month period may pay their VAT every four months.

**Figure 4.3** Distribution of VAT vendors by payment category, 2011/12



Close to 90% of vendors submit returns on a bi-monthly basis (*Figure 4.3*). However the 8.9% who submit on a monthly basis contribute over 76% of VAT payments and account for over 88% of VAT refunds.

Most vendors that submit monthly returns are from the Financing, insurance, real estate & business services sector followed by the Retail trade sector.

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

### By type of enterprise

Companies and close corporations accounted for nearly 70% of VAT vendors for 2011/12 and contributed over 90% of the domestic VAT payments and close to 90% of the VAT refunds. Although individuals (sole proprietors) made up close to 20% of VAT vendors they only accounted for 3.1% and 1.7% of the total domestic VAT payments and refunds respectively.

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

## INPUT/OUTPUT VAT

The input/output tables (*Tables A4.4.1* to *A4.4.3*) indicate the values as per the actual VAT return submission (VAT201 form). The values for VAT payments and refunds do not tie-up exactly to the actual collections as shown in *Table A4.1.1* due to several reasons, including:

- adjustments may be made through the audit process;
- actual payments may not have been made and accrued to debt; and/or
- refunds may be delayed due to additional verification procedures.

The total values for output VAT and input VAT declared are the sum of all returns that also include the intermediate transactions between VAT vendors. As there is no output VAT payable on zero-rated goods and services, the output of these goods are not reflected in the output VAT, but the input VAT claimed thereon is included in the input VAT totals. Output VAT on exempt goods and services is either accounted for in total or partially while there is no claim for input VAT on these goods and services. In addition, changes in the use of goods and or changes in accounting practices as well as the write off of bad debts or the recovery of bad debts, is added to or subtracted from the total output VAT declared and input VAT claimed.

Table 4.2 illustrates that, in 2011/12, for every R1 of domestic VAT payment there is a VAT refund of R0.59.

**Table 4.2: Relationship between domestic VAT payments and VAT refunds, 2008/09 – 2011/12**

Fiscal year	For each R1 Domestic VAT payment, there is VAT refunds of
2008/09	0.71
2009/10	0.59
2010/11	0.56
2011/12	0.59

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

For 2011/12 (Tables 4.3 and A4.4.2), for each R1 in domestic VAT collected:

- R3.33 in output VAT was declared (R740.8 billion ÷ R222.4 billion) and
- R2.33 in input VAT was claimed (R518.4 billion ÷ R222.4 billion).

Similarly for each R1 in VAT refunded (Tables 4.3 and A4.4.3):

- R1.32 in output VAT was declared (R173.4 billion ÷ R131.3 billion) and
- R2.32 in input VAT was claimed (R304.7 billion ÷ R131.3 billion).

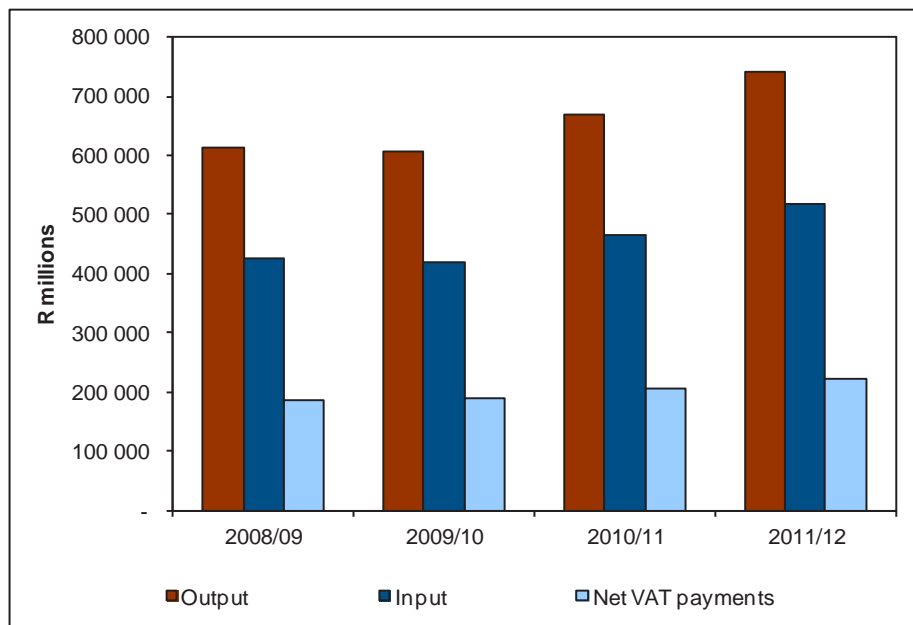
Table 4.3 illustrates that irrespective of whether the economy is growing or shrinking, the ratios move in a fairly narrow range. It is merely the quantum of the declarations that vary with the level of economic activity.

**Table 4.3: Output and Input VAT declared for each R1 domestic VAT collected and refunded, 2008/09 – 2011/12**

For each R1 Fiscal year	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
2008/09	-2.28	3.28	1.00	-2.35	1.35	-1.00
2009/10	-2.22	3.22	1.00	-2.27	1.27	-1.00
2010/11	-2.27	3.27	1.00	-2.40	1.40	-1.00
2011/12	-2.33	3.33	1.00	-2.32	1.32	-1.00

Certain sectors show significant departure from the aggregate ratios. For example, the mining sector which in 2011/12 claimed the most refunds of all sectors (R30.2 billion) declared only R0.53 in output VAT and claimed R1.53 in input VAT for each R1 in VAT refunds claimed. This is mainly due to the extent of their zero-rated export sales.

Figure 4.4 Composition of Domestic VAT payments (output/input), 2008/09 – 2011/12



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

## DISTRIBUTION OF VENDORS BY TURNOVER GROUP

The turnover, as shown in *Table A4.6.1*, is based on a system calculated annualised turnover per vendor, which utilises the turnover as declared during the 12-month period of each fiscal year.

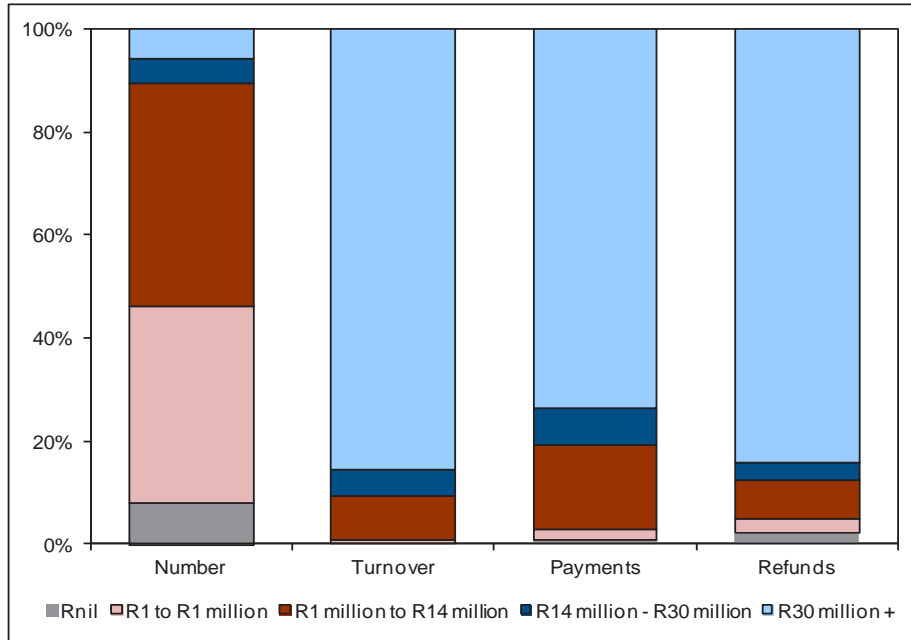
The manner in which the annualised turnover is calculated is described below:

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

In 2011/12, close to 50% of VAT vendors had a turnover of R1 million or less. These vendors, however, accounted for only 3.0% of domestic VAT payments and 5.0% of VAT refunds. On the other hand, 1.9% of VAT vendors that had an annual turnover greater than R100 million accounted for 61.1% and 76.5% of domestic VAT payments and VAT refunds respectively.



**Figure 4.5** Distribution of vendors by turnover group, 2011/12



**Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2008/09 – 2011/12**

Fiscal year	2008/09			2009/10			2010/11			2011/12		
	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	37 799	15 626	-9 439	35 103	16 046	-7 970	32 677	16 989	-7 411	30 673	18 183	-8 606
Agriculture, forestry and fishing	67 960	8 249	-11 228	64 125	10 459	-11 654	62 035	9 752	-8 558	58 396	12 170	-10 699
Bricks, ceramic, glass, cement and similar products	2 221	675	-455	2 008	712	-304	1 874	718	-284	1 743	750	-244
Catering and accommodation	17 460	2 643	-777	15 998	2 717	-780	14 674	3 163	-503	13 545	3 070	-516
Chemicals and chemical, rubber and plastic products	4 204	3 388	-2 957	4 048	4 040	-2 162	3 907	4 206	-2 057	3 740	4 206	-3 485
Clothing and footwear	1 955	681	-121	1 782	771	-96	1 623	828	-90	1 500	806	-110
Coal and petroleum products	794	5 259	-4 485	772	2 584	-3 511	772	3 203	-3 882	742	4 477	-5 601
Construction	37 677	14 057	-4 258	34 329	13 742	-3 966	31 521	12 785	-2 971	29 095	12 589	-3 522
Educational services	2 138	428	-158	1 982	433	-245	1 847	443	-213	1 711	471	-288
Electricity, gas and water	1 186	1 379	-395	1 142	1 794	-363	1 110	1 894	-426	1 066	2 382	-250
Financing, insurance, real estate and business services	176 537	59 350	-22 265	164 830	61 229	-18 090	157 366	66 013	-14 850	149 226	70 341	-17 222
Food, drink and tobacco	4 133	7 137	-2 609	3 875	8 170	-2 800	3 662	8 607	-2 665	3 445	9 061	-3 348
Leather, leather goods and fur (excl. footwear and clothing)	371	92	-93	342	108	-41	330	107	-67	291	101	-99
Machinery and related items	9 139	5 607	-2 548	8 607	6 837	-1 522	8 241	6 695	-1 750	7 788	6 875	-2 583
Medical, dental and other health and veterinary services	16 764	4 586	-368	15 973	5 182	-369	15 068	5 732	-273	14 595	6 171	-332
Metal (including metal products)	8 000	4 852	-6 157	7 521	4 172	-4 930	7 127	4 071	-4 590	6 735	4 189	-6 310
Mining and quarrying	2 772	8 852	-23 143	2 544	6 428	-25 028	2 518	7 014	-22 412	2 432	7 040	-32 112
Other manufacturing industries	3 686	1 263	-1 802	3 444	1 382	-1 303	3 267	1 409	-1 296	3 030	1 404	-1 861
Paper, printing and publishing	4 458	2 319	-823	4 129	2 677	-643	3 892	2 746	-659	3 706	2 794	-768
Personal and household services	4 831	601	-50	4 293	627	-45	3 667	680	-43	3 318	669	-69
Public administration	617	582	-4 638	612	931	-6 457	645	1 226	-4 605	610	1 058	-4 944
Recreation and cultural services	4 049	1 977	-341	3 769	2 219	-531	3 531	2 610	-704	3 328	2 615	-413
Research and scientific institutes	661	403	-119	615	384	-158	602	432	-100	588	495	-150
Retail trade	53 478	11 072	-4 245	49 061	11 920	-3 761	45 601	13 178	-3 844	42 413	13 906	-4 291
Scientific, optical and similar equipment	770	327	-109	743	362	-114	733	418	-97	714	419	-121
Social and related community services	2 723	394	-349	2 613	409	-469	2 551	454	-436	2 502	474	-471
Specialised repair services	9 913	1 723	-242	9 097	1 660	-420	8 491	1 736	-363	7 885	1 888	-418
Textiles	1 473	657	-274	1 363	836	-214	1 292	1 013	-183	1 198	920	-270
Transport equipment	1 275	571	-722	1 174	548	-564	1 087	533	-292	1 012	627	-486
Transport, storage and communications	16 054	10 336	-5 587	14 625	11 962	-5 592	13 744	12 412	-4 672	12 960	13 372	-5 612
Vehicles, parts and accessories	5 424	3 041	-10 731	5 048	3 918	-5 674	4 743	3 685	-7 643	4 459	3 174	-8 310
Wholesale trade	26 359	9 032	-6 089	24 405	9 471	-5 187	23 078	9 883	-5 067	21 716	10 430	-6 187
Wood, wood products and furniture	3 434	831	-246	3 081	843	-212	2 764	857	-142	2 544	844	-189
Other <sup>1</sup>	34	20	-1	39	8	-6	30	7	-0	34	50	-5
<b>Total</b>	<b>530 349</b>	<b>188 012</b>	<b>-127 822</b>	<b>493 092</b>	<b>195 584</b>	<b>-115 184</b>	<b>466 070</b>	<b>205 498</b>	<b>-103 147</b>	<b>438 740</b>	<b>218 023</b>	<b>-129 892</b>

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

# 2012 Tax Statistics

Table A4.1.1: Domestic VAT: Payments and refunds by sector, 2008/09 – 2011/12 (continued)

Sector	2008/09			2009/10			2010/11			2011/12		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
<b>Percentage of total</b>												
Agencies and other services	7.1%	8.3%	7.4%	7.1%	8.2%	6.9%	7.0%	8.3%	7.2%	7.0%	8.3%	6.6%
Agriculture, forestry and fishing	12.8%	4.4%	8.8%	13.0%	5.3%	10.1%	13.3%	4.7%	8.3%	13.3%	5.6%	8.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.4%	0.3%	0.2%
Catering and accommodation	3.3%	1.4%	0.6%	3.2%	1.4%	0.7%	3.1%	1.5%	0.5%	3.1%	1.4%	0.4%
Chemicals and chemical, rubber and plastic products	0.8%	1.8%	2.3%	0.8%	2.1%	1.9%	0.8%	2.0%	2.0%	0.9%	1.9%	2.7%
Clothing and footwear	0.4%	0.4%	0.1%	0.4%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%
Coal and petroleum products	0.1%	2.8%	3.5%	0.2%	1.3%	3.0%	0.2%	1.6%	3.8%	0.2%	2.1%	4.3%
Construction	7.1%	7.5%	3.3%	7.0%	7.0%	3.4%	6.8%	6.2%	2.9%	6.6%	5.8%	2.7%
Educational services	0.4%	0.2%	0.1%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%
Electricity, gas and water	0.2%	0.7%	0.3%	0.2%	0.9%	0.3%	0.2%	0.9%	0.4%	0.2%	1.1%	0.2%
Financing, insurance, real estate and business services	33.3%	31.6%	17.4%	33.4%	31.3%	15.7%	33.8%	32.1%	14.4%	34.0%	32.3%	13.3%
Food, drink and tobacco	0.8%	3.8%	2.0%	0.8%	4.2%	2.4%	0.8%	4.2%	2.6%	0.8%	4.2%	2.6%
Leather, leather goods and fur (excl. footwear and clothing)	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	1.7%	3.0%	2.0%	1.7%	3.5%	1.3%	1.8%	3.3%	1.7%	1.8%	3.2%	2.0%
Medical, dental and other health and veterinary services	3.2%	2.4%	0.3%	3.2%	2.6%	0.3%	3.2%	2.8%	0.3%	3.3%	2.8%	0.3%
Metal (including metal products)	1.5%	2.6%	4.8%	1.5%	2.1%	4.3%	1.5%	2.0%	4.4%	1.5%	1.9%	4.9%
Mining and quarrying	0.5%	4.7%	18.1%	0.5%	3.3%	21.7%	0.5%	3.4%	21.7%	0.6%	3.2%	24.7%
Other manufacturing industries	0.7%	0.7%	0.6%	0.7%	0.7%	1.1%	0.7%	0.7%	1.3%	0.7%	0.6%	1.4%
Paper, printing and publishing	0.8%	1.2%	0.0%	0.8%	1.4%	0.6%	0.8%	1.3%	0.6%	0.8%	1.3%	0.6%
Personal and household services	0.9%	0.3%	0.0%	0.9%	0.3%	0.0%	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%
Public administration	0.1%	0.3%	3.6%	0.1%	0.5%	5.6%	0.1%	0.6%	4.5%	0.1%	0.5%	3.8%
Recreation and cultural services	0.8%	1.1%	0.3%	0.8%	1.1%	0.5%	0.8%	1.3%	0.7%	0.8%	1.2%	0.3%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Retail trade	10.1%	5.9%	3.3%	9.9%	6.1%	3.3%	9.8%	6.4%	3.7%	9.7%	6.4%	3.3%
Scientific, optical and similar equipment	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Social and related community services	0.5%	0.2%	0.3%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.6%	0.2%	0.4%
Specialised repair services	1.9%	0.9%	0.2%	1.8%	0.8%	0.4%	1.8%	0.8%	0.4%	1.8%	0.9%	0.3%
Textiles	0.3%	0.3%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.4%	0.2%
Transport equipment	0.2%	0.3%	0.6%	0.2%	0.3%	0.5%	0.2%	0.3%	0.3%	0.2%	0.3%	0.4%
Transport, storage and communications	3.0%	5.5%	4.4%	3.0%	6.1%	4.9%	2.9%	6.0%	4.5%	3.0%	6.1%	4.3%
Vehicles, parts and accessories	1.0%	1.6%	8.4%	1.0%	2.0%	4.9%	1.0%	1.8%	7.4%	1.0%	1.5%	6.4%
Wholesale trade	5.0%	4.8%	4.8%	4.9%	4.8%	4.5%	5.0%	4.8%	4.9%	4.9%	4.8%	4.8%
Wood, wood products and furniture	0.6%	0.4%	0.2%	0.6%	0.4%	0.2%	0.6%	0.4%	0.1%	0.6%	0.4%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A4.2.1: Domestic VAT: Payments and refunds by payment category, 2008/09 – 2011/12

Fiscal year	2008/09			2009/10			2010/11			2011/12			
	Payment category <sup>1</sup>	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-Monthly (Jan)	198 533	19 924	-7 126	-5 705	183 518	19 674	-5 705	172 852	20 900	-4 950	162 267	22 160	-5 794
B: Bi-Monthly (Feb)	267 220	26 698	-10 426	-8 600	247 780	26 417	-8 600	233 366	28 074	-7 549	219 898	29 624	-9 288
C: Monthly	42 235	140 944	-110 051	-100 672	41 318	149 082	-100 672	40 465	156 122	-90 437	38 885	165 780	-114 568
D: 6-monthly	19 825	358	-187	-182	18 098	334	-182	17 167	323	-181	15 658	385	-196
E: Annually	1 192	44	-16	-13	1 172	40	-13	1 144	44	-13	1 031	34	-11
F: 4-monthly	1 344	44	-16	-11	1 206	36	-11	1 076	36	-17	1 001	39	-35
<b>Total</b>	<b>530 349</b>	<b>188 012</b>	<b>-127 822</b>	<b>-115 184</b>	<b>493 092</b>	<b>195 584</b>	<b>-115 184</b>	<b>466 070</b>	<b>205 498</b>	<b>-103 147</b>	<b>438 740</b>	<b>218 023</b>	<b>-129 892</b>
<b>Percentage of total</b>													
A: Bi-Monthly (Jan)	37.4%	10.6%	5.6%	5.0%	37.2%	10.1%	5.0%	37.1%	10.2%	4.8%	37.0%	10.2%	4.5%
B: Bi-Monthly (Feb)	50.4%	14.2%	8.2%	7.5%	50.3%	13.5%	7.5%	50.1%	13.7%	7.3%	50.1%	13.6%	7.2%
C: Monthly	8.0%	75.0%	86.1%	87.4%	8.4%	76.2%	87.4%	8.7%	76.0%	87.7%	8.9%	76.0%	88.2%
D: 6-monthly	3.7%	0.2%	0.1%	0.2%	3.7%	0.2%	0.2%	3.7%	0.2%	0.2%	3.6%	0.2%	0.2%
E: Annually	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
F: 4-monthly	0.3%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

"Other" included under category D

# 2012 Tax Statistics

**Table A4.2.2: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in January), 2008/09 – 2011/12**

Fiscal year	2008/09			2009/10			2010/11			2011/12		
	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	15 101	1 536	-546	13 812	1 562	-462	12 849	1 648	-392	11 944	1 770	-375
Agriculture, forestry and fishing	13 678	926	-958	12 993	935	-936	12 644	961	-889	12 104	1 014	-1 082
Bricks, ceramic, glass, cement and similar products	889	98	-25	792	90	-11	740	89	-13	677	94	-13
Catering and accommodation	7 077	567	-183	6 526	575	-139	5 992	625	-140	5 540	646	-127
Chemicals and chemical, rubber and plastic products	1 465	196	-46	1 429	203	-42	1 363	226	-34	1 317	231	-62
Clothing and footwear	759	79	-15	674	82	-10	624	88	-10	568	86	-8
Coal and petroleum products	209	17	-9	197	15	-5	191	15	-7	184	17	-15
Construction	15 088	1 661	-462	13 695	1 554	-309	12 551	1 550	-250	11 523	1 589	-305
Educational services	914	98	-25	853	98	-47	782	98	-23	737	110	-27
Electricity, gas and water	492	40	-20	467	49	-24	448	47	-16	429	53	-22
Financing, insurance, real estate and business services	71 916	7 893	-3 144	66 852	7 776	-2 235	63 694	8 406	-1 915	60 329	8 934	-2 148
Food, drink and tobacco	1 436	119	-59	1 348	123	-49	1 263	134	-51	1 178	139	-80
Leather, leather goods and fur (excl. footwear and clothing)	144	14	-6	137	15	-7	125	16	-5	118	17	-4
Machinery and related items	3 656	499	-89	3 425	489	-62	3 281	522	-52	3 086	554	-72
Medical, dental and other health and veterinary services	7 316	956	-47	7 030	1 046	-39	6 629	1 145	-37	6 401	1 232	-40
Metal (including metal products)	3 080	500	-70	2 864	458	-41	2 704	462	-39	2 517	494	-41
Mining and quarrying	795	153	-103	710	118	-123	694	137	-62	668	179	-118
Other manufacturing industries	1 449	160	-32	1 365	155	-27	1 302	166	-23	1 199	170	-33
Paper, printing and publishing	1 885	228	-25	1 743	227	-27	1 642	237	-19	1 545	245	-26
Personal and household services	2 098	152	-16	1 883	144	-11	1 618	146	-12	1 474	153	-11
Public administration	75	7	-32	67	8	-42	78	6	-67	62	7	-52
Recreation and cultural services	1 686	182	-64	1 555	190	-63	1 444	211	-56	1 351	225	-94
Research and scientific institutes	263	38	-12	253	40	-12	237	43	-10	246	49	-10
Retail trade	20 782	1 268	-341	18 913	1 271	-287	17 496	1 339	-260	16 118	1 419	-296
Scientific, optical and similar equipment	303	42	-9	290	44	-8	293	54	-7	277	54	-4
Social and related community services	1 246	94	-83	1 195	96	-97	1 178	106	-103	1 156	102	-129
Specialised repair services	4 272	397	-35	3 892	383	-26	3 631	400	-23	3 336	426	-25
Textiles	570	68	-14	519	70	-7	492	68	-5	451	71	-6
Transport equipment	486	47	-23	431	48	-17	384	48	-12	353	50	-24
Transport, storage and communications	6 159	687	-294	5 456	628	-230	5 090	673	-188	4 769	735	-268
Vehicles, parts and accessories	2 041	185	-40	1 890	183	-26	1 777	198	-27	1 674	207	-31
Wholesale trade	9 838	861	-269	9 038	863	-261	8 536	907	-190	7 950	958	-227
Wood, wood products and furniture	1 365	152	-29	1 224	134	-24	1 080	129	-15	986	133	-17
<b>Total</b>	<b>198 533</b>	<b>19 924</b>	<b>-7 126</b>	<b>183 518</b>	<b>19 674</b>	<b>-5 705</b>	<b>172 852</b>	<b>20 900</b>	<b>-4 950</b>	<b>162 267</b>	<b>22 160</b>	<b>-5 794</b>

**Table A4.2.3: Domestic VAT: Payments and refunds by sector (for vendors that submit returns bi-monthly in February), 2008/09 – 2011/12**

Fiscal year	2008/09				2009/10				2010/11				2011/12			
	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	19 112	2 058	-700		17 754	2 112	-556		16 415	2 172	-456		15 441	2 355	-522	
Agriculture, forestry and fishing	31 990	2 480	-2 419		30 592	2 361	-2 421		29 816	2 459	-2 272		28 321	2 656	-2 700	
Bricks, ceramic, glass, cement and similar products	1 079	117	-31		973	109	-17		891	111	-13		835	123	-14	
Catering and accommodation	9 632	770	-236		8 764	768	-226		7 990	840	-174		7 335	873	-140	
Chemicals and chemical, rubber and plastic products	1 914	276	-59		1 821	286	-50		1 763	312	-42		1 666	327	-62	
Clothing and footwear	959	98	-10		878	96	-10		787	101	-7		736	104	-7	
Coal and petroleum products	312	16	-18		289	21	-16		285	23	-14		264	24	-14	
Construction	19 553	2 173	-638		17 686	2 047	-440		16 104	2 062	-335		14 834	2 094	-417	
Educational services	1 108	139	-26		1 016	134	-59		956	135	-38		872	145	-34	
Electricity, gas and water	561	59	-14		544	66	-26		526	67	-27		493	71	-21	
Financing, insurance, real estate and business services	92 342	9 898	-4 014		86 041	9 836	-2 865		82 001	10 591	-2 410		77 835	11 134	-3 253	
Food, drink and tobacco	1 911	168	-80		1 750	170	-77		1 642	180	-67		1 537	195	-82	
Leather, leather goods and fur (excl. footwear and clothing)	184	18	-3		166	18	-3		167	19	-2		136	17	-4	
Machinery and related items	4 374	601	-121		4 100	595	-106		3 895	630	-80		3 671	664	-98	
Medical, dental and other health and veterinary services	8 903	1 194	-61		8 437	1 299	-58		7 958	1 438	-47		7 711	1 545	-60	
Metal (including metal products)	3 707	608	-67		3 472	556	-52		3 261	584	-45		3 098	611	-54	
Mining and quarrying	1 154	200	-127		1 028	177	-113		1 019	199	-211		962	218	-226	
Other manufacturing industries	1 809	198	-39		1 669	195	-33		1 576	208	-34		1 453	217	-34	
Paper, printing and publishing	2 122	256	-28		1 941	251	-22		1 830	276	-21		1 738	277	-26	
Personal and household services	2 571	191	-21		2 261	189	-17		1 916	195	-12		1 723	203	-13	
Public administration	84	15	-91		83	15	-67		80	15	-61		70	15	-92	
Recreation and cultural services	2 036	226	-74		1 883	224	-69		1 757	240	-66		1 653	251	-96	
Research and scientific institutes	331	49	-11		297	46	-12		297	49	-10		275	56	-10	
Retail trade	26 612	1 653	-471		24 204	1 658	-375		22 235	1 750	-338		20 657	1 826	-408	
Scientific, optical and similar equipment	382	58	-12		367	59	-14		353	56	-9		348	64	-11	
Social and related community services	1 204	108	-79		1 143	111	-96		1 102	128	-107		1 084	140	-120	
Specialised repair services	5 225	490	-54		4 807	484	-36		4 478	512	-30		4 191	537	-33	
Textiles	685	69	-13		624	69	-11		586	67	-9		544	72	-10	
Transport equipment	638	79	-51		587	60	-25		553	67	-30		517	75	-32	
Transport, storage and communications	8 016	892	-439		7 328	878	-363		6 844	966	-279		6 462	1 045	-347	
Vehicles, parts and accessories	2 475	212	-42		2 286	207	-30		2 147	229	-27		2 044	251	-44	
Wholesale trade	12 451	1 132	-349		11 397	1 146	-310		10 697	1 212	-255		10 058	1 266	-286	
Wood, wood products and furniture	1 784	197	-27		1 592	175	-26		1 439	181	-22		1 334	176	-17	
<b>Total</b>	<b>267 220</b>	<b>26 698</b>	<b>-10 426</b>		<b>247 780</b>	<b>26 417</b>	<b>-8 600</b>		<b>233 366</b>	<b>28 074</b>	<b>-7 549</b>		<b>219 898</b>	<b>29 624</b>	<b>-9 288</b>	

# 2012 Tax Statistics

**Table A4.2.4: Domestic VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2008/09 – 2011/12**

Fiscal year	2008/09				2009/10				2010/11				2011/12			
	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)	Number of vendors	Payments (R million)	Refunds (R million)	
Agencies and other services	3 459	12 027	-8 192	3 425	12 368	-6 951	3 311	13 166	-6 562	3 199	14 054	-7 708	2 078	8 160	-6 723	
Agriculture, forestry and fishing	2 187	4 496	-7 661	2 165	6 827	-8 119	2 129	6 011	-5 213	2 078	8 160	-6 723	2 078	8 160	-6 723	
Bricks, ceramic, glass, cement and similar products	248	460	-398	240	513	-276	241	517	-260	229	533	-217	229	533	-217	
Catering and accommodation	693	1 301	-357	666	1 368	-416	658	1 694	-188	639	1 547	-249	639	1 547	-249	
Chemicals and chemical, rubber and plastic products	821	2 914	-2 852	794	3 550	-2 069	775	3 668	-1 980	751	3 647	-3 361	751	3 647	-3 361	
Clothing and footwear	232	504	-96	226	592	-76	210	639	-73	195	617	-96	195	617	-96	
Coal and petroleum products	271	5 226	-4 458	284	2 547	-3 491	294	3 165	-3 861	294	4 436	-5 572	294	4 436	-5 572	
Construction	2 977	10 220	-3 157	2 896	10 140	-3 217	2 823	9 172	-2 385	2 697	8 905	-2 800	2 697	8 905	-2 800	
Educational services	104	191	-105	103	201	-139	99	211	-152	92	215	-227	92	215	-227	
Electricity, gas and water	132	1 280	-361	130	1 679	-313	134	1 779	-383	142	2 258	-206	142	2 258	-206	
Financing, insurance, real estate and business services	10 703	41 504	-15 084	10 436	43 571	-12 972	10 241	46 960	-10 504	9 722	50 226	-11 804	9 722	50 226	-11 804	
Food, drink and tobacco	779	6 850	-2 470	770	7 877	-2 674	751	8 292	-2 546	724	8 727	-3 186	724	8 727	-3 186	
Leather, leather goods and fur (excl. footwear and clothing)	42	60	-84	38	75	-32	37	72	-60	36	67	-91	36	67	-91	
Machinery and related items	1 093	4 507	-2 337	1 067	5 753	-1 354	1 049	5 543	-1 618	1 017	5 657	-2 413	1 017	5 657	-2 413	
Medical, dental and other health and veterinary services	495	2 435	-260	466	2 836	-273	453	3 148	-189	456	3 393	-232	456	3 393	-232	
Metal (including metal products)	1 204	3 744	-6 019	1 176	3 158	-4 837	1 155	3 025	-4 506	1 115	3 084	-6 215	1 115	3 084	-6 215	
Mining and quarrying	821	8 499	-22 913	804	6 132	-24 792	803	6 677	-22 136	801	6 643	-31 744	801	6 643	-31 744	
Other manufacturing industries	416	903	-1 731	400	1 031	-1 243	383	1 033	-1 239	371	1 015	-1 794	371	1 015	-1 794	
Paper, printing and publishing	444	1 835	-769	437	2 200	-594	414	2 234	-619	415	2 272	-716	415	2 272	-716	
Personal and household services	146	257	-13	133	295	-17	121	339	-20	110	314	-45	110	314	-45	
Public administration	458	560	-4 515	462	908	-6 348	487	1 205	-4 476	478	1 037	-4 799	478	1 037	-4 799	
Recreation and cultural services	312	1 568	-204	315	1 805	-399	319	2 159	-583	312	2 138	-223	312	2 138	-223	
Research and scientific institutes	60	316	-95	59	298	-133	61	340	-80	62	390	-130	62	390	-130	
Retail trade	5 992	8 150	-3 432	5 861	8 990	-3 098	5 809	10 089	-3 246	5 588	10 661	-3 587	5 588	10 661	-3 587	
Scientific, optical and similar equipment	84	227	-88	85	259	-92	86	307	-81	88	300	-106	88	300	-106	
Social and related community services	264	191	-187	266	200	-276	263	220	-226	255	232	-222	255	232	-222	
Specialised repair services	390	835	-153	381	793	-358	368	824	-310	345	925	-360	345	925	-360	
Textiles	218	520	-247	220	697	-197	214	878	-169	203	777	-253	203	777	-253	
Transport equipment	150	445	-648	153	440	-521	146	418	-250	138	502	-430	138	502	-430	
Transport, storage and communications	1 848	8 756	-4 853	1 811	10 455	-4 999	1 777	10 771	-4 205	1 705	11 592	-4 996	1 705	11 592	-4 996	
Vehicles, parts and accessories	901	2 644	-10 649	866	3 529	-5 619	815	3 257	-7 589	739	2 716	-8 235	739	2 716	-8 235	
Wholesale trade	4 015	7 038	-5 470	3 925	7 461	-4 615	3 800	7 762	-4 622	3 669	8 204	-5 674	3 669	8 204	-5 674	
Wood, wood products and furniture	276	481	-191	258	533	-163	239	546	-105	220	535	-155	220	535	-155	
<b>Total</b>	<b>42 235</b>	<b>140 944</b>	<b>-110 051</b>	<b>41 318</b>	<b>149 082</b>	<b>-100 672</b>	<b>40 465</b>	<b>156 122</b>	<b>-90 437</b>	<b>38 885</b>	<b>165 780</b>	<b>-114 568</b>	<b>38 885</b>	<b>165 780</b>	<b>-114 568</b>	

**Table A4.2.5: Domestic VAT: Payments and refunds by sector (for vendors that submit returns 4-monthly, 6-monthly and annually), 2008/09 – 2011/12**

Fiscal year	2008/09				2009/10				2010/11				2011/12			
	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	127	5	-1		112	4	-1		102	4	-1		89	5	-1	
Agriculture, forestry and fishing	20 105	348	-190		18 375	337	-178		17 446	322	-184		15 893	340	-194	
Bricks, ceramic, glass, cement and similar products	5	0	-0		3	0	-0		2	0	-0		2	0	-0	
Catering and accommodation	58	6	-2		42	6	-0		34	4	-0		31	4	-0	
Chemicals and chemical, rubber and plastic products	4	1	-		4	1	-		6	0	-0		6	0	-0	
Clothing and footwear	5	0	-0		4	0	-0		2	0	-0		1	0	-	
Coal and petroleum products	2	0	-0		2	0	-0		2	0	-0		-	-	-	
Construction	59	2	-0		52	1	-0		43	1	-0		41	1	-0	
Educational services	12	0	-1		10	0	-0		10	0	-0		10	0	-0	
Electricity, gas and water	1	0	-		1	0	-		2	0	-0		2	0	-0	
Financing, insurance, real estate and business services	1 576	54	-23		1 501	45	-18		1 430	55	-21		1 340	47	-17	
Food, drink and tobacco	7	1	-0		7	0	-0		6	0	-0		6	1	-0	
Leather, leather goods and fur (excl. footwear and clothing)	1	0	-0		1	0	-		1	0	-		1	0	-	
Machinery and related items	16	1	-0		15	0	-0		16	0	-0		14	0	-0	
Medical, dental and other health and veterinary services	50	2	-0		40	1	-0		28	1	-0		27	1	-0	
Metal (including metal products)	9	0	-0		9	0	-0		7	0	-0		5	0	-0	
Mining and quarrying	2	0	-0		2	0	-0		2	-	-2		1	-	-23	
Other manufacturing industries	12	2	-0		10	2	-0		6	2	-0		7	1	-	
Paper, printing and publishing	7	0	-0		8	0	-0		6	0	-0		8	0	-0	
Personal and household services	16	0	-0		16	0	-0		12	0	-0		11	0	-0	
Public administration	-	-	-		-	-	-		-	-	-		-	-	-	
Recreation and cultural services	15	0	-0		16	0	-0		11	0	-0		12	1	-0	
Research and scientific institutes	7	1	-0		6	0	-		7	0	-0		5	0	-0	
Retail trade	92	1	-1		83	1	-1		61	1	-0		50	1	-1	
Scientific, optical and similar equipment	1	0	-		1	0	-		1	0	-		1	0	-	
Social and related community services	9	0	-0		9	0	-0		8	0	-0		7	0	-0	
Specialised repair services	26	0	-0		17	0	-0		14	0	-0		13	0	-0	
Textiles	-	-	-		-	-	-		-	-	-		-	-	-	
Transport equipment	1	0	-		3	0	-		4	0	-0		4	0	-0	
Transport, storage and communications	31	1	-1		30	1	-0		33	1	-0		24	1	-0	
Vehicles, parts and accessories	7	0	-0		6	0	-0		4	0	-0		2	0	-0	
Wholesale trade	55	1	-0		45	1	-0		45	1	-0		39	2	-0	
Wood, wood products and furniture	9	0	-0		7	0	-0		6	0	-0		4	0	-	
Other <sup>1</sup>	34	20	-1		39	8	-6		30	7	-0		34	50	-5	
<b>Total</b>	<b>22 361</b>	<b>446</b>	<b>-219</b>		<b>20 476</b>	<b>411</b>	<b>-206</b>		<b>19 387</b>	<b>403</b>	<b>-210</b>		<b>17 690</b>	<b>459</b>	<b>-241</b>	

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



# 2012 Tax Statistics

Table A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2008/09 – 2011/12

Fiscal year	2008/09			2009/10			2010/11			2011/12		
	Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)
A : Individual	117 930	6 841	-2 634	105 421	6 452	-2 416	95 723	6 598	-2 065	86 742	6 721	-2 191
B : Partnership	14 150	5 270	-3 304	12 829	4 776	-3 630	11 747	4 641	-3 257	10 863	4 666	-3 985
C : Company/Close corporation	360 378	169 018	-113 477	338 025	176 547	-99 451	322 565	185 629	-90 343	306 306	197 373	-115 159
D : Government/Local/Public authority	850	2 062	-5 158	826	2 520	-7 007	822	3 154	-4 934	795	3 477	-5 390
E : Association not for gain	2 898	1 444	-731	2 829	1 713	-819	2 746	1 898	-802	2 660	2 095	-926
F : Estate/Trust	32 010	2 986	-2 210	31 120	3 229	-1 631	30 500	3 314	-1 523	29 485	3 392	-1 944
G : Club	834	177	-92	786	185	-24	732	174	-30	686	180	-34
H : Welfare organisation	1 206	53	-192	1 164	45	-198	1 157	69	-179	1 121	46	-204
I : Other	93	161	-24	92	117	-8	78	22	-15	82	72	-58
<b>Total</b>	<b>530 349</b>	<b>188 012</b>	<b>-127 822</b>	<b>493 092</b>	<b>195 584</b>	<b>-115 184</b>	<b>466 070</b>	<b>205 498</b>	<b>-103 147</b>	<b>438 740</b>	<b>218 023</b>	<b>-129 892</b>
<b>Percentage of total</b>												
A : Individual	22.2%	3.6%	2.1%	21.4%	3.3%	2.1%	20.5%	3.2%	2.0%	19.8%	3.1%	1.7%
B : Partnership	2.7%	2.8%	2.6%	2.6%	2.4%	3.2%	2.5%	2.3%	3.2%	2.5%	2.1%	3.1%
C : Company/Close corporation	68.0%	89.9%	88.8%	68.6%	90.3%	86.3%	69.2%	90.3%	87.6%	69.8%	90.5%	88.7%
D : Government/Local/Public authority	0.2%	1.1%	4.0%	0.2%	1.3%	6.1%	0.2%	1.5%	4.8%	0.2%	1.6%	4.1%
E : Association not for gain	0.5%	0.8%	0.6%	0.6%	0.9%	0.7%	0.6%	0.9%	0.8%	0.6%	1.0%	0.7%
F : Estate/Trust	6.0%	1.6%	1.7%	6.3%	1.7%	1.4%	6.5%	1.6%	1.5%	6.7%	1.6%	1.5%
G : Club	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%	0.2%	0.1%	0.0%
H : Welfare organisation	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.2%	0.0%	0.2%	0.3%	0.0%	0.2%
I : Other	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A4.4.1: Domestic VAT: Net output/input VAT by sector, 2008/09 – 2011/12

Sector	2008/09			2009/10			2010/11			2011/12		
	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	53 207	-47 861	5 546	49 240	-41 636	7 605	53 879	-44 731	9 148	57 008	-47 485	9 523
Agriculture, forestry and fishing	40 280	-42 867	-2 587	39 996	-42 347	-2 351	48 827	-48 296	531	58 142	-58 951	-809
Bricks, ceramic, glass, cement and similar products	2 922	-2 718	204	2 874	-2 464	410	2 998	-2 586	412	3 273	-2 741	533
Catering and accommodation	8 952	-7 147	1 804	8 819	-7 006	1 813	10 101	-7 599	2 502	10 148	-7 543	2 605
Chemicals and chemical, rubber and plastic products	23 644	-23 498	146	21 169	-19 035	2 134	22 704	-20 836	1 867	28 444	-26 351	2 092
Clothing and footwear	2 965	-2 382	583	2 946	-2 300	646	3 462	-2 732	730	3 699	-3 120	579
Coal and petroleum products	14 435	-13 483	952	10 615	-11 526	-911	11 677	-12 706	-1 029	14 738	-15 624	-886
Construction	46 039	-36 750	9 289	43 156	-33 860	9 296	40 917	-31 774	9 143	42 148	-32 722	9 425
Educational services	1 087	-837	249	1 048	-846	203	1 059	-920	138	1 212	-970	242
Electricity, gas and water	4 903	-3 988	915	5 564	-4 278	1 285	6 051	-4 623	1 428	7 282	-5 191	2 091
Financing, insurance, real estate and business services	199 384	-164 252	35 132	192 891	-152 201	40 690	212 394	-163 737	48 657	230 260	-177 356	52 904
Food, drink and tobacco	26 169	-21 549	4 620	26 922	-21 789	5 133	28 520	-22 650	5 869	30 437	-25 795	4 643
Leather, leather goods and fur (excl. footwear and clothing)	588	-580	9	504	-436	69	548	-519	30	555	-605	-50
Machinery and related items	26 003	-22 907	3 096	23 234	-18 001	5 232	24 039	-19 135	4 905	26 568	-22 691	3 877
Medical, dental and other health and veterinary services	9 826	-5 652	4 174	10 943	-6 068	4 876	11 862	-6 474	5 388	12 856	-6 932	5 923
Metal (including metal products)	26 702	-28 266	-1 565	19 432	-19 879	-446	20 857	-21 952	-1 095	23 317	-25 002	-1 685
Mining and quarrying	39 020	-53 874	-14 854	30 782	-47 158	-16 377	37 468	-55 595	-18 127	38 907	-61 029	-22 123
Other manufacturing industries	5 446	-6 150	-704	5 287	-5 119	168	6 001	-6 049	-48	7 270	-7 554	-285
Paper, printing and publishing	9 119	-7 673	1 446	9 464	-7 559	1 904	9 926	-7 865	2 061	10 346	-8 325	2 021
Personal and household services	1 423	-885	538	1 460	-899	560	1 577	-962	616	1 568	-948	621
Public administration	6 837	-11 578	-4 741	7 978	-13 459	-5 481	10 349	-15 041	-4 692	11 874	-15 619	-3 745
Recreation and cultural services	4 784	-3 238	1 546	5 179	-3 551	1 628	6 078	-4 243	1 835	9 200	-6 919	2 281
Research and scientific institutes	974	-702	272	823	-543	280	867	-562	305	974	-639	336
Retail trade	88 507	-81 821	6 686	88 579	-81 033	7 546	102 501	-93 069	9 431	115 475	-105 953	9 522
Scientific, optical and similar equipment	1 141	-926	215	1 153	-908	245	1 316	-1 010	306	1 448	-1 161	287
Social and related community services	963	-988	-25	1 003	-1 067	-64	1 072	-1 118	-46	1 301	-1 197	103
Specialised repair services	5 959	-4 563	1 396	6 009	-4 600	1 410	6 078	-4 754	1 324	6 481	-4 948	1 533
Textiles	3 018	-2 643	375	2 899	-2 375	525	3 513	-2 803	710	4 369	-3 561	808
Transport equipment	2 311	-2 461	-150	1 845	-1 890	-45	1 876	-1 693	183	2 193	-2 028	165
Transport, storage and communications	41 628	-37 419	4 209	39 057	-32 297	6 760	43 361	-35 946	7 414	45 868	-37 564	8 303
Vehicles, parts and accessories	28 298	-35 409	-7 111	25 161	-27 676	-2 515	30 366	-34 181	-3 815	32 645	-37 344	-4 699
Wholesale trade	61 974	-59 111	2 863	57 593	-53 283	4 310	63 888	-59 818	4 069	70 427	-66 213	4 214
Wood, wood products and furniture	3 829	-3 241	588	3 490	-2 854	636	3 574	-2 884	690	3 743	-2 994	749
<b>Total</b>	<b>792 338</b>	<b>-737 221</b>	<b>55 117</b>	<b>747 115</b>	<b>-669 943</b>	<b>77 172</b>	<b>829 705</b>	<b>-738 863</b>	<b>90 841</b>	<b>914 175</b>	<b>-823 077</b>	<b>91 098</b>

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**Table A4.4.2: Domestic VAT: Payments output/input VAT by sector, 2008/09 – 2011/12**

Fiscal year Sector	2008/09			2009/10			2010/11			2011/12		
	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	43 523	-28 187	15 336	41 222	-25 650	15 571	45 841	-28 636	17 204	47 964	-29 777	18 187
Agriculture, forestry and fishing	26 656	-18 438	8 218	28 753	-19 905	8 848	36 606	-26 794	9 811	43 920	-32 073	11 848
Bricks, ceramic, glass, cement and similar products	2 542	-1 874	667	2 535	-1 824	711	2 714	-1 983	731	2 984	-2 221	763
Catering and accommodation	8 254	-5 632	2 622	8 054	-5 437	2 617	9 371	-6 191	3 180	9 432	-6 316	3 116
Chemicals and chemical, rubber and plastic products	15 069	-11 675	3 394	15 857	-11 893	3 964	16 417	-12 302	4 116	20 604	-15 095	5 509
Clothing and footwear	2 573	-1 873	700	2 644	-1 904	741	3 077	-2 236	841	3 160	-2 343	817
Coal and petroleum products	10 527	-5 054	5 473	8 032	-5 502	2 530	8 500	-5 494	3 005	10 968	-6 509	4 459
Construction	40 574	-26 770	13 804	38 179	-24 729	13 450	36 106	-23 385	12 721	37 388	-24 447	12 941
Educational services	951	-517	434	913	-482	431	904	-474	430	1 058	-577	480
Electricity, gas and water	3 989	-2 683	1 306	4 828	-3 083	1 745	5 169	-3 328	1 840	6 415	-4 050	2 366
Financing, insurance, real estate and business services	165 468	-107 138	58 330	165 105	-106 514	58 590	184 424	-118 990	65 433	201 998	-130 896	71 102
Food, drink and tobacco	20 926	-13 634	7 292	22 504	-14 657	7 847	22 912	-14 125	8 786	24 738	-15 723	9 016
Leather, leather goods and fur (excl. footwear and clothing)	403	-310	93	444	-336	109	439	-332	107	445	-337	107
Machinery and related items	20 211	-14 427	5 784	20 140	-13 416	6 724	20 644	-13 911	6 733	21 896	-15 279	6 617
Medical, dental and other health and veterinary services	9 367	-4 819	4 549	10 434	-5 190	5 244	11 471	-5 780	5 692	12 461	-6 221	6 241
Metal (including metal products)	18 676	-13 787	4 889	14 868	-10 646	4 222	14 714	-10 690	4 024	16 217	-11 907	4 310
Mining and quarrying	25 446	-16 172	9 275	19 781	-13 057	6 724	21 726	-14 484	7 241	23 065	-15 547	7 517
Other manufacturing industries	4 264	-3 071	1 193	4 382	-3 026	1 356	4 960	-3 512	1 448	6 009	-4 557	1 452
Paper, printing and publishing	7 873	-5 581	2 291	8 394	-5 803	2 591	8 914	-6 147	2 767	9 157	-6 352	2 805
Personal and household services	1 332	-734	598	1 371	-755	615	1 478	-797	681	1 489	-801	687
Public administration	1 557	-1 044	513	2 094	-1 340	754	3 827	-2 646	1 181	4 779	-3 716	1 063
Recreation and cultural services	4 442	-2 515	1 927	4 829	-2 696	2 133	5 649	-3 033	2 616	8 864	-6 158	2 706
Research and scientific institutes	822	-420	402	720	-308	411	784	-357	428	891	-421	470
Retail trade	71 254	-59 998	11 256	72 320	-60 942	11 378	84 027	-70 719	13 308	96 430	-81 953	14 476
Scientific, optical and similar equipment	935	-620	315	967	-608	358	1 123	-723	400	1 210	-793	418
Social and related community services	754	-374	380	796	-388	408	835	-410	425	1 064	-475	589
Specialised repair services	5 321	-3 607	1 714	5 364	-3 605	1 758	5 451	-3 718	1 734	5 851	-3 930	1 920
Textiles	2 320	-1 658	662	2 488	-1 754	733	3 036	-2 107	929	3 865	-2 776	1 090
Transport equipment	1 795	-1 200	595	1 400	-882	518	1 533	-986	547	1 823	-1 196	627
Transport, storage and communications	30 903	-20 364	10 540	32 552	-20 792	11 760	35 568	-23 065	12 503	37 545	-23 674	13 871
Vehicles, parts and accessories	14 261	-11 600	2 661	14 688	-11 520	3 169	18 240	-14 685	3 556	18 476	-15 185	3 292
Wholesale trade	47 077	-37 967	9 110	45 900	-36 674	9 226	50 129	-40 315	9 814	55 242	-44 625	10 617
Wood, wood products and furniture	3 421	-2 579	842	3 208	-2 366	842	3 281	-2 414	867	3 399	-2 452	946
<b>Total</b>	<b>613 487</b>	<b>-426 324</b>	<b>187 164</b>	<b>605 764</b>	<b>-417 687</b>	<b>188 077</b>	<b>669 873</b>	<b>-464 771</b>	<b>205 101</b>	<b>740 809</b>	<b>-518 383</b>	<b>222 426</b>

Table A4.4.3: Domestic VAT: Refunds output/input VAT by sector, 2008/09 – 2011/12

Fiscal year	2008/09			2009/10			2010/11			2011/12		
	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	9 684	-19 474	-9 790	8 019	-15 986	-7 967	8 038	-16 084	-8 056	9 044	-17 708	-8 663
Agriculture, forestry and fishing	13 625	-24 429	-10 804	11 243	-22 442	-11 199	12 221	-21 502	-9 280	14 222	-26 879	-12 657
Bricks, ceramic, glass, cement and similar products	380	-844	-463	339	-640	-301	284	-603	-318	289	-520	-231
Catering and accommodation	698	-1 515	-818	765	-1 569	-805	729	-1 407	-678	716	-1 227	-511
Chemicals and chemical, rubber and plastic products	8 575	-11 823	-3 248	5 312	-7 142	-1 830	6 286	-8 535	-2 249	7 839	-11 256	-3 417
Clothing and footwear	392	-509	-117	302	-397	-95	385	-496	-111	539	-778	-239
Coal and petroleum products	3 908	-8 429	-4 520	2 583	-6 024	-3 441	3 177	-7 212	-4 035	3 770	-9 115	-5 345
Construction	5 465	-9 980	-4 515	4 977	-9 131	-4 154	4 811	-8 388	-3 577	4 759	-8 275	-3 516
Educational services	136	-320	-184	135	-363	-228	155	-447	-292	154	-392	-238
Electricity, gas and water	914	-1 304	-391	736	-1 196	-460	882	-1 295	-413	866	-1 142	-275
Financing, insurance, real estate and business services	33 916	-57 115	-23 198	27 786	-45 687	-17 901	27 970	-44 747	-16 776	28 262	-46 461	-18 199
Food, drink and tobacco	5 243	-7 915	-2 672	4 418	-7 131	-2 714	5 608	-8 525	-2 917	5 699	-10 072	-4 373
Leather, leather goods and fur (excl. footwear and clothing)	185	-270	-85	60	-100	-40	109	-187	-77	110	-268	-157
Machinery and related items	5 793	-8 480	-2 688	3 093	-4 585	-1 492	3 396	-5 224	-1 828	4 673	-7 412	-2 740
Medical, dental and other health and veterinary services	459	-833	-374	509	-877	-368	391	-694	-304	394	-712	-318
Metal (including metal products)	8 025	-14 479	-6 453	4 564	-9 232	-4 668	6 143	-11 262	-5 119	7 100	-13 095	-5 994
Mining and quarrying	13 573	-37 702	-24 129	11 001	-34 101	-23 100	15 742	-41 110	-25 368	15 842	-45 482	-29 640
Other manufacturing industries	1 182	-3 079	-1 897	905	-2 093	-1 188	1 041	-2 537	-1 496	1 261	-2 998	-1 737
Paper, printing and publishing	1 246	-2 091	-845	1 070	-1 756	-686	1 012	-1 718	-706	1 188	-1 973	-785
Personal and household services	91	-151	-60	89	-144	-55	99	-165	-66	80	-146	-67
Public administration	5 280	-10 534	-5 254	5 885	-12 119	-6 235	6 522	-12 395	-5 873	7 095	-11 903	-4 808
Recreation and cultural services	342	-723	-381	350	-855	-505	429	-1 210	-781	336	-761	-425
Research and scientific institutes	152	-283	-131	103	-235	-132	83	-205	-122	83	-217	-134
Retail trade	17 253	-21 823	-4 570	16 259	-20 091	-3 832	18 474	-22 350	-3 876	19 045	-23 999	-4 954
Scientific, optical and similar equipment	206	-306	-100	187	-300	-113	193	-287	-94	238	-369	-131
Social and related community services	209	-613	-404	207	-679	-472	237	-708	-471	237	-723	-486
Specialised repair services	637	-955	-318	646	-994	-348	626	-1 036	-410	630	-1 017	-388
Textiles	697	-985	-287	412	-620	-209	477	-696	-219	504	-785	-281
Transport equipment	516	-1 261	-746	445	-1 008	-563	342	-707	-365	370	-832	-461
Transport, storage and communications	10 724	-17 055	-6 331	6 504	-11 504	-5 000	7 792	-12 881	-5 089	8 323	-13 890	-5 567
Vehicles, parts and accessories	14 037	-23 810	-9 772	10 472	-16 156	-5 683	12 126	-19 496	-7 371	14 169	-22 159	-7 990
Wholesale trade	14 898	-21 144	-6 247	11 693	-16 610	-4 917	13 759	-19 503	-5 745	15 184	-21 587	-6 403
Wood, wood products and furniture	408	-662	-254	282	-488	-206	293	-470	-177	344	-541	-198
<b>Total</b>	<b>178 850</b>	<b>-310 897</b>	<b>-132 047</b>	<b>141 351</b>	<b>-252 256</b>	<b>-110 905</b>	<b>159 832</b>	<b>-274 092</b>	<b>-114 260</b>	<b>173 366</b>	<b>-304 694</b>	<b>-131 328</b>

# 2012 Tax Statistics

Table A4.5.1: Domestic VAT: Output/input VAT declared and claimed for each R1 VAT collected, 2008/09 – 2011/12

Sector	2008/09			2009/10			2010/11			2011/12		
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments
For each R1												
Agriculture and other services	-1.84	2.84	1.00	-1.65	2.65	1.00	-1.66	2.66	1.00	-1.64	2.64	1.00
Agiculture, forestry and fishing	-2.24	3.24	1.00	-2.25	3.25	1.00	-2.73	3.73	1.00	-2.71	3.71	1.00
Bricks, ceramic, glass, cement and similar products	-2.81	3.81	1.00	-2.57	3.57	1.00	-2.72	3.72	1.00	-2.91	3.91	1.00
Catering and accommodation	-2.15	3.15	1.00	-2.08	3.08	1.00	-1.95	2.95	1.00	-2.03	3.03	1.00
Chemicals and chemical, rubber and plastic products	-3.44	4.44	1.00	-3.00	4.00	1.00	-2.99	3.99	1.00	-2.74	3.74	1.00
Clothing and footwear	-2.68	3.68	1.00	-2.57	3.57	1.00	-2.66	3.66	1.00	-2.87	3.87	1.00
Coal and petroleum products	-0.92	1.92	1.00	-2.18	3.18	1.00	-1.83	2.83	1.00	-1.46	2.46	1.00
Construction	-1.94	2.94	1.00	-1.84	2.84	1.00	-1.84	2.84	1.00	-1.89	2.89	1.00
Educational services	-1.19	2.19	1.00	-1.12	2.12	1.00	-1.10	2.10	1.00	-1.20	2.20	1.00
Electricity, gas and water	-2.05	3.05	1.00	-1.77	2.77	1.00	-1.81	2.81	1.00	-1.71	2.71	1.00
Financing, insurance, real estate and business services	-1.84	2.84	1.00	-1.82	2.82	1.00	-1.82	2.82	1.00	-1.84	2.84	1.00
Food, drink and tobacco	-1.87	2.87	1.00	-1.87	2.87	1.00	-1.61	2.61	1.00	-1.74	2.74	1.00
Leather, leather goods and fur (excl. footwear and clothing)	-3.33	4.33	1.00	-3.09	4.09	1.00	-3.10	4.10	1.00	-3.15	4.15	1.00
Machinery and related items	-2.49	3.49	1.00	-2.00	3.00	1.00	-2.07	3.07	1.00	-2.31	3.31	1.00
Medical, dental and other health and veterinary services	-1.06	2.06	1.00	-0.99	1.99	1.00	-1.02	2.02	1.00	-1.00	2.00	1.00
Metal (including metal products)	-2.82	3.82	1.00	-2.52	3.52	1.00	-2.66	3.66	1.00	-2.76	3.76	1.00
Mining and quarrying	-1.74	2.74	1.00	-1.94	2.94	1.00	-2.00	3.00	1.00	-2.07	3.07	1.00
Other manufacturing industries	-2.58	3.58	1.00	-2.23	3.23	1.00	-2.43	3.43	1.00	-3.14	4.14	1.00
Paper, printing and publishing	-2.44	3.44	1.00	-2.24	3.24	1.00	-2.22	3.22	1.00	-2.26	3.26	1.00
Personal and household services	-1.23	2.23	1.00	-1.23	2.23	1.00	-1.17	2.17	1.00	-1.17	2.17	1.00
Public administration	-2.03	3.03	1.00	-1.78	2.78	1.00	-2.24	3.24	1.00	-3.50	4.50	1.00
Recreation and cultural services	-1.31	2.31	1.00	-1.26	2.26	1.00	-1.16	2.16	1.00	-2.28	3.28	1.00
Research and scientific institutes	-1.04	2.04	1.00	-0.75	1.75	1.00	-0.83	1.83	1.00	-0.90	1.90	1.00
Retail trade	-5.33	6.33	1.00	-5.36	6.36	1.00	-5.31	6.31	1.00	-5.66	6.66	1.00
Scientific, optical and similar equipment	-1.97	2.97	1.00	-1.70	2.70	1.00	-1.81	2.81	1.00	-1.90	2.90	1.00
Social and related community services	-0.99	1.99	1.00	-0.95	1.95	1.00	-0.96	1.96	1.00	-0.81	1.81	1.00
Specialised repair services	-2.10	3.10	1.00	-2.05	3.05	1.00	-2.14	3.14	1.00	-2.05	3.05	1.00
Textiles	-2.50	3.50	1.00	-2.39	3.39	1.00	-2.27	3.27	1.00	-2.55	3.55	1.00
Transport equipment	-2.02	3.02	1.00	-1.70	2.70	1.00	-1.80	2.80	1.00	-1.91	2.91	1.00
Transport, storage and communications	-1.93	2.93	1.00	-1.77	2.77	1.00	-1.84	2.84	1.00	-1.71	2.71	1.00
Vehicles, parts and accessories	-4.36	5.36	1.00	-3.64	4.64	1.00	-4.13	5.13	1.00	-4.61	5.61	1.00
Wholesale trade	-4.17	5.17	1.00	-3.97	4.97	1.00	-4.11	5.11	1.00	-4.20	5.20	1.00
Wood, wood products and furniture	-3.06	4.06	1.00	-2.81	3.81	1.00	-2.78	3.78	1.00	-2.59	3.59	1.00
<b>Total</b>	<b>-2.28</b>	<b>3.28</b>	<b>1.00</b>	<b>-2.22</b>	<b>3.22</b>	<b>1.00</b>	<b>-2.27</b>	<b>3.27</b>	<b>1.00</b>	<b>-2.33</b>	<b>3.33</b>	<b>1.00</b>

Table A4.5.2: Domestic VAT: Output/input VAT declared and claimed for each R1 VAT refunded, 2008/09 – 2011/12

Fiscal year	2008/09			2009/10			2010/11			2011/12		
	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
For each R1												
<b>Sector</b>												
Agriculture and other services	-1.99	0.99	-1.00	-2.01	1.01	-1.00	-2.00	1.00	-1.00	-2.04	1.04	-1.00
Agriculture, forestry and fishing	-2.26	1.26	-1.00	-2.00	1.00	-1.00	-2.32	1.32	-1.00	-2.12	1.12	-1.00
Bricks, ceramic, glass, cement and similar products	-1.82	0.82	-1.00	-2.13	1.13	-1.00	-1.89	0.89	-1.00	-2.25	1.25	-1.00
Catering and accommodation	-1.85	0.85	-1.00	-1.95	0.95	-1.00	-2.08	1.08	-1.00	-2.40	1.40	-1.00
Chemicals and chemical, rubber and plastic products	-3.64	2.64	-1.00	-3.90	2.90	-1.00	-3.80	2.80	-1.00	-3.29	2.29	-1.00
Clothing and footwear	-4.35	3.35	-1.00	-4.19	3.19	-1.00	-4.46	3.46	-1.00	-3.26	2.26	-1.00
Coal and petroleum products	-1.86	0.86	-1.00	-1.75	0.75	-1.00	-1.79	0.79	-1.00	-1.71	0.71	-1.00
Construction	-2.21	1.21	-1.00	-2.20	1.20	-1.00	-2.34	1.34	-1.00	-2.35	1.35	-1.00
Educational services	-1.74	0.74	-1.00	-1.59	0.59	-1.00	-1.53	0.53	-1.00	-1.65	0.65	-1.00
Electricity, gas and water	-3.34	2.34	-1.00	-2.60	1.60	-1.00	-3.14	2.14	-1.00	-4.15	3.15	-1.00
Financing, insurance, real estate and business services	-2.46	1.46	-1.00	-2.55	1.55	-1.00	-2.67	1.67	-1.00	-2.55	1.55	-1.00
Food, drink and tobacco	-2.96	1.96	-1.00	-2.63	1.63	-1.00	-2.92	1.92	-1.00	-2.30	1.30	-1.00
Food, drink and tobacco	-3.19	2.19	-1.00	-2.50	1.50	-1.00	-2.41	1.41	-1.00	-1.70	0.70	-1.00
Leather, leather goods and fur (excl. footwear and clothing)	-3.16	2.16	-1.00	-3.07	2.07	-1.00	-2.86	1.86	-1.00	-2.71	1.71	-1.00
Machinery and related items	-2.23	1.23	-1.00	-2.38	1.38	-1.00	-2.29	1.29	-1.00	-2.24	1.24	-1.00
Medical, dental and other health and veterinary services	-2.24	1.24	-1.00	-1.98	0.98	-1.00	-2.20	1.20	-1.00	-2.18	1.18	-1.00
Metal (including metal products)	-1.56	0.56	-1.00	-1.48	0.48	-1.00	-1.62	0.62	-1.00	-1.53	0.53	-1.00
Mining and quarrying	-1.62	0.62	-1.00	-1.76	0.76	-1.00	-1.70	0.70	-1.00	-1.73	0.73	-1.00
Other manufacturing industries	-2.47	1.47	-1.00	-2.56	1.56	-1.00	-2.43	1.43	-1.00	-2.51	1.51	-1.00
Paper, printing and publishing	-2.51	1.51	-1.00	-2.63	1.63	-1.00	-2.51	1.51	-1.00	-2.19	1.19	-1.00
Personal and household services	-2.00	1.00	-1.00	-1.94	0.94	-1.00	-2.11	1.11	-1.00	-2.48	1.48	-1.00
Public administration	-1.90	0.90	-1.00	-1.69	0.69	-1.00	-1.55	0.55	-1.00	-1.79	0.79	-1.00
Recreation and cultural services	-2.16	1.16	-1.00	-1.79	0.79	-1.00	-1.68	0.68	-1.00	-1.62	0.62	-1.00
Research and scientific institutes	-4.77	3.77	-1.00	-5.24	4.24	-1.00	-5.77	4.77	-1.00	-4.84	3.84	-1.00
Retail trade	-3.06	2.06	-1.00	-2.66	1.66	-1.00	-3.05	2.05	-1.00	-2.81	1.81	-1.00
Scientific, optical and similar equipment	-1.52	0.52	-1.00	-1.44	0.44	-1.00	-1.50	0.50	-1.00	-1.49	0.49	-1.00
Social and related community services	-3.00	2.00	-1.00	-2.85	1.85	-1.00	-2.53	1.53	-1.00	-2.62	1.62	-1.00
Specialised repair services	-3.43	2.43	-1.00	-2.97	1.97	-1.00	-3.18	2.18	-1.00	-2.79	1.79	-1.00
Textiles	-1.69	0.69	-1.00	-1.79	0.79	-1.00	-1.94	0.94	-1.00	-1.80	0.80	-1.00
Transport equipment	-2.69	1.69	-1.00	-2.30	1.30	-1.00	-2.53	1.53	-1.00	-2.50	1.50	-1.00
Transport, storage and communications	-2.44	1.44	-1.00	-2.84	1.84	-1.00	-2.65	1.65	-1.00	-2.77	1.77	-1.00
Vehicles, parts and accessories	-3.38	2.38	-1.00	-3.38	2.38	-1.00	-3.39	2.39	-1.00	-3.37	2.37	-1.00
Wholesale trade	-2.61	1.61	-1.00	-2.37	1.37	-1.00	-2.65	1.65	-1.00	-2.74	1.74	-1.00
Wood, wood products and furniture												
<b>Total</b>	<b>-2.35</b>	<b>1.35</b>	<b>-1.00</b>	<b>-2.27</b>	<b>1.27</b>	<b>-1.00</b>	<b>-2.40</b>	<b>1.40</b>	<b>-1.00</b>	<b>-2.32</b>	<b>1.32</b>	<b>-1.00</b>

# 2012 Tax Statistics

Table A4.6.1: Domestic VAT: Vendors per annualised turnover (payments and refunds), 2008/09 – 2011/12

Fiscal year	2008/09						2009/10						2010/11						2011/12					
	Turnover group	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		55 009	—	2 180	-5 623	48 809	—	2 362	-3 538	40 530	—	2 549	-2 694	35 443	—	2 043	-2 764							
B: 1 to 50 000		25 227	655	138	-811	21 065	542	132	-592	18 543	491	117	-497	14 481	383	56	-440							
C: 50 001 to 100 000		22 279	1 661	182	-681	19 866	1 480	164	-388	18 461	1 371	186	-372	15 959	150	150	-282							
D: 100 001 to 200 000		34 996	5 185	430	-743	31 795	4 710	383	-699	29 003	4 288	368	-476	25 179	3 724	296	-547							
E: 200 001 to 300 000		28 885	7 194	506	-664	26 062	6 494	528	-509	23 446	5 838	433	-386	20 726	5 155	366	-402							
F: 300 001 to 500 000		47 314	18 737	1 275	-952	41 637	16 496	1 088	-788	37 236	14 740	1 018	-614	33 376	13 203	901	-766							
G: 500 001 to 700 000		36 212	21 575	1 340	-810	32 447	19 344	1 188	-602	29 456	17 585	1 122	-497	26 405	15 766	998	-519							
H: 700 001 to 1 000 000		40 361	33 963	1 999	-1 052	37 253	31 409	1 852	-822	34 677	29 231	1 772	-593	31 650	26 720	1 636	-713							
I: 1 000 001 to 2 000 000		73 822	105 656	5 749	-2 603	70 855	101 603	5 580	-1 898	68 502	98 405	5 807	-1 488	65 362	94 170	5 449	-1 748							
J: 2 000 001 to 3 000 000		36 988	90 714	4 534	-1 511	36 145	88 650	4 548	-1 296	36 059	88 528	4 733	-1 180	35 329	86 759	4 672	-1 249							
K: 3 000 001 to 5 000 000		37 659	145 723	6 736	-2 137	37 121	143 879	6 778	-1 863	37 661	146 258	7 127	-1 899	37 908	147 072	7 335	-1 848							
L: 5 000 001 to 10 000 000		36 406	256 307	10 605	-3 569	35 965	253 232	10 613	-2 857	36 493	257 461	11 191	-2 807	37 760	266 334	11 674	-2 943							
M: 10 000 001 to 14 000 000		12 707	150 327	5 772	-1 752	12 490	147 403	5 762	-1 649	12 962	153 100	6 151	-1 423	13 121	155 114	6 256	-1 677							
N: 14 000 001 to 20 000 000		10 699	178 509	6 493	-2 525	10 433	174 109	6 457	-2 193	10 560	176 468	6 769	-1 858	11 076	184 959	6 998	-2 142							
O: 20 000 001 to 30 000 000		9 192	224 401	7 507	-2 582	9 082	221 251	7 691	-2 805	9 291	226 712	8 104	-2 174	9 843	240 237	8 507	-2 576							
P: 30 000 001 to 50 000 000		8 358	323 859	10 290	-4 097	8 256	318 616	10 468	-4 176	8 620	332 723	10 918	-3 406	8 892	343 734	11 153	-3 943							
Q: 50 000 001 to 100 000 000		6 935	483 759	14 648	-6 160	6 804	474 799	15 069	-5 814	7 118	494 941	15 383	-4 918	7 850	546 523	16 420	-5 958							
R: 100 000 001 +		7 320	5 793 678	107 628	-89 550	7 007	5 089 039	114 920	-82 714	7 452	5 519 088	121 749	-75 865	8 380	6 510 632	133 113	-99 375							
<b>Total</b>		<b>530 349</b>	<b>7 841 901</b>	<b>188 012</b>	<b>-127 822</b>	<b>493 092</b>	<b>7 093 057</b>	<b>195 584</b>	<b>-115 714</b>	<b>466 070</b>	<b>7 567 209</b>	<b>205 498</b>	<b>-103 147</b>	<b>438 740</b>	<b>8 641 657</b>	<b>218 023</b>	<b>-129 892</b>							
<b>Percentage of total</b>																								
A: = 0		10.4%	0.0%	1.2%	4.4%	9.9%	0.0%	1.2%	3.1%	8.7%	0.0%	1.2%	2.6%	8.1%	0.0%	0.9%	2.1%							
B: 1 to 50 000		4.8%	0.0%	0.1%	0.5%	4.3%	0.0%	0.1%	0.5%	4.0%	0.0%	0.1%	0.5%	3.3%	0.0%	0.0%	0.3%							
C: 50 001 to 100 000		4.2%	0.0%	0.1%	0.6%	4.0%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.4%	3.6%	0.0%	0.1%	0.2%							
D: 100 001 to 200 000		6.6%	0.1%	0.2%	0.6%	6.4%	0.1%	0.2%	0.6%	6.2%	0.1%	0.2%	0.5%	5.7%	0.0%	0.1%	0.4%							
E: 200 001 to 300 000		5.4%	0.1%	0.3%	0.5%	5.3%	0.1%	0.3%	0.4%	5.0%	0.1%	0.2%	0.4%	4.7%	0.1%	0.2%	0.3%							
F: 300 001 to 500 000		8.9%	0.2%	0.7%	0.7%	8.4%	0.2%	0.6%	0.7%	8.0%	0.2%	0.5%	0.6%	7.6%	0.2%	0.4%	0.6%							
G: 500 001 to 700 000		6.8%	0.3%	0.7%	0.6%	6.6%	0.3%	0.6%	0.5%	6.3%	0.2%	0.5%	0.5%	6.0%	0.2%	0.5%	0.4%							
H: 700 001 to 1 000 000		7.6%	0.4%	1.1%	0.8%	7.6%	0.4%	0.9%	0.7%	7.4%	0.4%	0.9%	0.6%	7.2%	0.3%	0.8%	0.5%							
I: 1 000 001 to 2 000 000		13.9%	1.3%	3.1%	2.0%	14.4%	1.4%	2.9%	1.6%	14.7%	1.3%	2.8%	1.4%	14.9%	1.1%	2.5%	1.3%							
J: 2 000 001 to 3 000 000		7.0%	1.2%	2.4%	1.2%	7.3%	1.2%	2.3%	1.1%	7.7%	1.2%	2.3%	1.1%	8.1%	1.0%	2.1%	1.0%							
K: 3 000 001 to 5 000 000		7.1%	1.9%	3.6%	1.7%	7.5%	2.0%	3.5%	1.6%	8.1%	1.9%	3.5%	1.8%	8.6%	1.7%	3.4%	1.4%							
L: 5 000 001 to 10 000 000		6.9%	3.3%	5.6%	2.8%	7.3%	3.6%	5.4%	2.5%	7.8%	3.4%	5.4%	2.7%	8.6%	3.1%	5.4%	2.3%							
M: 10 000 001 to 14 000 000		2.4%	1.9%	3.1%	1.4%	2.5%	2.1%	2.9%	1.4%	2.8%	2.0%	3.0%	1.4%	3.0%	1.8%	2.9%	1.3%							
N: 14 000 001 to 20 000 000		2.0%	2.3%	3.5%	2.0%	2.1%	2.5%	3.3%	1.9%	2.3%	2.3%	3.3%	1.8%	2.5%	2.1%	3.2%	1.6%							
O: 20 000 001 to 30 000 000		1.7%	2.9%	4.0%	2.0%	1.8%	3.1%	3.9%	2.4%	2.0%	3.0%	3.9%	2.1%	2.2%	2.8%	3.9%	2.0%							
P: 30 000 001 to 50 000 000		1.6%	4.1%	5.5%	3.2%	1.7%	4.5%	5.4%	3.6%	1.8%	4.4%	5.3%	3.3%	2.0%	4.0%	5.1%	3.0%							
Q: 50 000 001 to 100 000 000		1.3%	6.2%	7.8%	4.8%	1.4%	6.7%	7.7%	5.0%	1.5%	6.5%	7.5%	4.8%	1.8%	6.3%	7.5%	4.6%							
R: 100 000 001 +		1.4%	73.9%	57.2%	70.1%	1.4%	71.7%	58.8%	71.8%	1.6%	72.9%	59.2%	73.6%	1.9%	75.3%	61.1%	76.5%							
<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>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>							

1. VAT exclusive.

# 5 IMPORT VAT AND CUSTOMS DUTIES

## KEY HIGHLIGHTS

For the 2011/12 fiscal year:

- Mainly as a result of strong imports in capital equipment and vehicles, Import VAT grew by 32.5% compared to the previous year;
- Machinery, mechanical appliances & electrical equipment contributed the most to VAT on goods imported (27.2%);
- Vehicles, aircrafts, vessels and associated transport equipment accounted for 31% of customs duties;
- The importation of associated transport equipment was the main contributor to *ad valorem* excise duties at 66.1%;
- Imports from Asia and Europe world zones accounted for more than 80% of the combined total Import VAT, customs duties and *ad valorem* excise duties; and
- The majority of imports originated from China and Germany at 20.5% and 11.9% of the combined total Import VAT, customs duties and *ad valorem* excise duties respectively.

## INTRODUCTION

VAT is levied on the importation of goods and services into South Africa, whilst customs duties are imposed on designated imported goods. Additional *ad valorem* customs duties are levied on a wide range of luxury or non-essential items such as perfumes, firearms and games. These import duties are levied with the aim of raising revenue from the upper end consumers and protecting the local market.

This chapter gives an overview of Import VAT, customs duties and *ad valorem* excise duties (Duty 1-2B).

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

Import VAT is levied at a rate of 14% on the importation of goods into South Africa with certain imported goods being exempted in terms of the VAT Act of 1991. This includes goods destined for the SACU member countries (BLNS).

The value that is placed on the importation of goods is deemed to be the value of goods for customs duty purposes as well as any duty the Customs and Excise Act levies on the importation plus 10% of that value. However, if the goods originated from a SACU member country the value is not increased by the 10%.



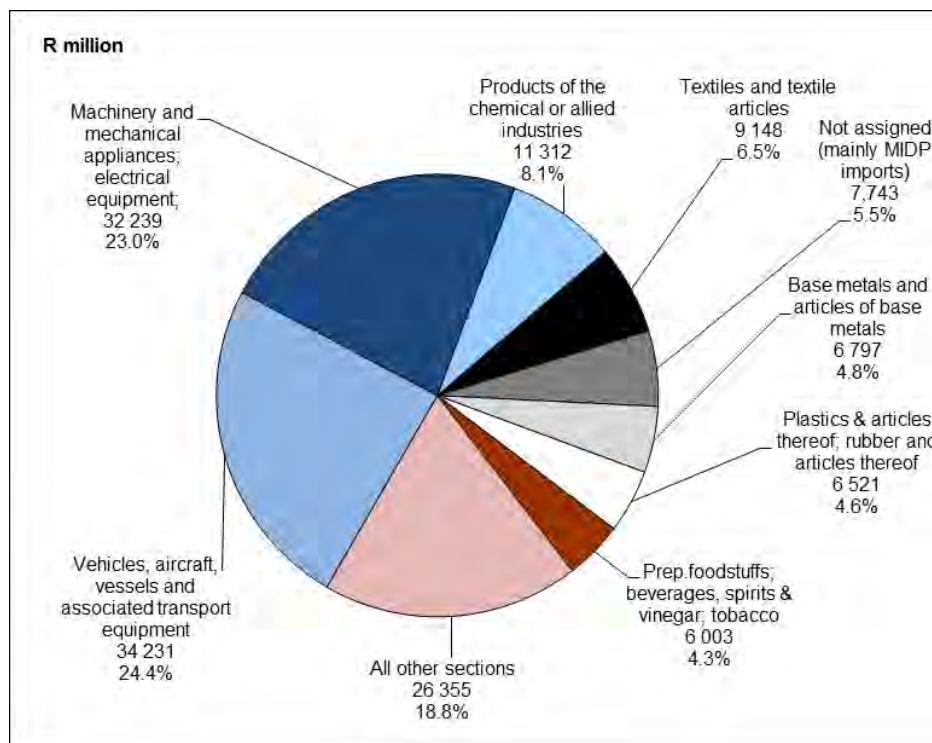
Customs values are set by the General Agreement on Tariffs and Trade (GATT) valuation code which has six valuation methods. The majority of goods are valued using method one, which is the actual price paid or payable by the buyer of the goods. The "free-on-board" price forms the basis for the value,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

These customs values are declared to Customs on a Bill of Entry (BOE) at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and will therefore differ from the actual cash payments received.

## By customs section

Table A5.1.1 shows the customs value of imports, import VAT, customs duties and *ad valorem* excise duties by customs section while Figure 5.1 shows the top combined import VAT, customs duties and *ad valorem* sections.

Figure 5.1 Import VAT, customs and *ad valorem* duties by section, 2011/12



The Machinery & mechanical appliances, electrical equipment section accounts for the largest **customs value** of goods imported in 2011/12 (20.0%), followed by Mineral products (16.8%) & vehicles, aircraft, vessels & associated transport equipment (13.1%).

**Import VAT** for 2011/12 was largely collected from the importation of Machinery & mechanical appliances, electrical equipment (27.2%), Vehicles, aircraft, vessels & associated transport equipment (20.4%) and Products of the chemical & allied industries (10.2%).

The largest contributor of **customs duties** for 2011/12 was vehicles, aircraft, vessels & associated transport equipment (31.0%), Textiles & textile articles (16.4%) and Prepared foodstuffs, beverages, spirits & vinegar (9.7%).

**Ad valorem excise duty** revenues (Duty 1-2B) for 2011/12 were mostly collected from the importation of Vehicles, aircraft, vessels & associated transport equipment (66.1%) and Machinery & mechanical appliances, electrical equipment (30.5%).

## By world zone and selected trade blocs

Imports from Asia and Europe accounted for 83.1% of the combined total Import VAT, customs duties and *ad valorem* excise duties followed by the Americas at 12.7%.

Table A5.2.1 contains the combined total of Import VAT, customs duties and *ad valorem* duties (Duty 1-2B) by world zone for 2011/12, as well as selected trade blocs.

## By country of origin

The top 5 countries of origin (i.e. China, Germany, UK, USA and Japan) account for over half of the combined total Import VAT, customs duties and *ad valorem* excise duties for 2011/12.

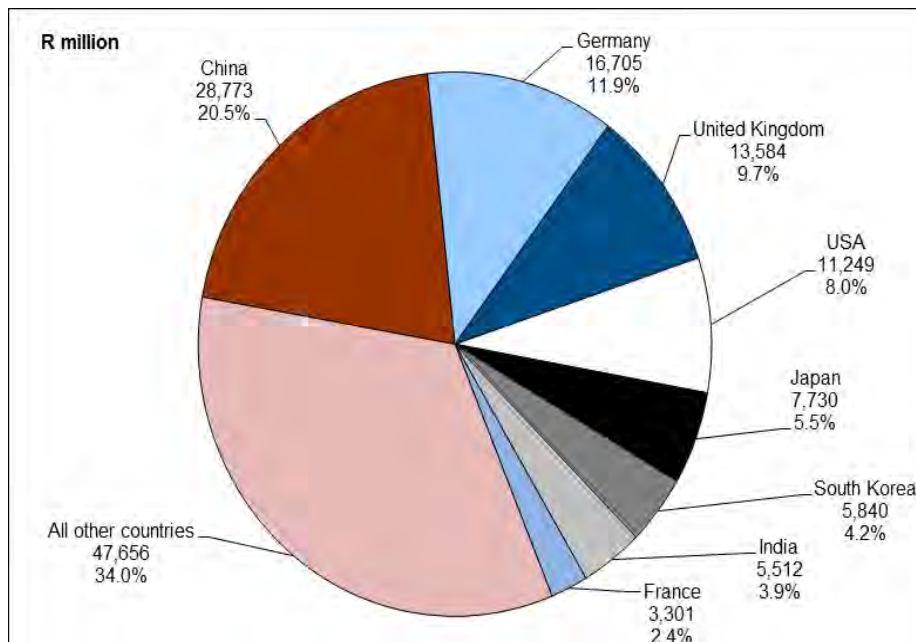
During 2011/12, China and Germany continued to be the largest originators of goods coming into South Africa making up 20.5% and 11.9% of the combined total Import VAT, customs duties and *ad valorem* excise duties respectively.

From China, the imported goods with the highest customs value and Import VAT were computers; the goods incurring the most customs duties were footwear whilst the largest contributors to *ad valorem* excise duties were cellular phones and videophones.

From Germany, the imported goods with the highest customs value and Import VAT were Motor Industry Development Programme (MIDP) automotive parts, while the goods attracting the most customs duties and *ad valorem* excise duties were motor vehicles.

Table A5.3.1 and Figure 5.2 show the Top-25 countries by origin sorted on the 2011/12 combined total of Import VAT, customs duties and *ad valorem* duties (Duty 1-2B).

**Figure 5.2** Import VAT, customs and *ad valorem* duties by country of origin, 2011/12



# 2012 Tax Statistics

Table A5.1.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duty, Duty 1-2B by customs chapter, 2008/09 – 2011/12

R million	Chapter	2008/09			2009/10			2010/11			2011/12		
		Customs value	Import VAT <sup>1</sup>	Customs Duty 1-2B <sup>2</sup> duty <sup>1</sup>	Customs value	Import VAT <sup>1</sup>	Customs Duty 1-2B <sup>2</sup> duty <sup>1</sup>	Customs value	Import VAT <sup>1</sup>	Customs Duty 1-2B <sup>2</sup> duty <sup>1</sup>	Customs value	Import VAT <sup>1</sup>	Customs Duty 1-2B <sup>2</sup> duty <sup>1</sup>
	1 - 5	6 507	761	348	6 316	791	418	6 801	842	416	9 823	1 178	442
	6 - 14	13 685	1 136	190	11 651	871	134	11 131	950	196	15 270	1 378	162
	15	12 182	1 011	398	8 870	710	267	11 772	1 013	260	13 391	1 072	256
	16 - 24	27 516	2 640	2 392	28 337	2 584	2 296	28 399	2 529	2 421	31 326	3 008	2 995
	25 - 26	183 669	3 738	472	128 674	1 952	749	137 814	2 759	1 171	181 729	3 518	2 022
	27 - 38	69 453	9 937	734	56 819	7 943	510	67 865	8 879	497	82 783	10 582	605
	39 - 40	27 581	3 871	1 710	23 244	3 289	1 381	28 472	3 909	1 595	34 676	4 754	1 768
	41 - 43	2 595	420	450	2 187	349	381	2 850	413	437	3 098	486	565
	44 - 46	2 987	467	115	2 209	347	101	2 239	354	108	2 755	435	140
	47 - 49	11 681	1 698	277	10 124	1 460	202	10 856	1 489	182	13 486	1 598	163
	50 - 63	22 225	3 090	2 832	19 750	2 793	2 516	22 919	3 281	3 090	27 968	4 079	5 069
	64 - 67	6 732	1 126	1 664	6 080	1 033	1 543	7 139	1 230	1 857	9 039	1 551	2 312
	68 - 70	8 502	1 311	428	7 320	1 110	373	7 524	1 154	411	9 145	1 365	477
	71	73 390	1 260	122	55 703	866	102	90 850	923	123	97 141	1 255	133
	72 - 83	56 015	5 419	935	53 716	3 635	663	67 993	4 516	759	77 630	5 810	987
	84 - 85	204 828	28 452	2 635	155 262	20 968	1 810	175 903	23 581	2 105	216 915	28 344	1 577
	86 - 89	89 567	10 345	4 484	80 426	8 187	3 208	100 131	10 462	6 998	141 801	21 231	9 579
	90 - 92	20 655	2 851	18	17 126	2 390	24	18 272	2 534	22	21 917	2 990	18
	94 - 96	10 184	1 584	764	9 782	1 515	620	10 401	1 562	746	12 516	1 875	893
	97	695	72	0	399	26	0	717	30	0	388	26	0
	Not assigned <sup>3</sup>	86 587	7 624	38	57 795	4 687	41	72 783	6 231	29	81 634	7 689	42
<b>Total</b>		<b>936 937</b>	<b>88 811</b>	<b>21 007</b>	<b>741 789</b>	<b>67 505</b>	<b>17 328</b>	<b>882 630</b>	<b>78 663</b>	<b>23 422</b>	<b>1 084 428</b>	<b>104 225</b>	<b>30 946</b>
				<b>3 369</b>			<b>3 228</b>			<b>4 049</b>			<b>5 179</b>

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

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

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

# Import VAT and Customs Duties

Table A5.1.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duty, Duty 1-2B by customs chapter, 2008/09 – 2011/12 (continued)

Percentage of total	Chapter	2008/09				2009/10				2010/11				2011/12			
		Customs value	Import VAT <sup>1</sup>	Customs duty <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Customs duty <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Customs duty <sup>1</sup>	Duty 1-2B <sup>2</sup>	Customs value	Import VAT <sup>1</sup>	Customs duty <sup>1</sup>	Duty 1-2B <sup>2</sup>
Live animals; Animal products	1 - 5	0.7%	0.8%	1.7%	0.0%	0.9%	1.2%	2.4%	0.0%	0.8%	1.1%	0.8%	0.0%	0.9%	1.1%	0.9%	0.0%
Vegetable products	6 - 14	1.5%	1.3%	0.9%	0.0%	1.6%	1.3%	0.8%	0.0%	1.3%	1.2%	0.8%	0.0%	1.4%	1.3%	0.5%	0.0%
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15	1.3%	1.1%	1.9%	0.0%	1.2%	1.1%	1.5%	0.0%	1.3%	1.3%	1.1%	0.0%	1.2%	1.0%	0.8%	0.0%
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16 - 24	2.9%	3.0%	11.4%	0.0%	3.8%	3.8%	13.3%	0.0%	3.2%	3.2%	10.3%	0.0%	2.9%	2.9%	9.7%	0.0%
Mineral products	25 - 26	19.6%	4.2%	2.2%	0.0%	17.3%	2.9%	4.3%	0.0%	15.6%	3.5%	5.0%	0.0%	16.8%	3.4%	6.5%	0.0%
Products of the chemical or allied industries	27 - 38	7.4%	11.2%	3.5%	2.9%	7.7%	11.8%	2.9%	2.9%	7.7%	11.3%	2.1%	2.3%	7.6%	10.2%	2.0%	2.4%
Plastics and articles thereof; rubber and articles thereof	39 - 40	2.9%	4.4%	8.1%	0.0%	3.1%	4.9%	8.0%	0.0%	3.2%	5.0%	6.8%	0.0%	3.2%	4.6%	5.7%	0.0%
Raw hides and skins; leather, fur skins and articles thereof; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silkworm gut)	41 - 43	0.3%	0.5%	2.1%	0.0%	0.3%	0.5%	2.2%	0.0%	0.3%	0.5%	1.9%	0.0%	0.3%	0.5%	1.8%	0.0%
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	44 - 46	0.3%	0.5%	0.5%	0.0%	0.3%	0.5%	0.6%	0.0%	0.3%	0.4%	0.5%	0.0%	0.3%	0.4%	0.5%	0.0%
Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof	47 - 49	1.2%	1.9%	1.3%	0.0%	1.4%	2.2%	1.2%	0.0%	1.2%	1.9%	0.8%	0.0%	1.2%	1.5%	0.5%	0.0%
Textiles and textile articles	50 - 63	2.4%	3.5%	13.5%	0.0%	2.7%	4.1%	14.5%	0.0%	2.6%	4.2%	13.2%	0.0%	2.6%	3.9%	16.4%	0.0%
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seatsticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64 - 67	0.7%	1.3%	7.9%	0.0%	0.8%	1.5%	8.9%	0.0%	0.8%	1.6%	7.9%	0.0%	0.8%	1.5%	7.5%	0.0%
Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68 - 70	0.9%	1.5%	2.0%	0.0%	1.0%	1.6%	2.2%	0.0%	0.9%	1.5%	1.8%	0.0%	0.8%	1.3%	1.5%	0.0%
Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery, coin	71	7.8%	1.4%	0.6%	0.0%	7.5%	1.3%	0.6%	0.0%	10.3%	1.2%	0.5%	0.0%	9.0%	1.2%	0.4%	0.0%
Base metals and articles of base metals	72 - 83	6.0%	6.1%	4.5%	0.0%	7.2%	5.4%	3.8%	0.0%	7.7%	5.7%	3.2%	0.0%	7.2%	5.6%	3.2%	0.0%
Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories thereof	84 - 85	21.9%	32.0%	12.5%	39.5%	20.9%	31.1%	10.4%	36.7%	19.9%	30.0%	9.0%	35.3%	20.0%	27.2%	7.5%	30.5%
Vehicles, aircraft, vessels and associated transport equipment	86 - 89	9.6%	11.6%	21.3%	56.3%	10.8%	12.1%	18.5%	59.1%	11.3%	13.3%	29.9%	61.5%	13.1%	20.4%	31.0%	66.1%
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90 - 92	2.2%	3.2%	0.1%	0.0%	2.3%	3.5%	0.1%	0.0%	2.1%	3.2%	0.1%	0.0%	2.0%	2.9%	0.1%	0.0%
Miscellaneous manufactured articles	94 - 96	1.1%	1.8%	3.6%	1.1%	1.3%	2.2%	3.6%	1.1%	1.2%	2.0%	3.2%	0.7%	1.2%	1.8%	2.9%	0.8%
Works of art, collectors' pieces and antiques	97	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Not assigned <sup>3</sup>		9.2%	8.6%	0.2%	0.2%	7.8%	6.9%	0.2%	0.2%	8.2%	7.9%	0.1%	0.2%	7.5%	7.4%	0.1%	0.2%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<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. As per Bill of Entry processed and not actual revenue collected.  
 2. Duty 1 - 2B refers to the ad valorem excise duties on imports.  
 3. The majority of the not assigned group constitutes MIDP imports.

# 2012 Tax Statistics

**Table A5.2.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duty, Duty 1-2B by world zones and selected trade blocs, 2008/09 – 2011/12**

World zone / trade bloc	2008/09				2009/10				2010/11				2011/12							
	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>1</sup>	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>1</sup>	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>1</sup>					
<b>R million</b>																				
Africa	132 627	2 161	228	1	2 390	132 348	1 683	409	1	2 093	151 817	1 962	314	1	2 276	186 006	2 438	538	1	2 977
Europe	292 174	36 141	5 674	1 609	43 424	225 944	27 707	4 562	1 454	33 723	266 957	30 842	6 064	1 874	38 801	303 818	43 671	7 319	2 363	53 353
America	115 114	14 101	2 456	209	16 766	80 525	9 625	2 019	248	11 882	106 444	11 232	2 414	515	14 162	136 411	14 712	2 456	693	17 861
Asia	366 135	33 363	12 231	1 541	47 136	271 672	26 530	10 071	1 517	38 119	326 930	32 533	14 409	1 651	48 593	423 869	40 891	20 318	2 106	63 316
Oceania	17 530	2 471	217	9	2 698	11 220	1 529	198	7	1 734	12 847	1 774	179	8	1 961	15 207	2 086	281	15	2 383
Other	13 356	574	201	0	775	20 081	431	69	0	500	17 636	319	22	1	342	19 119	426	33	1	461
<b>World zones</b>	<b>936 937</b>	<b>88 811</b>	<b>21 007</b>	<b>3 369</b>	<b>113 187</b>	<b>741 789</b>	<b>67 505</b>	<b>17 328</b>	<b>3 228</b>	<b>88 061</b>	<b>882 630</b>	<b>78 663</b>	<b>23 422</b>	<b>4 049</b>	<b>106 135</b>	<b>1 084 428</b>	<b>104 225</b>	<b>30 946</b>	<b>5 179</b>	<b>140 350</b>
<b>Percentage of total</b>																				
Africa	14.2%	2.4%	1.1%	0.0%	2.1%	17.8%	2.5%	2.4%	0.0%	2.4%	17.2%	2.5%	1.3%	0.0%	2.1%	17.2%	2.3%	1.7%	0.0%	2.1%
Europe	31.2%	40.7%	27.0%	47.8%	38.4%	30.5%	41.0%	26.3%	45.1%	38.3%	30.2%	39.2%	26.0%	46.3%	36.6%	28.0%	41.9%	23.7%	45.6%	38.0%
America	12.3%	15.9%	11.7%	6.2%	14.8%	10.9%	14.3%	11.7%	7.7%	13.5%	12.1%	14.3%	10.3%	12.7%	13.3%	12.6%	14.1%	7.9%	13.4%	12.7%
Asia	39.1%	37.6%	58.2%	45.7%	41.6%	36.6%	39.3%	58.1%	47.0%	43.3%	37.0%	41.4%	61.5%	40.8%	45.8%	39.1%	39.2%	65.7%	40.7%	45.1%
Oceania	1.9%	2.8%	1.0%	0.3%	2.4%	1.5%	2.3%	1.1%	0.2%	2.0%	1.5%	2.3%	0.8%	0.2%	1.8%	1.4%	2.0%	0.9%	0.3%	1.7%
Other	1.4%	0.6%	1.0%	0.0%	0.7%	2.7%	0.6%	0.4%	0.0%	0.6%	2.0%	0.4%	0.1%	0.0%	0.5%	1.8%	0.4%	0.1%	0.0%	0.3%
<b>World zones</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Selected trade blocs</b>																				
African Union <sup>2</sup>	132 464	2 140	217	1	2 358	132 224	1 665	401	1	2 067	151 607	1 933	305	1	2 239	185 900	2 423	525	1	2 949
BRICS <sup>2</sup>	137 874	18 204	8 059	764	27 027	116 875	15 156	7 214	700	23 070	141 713	18 463	9 368	734	28 566	185 806	23 369	12 644	850	36 863
European Union	278 958	34 557	5 486	1 606	41 649	214 616	26 561	4 419	1 452	32 431	253 578	29 179	5 855	1 872	36 905	287 349	41 819	6 891	2 360	51 070
SADC <sup>2,3</sup>	81 879	1 769	136	0	1 906	90 171	1 413	334	0	1 748	96 314	1 709	232	0	1 941	113 962	2 163	438	0	2 602
<b>Percentage of total</b>																				
African Union	14.1%	2.4%	1.0%	0.0%	2.1%	17.8%	2.5%	2.3%	0.0%	2.3%	17.2%	2.5%	1.3%	0.0%	2.1%	17.1%	2.3%	1.7%	0.0%	2.1%
BRICS	14.7%	20.5%	38.4%	22.7%	23.9%	15.8%	22.5%	41.6%	21.7%	26.2%	16.1%	23.5%	40.0%	18.1%	26.9%	17.1%	22.4%	40.9%	16.4%	26.3%
European Union	29.8%	38.9%	26.1%	47.7%	36.8%	28.9%	39.3%	25.5%	45.0%	36.8%	28.7%	37.1%	25.0%	46.2%	34.8%	26.5%	40.1%	22.3%	45.6%	36.4%
SADC	8.7%	2.0%	0.6%	0.0%	1.7%	12.2%	2.1%	1.9%	0.0%	2.0%	10.9%	2.2%	1.0%	0.0%	1.8%	10.5%	2.1%	1.4%	0.0%	1.9%

1. Total of Import VAT, Customs duties and Duty 1 - 2B.

2. Excluding South Africa.

3. Southern African Development Community (SADC).

4. Excluding South Africa.

# Import VAT and Customs Duties

Table A5.3.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duty, Duty 1-2B by country of origin, 2008/09 – 2011/12

Country of origin <sup>1</sup>	2008/09				2009/10				2010/11				2011/12							
	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>2</sup>	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>2</sup>	Customs value	Import VAT	Customs duty	Duty 1-2B	Total <sup>2</sup>					
R million																				
China	93 156	13 673	6 645	662	20 981	79 469	11 654	5 886	580	18 120	99 757	14 267	7 495	584	22 346	124 365	17 778	10 345	650	28 773
Germany	100 307	12 716	1 564	844	15 124	81 253	9 771	1 009	794	11 574	85 968	10 475	1 924	914	13 313	104 072	13 039	2 444	1 222	16 705
United Kingdom	45 323	4 348	1 447	248	6 043	29 356	3 200	1 400	250	4 850	46 426	3 457	1 917	309	5 683	40 607	11 167	2 068	349	13 584
USA	67 902	8 489	1 037	182	9 718	46 982	5 787	794	210	6 790	62 517	6 874	1 224	378	8 476	78 352	9 386	1 400	463	11 249
Japan	53 564	6 297	1 333	362	7 992	36 714	4 184	693	354	5 232	43 093	4 929	1 501	348	6 779	51 423	5 832	1 411	486	7 730
South Korea	14 241	1 880	597	209	2 686	13 479	1 630	507	217	2 354	18 066	2 088	1 033	264	3 384	26 432	2 992	2 454	394	5 840
India	21 941	2 123	769	93	2 985	20 689	1 903	793	110	2 806	26 809	2 489	1 425	140	4 055	42 372	3 417	1 898	198	5 512
France	23 992	3 076	472	42	3 590	20 225	2 550	388	43	2 981	22 446	2 720	402	49	3 171	25 254	2 844	376	80	3 301
Italy	19 632	2 760	477	73	3 310	14 875	2 030	348	77	2 454	17 299	2 175	349	76	2 600	22 812	2 635	434	92	3 161
Thailand	19 612	1 714	474	71	2 260	15 054	1 382	345	61	1 787	18 420	1 806	577	94	2 477	23 031	2 226	633	91	2 950
Brazil	19 245	2 171	625	8	2 805	14 090	1 501	525	9	2 035	13 991	1 570	433	10	2 013	17 276	1 951	393	3	2 348
Netherlands	11 345	1 509	321	3	1 833	10 970	1 380	362	2	1 744	12 195	1 424	1 111	2	1 537	13 001	1 728	318	3	2 049
Australia	15 202	2 143	163	9	2 315	9 792	1 333	147	7	1 487	11 194	1 546	128	8	1 682	13 105	1 820	212	15	2 048
Spain	11 335	1 346	382	66	1 794	9 374	1 061	234	45	1 340	12 836	1 425	307	71	1 802	13 086	1 606	315	80	2 001
Malaysia	11 160	1 408	352	38	1 798	9 024	1 110	314	38	1 462	10 667	1 324	341	53	1 717	12 465	1 544	353	85	1 982
Sweden	16 159	1 947	76	5	2 028	8 992	1 225	94	7	1 327	10 635	1 505	102	5	1 612	13 986	1 706	105	6	1 817
Belgium	11 134	1 532	100	12	1 644	8 330	1 123	112	21	1 256	10 011	1 277	216	47	1 541	12 072	1 502	204	57	1 763
Taiwan	10 180	1 305	354	43	1 703	6 953	959	233	27	1 219	7 524	1 112	271	22	1 405	10 312	1 327	367	60	1 755
Indonesia	7 819	843	292	26	1 161	6 420	667	289	20	976	7 451	831	425	26	1 282	10 839	1 068	567	46	1 682
Switzerland	6 542	960	93	2	1 055	6 872	869	95	2	967	9 900	1 316	167	2	1 485	11 401	1 304	354	3	1 661
Argentina	10 712	1 244	496	3	1 742	8 224	882	392	0	1 275	9 117	1 010	337	30	1 377	9 333	1 149	307	87	1 542
Canada	10 089	1 200	99	6	1 305	4 542	634	107	10	751	5 363	741	108	13	862	7 722	952	130	12	1 084
Hungary	3 771	498	27	95	620	2 753	410	26	82	519	4 929	738	31	248	1 017	5 354	786	41	237	1 064
Mexico	3 480	462	89	10	561	2 700	391	86	20	496	4 091	571	139	84	794	5 080	762	107	127	996
Ireland	6 902	1 021	75	4	1 099	5 566	799	99	2	901	5 167	747	95	1	844	5 298	732	115	1	848
Other countries	322 189	12 136	2 646	252	15 034	269 110	9 071	2 051	237	11 369	306 658	10 248	2 363	270	12 880	385 780	12 971	3 595	330	16 897
<b>Total</b>	<b>936 937</b>	<b>88 811</b>	<b>21 007</b>	<b>3 369</b>	<b>113 187</b>	<b>741 789</b>	<b>67 505</b>	<b>17 328</b>	<b>3 228</b>	<b>88 061</b>	<b>882 630</b>	<b>78 663</b>	<b>23 422</b>	<b>4 049</b>	<b>106 135</b>	<b>1 084 428</b>	<b>104 225</b>	<b>30 946</b>	<b>5 179</b>	<b>140 350</b>

1. Top-25 countries sorted on 2011/12 total of Import VAT, Customs duties and Duty 1 - 2B.

2. Total of Import VAT, Customs duties and Duty 1 - 2B.

# 2012 Tax Statistics

Table A5.3.1: Import VAT and Customs duties: Customs value, Import VAT, Customs duty, Duty 1-2B by country of origin, 2008/09 – 2011/12 (continued)

Country of origin <sup>1</sup>	2008/09				2009/10				2010/11				2011/12							
	Customs value	Import VAT	Customs duty	Total <sup>2</sup>	Customs value	Import VAT	Customs duty	Total <sup>2</sup>	Customs value	Import VAT	Customs duty	Total <sup>2</sup>	Customs value	Import VAT	Customs duty	Total <sup>2</sup>				
China	9.9%	15.4%	31.6%	19.7%	18.5%	10.7%	17.3%	34.9%	18.0%	20.6%	11.3%	18.1%	32.0%	14.4%	21.1%	11.5%	17.1%	33.4%	12.5%	20.5%
Germany	10.7%	14.3%	7.4%	25.1%	13.4%	11.0%	14.5%	5.8%	24.6%	13.1%	9.7%	13.3%	8.2%	22.6%	12.5%	9.6%	12.5%	7.9%	23.6%	11.9%
United Kingdom	4.8%	4.9%	6.9%	7.4%	5.3%	4.0%	4.7%	8.1%	7.7%	5.5%	7.1%	4.4%	8.2%	7.6%	5.4%	3.7%	10.7%	6.7%	6.7%	9.7%
USA	7.2%	9.6%	4.9%	5.4%	8.6%	6.3%	8.6%	4.4%	6.5%	7.7%	7.1%	8.7%	5.2%	9.3%	8.0%	7.2%	9.0%	4.5%	8.9%	8.0%
Japan	5.7%	7.1%	6.3%	10.8%	7.1%	4.9%	6.2%	4.0%	11.0%	5.9%	4.9%	6.3%	6.4%	8.6%	6.4%	4.7%	5.6%	4.8%	9.4%	5.5%
South Korea	1.5%	2.1%	2.8%	6.2%	2.4%	1.8%	2.4%	2.9%	6.7%	2.7%	2.0%	2.7%	4.4%	6.5%	3.2%	2.4%	2.9%	7.9%	7.6%	4.2%
India	2.3%	2.4%	3.7%	2.8%	2.6%	2.8%	2.8%	4.6%	3.4%	3.2%	3.0%	3.2%	6.1%	3.5%	3.8%	3.9%	3.3%	6.1%	3.8%	3.9%
France	2.6%	3.5%	2.2%	1.2%	3.2%	2.7%	3.8%	2.2%	1.3%	3.4%	2.5%	3.5%	1.7%	1.2%	3.0%	2.3%	2.7%	1.2%	1.6%	2.4%
Italy	2.1%	3.1%	2.3%	2.2%	2.9%	2.0%	3.0%	2.0%	2.4%	2.8%	2.0%	2.8%	1.5%	1.9%	2.4%	2.1%	2.5%	1.4%	1.8%	2.3%
Thailand	2.1%	1.9%	2.3%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%	2.1%	2.3%	2.5%	2.3%	2.3%	2.1%	2.1%	2.0%	1.8%	2.1%
Brazil	1.2%	2.4%	3.0%	0.3%	2.5%	1.9%	2.2%	3.0%	0.3%	2.3%	1.6%	2.0%	1.8%	0.2%	1.9%	1.6%	1.9%	1.3%	0.1%	1.7%
Netherlands	1.2%	1.7%	1.5%	0.1%	1.6%	1.5%	2.0%	2.1%	0.1%	2.0%	1.4%	1.8%	0.5%	0.1%	1.4%	1.2%	1.7%	1.0%	0.1%	1.5%
Australia	1.6%	2.4%	0.8%	0.3%	2.0%	1.3%	2.0%	0.8%	0.2%	1.7%	1.3%	2.0%	0.5%	0.2%	1.6%	1.2%	1.7%	0.7%	0.3%	1.5%
Spain	1.2%	1.5%	1.8%	2.0%	1.6%	1.3%	1.6%	1.3%	1.4%	1.5%	1.5%	1.8%	1.3%	1.7%	1.7%	1.2%	1.5%	1.0%	1.5%	1.4%
Malaysia	1.2%	1.6%	1.7%	1.1%	1.6%	1.2%	1.6%	1.8%	1.2%	1.7%	1.2%	1.7%	1.5%	1.3%	1.6%	1.1%	1.5%	1.1%	1.7%	1.4%
Sweden	1.7%	2.2%	0.4%	0.2%	1.8%	1.2%	1.8%	0.5%	0.2%	1.5%	1.2%	1.9%	0.4%	0.1%	1.5%	1.3%	1.6%	0.3%	0.1%	1.3%
Belgium	1.2%	1.7%	0.5%	0.4%	1.5%	1.1%	1.7%	0.6%	0.6%	1.4%	1.1%	1.6%	0.9%	1.2%	1.5%	1.1%	1.4%	0.7%	1.1%	1.3%
Taiwan	1.1%	1.5%	1.7%	1.3%	1.5%	0.9%	1.4%	1.3%	0.9%	1.4%	0.9%	1.4%	1.2%	0.5%	1.3%	1.0%	1.3%	1.2%	1.2%	1.3%
Indonesia	0.8%	0.9%	1.4%	0.8%	1.0%	0.9%	1.0%	1.7%	0.6%	1.1%	0.8%	1.1%	1.8%	0.7%	1.2%	1.0%	1.0%	1.8%	0.9%	1.2%
Switzerland	0.7%	1.1%	0.4%	0.1%	0.9%	0.9%	1.3%	0.6%	0.1%	1.1%	1.1%	1.7%	0.7%	0.1%	1.4%	1.1%	1.3%	1.1%	0.1%	1.2%
Argentina	1.1%	1.4%	2.4%	0.1%	1.5%	1.1%	1.3%	2.3%	0.0%	1.4%	1.0%	1.3%	1.4%	0.7%	1.3%	0.9%	1.1%	1.0%	1.7%	1.1%
Canada	1.1%	1.4%	0.5%	0.2%	1.2%	0.6%	0.9%	0.6%	0.3%	0.9%	0.6%	0.9%	0.5%	0.3%	0.8%	0.7%	0.9%	0.4%	0.2%	0.8%
Hungary	0.4%	0.6%	0.1%	2.8%	0.5%	0.4%	0.6%	0.1%	2.6%	0.6%	0.6%	0.9%	0.1%	6.1%	1.0%	0.5%	0.6%	0.1%	4.6%	0.8%
Mexico	0.4%	0.5%	0.4%	0.3%	0.5%	0.4%	0.6%	0.5%	0.6%	0.6%	0.5%	0.7%	0.8%	2.1%	0.7%	0.5%	0.7%	0.3%	2.5%	0.7%
Ireland	0.7%	1.1%	0.4%	0.1%	1.0%	0.8%	1.2%	0.6%	0.1%	1.0%	0.6%	0.9%	0.4%	0.0%	0.8%	0.5%	0.7%	0.4%	0.0%	0.6%
Other countries	34.4%	13.7%	12.6%	7.5%	13.3%	36.3%	13.4%	11.8%	7.4%	12.9%	34.7%	13.0%	10.1%	6.7%	12.1%	35.6%	12.4%	11.6%	6.4%	12.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<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. Top-25 countries sorted on 2011/12 total of Import VAT, Customs duties and Duty 1 - 2B.

2. Total of Import VAT, Customs duties and Duty 1 - 2B.

# GLOSSARY

<i>Ad valorem</i> excise duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonized System.
Air passenger departure tax	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.
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).
Capital gains tax (CGT)	This tax was introduced in October 2001 and forms part of the income tax system and is based on capital gains made upon the disposal of assets.
CO <sub>2</sub> tax on motor vehicle emissions	The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company income tax (CIT)	Comprises provisional and assessed taxes paid by companies (net of refunds).
Cost of revenue collection	Is an indication of the efficiency with which revenue is collected.
Customs duties/import duties	These are levies imposed on goods imported into South Africa. Import duties are imposed as a means to protect certain local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.



Donations tax	This tax is levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Duty 1-2B	Refers to the <i>Ad valorem</i> excise duties on imports.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 2.5c/kWh from 1 April 2011. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees' tax	Is a tax that employers must deduct from the employment income of employees – such as salaries, wages and bonuses - and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-as-you-earn (PAYE)</i> .
Environmental levy	Introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy, Incandescent light bulb levy, electricity levy</i> and <i>CO<sub>2</sub> tax on motor vehicle emissions</i> .
Estate duty	Is calculated at a rate of 20% on the dutiable amount of the estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Gross domestic product (GDP)	A measure of the total national output, income and expenditure in the economy.
Great Recession	Reference to the recession that started in December 2007 in terms of the Great Depression of the 1930s. Generally, the Great Recession lasted longer and was more severe than prior recessions. However, the severity of economic decline has not eclipsed the levels reached by the Great Depression.

Fiscal drag	Is the effect of inflation on effective tax rates. When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into a higher income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though real incomes may not be increasing.
Fiscal year	Is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Is a specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Harmonised system	Is essentially, the system according to which all internationally traded products, components, or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System).
Incandescent light bulb levy	Was introduced as from 1 October 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require five times less electricity and result in lower greenhouse gas emissions. The environmental levy of about R3 per bulb (between 1 cent and 3 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Income tax	Is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed by the Income Tax Act 58 of 1962.
Indirect taxes	Are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Is when a vendor buys goods or services from another supplier, VAT is charged on the purchase price.
Marginal income tax rate	The rate of tax on an incremental unit of income.
Mineral and petroleum resource royalty	A levy imposed on exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.

Motor Industry Development Programme (MIDP)	Is a programme that was implemented on 1 September 1995. This programme has been reviewed twice since then and will continue until 2012. The MIDP consists of three distinctive key areas: Light motor vehicle manufacturers; Medium and heavy motor vehicle manufacturers; and Local Component manufacturers. Participants save money in the form of a reduction on import duties due to the incentives of the MIDP programme.
National Revenue Fund	The fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Non-tax revenue	Is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees, and sales of goods and services.
Output VAT	Is the VAT charged by a vendor when they sell their own goods or services.
Pay-As-You-Earn (PAYE)	Is a tax that employers deduct from the employment income of employees this ensures that an employee's income tax liability is settled in a continuing fashion, at the same time that the income is earned. See also <i>Employees tax</i> .
Personal income tax (PIT)	Comprises all assessed and provisional taxes as well as PAYE paid by individuals (net of refunds).
PGMs	Platinum group metals (PGMs) are found as a compound which includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru); as well as gold and base metals such as nickel, copper and cobalt. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Plastic bags levy	Is a tax on certain types of plastic shopping bags. The levy aims to encourage the reuse of these bags.
Primary rebate	Is a reduction in income tax that is available to all taxpayers.
Progressive tax	Is a system of taxation that collects proportionately more from the rich than from the poor.

Provisional tax (companies)	For any given tax year, are paid in three instalments: the 1 <sup>st</sup> due six months into the company's tax year; the 2 <sup>nd</sup> at the end of the tax year; and the 3 <sup>rd</sup> six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year). The majority of provisional tax payments from companies are received during March, June, September and December.
Provisional tax (individuals)	Is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment 7 months after the end of the year of assessment.
Provisional tax (paragraph 19(3))	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If the Commissioner is not satisfied with the estimate, he may increase it to an amount that he considers reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to settle at least 80% of their tax liability by the time they make their second provisional payment. This change was implemented for companies with year ends after 1 March 2009.
Residence based tax system	Is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Secondary tax on companies (STC)	Tax on dividends declared by a company, calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared.
Securities transfer tax (STT)	Is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills development levy (SDL)	Is a compulsory levy to fund training by companies. The rate is 1% of a company's total payroll and is payable by employers that are registered with SARS for employees' tax purposes and which have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	An agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Namibia, Lesotho and Swaziland.

Specific excise duty	Is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Tax amnesty	A period allowed by tax authorities during which taxpayers who are outside the tax net, but should be registered for tax purposes, can register for tax or disclose previously unreported taxable income without incurring penalties.
Tax base	The aggregated value of income, sales or transactions on which particular taxes are levied.
Tax buoyancy	It is a measure of the ratio of change in tax revenue given the change in the tax base (GDP).
Tax on retirement funds (TRF)	Was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	Is the 12-month period for which tax is calculated. For individuals it starts on 1 March and ends at the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Refers to the income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed such as medical expenses in the case of individuals or depreciation, in the case of companies.

Transfer duties	From 23 February 2011 to date this duty is payable by all persons when they acquire property as per a graduated rate that starts at 3% of the value above R600 000 and ends at a rate of 8% of the value exceeding R1.5 million.
Turnover tax	Is a simple tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities transfer tax</i> .
Value-added tax (VAT)	Is levied at a standard rate of 14% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.



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