2025 Tax Statistics



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REPUBLIC OF SOUTH AFRICA

SARS
South African Revenue Service

The 2025 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of the data may be incomplete and subject to revision in later editions.

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FOREWORD

By building a solid foundation for sustainable tax-revenue growth, SARS continues to fund a large portion of government expenditure, as highlighted in this 18th edition of the *Tax Statistics* publication.

SARS's mandate is to collect all tax revenue due by ensuring optimal compliance with tax and customs legislation. The unprecedented improvement in tax-revenue collection after the enactment of the SARS Act, 1997 (Act 34 of 1997), is hailed as one of the developments that laid the foundation for South Africa's prudent and sustainable fiscal policy trajectory. SARS continues directly to contribute to nation building and sustain the country's democracy, which is now more than 30 years old.

Over the past 30 years, tax collections have increased from R113.8 billion in 1994/95 to R1 855.3 billion in 2024/25, at a compounded annual growth rate of 9.8% and an average tax-to-GDP ratio of 22.3%. Since 1997/98, SARS has collected R23.0 trillion for the country's social and economic development. In the 2024/25 fiscal year, SARS collected a record gross amount of R2.303 trillion, and refunded taxes worth R447.3 billion, the highest amount ever in refunds (versus R413.9 billion in the prior year), representing growth of 8.1%.

The 2024/25 revenue collections recorded a sizeable tax-to-GDP ratio of 25.1%, reflecting the country's fiscal health and efficiency in revenue generation. In the same vein, the tax-buoyancy ratio for the fiscal year 2024/25 was at 1.6, indicating the robust response of tax revenue relative to economic growth. The buoyancy ratio is a crucial indicator of how effectively a government can adjust its revenue-collection methods in response to shifts within the economy.

In the fiscal year 2024/25, the performance of key taxes has been a main indicator of economic stability. South Africa demonstrated uneven economic recovery, exhibiting both positive advancements and enduring difficulties. The *Finance*; *Community*; *Wholesale*; and *Construction* sectors had robust gains, contributing to the 6.6% year-on-year growth in revenue collections and 4.2% in GDP. Tax revenues in 2024/25 were driven by a notable shift in revenue streams, influenced by a combination of market dynamics, trade patterns, and consumer behaviour.

In 2024/25, growth in net PIT was mainly as a result of above-inflation growth in the *Financial Intermediation, Insurance, Real-estate and Business Services* as well as the *Community, Social and Personal Services* sectors' pay-as-you-earn (PAYE), and the gains from two-pot retirement-fund withdrawals (which were higher than expected). In the 2024/25 fiscal year, Company Income Tax (CIT) collections were higher than in the prior year and whose growth was mainly due to the *Financial Intermediation, Insurance, Real-estate, and Business Services* sector, which was buoyed by improved profits. The *Mining and Quarrying* sector continued to contract mainly as a result lower commodity prices. Domestic Value-Added Tax (VAT) growth for the 2024/25 fiscal year owed to improved consumer sentiment, lower interest rates, contained inflation, and early pension-fund withdrawals, all of which have bolstered household consumption in the last quarter of 2025.

SARS is determined to make it hard and costly for taxpayers who wilfully fail to meet their tax obligations. The SARS Compliance Programme interventions secured R304.0 billion in compliance revenue as compared to R260.5 billion secured in 2023/24, marking a 16.7% year-on-year increase. A portion of this revenue could be attributed to cash-collection initiatives, amounting to R156.1 billion. Strategies to prevent revenue

The use of tax and customs administration data for improved policy formulation is crucial. There is no doubt that the effective use of tax data can increase compliance levels, enhance revenue collection, and help to identify new revenue opportunities. Effective use of tax data provides opportunities to grow the tax base and make it easy and simple for taxpayers and traders to comply with their obligations.

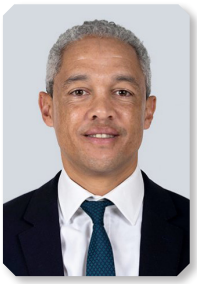
The recognition of the use of data generated through tax and trade administrative activities has led to increased interest by international bodies such as the African Tax Administration Forum (ATAF), the International Centre for Tax and Development (ICTD), the International Monetary Fund (IMF), the Organisation for Economic Cooperation and Development (OECD), and the United Nations University's World Institute for Development Economics Research (UNU-WIDER). SARS participates in the African Tax Outlook (ATO) and the Revenue Statistics in Africa publications and collaborates on platforms such as the International Survey on Revenue Administration (ISORA), Spatial Economic Activity Data South Africa (SEAD-SA), and MzansiXchange platform.

This publication also illustrates that the role of SARS is not limited to the domestic economy, but also extends to neighbouring countries through the Southern African Customs Union (SACU), which includes Botswana, Eswatini, Lesotho, Namibia ("BELN"), and South Africa. A SACU Agreement has been concluded under which goods that are grown, produced, or manufactured in SACU are, on importation from one of the member states to another, free of customs duties and quantitative restrictions.

SARS and National Treasury are committed to improving the *Tax Statistics* publication and encourage feedback and engagement.



Professor Edward Kieswetter
Commissioner: South African Revenue Service



Dr Duncan Pieterse
Director-General: National Treasury

ABOUT THIS PUBLICATION

The 2025 edition of the *Tax Statistics* publication reviews tax-revenue collections and tax-return information for the 2021 to 2024 tax years as well as the 2020/21 to 2024/25 fiscal years.

The objective of this publication is to present comprehensive tax-revenue data to complement and help contextualise economic and demographic data provided by other publications. It contains more detailed and varied tax-revenue data that supplements publications such as the National Treasury's Budget Reviews and SARS's Annual Reports. The following tables are new additions in this publication:

- *Table A2.1.1(b)*: Assessed Provisional Taxpayers on Register: Taxable Income and Tax Assessed by Taxable Income Group, 2021–2024
- *Table A2.1.4 (b)*: Assessed Provisional Taxpayers on Register: Taxable Income and Tax Assessed by Age Group, 2021–2024
- *Table A2.1.5(b)*: Assessed Provisional Taxpayers on Register: Taxable Income and Tax Assessed by Gender, 2021–2024

The publication follows the same format as in previous years and is set out as follows:

- *Chapter 1: Revenue Collections* summarises aggregate tax-revenue collection trends from 2020/21 to 2024/25.
- *Chapter 2: Personal Income Tax (PIT)* reviews assessed Personal Income Tax revenues of registered individual taxpayers. In addition, information about taxable income by income group, age, gender, municipality of residence, and source of income, as well as fringe benefits, allowances, and deductions is provided.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of Company Income Tax revenues. Information about taxable income by income group, sector, and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts, and refunds by sector and tax-period category type, as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs Duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter and tariff level, as well as Import VAT, customs duty, and ad valorem excise-duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* covers taxes such as Capital Gains Tax (CGT), Transfer Duty, Diesel Refunds, Mineral and Petroleum Resources Royalty (MPRR), as well as Southern African Customs Union (SACU) payments.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

Readers of the publication are also encouraged to use the explanatory content or guides that are published by SARS, in terms of the Tax Administration Act No. 28 of 2011. These publications offer practical guidance on the interpretation of the law and can be accessed on the SARS website: https://www.sars.gov.za/legal-counsel/legal-counsel-publications/.

METHODOLOGY

- All statistics are based on the income, expenses, deductions, and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has 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 in September 2025 and August 2025, respectively. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the end of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns to be filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 (PIT) and 3 (CIT).
- Declarations data for VAT, as discussed in Chapter 4, was extracted in August 2025.
- Declarations data for import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted at the end of August 2025.
- Declarations data for customs taxes by Tariff Code in *Table A5.5* of this document, was extracted in September 2025.
- Information about the sector (industry) in which taxpayers operate is drawn from taxpayer returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System.
- Figures have been rounded, therefore discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables represents zero while a zero symbol ("0") indicates the rounding of a numerical value that is greater than 0 and less than 0.5.
- The tax year for individuals starts on 1 March and finishes at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2024) while the latter is displayed with a forward slash (e.g. 2024/25).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

A full electronic version of this publication (including the Excel tables) is available for download on the SARS website — https://www.sars.gov.za/about/sars-tax-and-customs-system/tax-statistics/ — and that of National Treasury: https://www.treasury.gov.za/publications/tax%20statistics/default.aspx.

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

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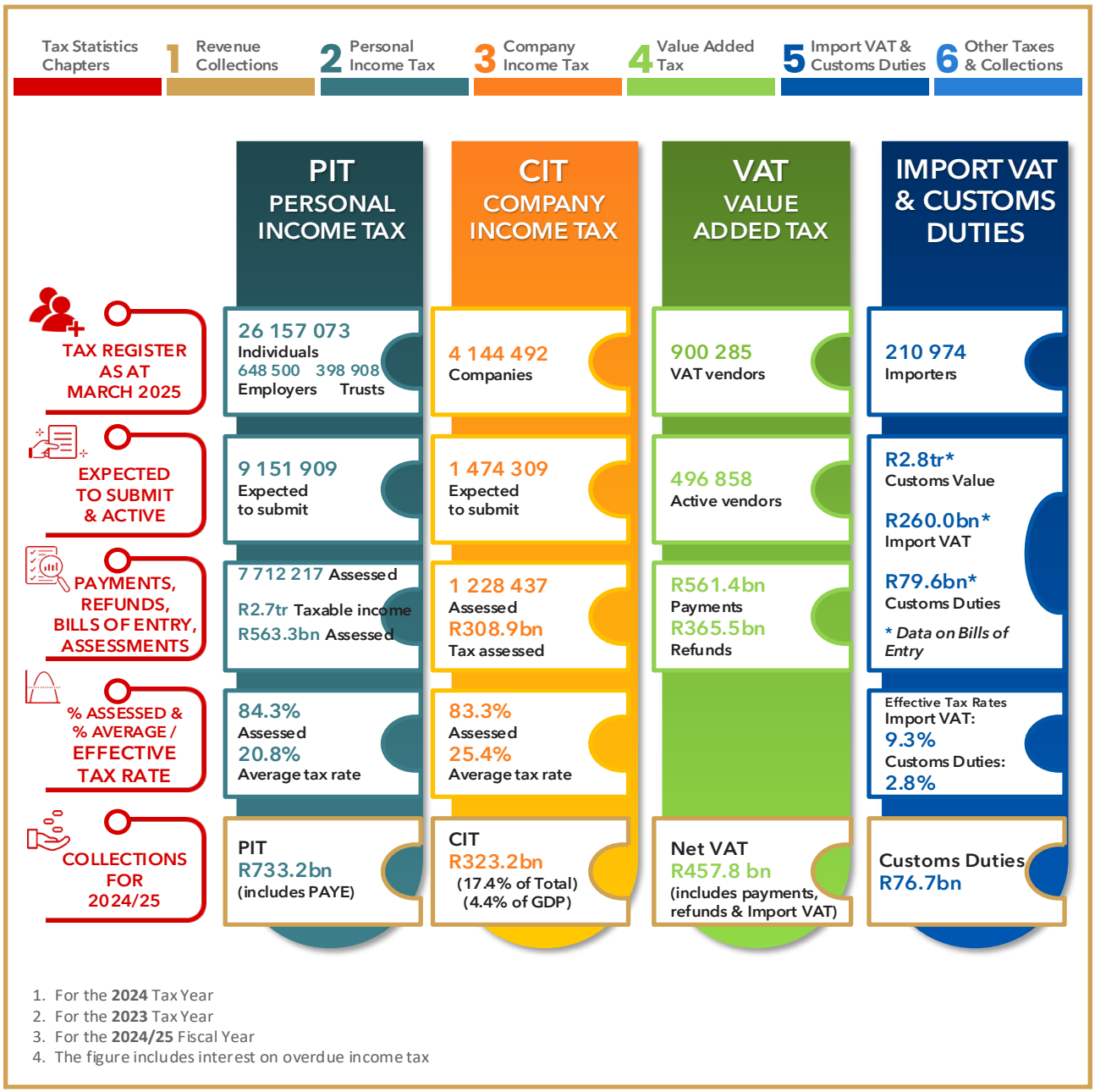
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2025 | TAX STATISTICS AT A GLANCE



1. For the **2024** Tax Year
2. For the **2023** Tax Year
3. For the **2024/25** Fiscal Year
4. The figure includes interest on overdue income tax

REVENUE COLLECTIONS

For the 2024/25 fiscal year...

Revenue collected during the 2024/25 fiscal year:

R1 855.3 BILLION

6.6%

Higher by R114.4 billion against 2023/24

10.4%

Compound annual growth rate (CAGR) achieved for 2020/2021 to 2024/25

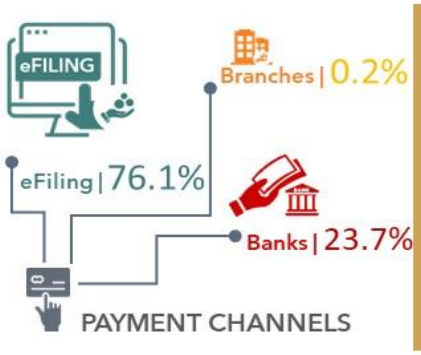
Composition of main sources of tax revenue

	PIT	VAT	CIT	OTHER
2020/21	39.1%	26.5%	16.4%	18.1%
2024/25	39.5%	24.7%	17.4%	18.4%

Figures have been rounded therefore discrepancies may occur between the numbers of the component items and totals in the tables.

The value of payments at banks increased over the past 5 years:

23.0% (2020/21) → 23.7% (2024/25)



Cost of revenue collection

0.85% 2020/21



0.72% 2024/25

Net Effect of Tax Proposals provided to taxpayers between 2020/21 and 2024/25

-R3.2 BILLION *

**Negative value indicates tax relief*

1 REVENUE COLLECTIONS

KEY FACTS

In the 2024/25 fiscal year:

- Tax revenue collected amounted to R1 855.3 billion, an annual increase of R114.4 billion (6.6%).
- Personal Income Tax (PIT) remains the largest contributor to tax revenue with a contribution share of 39.5%.
- The tax-to-GDP ratio showed an increase from 22.3% in 2020/21 to 25.1% in 2024/25.
- The cost ratio of revenue collection decreased from 0.85% in 2020/21 to 0.72% in 2024/25.
- The number of individuals registered for Income Tax decreased to 26.2 million in 2024/25 from 27.1 million in 2023/24, representing a decline of 3.3%.
- On 31 March 2025, 867 337 (20.9%) of the 4.1 million registered companies were assessed for the 2024 tax year, and 496 858 (55.2%) of the 900 285 registered VAT vendors were active.

INTRODUCTION

The South African Revenue Service (SARS) is the official authority responsible for collecting taxes in the Republic of South Africa. Established under the provisions of the South African Revenue Service Act No. 34 of 1997 as an autonomous entity, SARS is mandated with the administration of the national tax system and the provision of customs services.

The SARS Act, 1997, requires SARS to:

- Collect all revenue due.
- Ensure optimal compliance with tax and customs legislation.
- Provide a customs service that optimises revenue collection, protects our borders, and facilitates legitimate trade.
- Advise the Minister of Finance and the Minister of Trade and Industry.

SARS is driven by the aspiration to contribute directly to the economic and social development of the country. By collecting revenue, SARS enables government to deliver on its constitutional obligations, policy, and service-delivery priorities in pursuing a better life for all in South Africa. By encouraging tax and customs compliance, SARS also aspires to help build fiscal citizenship practised by a law-abiding society.

It is the organisation's vision to build a smart, modern SARS with unquestionable integrity that is trusted and admired. The nine strategic objectives which underpin SARS's Vision 2024 and strategic intent are to:

1. Provide clarity and certainty for taxpayers and traders of their obligations.
2. Make it easy for taxpayers and traders to comply with their obligations.
3. Detect taxpayers and traders who do not comply and make non-compliance hard and costly.
4. Develop a high-performing, diverse, agile, engaged, and evolved workforce.
5. Increase and expand the use of data within a comprehensive knowledge-management framework to ensure integrity, drive insight and improve outcomes.
6. Modernise our systems to provide digital and streamlined online services.
7. Demonstrate effective resource stewardship to ensure efficiency and effectiveness in delivering high-quality outcomes and performance excellence.
8. Work with and through stakeholders to improve the tax ecosystem.
9. Build public trust and confidence in the tax-administration system.

SARS's values are:

- Uncompromising regard for taxpayer confidentiality.
- Unquestionable integrity, professionalism, and fairness.
- Exemplary public service.
- Incontestable insights from data and evidence.

For the financial year ending 31 March 2025, SARS realised net revenue collections amounting to R1 855.3 billion. This figure is derived from gross revenue collections of R2 302.6 billion, offset by refunds issued totalling R447.3 billion. This outcome signifies a year-on-year net revenue-collection growth of R114.4 billion, representing an increase of 6.6%. The primary sources of tax revenue were PIT, CIT, and VAT, which constituted the majority of total tax receipts. Specifically, PIT accounted for approximately 39.5% of total revenue, VAT contributed 24.7%, and CIT 17.4%.

The total tax revenue collected, expressed as a proportion of gross domestic product (GDP), is an indicator of the nation's overall tax burden. For the 2024/25 fiscal year, the tax-to-GDP ratio was recorded at 25.1%.

This chapter reviews:

- South Africa's tax system
- Tax register
- Tax policy
- Budget and consolidated revenue
- Main indicators of revenue performance
- Tax revenue by main category
- Cost of revenue collection

SOUTH AFRICA'S TAX SYSTEM

South Africa operates a residence-based tax system, whereby residents are liable for tax on their worldwide income — subject to specified exclusions — regardless of the jurisdiction in which such income is earned. In contrast, non-residents are subject to tax solely on income derived from sources within South Africa. Foreign taxes paid may be credited against the South African tax liability on foreign income. The principal source of state revenue is income tax, encompassing both personal and corporate tax; however, a substantial portion of national government tax revenue — approximately one-third — is generated from indirect taxes, notably VAT.

TAX REGISTER

SARS acknowledges that the provision of accessible, professional, and efficient services enables voluntary tax compliance. A service framework that facilitates compliance throughout the taxpayer and trader lifecycle — encompassing registration, filing, declaration, payment, and deregistration — ensures that statutory obligations can be met with relative ease, affordability, and convenience.

To achieve this objective, the SARS has implemented a policy of continuous improvement, systematically reviewing and refining its service offerings through structured consultations internally and with external stakeholders. The organisation places particular emphasis on offering equitable access to all service channels and achieving seamless integration across various service touchpoints. SARS has increasingly prioritised digital transformation, with a strong focus on expanding online self-service platforms. This strategic direction is intended to modernise operations, enhance efficiency, and reduce compliance costs for taxpayers.

Table 1.1 below illustrates the change in the SARS tax register over the period 31 March 2020 to 31 March 2025.

SARS has observed the following trends in the number of individuals, companies, trusts, employers, VAT vendors, and importers:

- The number of individuals registered for PIT decreased by 3.3% from 27.1 million in 2023/24 to 26.2 million in 2024/25. This reduction is primarily attributed to a register clean-up that removed active cases that had changed to estates.
- The number of companies registered for income tax has increased from 3.6 million in the 2023/24 fiscal year to 4.1 million in the 2024/25 fiscal year. The increase can be partly attributed to the Companies and Intellectual Property Commission (CIPC), which has significantly improved service delivery by digitising company registration processes. This simplification reduces the administrative burden on businesses and creates a more accessible and efficient business environment. The integration of CIPC systems with SARS's systems also ensures that companies are adequately registered for tax with SARS.
- The number of registered trusts increased by 2.5% from 389 302 in 2023/24 to 398 908 in 2024/25.
- The number of employers registered for PAYE grew by 0.7% to 648 500 in 2024/25.

- The number of vendors registered for VAT decreased by 6.1% to 900 285 in 2024/25 as a result of a systematic VAT register clean-up project during March 2025.
- The number of registered importers and exporters decreased to 210 974 and 185 145, respectively, for the year under review. This significant shift in numbers is attributed to the suspension of customs traders on the registration system that occurred during 2023/24. These suspensions were updated to the single registration data during 2024/25.

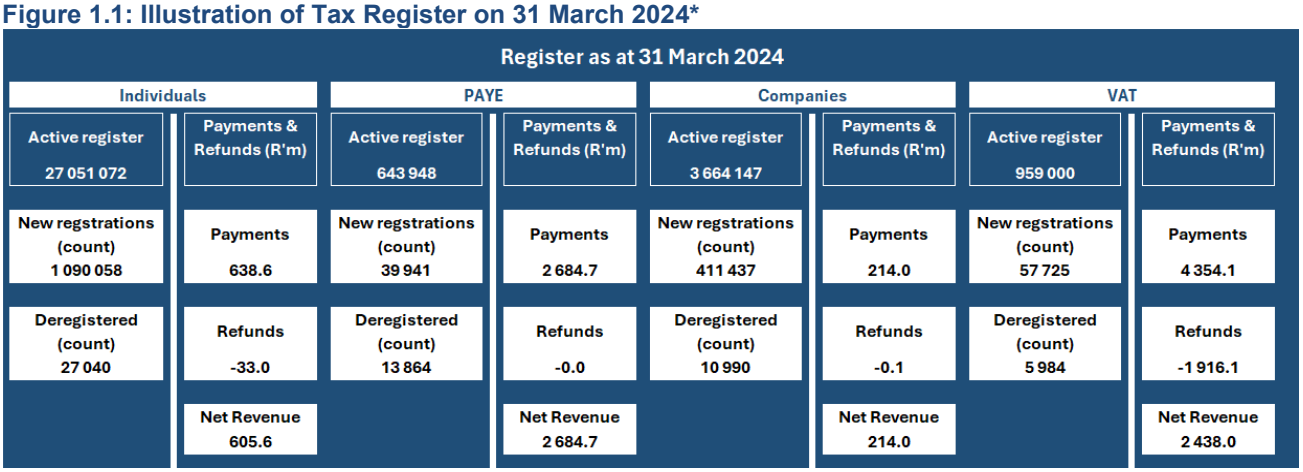
Table 1.1: Tax register, 31 March 2021–31 March 2025

Number as at	Individuals[1, 2]	Companies (CIT)[1, 3]	Trusts[1]	Employers[1] (PAYE)	VAT Vendors[1]	Importers	Exporters
31 Mar 2021	23 850 668	3 112 509	367 540	618 478	880 553	333 204	299 941
31 Mar 2022	24 832 105	3 532 646	373 084	632 599	941 406	332 970	299 793
31 Mar 2023	25 944 562	3 926 252	379 280	643 370	953 665	347 754	310 990
31 Mar 2024	27 051 828	3 644 147	389 302	643 948	959 000	355 846	317 574
31 Mar 2025	26 157 073	4 144 492	398 908	648 500	900 285	210 974	185 145
Percentage year-on-year growth							
31 Mar 2022	4.1%	13.5%	1.5%	2.3%	6.9%	-0.1%	0.0%
31 Mar 2023	4.5%	11.1%	1.7%	1.7%	1.3%	4.4%	3.7%
31 Mar 2024	4.3%	-7.2%	2.6%	0.1%	0.6%	2.3%	2.1%
31 Mar 2025	-3.3%	13.7%	2.5%	0.7%	-6.1%	-40.7%	-41.7%

1. Excludes cases where status is in suspense, estate and address unknown.
2. The tax year for individuals starts on 1 March and ends at the end of February the following year.
3. The tax year for companies is normally the financial year of the company for financial reporting purposes.

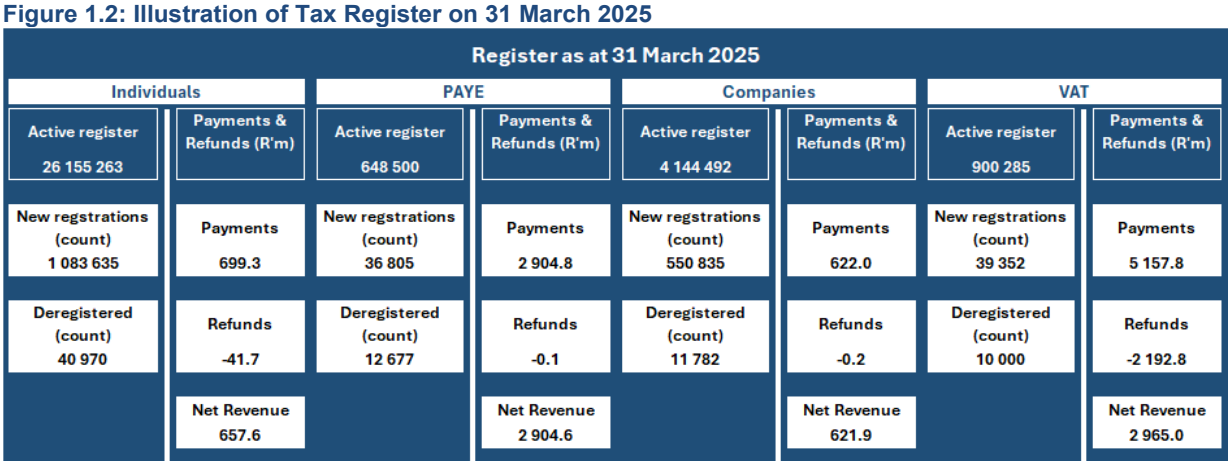
Figure 1.1 and *1.2* illustrate the tax register for the period 2023/24 and 2024/25, respectively.

Figure 1.1: Illustration of Tax Register on 31 March 2024*



**These figures may differ from Table 1.1 due to timing differences in extraction dates*

Figure 1.2: Illustration of Tax Register on 31 March 2025



**These figures may differ from Table 1.1 due to timing differences in extraction dates*

As of 31 March 2024, the number of individuals on the active register was 27 051 072, which declined to 26 155 263 by 31 March 2025. During the 2023/24 financial year, 1 090 058 new taxpayers were registered, while 27 040 were deregistered. These newly registered taxpayers contributed a net revenue inflow of R605.6 million, with refunds amounting to R33.0 million paid out. In the 2024/25 financial year, 1 083 635 new taxpayers were registered, and 40 970 deregistrations were recorded. The newly registered taxpayers contributed a net revenue inflow of R657.6 million, against which R41.7 million in refunds were paid.

By 31 March 2024, 643 948 employers were on the active register. In the 2023/24 financial year, 39 941 new employers were registered and 13 864 deregistered. These new employers contributed a net revenue inflow of R2.6 billion. In 2024/25, 36 805 new employers were registered, contributing a higher net revenue inflow of R2.9 billion.

Corporate Income Tax (CIT) registrations increased modestly, with 411 437 new registrations in 2023/24 and 550 835 in 2024/25. These new registrations supported SARS's CIT collections by contributing R214.0 billion toward net revenue in 2023/24 and R621.9 billion in 2024/25.

Value-Added Tax (VAT) registrations also showed a marginal increase, with 57 725 new registrations in 2023/24 and 39 352 in 2024/25. These registrations contributed R2.4 billion to net VAT revenue in 2023/24, and R2.9 billion in 2024/25.

TAX POLICY

Since 2020, the government has maintained stable tax rates despite a succession of economic disruptions, including the COVID-19 pandemic, civil unrest, rising inflation, increases in fuel prices, and ongoing electricity-supply challenges. Temporary tax-relief measures were introduced to support individuals and businesses during this period of heightened uncertainty. Nevertheless, economic conditions have remained subdued and the deceleration in commodity prices has suppressed revenue growth, intensifying fiscal pressures.

The government's long-term strategy centres on broadening the tax base, enhancing compliance, and improving administrative efficiency to secure sustainable revenue without resorting to frequent increases in tax rates. Nevertheless, it remains imperative to balance revenue generation with expenditure reductions to mitigate the risk of unsustainable debt accumulation. Postponing necessary tax adjustments at present could result in the need for more substantial increases in the future. Personal income tax, recognised for its stability and resilience, continues to be a principal area of focus to build a reliable revenue stream. In the 2024 Budget, tax increases totalling R15 billion — derived primarily from direct taxes — were introduced for the 2024/25 fiscal year to alleviate fiscal pressure and accelerate debt stabilisation.

Main tax proposals announced for 2024/25:

- PIT was increased by not adjusting the tax brackets for inflation. Primary, secondary, and tertiary rebates also remained unchanged, meaning the tax-free ceiling remained at R95 750. This was estimated to raise an additional R16.3 billion. This move allowed government to raise additional revenue without changing the tax rates. Furthermore, monthly medical tax credits were not adjusted for inflation, which was projected to raise an additional R1.9 billion. In total, PIT adjustments were estimated to bring an additional R18.2 billion in revenue.
- General Fuel Levy has remained unchanged since 2022 as a measure to mitigate the effect of higher inflation and rising fuel prices on consumers. In the 2024 Budget, fuel levies were once again not increased and resulted in R4 billion forgone revenue.
- Specific excise duties on alcohol were increased by above-inflation rates of between 6.7% and 7.2% and increased on certain categories of tobacco products between 4.7% and 8.2%, estimated to raise R0.8 billion in additional revenue.

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

Table 1.2: Summary: Effects of Tax Proposals, 2020/21–2024/25

R million	Direct taxes				Indirect taxes				Other	Net effect of Tax
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2020/21	-2 000	–	–	**-2 000**	–	–	2 000	**2 000**	**–**	**–**
2021/22	-2 200	–	–	**-2 200**	1 800	–	400	**2 200**	**–**	**–**
2022/23	-2 200	–	–	**-2 200**	500	-3 500	–	**-3 000**	**–**	**-5 200**
2023/24	-4 000	-5 000	–	**-9 000**	–	-4 000	–	**-4 000**	**–**	**-13 000**
2024/25	18 200	–	–	**18 200**	800	-4 000	–	**-3 200**	**–**	**15 000**
Total	**7 800**	**-5 000**	**–**	**2 800**	**3 100**	**-11 500**	**2 400**	**-6 000**	**–**	**-3 200**

Two long-term reforms were implemented in 2024/25: the two-pot retirement system and the global minimum corporate-tax rate for large multinational groups of companies. An estimated R5 billion was expected to be raised in 2024/25 because of tax collected as retirement-fund members access once-off withdrawals via the two-pot retirement reform.

More details on the Budget tax proposals for each fiscal year can be found in the Budget Review documents available on National Treasury's website:
http://www.treasury.gov.za/documents/national%20budget/default.aspx.

Tax Rates

The maximum marginal tax rates across the main tax types are shown in *Table 1.3* below. During the past six-year period, maximum marginal tax rates remained unchanged across most tax types. The exception was the standard VAT-rate increase from 14% to 15%, effective 1 April 2018. From 31 March 2023, the CIT tax-rate decreased from 28% to 27%.

Table 1.3: Maximum Marginal Tax Rates, 2020/21–2024/25

Percentage	PIT[1]	CIT[2]	DT	VAT	Transfer duty
01 Apr 2020 – 31 Mar 2021	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2021 – 31 Mar 2022	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2022 – 30 Mar 2023	45.0%	28.0%	20.0%	15.0%	13.0%
31 Mar 2023 – 31 Mar 2023	45.0%	27.0%	20.0%	15.0%	13.0%
01 Apr 2023 – 31 Mar 2024	45.0%	27.0%	20.0%	15.0%	13.0%
01 Apri 2024 - 31 Mar 2025	45.0%	27.0%	20.0%	15.0%	13.0%

1. An individual's tax year starts on 01 March and ends at the end of February the following year.

2. CIT rate decreased from 28% to 27% as from 31 March 2023.

BUDGET AND CONSOLIDATED REVENUE

Main budget revenue includes all revenue streams into the fiscus — both tax revenue and non-tax revenue — excluding payments made to Botswana, Eswatini, Lesotho, and Namibia ("BELN" countries) in terms of the Southern African Customs Union (SACU) agreement. SACU disbursements are determined according to a revenue-sharing formula described in Chapter 6.

Consolidated revenue also includes revenue collected by the provinces, selected public entities, and social-security contributions as illustrated in Figure 1.3.

Figure 1.3: Illustration of Budget Revenue and Consolidated Revenue

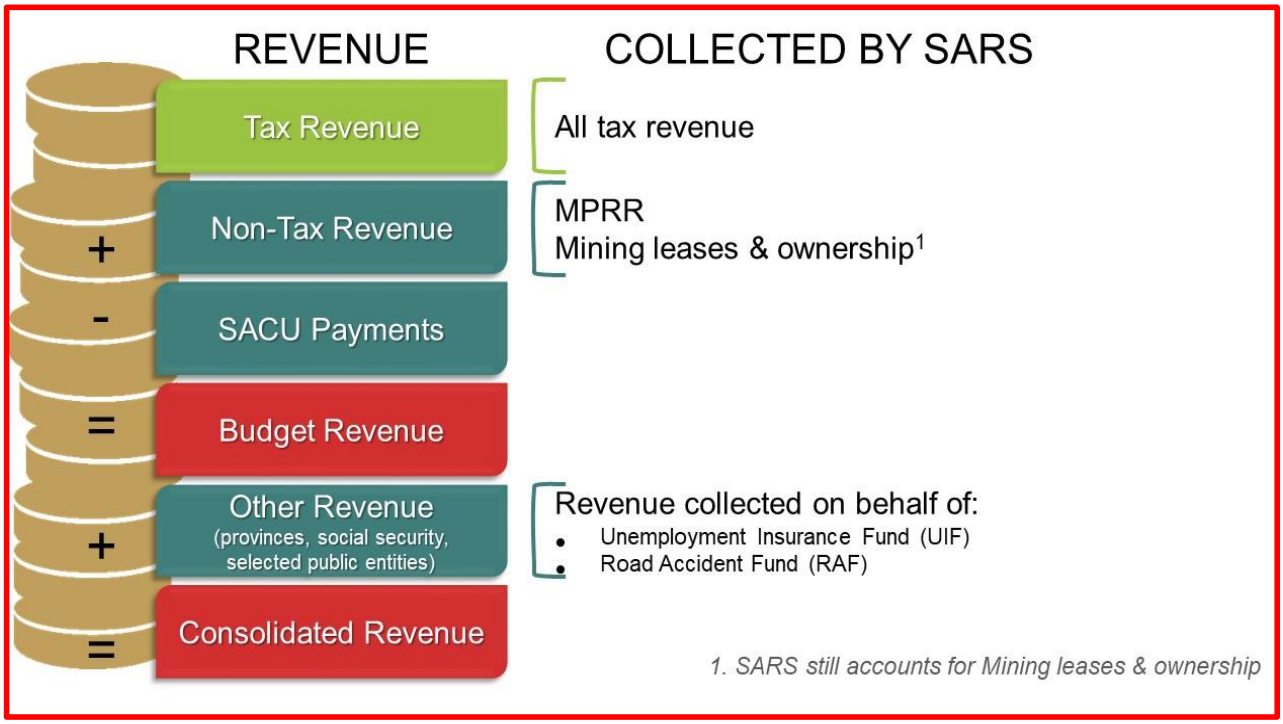


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total Budget Revenue and Consolidated Revenue, 2020/21–2024/25

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue[1]	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other[2]	Consolidated revenue	Y/Y growth
2020/21	1 249 711	100.9%	88.6%	52 053	**1 301 765**	-63 395	**1 238 369**	171 548	**1 409 918**	-7.8%
2021/22	1 563 754	100.0%	89.3%	46 485	**1 610 239**	-45 966	**1 564 273**	187 385	**1 751 657**	25.1%
2022/23	1 686 697	99.3%	88.9%	56 205	**1 742 902**	-43 683	**1 699 219**	197 189	**1 896 407**	7.9%
2023/24	1 740 870	101.1%	89.4%	61 423	**1 802 293**	-79 811	**1 722 482**	223 974	**1 946 456**	3.2%
2024/25	1 855 270	102.5%	90.9%	44 394	**1 899 664**	-89 874	**1 809 790**	231 671	**2 041 461**	6.6%

1. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities, MPRR as well as extraordinary receipts.
2. Includes provinces, social security and selected public entities.

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

MAIN INDICATORS OF REVENUE PERFORMANCE

The ***compound annual growth rate (CAGR)*** calculates the annualised rate of growth over a specific time period. Total tax revenue collected by SARS grew at a CAGR of 10.4% from R1 249.7 billion in 2020/21 to R1 855.3 billion in 2024/25, significantly higher than the 2.2% CAGR recorded during the previous period of 2016/17 to 2020/21. This elevated growth rate can be attributed largely to the low-base effect caused by the sharp decline in collections during the 2020/21 fiscal year, which was heavily impacted by the COVID-19 pandemic.

Table 1.5: Nominal Tax Collections, 2008/09–2024/25

R million	Individuals[2]	CAGR[1]	Companies[2]	CAGR[1]	Value - added Tax	CAGR[1]	Tax Revenue	CAGR[1]
2008/09	195 146		165 539		154 343		625 100	
2012/13	275 822	9.0%	159 259	-1.0%	215 023	8.6%	813 826	6.8%
2016/17	424 545	11.4%	204 432	6.4%	289 167	7.7%	1 144 081	8.9%
2020/21	487 011	3.5%	202 123	-0.3%	331 197	3.5%	1 249 711	2.2%
2024/25	729 911	10.6%	318 739	12.1%	457 789	8.4%	1 855 270	10.4%

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

The **tax-to-GDP** ratio measures the overall tax burden for a given period. The share of a country's output that is collected by the government through taxes — the tax-to-GDP ratio — is an important indicator to measure the tax effort of government. The International Monetary Fund (IMF), World Bank, Organisation for Economic Co-operation and Development, and African Tax Administration Forum use this ratio to analyse and compare the tax systems and economic performance of countries. South Africa's tax-to-GDP ratio for the 2024/25 fiscal year rose to 25.1%, up from 24.5% in 2023/24, reflecting a stronger pace of tax revenue growth relative to economic activity. The higher ratio also reflects improved administrative efforts in collecting tax revenue, despite subdued economic growth. These efforts, particularly through compliance-revenue initiatives, played a significant role in boosting tax collections.

Figure 1.4: Tax Revenue Collections, GDP and CAGR, 2020/21–2024/25

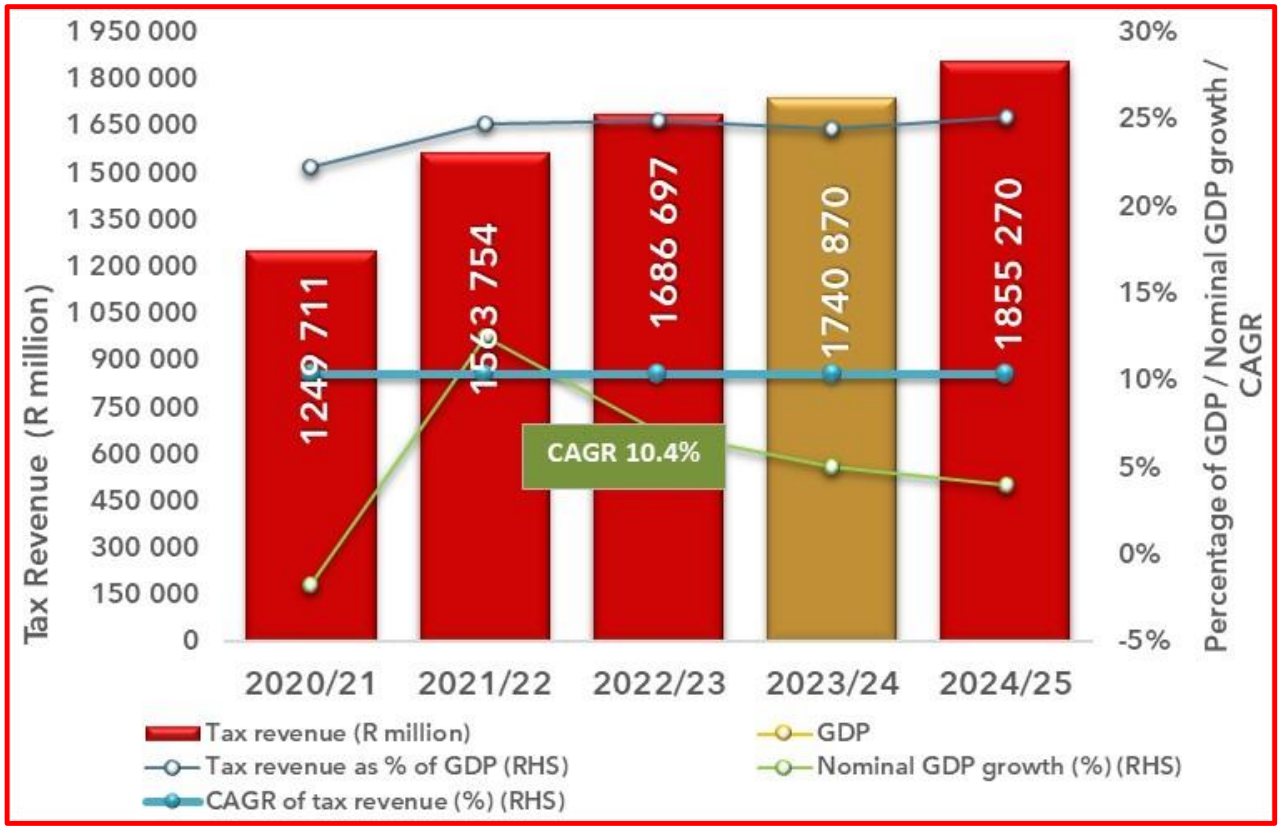


Table 1.6: Tax Revenue as a Percentage of GDP, 1994/95–2024/245

R million	Tax revenue	Nominal GDP[1]	Tax revenue as % of GDP
1994/95	113 775	562 221	20.2%
1995/96	127 278	641 674	19.8%
1996/97	147 332	720 875	20.4%
1997/98	165 327	795 701	20.8%
1998/99	184 786	862 254	21.4%
1999/00	201 266	952 614	21.1%
2000/01	220 119	1 087 628	20.2%
2001/02	252 295	1 204 512	20.9%
2002/03	281 939	1 400 935	20.1%
2003/04	302 443	1 524 757	19.8%
2004/05	354 979	1 691 286	21.0%
2005/06	417 196	1 885 724	22.1%
2006/07	495 549	2 135 550	23.2%
2007/08	572 815	2 409 261	23.8%
2008/09	625 100	2 658 156	23.5%
2009/10	598 705	2 843 029	21.1%
2010/11	674 183	3 123 336	21.6%
2011/12	742 650	3 391 162	21.9%
2012/13	813 826	3 633 648	22.4%
2013/14	900 015	3 945 369	22.8%
2014/15	986 295	4 200 741	23.5%
2015/16	1 069 983	4 498 913	23.8%
2016/17	1 144 081	4 831 200	23.7%
2017/18	1 216 464	5 138 407	23.7%
2018/19	1 287 690	5 425 437	23.7%
2019/20	1 355 766	5 709 241	23.7%
2020/21	1 249 711	5 613 698	22.3%
2021/22	1 563 754	6 318 700	24.7%
2022/23	1 686 697	6 768 189	24.9%
2023/24	1 740 870	7 114 369	24.5%
2024/25	1 855 270	7 398 860	25.1%

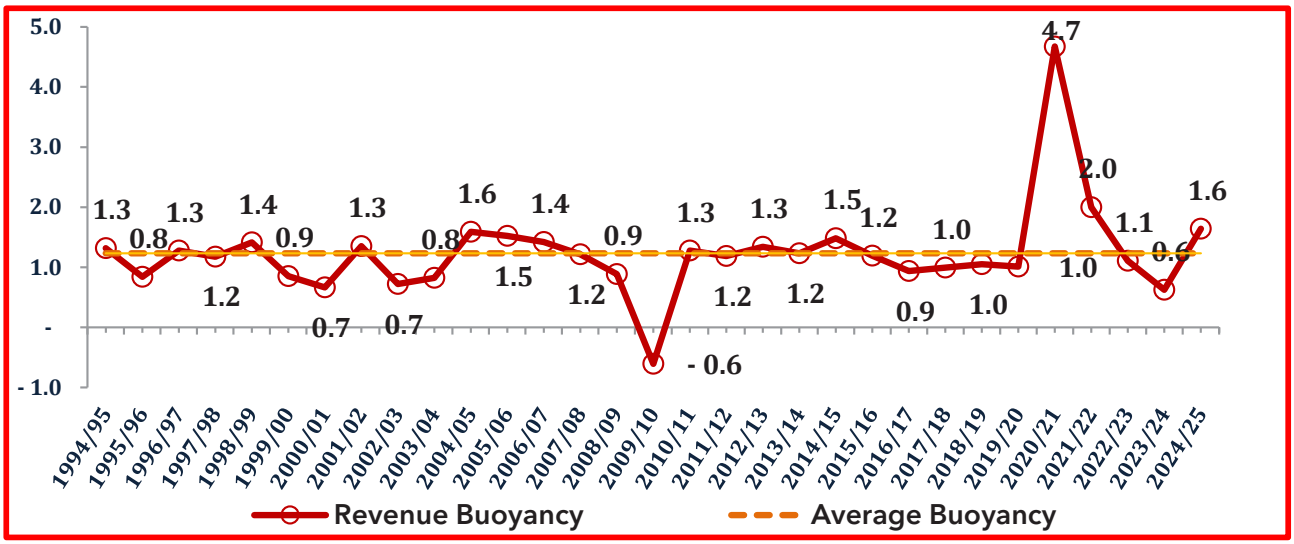
1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 3-2025. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods. Released 02 December 2025

Tax buoyancy measures the responsiveness of tax revenue to changes in economic growth over a given period. As a key indicator of tax-revenue performance, it measures the sensitivity of tax revenue to changes in economic growth. Buoyancy of tax revenue reflects the effect of both automatic stabilisers and discretionary fiscal-policy changes. A buoyancy ratio greater than one over the long-term signals that tax revenue is growing faster than the economy, supporting the sustainability of fiscal policy. In contrast, short-term buoyancy ratios tend to fluctuate more due to the stage of the business cycle, tax-policy changes, and efficiency of tax administration.

Since 1994/95, the long-term average buoyancy ratio of total tax revenue to GDP is 1.2, indicating that South Africa's tax system has generally been responsive to changes in economic activity over the years. In 2024/25, the buoyancy ratio rose to 1.6, a sharp increase from 0.6 in the previous year and

well above the long-term average. The higher buoyancy ratio indicates that tax revenue grew significantly faster than the economy, driven primarily by strong performance in PIT, particularly pay-as-you-earn (PAYE), as well as additional gains from two-pot retirement fund system withdrawals.

Figure 1.5: Revenue Buoyancy, 1994/95–2024/25



Main sources of Tax Revenue and Tax-to-GDP ratio

In the 2024/25 fiscal year, PIT, CIT, and VAT together accounted for 81.6% of total tax revenue, underscoring their central role in South Africa's revenue system. The Fuel Levy, in combination with specific excise and customs duties, contributed a further 11.3%, while the remaining 7.1% was derived from other taxes.

Over the period 2020/21 to 2022/23, the share of PIT in total revenue declined from 39.1% to 35.7%. However, in the year under review, PIT rebounded to 39.5%, reaffirming its position as the single largest source of tax revenue. By contrast, CIT's contribution rose over the period 2020/21 to 2022/23 but subsequently moderated, declining to 17.4% in 2024/25. The contribution of VAT has followed a gradual downward trajectory, decreasing from 26.5% in 2020/21 to 24.7% in 2024/25. (See *Figure 1.6* and *Table A1.2.1*).

Figure 1.6: Relative Composition of Main Sources of Tax Revenue, 2020/21–2024/25



CIT collections for the 2024/25 financial year increased slightly from those achieved in 2023/24 by R6.4 billion (2.0%). The year-on-year growth was caused by a surge in CIT Provisional Tax payments for the *Financial Intermediation, Insurance, Real-estate, and Business Services; Electricity*; and *Wholesale and Retail Trade* sectors, which recorded the largest year-on-year gains of R13.5 billion (11.3%), R5.7 billion (91.2%), and R2.1 billion (4.8%) versus the 2023/24 financial year.

The *Financial Intermediation, Insurance, Real-estate, and Business services* sector's performance was boosted by the financial-services companies within both the large business and international, and small, medium, and micro-enterprise segments, with profitability buoyed by the Gross Operating Surplus, which recorded consecutive year-on-year growth of 0.6% in Q1-2025 following another year-on-year growth of 5.0% in Q4-2024. Furthermore, interest rates started to decline from September 2024, which also contributed positively to the finance sector's performance. An interest-rate reduction to 11.00% in January 2025 provided much-needed relief to companies and consumers, following stability in the inflation rate, which has remained on average at 4.4% for the whole 2024 calendar year. The inflation rate subsequently declined to 2.7% in March 2025, remaining below the South African Reserve Bank's (SARB) 3% to 6% target range at the time (the range has been revised to 2–4%).

The positive performance in the *Electricity* sector was due mainly to the payments from a new generation company paying provisional taxes for the first time and a positive performance from the renewable-energy companies. An increase in alternative energy production (generation) companies,

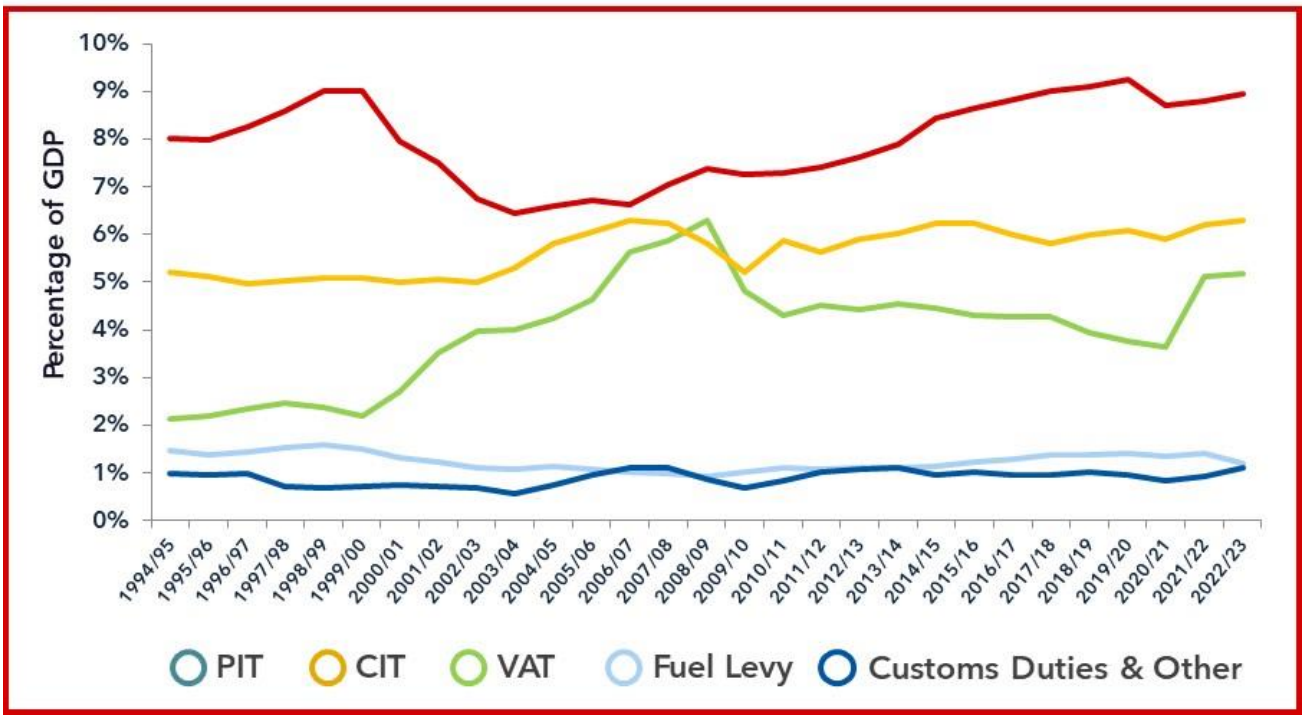
following the high frequency of load-shedding of previous years, also contributed to the growth. These companies continue to capitalise on power cuts which affect household and business activities.

Growth in the *Wholesale and retail trade* sector was despite retail trade sales, which recorded a year-on-year contraction of 2.1% in March 2025, following a revised contraction of 7.5% in February 2025. The growth comes after months of no loadshedding since April 2024, as well as the continuous decline in both interest and inflation rates.

Despite volatility in commodity prices — mainly driven by fluctuations in global demand and geopolitical conflicts affecting major consuming countries such as China and the United States — the 2024/25 financial year has seen numerous economic developments, such as improved electricity supply since April 2024 and more effective logistics networks, which provided much-needed relief to producers. However, this growth was partially offset by the negative performance of the *Mining and Quarrying* sector, which contracted year-on-year by R12.5 billion (28.7%).

The *Mining and Quarrying* sector's negative trajectory started in the 2023/24 fiscal year and continued in the 2024/25 fiscal year. Contraction in this sector owes to softening commodity prices for palladium, iron ore, and coal; volatility in the value of mineral sales, which has continued in the first half of the 2025 calendar year from the 2024 calendar year; and mining input costs rising year-on-year by 3.4% in March 2025. The *Mining and Quarrying* sector continued to suffer from a sharp decline as platinum demand from China decreased because of shifts in motor-vehicle production from internal-combustion engines to electric variants. The changing demand patterns in global automobile markets are making it harder to trade platinum-group metals (PGMs) such as Platinum, Palladium, and Rhodium.

Figure 1.7: Main Revenue Sources as a Percentage of GDP, 1994/95–2024/25



TAX REVENUE BY MAIN CATEGORY

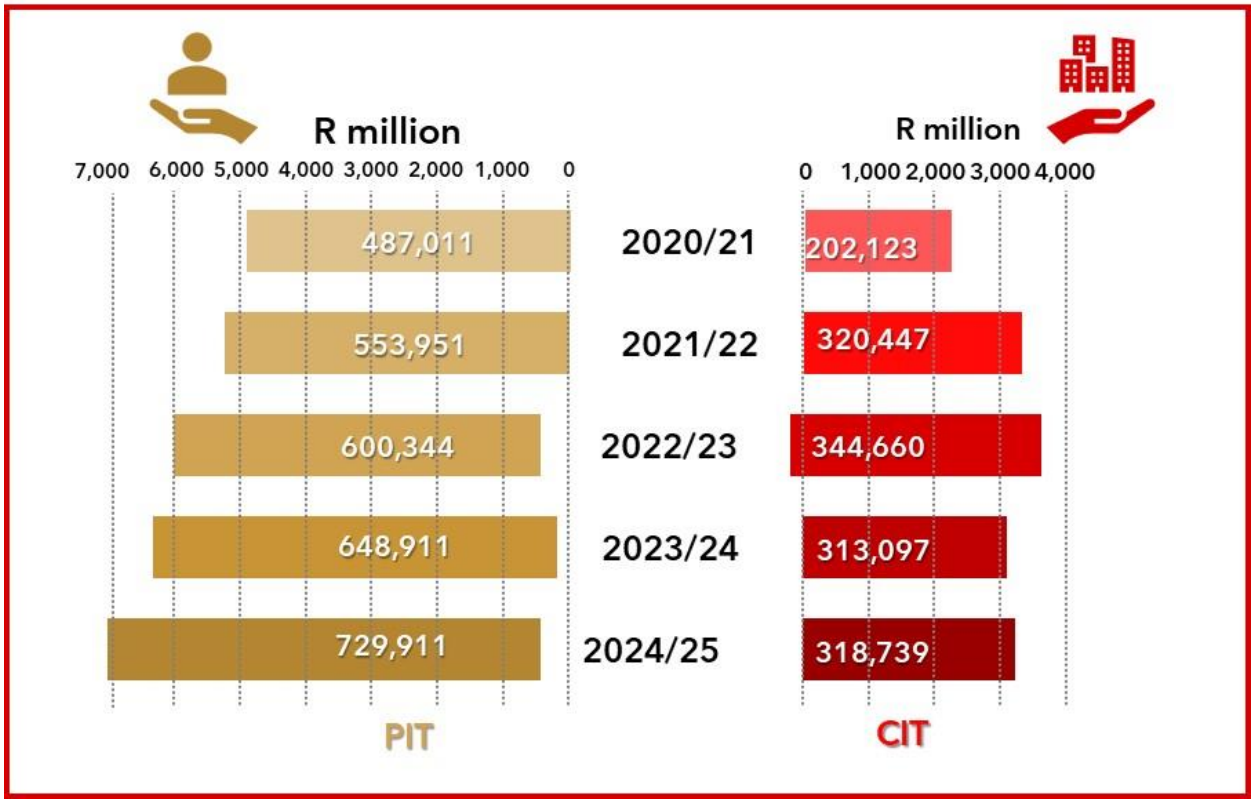
South Africa adopts the Government Finance Statistics (GFS) framework for the classification of revenue, as prescribed by the IMF.

- According to the GFS classification, tax revenue is categorised into six broad components: 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; and revenue allocated to the state miscellaneous category.

Table A1.3.1 presents the main categories of tax revenue. A more detailed breakdown of taxes on income and profits is provided in *Table A1.4.1*, whereas *Tables A1.4.2* and *A1.4.3* distinguish between taxes on individuals and taxes on companies. Comprehensive discussions of PIT and CIT are set out in Chapters 2 and 3, respectively.

- *Taxes on income and profits* represent the largest source of tax revenue, accounting for 59.3% of total collections in 2023/24. This category encompasses taxes on individuals and companies, including capital gains tax and withholding tax on royalties, as well as interest on overdue income tax, dividends tax, and withholding tax on interest. *Figure 1.8* illustrates the main components of this category.

Figure 1.8: Taxes on Income and Profits, 2020/21–2024/25



- *Taxes on payroll and workforce* comprise the Skills Development Levy (SDL). SDL is a compulsory levy imposed to encourage learning and development in South Africa and is determined by an employer's salary bill. The funds are to be used to develop and improve skills of employees. SARS administers the collection of this levy in conjunction with the Department of Employment and Labour.
- *Taxes on property,* as shown in *Table A1.5.1*, comprise donations tax, estate duty, securities transfer tax (STT), and transfer duties.
    - *Donations tax* is levied on the value of a donation. A donation is any complimentary disposal of property, including any free waiver or giving up of a right. Until February 2018 it was levied at a flat rate of 20%. From 1 March 2018, donations tax is levied at a rate of 20% on the aggregated value of property donated not exceeding R30 million, and at a rate of 25% on the value exceeding R30 million. Donations tax applies to any person (for example: individual, company, or a trust) that is a **resident**. Hence, non-residents are not liable for donations tax.
    - *Estate duty* is levied on the worldwide property and deemed property of a natural person who is ordinarily resident in South Africa, and on the South African property of non-residents. Various deductions under section 4 of the Estate Duty Act, 1955, are allowed to determine the net value of the estate. An abatement of R3.5 million is allowed against the net value of the estate to determine the dutiable value of the estate. Estate duty is levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% on the dutiable value of the estate above R30 million.

- *STT* is levied on every transfer of a security and was applied from 1 July 2008 under the Securities Transfer Tax Act, No. 25 of 2007, together with the Securities Transfer Tax Administration Act, No. 26 of 2007. STT is levied:
  - on every transfer of any security issued by:
    - a company or close corporation incorporated, established, or formed inside South Africa; or
    - a company incorporated, established, or formed outside South Africa and listed on a South African exchange.
  - on any reallocation of securities from a member's bank-restricted stock account or a member's unrestricted and security-restricted stock account, to a member's general restricted stock account.
  - at the rate of 0.25%.
- *Transfer duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined, at a progressive rate for all persons including companies, close corporations, and trusts. As of 1 March 2023, a marginal rate of 13% applies to the portion of the value of property exceeding R12.1 million.

- *Domestic taxes on goods and services* comprise VAT; specific excise duties; ad valorem excise duties; Universal Services Fund Levy; Turnover Tax on micro businesses; Fuel Levy; and environmental taxes. *Table A1.6.1* summarises the collections of domestic taxes on goods and services.

  - *VAT* is the largest source of revenue in this category, with a share of 72.9% in 2024/25 (*Figure 1.9*). VAT is levied at a flat rate on goods and services, with certain exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa. The VAT rate on the supply of goods and services was increased with effect from 1 April 2018 from 14% to 15%.

Figure 1.9: Value-Added Tax (VAT), 2020/21–2024/25



Table A1.6.2, at the end of this chapter, breaks down VAT collection by domestic VAT payments, import VAT, and VAT refunds. Chapters 4 and 5 provide further detail.

- *The carbon fuel levy (carbon tax on fuel)* applies from 5 June 2019. It is levied on imported and domestically produced fuel. From 5 April 2023, the carbon fuel levy for 2023/24 increased by 1c to 10c/l for petrol and 11c/l for diesel. Effective on 3 April 2024, the carbon fuel levy increased to 11c/litre for petrol and 14c/litre for diesel. The 2019 Budget indicated that diesel refunds cannot be claimed against this tax. See *Table A1.7.2* for the contribution of the carbon fuel levy to the total fuel levy.

- *Environmental taxes*, as shown in *Table 1.7*, comprise Air Passenger Tax, the Tyre Levy, Plastic Bag Levy, Electricity Levy, Incandescent Lightbulb Levy, and CO_2 tax on motor-vehicle emissions. The South African government has responded to the serious global challenge of climate change by introducing several environmental taxes which aim to modify the behaviour of the country's inhabitants to aid sustainable development.

    - *Air Passenger Tax* is imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to BELN countries, and R100 per passenger flying to other international destinations. The latest increase became effective on 1 October 2011. Since then, passengers departing on flights to BELN countries are paying a departure tax of R100 per passenger, whereas passengers on other international flights are paying R190 per passenger.
    - *The Tyre Levy* was implemented on 1 October 2016 at a rate of R2.30/kg to curb disposed tyres littering the environment. New pneumatic tyres are subject to the payment of the

Tyre Levy (an environmental levy) if used in South Africa, which is payable by manufacturers in South Africa. The levy is calculated on the net mass of the tyre.

- *The Plastic Bag Levy* was introduced in June 2004, at a rate of 3c per bag on some types of plastic shopping bags, to reduce litter and encourage plastic bag reuse. The levy was increased to 28c/bag on 6 April 2022. The most recent increase on 1 April 2024 took the Plastic Bag Levy to 32c/bag.
- *The Electricity Levy* was introduced in July 2009 at a rate of 2c per kWh. It applies to electricity generated from non-renewable sources. The most recent increase in the rate of the levy was on 1 July 2012, when it was increased to 3.5c/kWh.
- *The Incandescent Lightbulb Levy* was introduced on 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving lightbulbs. Energy-saving lightbulbs last longer and require less electricity. The use of these lightbulbs helps reduce greenhouse-gas emissions. The levy increased to R15/bulb on 6 April 2022. Since 1 April 2024, the Incandescent Lightbulb Levy stood at R20/bulb. This complements the phase-out of inefficient lightbulbs and promotes compliance with the new energy-efficiency standards published in May 2023 by the Department of Trade, Industry, and Competition.
- *CO_2 tax on motor-vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. This tax seeks to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. Effective 6 April 2022, the tax on emissions increased by R12 from R120 to R132 per g/km CO_2 for new passenger vehicles with emissions exceeding 95 g/km. For new double-cab vehicles with emissions exceeding 175g/km, the tax increased by R16 from R160 to R176 g/km CO_2. On 1 April 2024, the government increased the passenger motor-vehicle emissions tax rate from R132 to R146 per g/CO_2 for emissions exceeding 95 g/km, and from R176 to R195 per g/CO_2 for emissions exceeding 175 g/km.
- *Carbon Tax* is a tax in response to climate change and aims to reduce greenhouse-gas emissions. Carbon Tax gives effect to the polluter-pays principle and prompts firms and consumers to account for the harm of climate change in their future production, consumption, and investment decisions. The Carbon Tax Act of 2019 came into effect on 1 June 2019 and is administered by SARS. Carbon Tax is assessed, collected, and enforced as an environmental levy in terms of the Customs and Excise Act, 1964, read with the relevant provisions of the Carbon Tax Act, 2019. The first phase has a Carbon Tax rate of R120 per tonne of CO_2-equivalent emissions. This rate increased annually by inflation plus 2% until 2022, and annually by inflation thereafter. Significant industry-specific tax-free emission allowances ranging from 60% to 95% result in a modest net carbon-tax rate ranging from R6 to R48 per tonne of CO_2-equivalent emissions. These allowances provide current emitters time to transition to cleaner, more efficient technology.
- The carbon tax increased from R159 to R190 per tonne of CO_2 equivalent from 1 January 2024. Effective 1 January 2024, the carbon tax cost-recovery amount for the liquid-fuels sector increased from 0.66c/litre to 0.69c/litre.

Table 1.7 shows the environmental-taxes collections for the past five years.

Table 1.7: Environmental Taxes, 2020/21–2024/25

R million	Air Passenger tax	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO_2 tax on motor vehicles	Carbon Tax[1]	Total	% of Total tax revenue	% of GDP
2020/21	138	601	581	7 739	25	1 470	650	**11 205**	**0.9%**	**0.2%**
2021/22	285	715	658	7 891	23	2 173	1 398	**13 143**	**0.8%**	**0.2%**
2022/23	789	745	680	7 374	24	2 930	1 590	**14 132**	**0.8%**	**0.2%**
2023/24	946	764	676	7 139	19	2 554	2 072	**14 171**	**0.8%**	**0.2%**
2024/25	1 021	774	699	7 536	10	3 045	2 024	**15 109**	**0.8%**	**0.2%**

1. The Carbon Tax was introduced with effect from 1 June 2019

- *The Health Promotion Levy* was implemented on 1 April 2018. It is a levy imposed on sugary beverages to support the Department of Health's objective to decrease the incidence of diabetes, obesity, and other lifestyle-related diseases in South Africa. *Table 1.8* shows levy collections. The Health Promotion Levy applies to beverages with more than 4 g of sugar per 100 ml. The rate is fixed at 2.1c per gram of the sugar content that exceeds 4 g per 100 ml. The first 4 g per 100 ml are levy free. Sugar content means both the intrinsic and added sugar and other sweetening matter. The levy is payable on sugary beverages manufactured in, or imported into, South Africa and is payable by the manufacturers of such beverages in South Africa. The Health Promotion Levy is a domestic consumption tax and is therefore not payable on sugary beverages that are exported or processed in the manufacture of other dutiable goods. Under this levy:
    - Identified imported products are taxed when they are cleared for home consumption.
    - Locally manufactured products are taxed at source.

Table 1.8: Health Promotion Levy, 2020/21–2024/25

R million	Health promotion levy[1]	Health promotion levy on imports	Total Health promotion levy
2020/21	2046	67	**2 114**
2021/22	2182	78	**2 260**
2022/23	2195	110	**2 305**
2023/24	2245	115	**2 359**
2024/25	2282	140	**2 423**
Percentage of total			
2020/21	96.8%	3.2%	**100.0%**
2021/22	96.6%	3.4%	**100.0%**
2022/23	95.2%	4.8%	**100.0%**
2023/24	95.1%	4.9%	**100.0%**
2024/25	94.2%	5.8%	**100.0%**
Percentage change year-on-year			
2020/21	-16.4%	1.2%	**-15.9%**
2021/22	6.7%	15.0%	**6.9%**
2022/23	0.6%	42.2%	**2.0%**
2023/24	2.3%	4.1%	**2.4%**
2024/25	1.7%	22.4%	**2.7%**

1. Levy on locally manufactured products

- *Taxes on international trade and transactions* comprise import-related taxes and export duties. Import duties are duties imposed on goods imported into South Africa and are intended to protect local producers. This category also includes miscellaneous customs and excise receipts that have not yet been allocated to the appropriate import-tax types, as well as revenue from smaller subcategories. Also included in this category is the Diamond Export Levy that is imposed to stimulate the local diamond-polishing industry. Further details are contained in Chapter 5. *Table A1.7.1* summarises taxes on international trade and transactions.
- *State miscellaneous revenue* comprises revenue received by SARS that cannot be allocated to specific revenue types.

COST OF REVENUE COLLECTION

SARS is progressing the development of an advanced digital-administration platform, founded upon data science, artificial intelligence, and associated enabling technologies. This strategic undertaking is designed to strengthen institutional trust, promote operational efficiency, and improve transparency throughout the tax-administration system.

An established measure of administrative efficiency is the degree to which a revenue authority can control or reduce its operational expenditure, while sustaining or enhancing the quality of services provided to taxpayers. This efficiency is typically evaluated using the cost-to-revenue ratio, which is determined by dividing the authority's internal operating expenditure by the total tax revenue collected within a given fiscal year.

For purposes of comparability, this ratio excludes non-tax revenue and social-security contributions administered by SARS, Mineral and Petroleum Resources Royalties, Unemployment Insurance Fund contributions, and Road Accident Fund levies. Were such amounts to be included, the reported cost-to-revenue ratio would be correspondingly lower.

SARS continues to perform favourably against the international benchmark of 1.0% for developing economies. Over the past five fiscal years, the cost-to-tax-revenue ratio has ranged from 0.85% in 2020/21 to 0.72% in 2024/25. A persistent downward trajectory in this ratio may be interpreted as evidence of either improved cost efficiency (through the containment of operational expenditure), or enhanced effectiveness, through improved levels of taxpayer compliance.

This sustained performance underscores SARS's ability to maintain fiscal discipline by containing administrative expenditure, even as revenue collections have expanded. The observed cost containment has further been reinforced by successive reductions in grant allocations, which have necessitated continued improvements in operational efficiency.

Table 1.9: Cost of Revenue Collection, 2020/21–2024/25

R million	Tax revenue collected	Operating costs[1]	Cost of collection[2]
2020/21	1 249 711	10 666	*0.85%*
2021/22	1 563 754	11 521	*0.74%*
2022/23	1 686 697	11 990	*0.71%*
2023/24	1 740 870	12 400	*0.71%*
2024/25	1 855 270	13 360	*0.72%*

1. *Operating costs as disclosed in the Statement of Financial Performance for the controlling entity in the SARS: Own Accounts Annual Financial Statements.*
2. *Operating costs as a percentage of tax revenue.*

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment Channels for SARS Revenue Collections

SARS acknowledges that the provision of accessible, professional, and efficient services is central to fostering voluntary compliance. Accordingly, its service-delivery framework is structured to support taxpayers and traders across the full compliance lifecycle, enabling them to discharge their obligations easily and inexpensively.

In pursuit of this objective, SARS is committed to offering equitable access to its service channels and to delivering a seamless experience across all points of engagement, including registration, filing, declaration, payment, and deregistration. Increasingly, this is facilitated through the expansion of online self-service channels. During the period under review, SARS introduced additional platforms, notably the Self-Service Terminals, which were deployed to accelerate the migration of taxpayers onto digital platforms.

In addition to branch-based payments, taxpayers can use the following payment channels:

- **eFiling**: taxpayers registered as eFiling clients can effect electronic payments directly through the platform.
- **Bank payments**: taxpayers can pay either via internet banking transfers or through over-the-counter deposits at participating banks.

The eFiling channel remained the predominant mode of payment, accounting for most receipts processed by SARS. In the 2024/25 financial year, eFiling contributed 81.0% of the total value of taxpayer payments. The composition of the principal payment channels is reflected in *Figures 1.10* and *1.11*.

Figure 1.10: Composition of Main Channels of Payment (by Value), 2020/21–2024/25

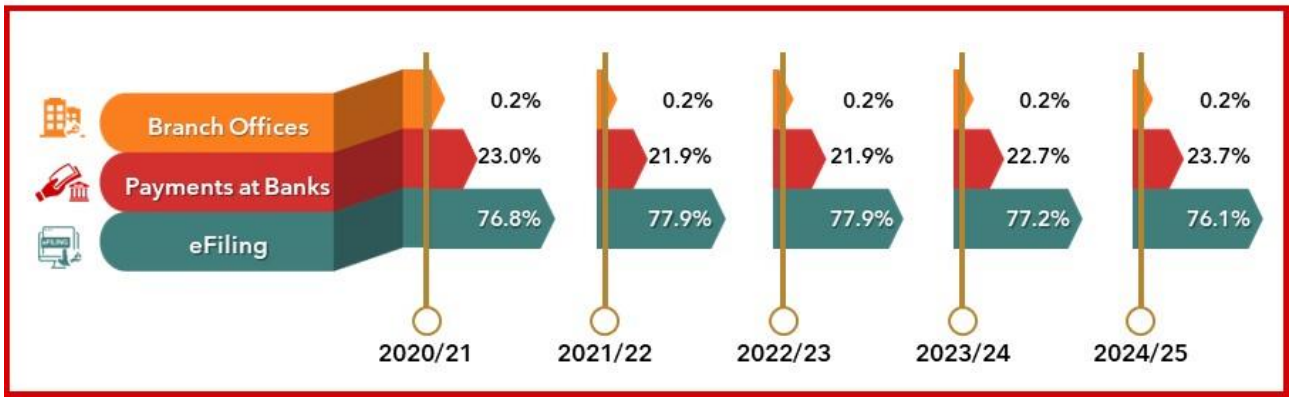
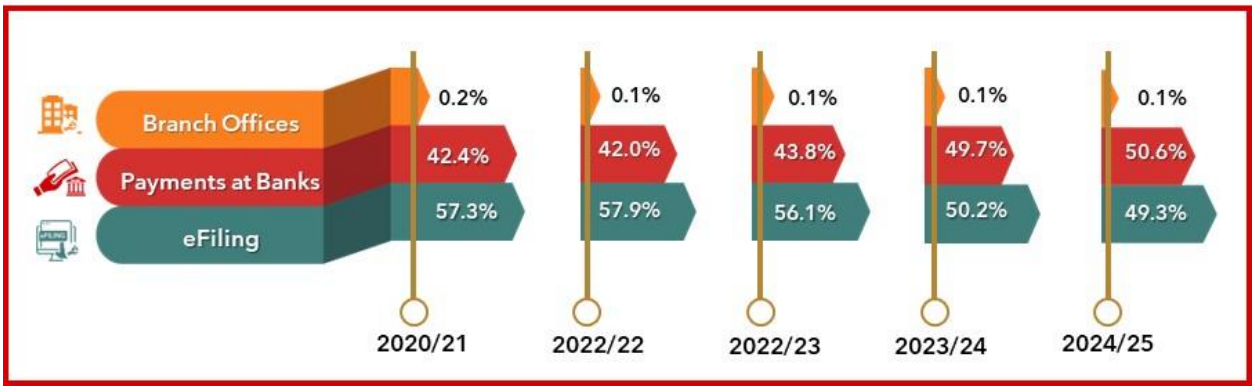


Figure 1.11: Composition of Main Channels of Payment (by Number), 2020/21–2024/25



SARS observed growth in the use of electronic payment channels and a decline in payments made at branch offices. *Figure 1.11* and *Table A1.1.1* show the net monthly and quarterly trends in the collection of tax revenues. The peaks in June, August, September, December, February, and March are due mainly to provisional PIT payments from companies and individuals with year-ends that coincide with these months.

Figure 1.12: Net Monthly Tax Revenue Collections, 2020/21–2024/25

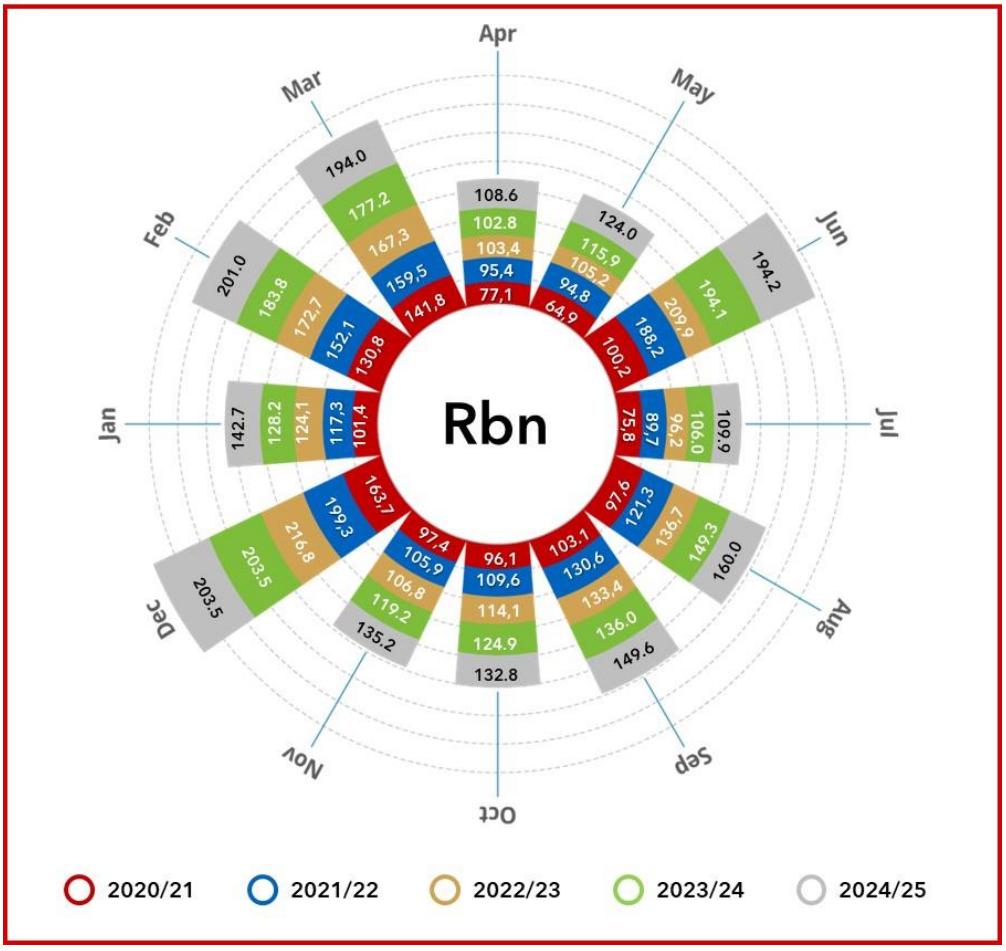


Table A1.1.1: Net monthly and quarterly tax revenue collections, 2020/21– 2024/25

R million	Month												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2020/21	77 111	64 924	100 222	75 750	97 558	102 987	96 085	97 377	163 683	101 388	130 843	141 781	**1 249 711**
2021/22	95 439	94 772	188 247	89 733	121 278	130 630	109 626	105 859	199 304	117 292	152 052	159 524	**1 563 754**
2022/23	103 420	105 178	209 910	96 171	136 732	133 431	114 113	106 780	216 812	124 130	172 729	167 292	**1 686 697**
2023/24	102 813	115 893	194 094	105 964	149 275	135 992	124 857	119 186	203 523	128 230	183 846	177 197	**1 740 870**
2024/25	108 624	123 940	194 161	109 884	159 973	149 581	132 753	135 165	203 461	142 742	200 970	194 016	**1 855 270**
Percentage of total													
2020/21	6.2%	5.2%	8.0%	6.1%	7.8%	8.2%	7.7%	7.8%	13.1%	8.1%	10.5%	11.3%	**100.0%**
2021/22	6.1%	6.1%	12.0%	5.7%	7.8%	8.4%	7.0%	6.8%	12.7%	7.5%	9.7%	10.2%	**100.0%**
2022/23	6.1%	6.2%	12.4%	5.7%	8.1%	7.9%	6.8%	6.3%	12.9%	7.4%	10.2%	9.9%	**100.0%**
2023/24	5.9%	6.7%	11.1%	6.1%	8.6%	7.8%	7.2%	6.8%	11.7%	7.4%	10.6%	10.2%	**100.0%**
2024/25	5.9%	6.7%	10.5%	5.9%	8.6%	8.1%	7.2%	7.3%	11.0%	7.7%	10.8%	10.5%	**100.0%**
Quarter			**Quarter 1**			**Quarter 2**			**Quarter 3**			**Quarter 4**	
2020/21			242 258			276 295			357 146			374 013	**1 249 711**
2021/22			378 457			341 642			414 788			428 868	**1 563 754**
2022/23			418 508			366 334			437 704			464 151	**1 686 697**
2023/24			412 800			391 231			447 566			489 273	**1 740 870**
2024/25			426 725			419 438			471 379			537 728	**1 855 270**
Percentage of total													
2020/21			19.4%			22.1%			28.6%			29.9%	**100.0%**
2021/22			24.2%			21.8%			26.5%			27.4%	**100.0%**
2022/23			24.8%			21.7%			26.0%			27.5%	**100.0%**
2023/24			23.7%			22.5%			25.7%			28.1%	**100.0%**
2024/25			23.0%			22.6%			25.4%			29.0%	**100.0%**

Table A1.2.1: Tax revenue by main revenue source, 2020/21 – 2024/25

R million	Direct				Indirect					Total tax revenue
	Personal Income Tax (PIT)[1]	Company Income Tax (CIT)[1]	Dividends Tax (DT)[2]	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties[3]	Specific excise duties	Other	
2020/21	488 446	204 399	24 845	21 597	331 197	75 503	47 290	32 273	24 161	**1 249 711**
2021/22	555 507	323 465	33 429	15 637	390 895	88 889	57 994	49 705	48 233	**1 563 754**
2022/23	601 983	347 677	38 119	23 838	422 416	80 473	73 946	55 155	43 090	**1 686 697**
2023/24	651 384	316 862	39 173	26 414	447 557	91 508	70 549	53 522	43 901	**1 740 870**
2024/25	733 154	323 244	42 988	28 082	457 789	85 883	70 549	53 522	60 074	**1 855 284**
Percentage of total										
2020/21	39.1%	16.4%	2.0%	1.7%	26.5%	6.0%	3.8%	2.6%	1.9%	**100.0%**
2021/22	35.5%	20.7%	2.1%	1.0%	25.0%	5.7%	3.7%	3.2%	3.1%	**100.0%**
2022/23	35.7%	20.6%	2.3%	1.4%	25.0%	4.8%	4.4%	3.3%	2.6%	**100.0%**
2023/24	37.4%	18.2%	2.3%	1.5%	25.7%	5.3%	4.1%	3.1%	2.5%	**100.0%**
2024/25	39.5%	17.4%	2.3%	1.5%	24.7%	4.6%	3.8%	2.9%	3.2%	**100.0%**
Nominal percentage increase from 2020/21 to 2024/25										
Cumulative	23.1%	47.4%	40.3%	27.5%	29.1%	14.1%	27.3%	14.3%	30.0%	**28.4%**
Per year	5.3%	10.2%	8.8%	6.3%	6.6%	3.4%	6.2%	3.4%	6.8%	**6.4%**
Percentage of GDP										
2020/21	8.7%	3.6%	0.4%	0.4%	5.9%	1.3%	0.8%	0.6%	0.4%	**22.3%**
2021/22	8.8%	5.1%	0.5%	0.2%	6.2%	1.4%	0.9%	0.8%	0.8%	**24.7%**
2022/23	8.9%	5.1%	0.6%	0.4%	6.2%	1.2%	1.1%	0.8%	0.6%	**24.9%**
2023/24	9.2%	4.5%	0.6%	0.4%	6.3%	1.3%	1.0%	0.8%	0.6%	**24.5%**
2024/25	9.9%	4.4%	0.6%	0.4%	6.2%	1.2%	1.0%	0.7%	0.8%	**25.1%**

1. Includes Interest on overdue income tax.

2. Dividends Tax (DT) replaced Secondary Tax on Companies (STC) on 1 April 2012. SARS still accounts for residual amounts for STC.

3. Excludes Miscellaneous customs and excise receipts.

Table A1.3.1: Tax revenue by main category, 2020/21 – 2024/25

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property[1]	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2020/21	718 180	12 250	15 947	455 867	47 455	12	**1 249 711**
2021/22	912 870	19 336	22 033	549 806	59 719	-10	**1 563 754**
2022/23	988 505	20 892	21 238	579 990	76 068	4	**1 686 697**
2023/24	1 008 556	22 604	19 400	616 459	73 849	2	**1 740 870**
2024/25	1 100 530	24 448	22 505	627 973	79 826	2	**1 855 284**
Percentage of total							
2020/21	57.5%	1.0%	1.3%	36.5%	3.8%	-0.0%	**100.0%**
2021/22	58.4%	1.2%	1.4%	35.2%	3.8%	0.0%	**100.0%**
2022/23	58.6%	1.2%	1.3%	34.4%	4.5%	-0.0%	**100.0%**
2023/24	57.9%	1.3%	1.1%	35.4%	4.2%	-0.0%	**100.0%**
2024/25	59.3%	1.3%	1.2%	33.8%	4.3%	-0.0%	**100.0%**
Percentage change year-on-year							
2021/22	27.1%	57.8%	38.2%	20.6%	25.8%	-184.7%	**25.1%**
2022/23	8.3%	8.1%	-3.6%	5.5%	27.4%	-140.7%	**7.9%**
2023/24	2.0%	8.2%	-8.7%	6.3%	-2.9%	-48.2%	**3.2%**
2024/25	9.1%	8.2%	16.0%	1.9%	8.1%	–	**6.6%**

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

Table A1.4.1: Taxes on income and profits, 2020/21 – 2024/25

R million	Persons and individuals[1]	Companies[1]	Dividends Tax (DT)[2]	Interest on overdue income tax	Other[3]	Total
2020/21	487 011	202 123	24 845	3 710	490	**718 180**
2021/22	553 951	320 447	33 429	4 574	469	**912 870**
2022/23	600 367	344 660	38 119	4 634	726	**988 505**
2023/24	648 911	313 097	39 173	6 238	1 137	**1 008 556**
2024/25	729 911	318 739	42 988	7 748	1 144	**1 100 530**
Percentage of total						
2020/21	67.8%	28.1%	3.5%	0.5%		**100.0%**
2021/22	60.7%	35.1%	3.7%	0.5%		**100.0%**
2022/23	60.7%	34.9%	3.9%	0.5%		**100.0%**
2023/24	64.3%	31.0%	3.9%	0.6%		**100.0%**
2024/25	66.3%	29.0%	3.9%	0.7%		**100.0%**
Percentage year-on-year growth						
2021/22	13.7%	58.5%	34.6%	23.3%		**27.1%**
2022/23	8.4%	7.6%	14.0%	1.3%		**8.3%**
2023/24	8.1%	-9.2%	2.8%	34.6%		**2.0%**
2024/25	12.5%	1.8%	9.7%	24.2%		**9.1%**

1. *Includes Interest on overdue income tax.*
2. *Dividends Tax (DT) replaced Secondary Tax on Companies (STC) on 1 April 2012. SARS still accounts for residual amounts for STC.*
3. *Excludes Miscellaneous customs and excise receipts.*

Table A1.4.2: Taxes on persons and individuals, 2020/21 – 2024/25

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) [1]	Refunds	Subtotal	Interest on overdue income tax	Total
2020/21	489 786	26 615	12 590	-7 165	-34 815	**487 011**	1 435	**488 446**
2021/22	549 434	30 569	14 286	-6 617	-33 721	**553 951**	1 556	**555 507**
2022/23	593 041	32 926	15 889	-4 791	-36 699	**600 367**	1 616	**601 983**
2023/24	636 560	37 635	19 648	-4 462	-40 469	**648 911**	2 473	**651 384**
2024/25	707 157	43 217	25 311	-4 490	-41 284	**729 911**	3 243	**733 154**
Percentage of total								
2020/21	100.3%	5.4%	2.6%		-7.1%	**99.7%**	0.3%	**100.0%**
2021/22	98.9%	5.5%	2.6%		-6.1%	**99.7%**	0.3%	**100.0%**
2022/23	98.5%	5.5%	2.6%		-6.1%	**99.7%**	0.3%	**100.0%**
2023/24	97.7%	5.8%	3.0%		-6.2%	**99.6%**	0.4%	**100.0%**
2024/25	96.5%	5.9%	3.5%		-5.6%	**99.6%**	0.4%	**100.0%**
Percentage year-on-year growth								
2021/22	12.2%	14.9%	13.5%		-3.1%	**13.7%**	8.4%	**13.7%**
2022/23	7.9%	7.7%	11.2%		8.8%	**8.4%**	3.9%	**8.4%**
2023/24	7.3%	14.3%	23.7%		10.3%	**8.1%**	53.0%	**8.2%**
2024/25	11.1%	14.8%	28.8%		2.0%	**12.5%**	31.1%	**12.6%**

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

Table A1.4.3: Taxes on companies, 2020/21 – 2024/25

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2020/21	208 723	13 461	587	-20 647	**202 123**	2 275	**204 399**
2021/22	318 773	18 607	721	-17 654	**320 447**	3 018	**323 465**
2022/23	348 646	14 297	606	-18 889	**344 660**	3 018	**347 677**
2023/24	312 867	22 569	864	-23 203	**313 097**	3 765	**316 862**
2024/25	323 369	21 520	785	-26 935	**318 739**	4 504	**323 244**
Percentage of total							
2020/21	102.1%	6.6%	0.3%	-10.1%	**98.9%**	1.1%	**100.0%**
2021/22	98.5%	5.8%	0.2%	-5.5%	**99.1%**	0.9%	**100.0%**
2022/23	100.3%	4.1%	0.2%	-5.4%	**99.1%**	0.9%	**100.0%**
2023/24	98.7%	7.1%	0.3%	-7.3%	**98.8%**	1.2%	**100.0%**
2024/25	100.0%	6.7%	0.2%	-8.3%	**98.6%**	1.4%	**100.0%**
Percentage year-on-year growth							
2021/22	52.7%	38.2%	22.9%	-14.5%	**58.5%**	32.6%	**58.3%**
2022/23	9.4%	-23.2%	-16.0%	7.0%	**7.6%**	-0.0%	**7.5%**
2023/24	-10.3%	57.9%	42.7%	22.8%	**-9.2%**	24.8%	**-8.9%**
2024/25	3.4%	-4.6%	-9.2%	16.1%	**1.8%**	19.6%	**2.0%**

Table A1.5.1: Taxes on property, 2020/21 – 2024/25

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2020/21	602	2 316	5 422	7 606	**15 947**
2021/22	635	3 141	7 680	10 576	**22 033**
2022/23	683	3 702	5 401	11 452	**21 238**
2023/24	801	3 533	5 485	9 581	**19 400**
2024/25	1 144	4 036	5 958	11 367	**22 505**
Percentage of total					
2020/21	3.8%	14.5%	34.0%	47.7%	**100.0%**
2021/22	2.9%	14.3%	34.9%	48.0%	**100.0%**
2022/23	3.2%	17.4%	25.4%	53.9%	**100.0%**
2023/24	4.1%	18.2%	28.3%	49.4%	**100.0%**
2024/25	5.1%	17.9%	26.5%	50.5%	**100.0%**
Percentage year-on-year growth					
2021/22	5.6%	35.6%	41.6%	39.0%	**38.2%**
2022/23	7.5%	17.9%	-29.7%	8.3%	**-3.6%**
2023/24	17.3%	-4.6%	1.6%	-16.3%	**-8.7%**
2024/25	42.9%	14.2%	8.6%	18.6%	**16.0%**

Table A1.6.1: Domestic taxes on goods and services, 2020/21 – 2024/25

R million	Value-Added Tax (VAT)	Specific excise duties	*Ad valorem* excise duties	Fuel levy	Environmental taxes	Other[1]	Total
2020/21	331 197	32 273	3 386	75 503	11 205	2 303	**455 867**
2021/22	390 895	49 705	4 725	88 889	13 143	2 449	**549 806**
2022/23	422 416	55 155	5 520	80 473	14 132	2 293	**579 990**
2023/24	447 557	53 522	7 348	91 508	14 171	2 354	**616 459**
2024/25	457 789	59 680	6 970	85 883	15 109	2 543	**627 973**
Percentage of total							
2020/21	72.7%	7.1%	0.7%	16.6%	2.5%	0.5%	**100.0%**
2021/22	71.1%	9.0%	0.9%	16.2%	2.4%	0.4%	**100.0%**
2022/23	72.8%	9.5%	1.0%	13.9%	2.4%	0.4%	**100.0%**
2023/24	72.6%	8.7%	1.2%	14.8%	2.3%	0.4%	**100.0%**
2024/25	72.9%	9.5%	1.1%	13.7%	2.4%	0.4%	**100.0%**
Percentage year-on-year growth							
2021/22	18.0%	54.0%	39.6%	17.7%	17.3%	6.3%	**20.6%**
2022/23	8.1%	11.0%	16.8%	-9.5%	7.5%	-6.3%	**5.5%**
2023/24	6.0%	-3.0%	33.1%	13.7%	0.3%	2.6%	**6.3%**
2024/25	2.3%	11.5%	-5.1%	-6.1%	6.6%	8.0%	**1.9%**

1. Includes Universal Service Fund, Turnover tax for micro businesses, Tyre levy, International oil pollution compensation fund and Health Promotion Levy on locally manufactured products

Table A1.6.2: Value-Added Tax (VAT), 2020/21 – 2024/25

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2020/21	392 936	166 454	**559 390**	-228 193	**331 197**
2021/22	448 760	204 552	**653 312**	-262 417	**390 895**
2022/23	486 437	254 984	**741 421**	-319 005	**422 416**
2023/24	525 446	265 043	**790 490**	-342 933	**447 557**
2024/25	561 407	261 878	**823 286**	-365 497	**457 789**
Percentage of gross					
2020/21	70.2%	29.8%	**100.0%**	-40.8%	**59.2%**
2021/22	68.7%	31.3%	**100.0%**	-40.2%	**59.8%**
2022/23	65.6%	34.4%	**100.0%**	-43.0%	**57.0%**
2023/24	66.5%	33.5%	**100.0%**	-43.4%	**56.6%**
2024/25	68.2%	31.8%	**100.0%**	-44.4%	**55.6%**
Percentage year-on-year growth					
2021/22	14.2%	22.9%	**16.8%**	15.0%	**18.0%**
2022/23	8.4%	24.7%	**13.5%**	21.6%	**8.1%**
2023/24	8.0%	3.9%	**6.6%**	7.5%	**6.0%**
2024/25	6.8%	-1.2%	**4.1%**	6.6%	**2.3%**

Table A1.7.1: Taxes on international trade and transactions, 2020/21 – 2024/25

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports[1]	Export tax	Total
2020/21	47 290	47	51	67		**47 455**
2021/22	57 994	1 071	170	78	407	**59 719**
2022/23	73 946	1 017	151	110	844	**76 068**
2023/24	70 549	2 637	137	115	411	**73 849**
2024/25	76 698	2 455	65	140	467	**79 826**
Percentage of total						
2020/21	99.7%	0.1%	0.1%	0.1%		**100.0%**
2021/22	97.1%	1.8%	0.3%	0.1%	0.7%	**100.0%**
2022/23	97.2%	1.3%	0.2%	0.1%	1.1%	**100.0%**
2023/24	95.5%	3.6%	0.2%	0.2%	0.6%	**100.0%**
2024/25	96.1%	3.1%	0.1%	0.2%	0.6%	**100.0%**
Percentage year-on-year growth						
2021/22	22.6%	2 198.3%	233.3%	15.0%		**25.8%**
2022/23	27.5%	-5.0%	-11.0%	42.2%	107.1%	**27.4%**
2023/24	-4.6%	159.3%	-9.4%	4.1%	-51.3%	**-2.9%**
2024/25	8.7%	-6.9%	-52.4%	22.4%	13.7%	**8.1%**

1.Health Promotion Levy on sugary beverages was implemented on 1 April 2018

Table A1.7.2: Fuel Levy, 2020/21 – 2024/25

R million	Fuel levy	Diesel Refunds	RAF Recoupment	Carbon Fuel Levy[1]	Total
2020/21	77 336	-7 090	3 666	1 591	**75 503**
2021/22	89 762	-7 347	4 436	2 039	**88 889**
2022/23	80 611	-6 508	3 929	2 441	**80 473**
2023/24	91 907	-7 280	4 285	2 597	**91 508**
2024/25	90 852	-13 572	5 491	3 112	**85 883**
Percentage of total					
2020/21	102.4%	-9.4%	4.9%	2.1%	**100.0%**
2021/22	101.0%	-8.3%	5.0%	2.3%	**100.0%**
2022/23	100.2%	-8.1%	4.9%	3.0%	**100.0%**
2023/24	100.4%	-8.0%	4.7%	2.8%	**100.0%**
2024/25	105.8%	-15.8%	6.4%	3.6%	**100.0%**
Percentage year-on-year growth					
2021/22	16.1%	3.6%	21.0%	28.2%	**17.7%**
2022/23	-10.2%	-11.4%	-11.4%	19.7%	**-9.5%**
2023/24	14.0%	11.9%	9.1%	6.4%	**13.7%**
2024/25	-1.1%	86.4%	28.2%	19.8%	**-6.1%**

1.Carbon fuel levy was implemented on 5 June 2019

Table A1.8.1: Composition of main channels of payment (Value, 2020/21 – 2024/25)

R million	Branch offices	Payments at banks	eFiling	Total[1]
2020/21	3 169	372 233	1 243 593	**1 618 995**
2021/22	4 102	434 779	1 545 185	**1 984 066**
2022/23	3 940	474 559	1 688 881	**2 167 380**
2023/24	3 580	509 927	1 734 203	**2 247 710**
2024/25	4 462	567 196	1 820 826	**2 392 484**
Percentage of total				
2020/21	0.2%	23.0%	76.8%	**100.0%**
2021/22	0.2%	21.9%	77.9%	**100.0%**
2022/23	0.2%	21.9%	77.9%	**100.0%**
2023/24	0.2%	22.7%	77.2%	**100.0%**
2024/25	0.2%	23.7%	76.1%	**100.0%**
Percentage year-on-year growth				
2021/22	29.4%	16.8%	24.3%	**22.5%**
2022/23	-3.9%	9.1%	9.3%	**9.2%**
2023/24	-9.1%	7.5%	2.7%	**3.7%**
2024/25	24.6%	11.2%	5.0%	**6.4%**

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

Table A1.8.2: Composition of main channels of payment (Count, 2020/21 – 2024/25)

	Branch offices	Payments at banks	eFiling	Total[1]
2020/21	6 556	3 429 354	4 637 964	**8 073 874**
2021/22	8 663	3 640 897	5 026 016	**8 675 576**
2022/23	9 024	4 090 143	5 235 251	**9 334 418**
2023/24	10 006	5 356 013	5 409 014	**10 775 033**
2024/25	10 920	5 841 546	5 682 640	**11 535 106**
Percentage of total				
2020/21	0.1%	42.5%	57.4%	**100.0%**
2021/22	0.1%	42.0%	57.9%	**100.0%**
2022/23	0.1%	43.8%	56.1%	**100.0%**
2023/24	0.1%	49.7%	50.2%	**100.0%**
2024/25	0.1%	50.6%	49.3%	**100.0%**
Percentage year-on-year growth				
2021/22	32.1%	6.2%	8.4%	**7.5%**
2022/23	4.2%	12.3%	4.2%	**7.6%**
2023/24	10.9%	30.9%	3.3%	**15.4%**
2024/25	9.1%	9.1%	5.1%	**7.1%**

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

For the 2024 tax year...

27.1 million
Registered Individual Taxpayers



Expected to submit returns
9.2 million
Assessed taxpayers
7.7 million

84.3%
Assessed

46.8%
Females assessed

53.2%
Males assessed

Aggregated taxable income
R2.7 trillion

Tax Liability
R563.3 billion

44.7%
PAYE payments received from the Financial Intermediation, Insurance sector

15.6% ...owed SARS some tax.

16.5% ...had a zero assessment.

67.9% ...received refunds.

...of assessed individual taxpayers

38.0%
...were registered in Gauteng.

26.7%
...fell in the **35-44** age bracket.



Municipalities
Statistics available on assessed tax for individual taxpayers for 213 local and metropolitan municipalities, using demarcation borders as available in June 2017.

Allowances and deductions:

LARGEST ALLOWANCE
Vesting of equity instruments at **R30.8bn**
(18.7% of total allowances assessed)

LARGEST DEDUCTION
Contributions to pension, provident and retirement annuity funds at **R278.7bn**
(83.7% of all deductions granted)

LARGEST FRINGE BENEFIT
Retirement fund contributions paid on behalf of employees at **R158.3bn**
(58.0% of the total fringe benefits assessed)

Cohort across 10 consecutive years...



5 890 455 Taxpayers assessed

7 712 217 Taxpayers assessed

3 109 126
Taxpayers assessed for all tax years: 2015 - 2024

2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2023 included:
  - Increases of 15.2% in the primary and in the secondary rebate each and an increase of 14.9% in the tertiary rebate to R17 235, R9 444, and R3 145 respectively from the 2021 to the 2024 tax years. This increased the minimum tax thresholds for taxpayers younger than the age of 65 years to R95 750, for those 65 to 74 years to R148 217, and 75 years and older to R165 689.
- SARS received more than 19.6 million employees' tax certificates (IRP5s and IT3[a]s) for the 2024 tax year that could be linked to nearly 13.8 million individuals.
- Of the 9 151 909 taxpayers expected to submit returns for the 2024 tax year, 7 712 217 (84.3%) taxpayers have been assessed (based on data available at 26 August 2025).
- A demographic and geographic analysis of the assessments when the data was extracted for release of this publication indicates that:
  - 2 929 742 (38.0%) of assessed taxpayers were registered in Gauteng.
  - 970 892 (36.0%) of assessed taxpayers in Gauteng lived in the Johannesburg Metro and were taxed on an average taxable income of R480 318.
  - 2 061 259 (26.7%) of assessed taxpayers were between 35 to 44 years old.
  - 4 064 846 (52.7%) of assessed taxpayers were male; 3 612 042 (46.8%) were female.
  - 35 329 (0.5%) taxpayers could not be identified in terms of gender.
- Assessed taxpayers reported aggregated taxable income of R2.7 trillion and tax liability of R563.3 billion. The average tax rate was 20.8% compared to 21.1% in the previous tax year.
- Income from salaries, wages, pension, overtime and annuities accounted for 75.1% of total taxable income.
- Vesting of equity instruments of R30.8 billion at 18.7% of total allowances was the largest share of the allowances assessed.
- Pension, provident and retirement annuity fund contributions paid on behalf of employees amounted to R158.3 billion, and made up the largest share of fringe benefits received by individuals. These benefits represented 58.0% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident, and retirement annuity funds) were the largest share of deductions at R278.7 billion (83.7%) of total deductions assessed.
- By 31 March 2024, the Personal Income Tax register had grown on an annual basis by 4.3% to 27.1 million individuals.

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 37.4% of the total tax revenue collections in 2023/24, reflecting an increase of 1.7% compared to the contribution share of 35.7% in 2022/23 (*Table A1.2.1 in Chapter 1 of this publication*).

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

PIT collections comprise three taxable tax payment streams:

- Employees' tax (PAYE) collected by employers and paid to SARS monthly.
- Provisional tax (payable every six months by any person who derives income other than remuneration, an allowance, or advance).
- Assessed tax, which is paid on the annual final assessment of tax payable.

Most individuals receive their income as salaries or wages, pension, annuity payments and investment income (interest, taxable dividends, or capital gains). Income from salaries, wages and other remuneration accounted for 75.1% of total taxable income for the 2024 tax year. Individuals who received business income are registered as provisional taxpayers.

This chapter reviews:

- IRP5 data for 2025;
- PIT rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

The statistics in this chapter are based on tax assessments issued and finalised by SARS. This chapter includes assessments finalised up to the 2024 tax year. Assessments for the 2025 tax year started on 7 July 2025 and were not finalised when the 2025 *Tax Statistics* publication was compiled. Individuals assessed refer to personal income taxpayers who submitted tax returns or taxpayers who were auto-assessed and whose returns have been assessed when the data was collated for the *Tax Statistics* publication.

IRP5 DATA FOR 2025

Preliminary IRP5 data for the 2025 tax year is included in this 2025 *Tax Statistics* publication. However, this chapter publishes statistics on tax assessments finalised for the 2021 to 2024 tax years.

In the 2025 tax year, SARS received more than 21.2 million IRP5 and IT3(a) certificates, showing a PAYE (tax withheld) collection of R645.8 billion. Because more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to accurately identify taxpayers and, where necessary,

link all the IRP5 certificates issued to an individual. The unique tax certificate count can vary for each specific set of data viewed because a taxpayer may be included in more than one category selected.

SARS identified approximately 14.1 million unique taxpayers based on the tax certificates received. These unique taxpayers do not necessarily indicate the number of people working in the formal labour market. Some taxpayers who are not formally employed are also issued tax certificates. These include taxpayers who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific taxpayers, because some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 14.1 million unique individuals that SARS identified revealed that 6.9 million (48.7%) taxpayers were female and 7.2 million (51.3%) were male.

The number of tax certificates received by SARS (unique count) for the 2022 tax year, increased by 1.9% since the 2021 tax year. The tax certificate count for the 2023 tax year showed an increase of 1.0%; the 2024 tax year increased by 2.1%; and the 2025 tax year increased by 0.6%. SARS expects the 2025 tax year preliminary number to increase as outstanding certificates are finalised.

The number of IRP5 and IT3(a) tax certificates received by SARS increased by 8.1% from 19.6 million for the 2024 tax year to 21.2 million for the 2025 tax year. The PAYE (tax withheld) collections increased by R67.3 billion (11.6%) between the same years. This increase could possibly be driven by the withdrawals from the Two-Pot Retirement System. The system launched on 1 September 2024, allowing retirement fund members to withdraw from their Savings Pot once per tax year. These withdrawals are taxed at marginal income tax rates, not the rate as per the preferential retirement lump-sum tax tables. These withdrawals increased taxable incomes, potentially moving some taxpayers into higher tax brackets.

For the 2025 tax year, 11.5 million taxpayers were issued certificates on which at least R1 or more of PAYE was deducted. 9.6 million individuals were issued certificates on which no PAYE was deducted (these taxpayers earned less than the tax threshold, derived income from independent contracting, or received other non-taxable amounts). See *Table A2.12.2*.

PAYE withheld on a tax certificate is not equal to final tax liability or the cash received by SARS.

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

The top marginal income tax rate (a marginal tax rate is a statutory imposed rate) of 40% for individuals applied for 13 years until this rate was increased to 41% from the 2016 tax year, and to 45% from the 2018 tax year. Income tax brackets have been adjusted to compensate for the effect of inflation (fiscal drag or bracket creep). To provide a larger percentage of tax relief to low-income earners, the income tax brackets for such earners have increased proportionally more than those in higher income tax brackets over the last several years.

Table 2.1 shows the adjustment of the PIT taxable income brackets between the 2021 and the 2024 tax years (rates for other tax years can be viewed in the annual Budget Reviews for the different years, issued by National Treasury). The taxable income level to which the 45% marginal rate applies increased from R1 577 301 in the 2021 tax year to R1 817 001 in the 2024 tax year. This increase represents a CAGR increase of 3.6%. During this period, the ceiling of the minimum 18% marginal rate

This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R83 100 to R95 750. The secondary rebate increased by 15.2% from R8 199 to R9 444. For individuals aged 65 to 74 years, the income tax threshold increased from R128 650 to R148 217. The tertiary rebate for taxpayers 75 years and older, increased by 14.9% from R2 736 to R3 145. The income tax threshold for these individuals increased from R143 850 to R165 689.

Table 2.1: Personal Income Tax (PIT) brackets, 2021 and 2024[1]

Tax year Rand	2021			2024			Marginal PIT rates	Percentage increase in upper limit of bracket	Percentage increase
Taxable income brackets	0	–	205 900	0	–	237 100	18.0%	15.2%	
	205 901	–	321 600	237 101	–	370 500	26.0%	15.2%	
	321 601	–	445 100	370 501	–	512 800	31.0%	15.2%	
	445 101	–	584 200	512 801	–	673 000	36.0%	15.2%	
	584 201	–	744 800	673 001	–	857 900	39.0%	15.2%	
	744 801	–	1 577 300	857 901	–	1 817 000	41.0%[2]		
	1 577 301		and over	1 817 001		and over	45.0%[2]		
Rebates[3]									
Primary			14 958			17 235			15.2%
Secondary			8 199			9 444			15.2%
Tertiary			2 736			3 145			14.9%
Tax thresholds									
Below age 65			83 100			95 750			15.2%
Age 65 to below 75			128 650			148 217			15.2%
Age 75 and over			143 850			165 689			15.2%

1. Rates for other tax years can be viewed in the annual Budget Reviews for the different years, issued by National Treasury.

2. Top marginal income tax rate of 40% applied for 13 years until the increase to 41% for the 2016 tax year. It increased again to 45% in the 2018 tax year.

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

Tax relief

The average tax rate across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, increased from 21.2% in the 2021 tax year to 21.5% in the 2022 tax year. This rate decreased to 21.1% in the 2023 tax year and decreased again to 20.8% for the 2024 tax year. The extent of tax relief, including "fiscal drag/bracket creep relief", is shown in *Figure 2.1* and illustrates the effect of tax relief over 27 years. For example, (see label 1 in *Figure 2.1*) an individual with taxable income of R100 000 in 1995 (2) paid tax at an average rate of 33.8%. (3) If the taxpayer's taxable income had kept pace with inflation only, (4) the average tax rate would have increased to 41.2% in 2024 without adjustments to the income tax brackets. The actual income tax adjustments from 1995 for the same example (5) lowers the average tax rate to only 20.3%. However, it must be noted that this analysis does not include changes in the tax base, where a greater amount of income might be included in taxable income over time. For example, many fringe benefits were included in taxable income over this period.

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

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

(1.) An individual with taxable income of R100 000 in 1995 was paying tax at (2.) an average tax rate of 33.8%.

(3.) If the taxpayer's taxable income had only kept pace with inflation, (4.) the average tax rate would have increased to 41.2% in 2024 if there had been no adjustments made to the income tax brackets.

The impact of the actual income tax adjustments from 1995 for the same example (5.) lowers the average tax rate to only 20.3%.

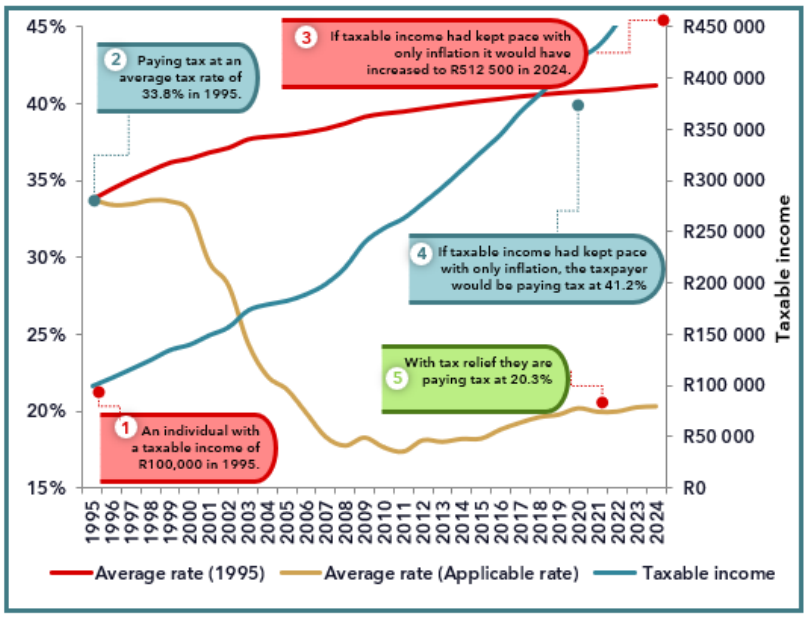
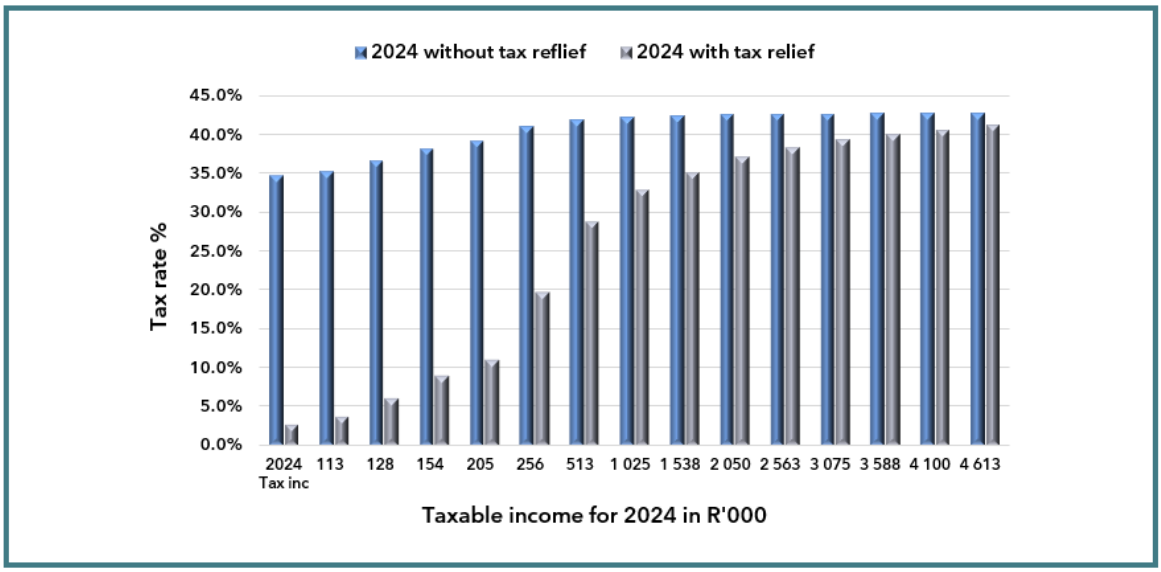


Table 2.2: Tax relief granted to individuals, 1995 and 2024

Taxable income Rand		Tax at 1995 rates		Tax at 2024 rates	Average rates		
					Tax at 1995 rates		Tax at 2024 rates
1995[1]	2024[2]	1995[1]	2024[3]	2024	1995[1]	2024[3]	2024
22 000	112 750	2 385	39 248	3 060	10.8%	34.8%	2.7%
25 000	128 125	3 225	45 859	5 828	12.9%	35.8%	4.5%
30 000	153 750	4 625	56 878	10 440	15.4%	37.0%	6.8%
40 000	205 000	8 225	78 915	19 665	20.6%	38.5%	9.6%
50 000	256 250	12 325	100 953	30 422	24.7%	39.4%	11.9%
100 000	512 500	33 765	211 140	104 147	33.8%	41.2%	20.3%
200 000	1 025 000	76 765	431 515	302 534	38.4%	42.1%	29.5%
300 000	1 537 500	119 765	651 890	512 659	39.9%	42.4%	33.3%
400 000	2 050 000	162 765	872 265	732 104	40.7%	42.5%	35.7%
500 000	2 562 500	205 765	1 092 640	962 729	41.2%	42.6%	37.6%
600 000	3 075 000	248 765	1 313 015	1 193 354	41.5%	42.7%	38.8%
700 000	3 587 500	291 765	1 533 390	1 423 979	41.7%	42.7%	39.7%
800 000	4 100 000	334 765	1 753 765	1 654 604	41.8%	42.8%	40.4%
900 000	4 612 500	377 765	1 974 140	1 885 229	42.0%	42.8%	40.9%
1 000 000	5 125 000	420 765	2 194 515	2 115 854	42.1%	42.8%	41.3%

1. Excludes the Transitional Levy.
2. 2024 based on 1995 taxable income adjusted by inflation.
3. This example assumes no fiscal drag relief over the period 1995 to 2024 (i.e., the tax rates are kept at 1995 rates).
Source for Consumer Price Index (CPI) data: Statistics SA.

Figure 2.2: Tax relief granted to individuals, 2024



PROVISIONAL TAX PAYMENTS

Persons who earn income other than remuneration, allowances, or advances as defined in section 8(1) of the Income Tax Act 58 of 1962, are regarded as provisional taxpayers if they conduct business or if their taxable income exceeds the prescribed threshold. Provisional tax is not a separate tax. It is an advance tax payment that ensures that the taxpayer does not have to pay large tax amounts on assessment (the tax liability is spread over the relevant year of assessment). It requires provisional taxpayers to pay at least two amounts in advance during the year of assessment. The amounts are based on estimated taxable income, and tax liability is determined after deducting employees' tax and tax rebates.

A third payment is optional after the end of the tax year, but before the assessment is issued. Final tax liability, however, is determined on assessment. The employees' tax and provisional tax payments made during the year, reduce the liability for normal tax for the applicable year on the date of assessment.

In 2023/24, provisional tax payments by individuals contributed 5.8% to net PIT collections (*Table A1.4.2 in Chapter 1 of this publication*). The "80% rule", as set out in the Fourth Schedule to the Income Tax Act, requires provisional taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment.

Table 2.3 shows the effect of the 80% rule on provisional tax payment trends. Although it is clear from this table that taxpayers adhere to the abovementioned rules, SARS follows processes to maintain the 80% rule. Insufficient payment or underestimation of taxable income may incur penalties and interest. Lower payments during the 2021 tax year can be ascribed to job losses and lower wages experienced as a result of the COVID-19 pandemic.

The percentage contribution of provisional tax payments shown in *Table 2.3* relates to the total provisional tax payments made for the applicable tax year. This percentage is not related to the tax liability because it still needs to be determined. The final tax liability will result in either a refund or an assessment payment.

Table 2.3: Provisional tax payments[1] by provisional period, 2021 – 2024

Period Tax year	1st Provisional period (R million)	Percentage change	2nd Provisional period (R million)	Percentage change	3rd Provisional period (R million)	Percentage change	Total
2021	7 257	-16.4%	14 205	-9.0%	1 089	15.0%	**22 550**
2022	8 737	20.4%	16 651	17.2%	1 163	6.8%	**26 550**
2023	9 527	9.1%	18 687	12.2%	1 134	-2.5%	**29 348**
2024	10 959	15.0%	21 956	17.5%	1 392	22.8%	**34 307**
Percentage of total							
2021	32.2%		63.0%		4.8%		**100.0%**
2022	32.9%		62.7%		4.4%		**100.0%**
2023	32.5%		63.7%		3.9%		**100.0%**
2024	31.9%		64.0%		4.1%		**100.0%**

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

A total of 552 124 provisional taxpayers on register and who were assessed contributed to 7.2% of the overall number of taxpayers assessed for the 2024 tax year, a reduction from 609 832 (a contribution of 9.5%) who were assessed for the 2021 tax year. They earned R321.0 billion for the 2021 tax year, which increased to R373.7 billion for the 2024 tax year. On average, they contributed to almost 14% of the total for all assessed taxpayers, over the four years. Total tax assessed from this group of taxpayers increased from R103.4 billion for the 2021 tax year to R116.2 billion for the 2024 tax year, on average contributing to more than 20% of the total for all assessed taxpayers.

The taxable income and tax assessed by taxable income group, age and gender are available as *Tables A2.1.1(b), A2.1.4(b),* and *A2.1.5(b).*

TAX RETURNS AND INDIVIDUAL TAXPAYER DATA

Tax register

During 2010, SARS changed its taxpayer registration policy and stipulated that every individual formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. If an individual is not registered for tax, and SARS detects economic activity through third party data, the person is automatically registered by SARS in terms of section 22(5) of the Tax Administration Act 28 of 2011. As a result, the tax register grew from 5.9 million active cases on 31 March 2010 (not reflected in the table below) to 27.1 million on 31 March 2024 (*Table 2.4)*.

Not all registered individuals pay tax. For example, taxpayers with taxable income below the income tax threshold may not be liable to submit a return. Some individuals do pay tax in the form of Employees' tax (PAYE) collected by employers and paid to SARS. Individuals not liable to submit a tax return can submit a return, mainly to recover tax deducted. Such individuals may qualify for tax refunds owing to information not captured on the submitted tax certificates.

Table 2.4: Number of individuals, 2021 – 2024

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-21	23 850 668	4.1%	2021	7 272 892	6 447 984	88.7%
31-Mar-22	24 832 105	4.1%	2022	7 649 280	6 635 030	86.7%
31-Mar-23	25 944 562	4.5%	2023	8 283 043	7 077 689	85.4%
31-Mar-24	27 051 828	4.3%	2024	9 151 909	7 712 217	84.3%

1. *Number of individuals registered at 31 March of each year (active cases excluding cases where status is in suspense, dormant, estate, insolvent, inactive or address unknown).*
2. *The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.*

ADDITIONAL NOTES ON REGISTERED INDIVIDUALS

This publication includes only statistics on taxpayers with an assessment, whereas tables in the annual Budget Review, issued by National Treasury, are based on both IRP5 certificates and ITR12 tax-return information. *Table 4.6* of the 2023 Budget Review by the National Treasury (reproduced below) shows estimates of registered taxpayers with a positive taxable income. It also shows the tax liability expected (according to taxable income group) from individuals at different levels of taxable income for the 2024 tax year. The table indicates the estimated average tax payable before and after tax proposals, as well as the average net tax gain or relief by income group. According to this table, 7 545 020 individuals are estimated to receive taxable income below the income tax threshold of R95 750. By contrast, 7 122 113 taxpayers are estimated to receive taxable income above the income tax threshold.

Table 4.6 Estimates of individuals and taxable income, 2023/24

Taxable bracket	Registered		Taxable		Income tax payable		Income tax relief		Income tax payable	
R thousand	Number	%	R billion	%	R billion	%	R billion	%	R billion	%
R0 - R96[1]	7 545 020	–	292.2	–						
R96 - R150	1 528 990	21.5	182.0	6.2	14.9	2.3	-1.1	5.7	13.8	2.2
R150 - R250	1 505 950	21.1	292.0	9.9	22.0	3.3	-1.4	7.3	20.6	3.2
R250 - R350	1 248 123	17.5	370.1	12.5	48.5	7.4	-2.2	11.3	46.3	7.2
R350 - R500	1 233 846	17.3	516.3	17.4	89.5	13.6	-3.3	16.7	86.2	13.5
R500 - R750	842 653	11.8	506.4	17.1	113.9	17.3	-3.6	18.3	110.3	17.2
R750 - R1 000	354 263	5.0	305.1	10.3	84.3	12.8	-2.2	11.2	82.1	12.8
R1 000 - R1 500	244 586	3.4	294.3	9.9	92.8	14.1	-2.5	12.8	90.3	14.1
R1 500 +	163 702	2.3	493.6	16.7	193.9	29.4	-3.3	16.7	190.6	29.8
Total	**7 122 113**	**100.0**	**2 959.9**	**100.0**	**660.0**	**100.0**	**-19.7**	**100.0**	**640.3**	**100.0**
Grand total	**14 667 133**		**3 252.1**		**660.0**		**-19.7**		**640.3**	

1. Registered individuals with taxable income below the income-tax threshold

Source: National Treasury

The table above estimates the individuals to be assessed and those who may not require assessment, whereas *Table 2.4* shows the actual individual assessments finalised. The difference in the number of registered individuals in *Table 2.5 (27 051 828*), and the estimated lesser number of 14 667 133 in *Table 4.6* published by the National Treasury, is due to the National Treasury table including only individuals with taxable income that is greater than zero, whereas SARS's table includes all registered individuals. The SARS register comprises those formally employed; those seeking employment; business owners and partnerships; pensioners; and foreigners receiving income in South Africa.

Refer to the overview of the personal income tax system for the 2019 to 2024 tax years at the end of this chapter for more information and analysis.

Expected submissions and assessed individual taxpayers

The proportion of tax returns that SARS has received is measured against the number of returns expected to be submitted by registered taxpayers. Some individuals are not required to submit a tax return because their earnings are below the income tax threshold, they are unemployed, or their taxable income is below the compulsory tax return submission threshold.

In February 2014, the International Monetary Fund (IMF) launched the Tax Administration Diagnostic Assessment Tool (TADAT) which defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. The 2025 *Tax Statistics* publication adopts a similar definition. Many individual taxpayers who fall below the compulsory tax return threshold are submitting tax returns. These taxpayers are not liable to submit a tax return, but chose to submit. The reason is usually to recover tax deducted if information was not captured on the submitted tax certificates.

Expected submission of tax return counts for each tax year include all taxpayers who have been assessed for a tax year, as well as taxpayers with an "active" status who were assessed in any of the two previous years. The number of individuals expected to submit income tax returns was 7.3 million for the 2021 tax year. This count increased to 7.6 million for the 2022 tax year, to 8.3 million for the 2023, and to 9.2 million for the 2024 tax years. These increases can be attributed to growth in the taxpayer register, partly driven by auto-assessments.

Taxpayers who were auto-assessed and not previously assessed, increased the number of expected submissions. During the 2020 Filing Season, SARS simplified the filing of income tax returns, thus making it easier for taxpayers to comply. SARS automatically assessed a significant number of taxpayers based on data received from third parties (e.g. medical schemes and financial institutions). The population of taxpayers who were identified to be auto-assessed in the 2020 Filing Season was significantly expanded to just more than 3.4 million. In the 2024 filing season, a notable increase of 30.05% was observed in the auto-assessment of standard taxpayers, with 5.02 million individuals processed versus the previous year's 3.86 million.

Based on data available on 26 August 2025, 88.7% of expected tax return submissions were assessed for the 2021 tax year; 86.7% for the 2022 tax year; 85.4% for the 2023 tax year; and 84.3% for the 2024 tax year. In later years, the ratio of returns assessed for any given tax year increases as more outstanding returns are submitted and assessed.

TAXABLE INCOME AND TAX ASSESSED

Table 2.5 summarises the number of individual taxpayers assessed, taxable income, and the tax payable after assessment.

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2021 - 2024

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as % of taxable income
2021	6 447 984	2 025 688	314 158	429 379	66 591	21.2%
2022	6 635 030	2 219 394	334 496	476 062	71 750	21.5%
2023	7 077 689	2 464 402	348 193	521 174	73 636	21.1%
2024	7 712 217	2 707 975	351 128	563 326	73 043	20.8%

Tax assessed as a percentage of taxable income increased from 21.2% in the 2021 tax year to 21.5% in the 2022 tax year. It decreased to 21.1% for the 2023 tax year and decreased again to 20.8% for the 2024 tax year. In the 2019 tax year, the average income-tax rate increased to 22.0% from 21.3% for the 2018 tax year (not depicted in *Table 2.5*), mainly because of the increase of the top marginal tax rate from 41% to 45%. The average income-tax rate was 21.2% in the 2021 tax year. This low rate could be due to job losses and lower income caused by the COVID-19 pandemic. The average income tax rate of 20.8% for the 2024 tax year is expected to increase as assessments are finalised.

The number of taxpayers assessed decreased from the 2018 to 2019 tax year because of the increase in the submission threshold of employment income from R350 000 to R500 000 for the 2019 tax year (not depicted in *Table 2.5*). The number of taxpayers increased by 2.9% in the 2022 tax year, by 6.7% in the 2023 tax year, and by 9.0% in the 2024 tax year. These increases were partly because auto-assessment resulted in finalisation of cases quicker and individuals who are not required to file were also auto-assessed. The number for the 2024 tax year is expected to increase as assessments are finalised.

The taxable income of taxpayers assessed increased by 9.6% in the 2022 tax year, increased again by 11.0% for the 2023 tax year and decreased again by 9.9% for the 2024 tax years. In the 2021 tax year, COVID-19 lockdown restrictions harmed taxpayers' earnings amid a struggling economy.

Average taxable income increased by 6.5% in the 2022 tax year from the 2021 tax year; increased by 4.1% in the 2023 tax year; and increased by 0.8% in the 2024 tax year.

Ceasing to be a South African tax resident, resignations, deaths, and similar changes to the status of individuals can imply permanent erosion or changes in the tax base. From the 2017 tax year individuals were required to indicate their tax resident status on the ITR12 tax return, but not the date on which it changed. From the 2021 tax year, individuals must indicate the date they ceased to be a tax resident of South Africa on their ITR12 tax return. A person who ceased to be a South African tax resident is, however, taxed on their South African sourced income.

Table A2.1.7 presents the distribution of the number of assessed individual taxpayers across major taxable income groups for individuals with a change in their tax residence status. The number of taxpayers is distributed by the year in which the change occurred as indicated on the ITR12 tax return. Analysis revealed that the number of taxpayers with a tax residence change who submitted tax returns to declare taxable income amounted to 5 898 individuals for the 2021 tax year, 5 086 in the 2022 tax year, 2 904 in the 2023 tax year, and 477 in the 2024 tax year.

Table A2.1.8 and *Table A2.1.9* present the taxpayers that have changed their residence status by age and gender. The number of individuals between the ages 18 to 44 made up an average of more than 61% of the number of taxpayers across all years. Most taxpayers were male.

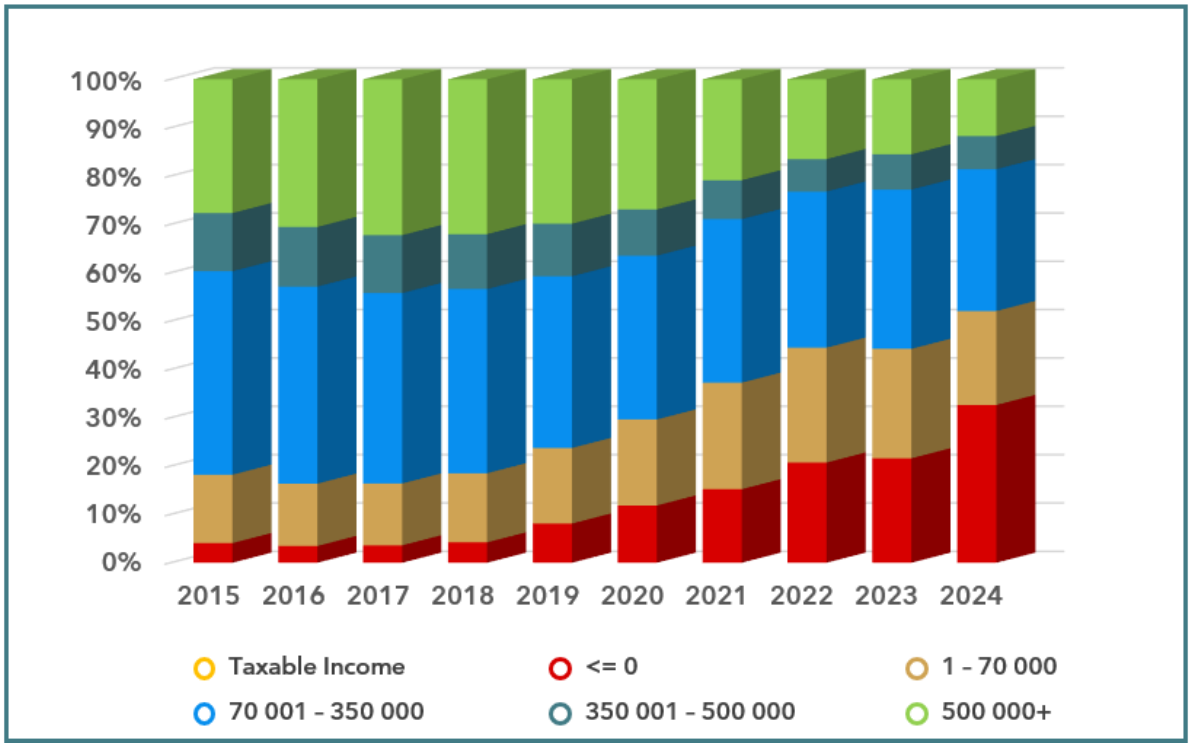
From the 2017 to 2024 tax year, and according to the tax resident status indicator on the ITR12 tax return, more than 51 500 taxpayers indicated that they ceased to be a tax resident of South Africa.

Table A2.1.10 presents the taxable income and tax liability of individual taxpayers with a tax residence change over a ten-year tax period, who have been assessed since the 2015 tax year. For the 2015 tax year, 46 959 taxpayers declared taxable income of R38.7 billion on which the tax payable totalled R12.8 billion. For the 2024 tax year, this number of assessed taxpayers decreased to 37 706 or 19.7%. Taxable income decreased by 74.5% to R9.9 billion and tax payable decreased by 75.1% to R3.2 billion. These decreases in the value of taxable income and tax paid were realised mainly by the bracket above R500 000 taxable income, mainly individuals between 65 to 74 years old and males. *Table A2.1.11* and *Table A2.1.12* presents the same ten-year group of individual taxpayers by age and gender.

The number of taxpayers who changed residence with a taxable income of zero to R70 000 decreased by 31.1% from 27 561 to 18 986 taxpayers, followed by decreases from the taxable income the bracket above R500 000 (19.7%).

Figure 2.3 shows how these taxpayers' taxable income shifted across the tax brackets because of changes in taxable income.

Figure 2.3: Proportion by taxable income for individuals with change in residence status as indicated by taxpayer, 2015 – 2024

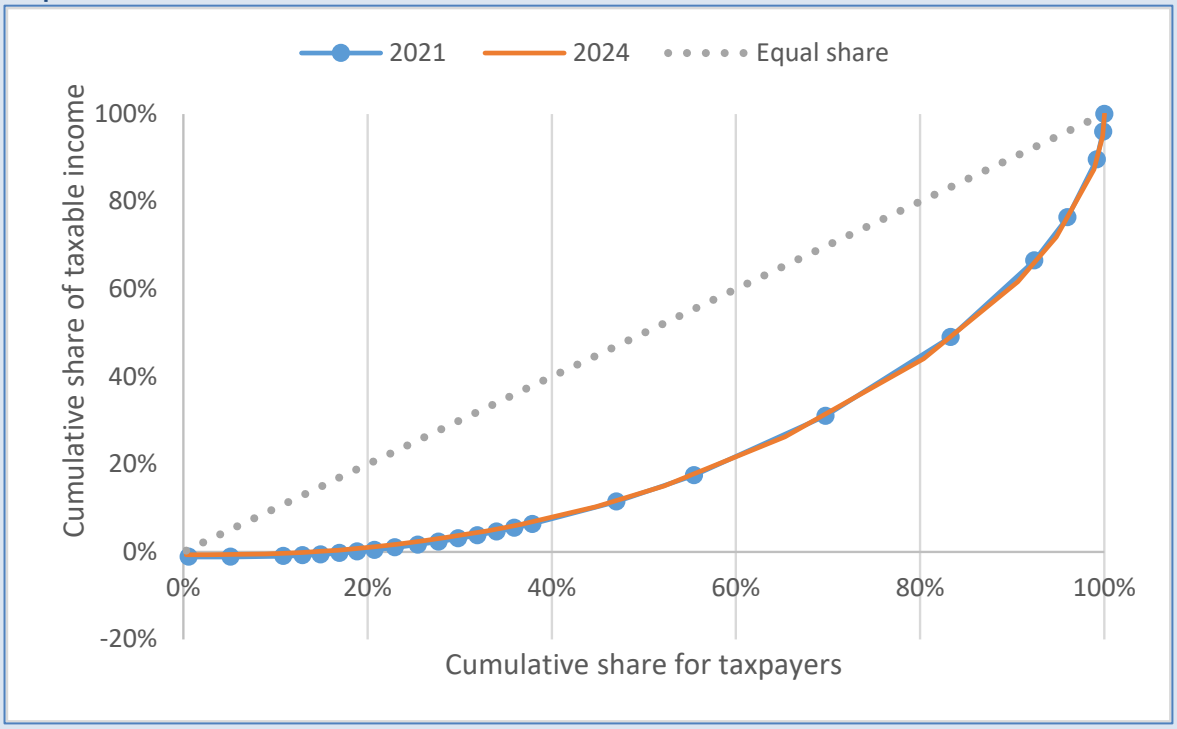


PERSONAL INCOME TAX CONCENTRATION CURVES

Concentration curves are graphical representations of data that determine the degree of inequality and differences of inequality over time. The key two variables in the concentration curves below are the share of taxable income and tax liability against the cumulative share for personal income taxpayers.

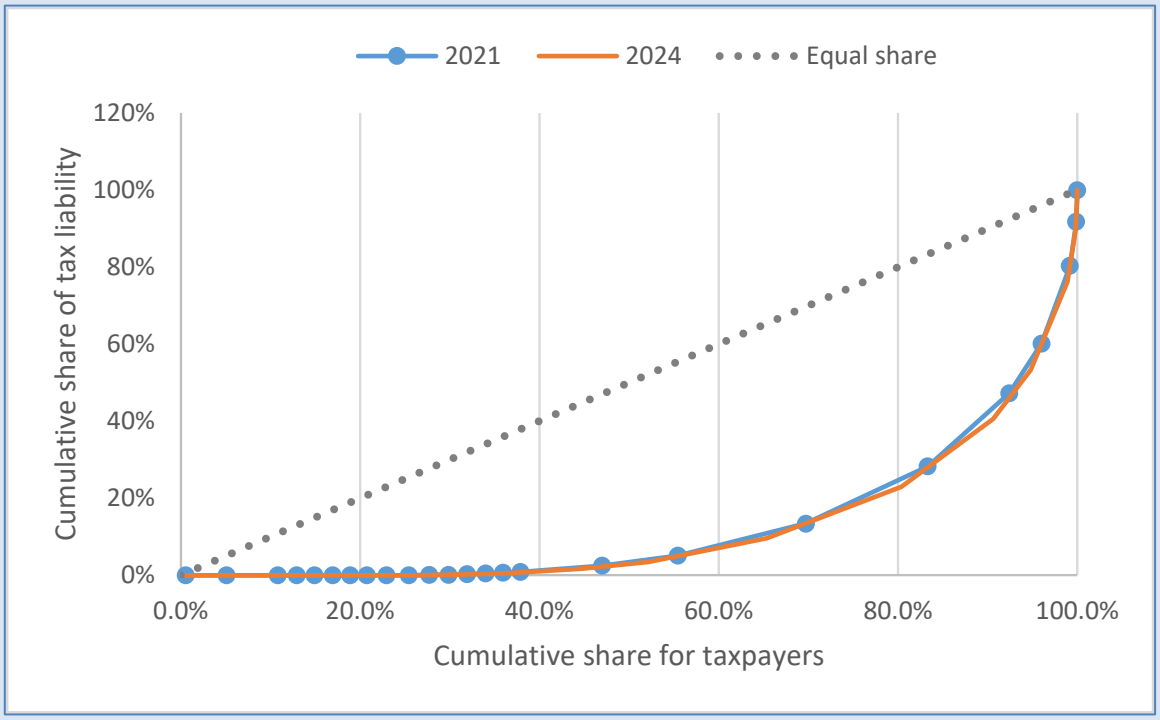
The concentration curves for taxable income for the tax years 2021 and 2024 are based on assessed taxpayers. They depict minute changes in the distribution of taxable income, with slightly more unequal distribution of taxable income for the bottom 70% share of taxpayers (*see Graph 1*). Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system included retirement reform from the 2016 tax year; the increase in the effective capital gains tax rates; changes to fringe benefits on vehicles; increases in marginal tax rates; and partial adjustment for fiscal drag in several years during this period.

Graph 1: Cumulative share of taxable income



The cumulative share of tax liability against the cumulative share for personal income taxpayers is more unequal than the cumulative share of taxable income and mirrors the progressive nature of personal income tax, whereby taxpayers at higher taxable income levels are taxed at higher tax rates.

Graph 2: Cumulative share of tax liability



Distribution of tax liability across taxable income and income groups

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups. The table shows that for the 2024 tax year, 80.4% of the assessed individual taxpayers had taxable income less than R500 000, i.e. most taxpayers fell below the amount of the tax return submission threshold for employment income. These taxpayers earned 44.1% of the total taxable income and contributed 23.0% to the tax assessed. A further 19.6% of the taxpayers earned taxable income above the R500 000 threshold in 2024 and were liable for 77.0% of the tax assessed.

The number of taxpayers assessed in the taxable income brackets below R500 000 increased by 826 463 taxpayers (15.4%) from the 2021 to 2024 tax year. The upper taxable income bracket grew by 437 770 taxpayers (40.7%) during this period.

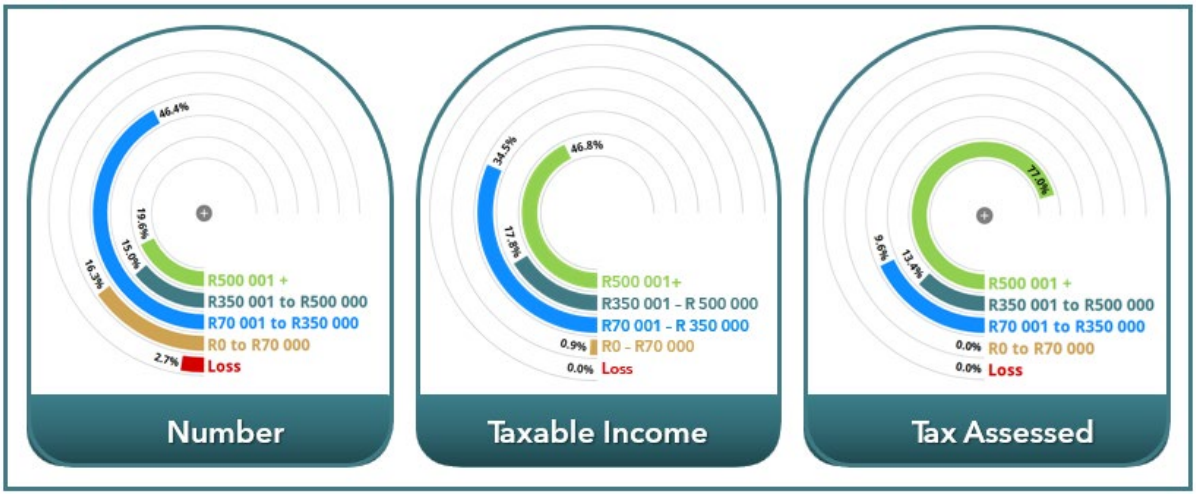
From the 2021 to the 2024 tax years, taxable income for taxpayers within the taxable income tax bracket below R500 000 increased by 20.2%, while the taxable income for the group with taxable income higher than R500 000 increased by 46.7%. Over this period, tax assessed for taxpayers within the taxable income tax bracket below R500 000 decreased by 6.4% while the tax assessed for the group with taxable income higher than R500 000 increased by 41.0%.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2021 - 2024

Percentage	Taxable income group	2021	2022	2023	2024
Number of taxpayers	<= 0	5.1%	4.4%	3.5%	2.7%
	1 – 70 000	15.6%	16.1%	14.4%	16.3%
	70 001 – 350 000	49.0%	46.5%	48.1%	46.4%
	350 001 – 500 000	13.6%	14.5%	14.7%	15.0%
	500 000 +	16.7%	18.5%	19.3%	19.6%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**
Taxable income	<= 0	-1.1%	-1.0%	-0.8%	-0.6%
	1 – 70 000	1.6%	1.4%	1.4%	1.5%
	70 001 – 350 000	30.6%	27.7%	26.8%	25.5%
	350 001 – 500 000	18.0%	18.0%	17.6%	17.8%
	500 000 +	50.9%	53.9%	55.0%	55.9%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	13.4%	11.6%	10.6%	9.6%
	350 001 – 500 000	14.9%	14.2%	13.5%	13.4%
	500 000 +	71.7%	74.2%	75.9%	77.0%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**

Figure 2.4 shows the percentage distribution of assessed individual taxpayers, their taxable income, and the tax assessed according to taxable income group for the 2024 tax year. Greater detail is provided in *Table A2.1.1*.

Figure 2.4: Distribution of assessed individual taxpayers by taxable income group, 2024



Assessed losses for individuals do not only reflect the loss for a particular tax year, but also include accumulated assessed losses brought forward from previous tax years. If an individual had a taxable profit for the current year, it is possible that he or she could have offset an assessed loss brought forward from previous years against the assessed profit.

Table A2.1.2 shows "income" included in the final taxable income calculation as recorded on the assessment. Exempted interest and capital gains have not been taken into account. The income shown in this table is, therefore, based on taxable income minus deductions allowed only. Therefore, the income shown is not an indication of the gross income of taxpayers because exempt income and capital gains are not included.

Deductions granted as a percentage of income totalled 13.1% in the 2021 tax year, decreased to 12.6% in the 2022 tax year and to 12.2% in the 2023 tax years. It increased to 12.3% in the 2024 tax year.

Table 2.7 shows the distribution of income and granting of deductions in income groups (as opposed to taxable income groups). The largest portion of the R332.8 billion allowed as deductions for the 2024 tax year was granted to taxpayers in the income bracket that is higher than R500 000. Of their income, 12.0% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2024

Tax year	2024			
Income group	**Number of taxpayers**	**Income before deductions (R million)**	**Deductions allowed (R million)**	**Taxable income (R million)**
<= 0	202 248	-16 307	35	-16 342
1 – 70 000	1 206 964	37 279	979	36 300
70 001 – 350 000	3 258 961	619 875	44 967	574 908
350 001 – 500 000	1 132 804	478 930	56 490	422 441
500 000 +	1 911 240	1 921 005	230 336	1 690 669
Total	**7 712 217**	**3 040 783**	**332 808**	**2 707 975**
Income group	**Average income per assessed taxpayer (R)**	**Average deduction allowed (R)**	**Average taxable income per assessed taxpayer (R)**	**Percentage of income granted as a deduction**
<= 0	-80 628	175	-80 803	0.2%
1 – 70 000	30 887	811	30 075	2.6%
70 001 – 350 000	190 206	13 798	176 408	7.3%
350 001 – 500 000	422 783	49 867	372 916	11.8%
500 000 +	1 005 109	120 517	884 592	12.0%
Total	**394 281**	**43 153**	**351 128**	**10.9%**

Tracking of taxable income and tax liability of a cohort of taxpayers over ten consecutive years, 2015 - 2024

To track changes in the taxable income and tax liability of taxpayers over a ten-year tax period, SARS analysed the taxable income and assessed tax of all taxpayers who have been assessed every year since 2015. For the 2015 tax year, SARS assessed 5 890 455 taxpayers. Of these, 3 109 126 taxpayers (52.8%) had been assessed for each of the subsequent nine years (2016 to 2024).

The non-retention rate in the ten-year period of 47.2% was because:

- The taxable employment income return submission threshold introduced in 2008 stood at R120 000 per annum and remained at this taxable income level until it was increased in the 2013 tax year to R250 000 per annum. In the 2015 tax year, this threshold was increased to R350 000 per annum and in the 2019 tax year to R500 000 per annum. These tax return submission thresholds allowed taxpayers to elect whether to submit a tax return for assessment if they met the criteria.
- Some taxpayers assessed in the 2015 tax year have not submitted tax returns for 2016 and subsequent tax years. These taxpayers may have:
    - Died;
    - Ceased to be tax resident in South Africa;
    - Left the formal active workforce because of retrenchment, resignation, or retirement;
    - Became insolvent; or
    - Failed to submit returns.

For the 2015 tax year, of the 3 109 126 cohort taxpayers, 655 195 taxpayers (21.1% of those assessed) declared taxable income less than R120 000 per annum. For the 2024 tax year, the number of assessed taxpayers with taxable income that is less than the R120 000 taxable income per annum decreased to 381 101 (12.3% of those assessed).

The number of taxpayers in the income group above R350 000 taxable income per annum increased from 901 251 for the 2015 tax year to 1 802 002 for the 2024 tax year, while taxpayers in the income group above R500 000 taxable income per annum increased from 494 279 to 1 194 345.

Table 2.8 shows the increase in the taxable income group and tax assessed for the taxpayers assessed throughout the ten-year tax period. Further data on the ten-year cohort can be found in *Tables A2.8.1* to *A2.9.1.*

Table 2.8: Distribution of taxable income and tax liability (10-year cohort across 10 consecutive years), 2015 - 2024

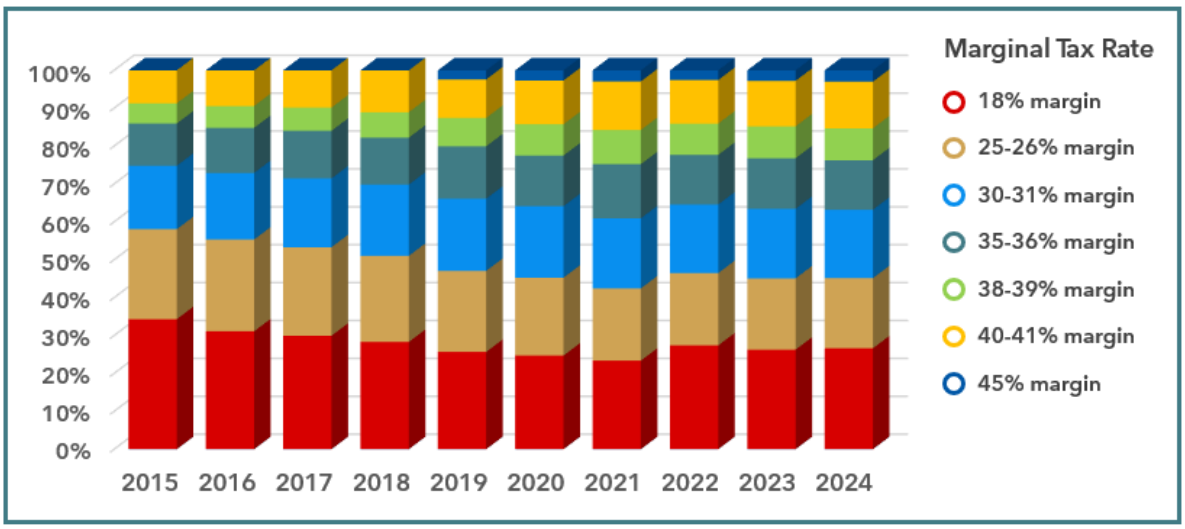
Tax year	2015				2024				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	25 447	-12 520	36	-0.3%	18 375	-18 181	91	-0.5%	-7 072	-5 660	55
B: = 0	60 275	–	72	0.0%	65 505	–	597	0.0%	5 230	–	525
C: 1 – 20 000	53 868	514	52	10.1%	49 011	420	313	74.4%	-4 857	-94	261
D: 20 001 – 30 000	26 479	665	25	3.8%	20 654	517	141	27.2%	-5 825	-148	115
E: 30 001 – 40 000	29 262	1 027	27	2.7%	19 774	693	131	18.9%	-9 488	-335	104
F: 40 001 – 50 000	32 019	1 445	33	2.3%	19 830	893	119	13.3%	-12 189	-552	86
G: 50 001 – 60 000	38 222	2 118	35	1.7%	21 422	1 182	135	11.5%	-16 800	-936	100
H: 60 001 – 70 000	51 291	3 362	34	1.0%	22 530	1 467	154	10.5%	-28 761	-1 895	120
I: 70 001 – 80 000	62 818	4 693	66	1.4%	24 164	1 815	151	8.3%	-38 654	-2 879	85
J: 80 001 – 90 000	63 508	5 402	156	2.9%	27 136	2 314	122	5.3%	-36 372	-3 088	-34
K: 90 000 – 100 000	66 390	6 316	243	3.8%	34 007	3 233	151	4.7%	-32 383	-3 083	-92
L: 100 001 – 110 000	71 322	7 492	332	4.4%	28 120	2 954	189	6.4%	-43 202	-4 537	-143
M: 110 001 – 120 000	74 294	8 554	439	5.1%	30 573	3 526	202	5.7%	-43 721	-5 028	-237
N: 120 001 – 130 000	74 166	9 272	512	5.5%	30 866	3 860	229	5.9%	-43 300	-5 412	-284
O: 130 001 – 140 000	75 450	10 188	653	6.4%	31 941	4 312	250	5.8%	-43 509	-5 876	-403
P: 140 001 – 150 000	76 021	11 025	772	7.0%	34 974	5 077	298	5.9%	-41 047	-5 948	-474
Q: 150 001 – 200 000	388 442	68 025	5 905	8.7%	189 735	33 342	2 234	6.7%	-198 707	-34 683	-3 671
R: 200 001 – 250 000	363 678	81 899	9 938	12.1%	211 089	47 560	3 845	8.1%	-152 589	-34 339	-6 093
S: 250 001 – 350 000	574 923	169 961	26 162	15.4%	427 308	127 981	14 710	11.5%	-147 615	-41 981	-11 451
T: 350 001 – 500 000	406 972	168 777	33 922	20.1%	607 767	256 268	41 522	16.2%	200 795	87 491	7 600
U: 500 001 – 750 000	274 289	165 592	41 632	25.1%	573 255	347 994	75 452	21.7%	298 966	182 402	33 820
V: 750 001 – 1 000 000	101 788	87 154	25 626	29.4%	261 944	225 468	60 289	26.7%	160 156	138 314	34 662
W: 1 000 001 – 2 000 000	89 183	118 377	39 417	33.3%	279 471	371 267	117 936	31.8%	190 288	252 890	78 520
X: 2 000 001 – 5 000 000	23 843	68 162	25 360	37.2%	67 045	190 164	71 896	37.8%	43 202	122 002	46 536
Y: 5 000 001 +	5 176	53 418	21 102	39.5%	12 630	127 357	53 883	42.3%	7 454	73 940	32 781
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**–**	**700 565**	**212 487**
<= 0	85 722	-12 520	108	-0.9%	83 880	-18 181	688	-3.8%	-1 842	-5 660	580
1 – 70 000	231 141	9 132	206	2.3%	153 221	5 172	992	19.2%	-77 920	-3 960	786
70 001 – 350 000	1 891 012	382 827	45 177	11.8%	1 069 913	235 974	22 380	9.5%	-821 099	-146 853	-22 797
350 001 – 500 000	406 972	168 777	33 922	20.1%	607 767	256 268	41 522	16.2%	200 795	87 491	7 600
500 000 +	494 279	492 702	153 137	31.1%	1 194 345	1 262 250	379 456	30.1%	700 066	769 547	226 319
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**–**	**700 565**	**212 487**

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 3.2%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to retirement fund deductions, fringe benefits and travel expenses.

The average taxable income for the 3 109 126 cohort taxpayers increased at a CAGR of 5.9% during the ten-year period. The recorded increase in taxable income of the cohort is higher than that of *all* individuals assessed, because of the latter group includes new registrations of personal income taxpayers.

Figure 2.5 shows how the approximately 3.1 million taxpayers' taxable income shifted across tax brackets because of changes in taxable income.

Figure 2.5: Proportion of the 3.0 million taxpayers by marginal tax rates, 2015 - 2024



PERSONAL INCOME TAX CONCENTRATION CURVES

Panel data, also known as longitudinal data or cross-sectional time series data, are data derived from a (generally small) number of observations over time on a (generally large) number of cross-sectional units like individuals, households, firms, or governments.

Panel tax data, in which the distribution of taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2015 to 2024, are depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal in this period. The more equal distribution is attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups. *Graph 3* below shows the cumulative share of taxable income. This data does not represent a measure of equality for the whole population because the data is confined to those with taxable income in this group.

Graph 3: Panel data cumulative share of taxable income

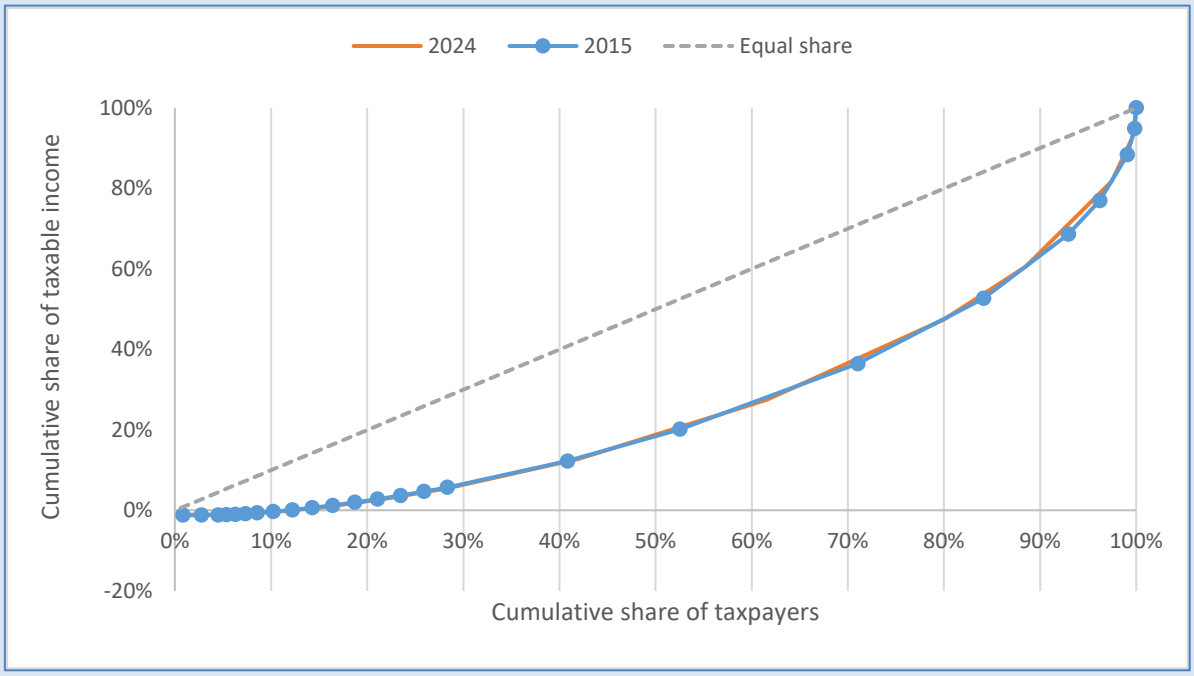


Table 2.9 shows assessed individual taxpayers, taxable income and average tax rates, according to the age brackets for the 2015 to 2024 tax year assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group (10-year cohort across 10 consecutive years), 2015 and 2024

Tax year	2015				2024				Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	2 561	355	57	15.9%	2	1	0	0.0%	-354	-56
6 - 10	4 260	572	92	16.2%	354	73	13	17.6%	-498	-79
11 - 15	5 610	719	117	16.3%	2 937	577	101	17.5%	-143	-16
16 - 20	11 875	1 078	160	14.9%	4 518	892	160	17.9%	-186	-0
21 - 25	134 251	16 052	1 701	10.6%	5 947	1 503	280	18.6%	-14 549	-1 421
26 - 30	367 221	78 900	12 188	15.4%	18 570	6 887	1 366	19.8%	-72 013	-10 822
31 - 35	453 394	130 475	24 893	19.1%	185 335	92 007	21 045	22.9%	-38 468	-3 848
36 - 40	426 767	148 647	32 557	21.9%	398 042	223 009	54 573	24.5%	74 361	22 016
41 - 45	434 994	169 495	40 155	23.7%	448 752	275 753	71 686	26.0%	106 258	31 531
46 - 50	382 476	153 885	37 210	24.2%	430 099	282 091	76 681	27.2%	128 207	39 471
51 - 55	319 478	134 267	33 431	24.9%	427 719	281 808	77 000	27.3%	147 541	43 569
56 - 60	229 336	98 177	25 302	25.8%	370 940	230 936	63 773	27.6%	132 759	38 471
61 - 65	146 350	57 059	14 760	25.9%	303 565	160 197	43 352	27.1%	103 138	28 591
66 - 70	94 572	28 703	6 122	21.3%	210 389	82 932	17 325	20.9%	54 229	11 203
71 - 75	54 158	13 201	2 402	18.2%	133 569	47 696	8 735	18.3%	34 495	6 334
75 +	41 823	9 334	1 405	15.1%	168 388	55 122	8 949	16.2%	45 788	7 544
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**700 565**	**212 487**
0 - 55	2 542 887	834 443	182 560	21.9%	1 922 275	1 164 600	302 905	26.0%	330 157	120 345
56 +	566 239	206 475	49 991	24.2%	1 186 851	576 883	142 134	24.6%	370 408	92 142
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**700 565**	**212 487**

The national average tax assessed per individual increased from R53 082 per individual in the 2015 tax year to R73 043 in the 2024 tax year, an increase of 37.6% (CAGR of 3.6%). The average tax assessed of the 3.1 million cohort taxpayers, however, increased from R74 796 per individual in the 2015 tax year to R143 139 in the 2024 tax year, an increase of 91.4% (CAGR of 7.5%).

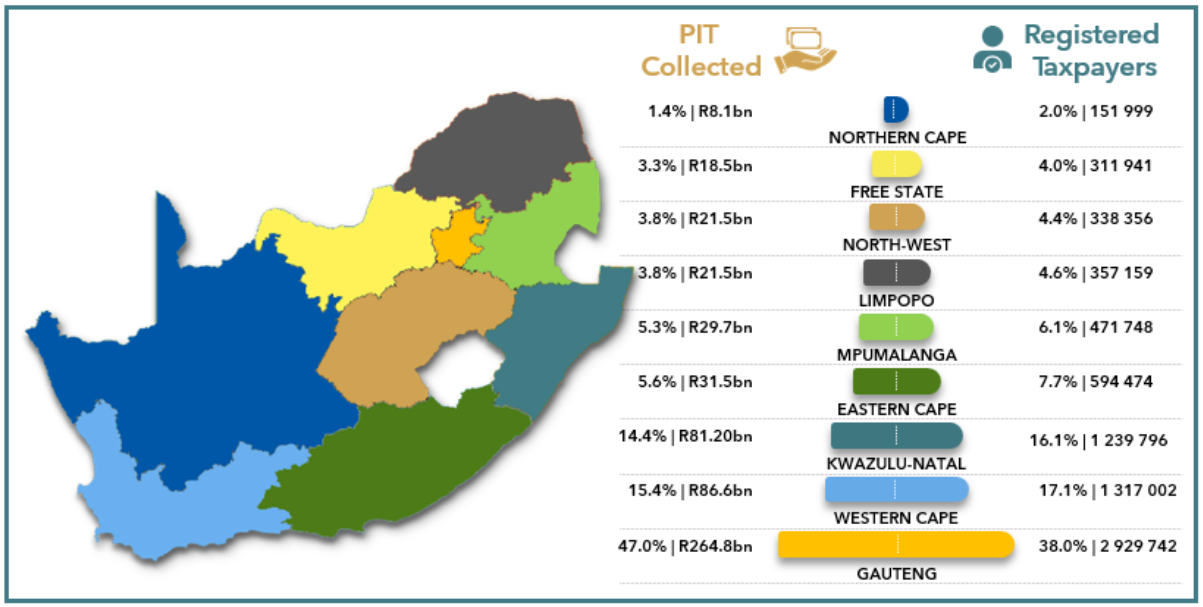
The taxable income of assessed taxpayers younger than 55 years in the 2024 tax year (1.9 million taxpayers) increased by a CAGR of 3.8%. For taxpayers 56 years and older, it increased by 12.1%. Changes in growth in the different age groups can be attributed to taxpayers who:

- Retired or were retrenched during this period. Such taxpayers may have elevated taxable income for a specific year as a result of lump sum payments. However, thereafter, these taxpayers may experience a significant reduction in taxable income as salaries, their main source of income, were replaced with pension and investment income.
- Ceased to be tax resident and declaring Capital Gains result in higher taxable income for a particular year.
- Earned income from businesses, leading to varying taxable incomes because of economic conditions or business decisions.
- Realise annual increases in pensions. Usually, these increases only or partially compensate for inflation and are often less than increases received by persons earning salaries and those receiving annual bonus payments.

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2024, determined according to the location of the SARS office at which the taxpayer is registered, reveals an increase of 0.3% for KwaZulu-Natal province and 0.2% each for North West and Limpopo, while Gauteng decreased by 0.7% compared to the previous year (*Figure 2.6* and *Table A2.1.3*).

Figure 2.6: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2024



Distribution by province based on taxpayers' residential information as submitted on income tax returns

The distribution of taxpayers, taxable income, and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. A study of taxpayers

according to their place of residence provides a more accurate indication of the geographic distribution of taxpayers, as well as their taxable income and assessed tax, than an analysis that uses their office of registration. It also enables the distribution of taxpayers to be examined according to the municipality in which they reside.

Table 2.10: Assessed individual taxpayers by province, 2023 - 2024 (based on taxpayers' residence)

Tax year	2023				2024			
Province[1]	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Eastern Cape	564 184	165 327	29 312	293 038	610 627	178 340	31 029	292 061
Free State	324 009	94 420	16 973	291 411	349 857	103 754	18 231	296 560
Gauteng	2 517 249	1 025 844	239 932	407 526	2 695 777	1 115 276	257 546	413 712
KwaZulu-Natal	1 090 535	333 407	63 068	305 728	1 215 726	368 171	68 220	302 840
Limpopo	363 882	115 245	21 326	316 710	415 571	131 424	23 528	316 250
Mpumalanga	435 923	135 605	26 958	311 075	479 384	150 835	29 086	314 644
North West	325 579	102 723	19 871	315 509	367 729	118 425	22 129	322 045
Northern Cape	148 898	46 968	9 040	315 440	167 920	51 667	9 636	307 687
Western Cape	1 307 430	444 863	94 694	340 258	1 409 626	490 083	103 919	347 669
Total	**7 077 689**	**2 464 402**	**521 174**	**348 193**	**7 712 217**	**2 707 975**	**563 325**	**351 128**
Percentage of total								
Eastern Cape	8.0%	6.7%	5.6%		7.9%	6.6%	5.5%	
Free State	4.6%	3.8%	3.3%		4.5%	3.8%	3.2%	
Gauteng	35.6%	41.6%	46.0%		35.0%	41.2%	45.7%	
KwaZulu-Natal	15.4%	13.5%	12.1%		15.8%	13.6%	12.1%	
Limpopo	5.1%	4.7%	4.1%		5.4%	4.9%	4.2%	
Mpumalanga	6.2%	5.5%	5.2%		6.2%	5.6%	5.2%	
North West	4.6%	4.2%	3.8%		4.8%	4.4%	3.9%	
Northern Cape	2.1%	1.9%	1.7%		2.2%	1.9%	1.7%	
Western Cape	18.5%	18.1%	18.2%		18.3%	18.1%	18.4%	
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

1. Based on the province where the taxpayer resides.

Table 2.10 and Figure 2.7 show that, for the 2024 tax year, most assessed taxpayers were based in Gauteng and they had the highest average taxable income at R413 712. Gauteng was followed by the Western Cape at R347 669; North West at R322 045; Limpopo at R316 250; Mpumalanga at R314 644; Northern Cape at R307 687; KwaZulu-Natal at R302 840 and Free State at R296 560. The Eastern Cape had the lowest average taxable income at R292 061.

Figure 2.7: Average taxable income per assessed taxpayer by province (based on residential address), 2024

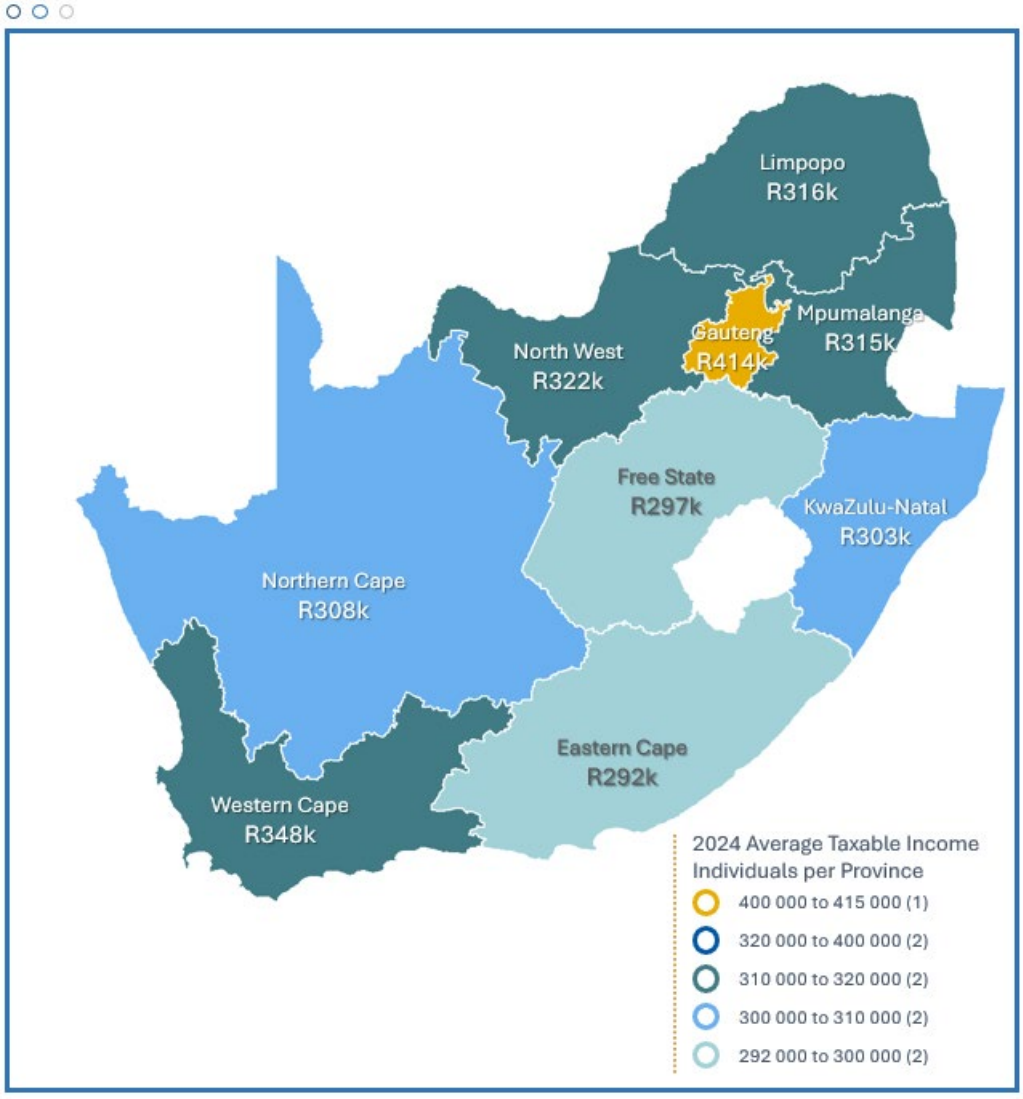


Figure 2.8 and *Table 2.11* show the distribution of average taxable income by municipality for the Gauteng province. Tables and maps for all provinces can be found in *Tables A2.10.1* to *A2.10.9.* Statistics on assessed tax are available for 213 local and metropolitan municipalities, using June 2017 demarcation borders.

Figure 2.8: Average taxable income for Gauteng province, 2024

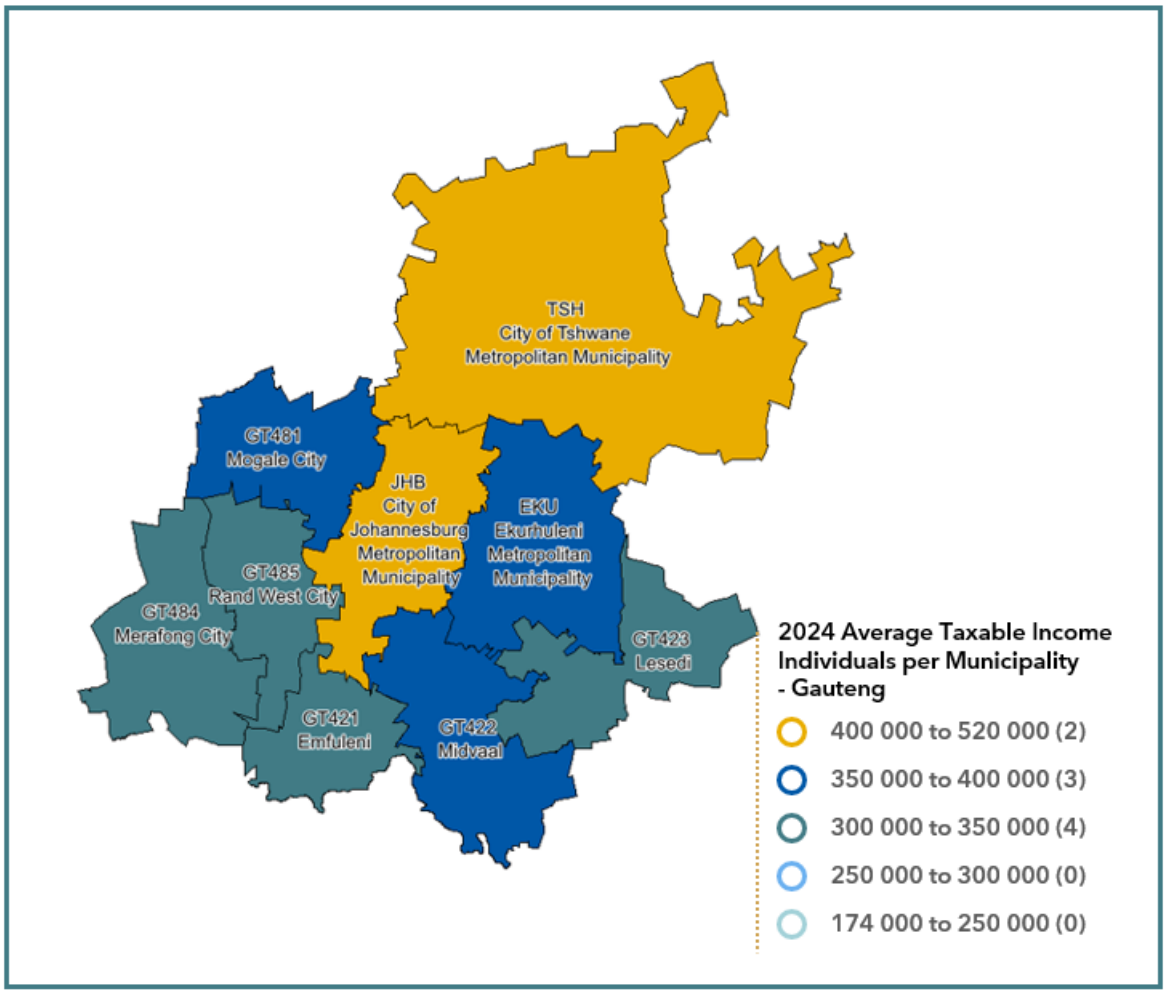


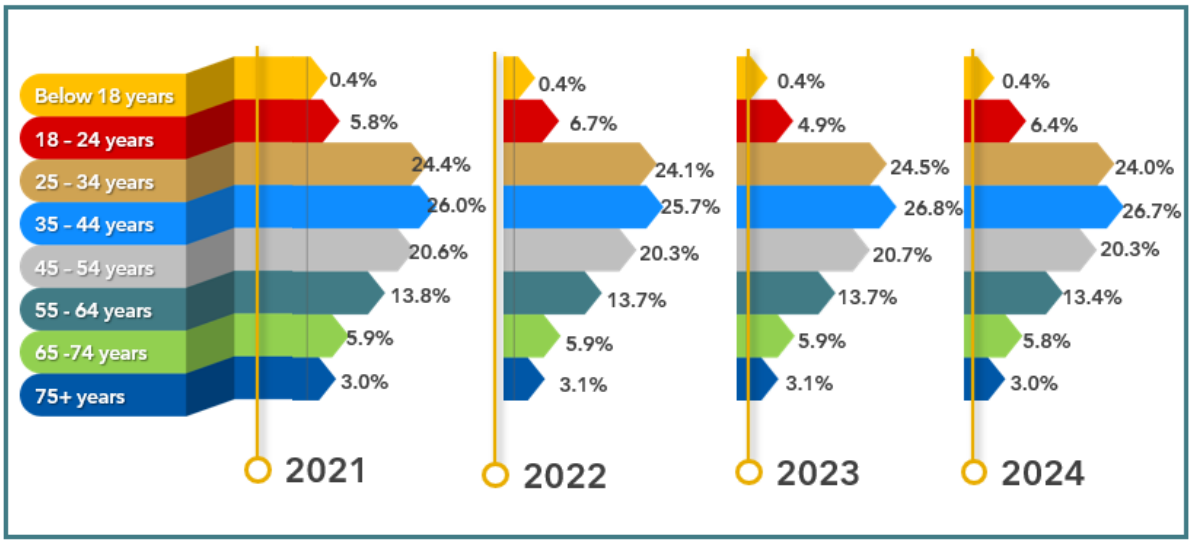
Table 2.11: Assessed individual taxpayers by municipality for Gauteng province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	915 311	432 079	111 972	472 057	970 892	466 337	119 503	480 318
City of Tshwane Metropolitan Municipality	TSH	699 793	285 750	64 726	408 335	750 274	309 203	69 165	412 120
Ekurhuleni Metropolitan Municipality	EKU	637 986	220 944	46 146	346 315	689 698	243 484	50 234	353 030
Emfuleni Local Municipality	GT421	106 754	34 292	6 475	321 227	114 288	37 283	6 941	326 216
Lesedi Local Municipality	GT423	13 063	4 070	812	311 582	13 983	4 487	877	320 898
Merafong City Local Municipality	GT484	20 758	6 663	1 266	320 982	22 590	7 961	1 514	352 400
Midvaal Local Municipality	GT422	19 150	6 748	1 401	352 398	20 437	7 356	1 499	359 932
Mogale City Local Municipality	GT481	64 676	23 028	4 880	356 050	69 275	25 151	5 270	363 057
Randfontein/Westonaria Municipality	GT485	39 758	12 268	2 254	308 578	44 340	14 015	2 545	316 078
Total		**2 517 249**	**1 025 844**	**239 932**	**407 526**	**2 695 777**	**1 115 276**	**257 546**	**413 712**
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.4%	42.1%	46.7%		36.0%	41.8%	46.4%	
City of Tshwane Metropolitan Municipality	TSH	27.8%	27.9%	27.0%		27.8%	27.7%	26.9%	
Ekurhuleni Metropolitan Municipality	EKU	25.3%	21.5%	19.2%		25.6%	21.8%	19.5%	
Emfuleni Local Municipality	GT421	4.2%	3.3%	2.7%		4.2%	3.3%	2.7%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Merafong City Local Municipality	GT484	0.8%	0.6%	0.5%		0.8%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.6%	2.2%	2.0%		2.6%	2.3%	2.0%	
Randfontein/Westonaria Municipality	GT485	1.6%	1.2%	0.9%		1.6%	1.3%	1.0%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Distribution by age group

Figure 2.9 and *Table A2.1.4* break down assessed individual taxpayers by age group. The proportion of taxpayers in almost all the age groups decreased in the 2024 tax year, except for the representation of taxpayers for the age group from 18 to 24 years, which increased by 1.6%. This is likely due to changes in the submission threshold and taxpayers who were not previously being assessed receiving auto-assessments. As an increasing number of young adults enter the labour market, they begin to earn income that meets the criteria for taxation. 26.7% of assessed taxpayers are in the 35 to 44 years age group. This group earns nearly a third of the total taxable income and contributes almost a third of the total tax assessed.

Figure 2.9: Percentage of assessed individual taxpayers by age group, 2021 – 2024



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2024, as shown in *Figure 2.10* and *Table A2.1.5*, females accounted for 46.8% of assessed individual taxpayers, earned 42.1% of the taxable income and contributed 37.3% to the tax assessed.

Taxable income for females totalled R1 139.3 billion for the 2024 tax year, with a liability for tax of R210.3 billion at an average tax rate of 18.5%. By contrast, taxable income for males totalled R1 541.9 billion, with a liability for tax of R344.2 billion at an average tax rate of 22.3%. On average, females earned 15.0% less than males, as measured by taxable income, and were on average liable for 24.2% less tax than males. 0.5% of taxpayers could not be identified by gender and are included under the male gender numbers in Figure 2.10 below.

Figure 2.10: Male and female assessed individual taxpayers by main taxable income group, 2024

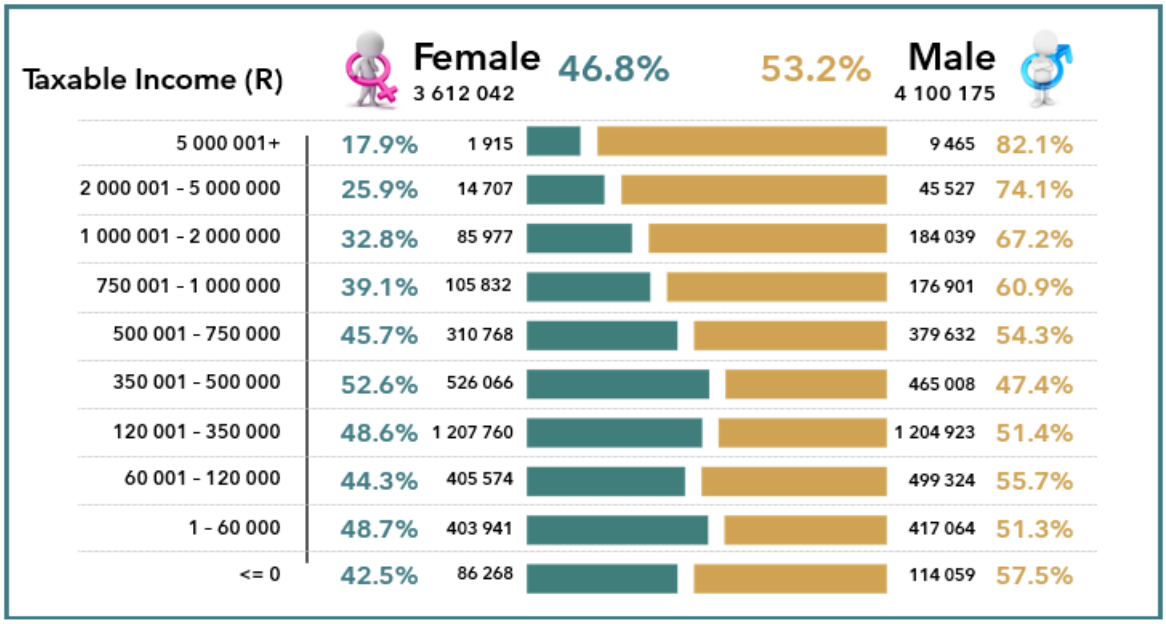


Table A2.1.6 shows that, on average males earn 8.6% more than females in the zero to R500 000 taxable income group. The proportion of females declined notably as taxable income increased. Only 39.1% of taxpayers with taxable income between R750 000 and R1 million in the 2024 tax year were females. This proportion declined further to only 17.9% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed remained at 46.8% in 2021 and in 2024.

Demographic information such as race, ethnicity, qualifications, and language is not available on the ITR12 return.

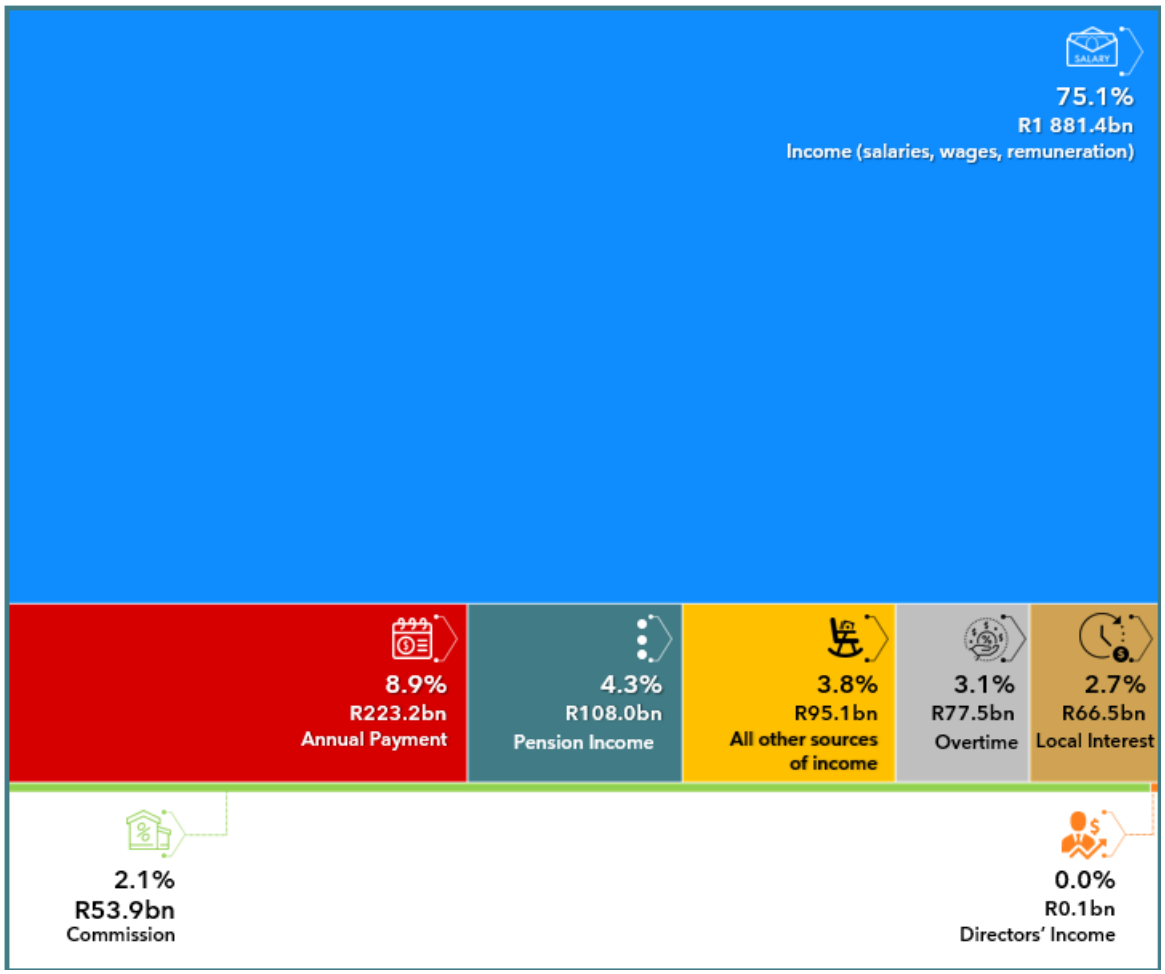
Distribution by source of income

Figure 2.11 and *Table A2.2.1* show taxpayers' sources of income. Approximately 6.5 million individual taxpayers received income in the 2024 tax year from remuneration, pensions, or annuities. More than 4.6 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2024, almost 637 000 individual taxpayers earned local interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural

person under 65 years of age, is exempt from taxation up to R23 800 per annum. Persons 65 years and older, are exempt up to R34 500 per annum. The taxable portion of local interest increased from R28.5 billion in 2021 to R66.5 billion for the 2024 tax year. The number of taxpayers with taxable foreign interest increased from 247 605 for the 2021 tax year to 316 244 for the 2024 tax year.

Figure 2.11: Assessed individual taxpayers' income by source of income, 2024



Distribution by economic activity

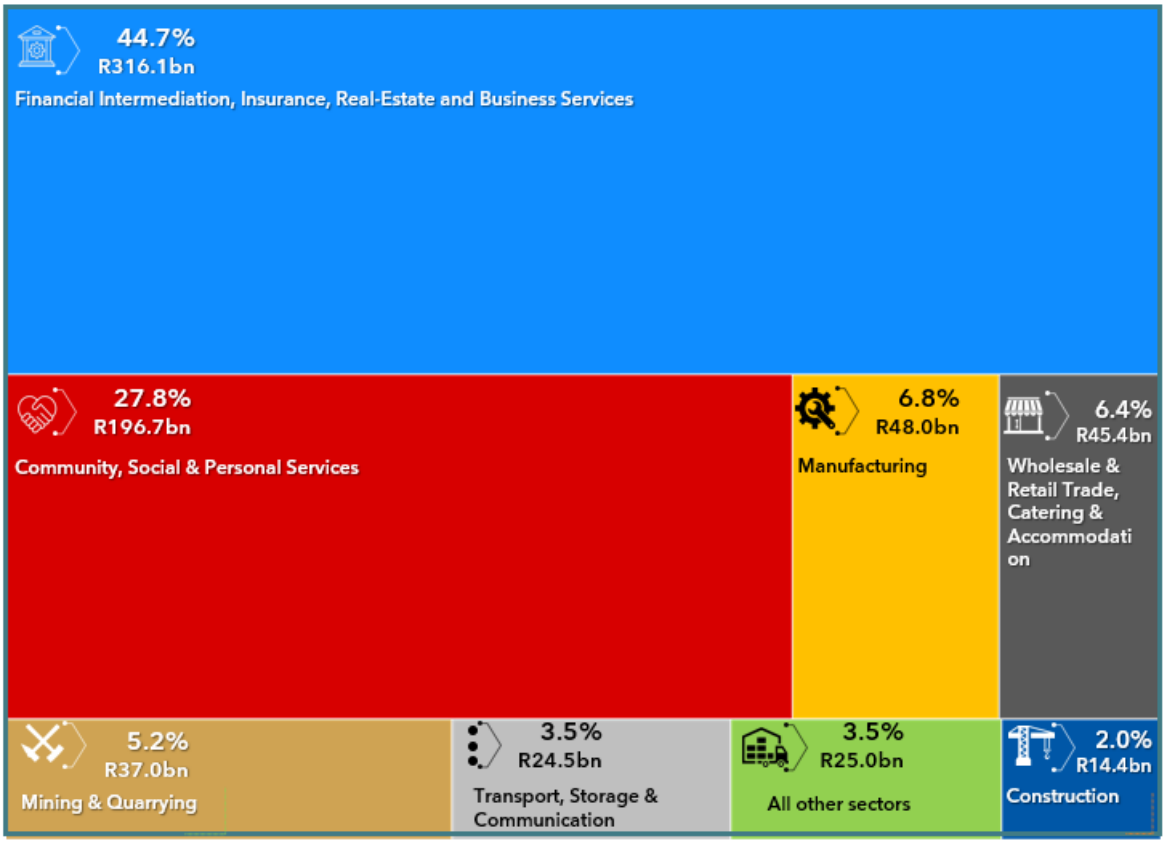
Figure 2.12 and *Table A2.3.1* show PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. The source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The *Financial Intermediation, Insurance, Real-estate and Business Services* sector employed the largest number of assessed individual taxpayers in 2024/25 (44.7%), followed by the *Community, Social and Personal Services* (27.8%), *Manufacturing* (6.8%), *Wholesale and Retail Trade, Catering and Accommodation* (6.4%) and *Mining and Quarrying* (5.2%) sectors. Employers in the *Financial Intermediation, Insurance, Real-estate and Business Services* sector contributed almost half of total PAYE.

PAYE payments for the 2020/21 financial year decreased by 5.5% (not depicted in this year's publication) since to the previous year. PAYE collections were under strain because of the COVID-19 pandemic and the consequent increasing unemployment levels and retrenchments. The crisis harmed business profitability and confidence levels, forcing companies to restructure their operations, by laying off workers and suspending bonuses or salary increases.

PAYE payments for 2021/22 increased by 12.2% from a low base in 2020/21 and increased again by 7.9% for 2022/23, but the growth decreased slightly by 7.3% in 2023/24. The contraction in 2023/24 was mainly from the *Mining and Quarrying* sector following continuous retrenchments in this sector. All sectors contributed to the growth (11.1% in 2024/25) with higher growth from the *Electricity, Gas and Water* sector.

Figure 2.12: PAYE payments received by economic activity, 2024/25



EMPLOYMENT TAX INCENTIVE (ETI)

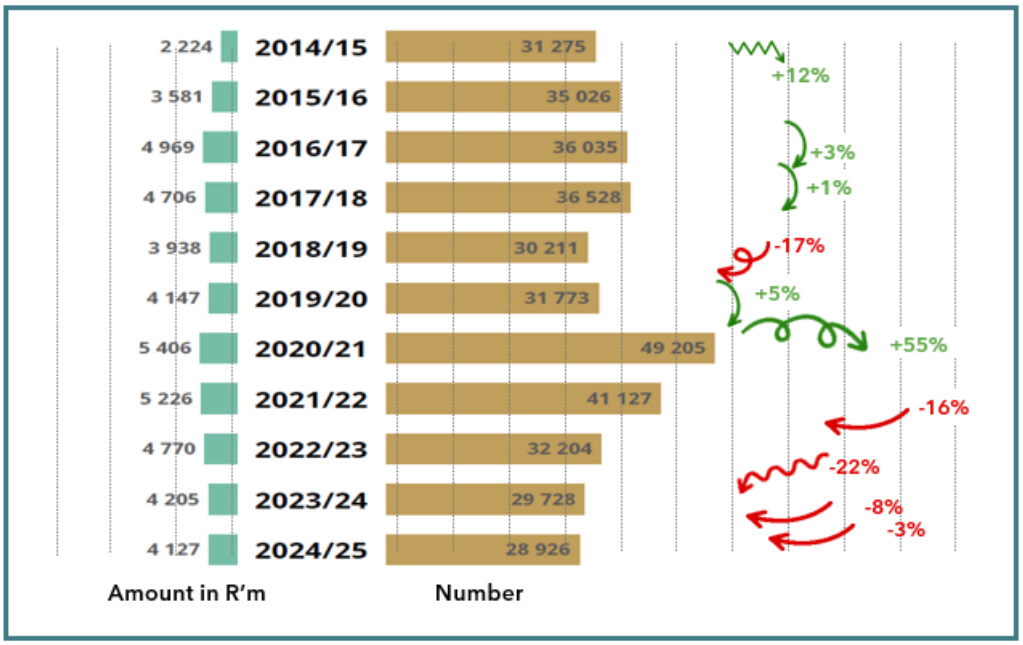
Government introduced the employment tax incentive on 1 January 2014 to stimulate youth employment. The incentive reduces an employer's cost of hiring younger, less experienced persons through a cost-sharing mechanism with government, while leaving the salary the employee receives unaffected. The employer can claim the ETI and reduce the amount of PAYE payable to SARS by the amount of the total ETI calculated in respect of all qualifying employees.

Figure 2.13, Table 2.12, and *Table A2.12.1* show ETI claims from 1 March 2014 to 31 March 2025. Total claims amounted to R47.5 billion for the period 1 March 2014 to 31 March 2025.

The number of ETI claims utilised increased by 224.3% from 9 644 in the 2013/14 tax year (not depicted in the graph below) to 31 275 in the 2014/15 tax year, showing the uptake since the introduction of this incentive. It increased by 12.0% in the following tax year, but the growth slowed for the next two years to 2.9% and 1.4%. Employers can claim the incentive for 24 months for all employees who qualify, which explains the contraction. The number contracted by 17.3% in 2018/19 but increased by 5.2% in the 2019/20 tax year. In February 2019, the Minister of Finance announced that this incentive would be extended to February 2029. The significant increase of 54.9% in the

2020/21 tax year emanated from the extension of the tax relief measures in response to the COVID-19 pandemic in terms of age and the amount claimable. The number of claims contracted by 16.4% in the 2021/22 year, the year after the special COVID-19 tax relief measures ended. It contracted again by 21.7% in the 2022/23 year, by 7.7% in the 2023/24 year, and by 2.7% in the 2024/25 year.

Figure 2.13: Amount of ETI utilised and number of employers by year – March 2014 to March 2025



Employers in sectors represented by the *Wholesale* and *Retail* SETA claimed the highest amount of ETI, followed by the *Services* SETA.

Table 2.12: ETI by SETA, March 2014 to March 2025

Fiscal year	2013/2014		2024/2025	
SETA	(R'm)	Count of unique employers	(R'm)	Count of unique employers
Agriculture	11	675	374	2 335
Banking	2	50	31	88
Chemical	1	110	40	361
Construction	6	648	89	1 420
Culture, Arts, Tourism, Hospitality & Sports	17	697	201	1 991
Education	1	276	94	672
Energy	0	24	3	81
Fibre Processing	2	356	116	800
Financial	2	382	327	828
Food & Beverage	4	255	134	1 056
Forestry	-	-	0	1
Health & Welfare	2	300	55	858
Information systems, electronics	2	283	103	684
Insurance	0	83	31	150
Manufacturing	6	877	227	1 666
Mining	1	97	48	234
Safety & Security	5	238	121	409
Services	31	1 779	967	3 338
Transport	2	217	61	476
Wholesale & Retail	55	1 328	937	3 647
Other	2	969	168	7 831
Total	**153**	**9 644**	**4 127**	**28 926**

The data in these summaries are based on monthly employer declarations received (EMP201).

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 breaks down the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income composed 2.7% of the total number of assessed individual taxpayers in the 2024 tax year. This percentage decreased from 3.9% for the 2021 tax year to 3.4% the 2022 tax year, decreased to 3.1% for the 2023 tax year; and decreased further to 2.7% for the 2024 tax year. It is expected that the number of cases for the 2024 tax year will increase once assessments are finalised (not all cases were finalised when data was extracted for this publication).

The *Financial Intermediation, Insurance, Real-estate and Business Services* sector contributed 40.0% to the **total taxable income** of assessed individual taxpayers with business income. This sector contributed 33.7% of the **total number of assessed individual taxpayers** with business income, followed by *Agencies and Other Services* (7.9%) and *Medical, Dental and Other Health and Veterinary Services* (6.1%) sectors.

Assessed individual taxpayer allowances

Allowances on vesting of equity instruments are the largest allowance received by individuals. This allowance increased in monetary value from R17.7 billion in the 2021 year to R30.8 billion in the 2024 year (*Figure 2.14*).

Travel allowance has become the second largest allowance received by individuals, following the "all other" allowance, which includes allowances such as subsistence, entertainment, tools, and computer allowances. The travel allowance has steadily decreased in relative terms from 22.0% in 2021 to 18.5% in the 2024 tax year. The decreases are due to changes to the tax rules and tax treatment of the reimbursive travel allowance since the 2018 tax year.

Figure 2.14: Assessed individual taxpayer allowances, 2024

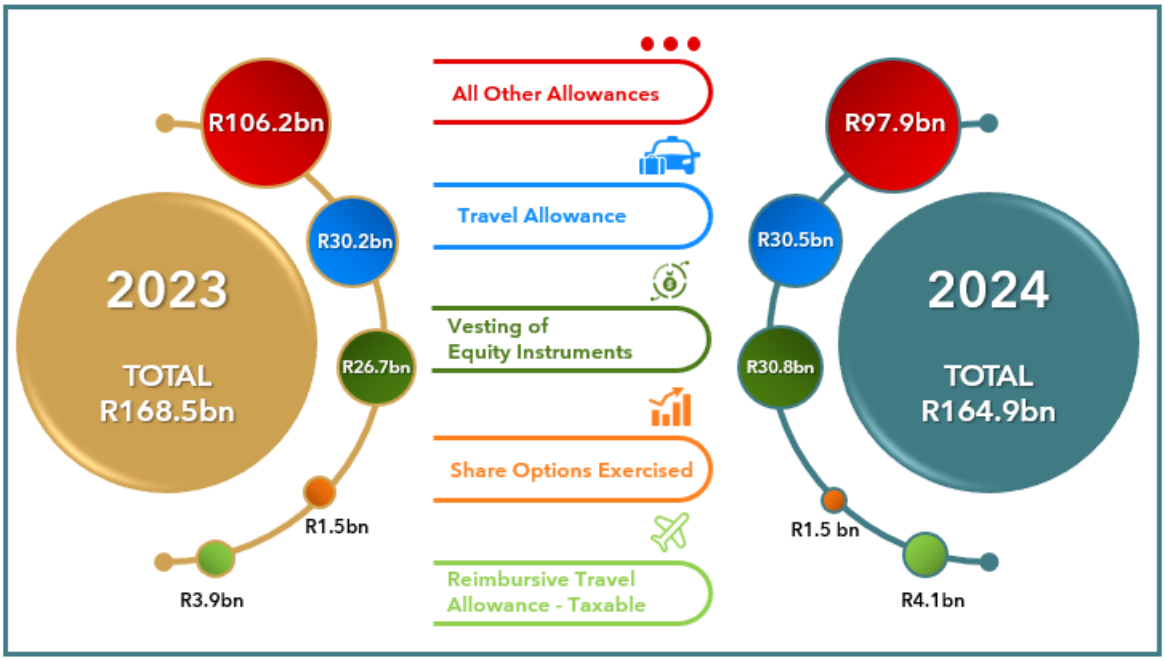


Table A2.5.1 compares the aggregated allowances for the 2021 to 2024 tax years. The most significant allowances are shown according to taxable income group in *Tables A2.5.2* to *A2.5.4*.

Assessed individual taxpayer fringe benefits

Table A2.6.1 summarises assessed individual taxpayers' fringe benefits. These benefits increased from R222.0 billion in the 2021 tax year to R272.8 billion in the 2024 tax year.

The pension, provident, and retirement annuity fund contributions of R158.3 billion were the largest benefit received for the 2024 tax year, followed by medical scheme contributions paid on behalf of employees. For the 2024 tax year, medical scheme contributions amounted to R86.5 billion. The most significant fringe benefits are shown by taxable income group in *Tables A2.6.2* to *A2.6.5*.

Assessed individual taxpayers' deductions

Table A2.7.1 summarises deductions allowed to individual taxpayers on assessment.

The monetary value of deductions allowed increased from R265.9 billion in the 2021 tax year to R332.8 billion in the 2024 tax year. Deduction amounts allowed for home office expenses decreased from R0.9 billion in the 2021 tax year to R0.5 billion in the 2024 tax year as a result of claims from individuals working from home during the COVID-19 pandemic lockdown restrictions. The number of taxpayers for whom home office expenses were allowed decreased from 47 649 in the 2021 tax year to 33 120 for the 2022 tax year and decreased to 28 219 for the 2023 tax year. It decreased again to 24 975 in the 2024 tax year.

The deductions for retirement fund contributions as a proportion of total deductions, decreased from 85.1% in the 2021 tax year to 83.7% in 2024 (*Figure 2.15*). In monetary value, it increased from R265.9 billion in the 2021 tax year to R332.8 billion in the 2024 tax year. The assessed return amounts may increase as outstanding returns are submitted and assessed.

Since the 2015 tax year, deductions for medical expenses no longer appear on assessments because medical expenses tax credits are treated as rebates against tax payable and not as a deduction in determining taxable income.

Tables on tax credits for medical scheme fees and additional medical expenses credits allowed have been added for more complete information.

The amount allowed for medical scheme fees tax credits increased from R22.8 billion for the 2021 tax year to R28.4 billion for the 2024 tax year.

Additional medical expense tax credits allowed amounted to R8.0 billion for the 2021 tax year and increased to R10.5 billion allowed for the 2024 tax year. The number for the 2024 tax year should increase as returns are being finalised.

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

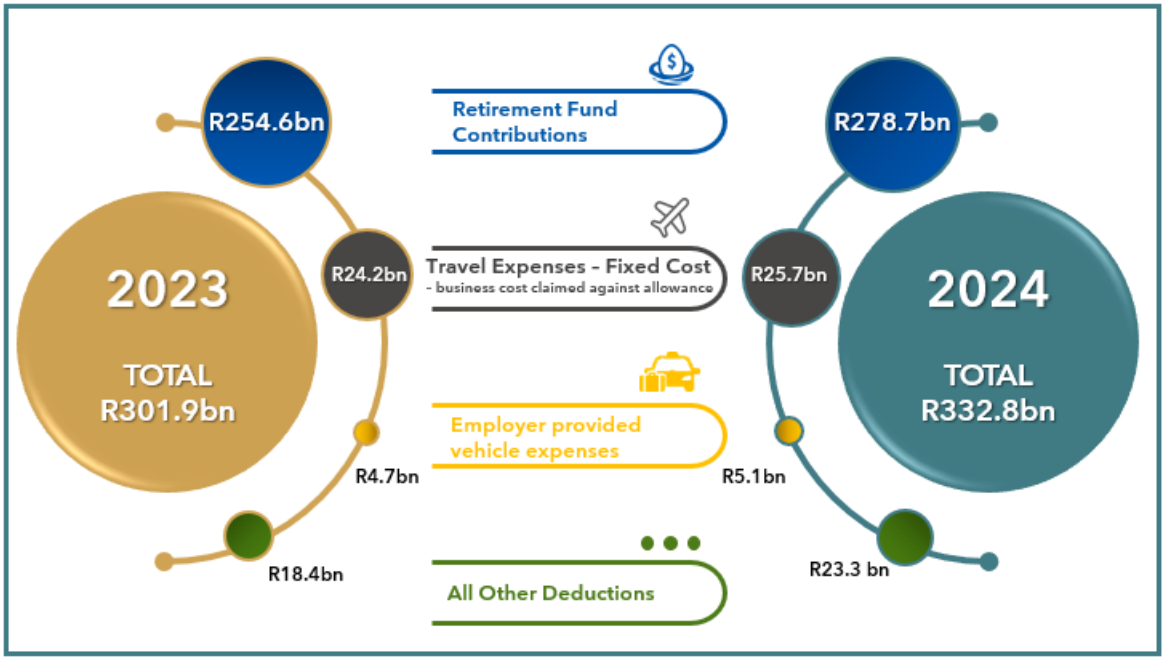
CONTRIBUTIONS THAT DO NOT QUALIFY FOR A MEDICAL SCHEME FEES TAX CREDIT

Certain medical arrangements are entered into between taxpayers and entities that are not regulated by the Medical Schemes Act No. 131 of 1998. Products offered by long-term or short-term insurers, which can include gap cover or hospital insurance, do not qualify for a medical tax credit because they are not paid to a registered medical scheme. Certain bargaining councils established and operated medical scheme funds. If these funds are not registered under the Medical Scheme Act, the contributions do not qualify for a medical tax credit.

For the expenses to qualify for the medical tax credit, they must not have been recoverable by the taxpayer from any cover, such as the taxpayer's medical scheme or an insurer under a medical gap cover insurance plan.

Contributions paid by the taxpayer to any other fund registered under provisions similar to the provisions of the Medical Schemes Act under the laws of any other country, may also be taken into account in the calculation of the medical tax credit. If a foreign fund is not regulated under legislation that is similar to the Medical Schemes Act, it will not qualify for a medical tax credit.

Figure 2.15: Assessed individual taxpayers' deductions, 2024



Tables A2.7.9 to *A2.7.13* show the significant deductions allowed by value of the deduction. For the 2024 tax year:

- **Travel expenses (fixed cost - business cost claimed against travel allowance)**: 34.7% of assessed taxpayers claimed amounts higher than R100 000; accounting to 63.2% of the total R25.7 billion in deductions allowed. Of those with travel expenses, 91.7% had taxable income above R250 000, representing 95.1% of this expense.
- **Retirement fund contributions:** 44.2% of assessed taxpayers claimed deduction greater than R50 000; contributing 80.4% of the total R278.7 billion allowed. Among these, 78.9% had taxable income above R150 000, accounting for 96.5% of the claims.
- **Business expenses for employer-provided vehicles:** 78.6% of assessed taxpayers claimed deductions above R50,000, contributing 93.8% of the total R5.1 billion allowed. Of these, 89.5% had taxable income above R250 000, claiming 93.4% of the claims.
- **Medical scheme fees tax credits:** 93.3% of assessed taxpayers claimed between R0 and R15 000, contributing 85.9% to the total deductions. Within this group, 93.6% had taxable income between R150 000 and R2 000 000, accounting for 95.4% of the claims.
- **Additional medical expense credits:** 88.7% of assessed taxpayers claimed between R0 and R20 000, contributing 52.0% of the total deductions. Of these, 80.3% had taxable income between R200 000 and R750 000, representing 70.8% of the claims.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2019 TAX YEAR

This analysis provides a summarised overview of the 2019 tax year's personal income tax system based on: information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued; the tax returns submitted by individuals; and third-party information submitted, such as IT3(b) certificates, and retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 14 180 735 registered individuals received total income amounting to R2 932.8billion, with 13 909 397individuals earning employment income of R2 726.3 billion. Employee income accounted for approximately 93% of total original income, with salaries and wages making up 70.7% as the largest component, followed by fringe benefits at 9.1%.

Business income of R54.4 billion was received by 192 017 individuals, and farming income of R6.0 billion was received by 19 553 individuals. Interest income of R47.3 billion and rental income of R13.9 billion were received by 510 881and 185 352 individuals, respectively. Those declaring dividend income of R6.0 billion totalled 333 103, and 101 786 individuals declared capital gains of R57.1 billion.

Exempt income and losses totalled R61.0 billion granted for 639 893individuals. Retirement contributions of R261.5 billion were deducted by 6 998 889 individuals. General tax rebates of R146.2 billion determined the minimum tax thresholds of 14 158 595 individuals. Medical tax credits of R22.0 billion were allowed for to 2 857 080 individuals. A total of 7 015 317 individuals had a total tax liability of R498.3 billion. Net income after personal income tax totalled R2 451.9 billion that accrued to 14 180 735registered individuals.

Nearly 50% of individuals earned less than R78 150, accounting for 9.1% of taxable income. The proportion of individuals with taxable income above R78 150 to R500 000 stood at 42.9% with a taxable income share of 51.6% and a tax liability share of 35.1%. Only 0.7% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 11.4% and a tax liability share of 23.9%.

An analysis by age revealed that approximately 83% of individuals were younger than 55 years, with 55.6% concentrated in the 26 to 45 years age group. Individuals under 55 years accounted for 80.3% of total taxable income and contributed 78.8% of the overall tax liability. The gender analysis indicated that women represented 47.0% of individuals, accounted for 40.1% of taxable income, and bore 35.0% of the total tax liability.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2020 TAX YEAR

This analysis provides a summarised overview of the 2020 tax year's personal income tax system based on: information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued; the tax returns submitted by individuals; and third-party information submitted, such as IT3(b) certificates, and retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 14 195 663 registered individuals received total income amounting to R3 063.4 billion, with 13 937 924 individuals earning employment income of R2 849.6 billion. Employee income accounted for approximately 93% of total original income, with salaries and wages making up 69.0% as the largest component, followed by fringe benefits at 9.2%.

Business income of R54.2 billion was received by 179 492 individuals and farming income of R4.9 billion was received by 15 491 individuals. Interest income of R48.6 billion and rental income of R13.2 billion were received by 566 310 and 166 611 individuals, respectively. Those declaring dividend income of R5.5 billion totalled 388 262 and 78 420 individuals declared capital gains of R65.7 billion.

Exempt income and losses totalled R65.2 billion for 674 633 individuals. Retirement contributions of R274.2 billion were deducted by 6 980 415 individuals. General tax rebates of R147.4 billion determined the minimum tax thresholds of 14 171 309 individuals. Medical tax credits of R28.4 billion were allowed for 2 813 999 individuals. A total of 7 120 828 individuals had a total tax liability of R531.9 billion. Net income after personal income tax totalled R2 552.0 billion that accrued to 14 195 663 registered individuals.

Nearly 50% of individuals earned less than R79 000, accounting for 9.1% of taxable income. The proportion of individuals with taxable income above R79 000 to R500 000 stood at 41.6% with a taxable income share of 49.5% and a tax liability share of 33.4%. Only 0.8% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 11.9% and a tax liability share of 24.5%.

An analysis by age revealed that approximately 84% of individuals were younger than 55 years, with 56.2% concentrated in the 26 to 45 years age group. Individuals under 55 years accounted for 80.5% of total taxable income and contributed 78.8% of the overall tax liability. The gender analysis indicated that women represented 47.6% of individuals, accounted for 40.7% of taxable income, and bore 35.9% of the total tax liability.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2021 TAX YEAR

This analysis provides a summarised overview of the 2021 tax year's personal income tax system based on: information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued; the tax returns submitted by individuals; and third-party information submitted, such as IT3(b) certificates and, retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 13 769 326 registered individuals received total income amounting to R2 941.9 billion, with 13 515 709 individuals earning employment income of R2 753.7 billion. Employee income accounted for approximately 94% of total original income, with salaries and wages making up 68.8% as the largest component, followed by fringe benefits at 9.5%.

Business income of R48.7 billion was received by 152 128 individuals and farming income of R6.0 billion was received by 15 614 individuals. Interest income of R36.0 billion and rental income of R13.2 billion were received by 493 204 and 169 746 individuals, respectively. Those declaring dividend income of R4.1 billion totalled 333 954and 69 243 individuals declared capital gains of R57.2 billion.

Exempt income and losses totalled R57.2 billion for 580 235 individuals. Retirement contributions of R267.5 billion were deducted by 6 706 799 individuals. General tax rebates of R145.9 billion determined the minimum tax thresholds of 13 742 705 individuals. Medical tax credits of R28.9 billion were allowed for 2 737 220 individuals. A total of 6 544 507 individuals had a total tax liability of R498.8 billion. Net income after personal income tax totalled R2 464.1 billion that accrued to 13 769 326 registered individuals.

Approximately 53 % of individuals earned less than R83 100, accounting for 9.9% of taxable income. The proportion of individuals with taxable income above R83 100 to R500 000 stood at 38.8% with a taxable income share of 48.4% and a tax liability share of 32.6%. Only 0.8% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 11.6% and a tax liability share of 24.2%.

An analysis by age revealed that approximately 83% of individuals were younger than 55 years, with 54.6% concentrated in the 26 to 45 years age group. Individuals under 55 years accounted for 80.0% of total taxable income and contributed 78.6% of the overall tax liability. The gender analysis indicated that women represented 47.9% of individuals, accounted for 41.4% of taxable income, and bore 36.6% of the total tax liability.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2022 TAX YEAR

This analysis provides a summarised overview of the 2022 tax year personal income tax system based on the information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued, the tax returns submitted by individuals and third-party information submitted such as IT3(b) certificates, retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 14 111 733 registered individuals received total income amounting to R3 224.7 billion, with 13 866 585 individuals earning employment income of R3 007.3 billion. Employee income accounted for approximately 93% of total original income, with salaries and wages making up 67.8% as the largest component, followed by fringe benefits at 9.1%.

Business income of R56.0 billion received by 145 001 individuals and farming income of R5.7 billion received by 14 401 individuals. Interest income of R33.0 billion and rental income of R14.2 billion were received by 486 981 and 169 374 individuals, respectively. Those declaring dividend income of R4.7 billion totalled 394 919 and 92 167 individuals declared capital gains of R77.6 billion.

Exempt income and losses totalled R69.0 billion for 564 802 individuals. Retirement contributions of R279.8 billion were deducted by 6 620 595 individuals. General tax rebates of R158.0 billion determined the minimum tax thresholds of 14 086 362 individuals. Medical tax credits of R30.5 billion were allowed for 2 784 627 individuals. A total of 6 895 625 individuals had a total tax liability of R557.1 billion. Net income after personal income tax totalled R2 692.2 billion that accrued to 14 111 733 registered individuals.

Approximately 52% of individuals earned less than R87 300, accounting for 9.4% of taxable income. The proportion of individuals with taxable income above R87 300 to R500 000 stood at 39.1% with a taxable income share of 46.5% and a tax liability share of 30.3%. Only 0.9% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 12.8% and a tax liability share of 26.3%.

An analysis by age revealed that approximately 84% of individuals were below 55 years of age, with 56.4% concentrated in the 26 to 45 years age group. Individuals under 55 years accounted for 80.1% of total taxable income and contributed 78.4% of the overall tax liability. The gender analysis indicated that women represented 48.4% of individuals, accounted for 41.6% of taxable income, and bore 36.7% of the total tax liability.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2023 TAX YEAR

This analysis provides a summarised overview of the 2023 tax year's personal income tax system based on: information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued; the tax returns submitted by individuals; and third-party information submitted, such as IT3(b) certificates and, retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 14 140 736 registered individuals received income amounting to R3 452.9 billion, with 13 895 259 individuals earning employment income of R3 221.4 billion. Employee income accounted for approximately 94% of total original income, with salaries and wages making up 67.6% as the largest component, followed by fringe benefits at 8.8%.

Business income of R57.7 billion was received by 140 895 individuals and farming income of R5.2 billion was received by 12 961 individuals. Interest income of R54.4 billion and rental income of R14.2 billion were received by 732 533 and 159 483 individuals, respectively. Those declaring dividend income of R7.0 billion totalled 448 101 and 78 078 individuals declared capital gains of R70.0 billion.

Exempt income and losses totalled R70.0 billion for 788 528 individuals. Retirement contributions of R293.0 billion were deducted by 6 706 582 individuals. General tax rebates of R168.3 billion determined the minimum tax thresholds of 14 116 718 individuals. Medical tax credits of R33.4 billion were allowed for 2 947 843 individuals. A total of 7 088 215 individuals had a final tax liability of R600.0 billion. Net income after personal income tax totalled R2 875.9 billion that accrued to 14 140 736 registered individuals.

Nearly 51% of individuals earned less than R91 250, accounting for 9.1% of taxable income. The proportion of individuals with taxable income above R91 250 to R500 000 stood at 39.2% with a taxable income share of 44.3% and a tax liability share of 27.7%. Only 1.0% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 13.9and a tax liability share of 28.3%.

An analysis by age revealed that approximately 84% of individuals were younger than 55 years, with 56.5% concentrated in the 26 to 45 years age group. Individuals under 55 years accounted for around 80% of total taxable income and contributed 77.9% of the overall tax liability. The gender analysis indicated that women represented 48.4% of individuals, accounted for 42.0% of taxable income, and bore 37.2% of the total tax liability.

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2024 TAX YEAR

This analysis provides a summarised overview of the 2024 tax year's personal income tax system based on: information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued; the tax returns submitted by individuals; and third-party information submitted, such as IT3(b) certificates and, retirement and medical scheme contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

A total of 14 222 040 registered individuals received total income amounting to R3 701.0 billion, with 13 982 383 individuals earning employment income of R3 448.5 billion. Employee income accounted for approximately 93% of total original income, with salaries and wages making up 67.9% as the largest component, followed by fringe benefits at 8.9%.

Business income of R57.6 billion was received by 132 842 individuals and farming income of R4.6 billion was received by 11 467 individuals. Interest income of R82.5 billion and rental income of R13.5 billion were received by 1 075 022 and 142 000 individuals, respectively. Those declaring dividend income of R6.4 billion totalled 407 797 and 74 542 individuals declared capital gains of R68.9 billion.

Exempt income and losses totalled R72.6 billion for 1 043 130 individuals. Retirement contributions of R313.3 billion were deducted by 6 741 643 individuals. General tax rebates of R180.1 billion determined the minimum tax thresholds of 14 194 742 individuals. Medical tax credits of R36.7billion were allowed for 3 059 498 individuals. A total of 7 296 049 individuals had a total tax liability of R645.7 billion. Net income after personal income tax totalled R3 081.2 billion that accrued to 14 222 040 registered individuals.

Nearly 50% of individuals earned less than R95 750, accounting for 8.8% of taxable income. The proportion of individuals with taxable income above R95 750 to R500 000 stood at 39.3% with a taxable income share of 42.3% and a tax liability share of 25.4%. Only 1.2% of individuals were in the above R1.5 million taxable income group, with a taxable income share of 15.0% and a tax liability share of 30.1%.

An analysis by age revealed that approximately 84% of individuals were younger than 55 years, with 56.0% concentrated in the 26 to 45 year age group. Individuals under 55 years accounted for around 79% of total taxable income and contributed 76.8% of the overall tax liability. The gender analysis indicated that women represented 48.7% of individuals, accounted for 42.3% of taxable income, and bore 37.6% of the total tax liability.

Refer to *Tables A2.11.1 to A2.11.13* for more detail.

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	36 380	-22 798	1	31 660	-22 033	1	26 666	-19 993	0	22 352	-17 226	1
B: = 0	293 455	-	7	260 976	-	9	217 958	-	2	184 687	-	0
C: 1 – 20 000	368 339	3 427	6	466 794	4 070	6	327 561	3 173	10	473 512	4 127	6
D: 20 001 – 30 000	135 881	3 395	4	132 789	3 306	5	131 558	3 286	6	169 323	4 241	5
E: 30 001 – 40 000	126 725	4 440	6	116 657	4 084	6	122 439	4 289	7	146 429	5 123	7
F: 40 001 – 50 000	132 451	5 950	6	124 515	5 603	7	135 534	6 134	7	140 343	6 322	6
G: 50 001 – 60 000	123 897	6 824	8	119 303	6 565	7	150 919	8 329	8	159 310	8 786	8
H: 60 001 – 70 000	121 302	7 896	8	110 728	7 194	8	150 939	9 806	8	166 788	10 841	7
I: 70 001 – 80 000	142 232	10 698	7	118 364	8 895	8	148 476	11 142	9	159 751	11 980	7
J: 80 001 – 90 000	159 089	13 502	56	146 472	12 491	17	170 092	14 504	8	167 530	14 274	8
K: 90 000 – 100 000	146 815	13 960	244	136 421	12 965	156	197 410	18 715	112	215 512	20 527	40
L: 100 001 – 110 000	137 878	14 473	401	134 210	14 093	329	165 177	17 334	330	193 470	20 300	273
M: 110 001 – 120 000	133 334	15 348	556	135 552	15 618	516	156 403	18 004	522	176 336	20 294	498
N: 120 001 – 130 000	133 442	16 680	715	124 824	15 605	624	148 137	18 511	694	160 109	20 015	671
O: 130 001 – 140 000	125 061	16 884	816	123 323	16 646	757	140 484	18 962	787	151 900	20 487	800
P: 140 001 – 150 000	125 538	18 207	972	121 772	17 662	899	135 787	19 685	943	142 823	20 712	941
Q: 150 001 – 200 000	589 269	102 978	6 885	577 221	100 891	6 518	613 814	107 170	6 585	627 881	109 574	6 456
R: 200 001 – 250 000	542 442	121 921	11 187	524 961	117 933	10 244	544 410	122 293	9 998	565 336	127 041	9 812
S: 250 001 – 350 000	922 039	275 169	35 773	942 369	281 493	35 078	984 145	294 235	35 016	1 015 701	304 041	34 438
T: 350 001 – 500 000	876 900	365 274	63 826	959 630	400 411	67 542	1 040 450	434 006	70 447	1 159 839	483 123	75 323
U: 500 001 – 750 000	585 656	353 450	81 244	658 139	396 678	88 365	721 741	435 550	94 188	788 817	475 565	99 084
V: 750 001 – 1 000 000	232 100	199 240	55 418	264 289	226 932	61 705	293 353	251 915	67 011	322 623	277 095	71 754
W: 1 000 001 – 2 000 000	204 139	268 048	86 680	240 216	315 508	100 581	279 545	367 869	115 776	316 252	417 393	129 104
X: 2 000 001 – 5 000 000	45 195	128 256	49 203	53 552	151 988	57 900	62 820	178 546	67 312	71 715	203 667	75 741
Y: 5 000 001 +	8 425	82 467	35 349	10 293	104 795	44 775	11 871	120 938	51 388	13 878	139 672	58 335
Total	**6 447 984**	**2 025 688**	**429 379**	**6 635 030**	**2 219 394**	**476 062**	**7 077 689**	**2 464 402**	**521 174**	**7 712 217**	**2 707 975**	**563 326**
<= 0	329 835	-22 798	8	292 636	-22 033	10	244 624	-19 993	2	207 039	-17 226	1
1 – 70 000	1 008 595	31 932	38	1 070 786	30 823	38	1 018 950	35 017	46	1 255 705	39 439	39
70 001 – 350 000	3 157 139	619 819	57 612	3 085 489	614 291	55 146	3 404 335	660 555	55 003	3 576 349	689 246	53 945
350 001 – 500 000	876 900	365 274	63 826	959 630	400 411	67 542	1 040 450	434 006	70 447	1 159 839	483 123	75 323
500 000 +	1 075 515	1 031 461	307 894	1 226 489	1 195 901	353 326	1 369 330	1 354 817	395 675	1 513 285	1 513 392	434 017
Total	**6 447 984**	**2 025 688**	**429 379**	**6 635 030**	**2 219 394**	**476 062**	**7 077 689**	**2 464 402**	**521 174**	**7 712 217**	**2 707 975**	**563 326**

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	0.6%	-1.1%	0.0%	0.5%	-1.0%	0.0%	0.4%	-0.8%	0.0%	0.3%	-0.6%	0.0%
B: = 0	4.6%	–	0.0%	3.9%	–	0.0%	3.1%	–	0.0%	2.4%	–	0.0%
C: 1 – 20 000	5.7%	0.2%	0.0%	7.0%	0.2%	0.0%	4.6%	0.1%	0.0%	6.1%	0.2%	0.0%
D: 20 001 – 30 000	2.1%	0.2%	0.0%	2.0%	0.1%	0.0%	1.9%	0.1%	0.0%	2.2%	0.2%	0.0%
E: 30 001 – 40 000	2.0%	0.2%	0.0%	1.8%	0.2%	0.0%	1.7%	0.2%	0.0%	1.9%	0.2%	0.0%
F: 40 001 – 50 000	2.1%	0.3%	0.0%	1.9%	0.3%	0.0%	1.9%	0.2%	0.0%	1.8%	0.2%	0.0%
G: 50 001 – 60 000	1.9%	0.3%	0.0%	1.8%	0.3%	0.0%	2.1%	0.3%	0.0%	2.1%	0.3%	0.0%
H: 60 001 – 70 000	1.9%	0.4%	0.0%	1.7%	0.3%	0.0%	2.1%	0.4%	0.0%	2.2%	0.4%	0.0%
I: 70 001 – 80 000	2.2%	0.5%	0.0%	1.8%	0.4%	0.0%	2.1%	0.5%	0.0%	2.1%	0.4%	0.0%
J: 80 001 – 90 000	2.5%	0.7%	0.0%	2.2%	0.6%	0.0%	2.4%	0.6%	0.0%	2.2%	0.5%	0.0%
K: 90 000 – 100 000	2.3%	0.7%	0.1%	2.1%	0.6%	0.0%	2.8%	0.8%	0.0%	2.8%	0.8%	0.0%
L: 100 001 – 110 000	2.1%	0.7%	0.1%	2.0%	0.6%	0.1%	2.3%	0.7%	0.1%	2.5%	0.7%	0.0%
M: 110 001 – 120 000	2.1%	0.8%	0.1%	2.0%	0.7%	0.1%	2.2%	0.7%	0.1%	2.3%	0.7%	0.1%
N: 120 001 – 130 000	2.1%	0.8%	0.2%	1.9%	0.7%	0.1%	2.1%	0.8%	0.1%	2.1%	0.7%	0.1%
O: 130 001 – 140 000	1.9%	0.8%	0.2%	1.9%	0.8%	0.2%	2.0%	0.8%	0.2%	2.0%	0.8%	0.1%
P: 140 001 – 150 000	1.9%	0.9%	0.2%	1.8%	0.8%	0.2%	1.9%	0.8%	0.2%	1.9%	0.8%	0.2%
Q: 150 001 – 200 000	9.1%	5.1%	1.6%	8.7%	4.5%	1.4%	8.7%	4.3%	1.3%	8.1%	4.0%	1.1%
R: 200 001 – 250 000	8.4%	6.0%	2.6%	7.9%	5.3%	2.2%	7.7%	5.0%	1.9%	7.3%	4.7%	1.7%
S: 250 001 – 350 000	14.3%	13.6%	8.3%	14.2%	12.7%	7.4%	13.9%	11.9%	6.7%	13.2%	11.2%	6.1%
T: 350 001 – 500 000	13.6%	18.0%	14.9%	14.5%	18.0%	14.2%	14.7%	17.6%	13.5%	15.0%	17.8%	13.4%
U: 500 001 – 750 000	9.1%	17.4%	18.9%	9.9%	17.9%	18.6%	10.2%	17.7%	18.1%	10.2%	17.6%	17.6%
V: 750 001 – 1 000 000	3.6%	9.8%	12.9%	4.0%	10.2%	13.0%	4.1%	10.2%	12.9%	4.2%	10.2%	12.7%
W: 1 000 001 – 2 000 000	3.2%	13.2%	20.2%	3.6%	14.2%	21.1%	3.9%	14.9%	22.2%	4.1%	15.4%	22.9%
X: 2 000 001 – 5 000 000	0.7%	6.3%	11.5%	0.8%	6.8%	12.2%	0.9%	7.2%	12.9%	0.9%	7.5%	13.4%
Y: 5 000 001 +	0.1%	4.1%	8.2%	0.2%	4.7%	9.4%	0.2%	4.9%	9.9%	0.2%	5.2%	10.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	5.1%	-1.1%	0.0%	4.4%	-1.0%	0.0%	3.5%	-0.8%	0.0%	2.7%	-0.6%	0.0%
1 – 70 000	15.6%	1.6%	0.0%	16.1%	1.4%	0.0%	14.4%	1.4%	0.0%	16.3%	1.5%	0.0%
70 001 – 350 000	49.0%	30.6%	13.4%	46.5%	27.7%	11.6%	48.1%	26.8%	10.6%	46.4%	25.5%	9.6%
350 001 – 500 000	13.6%	18.0%	14.9%	14.5%	18.0%	14.2%	14.7%	17.6%	13.5%	15.0%	17.8%	13.4%
500 000 +	16.7%	50.9%	71.7%	18.5%	53.9%	74.2%	19.3%	55.0%	75.9%	19.6%	55.9%	77.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.1(b): Assessed provisional taxpayers on register: Taxable income and tax assessed by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	18 740	-19 023	48	19 942	-18 336	55	16 466	-17 601	56	14 267	-17 002	29
B: = 0	2 518	-	7	2 593	-	11	2 225	-	11	2 027	-	4
C: 1 – 20 000	6 568	66	14	7 493	74	9	5 519	55	7	4 595	45	9
D: 20 001 – 30 000	3 660	92	4	4 268	107	4	3 085	78	2	2 532	64	2
E: 30 001 – 40 000	4 249	149	5	4 412	155	4	3 336	117	2	2 751	97	2
F: 40 001 – 50 000	4 759	216	6	4 908	222	7	3 664	165	2	3 018	136	2
G: 50 001 – 60 000	6 017	333	4	5 608	310	7	4 140	229	3	3 444	191	6
H: 60 001 – 70 000	7 353	480	6	6 278	409	5	4 881	318	5	3 983	260	5
I: 70 001 – 80 000	14 737	1 124	7	9 177	693	12	6 292	474	4	4 854	366	3
J: 80 001 – 90 000	17 772	1 511	39	18 171	1 547	29	13 126	1 130	8	7 469	641	3
K: 90 000 – 100 000	16 495	1 570	61	14 803	1 408	40	12 708	1 208	27	15 017	1 422	26
L: 100 001 – 110 000	14 783	1 552	71	13 819	1 451	57	11 575	1 218	46	11 266	1 183	40
M: 110 001 – 120 000	15 411	1 778	81	13 399	1 546	64	11 363	1 313	55	11 888	1 372	58
N: 120 001 – 130 000	15 762	1 971	99	12 905	1 615	72	10 358	1 295	49	10 452	1 307	57
O: 130 001 – 140 000	15 614	2 108	115	13 553	1 830	80	10 965	1 482	62	10 139	1 370	62
P: 140 001 – 150 000	15 098	2 192	122	13 417	1 947	92	11 495	1 669	73	11 765	1 708	78
Q: 150 001 – 200 000	66 805	11 660	811	56 589	9 858	619	49 215	8 579	476	52 540	9 156	491
R: 200 001 – 250 000	54 354	12 185	1 170	46 332	10 379	884	40 472	9 077	694	44 873	10 078	750
S: 250 001 – 350 000	78 773	23 349	3 047	66 387	19 708	2 402	60 117	17 880	1 997	68 691	20 446	2 218
T: 350 001 – 500 000	69 320	28 940	5 194	59 363	24 795	4 264	58 763	24 618	4 009	72 404	30 342	4 698
U: 500 001 – 750 000	59 420	36 212	8 619	50 754	30 931	7 145	53 804	32 852	7 308	68 621	41 976	9 014
V: 750 001 – 1 000 000	31 803	27 520	7 895	27 618	23 889	6 748	30 006	25 974	7 108	37 476	32 398	8 572
W: 1 000 001 – 2 000 000	44 543	61 152	20 842	39 049	53 592	17 958	43 617	60 023	19 691	55 580	76 652	24 558
X: 2 000 001 – 5 000 000	19 416	57 515	23 581	17 025	50 280	20 377	19 456	57 577	22 859	24 789	73 294	27 997
Y: 5 000 001 +	5 862	66 350	31 559	5 186	56 261	26 363	6 332	72 545	33 477	7 683	86 179	37 548
Total	**609 832**	**321 003**	**103 409**	**533 049**	**274 669**	**87 309**	**492 980**	**302 276**	**98 031**	**552 124**	**373 681**	**116 231**
<= 0	21 258	-19 023	55	22 535	-18 336	66	18 691	-17 601	67	16 294	-17 002	33
1 – 70 000	32 606	1 336	40	32 967	1 276	36	24 625	963	22	20 323	793	25
70 001 – 350 000	325 604	61 000	5 623	278 552	51 982	4 352	237 686	45 325	3 489	248 954	49 050	3 786
350 001 – 500 000	69 320	28 940	5 194	59 363	24 795	4 264	58 763	24 618	4 009	72 404	30 342	4 698
500 000 +	161 044	248 749	92 496	139 632	214 952	78 591	153 215	248 971	90 443	194 149	310 498	107 689
Total	**609 832**	**321 003**	**103 409**	**533 049**	**274 669**	**87 309**	**492 980**	**302 276**	**98 031**	**552 124**	**373 681**	**116 231**

Table A2.1.1(b): Assessed provisional taxpayers on register: Taxable income and tax assessed by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	3.1%	-5.9%	0.0%	3.7%	-6.7%	0.1%	3.3%	-5.8%	0.1%	2.6%	-4.5%	0.0%
B: = 0	0.4%	–	0.0%	0.5%	–	0.0%	0.5%	–	0.0%	0.4%	–	0.0%
C: 1 – 20 000	1.1%	0.0%	0.0%	1.4%	0.0%	0.0%	1.1%	0.0%	0.0%	0.8%	0.0%	0.0%
D: 20 001 – 30 000	0.6%	0.0%	0.0%	0.8%	0.0%	0.0%	0.6%	0.0%	0.0%	0.5%	0.0%	0.0%
E: 30 001 – 40 000	0.7%	0.0%	0.0%	0.8%	0.1%	0.0%	0.7%	0.0%	0.0%	0.5%	0.0%	0.0%
F: 40 001 – 50 000	0.8%	0.1%	0.0%	0.9%	0.1%	0.0%	0.7%	0.1%	0.0%	0.5%	0.0%	0.0%
G: 50 001 – 60 000	1.0%	0.1%	0.0%	1.1%	0.1%	0.0%	0.8%	0.1%	0.0%	0.6%	0.1%	0.0%
H: 60 001 – 70 000	1.2%	0.1%	0.0%	1.2%	0.1%	0.0%	1.0%	0.1%	0.0%	0.7%	0.1%	0.0%
I: 70 001 – 80 000	2.4%	0.4%	0.0%	1.7%	0.3%	0.0%	1.3%	0.2%	0.0%	0.9%	0.1%	0.0%
J: 80 001 – 90 000	2.9%	0.5%	0.0%	3.4%	0.6%	0.0%	2.7%	0.4%	0.0%	1.4%	0.2%	0.0%
K: 90 000 – 100 000	2.7%	0.5%	0.1%	2.8%	0.5%	0.0%	2.6%	0.4%	0.0%	2.7%	0.4%	0.0%
L: 100 001 – 110 000	2.4%	0.5%	0.1%	2.6%	0.5%	0.1%	2.3%	0.4%	0.0%	2.0%	0.3%	0.0%
M: 110 001 – 120 000	2.5%	0.6%	0.1%	2.5%	0.6%	0.1%	2.3%	0.4%	0.1%	2.2%	0.4%	0.0%
N: 120 001 – 130 000	2.6%	0.6%	0.1%	2.4%	0.6%	0.1%	2.1%	0.4%	0.0%	1.9%	0.3%	0.0%
O: 130 001 – 140 000	2.6%	0.7%	0.1%	2.5%	0.7%	0.1%	2.2%	0.5%	0.1%	1.8%	0.4%	0.1%
P: 140 001 – 150 000	2.5%	0.7%	0.1%	2.5%	0.7%	0.1%	2.3%	0.6%	0.1%	2.1%	0.5%	0.1%
Q: 150 001 – 200 000	11.0%	3.6%	0.8%	10.6%	3.6%	0.7%	10.0%	2.8%	0.5%	9.5%	2.5%	0.4%
R: 200 001 – 250 000	8.9%	3.8%	1.1%	8.7%	3.8%	1.0%	8.2%	3.0%	0.7%	8.1%	2.7%	0.6%
S: 250 001 – 350 000	12.9%	7.3%	2.9%	12.5%	7.2%	2.8%	12.2%	5.9%	2.0%	12.4%	5.5%	1.9%
T: 350 001 – 500 000	11.4%	9.0%	5.0%	11.1%	9.0%	4.9%	11.9%	8.1%	4.1%	13.1%	8.1%	4.0%
U: 500 001 – 750 000	9.7%	11.3%	8.3%	9.5%	11.3%	8.2%	10.9%	10.9%	7.5%	12.4%	11.2%	7.8%
V: 750 001 – 1 000 000	5.2%	8.6%	7.6%	5.2%	8.7%	7.7%	6.1%	8.6%	7.3%	6.8%	8.7%	7.4%
W: 1 000 001 – 2 000 000	7.3%	19.1%	20.2%	7.3%	19.5%	20.6%	8.8%	19.9%	20.1%	10.1%	20.5%	21.1%
X: 2 000 001 – 5 000 000	3.2%	17.9%	22.8%	3.2%	18.3%	23.3%	3.9%	19.0%	23.3%	4.5%	19.6%	24.1%
Y: 5 000 001 +	1.0%	20.7%	30.5%	1.0%	20.5%	30.2%	1.3%	24.0%	34.1%	1.4%	23.1%	32.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	3.5%	-5.9%	0.1%	4.2%	-6.7%	0.1%	3.8%	-5.8%	0.1%	3.0%	-4.5%	0.0%
1 – 70 000	5.3%	0.4%	0.0%	6.2%	0.5%	0.0%	5.0%	0.3%	0.0%	3.7%	0.2%	0.0%
70 001 – 350 000	53.4%	19.0%	5.4%	52.3%	18.9%	5.0%	48.2%	15.0%	3.6%	45.1%	13.1%	3.3%
350 001 – 500 000	11.4%	9.0%	5.0%	11.1%	9.0%	4.9%	11.9%	8.1%	4.1%	13.1%	8.1%	4.0%
500 000 +	26.4%	77.5%	89.4%	26.2%	78.3%	90.0%	31.1%	82.4%	92.3%	35.2%	83.1%	92.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	35 598	-22 488	-22 442	30 547	-21 507	-21 387	25 968	-19 218	-19 187	21 147	-16 336	-16 307
B: = 0	291 417	-14	-	258 659	-12	-	215 325	-11	-	181 101	-6	-
C: 1 – 20 000	360 462	3 264	3 353	460 128	3 913	4 010	320 307	3 038	3 105	465 293	3 974	4 051
D: 20 001 – 30 000	131 783	3 207	3 293	130 006	3 170	3 237	127 862	3 120	3 193	164 947	4 052	4 131
E: 30 001 – 40 000	121 753	4 146	4 265	112 882	3 862	3 952	118 076	4 035	4 137	142 158	4 858	4 973
F: 40 001 – 50 000	124 110	5 408	5 576	117 852	5 168	5 301	128 049	5 649	5 792	134 583	5 909	6 060
G: 50 001 – 60 000	117 199	6 213	6 458	112 914	6 022	6 217	136 670	7 311	7 547	146 179	7 847	8 059
H: 60 001 – 70 000	111 645	6 970	7 264	104 371	6 548	6 780	142 955	8 955	9 296	153 804	9 660	10 005
I: 70 001 – 80 000	124 032	8 938	9 322	106 632	7 721	8 008	140 745	10 157	10 556	153 265	11 065	11 495
J: 80 001 – 90 000	141 559	11 505	12 025	129 504	10 645	11 056	147 773	12 128	12 593	151 806	12 439	12 924
K: 90 000 – 100 000	141 522	12 758	13 464	124 792	11 346	11 867	180 955	16 493	17 182	186 305	17 110	17 758
L: 100 001 – 110 000	128 500	12 747	13 488	125 521	12 542	13 180	161 830	16 194	16 985	188 010	18 879	19 740
M: 110 001 – 120 000	125 225	13 619	14 420	125 035	13 694	14 415	150 690	16 507	17 348	174 216	19 127	20 056
N: 120 001 – 130 000	120 675	14 223	15 087	116 158	13 738	14 520	140 252	16 648	17 530	154 035	18 299	19 255
O: 130 001 – 140 000	112 389	14 250	15 172	111 447	14 207	15 041	127 186	16 247	17 167	138 808	17 757	18 731
P: 140 001 – 150 000	112 828	15 323	16 367	111 049	15 119	16 106	124 826	17 078	18 101	133 326	18 315	19 335
Q: 150 001 – 200 000	534 058	86 466	93 395	515 328	83 905	90 082	561 308	91 471	97 915	585 886	95 640	102 063
R: 200 001 – 250 000	478 683	98 415	107 484	481 448	99 441	108 035	503 983	104 470	113 123	513 241	106 906	115 371
S: 250 001 – 350 000	803 292	214 254	239 142	819 821	221 232	244 641	860 037	233 525	257 194	880 063	239 372	263 149
T: 350 001 – 500 000	930 836	339 346	389 676	968 347	357 514	407 153	1 028 388	381 867	433 143	1 132 804	422 441	478 930
U: 500 001 – 750 000	744 514	388 686	449 524	824 122	432 486	497 473	891 347	469 626	538 590	973 509	512 629	588 026
V: 750 001 – 1 000 000	297 101	220 564	255 230	330 302	246 102	283 813	364 897	272 766	313 556	399 476	298 767	343 446
W: 1 000 001 – 2 000 000	289 439	329 287	380 372	335 860	383 193	442 107	382 512	439 269	506 229	427 909	492 236	569 069
X: 2 000 001 – 5 000 000	59 733	150 638	167 944	70 617	178 200	198 787	82 235	208 520	231 705	94 528	238 366	265 900
Y: 5 000 001 +	9 631	87 964	91 662	11 688	111 148	115 593	13 513	128 559	133 457	15 818	148 670	154 564
Total	**6 447 984**	**2 025 688**	**2 291 541**	**6 635 030**	**2 219 394**	**2 499 987**	**7 077 689**	**2 464 402**	**2 766 258**	**7 712 217**	**2 707 975**	**3 040 783**
<= 0	327 015	-22 502	-22 442	289 206	-21 520	-21 387	241 293	-19 229	-19 187	202 248	-16 342	-16 307
1 – 70 000	966 952	29 207	30 210	1 038 153	28 683	29 497	973 919	32 107	33 069	1 206 964	36 300	37 279
70 001 – 350 000	2 822 763	502 499	549 365	2 766 735	503 588	546 951	3 099 585	550 917	595 695	3 258 961	574 908	619 875
350 001 – 500 000	930 836	339 346	389 676	968 347	357 514	407 153	1 028 388	381 867	433 143	1 132 804	422 441	478 930
500 000 +	1 400 418	1 177 138	1 344 732	1 572 589	1 351 130	1 537 773	1 734 504	1 518 740	1 723 538	1 911 240	1 690 669	1 921 005
Total	**6 447 984**	**2 025 688**	**2 291 541**	**6 635 030**	**2 219 394**	**2 499 987**	**7 077 689**	**2 464 402**	**2 766 258**	**7 712 217**	**2 707 975**	**3 040 783**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	0.6%	-1.1%	-1.0%	0.5%	-1.0%	-0.9%	0.4%	-0.8%	-0.7%	0.3%	-0.6%	-0.5%
B: = 0	4.5%	-0.0%	–	3.9%	-0.0%	–	3.0%	-0.0%	–	2.3%	-0.0%	–
C: 1 – 20 000	5.6%	0.2%	0.1%	6.9%	0.2%	0.2%	4.5%	0.1%	0.1%	6.0%	0.1%	0.1%
D: 20 001 – 30 000	2.0%	0.2%	0.1%	2.0%	0.1%	0.1%	1.8%	0.1%	0.1%	2.1%	0.1%	0.1%
E: 30 001 – 40 000	1.9%	0.2%	0.2%	1.7%	0.2%	0.2%	1.7%	0.2%	0.1%	1.8%	0.2%	0.2%
F: 40 001 – 50 000	1.9%	0.3%	0.2%	1.8%	0.2%	0.2%	1.8%	0.2%	0.2%	1.7%	0.2%	0.2%
G: 50 001 – 60 000	1.8%	0.3%	0.3%	1.7%	0.3%	0.2%	1.9%	0.3%	0.3%	1.9%	0.3%	0.3%
H: 60 001 – 70 000	1.7%	0.3%	0.3%	1.6%	0.3%	0.3%	2.0%	0.4%	0.3%	2.0%	0.4%	0.3%
I: 70 001 – 80 000	1.9%	0.4%	0.4%	1.6%	0.3%	0.3%	2.0%	0.4%	0.4%	2.0%	0.4%	0.4%
J: 80 001 – 90 000	2.2%	0.6%	0.5%	2.0%	0.5%	0.4%	2.1%	0.5%	0.5%	2.0%	0.5%	0.4%
K: 90 000 – 100 000	2.2%	0.6%	0.6%	1.9%	0.5%	0.5%	2.6%	0.7%	0.6%	2.4%	0.6%	0.6%
L: 100 001 – 110 000	2.0%	0.6%	0.6%	1.9%	0.6%	0.5%	2.3%	0.7%	0.6%	2.4%	0.7%	0.6%
M: 110 001 – 120 000	1.9%	0.7%	0.6%	1.9%	0.6%	0.6%	2.1%	0.7%	0.6%	2.3%	0.7%	0.7%
N: 120 001 – 130 000	1.9%	0.7%	0.7%	1.8%	0.6%	0.6%	2.0%	0.7%	0.6%	2.0%	0.7%	0.6%
O: 130 001 – 140 000	1.7%	0.7%	0.7%	1.7%	0.6%	0.6%	1.8%	0.7%	0.6%	1.8%	0.7%	0.6%
P: 140 001 – 150 000	1.7%	0.8%	0.7%	1.7%	0.7%	0.6%	1.8%	0.7%	0.7%	1.7%	0.7%	0.6%
Q: 150 001 – 200 000	8.3%	4.3%	4.1%	7.8%	3.8%	3.6%	7.9%	3.7%	3.5%	7.6%	3.5%	3.4%
R: 200 001 – 300 000	7.4%	4.9%	4.7%	7.3%	4.5%	4.3%	7.1%	4.2%	4.1%	6.7%	3.9%	3.8%
S: 300 001 – 400 000	12.5%	10.6%	10.4%	12.4%	10.0%	9.8%	12.2%	9.5%	9.3%	11.4%	8.8%	8.7%
T: 400 001 – 500 000	14.4%	16.8%	17.0%	14.6%	16.1%	16.3%	14.5%	15.5%	15.7%	14.7%	15.6%	15.8%
U: 500 001 – 750 000	11.5%	19.2%	19.6%	12.4%	19.5%	19.9%	12.6%	19.1%	19.5%	12.6%	18.9%	19.3%
V: 750 001 – 1 000 000	4.6%	10.9%	11.1%	5.0%	11.1%	11.4%	5.2%	11.1%	11.3%	5.2%	11.0%	11.3%
W: 1 000 001 – 2 000 000	4.5%	16.3%	16.6%	5.1%	17.3%	17.7%	5.4%	17.8%	18.3%	5.5%	18.2%	18.7%
X: 2 000 001 – 5 000 000	0.9%	7.4%	7.3%	1.1%	8.0%	8.0%	1.2%	8.5%	8.4%	1.2%	8.8%	8.7%
Y: 5 000 001 +	0.1%	4.3%	4.0%	0.2%	5.0%	4.6%	0.2%	5.2%	4.8%	0.2%	5.5%	5.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	5.1%	-1.1%	-1.0%	4.4%	-1.0%	-0.9%	3.4%	-0.8%	-0.7%	2.6%	-0.6%	-0.5%
1 – 70 000	15.0%	1.4%	1.3%	15.6%	1.3%	1.2%	13.8%	1.3%	1.2%	15.7%	1.3%	1.2%
70 001 – 350 000	43.8%	24.8%	24.0%	41.7%	22.7%	21.9%	43.8%	22.4%	21.5%	42.3%	21.2%	20.4%
350 001 – 500 000	14.4%	16.8%	17.0%	14.6%	16.1%	16.3%	14.5%	15.5%	15.7%	14.7%	15.6%	15.8%
500 000 +	21.7%	58.1%	58.7%	23.7%	60.9%	61.5%	24.5%	61.6%	62.3%	24.8%	62.4%	63.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% assessed]		
Province[1]	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Eastern Cape	510 499	138 542	25 180	517 040	149 790	27 481	547 459	163 757	29 466	594 474	177 642	31 488
Free State	266 517	75 098	14 477	275 107	82 584	16 024	290 953	90 617	17 148	311 941	99 361	18 539
Gauteng	2 541 648	889 159	202 789	2 569 211	970 335	224 517	2 735 353	1 073 703	246 342	2 929 742	1 170 527	264 765
KwaZulu-Natal	1 017 625	305 387	62 498	1 073 898	332 950	68 809	1 115 920	369 346	75 543	1 239 796	405 540	81 202
Limpopo	275 722	85 244	16 517	291 413	93 021	18 006	314 148	104 219	19 700	357 159	117 342	21 544
Mpumalanga	380 733	110 865	22 592	399 134	121 873	25 101	429 280	136 505	27 396	471 748	152 008	29 680
North West	261 462	77 952	15 507	269 957	86 400	17 361	298 994	98 225	19 143	338 356	112 961	21 463
Northern Cape	116 017	31 934	6 027	123 499	35 570	6 841	132 960	39 956	7 478	151 999	44 506	8 090
Western Cape	1 077 761	311 507	63 791	1 115 771	346 872	71 923	1 212 622	388 073	78 958	1 317 002	428 088	86 553
Total	**6 447 984**	**2 025 688**	**429 379**	**6 635 030**	**2 219 394**	**476 062**	**7 077 689**	**2 464 402**	**521 174**	**7 712 217**	**2 707 975**	**563 325**
Percentage of total												
Eastern Cape	7.9%	6.8%	5.9%	7.8%	6.7%	5.8%	7.7%	6.6%	5.7%	7.7%	6.6%	5.6%
Free State	4.1%	3.7%	3.4%	4.1%	3.7%	3.4%	4.1%	3.7%	3.3%	4.0%	3.7%	3.3%
Gauteng	39.4%	43.9%	47.2%	38.7%	43.7%	47.2%	38.6%	43.6%	47.3%	38.0%	43.2%	47.0%
KwaZulu-Natal	15.8%	15.1%	14.6%	16.2%	15.0%	14.5%	15.8%	15.0%	14.5%	16.1%	15.0%	14.4%
Limpopo	4.3%	4.2%	3.8%	4.4%	4.2%	3.8%	4.4%	4.2%	3.8%	4.6%	4.3%	3.8%
Mpumalanga	5.9%	5.5%	5.3%	6.0%	5.5%	5.3%	6.1%	5.5%	5.3%	6.1%	5.6%	5.3%
North West	4.1%	3.8%	3.6%	4.1%	3.9%	3.6%	4.2%	4.0%	3.7%	4.4%	4.2%	3.8%
Northern Cape	1.8%	1.6%	1.4%	1.9%	1.6%	1.4%	1.9%	1.6%	1.4%	2.0%	1.6%	1.4%
Western Cape	16.7%	15.4%	14.9%	16.8%	15.6%	15.1%	17.1%	15.7%	15.2%	17.1%	15.8%	15.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	27 298	3 144	464	28 686	3 791	615	27 340	3 979	634	29 395	4 136	630
18 - 24	374 483	28 104	2 787	445 611	30 965	2 959	345 129	34 110	3 084	497 226	40 634	3 335
25 - 34	1 573 105	359 914	60 444	1 598 194	384 422	65 076	1 735 681	422 034	69 431	1 852 553	452 813	72 991
35 - 44	1 677 334	587 677	126 831	1 707 874	643 567	139 763	1 897 142	712 821	151 609	2 061 259	779 820	162 252
45 - 54	1 330 326	556 981	132 971	1 348 061	613 429	148 395	1 464 372	680 986	163 435	1 566 894	740 102	174 652
55 - 64	890 596	348 495	82 796	908 312	383 810	92 206	971 052	427 637	102 348	1 033 325	476 519	113 168
65 - 74	379 252	99 256	17 246	393 463	111 938	20 005	417 139	127 876	22 605	444 030	148 770	26 566
75 and older	195 590	42 117	5 839	204 829	47 474	7 044	219 834	54 959	8 029	227 535	65 181	9 732
Total	**6 447 984**	**2 025 688**	**429 379**	**6 635 030**	**2 219 394**	**476 062**	**7 077 689**	**2 464 402**	**521 174**	**7 712 217**	**2 707 975**	**563 326**
Percentage of total												
Below 18	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
18 - 24	5.8%	1.4%	0.6%	6.7%	1.4%	0.6%	4.9%	1.4%	0.6%	6.4%	1.5%	0.6%
25 - 34	24.4%	17.8%	14.1%	24.1%	17.3%	13.7%	24.5%	17.1%	13.3%	24.0%	16.7%	13.0%
35 - 44	26.0%	29.0%	29.5%	25.7%	29.0%	29.4%	26.8%	28.9%	29.1%	26.7%	28.8%	28.8%
45 - 54	20.6%	27.5%	31.0%	20.3%	27.6%	31.2%	20.7%	27.6%	31.4%	20.3%	27.3%	31.0%
55 - 64	13.8%	17.2%	19.3%	13.7%	17.3%	19.4%	13.7%	17.4%	19.6%	13.4%	17.6%	20.1%
65 - 74	5.9%	4.9%	4.0%	5.9%	5.0%	4.2%	5.9%	5.2%	4.3%	5.8%	5.5%	4.7%
75 and older	3.0%	2.1%	1.4%	3.1%	2.1%	1.5%	3.1%	2.2%	1.5%	3.0%	2.4%	1.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.4 (b): Assessed provisional taxpayers on register: Taxable income and tax assessed by age group, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	9 206	2 169	363	9 793	2 567	460	10 139	2 756	489	10 298	2 935	517
18 - 24	8 530	2 448	831	8 536	2 713	854	8 827	2 545	495	9 086	2 814	531
25 - 34	51 008	16 524	4 478	40 656	16 097	4 522	41 480	17 503	4 183	43 521	20 836	4 899
35 - 44	95 254	48 463	15 467	80 293	50 837	17 026	82 693	58 453	18 556	86 061	68 337	20 766
45 - 54	111 438	75 494	26 697	102 037	84 789	30 260	109 228	104 383	36 289	113 548	120 879	41 628
55 - 64	112 724	69 660	24 480	108 106	78 195	27 616	125 469	100 790	34 862	139 223	124 316	42 077
65 - 74	85 952	39 088	10 667	84 702	43 580	12 089	101 211	56 720	15 043	118 120	74 160	19 427
75 and older	58 937	20 822	4 327	58 857	23 497	5 205	73 077	30 531	6 314	88 062	40 991	8 185
Total	**533 049**	**274 669**	**87 309**	**492 980**	**302 276**	**98 031**	**552 124**	**373 681**	**116 231**	**607 919**	**455 267**	**138 030**
Percentage of total												
Below 18	1.7%	0.8%	0.4%	2.0%	0.8%	0.5%	1.8%	0.7%	0.4%	1.7%	0.6%	0.4%
18 - 24	1.6%	0.9%	1.0%	1.7%	0.9%	0.9%	1.6%	0.7%	0.4%	1.5%	0.6%	0.4%
25 - 34	9.6%	6.0%	5.1%	8.2%	5.3%	4.6%	7.5%	4.7%	3.6%	7.2%	4.6%	3.5%
35 - 44	17.9%	17.6%	17.7%	16.3%	16.8%	17.4%	15.0%	15.6%	16.0%	14.2%	15.0%	15.0%
45 - 54	20.9%	27.5%	30.6%	20.7%	28.1%	30.9%	19.8%	27.9%	31.2%	18.7%	26.6%	30.2%
55 - 64	21.1%	25.4%	28.0%	21.9%	25.9%	28.2%	22.7%	27.0%	30.0%	22.9%	27.3%	30.5%
65 - 74	16.1%	14.2%	12.2%	17.2%	14.4%	12.3%	18.3%	15.2%	12.9%	19.4%	16.3%	14.1%
75 and older	11.1%	7.6%	5.0%	11.9%	7.8%	5.3%	13.2%	8.2%	5.4%	14.5%	9.0%	5.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	3 015 062	834 577	154 222	3 156 551	921 499	172 582	3 349 905	1 035 264	192 260	3 612 042	1 139 344	210 253
Male	3 391 430	1 166 423	266 880	3 438 060	1 273 189	295 435	3 688 926	1 403 123	320 516	4 064 846	1 541 921	344 231
Unknown [1]	41 492	24 688	8 278	40 419	24 706	8 045	38 858	26 015	8 398	35 329	26 710	8 841
Total	**6 447 984**	**2 025 688**	**429 379**	**6 635 030**	**2 219 394**	**476 062**	**7 077 689**	**2 464 402**	**521 174**	**7 712 217**	**2 707 975**	**563 325**
Percentage of total												
Female	46.8%	41.2%	35.9%	47.6%	41.5%	36.3%	47.3%	42.0%	36.9%	46.8%	42.1%	37.3%
Male	52.6%	57.6%	62.2%	51.8%	57.4%	62.1%	52.1%	56.9%	61.5%	52.7%	56.9%	61.1%
Unknown [1]	0.6%	1.2%	1.9%	0.6%	1.1%	1.7%	0.5%	1.1%	1.6%	0.5%	1.0%	1.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Taxpayers with unidentified gender.

Table A2.1.5 (b): Assessed provisional taxpayers on register: Taxable income and tax assessed by gender, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% 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	229 800	90 278	23 239	217 020	98 826	26 194	253 932	127 422	33 104	291 083	162 108	41 930
Male	299 025	181 242	62 853	271 422	199 597	70 409	293 372	241 087	81 312	311 935	286 831	93 771
Unknown [1]	4 224	3 149	1 216	4 538	3 854	1 428	4 820	5 172	1 816	4 901	6 328	2 329
Total	**533 049**	**274 669**	**87 309**	**492 980**	**302 276**	**98 031**	**552 124**	**373 681**	**116 231**	**607 919**	**455 267**	**138 030**
Percentage of total												
Female	43.1%	32.9%	26.6%	44.0%	32.7%	26.7%	46.0%	34.1%	28.5%	47.9%	35.6%	30.4%
Male	56.1%	66.0%	72.0%	55.1%	66.0%	71.8%	53.1%	64.5%	70.0%	51.3%	63.0%	67.9%
Unknown [1]	0.8%	1.1%	1.4%	0.9%	1.3%	1.5%	0.9%	1.4%	1.6%	0.8%	1.4%	1.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Taxpayers with unidentified gender.

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% assessed]		
Taxable income group	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
A: < 0	33.5%	66.5%	100.0%	32.6%	67.4%	100.0%	33.0%	67.0%	100.0%	34.0%	66.0%	100.0%
B: = 0	43.6%	56.4%	100.0%	44.4%	55.6%	100.0%	44.1%	55.9%	100.0%	43.5%	56.5%	100.0%
C: 1 – 20 000	51.3%	48.7%	100.0%	55.1%	44.9%	100.0%	51.3%	48.7%	100.0%	51.1%	48.9%	100.0%
D: 20 001 – 30 000	49.0%	51.0%	100.0%	49.7%	50.3%	100.0%	48.0%	52.0%	100.0%	47.4%	52.6%	100.0%
E: 30 001 – 40 000	48.2%	51.8%	100.0%	48.9%	51.1%	100.0%	46.6%	53.4%	100.0%	46.4%	53.6%	100.0%
F: 40 001 – 50 000	49.1%	50.9%	100.0%	50.1%	49.9%	100.0%	48.6%	51.4%	100.0%	45.8%	54.2%	100.0%
G: 50 001 – 60 000	46.6%	53.4%	100.0%	47.4%	52.6%	100.0%	48.0%	52.0%	100.0%	47.7%	52.3%	100.0%
H: 60 001 – 70 000	45.3%	54.7%	100.0%	47.1%	52.9%	100.0%	48.3%	51.7%	100.0%	47.5%	52.5%	100.0%
I: 70 001 – 80 000	45.3%	54.7%	100.0%	45.8%	54.2%	100.0%	46.5%	53.5%	100.0%	46.2%	53.8%	100.0%
J: 80 001 – 90 000	44.9%	55.1%	100.0%	45.3%	54.7%	100.0%	45.5%	54.5%	100.0%	44.7%	55.3%	100.0%
K: 90 000 – 100 000	45.1%	54.9%	100.0%	44.6%	55.4%	100.0%	44.3%	55.7%	100.0%	42.6%	57.4%	100.0%
L: 100 001 – 110 000	44.3%	55.7%	100.0%	45.3%	54.7%	100.0%	44.8%	55.2%	100.0%	42.1%	57.9%	100.0%
M: 110 001 – 120 000	44.7%	55.3%	100.0%	45.4%	54.6%	100.0%	45.4%	54.6%	100.0%	43.5%	56.5%	100.0%
N: 120 001 – 130 000	46.1%	53.9%	100.0%	45.3%	54.7%	100.0%	45.9%	54.1%	100.0%	43.5%	56.5%	100.0%
O: 130 001 – 140 000	46.4%	53.6%	100.0%	46.2%	53.8%	100.0%	45.3%	54.7%	100.0%	43.4%	56.6%	100.0%
P: 140 001 – 150 000	46.9%	53.1%	100.0%	46.9%	53.1%	100.0%	46.2%	53.8%	100.0%	44.4%	55.6%	100.0%
Q: 150 001 – 200 000	49.1%	50.9%	100.0%	48.8%	51.2%	100.0%	48.3%	51.7%	100.0%	47.0%	53.0%	100.0%
R: 200 001 – 250 000	50.8%	49.2%	100.0%	50.9%	49.1%	100.0%	50.8%	49.2%	100.0%	49.8%	50.2%	100.0%
S: 250 001 – 350 000	51.5%	48.5%	100.0%	51.7%	48.3%	100.0%	52.0%	48.0%	100.0%	51.1%	48.9%	100.0%
T: 350 001 – 500 000	50.8%	49.2%	100.0%	52.4%	47.6%	100.0%	52.8%	47.2%	100.0%	52.6%	47.4%	100.0%
U: 500 001 – 750 000	41.8%	58.2%	100.0%	43.4%	56.6%	100.0%	44.7%	55.3%	100.0%	45.7%	54.3%	100.0%
V: 750 001 – 1 000 000	34.1%	65.9%	100.0%	35.5%	64.5%	100.0%	37.3%	62.7%	100.0%	39.1%	60.9%	100.0%
W: 1 000 001 – 2 000 000	29.4%	70.6%	100.0%	30.4%	69.6%	100.0%	31.8%	68.2%	100.0%	32.8%	67.2%	100.0%
X: 2 000 001 – 5 000 000	20.8%	79.2%	100.0%	22.4%	77.6%	100.0%	24.4%	75.6%	100.0%	25.9%	74.1%	100.0%
Y: 5 000 001 +	14.9%	85.1%	100.0%	15.8%	84.2%	100.0%	16.6%	83.4%	100.0%	17.9%	82.1%	100.0%
Total	**46.8%**	**53.2%**	**100.0%**	**47.6%**	**52.4%**	**100.0%**	**47.3%**	**52.7%**	**100.0%**	**46.8%**	**53.2%**	**100.0%**

1. A percentage of 0.6% of total taxpayers couldn't be identified and are included under the male gender numbers.

Table A2.1.7: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2021 – 2024

Year of change as indicated by taxpayer	2021			2022			2023			2024		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	63	111	174	62	107	169	16	35	51	4	3	7
B: = 0	632	787	1 419	604	755	1 359	160	179	339	12	7	19
C: 1 – 20 000	248	356	604	187	290	477	58	109	167	3	9	12
D: 20 001 – 30 000	76	101	177	52	66	118	26	37	63	1	2	3
E: 30 001 – 40 000	62	82	144	51	62	113	30	26	56	1	–	1
F: 40 001 – 50 000	47	59	106	64	47	111	22	13	35	–	1	1
G: 50 001 – 60 000	52	70	122	50	41	91	19	16	35	2	3	5
H: 60 001 – 70 000	45	75	120	46	45	91	18	16	34	–	–	–
I: 70 001 – 80 000	43	58	101	38	69	107	19	23	42	–	3	3
J: 80 001 – 90 000	46	66	112	41	54	95	24	27	51	–	3	3
K: 90 000 – 100 000	44	58	102	37	57	94	14	16	30	4	2	6
L: 100 001 – 110 000	39	49	88	39	36	75	21	19	40	4	3	7
M: 110 001 – 120 000	48	43	91	28	42	70	14	17	31	1	1	2
N: 120 001 – 130 000	38	51	89	32	42	74	27	15	42	–	–	–
O: 130 001 – 140 000	46	49	95	34	23	57	12	13	25	1	3	4
P: 140 001 – 150 000	62	49	111	32	40	72	16	20	36	–	–	–
Q: 150 001 – 200 000	146	205	351	105	155	260	69	89	158	7	8	15
R: 200 001 – 250 000	115	157	272	96	131	227	61	99	160	13	7	20
S: 250 001 – 350 000	229	248	477	169	177	346	127	153	280	18	21	39
T: 350 001 – 500 000	177	256	433	148	216	364	113	164	277	24	29	53
U: 500 001 – 750 000	111	185	296	105	157	262	119	184	303	23	35	58
V: 750 001 – 1 000 000	61	85	146	49	104	153	65	114	179	18	24	42
W: 1 000 001 – 2 000 000	40	130	170	45	139	184	104	187	291	28	69	97
X: 2 000 001 – 5 000 000	21	56	77	23	71	94	37	88	125	21	39	60
Y: 5 000 001 +	–	21	21	2	21	23	14	40	54	3	17	20
Total	**2 491**	**3 407**	**5 898**	**2 139**	**2 947**	**5 086**	**1 205**	**1 699**	**2 904**	**188**	**289**	**477**
<= 0	695	898	1 593	666	862	1 528	176	214	390	16	10	26
1 – 70 000	530	743	1 273	450	551	1 001	173	217	390	7	15	22
70 001 – 350 000	856	1 033	1 889	651	826	1 477	404	491	895	48	51	99
350 001 – 500 000	177	256	433	148	216	364	113	164	277	24	29	53
500 000 +	233	477	710	224	492	716	339	613	952	93	184	277
Total	**2 491**	**3 407**	**5 898**	**2 139**	**2 947**	**5 086**	**1 205**	**1 699**	**2 904**	**188**	**289**	**477**

Taxpayers with unidentified gender are included under the male gender numbers (see Table A2.1.9).

Table A2.1.7: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2021 – 2024 (continued)

Year of change as indicated by taxpayer	2021			2022			2023			2024		
Taxable income group Percentage of total	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	2.5%	3.3%	3.0%	2.9%	3.6%	3.3%	1.3%	2.1%	1.8%	2.1%	1.0%	1.5%
B: = 0	25.4%	23.1%	24.1%	28.2%	25.6%	26.7%	13.3%	10.5%	11.7%	6.4%	2.4%	4.0%
C: 1 – 20 000	10.0%	10.4%	10.2%	8.7%	9.8%	9.4%	4.8%	6.4%	5.8%	1.6%	3.1%	2.5%
D: 20 001 – 30 000	3.1%	3.0%	3.0%	2.4%	2.2%	2.3%	2.2%	2.2%	2.2%	0.5%	0.7%	0.6%
E: 30 001 – 40 000	2.5%	2.4%	2.4%	2.4%	2.1%	2.2%	2.5%	1.5%	1.9%	0.5%	–	0.2%
F: 40 001 – 50 000	1.9%	1.7%	1.8%	3.0%	1.6%	2.2%	1.8%	0.8%	1.2%	–	0.3%	0.2%
G: 50 001 – 60 000	2.1%	2.1%	2.1%	2.3%	1.4%	1.8%	1.6%	0.9%	1.2%	1.1%	1.0%	1.0%
H: 60 001 – 70 000	1.8%	2.2%	2.0%	2.2%	1.5%	1.8%	1.5%	0.9%	1.2%	–	–	–
I: 70 001 – 80 000	1.7%	1.7%	1.7%	1.8%	2.3%	2.1%	1.6%	1.4%	1.4%	–	1.0%	0.6%
J: 80 001 – 90 000	1.8%	1.9%	1.9%	1.9%	1.8%	1.9%	2.0%	1.6%	1.8%	–	1.0%	0.6%
K: 90 000 – 100 000	1.8%	1.7%	1.7%	1.7%	1.9%	1.8%	1.2%	0.9%	1.0%	2.1%	0.7%	1.3%
L: 100 001 – 110 000	1.6%	1.4%	1.5%	1.8%	1.2%	1.5%	1.7%	1.1%	1.4%	2.1%	1.0%	1.5%
M: 110 001 – 120 000	1.9%	1.3%	1.5%	1.3%	1.4%	1.4%	1.2%	1.0%	1.1%	0.5%	0.3%	0.4%
N: 120 001 – 130 000	1.5%	1.5%	1.5%	1.5%	1.4%	1.5%	2.2%	0.9%	1.4%	–	–	–
O: 130 001 – 140 000	1.8%	1.4%	1.6%	1.6%	0.8%	1.1%	1.0%	0.8%	0.9%	0.5%	1.0%	0.8%
P: 140 001 – 150 000	2.5%	1.4%	1.9%	1.5%	1.4%	1.4%	1.3%	1.2%	1.2%	–	–	–
Q: 150 001 – 200 000	5.9%	6.0%	6.0%	4.9%	5.3%	5.1%	5.7%	5.2%	5.4%	3.7%	2.8%	3.1%
R: 200 001 – 250 000	4.6%	4.6%	4.6%	4.5%	4.4%	4.5%	5.1%	5.8%	5.5%	6.9%	2.4%	4.2%
S: 250 001 – 350 000	9.2%	7.3%	8.1%	7.9%	6.0%	6.8%	10.5%	9.0%	9.6%	9.6%	7.3%	8.2%
T: 350 001 – 500 000	7.1%	7.5%	7.3%	6.9%	7.3%	7.2%	9.4%	9.7%	9.5%	12.8%	10.0%	11.1%
U: 500 001 – 750 000	4.5%	5.4%	5.0%	4.9%	5.3%	5.2%	9.9%	10.8%	10.4%	12.2%	12.1%	12.2%
V: 750 001 – 1 000 000	2.4%	2.5%	2.5%	2.3%	3.5%	3.0%	5.4%	6.7%	6.2%	9.6%	8.3%	8.8%
W: 1 000 001 – 2 000 000	1.6%	3.8%	2.9%	2.1%	4.7%	3.6%	8.6%	11.0%	10.0%	14.9%	23.9%	20.3%
X: 2 000 001 – 5 000 000	0.8%	1.6%	1.3%	1.1%	2.4%	1.8%	3.1%	5.2%	4.3%	11.2%	13.5%	12.6%
Y: 5 000 001 +	–	0.6%	0.4%	0.1%	0.7%	0.5%	1.2%	2.4%	1.9%	1.6%	5.9%	4.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	27.9%	26.4%	27.0%	31.1%	29.3%	30.0%	14.6%	12.6%	13.4%	8.5%	3.5%	5.5%
1 – 70 000	21.3%	21.8%	21.6%	21.0%	18.7%	19.7%	14.4%	12.8%	13.4%	3.7%	5.2%	4.6%
70 001 – 350 000	34.4%	30.3%	32.0%	30.4%	28.0%	29.0%	33.5%	28.9%	30.8%	25.5%	17.6%	20.8%
350 001 – 500 000	7.1%	7.5%	7.3%	6.9%	7.3%	7.2%	9.4%	9.7%	9.5%	12.8%	10.0%	11.1%
500 000 +	9.4%	14.0%	12.0%	10.5%	16.7%	14.1%	28.1%	36.1%	32.8%	49.5%	63.7%	58.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Taxpayers with unidentified gender are included under the male gender numbers (see Table A2.1.9).

Table A2.1.8: Number of taxpayers by age and gender for individuals with change in residence status as indicated by taxpayer, 2021 – 2024

Year of change as indicated by taxpayer	2021			2022			2023			2024		
Age	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Below 18	6	9	15	15	12	27	13	5	18	–	–	–
18 - 24	19	20	39	10	15	25	12	12	24	2	4	6
25 - 34	598	794	1 392	552	662	1 214	349	479	828	69	83	152
35 - 44	868	1 200	2 068	783	1 075	1 858	417	588	1 005	52	86	138
45 - 54	593	780	1 373	476	725	1 201	229	339	568	35	64	99
55 - 64	240	387	627	184	294	478	111	180	291	19	31	50
65 - 74	118	119	237	78	101	179	49	72	121	7	12	19
75 and older	49	98	147	41	63	104	25	24	49	4	9	13
Total	**2 491**	**3 407**	**5 898**	**2 139**	**2 947**	**5 086**	**1 205**	**1 699**	**2 904**	**188**	**289**	**477**
Below 18	0%	0%	0%	1%	0%	1%	1%	0%	1%	0%	0%	0%
18 - 24	1%	1%	1%	0%	1%	0%	1%	1%	1%	1%	1%	1%
25 - 34	24%	23%	24%	26%	22%	24%	29%	28%	29%	37%	29%	32%
35 - 44	35%	35%	35%	37%	36%	37%	35%	35%	35%	28%	30%	29%
45 - 54	24%	23%	23%	22%	25%	24%	19%	20%	20%	19%	22%	21%
55 - 64	10%	11%	11%	9%	10%	9%	9%	11%	10%	10%	11%	10%
65 - 74	5%	3%	4%	4%	3%	4%	4%	4%	4%	4%	4%	4%
75 and older	2%	3%	2%	2%	2%	2%	2%	1%	2%	2%	3%	3%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

Taxpayers with unidentified gender are included under the male gender numbers (see Table A2.1.9).

Table A2.1.9: Number of taxpayers by gender for individuals with change in residence status as indicated by taxpayer, 2021 – 2024

Year of change as indicated by taxpayer	2021	2022	2023	2024
Female	2 491	2 139	1 205	188
Male	3 284	2 871	1 648	280
Unknown [1]	123	76	51	9
Total	**5 898**	**5 086**	**2 904**	**477**
Female	42%	42%	41%	39%
Male	56%	56%	57%	59%
Unknown [1]	2%	1%	2%	2%
Total	**100%**	**100%**	**100%**	**100%**

1. Taxpayers with unidentified gender.

Table A2.1.10: Taxable income and tax assessed by taxable income group for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2015 - 2024

Tax year	2015				2024				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	2 392	975	330	33.8%	1 740	-217	58	-26.9%	-652	-1 193	-272
B: = 0	15 827	8 069	2 334	0.0%	9 121	266	318	0.0%	-6 706	-7 803	-2 016
C: 1 – 20 000	4 547	2 267	662	29.2%	3 724	199	113	56.7%	-823	-2 069	-549
D: 20 001 – 30 000	1 267	515	141	27.3%	1 111	98	28	28.3%	-156	-417	-113
E: 30 001 – 40 000	1 036	553	164	29.6%	902	60	13	21.1%	-134	-493	-151
F: 40 001 – 50 000	874	367	101	27.5%	809	55	8	13.7%	-65	-312	-93
G: 50 001 – 60 000	829	342	92	26.8%	822	68	10	14.4%	-7	-273	-82
H: 60 001 – 70 000	789	321	86	26.7%	757	68	13	18.8%	-32	-253	-73
I: 70 001 – 80 000	748	282	75	26.4%	732	85	11	13.3%	-16	-197	-63
J: 80 001 – 90 000	699	367	108	29.4%	702	85	12	14.4%	3	-282	-96
K: 90 000 – 100 000	628	247	67	26.9%	686	93	18	19.7%	58	-154	-48
L: 100 001 – 110 000	515	223	61	27.5%	597	83	11	12.7%	82	-140	-51
M: 110 001 – 120 000	524	224	64	28.5%	542	75	10	13.1%	18	-149	-54
N: 120 001 – 130 000	493	208	56	27.1%	560	78	13	16.2%	67	-130	-44
O: 130 001 – 140 000	475	183	48	26.4%	490	78	11	13.5%	15	-105	-38
P: 140 001 – 150 000	475	163	42	25.5%	511	85	14	16.9%	36	-79	-27
Q: 150 001 – 200 000	1 973	800	219	27.4%	2 144	433	59	13.6%	171	-368	-161
R: 200 001 – 250 000	1 685	663	172	26.0%	1 727	407	65	15.9%	42	-256	-108
S: 250 001 – 350 000	2 755	1 072	274	25.5%	2 962	925	147	15.8%	207	-148	-127
T: 350 001 – 500 000	2 747	1 275	337	26.4%	2 687	1 110	216	19.4%	-60	-164	-121
U: 500 001 – 750 000	2 239	1 257	345	27.4%	1 777	1 035	273	26.4%	-462	-222	-72
V: 750 001 – 1 000 000	1 077	800	242	30.2%	802	637	197	30.9%	-275	-163	-45
W: 1 000 001 – 2 000 000	1 509	1 704	569	33.4%	1 155	1 379	484	35.1%	-354	-325	-86
X: 2 000 001 – 5 000 000	663	14 867	5 889	39.6%	493	1 281	492	38.4%	-170	-13 586	-5 398
Y: 5 000 001 +	193	929	357	38.5%	153	1 396	601	43.1%	-40	467	244
Total	**46 959**	**38 673**	**12 834**	**33.2%**	**37 706**	**9 861**	**3 192**	**25.4%**	**-9 253**	**-28 813**	**-9 642**
<= 0	18 219	9 044	2 664	29.5%	10 861	49	377	768.7%	-7 358	-8 995	-2 287
1 – 70 000	9 342	4 365	1 245	28.5%	8 125	548	183	33.4%	-1 217	-3 817	-1 062
70 001 – 350 000	10 970	4 433	1 186	26.8%	11 653	2 425	370	15.2%	683	-2 008	-816
350 001 – 500 000	2 747	1 275	337	26.4%	2 687	1 110	216	19.4%	-60	-164	-121
500 000 +	5 681	19 556	7 403	37.9%	4 380	5 728	2 047	35.7%	-1 301	-13 829	-5 356
Total	**46 959**	**38 673**	**12 834**	**33.2%**	**37 706**	**9 861**	**3 192**	**32.4%**	**-9 253**	**-28 813**	**-9 642**

Table A2.1.11: Taxable income and tax assessed by age for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2015 - 2024

Tax year	2015				2024				Increase		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	65	16	4	22.2%	86	5	1	13.0%	21	-11	-3
18 - 24	78	22	6	25.5%	188	17	2	0.0%	110	-4	-4
25 - 34	3 684	517	75	14.6%	7 435	1 540	290	18.8%	3 751	1 023	214
35 - 44	17 744	6 559	1 540	23.5%	11 911	3 045	886	29.1%	-5 833	-3 513	-654
45 - 54	13 827	8 805	2 675	30.4%	8 797	2 413	945	39.2%	-5 030	-6 392	-1 730
55 - 64	6 547	6 060	2 084	34.4%	5 350	1 570	661	42.1%	-1 197	-4 490	-1 423
65 - 74	2 990	15 792	6 177	39.1%	2 517	830	274	33.0%	-473	-14 963	-5 903
75 and older	2 024	903	273	30.3%	1 422	441	134	30.4%	-602	-461	-139
Total	**46 959**	**38 673**	**12 834**	**33.2%**	**37 706**	**9 861**	**3 192**	**32.4%**	**-9 253**	**-28 813**	**-9 642**
Percentage of total											
Below 18	0.1%	0.0%	0.0%	66.8%	0.2%	0.0%	0.0%	40.1%			
18 - 24	0.2%	0.1%	0.0%	76.9%	0.5%	0.2%	0.1%	0.0%			
25 - 34	7.8%	1.3%	0.6%	44.0%	19.7%	15.6%	9.1%	58.2%			
35 - 44	37.8%	17.0%	12.0%	70.7%	31.6%	30.9%	27.8%	89.9%			
45 - 54	29.4%	22.8%	20.8%	91.5%	23.3%	24.5%	29.6%	121.0%			
55 - 64	13.9%	15.7%	16.2%	103.6%	14.2%	15.9%	20.7%	130.1%			
65 - 74	6.4%	40.8%	48.1%	117.9%	6.7%	8.4%	8.6%	102.0%			
75 and older	4.3%	2.3%	2.1%	91.2%	3.8%	4.5%	4.2%	93.8%			
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**			

Table A2.1.12: Taxable income and tax assessed by gender for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2015 - 2024

Tax year	2015				2024				Increase		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	18 991	6 752	1 686	25.0%	15 391	3 166	893	28.2%	-3 600	-3 586	-793
Male	27 187	31 002	10 826	34.9%	21 887	6 556	2 247	0.0%	-5 300	-24 445	-8 580
Unknown [1]	781	920	321	34.9%	428	139	52	37.6%	-353	-781	-269
Total	**46 959**	**38 673**	**12 834**	**33.2%**	**37 706**	**9 861**	**3 192**	**32.4%**	**-9 253**	**-28 813**	**-9 642**
Percentage of total											
Female	40.4%	17.5%	13.1%	75.3%	40.8%	32.1%	28.0%	87.2%			
Male	57.9%	80.2%	84.4%	105.2%	58.0%	66.5%	70.4%	0.0%			
Unknown [1]	1.7%	2.4%	2.5%	105.3%	1.1%	1.4%	1.6%	116.1%			
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**			

1. Taxpayers with unidentified gender.

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2021 – 2024

Tax year		2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Source of income		Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross									
3601	Income (Salaries and wages, remuneration)	5 210 390	1 448 374	5 387 451	1 544 406	5 868 548	1 706 408	6 496 844	1 881 447
3603	Pension income (only taxable portion)	502 884	78 754	487 034	84 325	522 416	95 003	563 008	108 000
3605	Annual payment (bonus, leave pay etc.)	3 709 363	158 612	3 863 157	183 972	4 306 265	207 103	4 641 485	223 166
3606	Commission	325 171	44 334	341 713	53 416	308 476	55 349	280 461	53 862
3607	Overtime[1]	1 510 254	43 800	1 641 249	53 160	1 968 447	62 799	2 325 816	77 470
3610	Annuity from a retirement annuity fund	358 681	23 762	405 325	28 263	420 460	31 789	421 348	34 300
3615	Director's income	2 150	447	894	206	486	139	359	96
3616	Independent contractors	80 641	8 833	83 487	10 952	80 869	12 156	70 362	11 442
Taxable portion only									
4201	Local interest	372 345	28 488	362 364	25 984	528 793	42 585	636 996	66 503
4210	Profit - Local rental	192 119	14 246	194 017	15 486	184 584	15 420	165 452	14 626
4211	Loss - Local rental	60 360	2 133	54 005	1 837	62 079	2 396	69 353	3 333
4218	Foreign interest	247 605	1 283	237 730	1 070	280 895	2 016	316 244	4 757
4250	Capital gain - Local	68 434	18 943	94 454	25 186	81 183	22 903	78 642	22 773
4252	Capital gain - Foreign	10 184	3 368	13 907	5 014	10 558	4 084	11 482	3 830
Total			**1 875 377**		**2 033 277**		**2 260 149**		**2 505 604**

1. Source code 3607 applicable prior to 2010 year of assessment and from 2020 year of assessment; included in value of code 3601 with effect from 2010 to 2019 year of assessment.

Table A2.3.1: PAYE payments received by economic activity, 2020/21 – 2024/25

Tax year	PAYE payments received				
Economic activity[1]	**2020/2021 (R million)**	**2021/2022 (R million)**	**2022/2023 (R million)**	**2023/2024 (R million)**	**2024/2025 (R million)**
Primary sector	**37 171**	**43 992**	**47 486**	**49 827**	**52 185**
Agriculture, forestry and fishing	10 080	12 659	13 107	13 723	15 170
Mining and quarrying	27 091	31 333	34 380	36 104	37 015
Secondary sector	**49 982**	**55 495**	**59 982**	**65 884**	**73 694**
Manufacturing[2]	32 015	35 814	39 361	43 452	48 030
Electricity, gas and water	8 083	8 175	8 641	9 668	11 308
Construction	9 884	11 505	11 981	12 764	14 356
Tertiary sector	**402 842**	**449 956**	**486 435**	**522 281**	**582 747**
Wholesale and retail trade, catering and accommodation[3]	28 593	34 919	37 752	41 687	45 408
Transport, storage and communication	16 621	18 512	20 209	22 367	24 497
Financial intermediation, insurance, real-estate and business services[4]	212 425	236 943	261 524	283 468	316 131
Community, social and personal services[5]	145 203	159 582	166 951	174 759	196 712
Other[6]	**-210**	**-8**	**-862**	**-1 432**	**-1 469**
Total	**489 786**	**549 434**	**593 041**	**636 560**	**707 157**
Percentage of total					
Primary sector	**7.6%**	**8.0%**	**8.0%**	**7.8%**	**7.4%**
Agriculture, forestry and fishing	2.1%	2.3%	2.2%	2.2%	2.1%
Mining and quarrying	5.5%	5.7%	5.8%	5.7%	5.2%
Secondary sector	**10.2%**	**10.1%**	**10.1%**	**10.3%**	**10.4%**
Manufacturing	6.5%	6.5%	6.6%	6.8%	6.8%
Electricity, gas and water	1.7%	1.5%	1.5%	1.5%	1.6%
Construction	2.0%	2.1%	2.0%	2.0%	2.0%
Tertiary sector	**82.2%**	**81.9%**	**82.0%**	**82.0%**	**82.4%**
Wholesale and retail trade, catering and accommodation	5.8%	6.4%	6.4%	6.5%	6.4%
Transport, storage and communication	3.4%	3.4%	3.4%	3.5%	3.5%
Financial intermediation, insurance, real-estate and business services	43.4%	43.1%	44.1%	44.5%	44.7%
Community, social and personal services	29.6%	29.0%	28.2%	27.5%	27.8%
Other	**-0.0%**	**-0.0%**	**-0.1%**	**-0.2%**	**-0.2%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

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

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

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2021 – 2024

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% assessed]		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	17 668	6 665	1 814	17 009	7 519	2 008	15 681	7 852	2 145	16 520	10 119	2 897
Agriculture, forestry and fishing[2]	13 597	59	1 020	12 188	556	1 047	11 388	1 006	1 107	10 516	1 764	1 147
Bricks, ceramic, glass, cement and similar products	490	135	41	353	134	48	334	257	93	299	208	73
Catering and accommodation	2 804	-256	76	2 734	-124	101	2 476	-98	156	2 236	514	160
Chemicals and chemical, rubber and plastic products	1 344	615	180	1 178	762	234	1 001	857	340	928	663	198
Clothing and footwear	665	173	36	596	133	27	561	159	37	488	160	36
Coal and petroleum products	268	162	50	216	152	45	203	140	40	181	122	34
Construction	6 337	1 500	341	5 748	1 740	430	5 113	1 714	423	4 441	1 676	419
Educational services	8 540	3 172	775	7 825	3 109	746	7 668	3 237	760	6 947	3 164	745
Electricity, gas and water	835	360	94	622	302	89	585	321	96	583	446	146
Financing, insurance, real estate and business services	76 376	31 965	10 218	71 378	36 381	11 762	70 004	39 436	12 523	70 070	43 585	13 451
Food, drink and tobacco	2 993	807	234	2 346	917	306	1 951	909	289	1 813	881	264
Leather, leather goods and fur (excl. footwear & clothing)	139	20	4	119	28	6	123	36	7	109	34	8
Long term insurance	1 102	941	288	4 412	2 324	659	4 632	2 833	818	2 171	2 251	710
Machinery and related items	1 631	442	112	1 476	512	140	1 297	527	151	1 271	885	241
Medical, dental and other health and veterinary services	13 981	8 343	2 484	13 933	10 183	3 160	13 563	10 821	3 384	12 663	10 627	3 299
Metal	1 838	485	118	1 354	469	121	1 089	475	126	1 008	507	139
Mining and quarrying	3 824	1 794	523	2 143	1 578	503	1 381	1 269	428	1 203	1 730	648
Other manufacturing industries	1 695	613	161	1 279	489	129	1 189	648	182	1 100	642	173
Paper, printing and publishing	1 444	401	84	1 287	425	93	1 165	432	98	1 033	459	117
Personal and household services	5 746	643	83	5 773	1 000	194	5 487	1 007	158	4 905	958	131
Public administration	11 948	5 836	1 439	6 407	4 602	1 343	3 962	3 686	1 137	3 373	2 704	793
Recreation and cultural services	4 309	1 102	229	4 470	1 503	345	4 935	2 027	459	5 022	2 304	503
Research and scientific institutes	906	440	126	860	442	135	834	512	152	760	529	163
Retail trade	14 185	3 590	979	11 529	4 536	1 444	10 255	4 093	1 167	9 076	4 688	1 358
Scientific, optical and similar equipment	256	112	31	267	229	80	262	153	43	231	166	50
Social and related community services	1 334	456	101	1 315	551	129	1 262	589	134	1 272	665	156
Specialised repair services	1 487	255	46	1 418	395	103	1 256	297	56	1 045	250	53
Textiles	507	108	23	438	130	33	408	117	25	391	137	29
Transport equipment	432	100	27	339	98	31	312	113	36	305	125	41
Transport, storage and communications	6 077	1 833	539	4 897	1 591	486	3 987	1 500	454	3 455	1 661	511
Vehicles, parts and accessories	2 462	569	131	2 059	641	162	1 832	674	170	1 716	781	195
Wholesale trade	3 689	1 646	497	3 299	1 619	491	3 067	1 698	513	2 869	2 058	657
Wood, wood products and furniture	738	104	20	673	114	24	581	132	33	515	132	32
Other[3]	36 851	6 548	2 741	36 500	7 369	2 888	37 575	8 711	3 128	37 596	11 286	3 766
Total	**248 498**	**81 738**	**25 665**	**228 440**	**92 407**	**29 543**	**217 419**	**98 138**	**30 868**	**208 111**	**108 884**	**33 342**
Total <= 0 taxable income	22 063	-17 912	1	18 231	-16 836	2	15 722	-15 446	0	13 260	-12 845	0
Total > 0 taxable income	226 435	99 650	25 664	210 209	109 242	29 541	201 697	113 585	30 868	194 851	121 729	33 342
Total	**248 498**	**81 738**	**25 665**	**228 440**	**92 407**	**29 543**	**217 419**	**98 138**	**30 868**	**208 111**	**108 884**	**33 342**
Percentage												
Total <= 0 taxable income	8.9%			8.0%			7.2%			6.4%		
Total > 0 taxable income	91.1%			92.0%			92.8%			93.6%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

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

2. Includes assessed losses of farmers.

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]			2022 [86.7% assessed]			2023 [85.4% assessed]			2024 [84.3% assessed]		
Sector Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services[1]	7.1%	8.2%	7.1%	7.4%	8.1%	6.8%	7.2%	8.0%	6.9%	7.9%	9.3%	8.7%
Agriculture, forestry and fishing[2]	5.5%	0.1%	4.0%	5.3%	0.6%	3.5%	5.2%	1.0%	3.6%	5.1%	1.6%	3.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.3%	0.3%	0.1%	0.2%	0.2%
Catering and accommodation	1.1%	-0.3%	0.3%	1.2%	-0.1%	0.3%	1.1%	-0.1%	0.5%	1.1%	0.5%	0.5%
Chemicals and chemical, rubber and plastic products	0.5%	0.8%	0.7%	0.5%	0.8%	0.8%	0.5%	0.9%	1.1%	0.4%	0.6%	0.6%
Clothing and footwear	0.3%	0.2%	0.1%	0.3%	0.1%	0.1%	0.3%	0.2%	0.1%	0.2%	0.1%	0.1%
Coal and petroleum products	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Construction	2.6%	1.8%	1.3%	2.5%	1.9%	1.5%	2.4%	1.7%	1.4%	2.1%	1.5%	1.3%
Educational services	3.4%	3.9%	3.0%	3.4%	3.4%	2.5%	3.5%	3.3%	2.5%	3.3%	2.9%	2.2%
Electricity, gas and water	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	30.7%	39.1%	39.8%	31.2%	39.4%	39.8%	32.2%	40.2%	40.6%	33.7%	40.0%	40.3%
Food, drink and tobacco	1.2%	1.0%	0.9%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Long term insurance	0.4%	1.2%	1.1%	1.9%	2.5%	2.2%	2.1%	2.9%	2.6%	1.0%	2.1%	2.1%
Machinery and related items	0.7%	0.5%	0.4%	0.6%	0.6%	0.5%	0.6%	0.5%	0.5%	0.6%	0.8%	0.7%
Medical, dental and other health and veterinary services	5.6%	10.2%	9.7%	6.1%	11.0%	10.7%	6.2%	11.0%	11.0%	6.1%	9.8%	9.9%
Metal	0.7%	0.6%	0.5%	0.6%	0.5%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%
Mining and quarrying	1.5%	2.2%	2.0%	0.9%	1.7%	1.7%	0.6%	1.3%	1.4%	0.6%	1.6%	1.9%
Other manufacturing industries	0.7%	0.7%	0.6%	0.6%	0.5%	0.4%	0.5%	0.7%	0.6%	0.5%	0.6%	0.5%
Paper, printing and publishing	0.6%	0.5%	0.3%	0.6%	0.5%	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.4%
Personal and household services	2.3%	0.8%	0.3%	2.5%	1.1%	0.7%	2.5%	1.0%	0.5%	2.4%	0.9%	0.4%
Public administration	4.8%	7.1%	5.6%	2.8%	5.0%	4.5%	1.8%	3.8%	3.7%	1.6%	2.5%	2.4%
Recreation and cultural services	1.7%	1.3%	0.9%	2.0%	1.6%	1.2%	2.3%	2.1%	1.5%	2.4%	2.1%	1.5%
Research and scientific institutes	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%
Retail trade	5.7%	4.4%	3.8%	5.0%	4.9%	4.9%	4.7%	4.2%	3.8%	4.4%	4.3%	4.1%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%
Social and related community services	0.5%	0.6%	0.4%	0.6%	0.6%	0.4%	0.6%	0.6%	0.4%	0.6%	0.6%	0.5%
Specialised repair services	0.6%	0.3%	0.2%	0.6%	0.4%	0.3%	0.6%	0.3%	0.2%	0.5%	0.2%	0.2%
Textiles	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Transport equipment	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport, storage and communications	2.4%	2.2%	2.1%	2.1%	1.7%	1.6%	1.8%	1.5%	1.5%	1.7%	1.5%	1.5%
Vehicles, parts and accessories	1.0%	0.7%	0.5%	0.9%	0.7%	0.5%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%
Wholesale trade	1.5%	2.0%	1.9%	1.4%	1.8%	1.7%	1.4%	1.7%	1.7%	1.4%	1.9%	2.0%
Wood, wood products and furniture	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%
Other[3]	14.8%	8.0%	10.7%	16.0%	8.0%	9.8%	17.3%	8.9%	10.1%	18.1%	10.4%	11.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

2. Includes assessed losses of farmers.

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

Table A2.5.1: Assessed individual taxpayers: Allowances, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Allowance[1]	**Number of taxpayers**	**Amount (R million)**	**Number of taxpayers**	**Amount (R million)**	**Number of taxpayers**	**Amount (R million)**	**Number of taxpayers**	**Amount (R million)**
3701 Travel allowance	375 520	28 135	365 322	28 769	360 967	30 194	344 702	30 527
3702 Reimbursive travel allowance - taxable	138 994	2 659	142 422	3 098	153 976	3 903	143 241	4 089
3704 Subsistence allowance (local) - taxable	21 735	179	19 648	202	22 046	193	20 735	186
3707 Share options exercised	24 019	2 068	4 620	1 811	2 199	1 492	2 098	1 523
3708 Public office allowance	7 058	421	9 862	429	7 003	435	6 374	399
3713 Other allowances - taxable	2 405 161	76 000	2 591 749	96 206	2 742 535	105 043	2 930 665	96 762
3718 Vesting of equity instruments	57 788	17 719	87 791	22 342	193 998	26 664	157 804	30 839
Other[2]	33 236	449	11 206	280	6 169	347	4 800	323
Foreign allowances[3]	1 384	176	1 349	160	1 576	227	1 379	253
Total		**127 805**		**153 295**		**168 498**		**164 900**
Percentage of total								
3701 Travel allowance		22.0%		18.8%		17.9%		18.5%
3702 Reimbursive travel allowance - taxable		2.1%		2.0%		2.3%		2.5%
3704 Subsistence allowance (local) - taxable		0.1%		0.1%		0.1%		0.1%
3707 Share options exercised		1.6%		1.2%		0.9%		0.9%
3708 Public office allowance		0.3%		0.3%		0.3%		0.2%
3713 Other allowances - taxable		59.5%		62.8%		62.3%		58.7%
3718 Vesting of equity instruments		13.9%		14.6%		15.8%		18.7%
Other		0.4%		0.2%		0.2%		0.2%
Foreign allowances		0.1%		0.1%		0.1%		0.2%
Total		**100.0%**		**100.0%**		**100.0%**		**100.0%**

1. *Includes only taxable allowances.*
2. *Includes subsistence allowance (foreign travel), employees broad-based share plan and Covid-19 TERS fund allowance.*
3. *Foreign taxable allowances (codes 3751 to 3768).*

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	257	19	259	20	177	14	164	14
B: = 0	46	4	40	5	33	3	30	3
C: 1 – 20 000	1 342	8	992	5	1 120	6	471	3
D: 20 001 – 30 000	899	6	528	3	509	3	686	5
E: 30 001 – 40 000	952	7	630	6	582	5	460	4
F: 40 001 – 50 000	1 192	12	757	7	703	7	545	6
G: 50 001 – 60 000	1 300	17	991	13	846	9	611	7
H: 60 001 – 70 000	1 625	24	1 211	17	1 005	13	770	11
I: 70 001 – 80 000	2 196	35	1 652	27	1 304	22	927	17
J: 80 001 – 90 000	2 955	46	2 772	43	1 836	31	1 226	25
K: 90 000 – 100 000	3 045	55	3 016	51	2 467	42	1 726	34
L: 100 001 – 110 000	3 240	65	2 965	55	2 781	47	2 079	41
M: 110 001 – 120 000	3 461	75	2 975	62	2 847	56	2 204	48
N: 120 001 – 130 000	3 674	87	3 126	71	2 784	64	2 281	54
O: 130 001 – 140 000	3 865	101	3 276	84	2 915	69	2 267	62
P: 140 001 – 150 000	3 701	106	3 254	94	3 044	84	2 414	69
Q: 150 001 – 200 000	18 195	643	16 459	589	15 112	542	12 212	468
R: 200 001 – 250 000	19 169	854	17 477	768	16 332	745	13 869	645
S: 250 001 – 350 000	38 104	2 018	34 929	1 883	32 779	1 808	29 682	1 694
T: 350 001 – 500 000	56 127	3 819	53 253	3 677	51 021	3 630	47 465	3 416
U: 500 001 – 750 000	81 425	6 763	78 788	6 720	76 970	6 863	73 120	6 655
V: 750 001 – 1 000 000	56 386	5 092	57 772	5 333	57 705	5 555	57 797	5 758
W: 1 000 001 – 2 000 000	56 711	6 246	60 069	6 789	65 753	7 704	69 745	8 327
X: 2 000 001 – 5 000 000	13 357	1 723	15 341	2 046	17 089	2 377	18 362	2 617
Y: 5 000 001 +	2 296	309	2 790	401	3 253	495	3 589	543
Total	**375 520**	**28 135**	**365 322**	**28 769**	**360 967**	**30 194**	**344 702**	**30 527**

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.0%	0.2%	0.0%
I: 70 001 – 80 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.8%	0.2%	0.8%	0.2%	0.5%	0.1%	0.4%	0.1%
K: 90 000 – 100 000	0.8%	0.2%	0.8%	0.2%	0.7%	0.1%	0.5%	0.1%
L: 100 001 – 110 000	0.9%	0.2%	0.8%	0.2%	0.8%	0.2%	0.6%	0.1%
M: 110 001 – 120 000	0.9%	0.3%	0.8%	0.2%	0.8%	0.2%	0.6%	0.2%
N: 120 001 – 130 000	1.0%	0.3%	0.9%	0.2%	0.8%	0.2%	0.7%	0.2%
O: 130 001 – 140 000	1.0%	0.4%	0.9%	0.3%	0.8%	0.2%	0.7%	0.2%
P: 140 001 – 150 000	1.0%	0.4%	0.9%	0.3%	0.8%	0.3%	0.7%	0.2%
Q: 150 001 – 200 000	4.8%	2.3%	4.5%	2.0%	4.2%	1.8%	3.5%	1.5%
R: 200 001 – 250 000	5.1%	3.0%	4.8%	2.7%	4.5%	2.5%	4.0%	2.1%
S: 250 001 – 350 000	10.1%	7.2%	9.6%	6.5%	9.1%	6.0%	8.6%	5.6%
T: 350 001 – 500 000	14.9%	13.6%	14.6%	12.8%	14.1%	12.0%	13.8%	11.2%
U: 500 001 – 750 000	21.7%	24.0%	21.6%	23.4%	21.3%	22.7%	21.2%	21.8%
V: 750 001 – 1 000 000	15.0%	18.1%	15.8%	18.5%	16.0%	18.4%	16.8%	18.9%
W: 1 000 001 – 2 000 000	15.1%	22.2%	16.4%	23.6%	18.2%	25.5%	20.2%	27.3%
X: 2 000 001 – 5 000 000	3.6%	6.1%	4.2%	7.1%	4.7%	7.9%	5.3%	8.6%
Y: 5 000 001 +	0.6%	1.1%	0.8%	1.4%	0.9%	1.6%	1.0%	1.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	13	1	1	0	1	0	–	–
B: = 0	3	0	–	–	–	–	–	–
C: 1 – 20 000	65	0	24	0	21	0	12	0
D: 20 001 – 30 000	35	0	4	0	3	0	4	0
E: 30 001 – 40 000	104	0	8	0	6	0	6	0
F: 40 001 – 50 000	155	1	5	0	4	0	7	0
G: 50 001 – 60 000	162	1	4	0	1	0	2	0
H: 60 001 – 70 000	118	1	5	0	3	0	2	0
I: 70 001 – 80 000	109	1	2	0	3	0	–	–
J: 80 001 – 90 000	114	1	4	0	5	0	2	0
K: 90 000 – 100 000	135	1	12	0	2	0	4	0
L: 100 001 – 110 000	201	1	6	0	–	–	1	0
M: 110 001 – 120 000	338	2	7	0	2	0	–	–
N: 120 001 – 130 000	438	2	10	0	3	0	2	0
O: 130 001 – 140 000	448	3	8	0	7	0	7	0
P: 140 001 – 150 000	472	3	15	0	9	0	5	0
Q: 150 001 – 200 000	1 747	9	62	1	72	0	64	1
R: 200 001 – 250 000	1 548	8	63	1	39	0	86	2
S: 250 001 – 350 000	4 526	18	159	3	90	1	114	3
T: 350 001 – 500 000	4 555	26	434	7	140	3	146	4
U: 500 001 – 750 000	3 274	43	796	19	298	7	201	6
V: 750 001 – 1 000 000	1 730	61	823	29	280	13	197	8
W: 1 000 001 – 2 000 000	2 176	251	1 119	111	473	88	461	56
X: 2 000 001 – 5 000 000	1 246	697	773	572	476	337	504	314
Y: 5 000 001 +	307	938	276	1 065	261	1 040	271	1 127
Total	**24 019**	**2 068**	**4 620**	**1 811**	**2 199**	**1 492**	**2 098**	**1 523**

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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%	0.0%	0.0%	0.0%	0.0%	0.0%	–	–
B: = 0	0.0%	0.0%	–	–	–	–	–	–
C: 1 – 20 000	0.3%	0.0%	0.5%	0.0%	1.0%	0.0%	0.6%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.4%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.6%	0.0%	0.1%	0.0%	0.2%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.7%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.5%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.5%	0.0%	0.0%	0.0%	0.1%	0.0%	–	–
J: 80 001 – 90 000	0.5%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
K: 90 000 – 100 000	0.6%	0.0%	0.3%	0.0%	0.1%	0.0%	0.2%	0.0%
L: 100 001 – 110 000	0.8%	0.1%	0.1%	0.0%	–	–	0.0%	0.0%
M: 110 001 – 120 000	1.4%	0.1%	0.2%	0.0%	0.1%	0.0%	–	–
N: 120 001 – 130 000	1.8%	0.1%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
O: 130 001 – 140 000	1.9%	0.1%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%
P: 140 001 – 150 000	2.0%	0.1%	0.3%	0.0%	0.4%	0.0%	0.2%	0.0%
Q: 150 001 – 200 000	7.3%	0.4%	1.3%	0.1%	3.3%	0.0%	3.1%	0.1%
R: 200 001 – 250 000	6.4%	0.4%	1.4%	0.1%	1.8%	0.0%	4.1%	0.1%
S: 250 001 – 350 000	18.8%	0.9%	3.4%	0.2%	4.1%	0.1%	5.4%	0.2%
T: 350 001 – 500 000	19.0%	1.2%	9.4%	0.4%	6.4%	0.2%	7.0%	0.3%
U: 500 001 – 750 000	13.6%	2.1%	17.2%	1.0%	13.6%	0.5%	9.6%	0.4%
V: 750 001 – 1 000 000	7.2%	3.0%	17.8%	1.6%	12.7%	0.9%	9.4%	0.5%
W: 1 000 001 – 2 000 000	9.1%	12.1%	24.2%	6.2%	21.5%	5.9%	22.0%	3.7%
X: 2 000 001 – 5 000 000	5.2%	33.7%	16.7%	31.6%	21.6%	22.6%	24.0%	20.6%
Y: 5 000 001 +	1.3%	45.4%	6.0%	58.8%	11.9%	69.7%	12.9%	74.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)[1] by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	898	22	1 103	28	563	17	638	20
B: = 0	156	4	182	8	58	2	42	1
C: 1 – 20 000	56 294	373	79 349	671	35 872	152	64 155	205
D: 20 001 – 30 000	21 906	148	23 732	174	28 649	267	37 700	419
E: 30 001 – 40 000	20 021	99	19 164	114	22 223	110	28 729	221
F: 40 001 – 50 000	22 628	103	19 647	92	24 519	124	26 572	147
G: 50 001 – 60 000	23 797	120	22 446	105	27 866	140	29 862	148
H: 60 001 – 70 000	24 626	130	23 049	125	29 951	166	33 203	163
I: 70 001 – 80 000	29 644	162	25 236	142	30 370	167	32 006	163
J: 80 001 – 90 000	33 693	242	31 626	190	38 615	223	37 438	186
K: 90 000 – 100 000	34 941	373	32 168	254	48 035	335	55 995	278
L: 100 001 – 110 000	32 890	265	32 939	371	41 293	326	51 396	455
M: 110 001 – 120 000	33 702	313	34 782	389	39 635	459	45 244	601
N: 120 001 – 130 000	36 848	458	32 561	333	40 340	540	41 969	409
O: 130 001 – 140 000	35 450	426	34 650	442	41 559	437	39 733	447
P: 140 001 – 150 000	37 773	508	36 399	495	39 344	495	37 846	396
Q: 150 001 – 200 000	203 200	3 150	203 372	3 551	202 528	3 493	191 697	2 768
R: 200 001 – 250 000	227 260	4 239	212 828	4 831	210 543	4 847	209 354	3 712
S: 250 001 – 350 000	465 788	11 371	503 233	15 100	502 795	15 486	495 207	11 188
T: 350 001 – 500 000	520 563	16 037	589 308	22 972	632 327	25 327	700 832	22 511
U: 500 001 – 750 000	323 238	14 826	372 183	18 820	406 870	20 799	440 205	19 422
V: 750 001 – 1 000 000	118 736	9 416	138 782	11 353	152 405	12 384	165 632	12 755
W: 1 000 001 – 2 000 000	85 682	9 658	104 675	11 838	124 136	14 509	140 220	15 883
X: 2 000 001 – 5 000 000	13 409	2 698	16 028	2 940	19 215	3 265	21 687	3 308
Y: 5 000 001 +	2 018	857	2 307	868	2 824	971	3 303	955
Total	**2 405 161**	**76 000**	**2 591 749**	**96 206**	**2 742 535**	**105 043**	**2 930 665**	**96 762**

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

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)[1] by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.3%	0.5%	3.1%	0.7%	1.3%	0.1%	2.2%	0.2%
D: 20 001 – 30 000	0.9%	0.2%	0.9%	0.2%	1.0%	0.3%	1.3%	0.4%
E: 30 001 – 40 000	0.8%	0.1%	0.7%	0.1%	0.8%	0.1%	1.0%	0.2%
F: 40 001 – 50 000	0.9%	0.1%	0.8%	0.1%	0.9%	0.1%	0.9%	0.2%
G: 50 001 – 60 000	1.0%	0.2%	0.9%	0.1%	1.0%	0.1%	1.0%	0.2%
H: 60 001 – 70 000	1.0%	0.2%	0.9%	0.1%	1.1%	0.2%	1.1%	0.2%
I: 70 001 – 80 000	1.2%	0.2%	1.0%	0.1%	1.1%	0.2%	1.1%	0.2%
J: 80 001 – 90 000	1.4%	0.3%	1.2%	0.2%	1.4%	0.2%	1.3%	0.2%
K: 90 000 – 100 000	1.5%	0.5%	1.2%	0.3%	1.8%	0.3%	1.9%	0.3%
L: 100 001 – 110 000	1.4%	0.3%	1.3%	0.4%	1.5%	0.3%	1.8%	0.5%
M: 110 001 – 120 000	1.4%	0.4%	1.3%	0.4%	1.4%	0.4%	1.5%	0.6%
N: 120 001 – 130 000	1.5%	0.6%	1.3%	0.3%	1.5%	0.5%	1.4%	0.4%
O: 130 001 – 140 000	1.5%	0.6%	1.3%	0.5%	1.5%	0.4%	1.4%	0.5%
P: 140 001 – 150 000	1.6%	0.7%	1.4%	0.5%	1.4%	0.5%	1.3%	0.4%
Q: 150 001 – 200 000	8.4%	4.1%	7.8%	3.7%	7.4%	3.3%	6.5%	2.9%
R: 200 001 – 250 000	9.4%	5.6%	8.2%	5.0%	7.7%	4.6%	7.1%	3.8%
S: 250 001 – 350 000	19.4%	15.0%	19.4%	15.7%	18.3%	14.7%	16.9%	11.6%
T: 350 001 – 500 000	21.6%	21.1%	22.7%	23.9%	23.1%	24.1%	23.9%	23.3%
U: 500 001 – 750 000	13.4%	19.5%	14.4%	19.6%	14.8%	19.8%	15.0%	20.1%
V: 750 001 – 1 000 000	4.9%	12.4%	5.4%	11.8%	5.6%	11.8%	5.7%	13.2%
W: 1 000 001 – 2 000 000	3.6%	12.7%	4.0%	12.3%	4.5%	13.8%	4.8%	16.4%
X: 2 000 001 – 5 000 000	0.6%	3.6%	0.6%	3.1%	0.7%	3.1%	0.7%	3.4%
Y: 5 000 001 +	0.1%	1.1%	0.1%	0.9%	0.1%	0.9%	0.1%	1.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.5.5: Assessed individual taxpayers: Vesting of equity instruments (code 3718) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	37	5	37	6	39	3	39	8
B: = 0	6	1	8	2	4	0	3	0
C: 1 – 20 000	215	2	198	2	1 563	8	2 606	18
D: 20 001 – 30 000	147	3	253	7	645	4	2 281	27
E: 30 001 – 40 000	195	5	113	3	1 933	5	1 794	6
F: 40 001 – 50 000	202	6	213	8	4 230	7	2 780	9
G: 50 001 – 60 000	106	3	200	8	14 036	19	7 903	19
H: 60 001 – 70 000	110	3	122	4	18 438	23	16 523	36
I: 70 001 – 80 000	116	4	121	4	12 102	16	14 579	32
J: 80 001 – 90 000	148	4	163	6	7 445	11	9 613	22
K: 90 000 – 100 000	215	5	182	5	3 079	7	5 945	16
L: 100 001 – 110 000	257	6	232	5	1 769	5	3 182	10
M: 110 001 – 120 000	266	7	251	5	1 572	6	2 206	9
N: 120 001 – 130 000	258	9	237	6	1 551	6	1 875	8
O: 130 001 – 140 000	253	9	236	7	1 009	5	1 837	8
P: 140 001 – 150 000	297	14	248	7	720	6	1 095	7
Q: 150 001 – 200 000	2 197	80	1 823	47	3 750	28	3 759	32
R: 200 001 – 250 000	2 475	91	2 718	89	5 140	50	3 904	42
S: 250 001 – 350 000	4 924	228	7 168	221	16 479	147	6 715	104
T: 350 001 – 500 000	7 238	403	14 692	402	22 221	245	10 864	250
U: 500 001 – 750 000	8 978	652	16 845	629	20 989	369	13 228	407
V: 750 001 – 1 000 000	6 129	585	11 722	612	15 641	440	8 658	419
W: 1 000 001 – 2 000 000	12 872	2 267	17 790	2 001	23 506	2 258	18 296	2 590
X: 2 000 001 – 5 000 000	7 772	4 099	9 292	4 457	12 149	5 864	13 350	7 656
Y: 5 000 001 +	2 375	9 231	2 927	13 800	3 988	17 131	4 769	19 105
Total	**57 788**	**17 719**	**87 791**	**22 342**	**193 998**	**26 664**	**157 804**	**30 839**

Table A2.5.5: Assessed individual taxpayers:Vesting of equity instruments (code 3718) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.2%	0.0%	0.8%	0.0%	1.7%	0.1%
D: 20 001 – 30 000	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	1.4%	0.1%
E: 30 001 – 40 000	0.3%	0.0%	0.1%	0.0%	1.0%	0.0%	1.1%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.2%	0.0%	2.2%	0.0%	1.8%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	7.2%	0.1%	5.0%	0.1%
H: 60 001 – 70 000	0.2%	0.0%	0.1%	0.0%	9.5%	0.1%	10.5%	0.1%
I: 70 001 – 80 000	0.2%	0.0%	0.1%	0.0%	6.2%	0.1%	9.2%	0.1%
J: 80 001 – 90 000	0.3%	0.0%	0.2%	0.0%	3.8%	0.0%	6.1%	0.1%
K: 90 000 – 100 000	0.4%	0.0%	0.2%	0.0%	1.6%	0.0%	3.8%	0.1%
L: 100 001 – 110 000	0.4%	0.0%	0.3%	0.0%	0.9%	0.0%	2.0%	0.0%
M: 110 001 – 120 000	0.5%	0.0%	0.3%	0.0%	0.8%	0.0%	1.4%	0.0%
N: 120 001 – 130 000	0.4%	0.1%	0.3%	0.0%	0.8%	0.0%	1.2%	0.0%
O: 130 001 – 140 000	0.4%	0.1%	0.3%	0.0%	0.5%	0.0%	1.2%	0.0%
P: 140 001 – 150 000	0.5%	0.1%	0.3%	0.0%	0.4%	0.0%	0.7%	0.0%
Q: 150 001 – 200 000	3.8%	0.5%	2.1%	0.2%	1.9%	0.1%	2.4%	0.1%
R: 200 001 – 250 000	4.3%	0.5%	3.1%	0.4%	2.6%	0.2%	2.5%	0.1%
S: 250 001 – 350 000	8.5%	1.3%	8.2%	1.0%	8.5%	0.6%	4.3%	0.3%
T: 350 001 – 500 000	12.5%	2.3%	16.7%	1.8%	11.5%	0.9%	6.9%	0.8%
U: 500 001 – 750 000	15.5%	3.7%	19.2%	2.8%	10.8%	1.4%	8.4%	1.3%
V: 750 001 – 1 000 000	10.6%	3.3%	13.4%	2.7%	8.1%	1.6%	5.5%	1.4%
W: 1 000 001 – 2 000 000	22.3%	12.8%	20.3%	9.0%	12.1%	8.5%	11.6%	8.4%
X: 2 000 001 – 5 000 000	13.4%	23.1%	10.6%	19.9%	6.3%	22.0%	8.5%	24.8%
Y: 5 000 001 +	4.1%	52.1%	3.3%	61.8%	2.1%	64.2%	3.0%	61.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2021 – 2024

Tax year		2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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[1]	1 545 826	7 388	1 622 179	8 387	1 853 581	9 786	2 017 424	11 196
3802	Right of use of motor vehicle	71 625	7 224	67 265	7 099	65 385	7 252	63 241	7 650
3803	Right of use of asset	3	0	7	0	3	0	7	0
3804	Meals and refreshments vouchers	5	0	3	0	15	0	4	0
3805	Free or cheap residential / holiday accommodation	84 856	2 541	85 560	2 552	89 701	2 652	91 648	2 683
3806	Free or cheap services	136 441	344	134 366	333	130 363	324	127 383	340
3807	Low or interest-free loans: house	26	2	23	0	6	0	10	1
3808	Payment of employees' debt	449 820	3 955	451 038	4 266	473 480	3 929	516 799	4 287
3809	Bursaries and scholarships	5 338	109	4 138	100	4 161	104	4 888	134
3810	Medical aid paid on behalf of employee	1 970 239	69 683	1 958 070	72 571	2 086 281	79 259	2 160 772	86 476
3817	Pension fund contributions	2 025 219	92 301	2 034 219	94 428	2 152 297	100 075	2 261 133	110 720
3825	Providend fund contributions	1 479 389	36 253	1 471 365	38 479	1 702 893	42 028	1 890 390	46 274
3828	Annuity fund contributions	35 430	909	36 920	1 021	42 055	1 170	44 148	1 303
	Other[1]	313 465	1 048	316 395	1 149	368 295	1 354	412 750	1 467
	Foreign fringe benefits[2]	4 522	195	4 123	170	5 334	226	7 253	303
Total			**221 952**		**230 554**		**248 160**		**272 834**
Percentage of total									
3801	Acquisition of asset at less than the actual value[1]		3.3%		3.6%		3.9%		4.1%
3802	Right of use of motor vehicle		3.3%		3.1%		2.9%		2.8%
3803	Right of use of asset		0.0%		0.0%		0.0%		0.0%
3804	Meals and refreshments vouchers		0.0%		0.0%		0.0%		0.0%
3805	Free or cheap residential / holiday accommodation		1.1%		1.1%		1.1%		1.0%
3806	Free or cheap services		0.2%		0.1%		0.1%		0.1%
3807	Low or interest-free loans: house		0.0%		0.0%		0.0%		0.0%
3808	Payment of employees' debt		1.8%		1.9%		1.6%		1.6%
3809	Bursaries and scholarships		0.0%		0.0%		0.0%		0.0%
3810	Medical aid paid on behalf of employee		31.4%		31.5%		31.9%		31.7%
3817	Pension fund contributions		41.6%		41.0%		40.3%		40.6%
3825	Providend fund contributions		16.3%		16.7%		16.9%		17.0%
3828	Annuity fund contributions		0.4%		0.4%		0.5%		0.5%
	Other[1]		0.5%		0.5%		0.5%		0.5%
	Foreign fringe benefits[2]		0.1%		0.1%		0.1%		0.1%
Total			**100.0%**		**100.0%**		**100.0%**		**100.0%**

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

2. Foreign fringe benefits (codes 3851 to 3883).

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	670	2	775	3	365	2	364	2
B: = 0	136	1	127	1	54	0	32	0
C: 1 – 20 000	15 705	5	18 918	5	17 708	5	26 635	7
D: 20 001 – 30 000	11 047	5	11 369	5	12 849	5	17 831	7
E: 30 001 – 40 000	13 808	8	13 333	7	16 421	9	19 683	10
F: 40 001 – 50 000	18 107	12	16 092	10	22 834	14	23 087	14
G: 50 001 – 60 000	18 842	17	18 965	15	37 687	24	33 160	24
H: 60 001 – 70 000	19 021	18	19 826	19	42 431	33	43 813	35
I: 70 001 – 80 000	23 041	26	22 887	25	37 304	36	42 117	41
J: 80 001 – 90 000	28 178	35	29 979	37	42 759	52	43 570	53
K: 90 000 – 100 000	30 261	42	31 403	43	48 027	72	57 464	88
L: 100 001 – 110 000	31 510	46	31 374	47	40 364	65	51 814	89
M: 110 001 – 120 000	30 875	50	30 921	51	37 506	64	43 816	77
N: 120 001 – 130 000	30 775	51	30 430	53	34 958	64	40 499	76
O: 130 001 – 140 000	29 953	53	29 354	53	33 412	66	36 985	76
P: 140 001 – 150 000	30 014	57	28 666	54	33 214	70	35 365	77
Q: 150 001 – 200 000	150 454	308	145 813	309	155 647	358	156 945	380
R: 200 001 – 250 000	140 837	332	133 290	341	140 943	385	149 142	427
S: 250 001 – 350 000	225 580	710	231 936	733	248 093	825	264 145	905
T: 350 001 – 500 000	244 287	1 095	258 899	1 159	275 970	1 308	300 006	1 507
U: 500 001 – 750 000	222 606	1 441	248 377	1 596	266 070	1 782	286 866	1 984
V: 750 001 – 1 000 000	108 091	950	122 731	1 104	135 739	1 276	146 096	1 410
W: 1 000 001 – 2 000 000	95 627	1 211	115 690	1 543	136 037	1 933	155 350	2 281
X: 2 000 001 – 5 000 000	22 231	589	25 979	754	30 982	881	35 198	1 034
Y: 5 000 001 +	4 170	323	5 045	421	6 207	459	7 441	590
Total	**1 545 826**	**7 388**	**1 622 179**	**8 387**	**1 853 581**	**9 786**	**2 017 424**	**11 196**

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.0%	0.1%	1.2%	0.1%	1.0%	0.1%	1.3%	0.1%
D: 20 001 – 30 000	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.9%	0.1%
E: 30 001 – 40 000	0.9%	0.1%	0.8%	0.1%	0.9%	0.1%	1.0%	0.1%
F: 40 001 – 50 000	1.2%	0.2%	1.0%	0.1%	1.2%	0.1%	1.1%	0.1%
G: 50 001 – 60 000	1.2%	0.2%	1.2%	0.2%	2.0%	0.2%	1.6%	0.2%
H: 60 001 – 70 000	1.2%	0.2%	1.2%	0.2%	2.3%	0.3%	2.2%	0.3%
I: 70 001 – 80 000	1.5%	0.3%	1.4%	0.3%	2.0%	0.4%	2.1%	0.4%
J: 80 001 – 90 000	1.8%	0.5%	1.8%	0.4%	2.3%	0.5%	2.2%	0.5%
K: 90 000 – 100 000	2.0%	0.6%	1.9%	0.5%	2.6%	0.7%	2.8%	0.8%
L: 100 001 – 110 000	2.0%	0.6%	1.9%	0.6%	2.2%	0.7%	2.6%	0.8%
M: 110 001 – 120 000	2.0%	0.7%	1.9%	0.6%	2.0%	0.6%	2.2%	0.7%
N: 120 001 – 130 000	2.0%	0.7%	1.9%	0.6%	1.9%	0.7%	2.0%	0.7%
O: 130 001 – 140 000	1.9%	0.7%	1.8%	0.6%	1.8%	0.7%	1.8%	0.7%
P: 140 001 – 150 000	1.9%	0.8%	1.8%	0.6%	1.8%	0.7%	1.8%	0.7%
Q: 150 001 – 200 000	9.7%	4.2%	9.0%	3.7%	8.4%	3.7%	7.8%	3.4%
R: 200 001 – 250 000	9.1%	4.5%	8.2%	4.1%	7.6%	3.9%	7.4%	3.8%
S: 250 001 – 350 000	14.6%	9.6%	14.3%	8.7%	13.4%	8.4%	13.1%	8.1%
T: 350 001 – 500 000	15.8%	14.8%	16.0%	13.8%	14.9%	13.4%	14.9%	13.5%
U: 500 001 – 750 000	14.4%	19.5%	15.3%	19.0%	14.4%	18.2%	14.2%	17.7%
V: 750 001 – 1 000 000	7.0%	12.9%	7.6%	13.2%	7.3%	13.0%	7.2%	12.6%
W: 1 000 001 – 2 000 000	6.2%	16.4%	7.1%	18.4%	7.3%	19.8%	7.7%	20.4%
X: 2 000 001 – 5 000 000	1.4%	8.0%	1.6%	9.0%	1.7%	9.0%	1.7%	9.2%
Y: 5 000 001 +	0.3%	4.4%	0.3%	5.0%	0.3%	4.7%	0.4%	5.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	34	4	33	5	23	3	23	3
B: = 0	5	1	8	1	4	1	7	1
C: 1 – 20 000	119	1	80	1	53	1	48	0
D: 20 001 – 30 000	130	2	74	1	66	1	54	1
E: 30 001 – 40 000	145	2	104	2	85	1	64	1
F: 40 001 – 50 000	169	4	92	2	95	2	73	1
G: 50 001 – 60 000	232	6	124	2	112	2	94	2
H: 60 001 – 70 000	271	8	136	3	137	3	99	2
I: 70 001 – 80 000	306	11	187	6	150	5	124	4
J: 80 001 – 90 000	374	12	228	7	197	6	150	5
K: 90 000 – 100 000	409	15	258	9	224	9	174	7
L: 100 001 – 110 000	427	16	302	13	262	9	219	10
M: 110 001 – 120 000	502	20	315	13	308	13	255	12
N: 120 001 – 130 000	523	24	353	14	312	14	289	14
O: 130 001 – 140 000	557	26	343	16	303	14	295	15
P: 140 001 – 150 000	539	28	428	20	373	18	315	17
Q: 150 001 – 200 000	3 885	224	2 592	140	2 288	130	2 080	131
R: 200 001 – 250 000	4 759	313	3 766	247	3 380	234	3 087	237
S: 250 001 – 350 000	10 581	802	8 855	663	8 015	625	7 375	635
T: 350 001 – 500 000	14 393	1 244	13 910	1 204	12 726	1 136	11 620	1 125
U: 500 001 – 750 000	15 073	1 543	14 660	1 500	14 743	1 544	14 470	1 608
V: 750 001 – 1 000 000	7 499	932	8 003	974	8 352	1 035	8 303	1 098
W: 1 000 001 – 2 000 000	7 505	1 207	8 815	1 378	9 269	1 455	9 955	1 623
X: 2 000 001 – 5 000 000	2 581	593	2 957	668	3 213	742	3 327	817
Y: 5 000 001 +	607	185	642	211	695	248	741	280
Total	**71 625**	**7 224**	**67 265**	**7 099**	**65 385**	**7 252**	**63 241**	**7 650**

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
I: 70 001 – 80 000	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
J: 80 001 – 90 000	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%
L: 100 001 – 110 000	0.6%	0.2%	0.4%	0.2%	0.4%	0.1%	0.3%	0.1%
M: 110 001 – 120 000	0.7%	0.3%	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.7%	0.3%	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%
O: 130 001 – 140 000	0.8%	0.4%	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%
P: 140 001 – 150 000	0.8%	0.4%	0.6%	0.3%	0.6%	0.2%	0.5%	0.2%
Q: 150 001 – 200 000	5.4%	3.1%	3.9%	2.0%	3.5%	1.8%	3.3%	1.7%
R: 200 001 – 250 000	6.6%	4.3%	5.6%	3.5%	5.2%	3.2%	4.9%	3.1%
S: 250 001 – 350 000	14.8%	11.1%	13.2%	9.3%	12.3%	8.6%	11.7%	8.3%
T: 350 001 – 500 000	20.1%	17.2%	20.7%	17.0%	19.5%	15.7%	18.4%	14.7%
U: 500 001 – 750 000	21.0%	21.4%	21.8%	21.1%	22.5%	21.3%	22.9%	21.0%
V: 750 001 – 1 000 000	10.5%	12.9%	11.9%	13.7%	12.8%	14.3%	13.1%	14.4%
W: 1 000 001 – 2 000 000	10.5%	16.7%	13.1%	19.4%	14.2%	20.1%	15.7%	21.2%
X: 2 000 001 – 5 000 000	3.6%	8.2%	4.4%	9.4%	4.9%	10.2%	5.3%	10.7%
Y: 5 000 001 +	0.8%	2.6%	1.0%	3.0%	1.1%	3.4%	1.2%	3.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	471	14	584	19	316	11	406	17
B: = 0	118	4	121	5	42	1	33	1
C: 1 – 20 000	3 120	10	2 935	9	2 907	8	3 087	8
D: 20 001 – 30 000	3 007	15	2 447	12	2 634	11	3 189	12
E: 30 001 – 40 000	3 860	23	3 143	18	3 184	17	3 735	18
F: 40 001 – 50 000	4 903	33	3 679	23	3 895	22	4 163	22
G: 50 001 – 60 000	5 825	44	3 913	27	4 418	29	4 337	25
H: 60 001 – 70 000	6 576	55	4 824	35	5 244	34	4 922	34
I: 70 001 – 80 000	8 153	71	5 903	46	6 155	45	5 246	40
J: 80 001 – 90 000	10 836	99	7 052	58	8 184	62	6 478	52
K: 90 000 – 100 000	10 634	112	7 987	75	10 500	82	9 340	70
L: 100 001 – 110 000	11 921	139	9 018	92	10 419	98	10 022	89
M: 110 001 – 120 000	13 912	180	10 518	117	11 489	123	10 262	109
N: 120 001 – 130 000	16 777	239	12 454	156	13 343	165	11 657	143
O: 130 001 – 140 000	20 697	329	15 535	228	21 017	483	19 110	469
P: 140 001 – 150 000	24 506	428	19 285	323	20 210	371	17 265	316
Q: 150 001 – 200 000	158 819	3 627	134 571	2 979	136 443	3 003	117 935	2 629
R: 200 001 – 250 000	197 522	5 632	166 282	4 529	165 145	4 503	160 438	4 544
S: 250 001 – 350 000	417 641	13 839	397 697	13 538	402 369	13 823	395 820	13 806
T: 350 001 – 500 000	495 800	18 293	523 419	20 067	561 697	22 234	607 992	24 503
U: 500 001 – 750 000	320 018	13 144	358 504	15 034	391 147	16 771	425 434	18 990
V: 750 001 – 1 000 000	117 902	5 604	133 334	6 310	146 927	6 988	159 715	8 006
W: 1 000 001 – 2 000 000	93 467	5 696	107 533	6 473	126 355	7 522	143 370	9 022
X: 2 000 001 – 5 000 000	20 182	1 676	23 064	1 931	27 163	2 287	30 816	2 809
Y: 5 000 001 +	3 572	376	4 268	464	5 078	565	6 000	741
Total	**1 970 239**	**69 683**	**1 958 070**	**72 571**	**2 086 281**	**79 259**	**2 160 772**	**86 476**

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%
I: 70 001 – 80 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%
J: 80 001 – 90 000	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.5%	0.2%	0.4%	0.1%	0.5%	0.1%	0.4%	0.1%
L: 100 001 – 110 000	0.6%	0.2%	0.5%	0.1%	0.5%	0.1%	0.5%	0.1%
M: 110 001 – 120 000	0.7%	0.3%	0.5%	0.2%	0.6%	0.2%	0.5%	0.1%
N: 120 001 – 130 000	0.9%	0.3%	0.6%	0.2%	0.6%	0.2%	0.5%	0.2%
O: 130 001 – 140 000	1.1%	0.5%	0.8%	0.3%	1.0%	0.6%	0.9%	0.5%
P: 140 001 – 150 000	1.2%	0.6%	1.0%	0.4%	1.0%	0.5%	0.8%	0.4%
Q: 150 001 – 200 000	8.1%	5.2%	6.9%	4.1%	6.5%	3.8%	5.5%	3.0%
R: 200 001 – 250 000	10.0%	8.1%	8.5%	6.2%	7.9%	5.7%	7.4%	5.3%
S: 250 001 – 350 000	21.2%	19.9%	20.3%	18.7%	19.3%	17.4%	18.3%	16.0%
T: 350 001 – 500 000	25.2%	26.3%	26.7%	27.7%	26.9%	28.1%	28.1%	28.3%
U: 500 001 – 750 000	16.2%	18.9%	18.3%	20.7%	18.7%	21.2%	19.7%	22.0%
V: 750 001 – 1 000 000	6.0%	8.0%	6.8%	8.7%	7.0%	8.8%	7.4%	9.3%
W: 1 000 001 – 2 000 000	4.7%	8.2%	5.5%	8.9%	6.1%	9.5%	6.6%	10.4%
X: 2 000 001 – 5 000 000	1.0%	2.4%	1.2%	2.7%	1.3%	2.9%	1.4%	3.2%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.6%	0.2%	0.7%	0.3%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	458	15	546	18	336	11	394	16
B: = 0	124	6	133	7	55	3	37	2
C: 1 – 20 000	5 220	9	4 883	10	5 191	8	6 947	9
D: 20 001 – 30 000	4 435	12	3 752	11	4 561	12	6 223	14
E: 30 001 – 40 000	5 359	17	4 669	16	5 726	18	7 118	21
F: 40 001 – 50 000	7 811	31	6 107	24	7 438	26	7 919	28
G: 50 001 – 60 000	8 421	36	7 399	31	11 477	40	10 914	40
H: 60 001 – 70 000	8 959	42	8 020	38	13 120	53	13 789	56
I: 70 001 – 80 000	12 585	81	9 183	50	13 051	62	13 903	67
J: 80 001 – 90 000	14 770	101	11 300	66	15 512	83	15 218	83
K: 90 000 – 100 000	13 175	92	12 181	79	17 239	105	17 451	105
L: 100 001 – 110 000	16 575	156	12 926	101	16 290	113	17 806	120
M: 110 001 – 120 000	17 473	181	16 212	165	16 635	147	16 909	130
N: 120 001 – 130 000	24 297	314	16 815	187	19 268	209	19 469	208
O: 130 001 – 140 000	25 099	349	20 771	270	24 975	350	24 972	346
P: 140 001 – 150 000	28 114	432	24 159	350	25 587	366	22 603	320
Q: 150 001 – 200 000	163 686	3 066	149 917	2 680	147 377	2 573	135 726	2 430
R: 200 001 – 250 000	203 341	5 220	177 240	4 217	173 311	4 052	167 796	4 011
S: 250 001 – 350 000	465 465	17 531	442 752	15 812	437 733	15 313	430 265	15 551
T: 350 001 – 500 000	501 490	25 579	541 981	26 710	576 029	28 417	640 518	32 764
U: 500 001 – 750 000	299 970	19 557	334 192	21 358	363 735	23 291	397 479	26 153
V: 750 001 – 1 000 000	105 933	8 777	119 723	9 754	129 299	10 357	141 341	11 532
W: 1 000 001 – 2 000 000	77 286	8 078	91 537	9 360	107 576	10 862	122 835	12 595
X: 2 000 001 – 5 000 000	13 169	2 123	15 447	2 518	17 983	2 908	20 198	3 303
Y: 5 000 001 +	2 004	495	2 374	595	2 793	698	3 303	816
Total	**2 025 219**	**92 301**	**2 034 219**	**94 428**	**2 152 297**	**100 075**	**2 261 133**	**110 720**

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.3%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%
G: 50 001 – 60 000	0.4%	0.0%	0.4%	0.0%	0.5%	0.0%	0.5%	0.0%
H: 60 001 – 70 000	0.4%	0.0%	0.4%	0.0%	0.6%	0.1%	0.6%	0.1%
I: 70 001 – 80 000	0.6%	0.1%	0.5%	0.1%	0.6%	0.1%	0.6%	0.1%
J: 80 001 – 90 000	0.7%	0.1%	0.6%	0.1%	0.7%	0.1%	0.7%	0.1%
K: 90 000 – 100 000	0.7%	0.1%	0.6%	0.1%	0.8%	0.1%	0.8%	0.1%
L: 100 001 – 110 000	0.8%	0.2%	0.6%	0.1%	0.8%	0.1%	0.8%	0.1%
M: 110 001 – 120 000	0.9%	0.2%	0.8%	0.2%	0.8%	0.1%	0.7%	0.1%
N: 120 001 – 130 000	1.2%	0.3%	0.8%	0.2%	0.9%	0.2%	0.9%	0.2%
O: 130 001 – 140 000	1.2%	0.4%	1.0%	0.3%	1.2%	0.3%	1.1%	0.3%
P: 140 001 – 150 000	1.4%	0.5%	1.2%	0.4%	1.2%	0.4%	1.0%	0.3%
Q: 150 001 – 200 000	8.1%	3.3%	7.4%	2.8%	6.8%	2.6%	6.0%	2.2%
R: 200 001 – 250 000	10.0%	5.7%	8.7%	4.5%	8.1%	4.0%	7.4%	3.6%
S: 250 001 – 350 000	23.0%	19.0%	21.8%	16.7%	20.3%	15.3%	19.0%	14.0%
T: 350 001 – 500 000	24.8%	27.7%	26.6%	28.3%	26.8%	28.4%	28.3%	29.6%
U: 500 001 – 750 000	14.8%	21.2%	16.4%	22.6%	16.9%	23.3%	17.6%	23.6%
V: 750 001 – 1 000 000	5.2%	9.5%	5.9%	10.3%	6.0%	10.3%	6.3%	10.4%
W: 1 000 001 – 2 000 000	3.8%	8.8%	4.5%	9.9%	5.0%	10.9%	5.4%	11.4%
X: 2 000 001 – 5 000 000	0.7%	2.3%	0.8%	2.7%	0.8%	2.9%	0.9%	3.0%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.6%	0.1%	0.7%	0.1%	0.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Provident fund contributions (code 3825) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	874	13	991	16	427	7	437	9
B: = 0	126	4	137	4	45	2	34	2
C: 1 – 20 000	24 504	25	20 882	21	22 650	21	31 897	25
D: 20 001 – 30 000	18 361	30	14 073	24	16 664	26	21 906	31
E: 30 001 – 40 000	21 698	45	15 721	33	20 297	40	24 079	45
F: 40 001 – 50 000	27 773	70	20 613	51	26 282	62	27 750	63
G: 50 001 – 60 000	30 697	94	26 240	75	41 434	109	38 859	103
H: 60 001 – 70 000	33 069	124	26 279	90	47 342	145	52 217	158
I: 70 001 – 80 000	41 966	182	31 371	126	44 778	165	50 184	183
J: 80 001 – 90 000	49 539	243	41 895	191	55 493	241	54 534	234
K: 90 000 – 100 000	50 140	276	45 256	238	67 839	326	75 474	353
L: 100 001 – 110 000	48 219	300	44 557	267	58 322	327	72 782	392
M: 110 001 – 120 000	45 058	313	43 772	294	53 252	342	62 082	387
N: 120 001 – 130 000	42 080	327	41 507	310	48 947	348	56 241	398
O: 130 001 – 140 000	39 424	336	39 040	323	45 131	357	52 033	407
P: 140 001 – 150 000	37 942	349	36 993	338	42 556	374	47 580	405
Q: 150 001 – 200 000	170 873	1 922	164 962	1 882	181 374	2 047	194 038	2 085
R: 200 001 – 250 000	140 745	2 061	136 214	1 949	143 668	2 066	159 230	2 335
S: 250 001 – 350 000	196 952	3 911	211 766	4 085	227 519	4 387	250 560	4 834
T: 350 001 – 500 000	176 844	5 289	190 167	5 536	207 838	5 834	235 004	6 568
U: 500 001 – 750 000	143 722	6 711	159 665	7 244	170 709	7 488	186 045	8 012
V: 750 001 – 1 000 000	64 077	4 333	72 244	4 780	79 540	5 086	85 297	5 434
W: 1 000 001 – 2 000 000	58 972	6 117	68 615	6 887	78 909	7 759	87 499	8 685
X: 2 000 001 – 5 000 000	13 471	2 498	15 451	2 827	18 279	3 339	20 631	3 836
Y: 5 000 001 +	2 263	680	2 954	887	3 598	1 127	3 997	1 289
Total	**1 479 389**	**36 253**	**1 471 365**	**38 479**	**1 702 893**	**42 028**	**1 890 390**	**46 274**

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Providend fund contributions (code 3825) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.7%	0.1%	1.4%	0.1%	1.3%	0.0%	1.7%	0.1%
D: 20 001 – 30 000	1.2%	0.1%	1.0%	0.1%	1.0%	0.1%	1.2%	0.1%
E: 30 001 – 40 000	1.5%	0.1%	1.1%	0.1%	1.2%	0.1%	1.3%	0.1%
F: 40 001 – 50 000	1.9%	0.2%	1.4%	0.1%	1.5%	0.1%	1.5%	0.1%
G: 50 001 – 60 000	2.1%	0.3%	1.8%	0.2%	2.4%	0.3%	2.1%	0.2%
H: 60 001 – 70 000	2.2%	0.3%	1.8%	0.2%	2.8%	0.3%	2.8%	0.3%
I: 70 001 – 80 000	2.8%	0.5%	2.1%	0.3%	2.6%	0.4%	2.7%	0.4%
J: 80 001 – 90 000	3.3%	0.7%	2.8%	0.5%	3.3%	0.6%	2.9%	0.5%
K: 90 000 – 100 000	3.4%	0.8%	3.1%	0.6%	4.0%	0.8%	4.0%	0.8%
L: 100 001 – 110 000	3.3%	0.8%	3.0%	0.7%	3.4%	0.8%	3.9%	0.8%
M: 110 001 – 120 000	3.0%	0.9%	3.0%	0.8%	3.1%	0.8%	3.3%	0.8%
N: 120 001 – 130 000	2.8%	0.9%	2.8%	0.8%	2.9%	0.8%	3.0%	0.9%
O: 130 001 – 140 000	2.7%	0.9%	2.7%	0.8%	2.7%	0.9%	2.8%	0.9%
P: 140 001 – 150 000	2.6%	1.0%	2.5%	0.9%	2.5%	0.9%	2.5%	0.9%
Q: 150 001 – 200 000	11.6%	5.3%	11.2%	4.9%	10.7%	4.9%	10.3%	4.5%
R: 200 001 – 250 000	9.5%	5.7%	9.3%	5.1%	8.4%	4.9%	8.4%	5.0%
S: 250 001 – 350 000	13.3%	10.8%	14.4%	10.6%	13.4%	10.4%	13.3%	10.4%
T: 350 001 – 500 000	12.0%	14.6%	12.9%	14.4%	12.2%	13.9%	12.4%	14.2%
U: 500 001 – 750 000	9.7%	18.5%	10.9%	18.8%	10.0%	17.8%	9.8%	17.3%
V: 750 001 – 1 000 000	4.3%	12.0%	4.9%	12.4%	4.7%	12.1%	4.5%	11.7%
W: 1 000 001 – 2 000 000	4.0%	16.9%	4.7%	17.9%	4.6%	18.5%	4.6%	18.8%
X: 2 000 001 – 5 000 000	0.9%	6.9%	1.1%	7.3%	1.1%	7.9%	1.1%	8.3%
Y: 5 000 001 +	0.2%	1.9%	0.2%	2.3%	0.2%	2.7%	0.2%	2.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	19	1	20	1	12	0	12	0
B: = 0	6	0	5	0	3	0	1	0
C: 1 – 20 000	169	0	133	0	111	0	107	0
D: 20 001 – 30 000	154	0	112	0	97	0	74	0
E: 30 001 – 40 000	220	1	178	0	123	0	105	0
F: 40 001 – 50 000	285	1	180	0	146	0	115	0
G: 50 001 – 60 000	365	1	264	1	216	1	183	1
H: 60 001 – 70 000	331	1	302	1	254	1	251	1
I: 70 001 – 80 000	394	2	240	1	358	1	287	1
J: 80 001 – 90 000	503	2	338	2	539	2	369	1
K: 90 000 – 100 000	568	3	444	2	782	4	636	3
L: 100 001 – 110 000	609	3	520	2	825	4	773	4
M: 110 001 – 120 000	590	3	505	2	775	4	813	4
N: 120 001 – 130 000	581	4	518	3	755	4	739	4
O: 130 001 – 140 000	659	4	593	4	754	4	742	4
P: 140 001 – 150 000	672	5	538	3	725	4	747	4
Q: 150 001 – 200 000	3 472	29	3 244	25	3 669	28	3 789	28
R: 200 001 – 250 000	3 415	35	3 370	35	3 686	36	3 682	36
S: 250 001 – 350 000	6 049	89	6 335	88	6 720	90	6 868	91
T: 350 001 – 500 000	5 870	126	6 576	135	7 113	149	7 638	155
U: 500 001 – 750 000	4 894	163	5 733	184	6 402	203	7 077	228
V: 750 001 – 1 000 000	2 328	122	2 747	138	3 234	163	3 563	183
W: 1 000 001 – 2 000 000	2 613	211	3 192	259	3 707	303	4 313	354
X: 2 000 001 – 5 000 000	573	83	712	107	916	136	1 115	159
Y: 5 000 001 +	91	20	121	26	133	31	149	41
Total	**35 430**	**909**	**36 920**	**1 021**	**42 055**	**1 170**	**44 148**	**1 303**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.0%	0.3%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.8%	0.1%	0.5%	0.0%	0.3%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	1.0%	0.1%	0.7%	0.1%	0.5%	0.1%	0.4%	0.0%
H: 60 001 – 70 000	0.9%	0.1%	0.8%	0.1%	0.6%	0.1%	0.6%	0.1%
I: 70 001 – 80 000	1.1%	0.2%	0.7%	0.1%	0.9%	0.1%	0.7%	0.1%
J: 80 001 – 90 000	1.4%	0.3%	0.9%	0.2%	1.3%	0.2%	0.8%	0.1%
K: 90 000 – 100 000	1.6%	0.3%	1.2%	0.2%	1.9%	0.3%	1.4%	0.2%
L: 100 001 – 110 000	1.7%	0.3%	1.4%	0.2%	2.0%	0.4%	1.8%	0.3%
M: 110 001 – 120 000	1.7%	0.3%	1.4%	0.2%	1.8%	0.3%	1.8%	0.3%
N: 120 001 – 130 000	1.6%	0.4%	1.4%	0.3%	1.8%	0.3%	1.7%	0.3%
O: 130 001 – 140 000	1.9%	0.4%	1.6%	0.4%	1.8%	0.4%	1.7%	0.3%
P: 140 001 – 150 000	1.9%	0.5%	1.5%	0.3%	1.7%	0.4%	1.7%	0.3%
Q: 150 001 – 200 000	9.8%	3.2%	8.8%	2.5%	8.7%	2.4%	8.6%	2.1%
R: 200 001 – 250 000	9.6%	3.9%	9.1%	3.4%	8.8%	3.1%	8.3%	2.8%
S: 250 001 – 350 000	17.1%	9.8%	17.2%	8.7%	16.0%	7.7%	15.6%	7.0%
T: 350 001 – 500 000	16.6%	13.9%	17.8%	13.3%	16.9%	12.7%	17.3%	11.9%
U: 500 001 – 750 000	13.8%	17.9%	15.5%	18.0%	15.2%	17.4%	16.0%	17.5%
V: 750 001 – 1 000 000	6.6%	13.4%	7.4%	13.5%	7.7%	13.9%	8.1%	14.0%
W: 1 000 001 – 2 000 000	7.4%	23.3%	8.6%	25.4%	8.8%	25.9%	9.8%	27.2%
X: 2 000 001 – 5 000 000	1.6%	9.2%	1.9%	10.4%	2.2%	11.6%	2.5%	12.2%
Y: 5 000 001 +	0.3%	2.2%	0.3%	2.5%	0.3%	2.6%	0.3%	3.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.1: Assessed individual taxpayers: Deductions, 2021 – 2024

Tax year		2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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)
4011	Donations	104 813	1 310	96 165	1 261	100 615	1 322	97 845	1 371
4014	Travel expenses - fixed cost - business cost claimed against allowance	304 971	20 133	304 527	21 414	310 168	24 175	304 150	25 716
4015	Travel expenses - actual business cost	22 065	1 287	23 089	1 516	26 033	1 868	24 144	1 846
4016	Other	27 939	2 823	30 059	3 303	28 798	3 349	26 916	3 280
4017	Subsistence allowance - local	3 068	55	2 504	62	3 046	66	2 917	66
4027	Depreciation	9 556	310	10 405	480	8 524	656	6 196	1 119
4028	Home office expense	47 649	918	33 120	715	28 219	594	24 975	537
4029	Retirement fund contributions	4 072 735	226 327	4 062 448	236 797	4 451 489	254 573	4 748 732	278 699
4048	Employer provided vehicle expenses	51 305	4 137	50 917	4 355	51 518	4 706	51 153	5 138
4050	Employer provided vehicle expenses (operating lease)	2 280	191	2 265	198	2 478	243	2 367	242
	Other[1]	43 189	8 361	39 797	10 493	41 879	10 304	40 838	14 794
	Medical Tax Credits Rebate[2]	2 930 233	22 832	2 967 239	23 999	3 144 536	26 274	3 251 775	28 373
	Medical Tax Credits Rebate - additional expense[2]	1 144 516	8 001	1 116 868	8 384	1 167 497	9 226	1 226 548	10 521
Total			**265 853**		**280 593**		**301 856**		**332 808**
Percentage of total									
4011	Donations		0.5%		0.4%		0.4%		0.4%
4014	Travel expenses - fixed cost - business cost claimed against allowance		7.6%		7.6%		8.0%		7.7%
4015	Travel expenses - actual business cost		0.5%		0.5%		0.6%		0.6%
4016	Other		1.1%		1.2%		1.1%		1.0%
4017	Subsistence allowance - local		0.0%		0.0%		0.0%		0.0%
4027	Depreciation		0.1%		0.2%		0.2%		0.3%
4028	Home office expense		0.3%		0.3%		0.2%		0.2%
4029	Retirement fund contributions		85.1%		84.4%		84.3%		83.7%
4048	Employer provided vehicle expenses		1.6%		1.6%		1.6%		1.5%
4050	Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
	Other[1]		3.1%		3.7%		3.4%		4.4%
	Medical Tax Credits Rebate[2]		8.6%		8.6%		8.7%		8.5%
	Medical Tax Credits Rebate - additional expense[2]		3.0%		3.0%		3.1%		3.2%
Total			**100.0%**		**100.0%**		**100.0%**		**100.0%**

1. Includes deductions for accountancy fees, foreign services and other deductions.

2. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes. From 1 March 2014 tax credits applied to all taxpayers. Rebate amount allowed for 2014 tax year already included in medical deduction and is not included in total amount allowed.

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	119	10	120	9	78	7	87	9
B: = 0	28	2	26	3	30	3	21	2
C: 1 – 20 000	208	5	116	2	146	2	86	2
D: 20 001 – 30 000	181	3	105	1	98	1	81	2
E: 30 001 – 40 000	234	4	153	3	141	3	123	2
F: 40 001 – 50 000	320	6	168	4	147	4	146	3
G: 50 001 – 60 000	412	11	303	8	227	5	180	4
H: 60 001 – 70 000	562	15	408	11	264	8	238	7
I: 70 001 – 80 000	777	23	597	17	465	16	336	12
J: 80 001 – 90 000	1 023	30	782	23	546	20	432	18
K: 90 000 – 100 000	1 132	38	915	30	738	28	591	23
L: 100 001 – 110 000	1 378	47	1 030	35	959	32	777	29
M: 110 001 – 120 000	1 680	56	1 191	43	1 058	41	949	36
N: 120 001 – 130 000	1 952	65	1 495	52	1 234	49	1 033	41
O: 130 001 – 140 000	2 008	73	1 646	62	1 436	52	1 127	49
P: 140 001 – 150 000	2 136	81	1 727	71	1 531	64	1 327	58
Q: 150 001 – 200 000	11 559	491	10 108	450	8 869	429	7 683	395
R: 200 001 – 250 000	14 275	687	12 414	608	11 667	623	10 056	563
S: 250 001 – 350 000	30 927	1 626	28 350	1 544	26 902	1 559	24 895	1 515
T: 350 001 – 500 000	51 001	3 199	49 177	3 193	48 224	3 360	45 004	3 274
U: 500 001 – 750 000	76 437	5 506	76 056	5 750	76 536	6 311	73 188	6 375
V: 750 001 – 1 000 000	49 801	3 737	53 297	4 237	54 811	4 826	55 561	5 346
W: 1 000 001 – 2 000 000	46 141	3 542	51 256	4 143	58 506	5 261	63 100	6 154
X: 2 000 001 – 5 000 000	9 409	766	11 406	974	13 463	1 267	14 771	1 539
Y: 5 000 001 +	1 271	108	1 681	142	2 092	205	2 358	259
Total	**304 971**	**20 133**	**304 527**	**21 414**	**310 168**	**24 175**	**304 150**	**25 716**

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
J: 80 001 – 90 000	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.5%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%	0.1%
M: 110 001 – 120 000	0.6%	0.3%	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%
N: 120 001 – 130 000	0.6%	0.3%	0.5%	0.2%	0.4%	0.2%	0.3%	0.2%
O: 130 001 – 140 000	0.7%	0.4%	0.5%	0.3%	0.5%	0.2%	0.4%	0.2%
P: 140 001 – 150 000	0.7%	0.4%	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%
Q: 150 001 – 200 000	3.8%	2.4%	3.3%	2.1%	2.9%	1.8%	2.5%	1.5%
R: 200 001 – 250 000	4.7%	3.4%	4.1%	2.8%	3.8%	2.6%	3.3%	2.2%
S: 250 001 – 350 000	10.1%	8.1%	9.3%	7.2%	8.7%	6.4%	8.2%	5.9%
T: 350 001 – 500 000	16.7%	15.9%	16.1%	14.9%	15.5%	13.9%	14.8%	12.7%
U: 500 001 – 750 000	25.1%	27.3%	25.0%	26.8%	24.7%	26.1%	24.1%	24.8%
V: 750 001 – 1 000 000	16.3%	18.6%	17.5%	19.8%	17.7%	20.0%	18.3%	20.8%
W: 1 000 001 – 2 000 000	15.1%	17.6%	16.8%	19.3%	18.9%	21.8%	20.7%	23.9%
X: 2 000 001 – 5 000 000	3.1%	3.8%	3.7%	4.5%	4.3%	5.2%	4.9%	6.0%
Y: 5 000 001 +	0.4%	0.5%	0.6%	0.7%	0.7%	0.8%	0.8%	1.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	101	7	77	7	69	7	105	11
B: = 0	27	3	9	1	16	1	17	2
C: 1 – 20 000	81	3	62	3	64	4	72	4
D: 20 001 – 30 000	74	3	51	2	44	2	50	2
E: 30 001 – 40 000	89	4	56	3	71	4	60	4
F: 40 001 – 50 000	113	5	85	4	83	4	64	3
G: 50 001 – 60 000	165	8	105	6	110	6	72	4
H: 60 001 – 70 000	251	10	194	9	154	7	123	6
I: 70 001 – 80 000	498	17	324	14	253	11	159	9
J: 80 001 – 90 000	662	21	568	22	463	17	302	13
K: 90 000 – 100 000	598	21	528	22	621	22	531	21
L: 100 001 – 110 000	604	24	524	22	683	29	519	22
M: 110 001 – 120 000	572	24	503	23	648	29	481	22
N: 120 001 – 130 000	600	25	478	23	631	30	520	25
O: 130 001 – 140 000	485	22	471	22	639	31	486	25
P: 140 001 – 150 000	499	21	455	20	578	28	471	24
Q: 150 001 – 200 000	2 217	105	2 185	109	2 502	136	2 356	134
R: 200 001 – 250 000	1 924	94	1 940	108	2 243	134	2 141	135
S: 250 001 – 350 000	3 097	166	3 212	188	3 693	249	3 519	238
T: 350 001 – 500 000	3 141	184	3 408	210	3 813	273	3 652	267
U: 500 001 – 750 000	2 818	190	3 283	231	3 570	276	3 400	288
V: 750 001 – 1 000 000	1 328	110	1 697	144	1 868	171	1 858	171
W: 1 000 001 – 2 000 000	1 630	156	2 171	221	2 374	260	2 292	265
X: 2 000 001 – 5 000 000	442	57	628	90	745	120	779	129
Y: 5 000 001 +	49	7	75	12	98	17	115	24
Total	**22 065**	**1 287**	**23 089**	**1 516**	**26 033**	**1 868**	**24 144**	**1 846**

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.5%	0.6%	0.3%	0.5%	0.3%	0.4%	0.4%	0.6%
B: = 0	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
C: 1 – 20 000	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%	0.3%	0.2%
D: 20 001 – 30 000	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.4%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%
F: 40 001 – 50 000	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%
G: 50 001 – 60 000	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%
H: 60 001 – 70 000	1.1%	0.8%	0.8%	0.6%	0.6%	0.4%	0.5%	0.3%
I: 70 001 – 80 000	2.3%	1.3%	1.4%	1.0%	1.0%	0.6%	0.7%	0.5%
J: 80 001 – 90 000	3.0%	1.6%	2.5%	1.4%	1.8%	0.9%	1.3%	0.7%
K: 90 000 – 100 000	2.7%	1.6%	2.3%	1.4%	2.4%	1.2%	2.2%	1.1%
L: 100 001 – 110 000	2.7%	1.8%	2.3%	1.5%	2.6%	1.5%	2.1%	1.2%
M: 110 001 – 120 000	2.6%	1.8%	2.2%	1.5%	2.5%	1.6%	2.0%	1.2%
N: 120 001 – 130 000	2.7%	1.9%	2.1%	1.5%	2.4%	1.6%	2.2%	1.3%
O: 130 001 – 140 000	2.2%	1.7%	2.0%	1.4%	2.5%	1.7%	2.0%	1.3%
P: 140 001 – 150 000	2.3%	1.6%	2.0%	1.3%	2.2%	1.5%	2.0%	1.3%
Q: 150 001 – 200 000	10.0%	8.2%	9.5%	7.2%	9.6%	7.3%	9.8%	7.3%
R: 200 001 – 250 000	8.7%	7.3%	8.4%	7.1%	8.6%	7.2%	8.9%	7.3%
S: 250 001 – 350 000	14.0%	12.9%	13.9%	12.4%	14.2%	13.3%	14.6%	12.9%
T: 350 001 – 500 000	14.2%	14.3%	14.8%	13.8%	14.6%	14.6%	15.1%	14.5%
U: 500 001 – 750 000	12.8%	14.7%	14.2%	15.3%	13.7%	14.8%	14.1%	15.6%
V: 750 001 – 1 000 000	6.0%	8.5%	7.3%	9.5%	7.2%	9.2%	7.7%	9.3%
W: 1 000 001 – 2 000 000	7.4%	12.1%	9.4%	14.6%	9.1%	13.9%	9.5%	14.3%
X: 2 000 001 – 5 000 000	2.0%	4.4%	2.7%	5.9%	2.9%	6.4%	3.2%	7.0%
Y: 5 000 001 +	0.2%	0.6%	0.3%	0.8%	0.4%	0.9%	0.5%	1.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	117	19	93	16	91	26	109	29
B: = 0	34	6	20	9	24	6	22	7
C: 1 – 20 000	86	6	66	6	71	6	70	8
D: 20 001 – 30 000	73	4	64	5	28	1	43	3
E: 30 001 – 40 000	78	6	61	5	64	5	62	5
F: 40 001 – 50 000	105	6	84	8	67	3	59	4
G: 50 001 – 60 000	159	8	93	4	83	5	67	4
H: 60 001 – 70 000	200	9	133	6	126	6	118	8
I: 70 001 – 80 000	308	17	182	13	164	8	119	9
J: 80 001 – 90 000	492	17	389	17	256	11	187	9
K: 90 000 – 100 000	402	18	370	15	380	17	359	18
L: 100 001 – 110 000	452	20	387	17	330	19	348	25
M: 110 001 – 120 000	453	20	369	16	347	15	275	14
N: 120 001 – 130 000	478	22	371	17	402	18	306	15
O: 130 001 – 140 000	423	19	384	18	374	18	323	16
P: 140 001 – 150 000	457	23	418	22	362	18	309	15
Q: 150 001 – 200 000	2 270	114	2 122	116	1 867	105	1 790	101
R: 200 001 – 250 000	2 172	117	2 112	116	1 873	104	1 736	108
S: 250 001 – 350 000	4 093	256	3 994	250	3 505	234	3 397	230
T: 350 001 – 500 000	4 655	338	5 025	377	4 762	381	4 237	343
U: 500 001 – 750 000	4 538	462	5 511	525	5 384	523	4 953	510
V: 750 001 – 1 000 000	2 267	324	2 885	389	2 984	392	2 819	361
W: 1 000 001 – 2 000 000	2 700	584	3 659	758	3 828	782	3 703	739
X: 2 000 001 – 5 000 000	825	353	1 112	472	1 267	530	1 301	540
Y: 5 000 001 +	102	57	155	106	159	115	204	159
Total	**27 939**	**2 823**	**30 059**	**3 303**	**28 798**	**3 349**	**26 916**	**3 280**

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.7%	0.3%	0.5%	0.3%	0.8%	0.4%	0.9%
B: = 0	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%
C: 1 – 20 000	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.2%	0.1%	0.0%	0.2%	0.1%
E: 30 001 – 40 000	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
F: 40 001 – 50 000	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%
G: 50 001 – 60 000	0.6%	0.3%	0.3%	0.1%	0.3%	0.2%	0.2%	0.1%
H: 60 001 – 70 000	0.7%	0.3%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
I: 70 001 – 80 000	1.1%	0.6%	0.6%	0.4%	0.6%	0.2%	0.4%	0.3%
J: 80 001 – 90 000	1.8%	0.6%	1.3%	0.5%	0.9%	0.3%	0.7%	0.3%
K: 90 000 – 100 000	1.4%	0.6%	1.2%	0.4%	1.3%	0.5%	1.3%	0.5%
L: 100 001 – 110 000	1.6%	0.7%	1.3%	0.5%	1.1%	0.6%	1.3%	0.8%
M: 110 001 – 120 000	1.6%	0.7%	1.2%	0.5%	1.2%	0.5%	1.0%	0.4%
N: 120 001 – 130 000	1.7%	0.8%	1.2%	0.5%	1.4%	0.5%	1.1%	0.4%
O: 130 001 – 140 000	1.5%	0.7%	1.3%	0.5%	1.3%	0.5%	1.2%	0.5%
P: 140 001 – 150 000	1.6%	0.8%	1.4%	0.7%	1.3%	0.5%	1.1%	0.5%
Q: 150 001 – 200 000	8.1%	4.0%	7.1%	3.5%	6.5%	3.1%	6.7%	3.1%
R: 200 001 – 250 000	7.8%	4.2%	7.0%	3.5%	6.5%	3.1%	6.4%	3.3%
S: 250 001 – 350 000	14.6%	9.1%	13.3%	7.6%	12.2%	7.0%	12.6%	7.0%
T: 350 001 – 500 000	16.7%	12.0%	16.7%	11.4%	16.5%	11.4%	15.7%	10.5%
U: 500 001 – 750 000	16.2%	16.4%	18.3%	15.9%	18.7%	15.6%	18.4%	15.6%
V: 750 001 – 1 000 000	8.1%	11.5%	9.6%	11.8%	10.4%	11.7%	10.5%	11.0%
W: 1 000 001 – 2 000 000	9.7%	20.7%	12.2%	22.9%	13.3%	23.3%	13.8%	22.5%
X: 2 000 001 – 5 000 000	3.0%	12.5%	3.7%	14.3%	4.4%	15.8%	4.8%	16.5%
Y: 5 000 001 +	0.4%	2.0%	0.5%	3.2%	0.6%	3.4%	0.8%	4.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	249	10	1 411	48	17	1	12	1
B: = 0	495	20	410	20	234	10	186	8
C: 1 – 20 000	51 829	106	45 635	92	45 902	84	54 825	90
D: 20 001 – 30 000	31 123	117	24 057	94	27 505	97	33 642	108
E: 30 001 – 40 000	35 430	167	26 562	129	32 160	142	36 610	151
F: 40 001 – 50 000	44 550	251	33 350	189	40 020	208	41 115	207
G: 50 001 – 60 000	49 042	330	41 084	268	60 402	348	56 244	321
H: 60 001 – 70 000	53 060	425	43 099	341	68 782	467	73 975	487
I: 70 001 – 80 000	67 554	617	50 243	445	67 017	534	72 427	558
J: 80 001 – 90 000	78 129	785	65 310	643	83 269	757	80 268	711
K: 90 000 – 100 000	75 792	823	67 811	732	98 649	965	107 067	1 018
L: 100 001 – 110 000	76 904	980	68 461	841	86 080	964	101 914	1 087
M: 110 001 – 120 000	73 913	1 025	70 705	977	81 651	1 045	90 129	1 090
N: 120 001 – 130 000	77 622	1 250	68 081	1 036	79 061	1 141	85 821	1 211
O: 130 001 – 140 000	75 674	1 328	69 815	1 204	80 426	1 341	86 497	1 408
P: 140 001 – 150 000	77 080	1 473	70 846	1 342	77 558	1 408	79 489	1 390
Q: 150 001 – 200 000	388 716	9 125	363 916	8 507	377 594	8 555	374 186	8 334
R: 200 001 – 250 000	392 832	12 655	360 516	11 142	364 821	11 007	372 183	11 246
S: 250 001 – 350 000	739 331	35 501	731 455	33 443	748 375	33 337	761 301	34 231
T: 350 001 – 500 000	752 180	51 244	809 541	53 726	868 103	57 010	962 689	64 404
U: 500 001 – 750 000	509 828	45 640	565 897	49 855	614 182	53 883	666 006	59 195
V: 750 001 – 1 000 000	203 150	24 006	228 464	26 755	250 493	28 777	273 072	31 478
W: 1 000 001 – 2 000 000	175 437	27 831	205 016	32 262	238 743	37 299	269 391	42 337
X: 2 000 001 – 5 000 000	36 723	8 839	43 135	10 463	51 245	12 457	58 874	14 360
Y: 5 000 001 +	6 092	1 778	7 628	2 243	9 200	2 736	10 809	3 267
Total	**4 072 735**	**226 327**	**4 062 448**	**236 797**	**4 451 489**	**254 573**	**4 748 732**	**278 699**

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.3%	0.0%	1.1%	0.0%	1.0%	0.0%	1.2%	0.0%
D: 20 001 – 30 000	0.8%	0.1%	0.6%	0.0%	0.6%	0.0%	0.7%	0.0%
E: 30 001 – 40 000	0.9%	0.1%	0.7%	0.1%	0.7%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	1.1%	0.1%	0.8%	0.1%	0.9%	0.1%	0.9%	0.1%
G: 50 001 – 60 000	1.2%	0.1%	1.0%	0.1%	1.4%	0.1%	1.2%	0.1%
H: 60 001 – 70 000	1.3%	0.2%	1.1%	0.1%	1.5%	0.2%	1.6%	0.2%
I: 70 001 – 80 000	1.7%	0.3%	1.2%	0.2%	1.5%	0.2%	1.5%	0.2%
J: 80 001 – 90 000	1.9%	0.3%	1.6%	0.3%	1.9%	0.3%	1.7%	0.3%
K: 90 000 – 100 000	1.9%	0.4%	1.7%	0.3%	2.2%	0.4%	2.3%	0.4%
L: 100 001 – 110 000	1.9%	0.4%	1.7%	0.4%	1.9%	0.4%	2.1%	0.4%
M: 110 001 – 120 000	1.8%	0.5%	1.7%	0.4%	1.8%	0.4%	1.9%	0.4%
N: 120 001 – 130 000	1.9%	0.6%	1.7%	0.4%	1.8%	0.4%	1.8%	0.4%
O: 130 001 – 140 000	1.9%	0.6%	1.7%	0.5%	1.8%	0.5%	1.8%	0.5%
P: 140 001 – 150 000	1.9%	0.7%	1.7%	0.6%	1.7%	0.6%	1.7%	0.5%
Q: 150 001 – 200 000	9.5%	4.0%	9.0%	3.6%	8.5%	3.4%	7.9%	3.0%
R: 200 001 – 250 000	9.6%	5.6%	8.9%	4.7%	8.2%	4.3%	7.8%	4.0%
S: 250 001 – 350 000	18.2%	15.7%	18.0%	14.1%	16.8%	13.1%	16.0%	12.3%
T: 350 001 – 500 000	18.5%	22.6%	19.9%	22.7%	19.5%	22.4%	20.3%	23.1%
U: 500 001 – 750 000	12.5%	20.2%	13.9%	21.1%	13.8%	21.2%	14.0%	21.2%
V: 750 001 – 1 000 000	5.0%	10.6%	5.6%	11.3%	5.6%	11.3%	5.8%	11.3%
W: 1 000 001 – 2 000 000	4.3%	12.3%	5.0%	13.6%	5.4%	14.7%	5.7%	15.2%
X: 2 000 001 – 5 000 000	0.9%	3.9%	1.1%	4.4%	1.2%	4.9%	1.2%	5.2%
Y: 5 000 001 +	0.1%	0.8%	0.2%	0.9%	0.2%	1.1%	0.2%	1.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	6	1	7	1	7	1	6	1
B: = 0	2	0	4	1	4	1	4	1
C: 1 – 20 000	12	0	13	0	24	1	13	0
D: 20 001 – 30 000	27	1	16	0	18	0	13	0
E: 30 001 – 40 000	24	0	30	1	16	1	22	1
F: 40 001 – 50 000	40	2	29	1	31	1	26	1
G: 50 001 – 60 000	63	2	39	1	38	1	27	1
H: 60 001 – 70 000	85	3	46	1	60	1	42	1
I: 70 001 – 80 000	116	5	64	3	66	2	57	2
J: 80 001 – 90 000	146	6	95	3	84	3	75	3
K: 90 000 – 100 000	206	9	113	5	109	5	91	4
L: 100 001 – 110 000	199	8	170	9	146	6	128	6
M: 110 001 – 120 000	274	11	181	7	187	8	164	8
N: 120 001 – 130 000	287	14	196	8	192	9	189	9
O: 130 001 – 140 000	327	17	203	10	182	9	217	11
P: 140 001 – 150 000	306	17	246	12	233	12	217	12
Q: 150 001 – 200 000	2 616	147	1 741	93	1 607	92	1 568	98
R: 200 001 – 250 000	3 442	210	2 756	172	2 634	173	2 511	183
S: 250 001 – 350 000	7 973	550	6 946	480	6 502	472	6 133	491
T: 350 001 – 500 000	11 407	816	11 478	850	10 738	852	9 908	873
U: 500 001 – 750 000	11 814	971	11 989	1 017	12 508	1 110	12 456	1 186
V: 750 001 – 1 000 000	5 556	532	6 328	614	6 909	699	7 052	771
W: 1 000 001 – 2 000 000	4 987	584	6 384	757	7 043	861	7 835	1 012
X: 2 000 001 – 5 000 000	1 257	200	1 651	260	1 934	320	2 120	384
Y: 5 000 001 +	133	31	192	50	246	67	279	81
Total	**51 305**	**4 137**	**50 917**	**4 355**	**51 518**	**4 706**	**51 153**	**5 138**

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
J: 80 001 – 90 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.0%
K: 90 000 – 100 000	0.4%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%	0.1%
M: 110 001 – 120 000	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%
N: 120 001 – 130 000	0.6%	0.3%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
O: 130 001 – 140 000	0.6%	0.4%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
P: 140 001 – 150 000	0.6%	0.4%	0.5%	0.3%	0.5%	0.2%	0.4%	0.2%
Q: 150 001 – 200 000	5.1%	3.6%	3.4%	2.1%	3.1%	2.0%	3.1%	1.9%
R: 200 001 – 250 000	6.7%	5.1%	5.4%	3.9%	5.1%	3.7%	4.9%	3.6%
S: 250 001 – 350 000	15.5%	13.3%	13.6%	11.0%	12.6%	10.0%	12.0%	9.5%
T: 350 001 – 500 000	22.2%	19.7%	22.5%	19.5%	20.8%	18.1%	19.4%	17.0%
U: 500 001 – 750 000	23.0%	23.5%	23.5%	23.3%	24.3%	23.6%	24.4%	23.1%
V: 750 001 – 1 000 000	10.8%	12.9%	12.4%	14.1%	13.4%	14.9%	13.8%	15.0%
W: 1 000 001 – 2 000 000	9.7%	14.1%	12.5%	17.4%	13.7%	18.3%	15.3%	19.7%
X: 2 000 001 – 5 000 000	2.5%	4.8%	3.2%	6.0%	3.8%	6.8%	4.1%	7.5%
Y: 5 000 001 +	0.3%	0.7%	0.4%	1.1%	0.5%	1.4%	0.5%	1.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.7: Assessed individual taxpayers: Medical Tax Credits[1] by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	176	0	199	0	116	0	104	0
D: 20 001 – 30 000	150	0	192	0	103	0	92	0
E: 30 001 – 40 000	183	0	234	0	117	0	105	0
F: 40 001 – 50 000	185	0	229	0	118	0	118	0
G: 50 001 – 60 000	267	0	310	0	170	0	129	0
H: 60 001 – 70 000	313	1	360	1	168	0	142	0
I: 70 001 – 80 000	319	1	359	1	171	0	146	0
J: 80 001 – 90 000	16 232	11	5 368	2	186	0	159	0
K: 90 000 – 100 000	23 454	48	19 081	26	18 041	15	8 269	3
L: 100 001 – 110 000	25 658	87	21 421	61	22 245	50	19 372	31
M: 110 001 – 120 000	28 978	122	24 299	95	25 246	90	22 325	69
N: 120 001 – 130 000	32 568	156	26 038	118	26 600	112	23 828	95
O: 130 001 – 140 000	41 698	200	32 132	155	34 427	167	31 135	143
P: 140 001 – 150 000	48 285	252	39 340	204	39 102	191	31 119	162
Q: 150 001 – 200 000	284 581	1 816	254 132	1 609	253 268	1 607	226 489	1 424
R: 200 001 – 250 000	608 001	4 457	580 600	4 343	591 486	4 546	582 225	4 601
S: 250 001 – 350 000	557 509	4 523	555 432	4 578	583 583	4 938	610 960	5 359
T: 350 001 – 500 000	397 210	3 395	428 457	3 757	461 794	4 186	496 604	4 652
U: 500 001 – 750 000	464 364	4 013	517 040	4 597	563 514	5 173	612 662	5 828
V: 750 001 – 1 000 000	187 645	1 699	212 133	1 965	233 551	2 221	256 594	2 512
W: 1 000 001 – 2 000 000	167 963	1 598	196 724	1 925	228 216	2 294	257 759	2 683
X: 2 000 001 – 5 000 000	37 752	383	44 813	470	52 463	569	59 976	672
Y: 5 000 001 +	6 742	72	8 346	92	9 851	113	11 463	137
Total	**2 930 233**	**22 832**	**2 967 239**	**23 999**	**3 144 536**	**26 274**	**3 251 775**	**28 373**

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes.

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits[1] - additional expense by taxable income group, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	103	0	108	0	80	0	68	0
D: 20 001 – 30 000	106	0	120	0	58	0	66	0
E: 30 001 – 40 000	117	0	140	0	78	0	76	0
F: 40 001 – 50 000	120	0	134	0	73	0	90	0
G: 50 001 – 60 000	159	0	199	0	119	0	92	0
H: 60 001 – 70 000	196	0	227	1	123	0	93	0
I: 70 001 – 80 000	181	1	243	1	111	0	92	0
J: 80 001 – 90 000	253	1	278	1	129	0	111	0
K: 90 000 – 100 000	652	1	466	1	172	0	123	0
L: 100 001 – 110 000	3 838	3	1 310	2	653	1	396	1
M: 110 001 – 120 000	6 593	10	5 102	6	3 658	3	1 036	1
N: 120 001 – 130 000	8 481	15	5 649	11	5 724	9	5 074	5
O: 130 001 – 140 000	11 591	24	8 267	16	11 955	32	10 892	25
P: 140 001 – 150 000	14 423	33	10 114	24	11 189	28	9 052	22
Q: 150 001 – 200 000	131 031	393	101 168	293	91 501	254	73 955	205
R: 200 001 – 250 000	306 727	1 684	278 102	1 555	278 221	1 532	276 550	1 463
S: 250 001 – 350 000	256 960	1 628	252 410	1 639	260 901	1 786	264 021	1 923
T: 350 001 – 500 000	164 469	1 236	184 038	1 372	199 981	1 514	220 960	1 711
U: 500 001 – 750 000	155 337	1 464	172 436	1 658	191 506	1 916	222 995	2 354
V: 750 001 – 1 000 000	44 271	619	51 009	708	58 430	828	74 033	1 059
W: 1 000 001 – 2 000 000	32 965	660	37 937	802	43 863	949	55 027	1 250
X: 2 000 001 – 5 000 000	5 111	186	6 353	238	7 757	301	10 195	402
Y: 5 000 001 +	832	43	1 058	57	1 215	72	1 551	96
Total	**1 144 516**	**8 001**	**1 116 868**	**8 384**	**1 167 497**	**9 226**	**1 226 548**	**10 521**

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes.

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits[1] - additional expense by taxable income group, 2021 – 2024 (continued)

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% 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	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	0.3%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
M: 110 001 – 120 000	0.6%	0.1%	0.5%	0.1%	0.3%	0.0%	0.1%	0.0%
N: 120 001 – 130 000	0.7%	0.2%	0.5%	0.1%	0.5%	0.1%	0.4%	0.0%
O: 130 001 – 140 000	1.0%	0.3%	0.7%	0.2%	1.0%	0.3%	0.9%	0.2%
P: 140 001 – 150 000	1.3%	0.4%	0.9%	0.3%	1.0%	0.3%	0.7%	0.2%
Q: 150 001 – 200 000	11.4%	4.9%	9.1%	3.5%	7.8%	2.8%	6.0%	1.9%
R: 200 001 – 250 000	26.8%	21.0%	24.9%	18.6%	23.8%	16.6%	22.5%	13.9%
S: 250 001 – 350 000	22.5%	20.3%	22.6%	19.5%	22.3%	19.4%	21.5%	18.3%
T: 350 001 – 500 000	14.4%	15.4%	16.5%	16.4%	17.1%	16.4%	18.0%	16.3%
U: 500 001 – 750 000	13.6%	18.3%	15.4%	19.8%	16.4%	20.8%	18.2%	22.4%
V: 750 001 – 1 000 000	3.9%	7.7%	4.6%	8.4%	5.0%	9.0%	6.0%	10.1%
W: 1 000 001 – 2 000 000	2.9%	8.2%	3.4%	9.6%	3.8%	10.3%	4.5%	11.9%
X: 2 000 001 – 5 000 000	0.4%	2.3%	0.6%	2.8%	0.7%	3.3%	0.8%	3.8%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.7%	0.1%	0.8%	0.1%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes.

Table A2.7.9: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	16 098	42	14 195	36	12 841	33	11 236	29
B: 5 001 – 10 000	16 116	121	13 678	103	12 814	97	11 181	85
C: 10 001 – 15 000	15 885	196	14 130	175	12 860	160	11 709	145
D: 15 001 – 20 000	13 086	230	12 019	211	11 176	197	10 104	178
E: 20 001 – 25 000	13 284	302	12 610	287	11 903	271	10 999	251
F: 25 001 – 30 000	12 361	343	11 974	333	11 327	315	10 369	289
G: 30 001 – 35 000	11 044	360	10 281	335	9 617	313	8 803	287
H: 35 001 – 40 000	12 983	485	12 825	478	12 378	462	11 579	432
I: 40 001 – 45 000	11 482	489	11 179	476	10 249	436	9 597	408
J: 45 001 – 50 000	12 400	591	12 795	610	11 660	556	10 641	508
K: 50 001 – 60 000	23 891	1 330	24 013	1 341	23 327	1 305	21 919	1 229
L: 60 001 – 70 000	20 845	1 358	19 567	1 273	18 086	1 178	16 948	1 103
M: 70 001 – 80 000	20 694	1 549	20 648	1 546	19 960	1 494	18 919	1 416
N: 80 001 – 90 000	19 887	1 691	19 976	1 699	19 015	1 617	17 502	1 491
O: 90 000 – 100 000	16 424	1 561	17 001	1 616	16 958	1 613	16 988	1 615
P: 100 001 – 120 000	26 369	2 900	28 561	3 148	30 342	3 347	29 769	3 294
Q: 120 001 – 140 000	17 280	2 237	19 072	2 469	21 832	2 828	21 922	2 843
R: 140 001 – 160 000	10 807	1 610	12 762	1 902	16 192	2 416	17 975	2 684
S: 160 001 – 180 000	6 349	1 077	7 656	1 298	10 822	1 837	12 657	2 152
T: 180 001 – 250 000	6 674	1 361	8 260	1 687	13 963	2 869	18 365	3 807
U: 250 001 +	1 012	300	1 325	392	2 846	834	4 968	1 473
Total	**304 971**	**20 133**	**304 527**	**21 414**	**310 168**	**24 175**	**304 150**	**25 716**

Table A2.7.10: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029[1]) by deduction value, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	334 721	861	288 634	739	365 370	998	380 552	1 014
B: 5 001 – 10 000	343 429	2 557	312 580	2 315	390 353	2 858	435 806	3 169
C: 10 001 – 15 000	301 012	3 757	270 495	3 385	313 186	3 900	334 259	4 179
D: 15 001 – 20 000	252 498	4 394	243 528	4 242	261 645	4 567	281 254	4 910
E: 20 001 – 25 000	223 031	5 040	223 656	5 062	222 657	5 027	226 381	5 086
F: 25 001 – 30 000	208 356	5 727	220 853	6 066	244 560	6 704	221 056	6 097
G: 30 001 – 35 000	190 537	6 189	198 255	6 442	214 511	6 958	235 696	7 637
H: 35 001 – 40 000	160 510	6 003	162 168	6 079	178 671	6 680	198 464	7 434
I: 40 001 – 45 000	165 444	7 031	167 186	7 105	171 906	7 321	169 724	7 194
J: 45 001 – 50 000	152 070	7 212	156 517	7 422	165 983	7 881	167 489	7 964
K: 50 001 – 60 000	253 365	13 891	263 238	14 433	281 938	15 463	295 472	16 203
L: 60 001 – 70 000	276 241	18 069	286 486	18 761	264 136	17 312	251 666	16 305
M: 70 001 – 80 000	257 013	19 187	261 509	19 537	292 848	21 886	299 792	22 653
N: 80 001 – 90 000	196 598	16 709	201 070	17 078	207 842	17 657	259 200	21 938
O: 90 000 – 100 000	147 691	13 991	158 609	15 015	174 246	16 506	195 671	18 602
P: 100 001 – 120 000	213 134	23 299	216 800	23 704	227 416	24 876	255 027	27 805
Q: 120 001 – 140 000	126 137	16 300	134 353	17 366	144 061	18 628	163 864	21 167
R: 140 001 – 160 000	78 569	11 728	83 657	12 488	93 278	13 917	106 620	15 922
S: 160 001 – 180 000	50 920	8 629	54 785	9 283	59 444	10 069	68 066	11 527
T: 180 001 – 250 000	82 558	17 146	89 987	18 711	100 223	20 874	113 937	23 746
U: 250 001 +	58 901	18 609	68 082	21 565	77 215	24 491	88 736	28 144
Total	**4 072 735**	**226 327**	**4 062 448**	**236 797**	**4 451 489**	**254 573**	**4 748 732**	**278 699**

1. Retirement reform was announced from 1 March 2016 in section 11F (replacement of section 11(k)) of the Income Tax Act. From the 2017 tax year retirement contributions are grouped under code 4029 and not separately under 4001, 4002, 4006 and 4007.

Table A2.7.11: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by deduction value, 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	626	2	615	2	505	1	493	1
B: 5 001 – 10 000	894	7	960	7	901	7	804	6
C: 10 001 – 15 000	1 176	15	1 023	13	980	12	872	11
D: 15 001 – 20 000	1 373	24	1 156	20	1 114	20	938	16
E: 20 001 – 25 000	1 486	34	1 347	30	1 198	27	1 114	25
F: 25 001 – 30 000	1 690	46	1 498	41	1 277	35	1 190	33
G: 30 001 – 35 000	1 840	60	1 616	53	1 396	45	1 265	41
H: 35 001 – 40 000	1 839	69	1 618	61	1 522	57	1 348	51
I: 40 001 – 45 000	1 977	84	1 785	76	1 598	68	1 440	61
J: 45 001 – 50 000	2 127	101	1 858	88	1 699	81	1 496	71
K: 50 001 – 60 000	4 464	246	4 035	223	3 781	208	3 248	179
L: 60 001 – 70 000	5 351	348	4 819	314	4 339	282	3 656	238
M: 70 001 – 80 000	5 045	378	5 157	387	4 589	344	3 807	286
N: 80 001 – 90 000	4 418	375	4 333	367	4 350	369	3 883	330
O: 90 000 – 100 000	3 601	341	3 821	362	3 874	368	3 807	361
P: 100 001 – 120 000	4 899	535	5 694	622	6 575	720	6 442	705
Q: 120 001 – 140 000	3 326	430	3 356	434	4 490	579	4 928	639
R: 140 001 – 160 000	1 901	283	2 267	339	2 607	389	3 835	571
S: 160 001 – 180 000	1 126	191	1 376	232	1 658	280	2 275	385
T: 180 001 – 250 000	1 404	289	1 719	354	2 056	425	2 935	605
U: 250 001 +	742	279	864	330	1 009	387	1 377	522
Total	**51 305**	**4 137**	**50 917**	**4 355**	**51 518**	**4 706**	**51 153**	**5 138**

Table A2.7.12: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value[1], 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	1 024 190	3 546	1 044 357	3 756	1 135 315	4 229	1 179 856	4 605
B: 5 001 – 10 000	876 955	6 670	873 503	6 869	900 490	7 331	923 437	7 803
C: 10 001 – 15 000	860 952	9 884	868 747	10 333	908 853	11 218	929 982	11 972
D: 15 001 – 20 000	159 431	2 542	170 717	2 820	187 921	3 222	172 634	3 004
E: 20 001 – 25 000	7 953	168	9 125	199	9 641	213	42 857	906
F: 25 001 – 30 000	640	17	676	18	2 058	53	2 688	72
G: 30 001 – 35 000	86	3	83	3	205	6	214	7
H: 35 001 – 40 000	8	0	15	1	41	2	87	3
I: 40 001 – 45 000	7	0	9	0	8	0	12	1
J: 45 001 – 50 000	2	0	3	0	2	0	6	0
K: 50 001 – 60 000	6	0	3	0	2	0	2	0
L: 60 001 – 70 000	1	0	1	0	–	–	–	–
M: 70 001 – 80 000	–	–	–	–	–	–	–	–
N: 80 001 – 90 000	1	0	–	–	–	–	–	–
O: 90 000 – 100 000	1	0	–	–	–	–	–	–
P: 100 001 – 120 000	–	–	–	–	–	–	–	–
Q: 120 001 – 140 000	–	–	–	–	–	–	–	–
R: 140 001 – 160 000	–	–	–	–	–	–	–	–
S: 160 001 – 180 000	–	–	–	–	–	–	–	–
T: 180 001 – 250 000	–	–	–	–	–	–	–	–
U: 250 001 +	–	–	–	–	–	–	–	–
Total	**2 930 233**	**22 832**	**2 967 239**	**23 999**	**3 144 536**	**26 274**	**3 251 775**	**28 373**

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes. High deductions values could be wrong and are being investigated.

Table A2.7.13: Assessed individual taxpayers: Medical Tax Credits Rebate - additional expense by deduction value[1], 2021 – 2024

Tax year	2021 [88.7% assessed]		2022 [86.7% assessed]		2023 [85.4% assessed]		2024 [84.3% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	693 934	1 395	653 137	1 313	672 634	1 374	681 439	1 402
B: 5 001 – 10 000	217 287	1 530	217 277	1 535	223 332	1 575	238 192	1 694
C: 10 001 – 15 000	90 818	1 105	92 877	1 134	99 725	1 220	107 790	1 327
D: 15 001 – 20 000	50 869	881	51 905	897	55 772	967	60 932	1 052
E: 20 001 – 25 000	34 340	763	36 503	814	38 564	862	40 912	911
F: 25 001 – 30 000	17 785	484	20 551	560	24 781	676	30 603	836
G: 30 001 – 35 000	10 277	332	11 695	377	14 221	459	18 810	607
H: 35 001 – 40 000	8 135	307	7 150	267	8 727	326	11 309	422
I: 40 001 – 45 000	6 396	271	7 902	333	7 700	328	7 424	314
J: 45 001 – 50 000	4 273	202	5 044	239	5 907	280	5 478	260
K: 50 001 – 60 000	4 786	260	5 730	312	7 090	386	10 403	564
L: 60 001 – 70 000	2 288	148	2 796	180	3 524	227	5 207	336
M: 70 001 – 80 000	1 205	90	1 536	115	1 911	142	2 833	211
N: 80 001 – 90 000	694	59	934	79	1 174	99	1 655	140
O: 90 000 – 100 000	442	42	550	52	717	68	1 089	103
P: 100 001 – 120 000	484	52	610	66	818	89	1 147	124
Q: 120 001 – 140 000	222	29	305	39	413	53	565	73
R: 140 001 – 160 000	115	17	133	20	189	28	292	44
S: 160 001 – 180 000	71	12	86	14	99	17	182	31
T: 180 001 – 250 000	73	15	97	20	136	28	205	42
U: 250 001 +	22	7	50	17	63	22	81	28
Total	**1 144 516**	**8 001**	**1 116 868**	**8 384**	**1 167 497**	**9 226**	**1 226 548**	**10 521**

1. From the 2015 tax year no medical expenses deductions will appear on assessments as the additional medical expenses tax credit is treated as a rebate against taxes and not a deduction. Medical tax credit (rebates and additional expenses allowed) has been added for comparative purposes. High deductions values could be wrong and are being investigated.

Table A2.8.1: Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Tax year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	25 447	22 451	19 881	18 913	18 819	19 099	20 685	18 683	17 942	18 375
B: = 0	60 275	54 494	52 248	49 398	51 536	55 424	69 284	65 830	61 484	65 505
C: 1 – 20 000	53 868	41 377	40 097	37 107	37 045	41 422	53 104	51 517	47 210	49 011
D: 20 001 – 30 000	26 479	20 465	18 200	17 033	16 850	17 413	22 977	20 587	19 418	20 654
E: 30 001 – 40 000	29 262	21 934	19 316	17 748	17 277	17 641	22 658	20 023	19 330	19 774
F: 40 001 – 50 000	32 019	23 918	21 869	19 758	18 948	18 962	24 001	20 956	19 636	19 830
G: 50 001 – 60 000	38 222	29 179	25 783	23 426	21 801	21 355	26 163	22 138	21 206	21 422
H: 60 001 – 70 000	51 291	37 103	30 596	26 869	24 249	23 700	28 126	24 047	22 513	22 530
I: 70 001 – 80 000	62 818	52 490	46 530	41 104	36 982	34 882	34 098	27 125	25 145	24 164
J: 80 001 – 90 000	63 508	50 897	42 224	35 964	32 471	29 794	40 320	36 386	29 969	27 136
K: 90 000 – 100 000	66 390	56 135	47 577	40 048	35 440	32 795	36 000	30 446	33 344	34 007
L: 100 001 – 110 000	71 322	61 634	51 697	44 748	38 626	34 687	38 021	32 760	29 797	28 120
M: 110 001 – 120 000	74 294	67 332	58 487	49 691	44 179	38 607	39 855	35 750	32 826	30 573
N: 120 001 – 130 000	74 166	66 707	59 835	51 843	45 960	40 702	42 655	36 026	33 832	30 866
O: 130 001 – 140 000	75 450	67 808	62 603	55 228	48 715	43 653	43 484	38 823	34 902	31 941
P: 140 001 – 150 000	76 021	72 629	64 402	57 641	51 258	46 170	46 433	40 944	38 231	34 974
Q: 150 001 – 200 000	388 442	363 763	341 361	308 156	276 790	251 558	246 715	223 413	208 579	189 735
R: 200 001 – 250 000	363 678	355 492	340 464	319 101	296 676	271 196	260 702	238 939	224 010	211 089
S: 250 001 – 350 000	574 923	601 479	597 434	581 641	558 220	528 861	505 774	483 181	458 420	427 308
T: 350 001 – 500 000	406 972	470 549	529 902	580 453	612 870	632 069	612 018	628 579	624 031	607 767
U: 500 001 – 750 000	274 289	314 726	348 712	396 423	440 814	482 506	473 545	520 774	550 494	573 255
V: 750 001 – 1 000 000	101 788	120 735	136 648	159 721	181 188	200 664	197 870	224 229	242 583	261 944
W: 1 000 001 – 2 000 000	89 183	104 257	116 568	137 747	158 722	178 702	178 861	212 024	247 120	279 471
X: 2 000 001 – 5 000 000	23 843	26 379	30 276	33 051	36 837	39 982	39 042	47 357	56 747	67 045
Y: 5 000 001 +	5 176	5 193	6 416	6 314	6 853	7 282	6 735	8 589	10 357	12 630
Total	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**
<= 0	85 722	76 945	72 129	68 311	70 355	74 523	89 969	84 513	79 426	83 880
1 – 70 000	231 141	173 976	155 861	141 941	136 170	140 493	177 029	159 268	149 313	153 221
70 001 – 350 000	1 891 012	1 816 366	1 712 614	1 585 165	1 465 317	1 352 905	1 334 057	1 223 793	1 149 055	1 069 913
350 001 – 500 000	406 972	470 549	529 902	580 453	612 870	632 069	612 018	628 579	624 031	607 767
500 000 +	494 279	571 290	638 620	733 256	824 414	909 136	896 053	1 012 973	1 107 301	1 194 345
Total	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**	**3 109 126**

Table A2.8.1: Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024 (continued)

Tax year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	0.8%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%
B: = 0	1.9%	1.8%	1.7%	1.6%	1.7%	1.8%	2.2%	2.1%	2.0%	2.1%
C: 1 – 20 000	1.7%	1.3%	1.3%	1.2%	1.2%	1.3%	1.7%	1.7%	1.5%	1.6%
D: 20 001 – 30 000	0.9%	0.7%	0.6%	0.5%	0.5%	0.6%	0.7%	0.7%	0.6%	0.7%
E: 30 001 – 40 000	0.9%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%
F: 40 001 – 50 000	1.0%	0.8%	0.7%	0.6%	0.6%	0.6%	0.8%	0.7%	0.6%	0.6%
G: 50 001 – 60 000	1.2%	0.9%	0.8%	0.8%	0.7%	0.7%	0.8%	0.7%	0.7%	0.7%
H: 60 001 – 70 000	1.6%	1.2%	1.0%	0.9%	0.8%	0.8%	0.9%	0.8%	0.7%	0.7%
I: 70 001 – 80 000	2.0%	1.7%	1.5%	1.3%	1.2%	1.1%	1.1%	0.9%	0.8%	0.8%
J: 80 001 – 90 000	2.0%	1.6%	1.4%	1.2%	1.0%	1.0%	1.3%	1.2%	1.0%	0.9%
K: 90 000 – 100 000	2.1%	1.8%	1.5%	1.3%	1.1%	1.1%	1.2%	1.0%	1.1%	1.1%
L: 100 001 – 110 000	2.3%	2.0%	1.7%	1.4%	1.2%	1.1%	1.2%	1.1%	1.0%	0.9%
M: 110 001 – 120 000	2.4%	2.2%	1.9%	1.6%	1.4%	1.2%	1.3%	1.1%	1.1%	1.0%
N: 120 001 – 130 000	2.4%	2.1%	1.9%	1.7%	1.5%	1.3%	1.4%	1.2%	1.1%	1.0%
O: 130 001 – 140 000	2.4%	2.2%	2.0%	1.8%	1.6%	1.4%	1.4%	1.2%	1.1%	1.0%
P: 140 001 – 150 000	2.4%	2.3%	2.1%	1.9%	1.6%	1.5%	1.5%	1.3%	1.2%	1.1%
Q: 150 001 – 200 000	12.5%	11.7%	11.0%	9.9%	8.9%	8.1%	7.9%	7.2%	6.7%	6.1%
R: 200 001 – 250 000	11.7%	11.4%	11.0%	10.3%	9.5%	8.7%	8.4%	7.7%	7.2%	6.8%
S: 250 001 – 350 000	18.5%	19.3%	19.2%	18.7%	18.0%	17.0%	16.3%	15.5%	14.7%	13.7%
T: 350 001 – 500 000	13.1%	15.1%	17.0%	18.7%	19.7%	20.3%	19.7%	20.2%	20.1%	19.5%
U: 500 001 – 750 000	8.8%	10.1%	11.2%	12.8%	14.2%	15.5%	15.2%	16.7%	17.7%	18.4%
V: 750 001 – 1 000 000	3.3%	3.9%	4.4%	5.1%	5.8%	6.5%	6.4%	7.2%	7.8%	8.4%
W: 1 000 001 – 2 000 000	2.9%	3.4%	3.7%	4.4%	5.1%	5.7%	5.8%	6.8%	7.9%	9.0%
X: 2 000 001 – 5 000 000	0.8%	0.8%	1.0%	1.1%	1.2%	1.3%	1.3%	1.5%	1.8%	2.2%
Y: 5 000 001 +	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	2.8%	2.5%	2.3%	2.2%	2.3%	2.4%	2.9%	2.7%	2.6%	2.7%
1 – 70 000	7.4%	5.6%	5.0%	4.6%	4.4%	4.5%	5.7%	5.1%	4.8%	4.9%
70 001 – 350 000	60.8%	58.4%	55.1%	51.0%	47.1%	43.5%	42.9%	39.4%	37.0%	34.4%
350 001 – 500 000	13.1%	15.1%	17.0%	18.7%	19.7%	20.3%	19.7%	20.2%	20.1%	19.5%
500 000 +	15.9%	18.4%	20.5%	23.6%	26.5%	29.2%	28.8%	32.6%	35.6%	38.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.8.2: Taxable income of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Tax year		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxable income group	Number of taxpayers[1]	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	25 447	-12 520	-13 523	-13 463	-13 395	-13 677	-14 674	-14 824	-15 095	-15 721	-18 181
B: = 0	60 275	–	–	–	–	–	–	–	–	–	–
C: 1 – 20 000	53 868	514	392	361	338	336	364	476	441	405	420
D: 20 001 – 30 000	26 479	665	514	456	427	423	436	575	516	487	517
E: 30 001 – 40 000	29 262	1 027	770	679	623	607	619	794	702	677	693
F: 40 001 – 50 000	32 019	1 445	1 080	988	892	855	856	1 084	945	885	893
G: 50 001 – 60 000	38 222	2 118	1 617	1 427	1 295	1 205	1 181	1 445	1 223	1 170	1 182
H: 60 001 – 70 000	51 291	3 362	2 426	1 998	1 753	1 580	1 545	1 832	1 565	1 464	1 467
I: 70 001 – 80 000	62 818	4 693	3 928	3 490	3 088	2 794	2 641	2 566	2 038	1 889	1 815
J: 80 001 – 90 000	63 508	5 402	4 339	3 596	3 064	2 765	2 536	3 418	3 108	2 560	2 314
K: 90 000 – 100 000	66 390	6 316	5 338	4 529	3 811	3 374	3 121	3 426	2 897	3 153	3 233
L: 100 001 – 110 000	71 322	7 492	6 476	5 434	4 704	4 061	3 646	3 994	3 444	3 131	2 954
M: 110 001 – 120 000	74 294	8 554	7 754	6 738	5 728	5 094	4 452	4 592	4 124	3 786	3 526
N: 120 001 – 130 000	74 166	9 272	8 340	7 482	6 484	5 748	5 088	5 336	4 505	4 232	3 860
O: 130 001 – 140 000	75 450	10 188	9 155	8 452	7 456	6 575	5 894	5 874	5 241	4 714	4 312
P: 140 001 – 150 000	76 021	11 025	10 537	9 341	8 362	7 437	6 700	6 738	5 942	5 547	5 077
Q: 150 001 – 200 000	388 442	68 025	63 713	59 864	54 078	48 598	44 188	43 295	39 256	36 639	33 342
R: 200 001 – 250 000	363 678	81 899	79 782	76 553	71 756	66 793	61 082	58 699	53 804	50 449	47 560
S: 250 001 – 350 000	574 923	169 961	178 603	178 005	173 873	167 071	158 371	151 684	144 940	137 520	127 981
T: 350 001 – 500 000	406 972	168 777	194 898	219 538	241 600	256 063	264 867	256 589	264 215	262 785	256 268
U: 500 001 – 750 000	274 289	165 592	190 111	210 559	239 734	266 407	291 650	286 385	314 917	333 655	347 994
V: 750 001 – 1 000 000	101 788	87 154	103 301	117 031	136 993	155 568	172 408	169 975	192 800	208 673	225 468
W: 1 000 001 – 2 000 000	89 183	118 377	138 168	154 412	181 863	208 898	234 677	235 113	279 170	326 525	371 267
X: 2 000 001 – 5 000 000	23 843	68 162	74 981	86 787	93 634	104 569	113 200	110 211	133 650	160 641	190 164
Y: 5 000 001 +	5 176	53 418	55 195	65 441	62 828	66 503	73 624	65 224	87 347	105 319	127 357
Total	**3 109 126**	**1 040 918**	**1 127 897**	**1 209 697**	**1 290 990**	**1 369 648**	**1 438 471**	**1 404 502**	**1 531 692**	**1 640 585**	**1 741 483**
<= 0	85 722	-12 520	-13 523	-13 463	-13 395	-13 677	-14 674	-14 824	-15 095	-15 721	-18 181
1 – 70 000	231 141	9 132	6 799	5 909	5 328	5 006	5 001	6 206	5 391	5 089	5 172
70 001 – 350 000	1 891 012	382 827	377 967	363 483	342 404	320 310	297 718	289 622	269 297	253 620	235 974
350 001 – 500 000	406 972	168 777	194 898	219 538	241 600	256 063	264 867	256 589	264 215	262 785	256 268
500 000 +	494 279	492 702	561 756	634 231	715 053	801 945	885 559	866 908	1 007 884	1 134 812	1 262 250
Total	**3 109 126**	**1 040 918**	**1 127 897**	**1 209 697**	**1 290 990**	**1 369 648**	**1 438 471**	**1 404 502**	**1 531 692**	**1 640 585**	**1 741 483**

1. Number of taxpayers for taxable income group of base year.

Table A2.8.2: Taxable income of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024 (continued)

		Tax year									
Taxable income group Percentage of total	**Number of taxpayers[1]**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
A: < 0	0.8%	-1.2%	-1.2%	-1.1%	-1.0%	-1.0%	-1.0%	-1.1%	-1.0%	-1.0%	-1.0%
B: = 0	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.9%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.9%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	1.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	1.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
H: 60 001 – 70 000	1.6%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	2.0%	0.5%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
J: 80 001 – 90 000	2.0%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
K: 90 000 – 100 000	2.1%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
L: 100 001 – 110 000	2.3%	0.7%	0.6%	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
M: 110 001 – 120 000	2.4%	0.8%	0.7%	0.6%	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%
N: 120 001 – 130 000	2.4%	0.9%	0.7%	0.6%	0.5%	0.4%	0.4%	0.4%	0.3%	0.3%	0.2%
O: 130 001 – 140 000	2.4%	1.0%	0.8%	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%
P: 140 001 – 150 000	2.4%	1.1%	0.9%	0.8%	0.6%	0.5%	0.5%	0.5%	0.4%	0.3%	0.3%
Q: 150 001 – 200 000	12.5%	6.5%	5.6%	4.9%	4.2%	3.5%	3.1%	3.1%	2.6%	2.2%	1.9%
R: 200 001 – 250 000	11.7%	7.9%	7.1%	6.3%	5.6%	4.9%	4.2%	4.2%	3.5%	3.1%	2.7%
S: 250 001 – 350 000	18.5%	16.3%	15.8%	14.7%	13.5%	12.2%	11.0%	10.8%	9.5%	8.4%	7.3%
T: 350 001 – 500 000	13.1%	16.2%	17.3%	18.1%	18.7%	18.7%	18.4%	18.3%	17.2%	16.0%	14.7%
U: 500 001 – 750 000	8.8%	15.9%	16.9%	17.4%	18.6%	19.5%	20.3%	20.4%	20.6%	20.3%	20.0%
V: 750 001 – 1 000 000	3.3%	8.4%	9.2%	9.7%	10.6%	11.4%	12.0%	12.1%	12.6%	12.7%	12.9%
W: 1 000 001 – 2 000 000	2.9%	11.4%	12.3%	12.8%	14.1%	15.3%	16.3%	16.7%	18.2%	19.9%	21.3%
X: 2 000 001 – 5 000 000	0.8%	6.5%	6.6%	7.2%	7.3%	7.6%	7.9%	7.8%	8.7%	9.8%	10.9%
Y: 5 000 001 +	0.2%	5.1%	4.9%	5.4%	4.9%	4.9%	5.1%	4.6%	5.7%	6.4%	7.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	2.8%	-1.2%	-1.2%	-1.1%	-1.0%	-1.0%	-1.0%	-1.1%	-1.0%	-1.0%	-1.0%
1 – 70 000	7.4%	0.9%	0.6%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%	0.3%	0.3%
70 001 – 350 000	60.8%	36.8%	33.5%	30.0%	26.5%	23.4%	20.7%	20.6%	17.6%	15.5%	13.6%
350 001 – 500 000	13.1%	16.2%	17.3%	18.1%	18.7%	18.7%	18.4%	18.3%	17.2%	16.0%	14.7%
500 000 +	15.9%	47.3%	49.8%	52.4%	55.4%	58.6%	61.6%	61.7%	65.8%	69.2%	72.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Number of taxpayers for taxable income group of base year.

Table A2.8.3: Tax assessed of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Tax year		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxable income group	Number of taxpayers[1]	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	25 447	36	39	40	41	45	58	82	46	45	91
B: = 0	60 275	72	91	117	102	130	187	308	367	270	597
C: 1 – 20 000	53 868	52	69	110	83	86	109	151	195	170	313
D: 20 001 – 30 000	26 479	25	28	46	27	41	60	52	59	67	141
E: 30 001 – 40 000	29 262	27	30	45	38	42	42	65	73	69	131
F: 40 001 – 50 000	32 019	33	51	57	33	38	47	60	55	78	119
G: 50 001 – 60 000	38 222	35	44	46	36	47	52	69	69	66	135
H: 60 001 – 70 000	51 291	34	39	55	39	47	62	86	68	67	154
I: 70 001 – 80 000	62 818	66	59	59	53	50	55	63	67	71	151
J: 80 001 – 90 000	63 508	156	124	106	79	70	76	76	74	66	122
K: 90 000 – 100 000	66 390	243	188	162	132	112	109	112	94	77	151
L: 100 001 – 110 000	71 322	332	270	228	190	166	161	163	120	109	189
M: 110 001 – 120 000	74 294	439	373	318	257	227	205	188	181	146	202
N: 120 001 – 130 000	74 166	512	450	384	326	289	254	245	198	192	229
O: 130 001 – 140 000	75 450	653	541	480	412	365	322	293	243	219	250
P: 140 001 – 150 000	76 021	772	696	584	504	441	393	366	312	294	298
Q: 150 001 – 200 000	388 442	5 905	5 221	4 660	4 062	3 533	3 158	2 841	2 483	2 211	2 234
R: 200 001 – 250 000	363 678	9 938	9 212	8 364	7 491	6 694	6 127	5 357	4 604	4 035	3 845
S: 250 001 – 350 000	574 923	26 162	27 177	26 199	25 188	23 478	22 018	19 943	18 101	16 365	14 710
T: 350 001 – 500 000	406 972	33 922	38 995	42 556	46 298	47 931	49 551	45 982	45 824	43 873	41 522
U: 500 001 – 750 000	274 289	41 632	48 193	52 462	59 226	64 717	70 826	67 534	72 298	74 412	75 452
V: 750 001 – 1 000 000	101 788	25 626	30 714	34 437	40 186	45 204	50 171	48 439	53 818	56 958	60 289
W: 1 000 001 – 2 000 000	89 183	39 417	46 876	52 096	61 383	70 005	78 750	77 837	91 011	104 982	117 936
X: 2 000 001 – 5 000 000	23 843	25 360	28 484	32 902	37 225	41 425	44 895	43 142	51 797	61 333	71 896
Y: 5 000 001 +	5 176	21 102	22 307	26 593	27 641	29 315	32 594	28 012	37 489	45 111	53 883
Total	**3 109 126**	**232 551**	**260 273**	**283 105**	**311 055**	**334 499**	**360 282**	**341 467**	**379 646**	**411 289**	**445 038**
<= 0	85 722	108	130	157	144	175	245	390	413	315	688
1 – 70 000	231 141	206	262	358	257	302	372	483	519	518	992
70 001 – 350 000	2 297 984	79 100	83 307	84 100	84 994	83 356	82 429	75 629	72 302	67 660	63 903
350 001 – 500 000	274 289	41 632	48 193	52 462	59 226	64 717	70 826	67 534	72 298	74 412	75 452
500 000 +	219 990	111 505	128 381	146 027	166 434	185 949	206 410	197 430	234 114	268 384	304 004
Total	**3 109 126**	**232 551**	**260 273**	**283 105**	**311 055**	**334 499**	**360 282**	**341 467**	**379 646**	**411 289**	**445 038**

1. Number of taxpayers for taxable income group of base year.

Table A2.8.3: Tax assessed of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024 (continued)

		Tax year									
Taxable income group Percentage of total	**Number of taxpayers[1]**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
A: < 0	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
C: 1 – 20 000	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%
D: 20 001 – 30 000	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	2.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	2.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	2.3%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
M: 110 001 – 120 000	2.4%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
N: 120 001 – 130 000	2.4%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
O: 130 001 – 140 000	2.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	2.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Q: 150 001 – 200 000	12.5%	2.5%	2.0%	1.6%	1.3%	1.1%	0.9%	0.8%	0.7%	0.5%	0.5%
R: 200 001 – 250 000	11.7%	4.3%	3.5%	3.0%	2.4%	2.0%	1.7%	1.6%	1.2%	1.0%	0.9%
S: 250 001 – 350 000	18.5%	11.2%	10.4%	9.3%	8.1%	7.0%	6.1%	5.8%	4.8%	4.0%	3.3%
T: 350 001 – 500 000	13.1%	14.6%	15.0%	15.0%	14.9%	14.3%	13.8%	13.5%	12.1%	10.7%	9.3%
U: 500 001 – 750 000	8.8%	17.9%	18.5%	18.5%	19.0%	19.3%	19.7%	19.8%	19.0%	18.1%	17.0%
V: 750 001 – 1 000 000	3.3%	11.0%	11.8%	12.2%	12.9%	13.5%	13.9%	14.2%	14.2%	13.8%	13.5%
W: 1 000 001 – 2 000 000	2.9%	16.9%	18.0%	18.4%	19.7%	20.9%	21.9%	22.8%	24.0%	25.5%	26.5%
X: 2 000 001 – 5 000 000	0.8%	10.9%	10.9%	11.6%	12.0%	12.4%	12.5%	12.6%	13.6%	14.9%	16.2%
Y: 5 000 001 +	0.2%	9.1%	8.6%	9.4%	8.9%	8.8%	9.0%	8.2%	9.9%	11.0%	12.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	2.8%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
1 – 70 000	7.4%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
70 001 – 350 000	73.9%	34.0%	32.0%	29.7%	27.3%	24.9%	22.9%	22.1%	19.0%	16.5%	14.4%
350 001 – 500 000	8.8%	17.9%	18.5%	18.5%	19.0%	19.3%	19.7%	19.8%	19.0%	18.1%	17.0%
500 000 +	7.1%	47.9%	49.3%	51.6%	53.5%	55.6%	57.3%	57.8%	61.7%	65.3%	68.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Number of taxpayers for taxable income group of base year.

Table A2.8.4: Average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Taxable income group	Number of taxpayers[1]	Tax year									
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
A: < 0	25 447	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.4%	-0.6%	-0.3%	-0.3%	-0.5%
B: = 0	60 275	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	53 868	10.1%	17.6%	30.5%	24.5%	25.7%	30.0%	31.7%	44.2%	42.0%	74.4%
D: 20 001 – 30 000	26 479	3.8%	5.4%	10.0%	6.4%	9.8%	13.7%	9.1%	11.5%	13.8%	27.2%
E: 30 001 – 40 000	29 262	2.7%	3.9%	6.6%	6.1%	7.0%	6.8%	8.2%	10.4%	10.2%	18.9%
F: 40 001 – 50 000	32 019	2.3%	4.7%	5.8%	3.7%	4.4%	5.4%	5.5%	5.9%	8.8%	13.3%
G: 50 001 – 60 000	38 222	1.7%	2.7%	3.3%	2.8%	3.9%	4.4%	4.8%	5.7%	5.7%	11.5%
H: 60 001 – 70 000	51 291	1.0%	1.6%	2.7%	2.2%	3.0%	4.0%	4.7%	4.3%	4.6%	10.5%
I: 70 001 – 80 000	62 818	1.4%	1.5%	1.7%	1.7%	1.8%	2.1%	2.4%	3.3%	3.8%	8.3%
J: 80 001 – 90 000	63 508	2.9%	2.9%	2.9%	2.6%	2.5%	3.0%	2.2%	2.4%	2.6%	5.3%
K: 90 000 – 100 000	66 390	3.8%	3.5%	3.6%	3.5%	3.3%	3.5%	3.3%	3.2%	2.4%	4.7%
L: 100 001 – 110 000	71 322	4.4%	4.2%	4.2%	4.0%	4.1%	4.4%	4.1%	3.5%	3.5%	6.4%
M: 110 001 – 120 000	74 294	5.1%	4.8%	4.7%	4.5%	4.5%	4.6%	4.1%	4.4%	3.9%	5.7%
N: 120 001 – 130 000	74 166	5.5%	5.4%	5.1%	5.0%	5.0%	5.0%	4.6%	4.4%	4.5%	5.9%
O: 130 001 – 140 000	75 450	6.4%	5.9%	5.7%	5.5%	5.6%	5.5%	5.0%	4.6%	4.7%	5.8%
P: 140 001 – 150 000	76 021	7.0%	6.6%	6.3%	6.0%	5.9%	5.9%	5.4%	5.2%	5.3%	5.9%
Q: 150 001 – 200 000	388 442	8.7%	8.2%	7.8%	7.5%	7.3%	7.1%	6.6%	6.3%	6.0%	6.7%
R: 200 001 – 250 000	363 678	12.1%	11.5%	10.9%	10.4%	10.0%	10.0%	9.1%	8.6%	8.0%	8.1%
S: 250 001 – 350 000	574 923	15.4%	15.2%	14.7%	14.5%	14.1%	13.9%	13.1%	12.5%	11.9%	11.5%
T: 350 001 – 500 000	406 972	20.1%	20.0%	19.4%	19.2%	18.7%	18.7%	17.9%	17.3%	16.7%	16.2%
U: 500 001 – 750 000	274 289	25.1%	25.3%	24.9%	24.7%	24.3%	24.3%	23.6%	23.0%	22.3%	21.7%
V: 750 001 – 1 000 000	101 788	29.4%	29.7%	29.4%	29.3%	29.1%	29.1%	28.5%	27.9%	27.3%	26.7%
W: 1 000 001 – 2 000 000	89 183	33.3%	33.9%	33.7%	33.8%	33.5%	33.6%	33.1%	32.6%	32.2%	31.8%
X: 2 000 001 – 5 000 000	23 843	37.2%	38.0%	37.9%	39.8%	39.6%	39.7%	39.1%	38.8%	38.2%	37.8%
Y: 5 000 001 +	5 176	39.5%	40.4%	40.6%	44.0%	44.1%	44.3%	42.9%	42.9%	42.8%	42.3%
Total	**3 109 126**	**22.3%**	**23.1%**	**23.4%**	**24.1%**	**24.4%**	**25.0%**	**24.3%**	**24.8%**	**25.1%**	**25.6%**
<= 0	85 722	-0.9%	-1.0%	-1.2%	-1.1%	-1.3%	-1.7%	-2.6%	-2.7%	-2.0%	-3.8%
1 – 70 000	231 141	2.3%	3.8%	6.1%	4.8%	6.0%	7.4%	7.8%	9.6%	10.2%	19.2%
70 001 – 350 000	2 297 984	20.7%	22.0%	23.1%	24.8%	26.0%	27.7%	26.1%	26.8%	26.7%	27.1%
350 001 – 500 000	274 289	24.7%	24.7%	23.9%	24.5%	25.3%	26.7%	26.3%	27.4%	28.3%	29.4%
500 000 +	219 990	22.6%	22.9%	23.0%	23.3%	23.2%	23.3%	22.8%	23.2%	23.7%	24.1%
Total	**3 109 126**	**22.3%**	**23.1%**	**23.4%**	**24.1%**	**24.4%**	**25.0%**	**24.3%**	**24.8%**	**25.1%**	**25.6%**

1. Number of taxpayers for taxable income group of base year.

Table A2.8.5: Compound annual growth rate (CAGR) of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Taxable income group	Number of taxpayers[1]	Tax year								
		2016	2017	2018	2019	2020	2021	2022	2023	2024
A: < 0	25 447	8.0%	3.7%	2.3%	2.2%	3.2%	2.9%	2.7%	2.9%	4.2%
B: = 0	60 275	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	53 868	-23.7%	-16.2%	-13.1%	-10.1%	-6.6%	-1.3%	-2.2%	-2.9%	-2.2%
D: 20 001 – 30 000	26 479	-22.7%	-17.1%	-13.7%	-10.7%	-8.1%	-2.4%	-3.6%	-3.8%	-2.8%
E: 30 001 – 40 000	29 262	-25.1%	-18.7%	-15.3%	-12.3%	-9.6%	-4.2%	-5.3%	-5.1%	-4.3%
F: 40 001 – 50 000	32 019	-25.2%	-17.3%	-14.8%	-12.3%	-9.9%	-4.7%	-5.9%	-5.9%	-5.2%
G: 50 001 – 60 000	38 222	-23.6%	-17.9%	-15.1%	-13.2%	-11.0%	-6.2%	-7.5%	-7.1%	-6.3%
H: 60 001 – 70 000	51 291	-27.9%	-22.9%	-19.5%	-17.2%	-14.4%	-9.6%	-10.4%	-9.9%	-8.8%
I: 70 001 – 80 000	62 818	-16.3%	-13.8%	-13.0%	-12.2%	-10.9%	-9.6%	-11.2%	-10.8%	-10.0%
J: 80 001 – 90 000	63 508	-19.7%	-18.4%	-17.2%	-15.4%	-14.0%	-7.3%	-7.6%	-8.9%	-9.0%
K: 90 000 – 100 000	66 390	-15.5%	-15.3%	-15.5%	-14.5%	-13.2%	-9.7%	-10.5%	-8.3%	-7.2%
L: 100 001 – 110 000	71 322	-13.6%	-14.8%	-14.4%	-14.2%	-13.4%	-10.0%	-10.5%	-10.3%	-9.8%
M: 110 001 – 120 000	74 294	-9.3%	-11.2%	-12.5%	-12.2%	-12.2%	-9.8%	-9.9%	-9.7%	-9.4%
N: 120 001 – 130 000	74 166	-10.0%	-10.2%	-11.2%	-11.3%	-11.3%	-8.8%	-9.8%	-9.3%	-9.3%
O: 130 001 – 140 000	75 450	-10.1%	-8.9%	-9.9%	-10.4%	-10.4%	-8.8%	-9.1%	-9.2%	-9.1%
P: 140 001 – 150 000	76 021	-4.4%	-8.0%	-8.8%	-9.4%	-9.5%	-7.9%	-8.5%	-8.2%	-8.3%
Q: 150 001 – 200 000	388 442	-6.3%	-6.2%	-7.4%	-8.1%	-8.3%	-7.3%	-7.6%	-7.4%	-7.6%
R: 200 001 – 250 000	363 678	-2.6%	-3.3%	-4.3%	-5.0%	-5.7%	-5.4%	-5.8%	-5.9%	-5.9%
S: 250 001 – 350 000	574 923	5.1%	2.3%	0.8%	-0.4%	-1.4%	-1.9%	-2.2%	-2.6%	-3.1%
T: 350 001 – 500 000	406 972	15.5%	14.1%	12.7%	11.0%	9.4%	7.2%	6.6%	5.7%	4.7%
U: 500 001 – 750 000	274 289	14.8%	12.8%	13.1%	12.6%	12.0%	9.6%	9.6%	9.2%	8.6%
V: 750 001 – 1 000 000	101 788	18.5%	15.9%	16.3%	15.6%	14.6%	11.8%	12.0%	11.5%	11.1%
W: 1 000 001 – 2 000 000	89 183	16.7%	14.2%	15.4%	15.3%	14.7%	12.1%	13.0%	13.5%	13.5%
X: 2 000 001 – 5 000 000	23 843	10.0%	12.8%	11.2%	11.3%	10.7%	8.3%	10.1%	11.3%	12.1%
Y: 5 000 001 +	5 176	3.3%	10.7%	5.6%	5.6%	6.6%	3.4%	7.3%	8.9%	10.1%
Total	**3 109 126**	**8.4%**	**7.8%**	**7.4%**	**7.1%**	**6.7%**	**5.1%**	**5.7%**	**5.9%**	**5.9%**
<= 0	85 722	8.0%	3.7%	2.3%	2.2%	3.2%	2.9%	2.7%	2.9%	4.2%
1 – 70 000	231 141	-25.5%	-19.6%	-16.4%	-14.0%	-11.3%	-6.2%	-7.3%	-7.0%	-6.1%
70 001 – 350 000	2 297 984	-1.3%	-2.6%	-3.7%	-4.4%	-4.9%	-4.5%	-4.9%	-5.0%	-5.2%
350 001 – 500 000	274 289	15.5%	14.1%	12.7%	11.0%	9.4%	7.2%	6.6%	5.7%	4.7%
500 000 +	219 990	14.0%	13.5%	13.2%	13.0%	12.4%	9.9%	10.8%	11.0%	11.0%
Total	**3 109 126**	**8.4%**	**7.8%**	**7.4%**	**7.1%**	**6.7%**	**5.1%**	**5.7%**	**5.9%**	**5.9%**

1. Number of taxpayers for taxable income group of base year.

Table A2.9.1: Taxable income, tax assessed and average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2015 – 2024

Tax year	2015				2024				
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	CAGR of taxable income
0 - 5	2 561	355	57	15.9%	2	1	0	0.0%	-49.4%
6 - 10	4 260	572	92	16.2%	354	73	13	17.6%	-20.4%
11 - 15	5 610	719	117	16.3%	2 937	577	101	17.5%	-2.4%
16 - 20	11 875	1 078	160	14.9%	4 518	892	160	17.9%	-2.1%
21 - 25	134 251	16 052	1 701	10.6%	5 947	1 503	280	18.6%	-23.1%
26 - 30	367 221	78 900	12 188	15.4%	18 570	6 887	1 366	19.8%	-23.7%
31 - 35	453 394	130 475	24 893	19.1%	185 335	92 007	21 045	22.9%	-3.8%
36 - 40	426 767	148 647	32 557	21.9%	398 042	223 009	54 573	24.5%	4.6%
41 - 45	434 994	169 495	40 155	23.7%	448 752	275 753	71 686	26.0%	5.6%
46 - 50	382 476	153 885	37 210	24.2%	430 099	282 091	76 681	27.2%	7.0%
51 - 55	319 478	134 267	33 431	24.9%	427 719	281 808	77 000	27.3%	8.6%
56 - 60	229 336	98 177	25 302	25.8%	370 940	230 936	63 773	27.6%	10.0%
61 - 65	146 350	57 059	14 760	25.9%	303 565	160 197	43 352	27.1%	12.2%
66 - 70	94 572	28 703	6 122	21.3%	210 389	82 932	17 325	20.9%	12.5%
71 - 75	54 158	13 201	2 402	18.2%	133 569	47 696	8 735	18.3%	15.3%
75 +	41 823	9 334	1 405	15.1%	168 388	55 122	8 949	16.2%	21.8%
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**5.9%**
0 - 55	2 542 887	834 443	182 560	21.9%	1 922 275	1 164 600	302 905	26.0%	3.8%
56 +	566 239	206 475	49 991	24.2%	1 186 851	576 883	142 134	24.6%	12.1%
Total	**3 109 126**	**1 040 918**	**232 551**	**22.3%**	**3 109 126**	**1 741 483**	**445 038**	**25.6%**	**5.9%**
Percentage of total									
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%	0.0%		
6 - 10	0.1%	0.1%	0.0%		0.0%	0.0%	0.0%		
11 - 15	0.2%	0.1%	0.1%		0.1%	0.0%	0.0%		
16 - 20	0.4%	0.1%	0.1%		0.1%	0.1%	0.0%		
21 - 25	4.3%	1.5%	0.7%		0.2%	0.1%	0.1%		
26 - 30	11.8%	7.6%	5.2%		0.6%	0.4%	0.3%		
31 - 35	14.6%	12.5%	10.7%		6.0%	5.3%	4.7%		
36 - 40	13.7%	14.3%	14.0%		12.8%	12.8%	12.3%		
41 - 45	14.0%	16.3%	17.3%		14.4%	15.8%	16.1%		
46 - 50	12.3%	14.8%	16.0%		13.8%	16.2%	17.2%		
51 - 55	10.3%	12.9%	14.4%		13.8%	16.2%	17.3%		
56 - 60	7.4%	9.4%	10.9%		11.9%	13.3%	14.3%		
61 - 65	4.7%	5.5%	6.3%		9.8%	9.2%	9.7%		
66 - 70	3.0%	2.8%	2.6%		6.8%	4.8%	3.9%		
71 - 75	1.7%	1.3%	1.0%		4.3%	2.7%	2.0%		
75 +	1.3%	0.9%	0.6%		5.4%	3.2%	2.0%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		
0 - 55	81.8%	80.2%	78.5%		61.8%	66.9%	68.1%		
56 +	18.2%	19.8%	21.5%		38.2%	33.1%	31.9%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	5 481	1 348	211	245 999	6 163	1 481	231	240 371
Blue Crane Route Local Municipality	EC102	2 919	669	104	229 315	3 216	778	127	242 066
Buffalo City Metropolitan Municipality	BUF	114 865	35 680	6 515	310 629	123 402	38 400	6 917	311 180
Dr. Beyers Naude Local Municipality	EC101	6 868	1 602	262	233 287	7 316	1 870	331	255 578
Elundini Local Municipality	EC141	4 604	1 163	186	252 543	5 305	1 260	189	237 481
Emalahleni Local Municipality	EC136	3 571	879	133	246 281	4 024	944	138	234 554
Engcobo Local Municipality	EC137	4 624	1 141	169	246 763	5 278	1 262	182	239 014
Enoch Mgijima Local Municipality	EC139	18 527	5 304	894	286 298	20 599	5 663	910	274 933
Great Kei Local Municipality	EC123	1 388	353	60	254 610	1 591	392	62	246 098
Intsika Yethu Local Municipality	EC135	4 534	1 241	190	273 668	4 964	1 315	195	264 968
Inxuba Yethemba Local Municipality	EC131	6 252	1 501	244	240 095	7 051	1 660	258	235 451
King Sabata Dalindyebo Local Municipality	EC157	37 822	11 751	2 074	310 686	41 273	12 586	2 154	304 952
Kouga Local Municipality	EC108	17 734	5 218	1 011	294 210	18 732	5 472	1 001	292 094
Kou-Kamma Local Municipality	EC109	2 761	612	99	221 785	3 249	703	110	216 307
Makana Local Municipality	EC104	8 607	2 556	471	296 960	9 816	2 824	516	287 673
Matatiele Local Municipality	EC441	7 997	2 183	348	272 986	8 557	2 309	351	269 839
Mbhashe Local Municipality	EC121	8 389	2 152	326	256 499	9 539	2 355	340	246 924
Mbizana Local Municipality	EC443	9 085	2 635	434	290 044	10 414	2 776	429	266 572
Mhlontlo Local Municipality	EC156	19 024	5 054	891	265 641	21 279	5 235	855	246 028
Mnquma Local Municipality	EC122	11 120	3 155	492	283 731	12 277	3 397	518	276 660
Ndlambe Local Municipality	EC105	7 250	1 922	335	265 107	7 580	2 085	362	275 003
Nelson Mandela Bay Metropolitan Municipality	NMA	193 269	58 570	10 629	303 048	203 830	63 780	11 603	312 909
Ngqushwa Local Municipality	EC126	3 769	918	155	243 495	3 947	1 000	165	253 438
Ngquza Hill Local Municipality	EC153	11 548	3 405	589	294 875	13 087	3 415	508	260 954
Ntabankulu Local Municipality	EC444	2 358	1 282	379	543 682	2 631	1 300	372	494 156
Nyandeni Local Municipality	EC155	9 037	2 428	367	268 689	10 051	2 625	388	261 166
Port St Johns Local Municipality	EC154	4 111	1 094	170	266 208	4 465	1 173	180	262 622
Raymond Mhlaba Local Municipality	EC129	9 765	2 614	442	267 650	10 806	2 825	461	261 469
Sakhisizwe Local Municipality	EC138	2 667	742	136	278 169	2 956	767	122	259 409
Senqu Local Municipality	EC142	5 037	1 311	199	260 344	5 317	1 402	207	263 591
Sundays River Valley Local Municipality	EC106	4 601	897	162	195 014	5 952	1 099	198	184 664
Umzimvubu Local Municipality	EC442	9 367	2 649	430	282 791	10 508	2 767	430	263 338
Walter Sisulu Local Municipality	EC145	5 233	1 297	206	247 804	5 452	1 420	219	260 499
Total		**564 184**	**165 327**	**29 312**	**293 038**	**610 627**	**178 340**	**31 029**	**292 061**

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2023 - 2024 (continued)

Tax year		2023				2024			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Blue Crane Route Local Municipality	EC102	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.4%	21.6%	22.2%		20.2%	21.5%	22.3%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	1.0%	0.9%		1.2%	1.0%	1.1%	
Elundini Local Municipality	EC141	0.8%	0.7%	0.6%		0.9%	0.7%	0.6%	
Emalahleni Local Municipality	EC136	0.6%	0.5%	0.5%		0.7%	0.5%	0.4%	
Engcobo Local Municipality	EC137	0.8%	0.7%	0.6%		0.9%	0.7%	0.6%	
Enoch Mgijima Local Municipality	EC139	3.3%	3.2%	3.1%		3.4%	3.2%	2.9%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.3%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.8%	0.8%	0.6%		0.8%	0.7%	0.6%	
Inxuba Yethemba Local Municipality	EC131	1.1%	0.9%	0.8%		1.2%	0.9%	0.8%	
King Sabata Dalindyebo Local Municipality	EC157	6.7%	7.1%	7.1%		6.8%	7.1%	6.9%	
Kouga Local Municipality	EC108	3.1%	3.2%	3.5%		3.1%	3.1%	3.2%	
Kou-Kamma Local Municipality	EC109	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
Makana Local Municipality	EC104	1.5%	1.5%	1.6%		1.6%	1.6%	1.7%	
Matatiele Local Municipality	EC441	1.4%	1.3%	1.2%		1.4%	1.3%	1.1%	
Mbhashe Local Municipality	EC121	1.5%	1.3%	1.1%		1.6%	1.3%	1.1%	
Mbizana Local Municipality	EC443	1.6%	1.6%	1.5%		1.7%	1.6%	1.4%	
Mhlontlo Local Municipality	EC156	3.4%	3.1%	3.0%		3.5%	2.9%	2.8%	
Mnquma Local Municipality	EC122	2.0%	1.9%	1.7%		2.0%	1.9%	1.7%	
Ndlambe Local Municipality	EC105	1.3%	1.2%	1.1%		1.2%	1.2%	1.2%	
Nelson Mandela Bay Metropolitan Municipality	NMA	34.3%	35.4%	36.3%		33.4%	35.8%	37.4%	
Ngqushwa Local Municipality	EC126	0.7%	0.6%	0.5%		0.6%	0.6%	0.5%	
Ngquza Hill Local Municipality	EC153	2.0%	2.1%	2.0%		2.1%	1.9%	1.6%	
Ntabankulu Local Municipality	EC444	0.4%	0.8%	1.3%		0.4%	0.7%	1.2%	
Nyandeni Local Municipality	EC155	1.6%	1.5%	1.3%		1.6%	1.5%	1.3%	
Port St Johns Local Municipality	EC154	0.7%	0.7%	0.6%		0.7%	0.7%	0.6%	
Raymond Mhlaba Local Municipality	EC129	1.7%	1.6%	1.5%		1.8%	1.6%	1.5%	
Sakhisizwe Local Municipality	EC138	0.5%	0.4%	0.5%		0.5%	0.4%	0.4%	
Senqu Local Municipality	EC142	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Sundays River Valley Local Municipality	EC106	0.8%	0.5%	0.6%		1.0%	0.6%	0.6%	
Umzimvubu Local Municipality	EC442	1.7%	1.6%	1.5%		1.7%	1.6%	1.4%	
Walter Sisulu Local Municipality	EC145	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2024

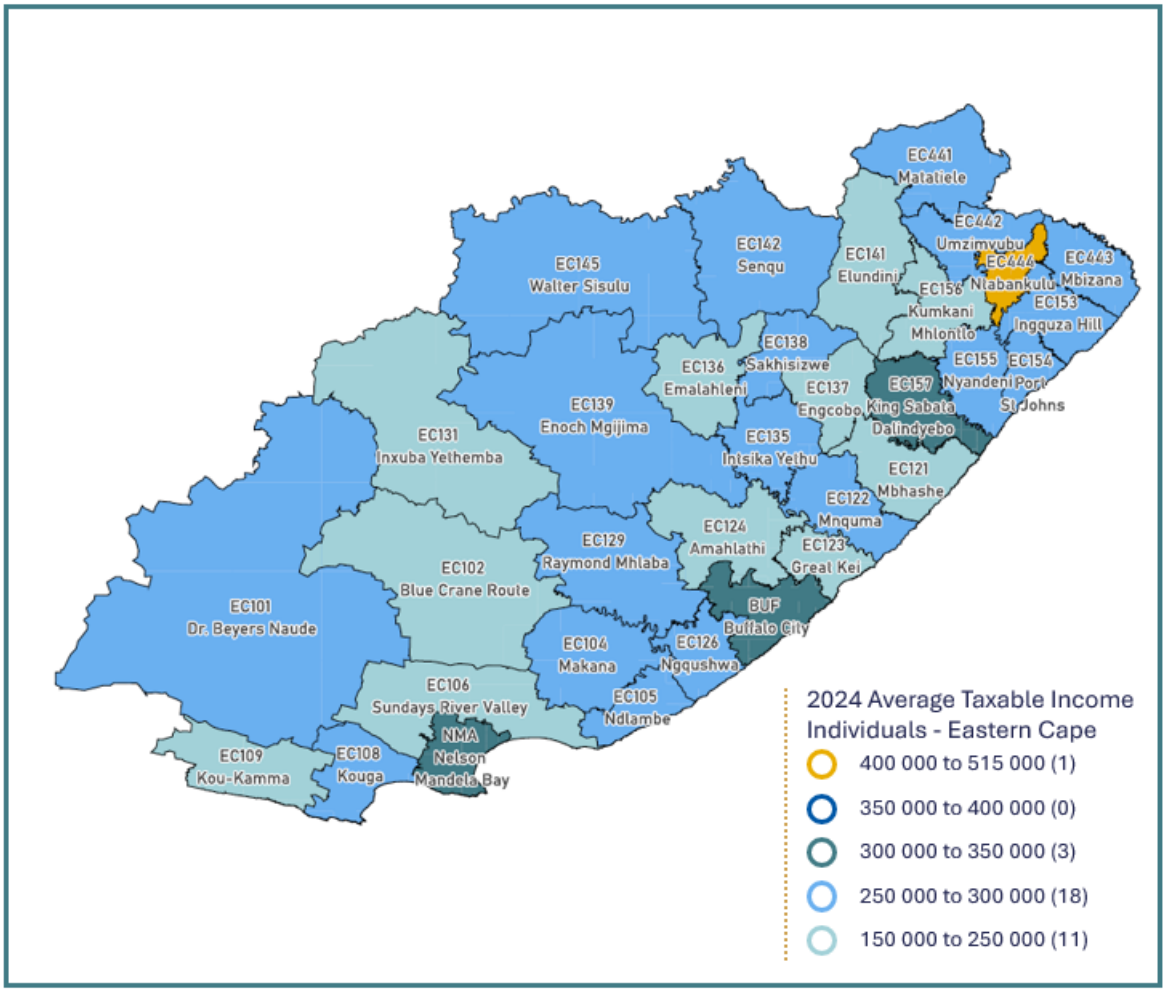


Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Dihlabeng Local Municipality	FS192	15 934	4 310	795	270 475	17 326	4 715	855	272 157
Kopanong Local Municipality	FS162	4 303	999	162	232 251	4 749	1 089	168	229 227
Letsemeng Local Municipality	FS161	2 920	590	116	201 951	3 181	640	129	201 046
Mafube Local Municipality	FS205	4 706	1 131	204	240 335	5 615	1 220	203	217 222
Maluti a Phofung Local Municipality	FS194	27 741	7 313	1 157	263 601	31 053	8 253	1 263	265 780
Mangaung Metropolitan Municipality	MAN	127 528	40 690	7 551	319 064	136 040	44 078	7 996	324 008
Mantsopa Local Municipality	FS196	3 940	915	154	232 243	4 203	1 009	160	240 161
Masilonyana Local Municipality	FS181	5 191	1 148	168	221 143	5 854	1 332	190	227 569
Matjhabeng Local Municipality	FS184	49 888	15 499	2 722	310 683	53 826	17 203	3 011	319 602
Metsimaholo Local Municipality	FS204	21 826	7 140	1 406	327 142	22 339	7 673	1 492	343 482
Mohokare Local Municipality	FS163	2 410	526	85	218 180	2 602	570	88	218 894
Moqhaka Local Municipality	FS201	17 319	4 589	747	264 984	19 085	5 148	824	269 753
Nala Local Municipality	FS185	6 208	1 579	286	254 325	6 924	1 835	322	265 007
Ngwathe Local Municipality	FS203	11 718	3 026	544	258 212	12 624	3 256	565	257 939
Nketoana Local Municipality	FS193	5 018	1 026	184	204 376	5 328	1 167	203	219 069
Phumelela Local Municipality	FS195	3 300	801	150	242 676	3 603	809	132	224 563
Setsoto Local Municipality	FS191	8 109	1 870	298	230 557	8 971	2 120	321	236 313
Tokologo Local Municipality	FS182	1 677	360	67	214 676	1 802	393	71	218 246
Tswelopele Local Municipality	FS183	4 273	910	178	212 887	4 732	1 243	237	262 682
Total		**324 009**	**94 420**	**16 973**	**291 411**	**349 857**	**103 754**	**18 231**	**296 560**
Percentage of total									
Dihlabeng Local Municipality	FS192	4.9%	4.6%	4.7%		5.0%	4.5%	4.7%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.0%		1.4%	1.0%	0.9%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.9%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.5%	1.2%	1.2%		1.6%	1.2%	1.1%	
Maluti a Phofung Local Municipality	FS194	8.6%	7.7%	6.8%		8.9%	8.0%	6.9%	
Mangaung Metropolitan Municipality	MAN	39.4%	43.1%	44.5%		38.9%	42.5%	43.9%	
Mantsopa Local Municipality	FS196	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Masilonyana Local Municipality	FS181	1.6%	1.2%	1.0%		1.7%	1.3%	1.0%	
Matjhabeng Local Municipality	FS184	15.4%	16.4%	16.0%		15.4%	16.6%	16.5%	
Metsimaholo Local Municipality	FS204	6.7%	7.6%	8.3%		6.4%	7.4%	8.2%	
Mohokare Local Municipality	FS163	0.7%	0.6%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.3%	4.9%	4.4%		5.5%	5.0%	4.5%	
Nala Local Municipality	FS185	1.9%	1.7%	1.7%		2.0%	1.8%	1.8%	
Ngwathe Local Municipality	FS203	3.6%	3.2%	3.2%		3.6%	3.1%	3.1%	
Nketoana Local Municipality	FS193	1.5%	1.1%	1.1%		1.5%	1.1%	1.1%	
Phumelela Local Municipality	FS195	1.0%	0.8%	0.9%		1.0%	0.8%	0.7%	
Setsoto Local Municipality	FS191	2.5%	2.0%	1.8%		2.6%	2.0%	1.8%	
Tokologo Local Municipality	FS182	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Tswelopele Local Municipality	FS183	1.3%	1.0%	1.0%		1.4%	1.2%	1.3%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2024

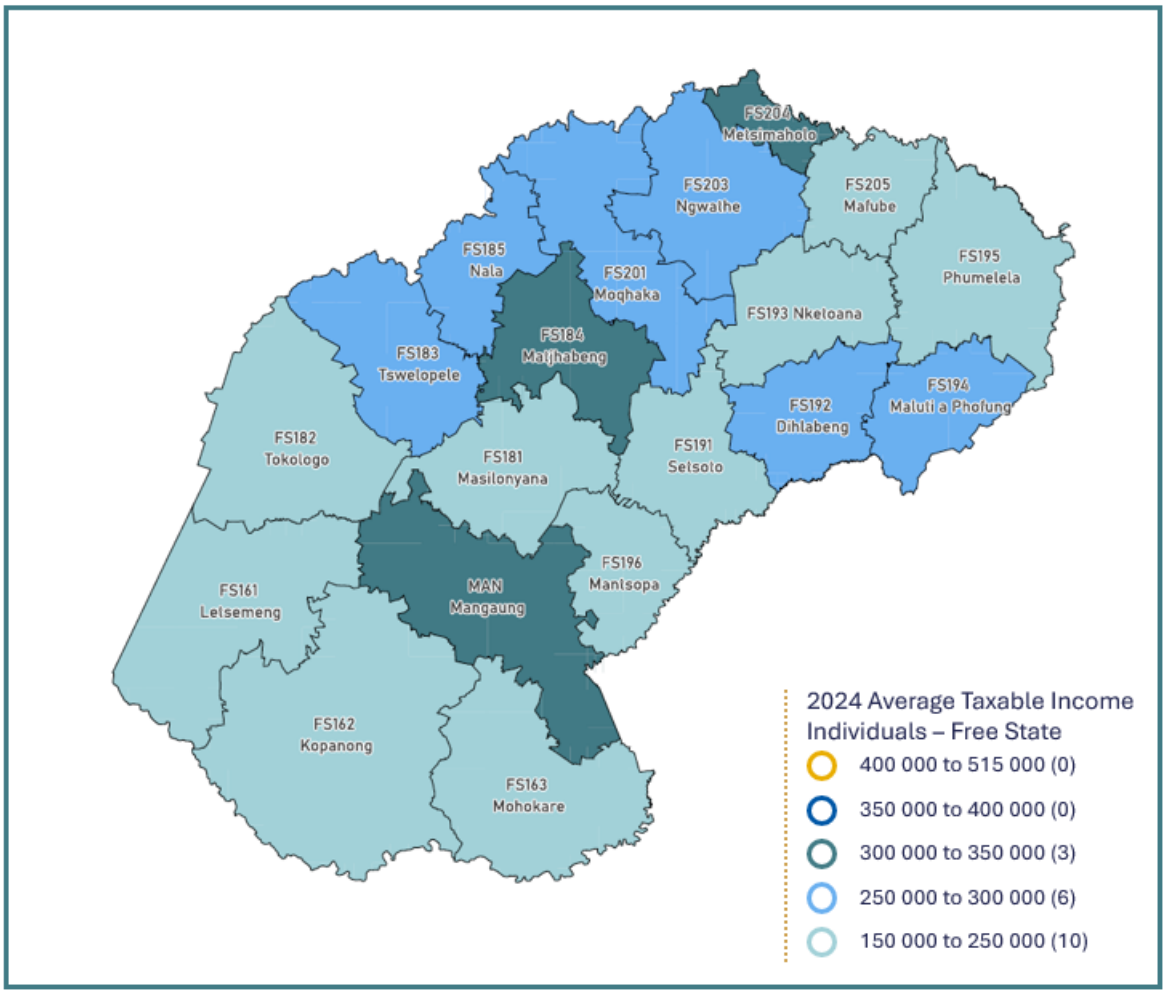


Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	915 311	432 079	111 972	472 057	970 892	466 337	119 503	480 318
City of Tshwane Metropolitan Municipality	TSH	699 793	285 750	64 726	408 335	750 274	309 203	69 165	412 120
Ekurhuleni Metropolitan Municipality	EKU	637 986	220 944	46 146	346 315	689 698	243 484	50 234	353 030
Emfuleni Local Municipality	GT421	106 754	34 292	6 475	321 227	114 288	37 283	6 941	326 216
Lesedi Local Municipality	GT423	13 063	4 070	812	311 582	13 983	4 487	877	320 898
Merafong City Local Municipality	GT484	20 758	6 663	1 266	320 982	22 590	7 961	1 514	352 400
Midvaal Local Municipality	GT422	19 150	6 748	1 401	352 398	20 437	7 356	1 499	359 932
Mogale City Local Municipality	GT481	64 676	23 028	4 880	356 050	69 275	25 151	5 270	363 057
Randfontein/Westonaria Municipality	GT485	39 758	12 268	2 254	308 578	44 340	14 015	2 545	316 078
Total		**2 517 249**	**1 025 844**	**239 932**	**407 526**	**2 695 777**	**1 115 276**	**257 546**	**413 712**
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.4%	42.1%	46.7%		36.0%	41.8%	46.4%	
City of Tshwane Metropolitan Municipality	TSH	27.8%	27.9%	27.0%		27.8%	27.7%	26.9%	
Ekurhuleni Metropolitan Municipality	EKU	25.3%	21.5%	19.2%		25.6%	21.8%	19.5%	
Emfuleni Local Municipality	GT421	4.2%	3.3%	2.7%		4.2%	3.3%	2.7%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Merafong City Local Municipality	GT484	0.8%	0.6%	0.5%		0.8%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.6%	2.2%	2.0%		2.6%	2.3%	2.0%	
Randfontein/Westonaria Municipality	GT485	1.6%	1.2%	0.9%		1.6%	1.3%	1.0%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2024

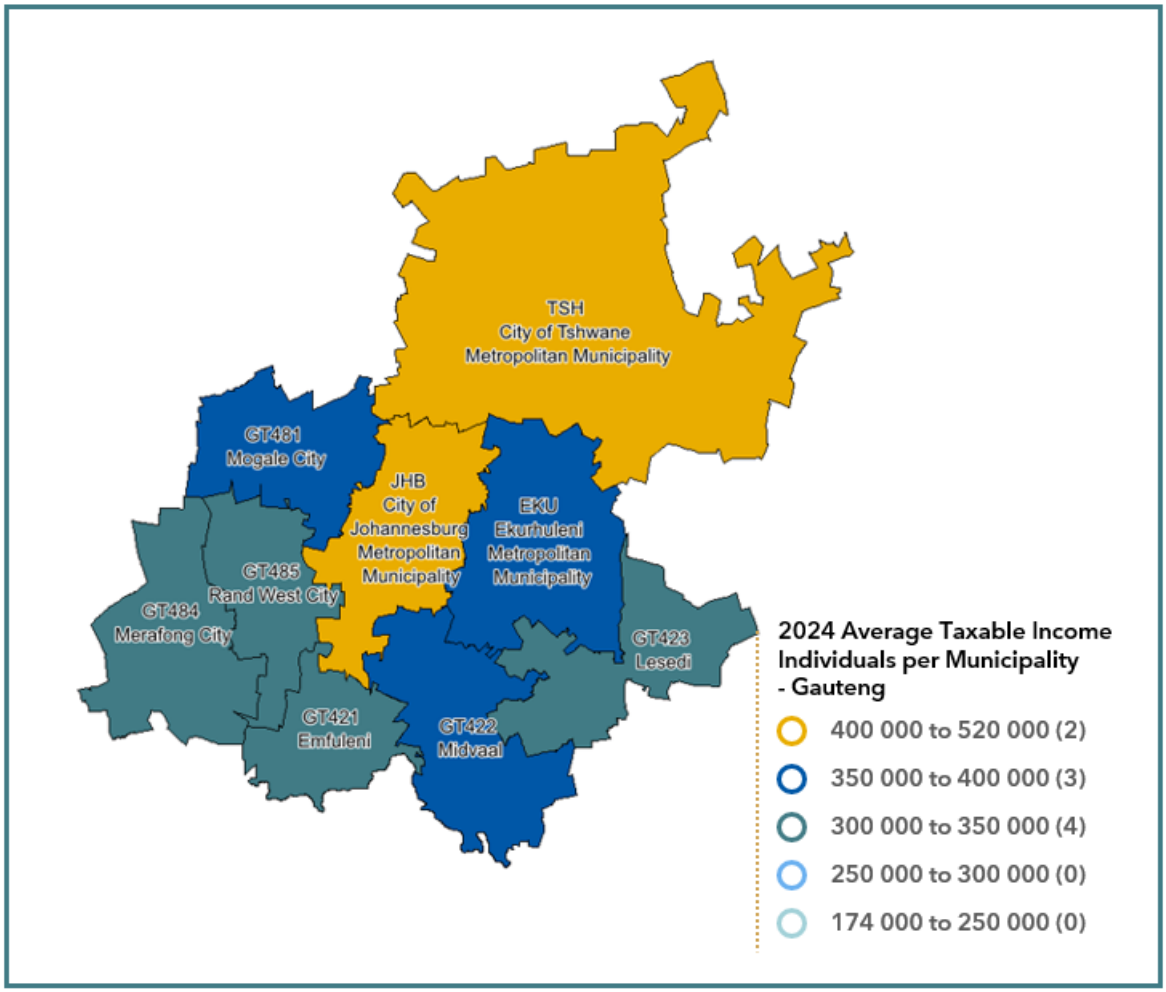


Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Abaqulusi Local Municipality	KZN263	13 210	3 664	605	277 354	15 309	4 126	666	269 535
Alfred Duma Local Municipality	KZN238	21 926	6 048	1 011	275 826	24 800	6 789	1 109	273 737
Big Five Hlabisa Local Municipality	KZN276	4 187	1 025	153	244 831	4 790	1 176	170	245 499
Dannhauser Local Municipality	KZN254	4 296	1 115	199	259 603	4 829	1 225	205	253 596
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	3 557	869	161	244 272	4 238	974	173	229 797
eDumbe Local Municipality	KZN261	3 007	717	110	238 315	3 495	834	128	238 676
Emadlangeni Local Municipality	KZN253	1 558	396	76	254 041	1 790	446	72	249 079
Endumeni Local Municipality	KZN241	8 940	2 490	425	278 532	10 062	2 739	449	272 199
Ethekwini Metropolitan Municipality	ETH	606 488	189 937	37 156	313 175	667 629	208 758	40 259	312 686
Greater Kokstad Local Municipality	KZN433	7 166	2 009	351	280 345	8 417	2 206	367	262 096
Impendle Local Municipality	KZN224	902	228	33	252 791	1 097	262	38	238 907
Inkosi Langalibalele Local Municipality	KZN237	9 176	2 390	378	260 416	11 063	2 797	431	252 815
Jozini Local Municipality	KZN272	7 348	1 919	289	261 096	8 984	2 245	324	249 920
KwaDukuza Local Municipality	KZN292	29 763	11 082	2 533	372 332	32 292	12 089	2 723	374 350
Mandeni Local Municipality	KZN291	8 855	1 939	272	218 924	10 620	2 232	304	210 185
Maphumulo Local Municipality	KZN294	1 766	404	57	228 963	2 252	467	63	207 514
Mfolozi Local Municipality	KZN281	1 481	398	65	268 432	1 674	461	76	275 534
Mkhambathini Local Municipality	KZN226	2 338	614	100	262 821	2 879	716	115	248 576
Mpofana Local Municipality	KZN223	2 317	552	99	238 406	2 789	644	110	230 792
Msinga Local Municipality	KZN244	4 003	995	146	248 465	4 931	1 144	162	231 931
Mthonjaneni Local Municipality	KZN285	2 432	624	103	256 736	3 022	720	115	238 207
Mtubatuba Local Municipality	KZN275	11 186	2 851	478	254 893	12 227	3 148	500	257 463
Ndwedwe Local Municipality	KZN293	4 132	1 062	167	256 904	4 790	1 214	188	253 484
Newcastle Local Municipality	KZN252	36 987	11 079	1 932	299 526	41 148	12 099	2 060	294 048
Nkandla Local Municipality	KZN286	4 038	1 193	203	295 546	5 097	1 502	260	294 757
Nongoma Local Municipality	KZN265	8 519	2 153	320	252 731	10 323	2 490	364	241 188
Nqutu Local Municipality	KZN242	2 316	597	91	257 889	2 885	706	105	244 661
Okhahlamba Local Municipality	KZN235	5 062	1 267	209	250 387	5 916	1 502	250	253 891
Ray Nkonyeni Local Municipality	KZN216	35 213	9 663	1 610	274 424	39 727	10 683	1 742	268 918
Richmond Local Municipality	KZN227	2 599	656	114	252 564	3 131	729	115	232 954
The Msunduzi Local Municipality	KZN225	88 237	28 474	5 327	322 701	97 949	31 288	5 690	319 430
Ubuhlebezwe Local Municipality	KZN434	4 364	1 136	175	260 250	5 595	1 334	196	238 424
Ulundi Local Municipality	KZN266	8 758	2 476	382	282 668	10 114	2 809	424	277 695
Umdoni Local Municipality	KZN212	12 397	3 393	554	273 700	13 761	3 779	607	274 606
Umhlabuyalingana Local Municipality	KZN271	6 166	1 575	239	255 353	7 291	1 819	268	249 495
uMhlathuze Local Municipality	KZN282	58 388	19 639	3 849	336 349	63 456	21 296	4 055	335 595
uMlalazi Local Municipality	KZN284	10 384	2 917	495	280 944	12 069	3 269	541	270 828
uMngeni Local Municipality	KZN222	16 893	5 844	1 255	345 946	18 116	6 277	1 300	346 487
uMshwathi Local Municipality	KZN221	4 700	1 389	278	295 517	5 297	1 612	321	304 346
UMuziwabantu Local Municipality	KZN214	3 871	1 021	160	263 673	4 741	1 201	181	253 352
Umvoti Local Municipality	KZN245	6 901	1 794	298	259 970	8 225	2 048	327	248 941
Umzimkhulu Local Municipality	KZN435	7 049	1 860	298	263 800	8 330	2 080	320	249 734
Umzumbe Local Municipality	KZN213	1 687	460	71	272 733	1 947	517	77	265 688
UPhongolo Local Municipality	KZN262	5 972	1 494	242	250 228	6 629	1 720	270	259 407
Total		**1 090 535**	**333 407**	**63 068**	**305 728**	**1 215 726**	**368 171**	**68 220**	**302 840**

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2023 – 2024 (*continued*)

Tax year		2023				2024			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Abaqulusi Local Municipality	KZN263	1.2%	1.1%	1.0%		1.3%	1.1%	1.0%	
Alfred Duma Local Municipality	KZN238	2.0%	1.8%	1.6%		2.0%	1.8%	1.6%	
Big Five Hlabisa Local Municipality	KZN276	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Dr. Nkosazana Dlamini-Zuma Local Municip	KZN436	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	0.8%	0.7%	0.7%		0.8%	0.7%	0.7%	
Ethekwini Metropolitan Municipality	ETH	55.6%	57.0%	58.9%		54.9%	56.7%	59.0%	
Greater Kokstad Local Municipality	KZN433	0.7%	0.6%	0.6%		0.7%	0.6%	0.5%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Inkosi Langalibalele Local Municipality	KZN237	0.8%	0.7%	0.6%		0.9%	0.8%	0.6%	
Jozini Local Municipality	KZN272	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
KwaDukuza Local Municipality	KZN292	2.7%	3.3%	4.0%		2.7%	3.3%	4.0%	
Mandeni Local Municipality	KZN291	0.8%	0.6%	0.4%		0.9%	0.6%	0.4%	
Maphumulo Local Municipality	KZN294	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mkhambathini Local Municipality	KZN226	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mpofana Local Municipality	KZN223	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mtubatuba Local Municipality	KZN275	1.0%	0.9%	0.8%		1.0%	0.9%	0.7%	
Ndwedwe Local Municipality	KZN293	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Newcastle Local Municipality	KZN252	3.4%	3.3%	3.1%		3.4%	3.3%	3.0%	
Nkandla Local Municipality	KZN286	0.4%	0.4%	0.3%		0.4%	0.4%	0.4%	
Nongoma Local Municipality	KZN265	0.8%	0.6%	0.5%		0.8%	0.7%	0.5%	
Nqutu Local Municipality	KZN242	0.2%	0.2%	0.1%		0.2%	0.2%	0.2%	
Okhahlamba Local Municipality	KZN235	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
Ray Nkonyeni Local Municipality	KZN216	3.2%	2.9%	2.6%		3.3%	2.9%	2.6%	
Richmond Local Municipality	KZN227	0.2%	0.2%	0.2%		0.3%	0.2%	0.2%	
The Msunduzi Local Municipality	KZN225	8.1%	8.5%	8.4%		8.1%	8.5%	8.3%	
Ubuhlebezwe Local Municipality	KZN434	0.4%	0.3%	0.3%		0.5%	0.4%	0.3%	
Ulundi Local Municipality	KZN266	0.8%	0.7%	0.6%		0.8%	0.8%	0.6%	
Umdoni Local Municipality	KZN212	1.1%	1.0%	0.9%		1.1%	1.0%	0.9%	
Umhlabuyalingana Local Municipality	KZN271	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
uMhlathuze Local Municipality	KZN282	5.4%	5.9%	6.1%		5.2%	5.8%	5.9%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.5%	1.8%	2.0%		1.5%	1.7%	1.9%	
uMshwathi Local Municipality	KZN221	0.4%	0.4%	0.4%		0.4%	0.4%	0.5%	
UMuziwabantu Local Municipality	KZN214	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.7%	0.6%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.6%	0.6%	0.5%		0.7%	0.6%	0.5%	
Umzumbe Local Municipality	KZN213	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.4%		0.5%	0.5%	0.4%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2024

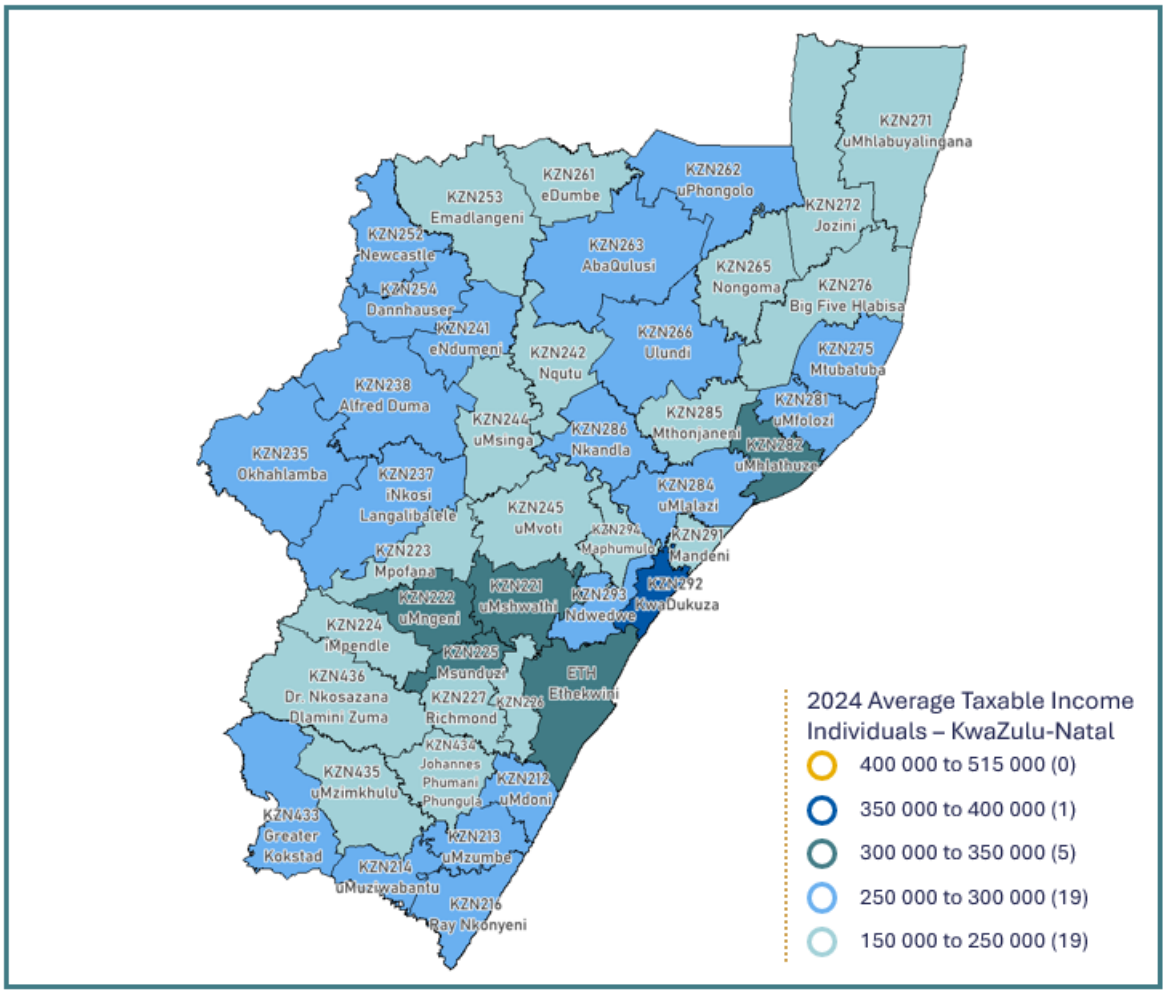


Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Ba-Phalaborwa Local Municipality	LIM334	11 364	4 529	958	398 505	12 153	5 105	1 076	420 075
Bela-Bela Local Municipality	LIM366	4 951	1 285	209	259 608	5 303	1 418	224	267 344
Blouberg Local Municipality	LIM351	6 736	1 861	311	276 341	8 276	2 255	361	272 504
Elias Motsoaledi Local Municipality	LIM472	12 023	3 308	582	275 132	13 096	3 723	624	284 308
Ephraim Mogale Local Municipality	LIM471	5 797	1 463	243	252 429	6 289	1 646	266	261 691
Greater Giyani Local Municipality	LIM331	13 594	3 980	652	292 769	16 018	4 669	739	291 515
Greater Letaba Local Municipality	LIM332	17 265	5 368	983	310 922	20 866	6 075	1 065	291 147
Greater Tubatse/Fetakgomo Local Mu	LIM476	24 348	8 110	1 561	333 085	28 107	9 938	1 867	353 560
Greater Tzaneen Local Municipality	LIM333	25 495	7 474	1 329	293 145	30 077	8 560	1 462	284 605
Lepele-Nkumpi Local Municipality	LIM355	15 994	4 928	840	308 087	17 512	5 432	900	310 166
Lephalale Local Municipality	LIM362	13 746	4 546	937	330 712	15 255	5 166	1 051	338 624
Makhado Local Municipality	LIM344	26 111	8 117	1 473	310 880	29 382	8 894	1 505	302 713
Makhuduthamaga Local Municipality	LIM473	8 754	2 640	454	301 530	9 652	3 061	517	317 142
Malamulele Local Municipality	LIM345	13 228	3 920	658	296 360	15 472	4 563	738	294 941
Maruleng Local Municipality	LIM335	4 511	1 314	241	291 289	5 296	1 583	294	298 996
Modimolle/Mookgophong Local Munic	LIM368	7 448	1 854	329	248 926	8 373	2 119	349	253 027
Mogalakwena Local Municipality	LIM367	21 434	6 844	1 274	319 319	24 576	7 687	1 382	312 781
Molemole Local Municipality	LIM353	2 851	843	146	295 800	3 350	984	163	293 668
Musina Local Municipality	LIM341	5 744	1 877	388	326 697	6 744	2 151	437	318 976
Polokwane Local Municipality	LIM354	77 993	26 576	5 114	340 751	88 849	29 732	5 534	334 632
Thabazimbi Local Municipality	LIM361	9 562	3 638	792	380 513	11 213	4 520	949	403 069
Thulamela Local Municipality	LIM343	34 933	10 769	1 853	308 287	39 712	12 143	2 025	305 787
Total		**363 882**	**115 245**	**21 326**	**316 710**	**415 571**	**131 424**	**23 528**	**316 250**
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	3.1%	3.9%	4.5%		2.9%	3.9%	4.6%	
Bela-Bela Local Municipality	LIM366	1.4%	1.1%	1.0%		1.3%	1.1%	1.0%	
Blouberg Local Municipality	LIM351	1.9%	1.6%	1.5%		2.0%	1.7%	1.5%	
Elias Motsoaledi Local Municipality	LIM472	3.3%	2.9%	2.7%		3.2%	2.8%	2.7%	
Ephraim Mogale Local Municipality	LIM471	1.6%	1.3%	1.1%		1.5%	1.3%	1.1%	
Greater Giyani Local Municipality	LIM331	3.7%	3.5%	3.1%		3.9%	3.6%	3.1%	
Greater Letaba Local Municipality	LIM332	4.7%	4.7%	4.6%		5.0%	4.6%	4.5%	
Greater Tubatse/Fetakgomo Local Mu	LIM476	6.7%	7.0%	7.3%		6.8%	7.6%	7.9%	
Greater Tzaneen Local Municipality	LIM333	7.0%	6.5%	6.2%		7.2%	6.5%	6.2%	
Lepele-Nkumpi Local Municipality	LIM355	4.4%	4.3%	3.9%		4.2%	4.1%	3.8%	
Lephalale Local Municipality	LIM362	3.8%	3.9%	4.4%		3.7%	3.9%	4.5%	
Makhado Local Municipality	LIM344	7.2%	7.0%	6.9%		7.1%	6.8%	6.4%	
Makhuduthamaga Local Municipality	LIM473	2.4%	2.3%	2.1%		2.3%	2.3%	2.2%	
Malamulele Local Municipality	LIM345	3.6%	3.4%	3.1%		3.7%	3.5%	3.1%	
Maruleng Local Municipality	LIM335	1.2%	1.1%	1.1%		1.3%	1.2%	1.3%	
Modimolle/Mookgophong Local Munic	LIM368	2.0%	1.6%	1.5%		2.0%	1.6%	1.5%	
Mogalakwena Local Municipality	LIM367	5.9%	5.9%	6.0%		5.9%	5.8%	5.9%	
Molemole Local Municipality	LIM353	0.8%	0.7%	0.7%		0.8%	0.7%	0.7%	
Musina Local Municipality	LIM341	1.6%	1.6%	1.8%		1.6%	1.6%	1.9%	
Polokwane Local Municipality	LIM354	21.4%	23.1%	24.0%		21.4%	22.6%	23.5%	
Thabazimbi Local Municipality	LIM361	2.6%	3.2%	3.7%		2.7%	3.4%	4.0%	
Thulamela Local Municipality	LIM343	9.6%	9.3%	8.7%		9.6%	9.2%	8.6%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2024

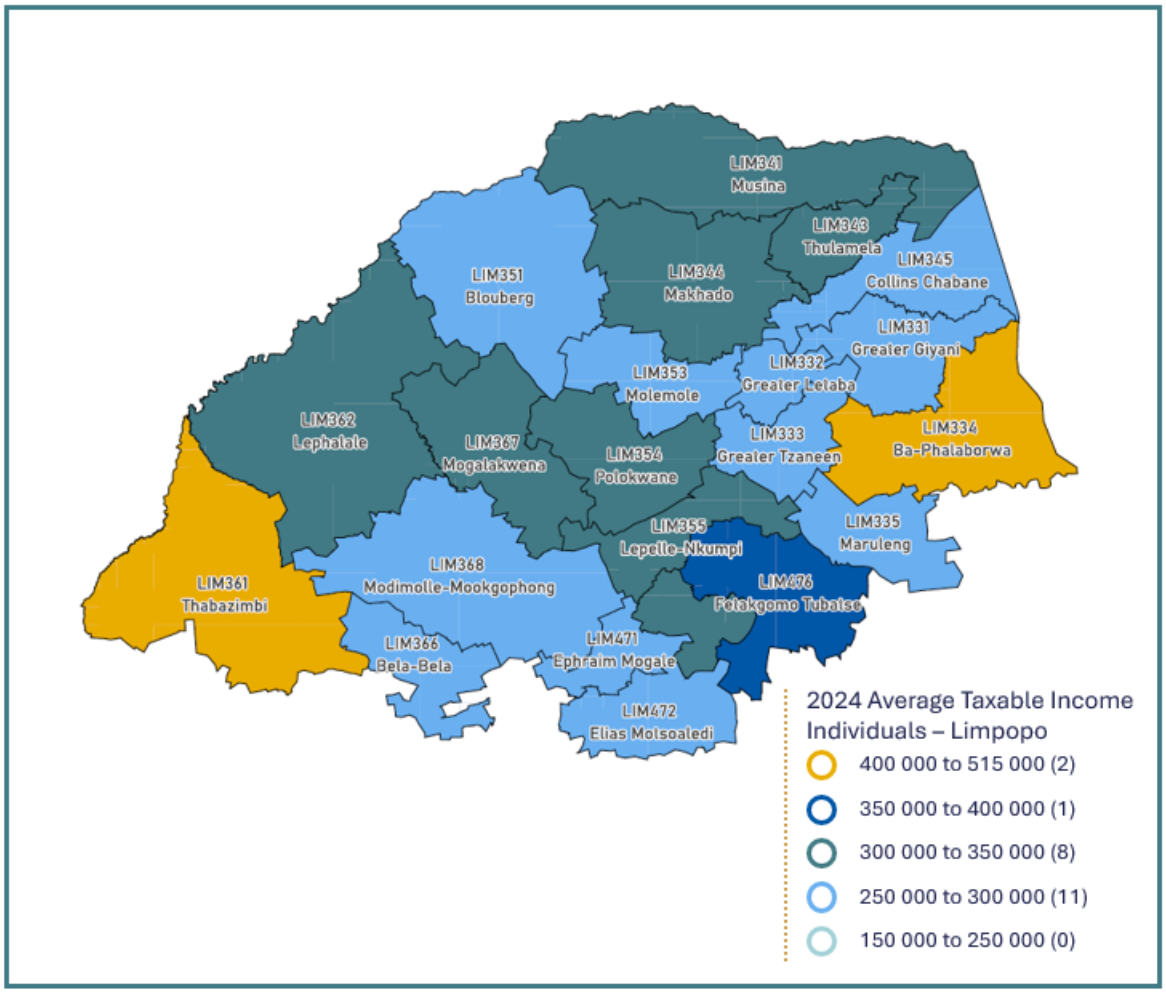


Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Matlosana Local Municipality	NW403	48 917	14 260	2 720	291 511	53 133	16 471	2 966	309 999
Ditsobotla Local Municipality	NW384	13 087	3 459	628	264 320	14 250	3 788	667	265 844
Greater Taung Local Municipality	NW394	6 971	2 000	329	286 901	7 392	2 152	333	291 107
Kagisano/Molopo Local Municipality	NW397	21 034	6 576	1 269	312 627	24 623	7 346	1 376	298 322
Kgetlengrivier Local Municipality	NW374	3 537	917	196	259 133	3 933	1 064	218	270 500
Lekwa-Teemane Local Municipality	NW396	3 568	915	150	256 480	3 994	1 015	159	254 065
Madibeng Local Municipality	NW372	35 130	12 072	2 535	343 649	36 965	13 109	2 661	354 624
Mafikeng Local Municipality	NW383	24 346	7 985	1 423	327 991	27 239	8 742	1 518	320 932
Mamusa Local Municipality	NW393	3 688	916	155	248 400	4 302	1 077	171	250 305
Maquassi Hills Local Municipality	NW404	4 449	928	155	208 685	4 969	1 104	174	222 255
Moretele Local Municipality	NW371	5 331	1 419	230	266 109	6 154	1 603	250	260 527
Moses Kotane Local Municipality	NW375	12 461	3 640	594	292 088	15 594	4 684	751	300 369
Naledi Local Municipality	NW392	6 295	1 662	325	264 007	6 653	1 830	342	275 076
Ramotshere Moiloa Local Municipality	NW385	7 614	2 091	344	274 597	8 751	2 377	370	271 667
Ratlou Local Municipality	NW381	1 750	468	70	267 573	2 061	555	81	269 408
Rustenburg Local Municipality	NW373	85 884	31 122	6 430	362 374	103 031	37 598	7 478	364 921
Tswaing Local Municipality	NW382	5 808	1 328	237	228 586	6 741	1 655	298	245 488
Ventersdorp/Tlokwe Local Municipality	NW405	35 709	10 965	2 082	307 074	37 944	12 255	2 318	322 977
Total		**325 579**	**102 723**	**19 871**	**315 509**	**367 729**	**118 425**	**22 129**	**322 045**
Percentage of total									
City of Matlosana Local Municipality	NW403	15.0%	13.9%	13.7%		14.4%	13.9%	13.4%	
Ditsobotla Local Municipality	NW384	4.0%	3.4%	3.2%		3.9%	3.2%	3.0%	
Greater Taung Local Municipality	NW394	2.1%	1.9%	1.7%		2.0%	1.8%	1.5%	
Kagisano/Molopo Local Municipality	NW397	6.5%	6.4%	6.4%		6.7%	6.2%	6.2%	
Kgetlengrivier Local Municipality	NW374	1.1%	0.9%	1.0%		1.1%	0.9%	1.0%	
Lekwa-Teemane Local Municipality	NW396	1.1%	0.9%	0.8%		1.1%	0.9%	0.7%	
Madibeng Local Municipality	NW372	10.8%	11.8%	12.8%		10.1%	11.1%	12.0%	
Mafikeng Local Municipality	NW383	7.5%	7.8%	7.2%		7.4%	7.4%	6.9%	
Mamusa Local Municipality	NW393	1.1%	0.9%	0.8%		1.2%	0.9%	0.8%	
Maquassi Hills Local Municipality	NW404	1.4%	0.9%	0.8%		1.4%	0.9%	0.8%	
Moretele Local Municipality	NW371	1.6%	1.4%	1.2%		1.7%	1.4%	1.1%	
Moses Kotane Local Municipality	NW375	3.8%	3.5%	3.0%		4.2%	4.0%	3.4%	
Naledi Local Municipality	NW392	1.9%	1.6%	1.6%		1.8%	1.5%	1.5%	
Ramotshere Moiloa Local Municipality	NW385	2.3%	2.0%	1.7%		2.4%	2.0%	1.7%	
Ratlou Local Municipality	NW381	0.5%	0.5%	0.4%		0.6%	0.5%	0.4%	
Rustenburg Local Municipality	NW373	26.4%	30.3%	32.4%		28.0%	31.7%	33.8%	
Tswaing Local Municipality	NW382	1.8%	1.3%	1.2%		1.8%	1.4%	1.3%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.0%	10.7%	10.5%		10.3%	10.3%	10.5%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2024

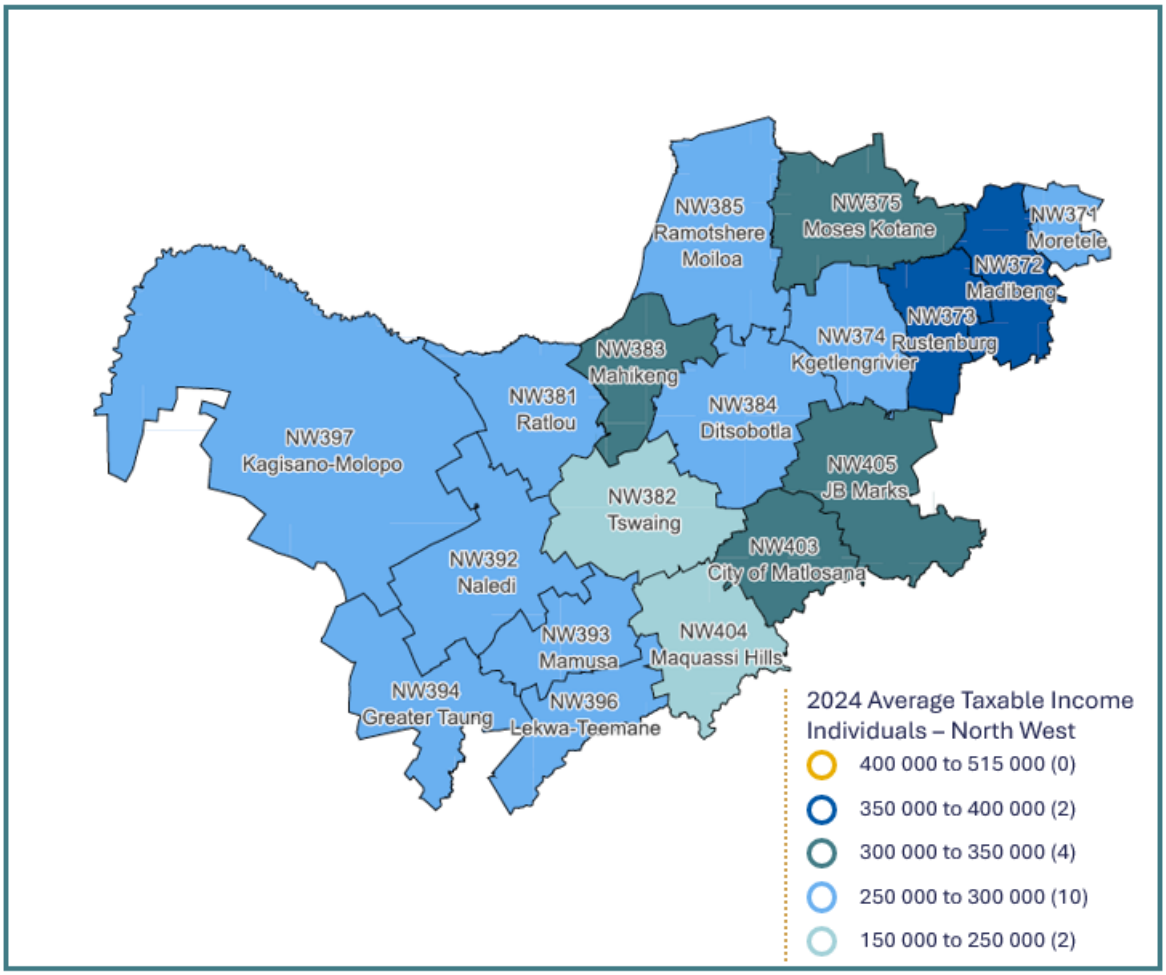


Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Albert Luthuli Local Municipality	MP301	8 673	2 338	378	269 530	10 368	2 755	431	265 740
Bushbuckridge Local Municipality	MP325	22 673	6 336	1 029	279 471	27 184	7 415	1 173	272 784
Dipaleseng Local Municipality	MP306	4 516	939	152	207 959	5 473	1 155	175	210 953
Dr JS Moroka Local Municipality	MP316	8 639	2 270	342	262 803	9 375	2 556	381	272 682
Emakhazeni Local Municipality	MP314	3 720	863	146	231 981	4 169	979	162	234 926
Emalahleni Local Municipality	MP312	68 502	25 266	5 465	368 842	72 751	28 051	6 035	385 579
Govan Mbeki Local Municipality	MP307	85 544	26 832	5 576	313 667	96 071	29 314	5 902	305 133
Lekwa Local Municipality	MP305	15 591	4 555	879	292 149	17 911	5 205	977	290 611
Mbombela/Umjindi Local Municipality	MP326	82 296	24 786	4 782	301 185	85 337	26 463	4 869	310 100
Mkhondo Local Municipality	MP303	10 357	2 987	536	288 389	11 987	3 328	557	277 626
Msukaligwa Local Municipality	MP302	18 223	4 973	998	272 874	20 135	5 880	1 132	292 015
Nkomazi Local Municipality	MP324	23 165	6 295	1 150	271 744	25 646	7 064	1 164	275 446
Pixley Ka Seme Local Municipality	MP304	6 656	1 580	272	237 434	7 421	1 847	317	248 873
Steve Tshwete Local Municipality	MP313	42 101	15 038	3 237	357 195	45 393	16 753	3 558	369 056
Thaba Chweu Local Municipality	MP321	12 327	4 753	1 086	385 582	13 713	5 406	1 212	394 243
Thembisile Local Municipality	MP315	12 894	3 199	476	248 111	14 644	3 676	541	251 004
Victor Khanye Local Municipality	MP311	10 046	2 593	455	258 121	11 806	2 987	499	253 021
Total		**435 923**	**135 605**	**26 958**	**311 075**	**479 384**	**150 835**	**29 086**	**314 644**
Percentage of total									
Albert Luthuli Local Municipality	MP301	2.0%	1.7%	1.4%		2.2%	1.8%	1.5%	
Bushbuckridge Local Municipality	MP325	5.2%	4.7%	3.8%		5.7%	4.9%	4.0%	
Dipaleseng Local Municipality	MP306	1.0%	0.7%	0.6%		1.1%	0.8%	0.6%	
Dr JS Moroka Local Municipality	MP316	2.0%	1.7%	1.3%		2.0%	1.7%	1.3%	
Emakhazeni Local Municipality	MP314	0.9%	0.6%	0.5%		0.9%	0.6%	0.6%	
Emalahleni Local Municipality	MP312	15.7%	18.6%	20.3%		15.2%	18.6%	20.7%	
Govan Mbeki Local Municipality	MP307	19.6%	19.8%	20.7%		20.0%	19.4%	20.3%	
Lekwa Local Municipality	MP305	3.6%	3.4%	3.3%		3.7%	3.5%	3.4%	
Mbombela/Umjindi Local Municipality	MP326	18.9%	18.3%	17.7%		17.8%	17.5%	16.7%	
Mkhondo Local Municipality	MP303	2.4%	2.2%	2.0%		2.5%	2.2%	1.9%	
Msukaligwa Local Municipality	MP302	4.2%	3.7%	3.7%		4.2%	3.9%	3.9%	
Nkomazi Local Municipality	MP324	5.3%	4.6%	4.3%		5.3%	4.7%	4.0%	
Pixley Ka Seme Local Municipality	MP304	1.5%	1.2%	1.0%		1.5%	1.2%	1.1%	
Steve Tshwete Local Municipality	MP313	9.7%	11.1%	12.0%		9.5%	11.1%	12.2%	
Thaba Chweu Local Municipality	MP321	2.8%	3.5%	4.0%		2.9%	3.6%	4.2%	
Thembisile Local Municipality	MP315	3.0%	2.4%	1.8%		3.1%	2.4%	1.9%	
Victor Khanye Local Municipality	MP311	2.3%	1.9%	1.7%		2.5%	2.0%	1.7%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2024

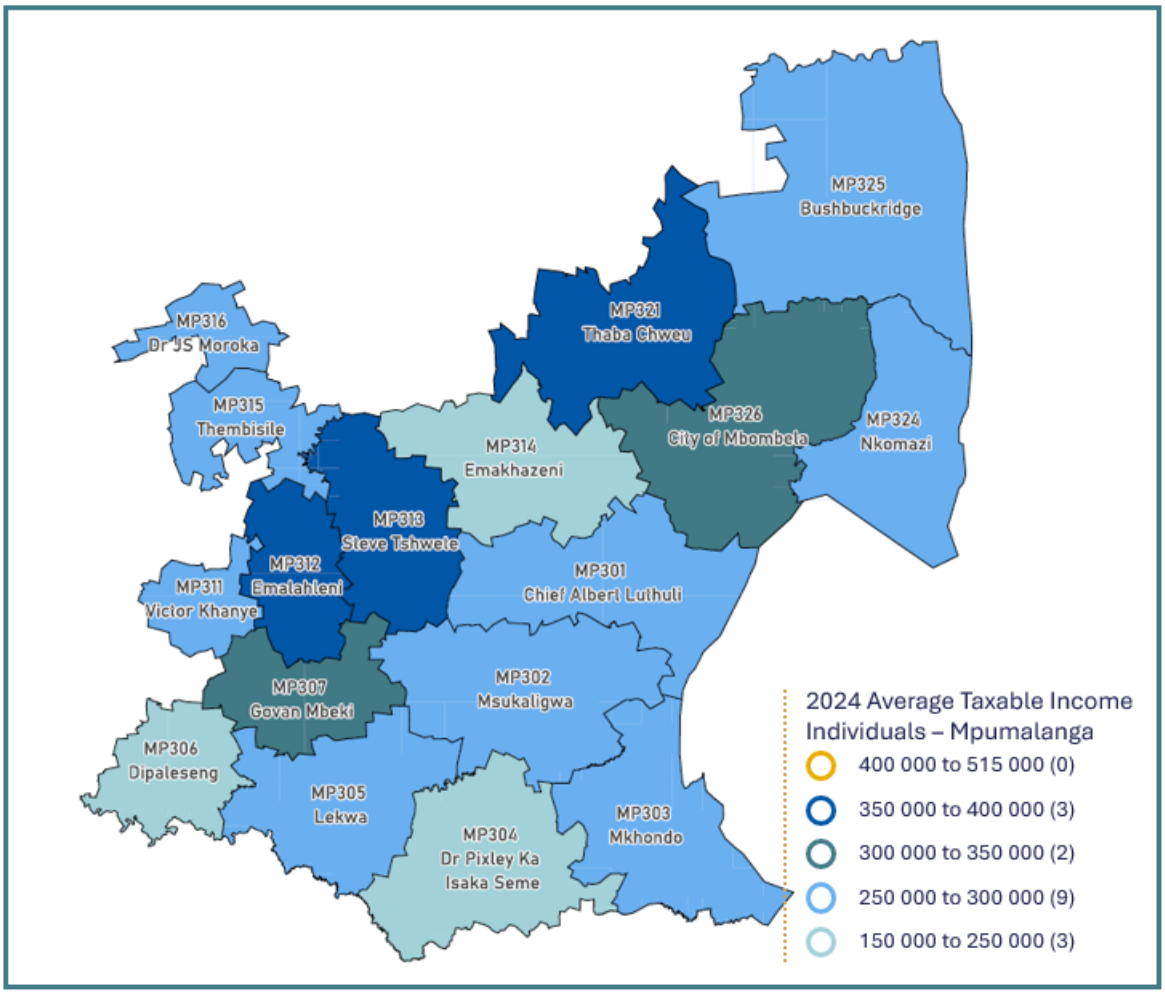


Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
!Kheis Local Municipality	NC084	1 188	214	36	179 844	1 384	261	41	188 874
Dawid Kruiper Local Municipality	NC087	15 162	4 119	713	271 660	16 916	4 533	759	267 991
Dikgatlong Local Municipality	NC092	3 035	762	119	251 030	3 545	884	138	249 386
Emthanjeni Local Municipality	NC073	3 792	1 063	176	280 228	4 073	1 206	203	296 010
Gamagara Local Municipality	NC453	10 315	5 237	1 300	507 666	10 979	5 587	1 359	508 901
Ga-Segonyana Local Municipality	NC452	17 358	6 034	1 177	347 636	19 517	6 701	1 273	343 317
Hantam Local Municipality	NC065	2 463	484	76	196 439	2 515	561	84	222 892
Joe Morolong Local Municipality	NC451	2 312	987	229	426 729	2 590	1 038	229	400 705
Kai !Garib Local Municipality	NC082	5 585	1 287	226	230 517	8 089	1 503	228	185 809
Kamiesberg Local Municipality	NC064	710	154	25	216 203	762	164	24	214 655
Kareeberg Local Municipality	NC074	907	186	29	205 184	997	212	32	213 127
Karoo Hoogland Local Municipality	NC066	2 401	604	107	251 619	2 427	678	117	279 424
Kgatelopele Local Municipality	NC086	2 739	1 009	205	368 487	3 067	1 155	235	376 579
Khâi-Ma Local Municipality	NC067	3 415	1 244	268	364 322	3 831	1 314	271	343 119
Magareng Local Municipality	NC093	1 602	454	71	283 294	1 917	531	83	276 949
Nama Khoi Local Municipality	NC062	7 125	1 969	329	276 355	7 898	2 198	366	278 259
Phokwane Local Municipality	NC094	5 811	1 580	276	271 841	6 496	1 691	275	260 316
Renosterberg Local Municipality	NC075	890	237	44	266 352	985	278	51	282 707
Richtersveld Local Municipality	NC061	1 381	326	51	236 116	1 621	386	58	238 041
Siyancuma Local Municipality	NC078	3 155	726	138	230 256	3 624	815	152	224 865
Siyathemba Local Municipality	NC077	1 916	464	80	242 202	2 136	508	83	237 996
Sol Plaatjie Local Municipality	NC091	44 583	14 331	2 639	321 444	50 325	15 595	2 799	309 888
Thembelihle Local Municipality	NC076	1 914	328	74	171 503	2 120	423	92	199 691
Tsantsabane Local Municipality	NC085	6 219	2 468	540	396 922	6 847	2 676	570	390 815
Ubuntu Local Municipality	NC071	1 133	257	44	226 399	1 205	277	43	229 827
Umsobomvu Local Municipality	NC072	1 787	445	68	249 118	2 054	491	69	239 066
Total		**148 898**	**46 968**	**9 040**	**315 440**	**167 920**	**51 667**	**9 636**	**307 687**
Percentage of total									
!Kheis Local Municipality	NC084	0.8%	0.5%	0.4%		0.8%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC087	10.2%	8.8%	7.9%		10.1%	8.8%	7.9%	
Dikgatlong Local Municipality	NC092	2.0%	1.6%	1.3%		2.1%	1.7%	1.4%	
Emthanjeni Local Municipality	NC073	2.5%	2.3%	1.9%		2.4%	2.3%	2.1%	
Gamagara Local Municipality	NC453	6.9%	11.1%	14.4%		6.5%	10.8%	14.1%	
Ga-Segonyana Local Municipality	NC452	11.7%	12.8%	13.0%		11.6%	13.0%	13.2%	
Hantam Local Municipality	NC065	1.7%	1.0%	0.8%		1.5%	1.1%	0.9%	
Joe Morolong Local Municipality	NC451	1.6%	2.1%	2.5%		1.5%	2.0%	2.4%	
Kai !Garib Local Municipality	NC082	3.8%	2.7%	2.5%		4.8%	2.9%	2.4%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.6%	0.4%	0.3%		0.6%	0.4%	0.3%	
Karoo Hoogland Local Municipality	NC066	1.6%	1.3%	1.2%		1.4%	1.3%	1.2%	
Kgatelopele Local Municipality	NC086	1.8%	2.1%	2.3%		1.8%	2.2%	2.4%	
Khâi-Ma Local Municipality	NC067	2.3%	2.6%	3.0%		2.3%	2.5%	2.8%	
Magareng Local Municipality	NC093	1.1%	1.0%	0.8%		1.1%	1.0%	0.9%	
Nama Khoi Local Municipality	NC062	4.8%	4.2%	3.6%		4.7%	4.3%	3.8%	
Phokwane Local Municipality	NC094	3.9%	3.4%	3.1%		3.9%	3.3%	2.9%	
Renosterberg Local Municipality	NC075	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Richtersveld Local Municipality	NC061	0.9%	0.7%	0.6%		1.0%	0.7%	0.6%	
Siyancuma Local Municipality	NC078	2.1%	1.5%	1.5%		2.2%	1.6%	1.6%	
Siyathemba Local Municipality	NC077	1.3%	1.0%	0.9%		1.3%	1.0%	0.9%	
Sol Plaatjie Local Municipality	NC091	29.9%	30.5%	29.2%		30.0%	30.2%	29.0%	
Thembelihle Local Municipality	NC076	1.3%	0.7%	0.8%		1.3%	0.8%	1.0%	
Tsantsabane Local Municipality	NC085	4.2%	5.3%	6.0%		4.1%	5.2%	5.9%	
Ubuntu Local Municipality	NC071	0.8%	0.5%	0.5%		0.7%	0.5%	0.4%	
Umsobomvu Local Municipality	NC072	1.2%	0.9%	0.8%		1.2%	1.0%	0.7%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2024

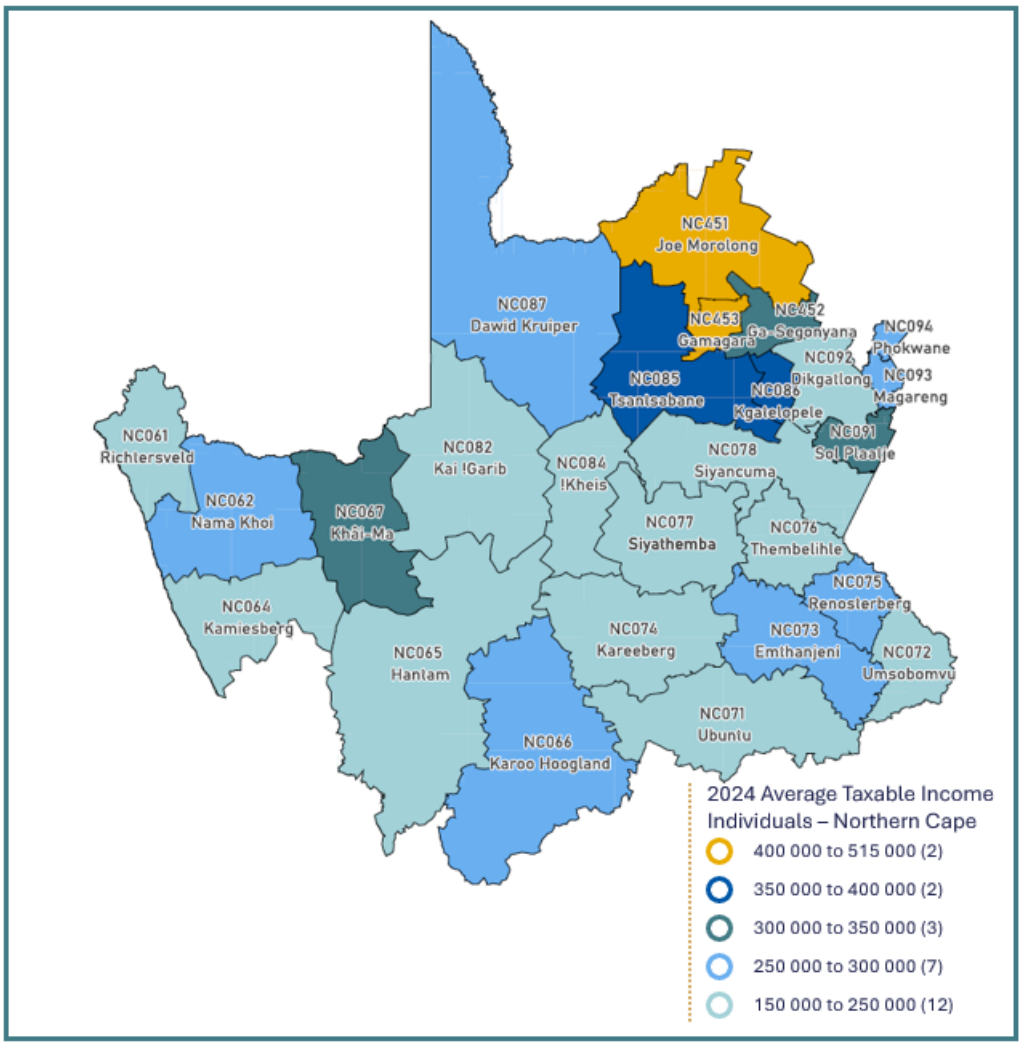


Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2023 - 2024

Tax year		2023				2024			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Beaufort West Local Municipality	WC053	5 258	1 130	165	214 847	5 782	1 264	181	218 585
Bergrivier Local Municipality	WC013	8 438	2 248	402	266 421	9 494	2 440	408	257 020
Bitou Local Municipality	WC047	7 882	2 436	493	309 018	8 506	2 660	527	312 774
Breede Valley Local Municipality	WC025	25 783	6 616	1 133	256 620	28 874	7 350	1 230	254 547
Cape Agulhas Local Municipality	WC033	6 299	1 736	327	275 535	6 961	1 868	329	268 388
Cederberg Local Municipality	WC012	5 010	1 092	188	217 917	5 459	1 253	211	229 460
City of Cape Town Metropolitan Municipality	CPT	912 168	327 416	71 394	358 942	975 779	362 006	79 097	370 992
Drakenstein Local Municipality	WC023	50 756	17 542	3 816	345 607	55 618	19 204	4 104	345 282
George Local Municipality	WC044	40 150	11 747	2 219	292 578	43 737	12 844	2 364	293 654
Hessequa Local Municipality	WC042	9 507	2 366	398	248 818	9 979	2 613	443	261 834
Kannaland Local Municipality	WC041	2 384	534	84	223 936	2 767	605	91	218 710
Knysna Local Municipality	WC048	38 510	10 467	2 177	271 787	41 159	10 699	2 101	259 948
Laingsburg Local Municipality	WC051	860	147	21	171 250	1 279	197	24	154 385
Langeberg Local Municipality	WC026	13 144	3 269	571	248 708	14 924	3 610	612	241 875
Matzikama Local Municipality	WC011	6 457	1 862	343	288 293	6 810	1 982	348	291 045
Mossel Bay Local Municipality	WC043	27 136	7 743	1 383	285 353	28 779	8 340	1 450	289 797
Oudtshoorn Local Municipality	WC045	13 155	3 339	512	253 831	14 485	3 726	564	257 257
Overstrand Local Municipality	WC032	23 308	7 295	1 473	312 999	24 649	7 767	1 491	315 118
Prince Albert Local Municipality	WC052	1 108	259	46	233 881	1 201	282	49	234 448
Saldanha Bay Local Municipality	WC014	24 879	7 437	1 419	298 926	26 896	8 215	1 567	305 420
Stellenbosch Local Municipality	WC024	33 280	14 984	3 776	450 253	36 475	16 452	4 169	451 052
Swartland Local Municipality	WC015	17 631	5 006	952	283 926	19 917	5 526	1 023	277 469
Swellendam Local Municipality	WC034	5 371	1 426	267	265 534	6 097	1 621	298	265 825
Theewaterskloof Local Municipality	WC031	15 278	3 569	601	233 621	17 817	4 018	658	225 499
Witzenberg Local Municipality	WC022	13 678	3 198	535	233 838	16 182	3 542	579	218 856
Total		**1 307 430**	**444 863**	**94 694**	**340 258**	**1 409 626**	**490 083**	**103 919**	**347 669**
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.4%		0.7%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Breede Valley Local Municipality	WC025	2.0%	1.5%	1.2%		2.0%	1.5%	1.2%	
Cape Agulhas Local Municipality	WC033	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.2%	0.2%		0.4%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	69.8%	73.6%	75.4%		69.2%	73.9%	76.1%	
Drakenstein Local Municipality	WC023	3.9%	3.9%	4.0%		3.9%	3.9%	3.9%	
George Local Municipality	WC044	3.1%	2.6%	2.3%		3.1%	2.6%	2.3%	
Hessequa Local Municipality	WC042	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	2.9%	2.4%	2.3%		2.9%	2.2%	2.0%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	1.0%	0.7%	0.6%		1.1%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Mossel Bay Local Municipality	WC043	2.1%	1.7%	1.5%		2.0%	1.7%	1.4%	
Oudtshoorn Local Municipality	WC045	1.0%	0.8%	0.5%		1.0%	0.8%	0.5%	
Overstrand Local Municipality	WC032	1.8%	1.6%	1.6%		1.7%	1.6%	1.4%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Saldanha Bay Local Municipality	WC014	1.9%	1.7%	1.5%		1.9%	1.7%	1.5%	
Stellenbosch Local Municipality	WC024	2.5%	3.4%	4.0%		2.6%	3.4%	4.0%	
Swartland Local Municipality	WC015	1.3%	1.1%	1.0%		1.4%	1.1%	1.0%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Theewaterskloof Local Municipality	WC031	1.2%	0.8%	0.6%		1.3%	0.8%	0.6%	
Witzenberg Local Municipality	WC022	1.0%	0.7%	0.6%		1.1%	0.7%	0.6%	
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2024

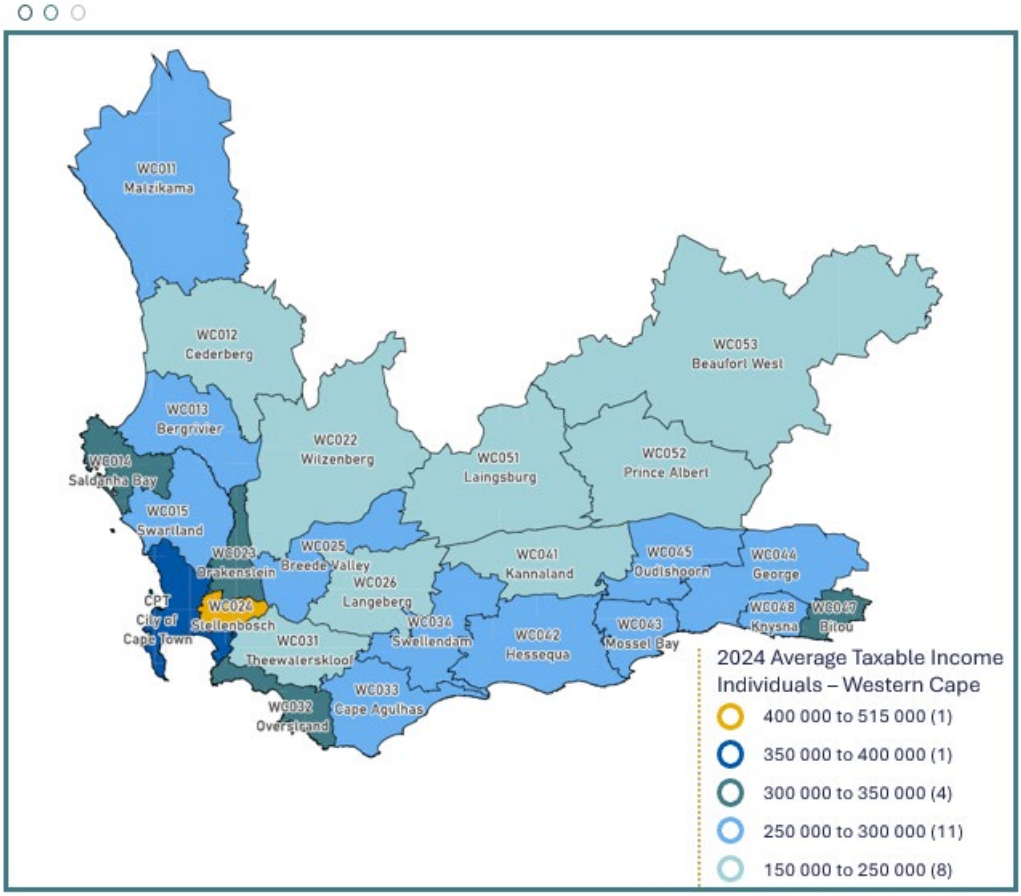


Table A2.11.1: An overview of the personal income tax system for the 2019 to 2024 tax years: overview of aggregate income sources

Tax year	2019		2020		2021		2022		2023		2024	
	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)
Employee income	13 909 397	2 726 281	13 937 924	2 849 564	13 515 709	2 753 735	13 866 585	3 007 278	13 895 259	3 221 431	13 982 383	3 448 547
- Salaries and wages	12 306 984	1 928 408	12 429 992	1 967 592	11 946 900	1 895 064	12 211 910	2 039 102	12 301 018	2 176 548	12 367 320	2 342 381
- Annual payment (bonuses)	7 703 248	200 650	7 595 091	203 918	7 085 092	189 842	7 316 456	218 761	7 479 236	239 906	7 563 785	254 962
- Director's income	7 893	1 882	5 424	1 341	4 646	1 138	3 491	972	3 458	1 027	3 292	920
- Commission	628 015	54 065	626 276	54 796	547 923	50 053	572 715	60 546	600 846	65 188	614 798	66 433
- Overtime	292	11	3 807 945	67 747	3 781 200	63 618	4 076 925	78 441	4 345 984	88 005	4 569 304	102 357
- Pension income	1 111 177	96 905	1 022 867	93 140	1 005 069	98 433	952 665	104 148	949 192	113 342	964 594	124 731
- Annuities	624 908	26 068	541 348	23 357	554 935	26 775	617 284	31 447	606 106	34 301	615 221	38 018
- Fringe benefits	6 816 152	248 840	6 835 575	263 331	6 549 393	261 459	6 516 149	272 333	6 610 537	284 313	6 698 713	305 645
- Allowances	4 303 399	151 597	4 327 581	155 290	4 396 243	151 130	4 657 597	181 636	4 752 241	197 163	4 752 765	190 609
- Other employee-related	302 862	17 855	290 526	19 053	218 720	16 221	250 230	19 892	240 599	21 639	268 810	22 490
Business income	192 017	54 439	179 492	54 236	152 128	48 749	145 001	56 039	140 895	57 721	132 842	57 642
Farming income	19 553	6 046	15 491	4 872	15 614	5 978	14 401	5 717	12 961	5 164	11 467	4 623
Interest	510 881	47 295	566 310	48 642	493 204	36 034	486 981	33 006	732 533	54 380	1 075 022	82 548
Dividends	333 103	5 993	388 262	5 535	333 954	4 057	394 919	4 686	448 101	7 044	407 797	6 444
Capital gains	101 786	57 116	78 420	65 660	69 243	57 189	92 167	77 605	78 078	69 978	74 542	68 945
Rental income	185 352	13 937	166 611	13 198	169 746	13 191	169 374	14 178	159 483	14 159	142 000	13 531
Other income sources	110 613	21 730	110 690	21 721	116 169	22 981	105 302	26 148	96 817	23 019	92 164	18 758
Total original income	**14 180 735**	**2 932 837**	**14 195 663**	**3 063 428**	**13 769 326**	**2 941 914**	**14 111 733**	**3 224 657**	**14 140 736**	**3 452 897**	**14 222 040**	**3 701 039**
Retirement contributions	6 998 889	261 454	6 980 415	274 224	6 706 799	267 488	6 620 595	279 816	6 706 582	293 041	6 741 643	313 271
Other deductions	584 044	39 392	543 705	38 759	529 502	35 720	513 090	37 965	519 390	39 647	514 282	43 024
Exemptions and losses	639 893	60 964	674 633	65 212	580 235	57 230	564 802	69 044	788 528	69 979	1 043 130	72 573
Taxable income	**14 158 945**	**2 571 021**	**14 171 675**	**2 685 226**	**13 743 373**	**2 581 469**	**14 086 778**	**2 837 826**	**14 117 042**	**3 050 218**	**14 195 097**	**3 272 157**
Gross tax liability	14 158 921	649 162	14 171 649	687 217	13 743 354	652 651	14 086 745	720 943	14 117 018	778 682	14 195 068	836 652
General tax rebate	14 158 595	146 221	14 171 309	147 362	13 742 705	145 908	14 086 362	157 978	14 116 718	168 260	14 194 742	180 074
Medical tax credit	2 857 080	22 026	2 813 999	28 404	2 737 220	28 932	2 784 627	30 488	2 947 843	33 403	3 059 498	36 716
Final tax liability	**6 869 776**	**480 915**	**6 968 602**	**511 451**	**6 391 781**	**477 812**	**6 724 562**	**532 477**	**6 913 004**	**577 018**	**7 119 827**	**619 862**
Total net income	**14 180 735**	**2 451 921**	**14 195 663**	**2 551 977**	**13 769 326**	**2 464 103**	**14 111 733**	**2 692 180**	**14 140 736**	**2 875 878**	**14 222 040**	**3 081 177**
Tax on lump sums	379 092	17 390	391 519	20 425	350 244	20 943	405 571	24 619	428 699	22 994	444 924	25 831
Total tax incl. lump sums	**7 015 317**	**498 306**	**7 120 828**	**531 876**	**6 544 507**	**498 754**	**6 895 625**	**557 097**	**7 088 215**	**600 013**	**7 296 049**	**645 693**

Note: Includes foreign income sources. Other employee-related income includes restraints of trade, arbitration awards, independent contractor income and labour broker income. Other income sources include royalties and other income sources not specified in other components.

Table A2.11.2: An overview of the personal income tax system for the 2019 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 78 150	7 049 425	49.7	234 174	9.1	1	0.0
78 151 - 150 000	2 192 423	15.5	239 906	9.3	10 234	2.1
150 001 -250 000	1 775 581	12.5	349 903	13.6	34 349	7.1
250 001 -350 000	1 181 535	8.3	350 089	13.6	51 301	10.7
350 001 -500 000	933 313	6.6	386 535	15.0	72 985	15.2
500 001 -750 000	574 132	4.0	346 433	13.5	83 818	17.4
750 001 -1 000 000	226 267	1.6	194 183	7.6	55 999	11.6
1 000 001 -1 500 000	148 431	1.0	177 327	6.9	57 138	11.9
1 500 001 +	99 628	0.7	292 470	11.4	115 091	23.9
0 - 195 850	10 133 548	71.5	627 746	24.4	22 947	4.8
195 851 - 305 850	1 610 217	11.4	397 378	15.5	49 405	10.3
305 851 - 423 300	1 012 343	7.1	362 947	14.1	61 690	12.8
423 301 - 555 600	562 876	4.0	270 838	10.5	56 618	11.8
555 601 - 708 310	326 444	2.3	203 703	7.9	50 162	10.4
708 311 - 1 500 000	435 679	3.1	415 939	16.2	125 001	26.0
1 500,001+	99 628	0.7	292 470	11.4	115 091	23.9
Total	**14 180 735**	**100.0**	**2 571 021**	**100.0**	**480 914**	**100.0**

Table A2.11.3: An overview of the personal income tax system for the 2020 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 79 000	7 132 940	50.2	244 482	9.1	1	0.0
79 001 - 150 000	2 021 465	14.2	220 869	8.2	9 878	1.9
150 001 - 250 000	1 670 727	11.8	330 436	12.3	32 526	6.4
250 001 - 350 000	1 202 796	8.5	357 250	13.3	50 966	10.0
350 001 - 500 000	1 013 895	7.1	420 541	15.7	77 613	15.2
500 001 - 750 000	631 502	4.4	380 830	14.2	90 732	17.7
750 001 - 1 000 000	248 884	1.8	213 671	8.0	61 038	11.9
1 000 001 -1 500 000	165 642	1.2	197 542	7.4	63 152	12.3
>1 500 000	107 812	0.8	319 606	11.9	125 545	24.5
0 - 195 850	9 977 038	70.3	607 155	22.6	21 847	4.3
195 851 - 305 850	1 573 756	11.1	389 779	14.5	47 490	9.3
305 851 - 423 300	1 073 921	7.6	385 244	14.3	63 861	12.5
423 301 - 555 600	623 476	4.4	300 053	11.2	61 439	12.0
555 601 - 708 310	358 713	2.5	223 772	8.3	54 294	10.6
708 311 - 1 500 000	480 947	3.4	459 617	17.1	136 976	26.8
>1 500 000	107 812	0.8	319 606	11.9	125 545	24.5
Total	**14 195 663**	**100.0**	**2 685 226**	**100.0**	**511 452**	**100.0**

Table A2.11.4: An overview of the personal income tax system for the 2021 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 83 100	7 295 350	53.0	256 149	9.9	3	0.0
83 101 - 150 000	1 643 760	11.9	184 221	7.1	7 596	1.6
150 001 - 250 000	1 538 488	11.2	304 687	11.8	27 970	5.9
250 001 - 350 000	1 166 099	8.5	347 293	13.5	47 209	9.9
350 001 - 500 000	994 367	7.2	412 341	16.0	72 919	15.3
500 001 - 750 000	619 418	4.5	373 579	14.5	86 249	18.1
750 001 - 1 000 000	244 214	1.8	209 613	8.1	58 555	12.3
1 000 001 -1 500 000	163 594	1.2	195 202	7.6	61 534	12.9
>1 500 000	104 036	0.8	298 385	11.6	115 779	24.2
0 - 205 900	9 845 642	71.5	601 137	23.3	20 648	4.3
205 901 - 321 600	1 502 855	10.9	392 207	15.2	47 354	9.9
321 601 - 445 100	1 015 465	7.4	382 237	14.8	62 755	13.1
445 101 - 584 200	560 142	4.1	283 297	11.0	57 878	12.1
584 201 - 744 800	325 705	2.4	213 657	8.3	51 815	10.8
744 801 - 1 577 300	426 847	3.1	428 031	16.6	127 456	26.7
>1 577 300	92 670	0.7	280 903	10.9	109 906	23.0
Total	**13 769 326**	**100.0**	**2 581 469**	**100.0**	**477 812**	**100.0**

Table A2.11.5: An overview of the personal income tax system for the 2022 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 87 300	7 306 834	51.8	265 772	9.4	2	0.0
87 301 - 150 000	1 626 392	11.5	185 785	6.5	7 118	1.3
150 001 - 250 000	1 538 091	10.9	304 020	10.7	26 815	5.0
250 001 - 350 000	1 234 384	8.7	367 958	13.0	48 339	9.1
350 001 - 500 000	1 112 016	7.9	461 531	16.3	78 991	14.8
500 001 - 750 000	698 443	4.9	420 727	14.8	94 215	17.7
750 001 - 1 000 000	278 629	2.0	239 232	8.4	65 381	12.3
1 000 001 -1 500 000	193 060	1.4	230 350	8.1	71 574	13.4
>1 500 000	123 884	0.9	362 452	12.8	140 043	26.3
0 - 216 200	9 999 153	70.9	645 590	22.7	22 743	4.3
216 201 - 337 800	1 572 152	11.1	431 736	15.2	52 759	9.9
337 801 - 467 500	1 074 520	7.6	424 668	15.0	70 000	13.1
467 501 - 613 600	584 159	4.1	310 375	10.9	63 552	11.9
613 601 - 782 200	336 549	2.4	232 000	8.2	56 362	10.6
782 201 - 1 656 600	446 279	3.2	470 293	16.6	140 144	26.3
>1 656 600	98 921	0.7	323 163	11.4	126 916	23.8
Total	**14 111 733**	**100.0**	**2 837 825**	**100.0**	**532 476**	**100.0**

Table A2.11.6: An overview of the personal income tax system for the 2023 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 91 250	7 148 954	50.6	276 799	9.1	1	0.0
91 251 - 150 000	1 585 783	11.2	184 635	6.1	6 512	1.1
150 001 - 250 000	1 529 923	10.8	301 653	9.9	25 132	4.4
250 001 - 350 000	1 237 480	8.8	369 618	12.1	46 438	8.0
350 001 - 500 000	1 190 994	8.4	494 608	16.2	81 517	14.1
500 001 - 750 000	766 999	5.4	462 610	15.2	100 628	17.4
750 001 - 1 000 000	310 056	2.2	266 238	8.7	71 224	12.3
1 000 001 -1 500 000	224 904	1.6	268 740	8.8	82 391	14.3
>1 500 000	145 643	1.0	425 318	13.9	163 175	28.3
0 - 226 000	9 939 939	70.3	685 831	22.5	24 085	4.2
226 001 - 353 100	1 598 691	11.3	459 701	15.1	55 830	9.7
353 101 - 488 700	1 093 183	7.7	451 475	14.8	74 060	12.8
488 701 - 641 400	589 617	4.2	327 637	10.7	67 072	11.6
641 401 - 817 600	348 108	2.5	250 905	8.2	60 980	10.6
817 601 - 1 731 600	466 042	3.3	514 408	16.9	153 439	26.6
>1 731 600	105 156	0.7	360 261	11.8	141 551	24.5
Total	**14 140 736**	**100.0**	**3 050 218**	**100.0**	**577 017**	**100.0**

Table A2.11.7: An overview of the personal income tax system for the 2024 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
0 - 95 750	7 026 672	49.4	288 606	8.8	1	0.0
95 751 - 150 000	1 538 574	10.8	182 724	5.6	5 863	0.9
150 001 - 250 000	1 545 996	10.9	305 115	9.3	24 208	3.9
250 001 - 350 000	1 225 852	8.6	365 912	11.2	43 631	7.0
350 001 - 500 000	1 273 472	9.0	529 567	16.2	83 709	13.5
500 001 - 750 000	841 726	5.9	507 405	15.5	106 474	17.2
750 001 - 1 000 000	344 116	2.4	295 563	9.0	77 065	12.4
1 000 001 -1 500 000	255 935	1.8	306 400	9.4	92 409	14.9
>1 500 000	169 697	1.2	490 865	15.0	186 503	30.1
0 - 237 100	9 931 370	69.8	732 648	22.4	25 937	4.2
237 101 - 370 500	1 635 377	11.5	492 447	15.0	59 326	9.6
370 501 - 512 800	1 114 799	7.8	482 769	14.8	78 691	12.7
512 801 - 673 000	596 511	4.2	347 816	10.6	71 101	11.5
673 001 - 857 900	356 671	2.5	269 768	8.2	65 492	10.6
857 901 - 1 817 000	477 045	3.4	553 446	16.9	165 030	26.6
>1 817 000	110 267	0.8	393 263	12.0	154 286	24.9
Total	**14 222 040**	**100.0**	**3 272 157**	**100.0**	**619 863**	**100.0**

Table A2.11.8: An overview of the personal income tax system for the 2019 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	7 160 258	53.0	1 491 501	59.9	302 194	65.0
Women	6 338 244	47.0	999 092	40.1	162 423	35.0
0-5	5 080	0.0	646	0.0	103	0.0
6-10	9 315	0.1	945	0.0	137	0.0
11-15	14 069	0.1	1 302	0.1	191	0.0
16-20	261 289	1.8	7 566	0.3	402	0.1
21-25	1 442 666	10.2	83 338	3.2	5 974	1.2
26-30	2 676 532	18.9	280 169	10.9	34 665	7.2
31-35	2 037 488	14.4	340 013	13.2	55 021	11.4
36-40	1 716 411	12.1	360 507	14.0	67 977	14.1
41-45	1 449 439	10.2	359 676	14.0	75 344	15.7
46-50	1 238 203	8.7	344 915	13.4	76 029	15.8
51-55	984 188	6.9	284 443	11.1	63 143	13.1
56-60	791 561	5.6	226 832	8.8	50 806	10.6
61-65	522 565	3.7	130 575	5.1	27 961	5.8
66-70	362 208	2.6	63 907	2.5	11 127	2.3
71-75	268 206	1.9	38 567	1.5	5 960	1.2
76+	401 512	2.8	47 617	1.9	6 074	1.3
Aged 0-55	11 834 680	83.5	2 063 520	80.3	378 986	78.8
Aged 56+	2 346 052	16.5	507 498	19.7	101 928	21.2
Total	**14 180 732**	**100.0**	**2 571 018**	**100.0**	**480 914**	**100.0**

Table A2.11.9: An overview of the personal income tax system for the 2020 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	7 063 794	52.4	1 540 734	59.3	316 720	64.1
Women	6 426 861	47.6	1 059 417	40.7	177 492	35.9
Aged 0-5	4 867	0.0	695	0.0	115	0.0
6 to 10	9 588	0.1	1 004	0.0	145	0.0
11 to 15	14 444	0.1	1 397	0.1	206	0.0
16-20	268 946	1.9	8 191	0.3	486	0.1
21-25	1 431 748	10.1	84 821	3.2	6 244	1.2
26-30	2 716 042	19.1	292 631	10.9	37 225	7.3
31-35	2 031 549	14.3	349 684	13.0	57 579	11.3
36-40	1 781 123	12.5	386 908	14.4	73 771	14.4
41-45	1 453 477	10.2	372 412	13.9	78 462	15.3
46-50	1 246 832	8.8	362 276	13.5	80 807	15.8
51-55	997 588	7.0	302 508	11.3	68 019	13.3
56-60	798 251	5.6	240 357	9.0	54 323	10.6
61-65	518 862	3.7	140 861	5.2	31 050	6.1
66-69	321 816	2.3	61 504	2.3	10 915	2.1
70-75	239 542	1.7	36 346	1.4	5 945	1.2
76+	360 986	2.5	43 616	1.6	6 152	1.2
Aged 0-55	11 956 204	84.2	2 162 527	80.5	403 059	78.8
Aged 56+	2 239 457	15.8	522 684	19.5	108 385	21.2
Total	**14 195 661**	**100.0**	**2 685 211**	**100.0**	**511 444**	**100.0**

Table A2.11.10: An overview of the personal income tax system for the 2021 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	6 821 242	52.1	1 468 204	58.6	293 552	63.4
Women	6 282 309	47.9	1 039 381	41.4	169 676	36.6
Aged 0-5	5 356	0.0	713	0.0	111	0.0
6 to 10	9 734	0.1	978	0.0	129	0.0
11 to 15	14 649	0.1	1 339	0.1	172	0.0
16-20	232 570	1.7	7 410	0.3	485	0.1
21-25	1 350 236	9.8	76 310	3.0	5 457	1.1
26-30	2 058 954	15.0	227 167	8.8	27 675	5.8
31-35	2 077 830	15.1	336 313	13.0	52 869	11.1
36-40	1 873 032	13.6	388 800	15.1	71 369	14.9
41-45	1 503 582	10.9	364 468	14.1	73 670	15.4
46-50	1 295 130	9.4	359 680	13.9	77 532	16.2
51-55	1 037 621	7.5	302 166	11.7	65 885	13.8
56-60	816 462	5.9	239 012	9.3	52 459	11.0
61-65	538 289	3.9	138 850	5.4	29 278	6.1
66-69	325 055	2.4	59 996	2.3	9 992	2.1
70-75	249 616	1.8	35 245	1.4	5 246	1.1
76+	381 192	2.8	43 019	1.7	5 483	1.1
Aged 0-55	11 458 694	83.2	2 065 344	80.0	375 354	78.6
Aged 56+	2 310 614	16.8	516 122	20.0	102 458	21.4
Total	**13 769 308**	**100.0**	**2 581 466**	**100.0**	**477 812**	**100.0**

Table A2.11.11: An overview of the personal income tax system for the 2022 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	6 918 763	51.6	1 610 568	58.4	327 556	63.3
Women	6 495 156	48.4	1 146 593	41.6	190 060	36.7
Aged 0-5	3 387	0.0	705	0.0	126	0.0
6 to 10	9 313	0.1	1 111	0.0	173	0.0
11 to 15	14 410	0.1	1 487	0.1	216	0.0
16-20	234 283	1.7	7 334	0.3	434	0.1
21-25	1 328 680	9.4	78 792	2.8	5 852	1.1
26-30	2 648 488	18.8	288 131	10.2	35 009	6.6
31-35	2 004 297	14.2	352 622	12.4	55 871	10.5
36-40	1 850 504	13.1	425 012	15.0	78 958	14.8
41-45	1 460 632	10.4	394 543	13.9	81 102	15.2
46-50	1 267 811	9.0	387 899	13.7	84 724	15.9
51-55	1 021 206	7.2	334 989	11.8	74 763	14.0
56-60	798 444	5.7	258 790	9.1	57 816	10.9
61-65	528 153	3.7	153 096	5.4	32 874	6.2
66-69	317 713	2.3	66 820	2.4	11 630	2.2
70-75	247 159	1.8	40 010	1.4	6 493	1.2
76+	377 252	2.7	46 482	1.6	6 436	1.2
Aged 0-55	11 843 011	83.9	2 272 625	80.1	417 228	78.4
Aged 56+	2 268 721	16.1	565 198	19.9	115 249	21.6
Total	**14 111 732**	**100.0**	**2 837 823**	**100.0**	**532 477**	**100.0**

Table A2.11.12: An overview of the personal income tax system for the 2023 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	6 946 472	51.6	1 722 323	58.0	352 934	62.8
Women	6 525 468	48.4	1 244 666	42.0	208 690	37.2
Aged 0-5	3 359	0.0	725	0.0	130	0.0
6 to 10	9 918	0.1	1 219	0.0	179	0.0
11 to 15	16 219	0.1	1 697	0.1	231	0.0
16-20	238 271	1.7	8 171	0.3	442	0.1
21-25	1 290 834	9.1	82 981	2.7	6 061	1.1
26-30	2 589 138	18.3	298 870	9.8	36 329	6.3
31-35	2 018 746	14.3	374 498	12.3	59 890	10.4
36-40	1 887 661	13.3	453 731	14.9	84 015	14.6
41-45	1 492 045	10.6	426 649	14.0	87 704	15.2
46-50	1 284 555	9.1	416 902	13.7	91 785	15.9
51-55	1 031 122	7.3	364 886	12.0	82 529	14.3
56-60	807 246	5.7	281 482	9.2	63 559	11.0
61-65	526 970	3.7	166 918	5.5	36 245	6.3
66-69	322 357	2.3	76 050	2.5	13 542	2.3
70-75	242 339	1.7	43 578	1.4	7 032	1.2
76+	379 956	2.7	51 860	1.7	7 345	1.3
Aged 0-55	11 861 868	83.9	2 430 329	79.7	449 295	77.9
Aged 56+	2 278 868	16.1	619 888	20.3	127 723	22.1
Total	**14 140 736**	**100.0**	**3 050 217**	**100.0**	**577 018**	**100.0**

Table A2.11.13: An overview of the personal income tax system for the 2024 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income (R million)	% share of total	Tax liability (R million)	% share of total
Men	6 987 402	51.3	1 839 611	57.7	376 870	62.4
Women	6 624 480	48.7	1 348 182	42.3	226 855	37.6
Aged 0-5	3 279	0.0	743	0.0	132	0.0
6 to 10	9 773	0.1	1 215	0.0	170	0.0
11 to 15	18 985	0.1	1 852	0.1	230	0.0
16-20	258 840	1.8	9 593	0.3	484	0.1
21-25	1 287 083	9.0	89 775	2.7	6 332	1.0
26-30	2 496 229	17.6	309 486	9.5	37 527	6.1
31-35	2 015 810	14.2	392 195	12.0	61 887	10.0
36-40	1 889 857	13.3	476 016	14.5	87 817	14.2
41-45	1 558 694	11.0	465 836	14.2	95 179	15.4
46-50	1 290 663	9.1	437 310	13.4	95 764	15.4
51-55	1 071 743	7.5	399 487	12.2	90 797	14.6
56-60	813 663	5.7	303 972	9.3	69 147	11.2
61-65	541 059	3.8	186 936	5.7	41 181	6.6
66-69	325 586	2.3	86 241	2.6	15 678	2.5
70-75	245 484	1.7	50 610	1.5	8 539	1.4
76+	395 292	2.8	60 890	1.9	8 997	1.5
Aged 0-55	11 900 956	83.7	2 583 508	79.0	476 319	76.8
Aged 56+	2 321 084	16.3	688 649	21.0	143 542	23.2
Total	**14 222 040**	**100.0**	**3 272 157**	**100.0**	**619 861**	**100.0**

Table A2.12.1: ETI by SETA, March 2014 to March 2025

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
SETA	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers
Agriculture	11	675	208	1 893	317	2 067	452	2 177	444	2 247	363	2 104	393	2 192	584	3 087	584	2 879	500	2 502	404	2 365	374	2 335
Banking	2	50	13	129	36	118	32	124	23	112	20	90	38	98	31	161	34	133	40	102	33	95	31	88
Chemical	1	110	12	414	17	437	20	466	18	474	22	392	28	428	42	584	48	510	43	416	40	366	40	361
Construction	6	648	108	2 027	150	2 223	177	2 266	127	2 234	94	1 747	115	1 750	166	2 551	122	2 124	72	1 585	77	1 439	89	1 420
Tourism, Hospitality & Sports	17	697	138	2 004	272	2 197	341	2 288	292	2 394	192	2 063	254	2 114	259	2 364	205	2 222	210	1 969	190	1 966	201	1 991
Education	1	276	24	818	35	806	46	844	49	840	36	661	20	709	45	1 043	37	907	46	741	40	711	94	672
Energy	0	24	4	78	8	92	9	99	8	103	5	84	3	103	4	142	7	114	6	95	4	90	3	81
Fibre Processing	2	356	61	1 028	103	1 176	131	1 203	150	1 163	94	967	124	916	148	1 247	173	1 092	114	905	108	846	116	800
Financial	2	382	30	1 007	65	1 085	57	1 078	113	1 102	89	886	105	966	144	1 569	140	1 210	101	937	108	843	327	828
Food & Beverage	4	255	75	740	104	903	155	989	143	1 046	103	965	122	1 053	206	1 334	218	1 271	200	1 152	154	1 096	134	1 056
Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1	0	1	0	1
Health & Welfare	2	300	38	1 021	59	1 075	89	1 112	68	1 128	64	916	90	942	133	2 050	102	1 495	135	970	82	881	55	858
Information systems, electronics	2	283	35	845	60	927	80	968	111	1 016	105	864	124	928	205	1 251	172	981	138	764	120	736	103	684
Insurance	0	83	11	264	14	257	27	251	32	275	40	223	57	260	58	424	32	311	34	203	35	183	31	150
Manufacturing	6	877	74	2 696	175	2 827	218	2 718	340	2 644	317	2 100	267	2 152	380	3 073	313	2 490	233	1 960	318	1 791	227	1 666
Mining	1	97	13	299	18	325	17	318	30	317	42	265	56	266	84	368	76	319	30	271	40	251	48	234
Safety & Security	5	238	100	618	159	668	130	653	165	648	108	529	172	558	170	822	148	629	143	518	115	471	121	409
Services	31	1 779	410	5 712	860	6 013	1 119	5 745	1 156	5 674	946	4 315	968	4 433	1 255	6 598	1 196	5 204	1 212	3 821	1 026	3 480	967	3 338
Transport	2	217	35	689	55	709	66	712	64	735	57	602	64	615	89	924	65	744	60	555	81	500	61	476
Wholesale & Retail	55	1 328	789	4 080	990	4 571	1 681	4 782	1 245	4 884	1 143	4 148	1 009	4 257	1 210	6 101	1 331	5 248	1 278	4 360	1 065	3 905	937	3 647
Other	2	969	47	4 913	83	6 550	123	7 242	127	7 492	98	6 290	137	7 033	192	13 512	227	11 244	176	8 377	164	7 712	168	7 831
Total	**153**	**9 644**	**2 224**	**31 275**	**3 581**	**35 026**	**4 969**	**36 035**	**4 706**	**36 528**	**3 938**	**30 211**	**4 147**	**31 773**	**5 406**	**49 205**	**5 226**	**41 127**	**4 770**	**32 204**	**4 205**	**29 728**	**4 127**	**28 926**

The data in these summaries are based on monthly employer declarations received (EMP201).

Table A2.12.2: IRP5 certificates issued to an individual by gender, 2021 – 2025

Tax year	2021			2022			2023			2024			2025		
Gender	**IRP5 Received**	**IRP5 Value (R million)**	**Count of unique individuals**	**IRP5 Received**	**IRP5 Value (R million)**	**Count of unique individuals**	**IRP5 Received**	**IRP5 Value (R million)**	**Count of unique individuals**	**IRP5 Received**	**IRP5 Value (R million)**	**Count of unique individuals**	**IRP5 Received**	**IRP5 Value (R million)**	**Count of unique individuals**
Female	8 338 554	176 568	6 367 791	8 686 893	181 639	6 569 738	8 778 925	199 058	6 634 289	9 112 811	215 686	6 788 104	9 799 828	244 594	6 854 111
Male	9 327 278	286 951	6 955 043	9 357 830	298 892	7 005 326	9 490 363	322 638	7 070 520	9 762 089	348 931	7 208 919	10 675 680	386 878	7 225 360
Unknown [1]	784 909	13 403	1	799 777	12 706	1	777 524	13 210	1	714 606	13 841	1	693 510	14 325	1
Total	**18 450 741**	**476 922**	**13 322 835**	**18 844 500**	**493 237**	**13 575 065**	**19 046 812**	**534 905**	**13 704 810**	**19 589 506**	**578 458**	**13 997 024**	**21 169 018**	**645 797**	**14 079 472**
Percentage of total															
Female	45.2%	37.0%	47.8%	46.1%	36.8%	48.4%	46.1%	37.2%	48.4%	46.5%	37.3%	48.5%	46.3%	37.9%	48.7%
Male	50.6%	60.2%	52.2%	49.7%	60.6%	51.6%	49.8%	60.3%	51.6%	49.8%	60.3%	51.5%	50.4%	59.9%	51.3%
Unknown [1]	4.3%	2.8%	0.0%	4.2%	2.6%	0.0%	4.1%	2.5%	0.0%	3.6%	2.4%	0.0%	3.3%	2.2%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Taxpayers with unidentified gender.

For the 2024/25 fiscal year...

CIT is the 3rd largest contributor to tax revenue

18.2% 2023/24



17.4% 2024/25



Total CIT Provisional Tax collected in 2024

1st Provisional Period	2nd Provisional Period	3rd Provisional Period
42.4%	54.8%	2.9%

More than 4.1 million companies on register as at March 2025

2023 tax year

1 228 437 ...were assessed (majority of remainder inactive or dormant)



185 022 ...were assessed as Small Business Corporations (using graduated tax rates as opposed to a fixed rate)

Contributions by financial year-end in tax year 2023

December	June	February
33.8%	24.6%	24.6%

Taxable income for 1 228 437 assessed companies in the 2023 tax year

24.3%	54.0%	21.7%
...reported a NEGATIVE taxable income.	...reported a ZERO taxable income.	...reported a POSITIVE taxable income.



Financing, Insurance, Real Estate & Business Services 12.6%



Construction Sector 8.7%



Agriculture, Forestry and Fishing 5.7%

Sector contributions of companies with assessed losses

3 COMPANY INCOME TAX

KEY FACTS

The analyses of Company Income Tax (CIT) returns assessed for the 2023 tax year and CIT collections for the 2024/25 fiscal year show that:

- At 17.4%, CIT remained the third-largest contributor to total tax revenue collected in the 2024/25 fiscal year. Although this outcome exceeds the 15.9% and 16.4% share ratios for the 2019/20 and 2020/21 financial years respectively, it has dropped slightly compared to 2023/24 fiscal year. CIT revenue was lower than the 20.7% and 20.6% achieved in the 2021/22 and 2022/23 financial years. The contribution ratio of CIT to total tax revenue is still well below the peak of 26.7% achieved before the 2009/10 global financial crisis.
- CIT collections for the 2024/25 financial year increased slightly from those realised in the 2023/24 financial year by R6.4 billion (2.0%). The year-on-year growth was driven mainly by the improvement in the *Financial Intermediation, Insurance, Real-estate, and Business Services*; *Electricity, Gas, and Water*; and *Wholesale and Retail Trade* sectors.
- These sectors were boosted by improved electricity supply from April 2024 and better performing logistics networks, providing much-needed relief to producers. The improvement in household finances, with disposable income buoyed by moderating inflation, enabled companies gradually to recover from the previous year's cost pressures, which emanated from intense load-shedding and inefficient network industries. These economic developments were pivotal in boosting revenue collections.
- The *Financial Intermediation, Insurance, Real-estate, and Business Services* sector's performance was boosted by the financial services companies within both the Large business and international (LB&I) and Small, medium, and micro enterprises (SMME) segments. Profitability was buoyed by the Gross Operating Surplus (GOS), which recorded consecutive year-on-year growth of 0.6% in Q1-2025 following another year-on-year growth of 5.0% in Q4-2024. Furthermore, interest rates, which started to decline from September 2024, also contributed positively to the *Finance* sector's performance. A reduction in interest rates to 11.00% in January 2025 provided much-needed relief to companies and consumers, following the stabilising inflation rate, which has remained on average at 4.4% for the whole 2024 calendar year. The inflation rate subsequently declined to 2.7% in March 2025, remaining below SARB's 3–6% target range at the time (since 12 November 2025, it has been revised to 3%, with a tolerance band of plus or minus 1 percentage point).
- The positive performance in the *Electricity, Gas, and Water* sector was predominantly driven by payments from a new generation company paying provisional taxes for the first time, and by a positive performance among renewable energy companies. An increase in alternative energy production (generation) companies, following the high incidences of load-shedding of

previous years, also contributed to the growth. These companies are capitalising on the South African electricity supply crises that have impacted both household and business activities.

- Growth in the *Wholesale and Retail Trade* sector was realised despite retail trade sales contracting year-on-year by 2.1% in March 2025, following an upwardly revised contraction of 7.5% in February 2025. The growth comes after months of no loadshedding since April 2024, as well as the continuous decline in interest and inflation rates.
- Domestic demand is expected to strengthen, supported by firmer consumer confidence. A recovery in real household incomes was driven by a lower inflation rate of 2.7% in March 2025, slightly down from 3.2% recorded in February 2025 and remaining within the SARB's 3–6% target band. Debt-service costs are falling as interest rates continue to be reduced. Moreover, the two-pot savings withdrawals increased households' disposable income.
- More than 4.1 million companies were registered for CIT on 31 March 2025, a contraction of 500 345 (13.7%) versus 31 March 2024. Of these companies, SARS expected 1 474 309 companies to submit income tax returns for the 2023 tax year, of which 83.3% filed and assessed in the same tax year.
- Of the 1 228 437 companies assessed by 31 August 2025 for the 2023 tax year, 21.7% declared a positive taxable income; 54.0% had taxable income equal to zero; and the remaining 24.3% reported an assessed loss.
- The concentrated nature of the South African economy is evident in that only 630 large companies (0.2% of the companies with positive taxable income) each had taxable income of more than R200 million and were liable for 59.6% of the CIT assessed.
- The *Financial Intermediation, Insurance, Real-estate, and Business Services* sector accounted for 279 525 (22.8%) of the assessed companies and was liable for 37.1% of the CIT assessed, contributing the most among all the sectors.
- Since 31 August 2025, of the 1 228 437 companies assessed in respect of the 2023 tax year, 185 022 (15.1%) were assessed as Small Business Corporations (SBCs) and taxed at the applicable graduated income tax rates. The remainder was taxed at either the fixed company tax rate of 27% or at the graduated income tax rates for micro-businesses that elected to pay only Turnover Tax.
- CIT collections improved after the introduction of the rule that provisional tax payments of at least 80% of a company's tax liability for the applicable year of assessment are payable by the end of that year otherwise the company could be liable for penalties, as well as a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act. The third provisional tax payments decreased from 12.9% of the total provisional tax collections in 2009/10 to 3.4% in the 2024/25 financial year.
- During the 2023/24 financial year, 53.0% of the tax paid relates to the 2023 tax year, 45.9% to the 2024 tax year, and 1.0% to earlier tax years.

POST-COVID-19 TAX MEASURES

- Despite the COVID-19 pandemic necessitating a downward revision of the estimated tax revenue for the 2020/21 fiscal year, the dire effect on the economy did not persist. CIT collections rebounded in the 2021/22 fiscal year. This recovery was driven mainly by the *Mining and Quarrying*; *Financial Intermediation, Insurance, Real-estate, and Business Services*; and *Manufacturing* sectors. However, the *Mining and Quarrying* sector's positive trend retreated from the 2022/23 fiscal year and sharply reversed in the 2023/24 fiscal year and has continued on a downward trend through to the 2024/25 fiscal year, with the *Manufacturing* sector following suit.
- The *Mining and Quarrying* sector continued throughout the 2021/22 and 2022/23 fiscal years to be resilient and remained on a positive trajectory. This was due to the robust global performance of commodity prices, particularly for PGMs, Iron Ore and Coal. However, during the fiscal years 2023/24 and 2024/25, the *Mining and Quarrying* industry was harmed by weak commodity prices and decreased demand for commodities. The lower commodity prices for PGMs, Iron Ore and Coal; a decline in the total value of mineral sales for most of the 2023 calendar year; a marginal improvement of mineral sales in the 2024 calendar year, although still much lower than the 2021 and 2022 calendar years; and mining input costs rising year-on-year to 3.4% in March 2025 were the main drivers of the downturn in this sector. This decline occurred despite the high exchange rate during 2023 and for most of the 2024 calendar years.
- The *Manufacturing* sector contracted in the 2023/24 fiscal year because of supply-side constraints that increased production costs and harmed profitability. Increased global inflation and interest rates resulted in tighter global financial conditions and lower profit margins. However, in the 2024/25 fiscal year, production costs have stabilised, mainly supported by lower inflation and declining interest rates.
- The *Financial Intermediation, Insurance, Real-estate, and Business Services* sector recovered as pandemic lockdown measures eased and has continued on a positive trajectory. Profitability was buoyed by growth in the South African economy, as well as the declining interest and inflation rates. Furthermore, this growth is in line with GOS growth of 0.6% in Q1-2025.
- South Africa's GDP recorded a growth rate of 0.6% in 2024, which was lower than the adjusted growth rates of 0.7% and 1.9% in the 2023 and 2022 calendar years, respectively. The 2024/25 financial year saw a growth of R6.4 billion (2.0%) in CIT collections, which represent a substantial improvement since 2023/24's contraction of R30.8 billion (8.9%).

INTRODUCTION

For income tax purposes, a company that is incorporated or effectively managed in South Africa is considered a South African resident and is liable to pay tax on worldwide income in accordance with the Income Tax Act of 1962. Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. Before the 2023/24 fiscal year, CIT was levied at a marginal rate of 28%; however, this rate was adjusted downward to 27% for years of assessments ending on or after 31 March 2023. Small Business Corporations (SBCs) have a special tax dispensation in the form of progressive income tax rates. Micro-businesses that meet specific requirements and have an annual qualifying turnover of R1 million or less are eligible for the turnover tax regime.

For the past 17 years, CIT remained the third largest contributor (after PIT and VAT) in terms of percentage contribution to the total tax revenue and it contributed 17.4% in the 2024/25 fiscal year. Although CIT has maintained its status as the third-largest contributor, its relative contribution to total tax revenue collection has declined from the pre-recession peak of 26.7% in 2008/09 to 15.9% in 2019/20. It has subsequently dropped again to 17.4% in the 2024/25 fiscal year, well below the 20.6% and 18.2% achieved in the 2022/23 and 2023/24 fiscal years, respectively. Although there has been an improvement in the CIT growth, it remains subdued due to the decline of the *Mining and Quarrying* sector.

Worsening this decline were numerous uncertainties, including weak domestic demand, geopolitics, and South Africa's poor port and rail infrastructure. Additionally, the *Mining and Quarrying* sector suffered a sharp decline as the demand for PGMs, mainly in China, decreased because of motor vehicle production shifting from internal combustion engines to electric variants. The changing demand patterns in global automobile markets are making it harder to trade PGMs such as Platinum, Palladium, and Rhodium. Rising year-on-year mining-input costs of 3.4% in March 2025 further weighed down the *Mining and Quarrying* sector.

After the 2008/09 financial crisis, the contribution ratio of CIT to total tax revenue continued to decline, and the lockdown measures to curb the spread of the coronavirus depressed collections further. Contrary to expectations, the COVID-19 pandemic's effect on CIT collections was not as severe as the contraction experienced with the financial crisis, with a reported contraction of R30.2 billion (18.1%) in 2009/10 against a nominal decline of R10.6 billion (4.9%) in the 2020/21 fiscal year. Growth of R119.1 billion (58.3%) and R24.2 billion (7.5%) was achieved in the 2021/22 and 2022/23 fiscal years, respectively. However, this growth sharply reversed in the 2023/24 financial year, when CIT collections recorded a decline of R30.8 billion (8.9%) on the back of lower company profitability. This decline was due to the struggling *Mining and Quarrying*, *Manufacturing*, and *Transport, Storage and Communication* sectors. CIT collections have subsequently grown in the 2024/25 fiscal year by R6.4 billion (2.0%) owing to an improvement in the *Financial Intermediation, Insurance, Real-estate, and Business Services*; *Electricity, Gas, and Water*; and *Wholesale and Retail Trade* sectors.

The reduction in the CIT-to-GDP ratio reflects these collection trends. CIT-to-GDP dropped from 6.3% to 3.6% for fiscal years 2008/09 to 2020/21, recovered significantly to 5.1% in 2022/23, and then declined to 4.4% in the 2024/25 financial year (tracking the events elaborated above). CIT performance has also been affected by assessed losses carried forward and the pace of domestic and global economic recovery. Performance should be enhanced by the new rule that allows assessed

losses brought forward from a previous year to be offset only against a maximum of 80% of the current year's taxable income or R1 million, whichever is higher. The new rule applies to any year of assessment starting on or after 1 April 2022.

CIT collections for the 2024/25 financial year grew from the 2023/24 financial year by R6.4 billion (2.0%). This improved performance was mainly as a result of the positive year-on-year growth in the *Financial Intermediation, Insurance, Real-estate, and Business Services*; *Electricity, Gas, and Water*; and *Wholesale and Retail Trade* sectors, which grew year-on-year.

The growth in Net CIT for the 2024/25 financial year was boosted by the *Financial Intermediation, Insurance, Real-estate, and Business Services* sector's performance as achieved mainly by the financial services companies within the Large Business (Long-term and Short-term insurers) and Other segments. Profitability was buoyed by the GOS performance, which recorded consecutive year-on-year growth of 0.6% in Q1-2025 following a year-on-year growth of 5.0% in Q4-2024. Furthermore, interest rates started to be reduced from September 2024, which also contributed positively to the *Financial Intermediation, Insurance, Real-estate, and Business Services* sector's performance. Further reduction in interest rates to 11.00% in January 2025 provided much-needed relief to companies and consumers, following the stabilising inflation rate, which has remained on average at 4.4% for the whole 2024 calendar year. The inflation rate subsequently declined to 2.7% in March 2025, remaining below SARB's 3–6% target range at the time (since 12 November 2025, it has been revised to 3%, with a tolerance band of plus or minus 1 percentage point).

As with the *Financial Intermediation, Insurance, Real-estate, and Business Services* sector, the *Electricity* sector's positive contribution in the 2024/25 financial year was supported by an increase in alternative energy production (generation) companies, following the high incidences of load-shedding of previous years, as well as increased electricity tariffs on an annual basis. These companies are taking advantage of the South African crises that have affected both household and business activities.

Electricity production (generation) increased by 1.1% year-on-year in March 2025, following a growth of 0.2% in February 2025. It recorded consecutive year-on-year growth from 2023/24 to 2024/25. The growth in production is in line with the growth in consumption, which also recorded year-on-year growth for eight consecutive months since April 2024, but declined in December 2024 by 0.4% and continued to decline by 1.5% in March 2025.

Growth in the *Wholesale and Retail Trade* sector was realised despite retail trade sales, which recorded a year-on-year contraction of 2.1% in March 2025, following a growth of 7.5% in February 2025. The growth comes after months of no load-shedding since April 2024, as well as the reduction in interest and inflation rates.

Domestic demand is expected to strengthen, supported by firmer consumer confidence; a recovery in real household incomes driven by a lower inflation rate of 2.7% in March 2025; and lower debt-service costs due to lower interest rates. Moreover, the two-pot savings withdrawals increased households' disposable income.

In contrast, CIT collections were dragged down by the negative performance of the *Mining and Quarrying* sector, with revenue from Large Corporates contracting by R12.4 billion (29.6%). The *Mining* sector fell short of expectations due to (a) lower commodity prices for Palladium, Iron Ore, and Coal; (b) volatility in the total value of mineral sales from the 2024 calendar year, which remained

much lower than in the 2021 and 2022 calendar years; and (c) mining-input costs rising by 3.4% year-on-year as at March 2025.

The lower payments from the *Mining and Quarrying* sector continued to suffer from the poor performance of PGMs, Iron Ore, as well as Coal commodities, which were negatively impacted by the volatility in commodity prices driven by geopolitical conflicts and economic challenges in major consuming countries such as China and the United States.

Mining production levels show a negative trend, having recorded another year-on-year contraction of 2.8% in March 2025, following a contraction of 9.7% in February 2025. This recent contraction was driven mainly by the negative contribution of PGMs (-3.0%) and Gold (-1.5%).

Trends in the *Mining and Quarrying* sector are presented in Chapter 6, *Table 6.7: Minerals and Petroleum Resource Royalties payments by commodity, 2022/23 to 2024/25*.

Although the current headline CIT tax rate is 27% effective for years of assessment ending on or after 31 March 2023, the effective tax rates by sector are different because of sector-specific tax dispensations and allowable deductions. These include:

- The gold mining formula;
- Long-term insurers;
- Farming deductions and valuations, and
- Accelerated depreciation of capital assets for qualifying expenditure, e.g.
    - Section 12B of the Income Tax Act No. 58 of 1962, relating to the manufacture of renewable energy infrastructure;
    - Section 13quat of the Income Tax Act No. 58 of 1962, concerning qualifying buildings and improvements in urban development zones;
    - Section 11D of the Income Tax Act No. 58 of 1962, with respect to research and development (R&D) expenditure incurred.

More details on sector-specific tax dispensations can be obtained from the Income Tax Act No. 58 of 1962.

SBCs with a gross income of not more than R20 million for a particular year of assessment are eligible for a special tax dispensation in the form of progressive income tax rates rather than the fixed tax rate.

Micro-businesses can choose to pay only turnover tax, provided they have an annual qualifying turnover of R1 million or less in a year of assessment and meet specific requirements. Turnover tax is a separate tax regime for micro-businesses that aims to reduce their administrative burden. Available for micro-businesses, the turnover-tax system replaces Income Tax (including Capital Gains Tax), Provisional Tax, and Dividends Tax (DT). Turnover tax has a progressive tax rate structure with a maximum marginal rate of 3%, with effect from 1 March 2015.

Capital Gains Tax (CGT) is not raised separately from CIT. A capital gain arises when a company disposes of an asset for proceeds that exceed its base cost. The taxable portion of capital gains is included in CIT taxable income at an inclusion rate of 80% for the years of assessment beginning on or

after 1 March 2016. For the years of assessment beginning on or after 1 March 2012, the inclusion rate was 66.6%. Before that, it was 50%. More information about CGT levied on companies can be found in Chapter 6 of this publication.

On 1 April 2012, DT replaced Secondary Tax on Companies (STC). DT is levied on certain categories of shareholders (beneficial owners of dividends) when they receive dividend distributions from companies. DT was introduced at a rate of 15% and was subsequently increased to 20%, effective 22 February 2017.

This chapter on CIT reviews:

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

PROVISIONAL TAX PAYMENTS

All companies are classified as provisional taxpayers and must adhere to the provisional tax payment system. This system requires taxpayers to provide for their final tax liability by paying two provisional tax payments, amounting to at least 80% of the final tax liability, during the applicable year of assessment (or the lesser of 90% of actual taxable income and the basic amount if taxable income does not exceed R1 million). After the tax year-ends, a third voluntary “top-up” payment may be made. This payment system imposes penalties and interest for non-compliance.

The first provisional tax payment is required within six months of the start of the year of assessment. The second provisional tax payment must be made no later than the last business day of the year of assessment. The introduction of the 80%-rule for all years of assessment, beginning on or after 1 March 2009, requires companies with taxable income of more than R1 million to settle at least 80% of their tax liability for the year by the time they make their second provisional tax payment. Companies that fail to comply with this requirement can incur a 20% penalty for the underpayment of provisional tax. The third payment is a voluntary “top up” payment to avoid paying interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

If SARS considers that the taxable income estimates for a company’s first or second provisional tax return have been understated, the company may be required, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to pay provisional tax on an increased taxable income estimate. The additional payment resulting from the paragraph 19(3) provision is captured as either a first or second provisional tax payment, even though it was paid after the due date.

As a result of SARS’s more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (the 80% rule for second provisional tax payments), the value of third provisional tax payments has declined significantly. Third provisional tax payments have remained on average less than R8.0 billion from the 2021 to 2024 tax years. However, third payments increase relatively to R8.8 billion (a contribution of 2.9% for the 2024 tax year). Third payments are still significantly lower than the maximum of 20% permitted for third provisional tax payments and assessment payments, as shown in *Table 3.1* and *Figure 3.1*.

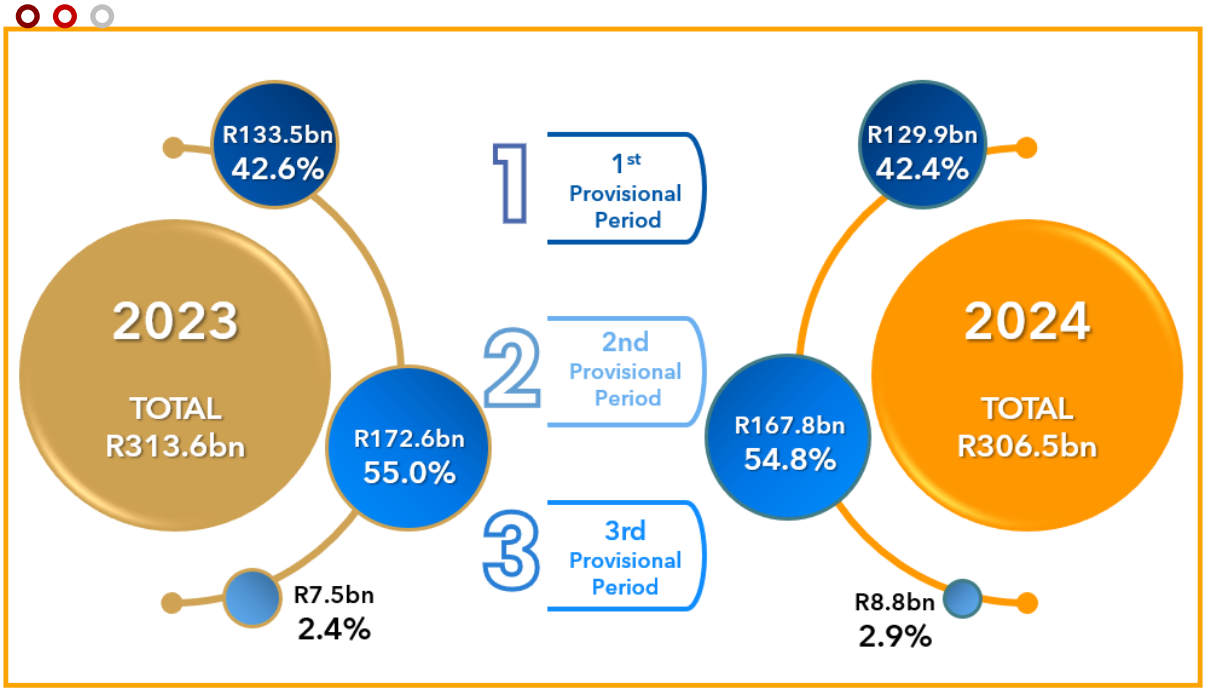
Table 3.1: Provisional tax payments by provisional period by tax year, 2021–2024

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2021	112 760	33.2%	171 359	50.6%	7 729	-9.0%	**291 848**
2022	137 836	22.2%	189 093	10.3%	7 949	2.8%	**334 878**
2023	133 522	-3.1%	172 598	-8.7%	7 488	-5.8%	**313 608**
2024	129 881	-2.7%	167 802	-2.8%	8 779	17.3%	**306 463**
Percentage of total							
2021	38.6%		58.7%		2.6%		**100.0%**
2022	41.2%		56.5%		2.4%		**100.0%**
2023	42.6%		55.0%		2.4%		**100.0%**
2024	42.4%		54.8%		2.9%		**100.0%**

The provisional tax payments system requires that taxpayers make two provisional tax payments, which must account for at least 80% of their final tax liability to avoid penalties and interest, during the applicable year of assessment. The percentage contribution of provisional tax payments, as depicted in *Table 3.1* relates, to the total provisional tax payments made for the applicable year of assessment or tax year, and does not refer to the final tax liability. This is because the final tax liability still needs to be determined, which gives rise to either a refund or an assessment payment.

The percentage contribution of the first provisional tax payments increased from 38.6% in 2021 to 42.4% in the 2024 tax year, whereas the second provisional tax payments decreased slightly from 58.7% in 2021 to 54.8% in the 2024 tax year. These percentages are likely to change as companies continue to submit their provisional tax returns for the respective tax years.

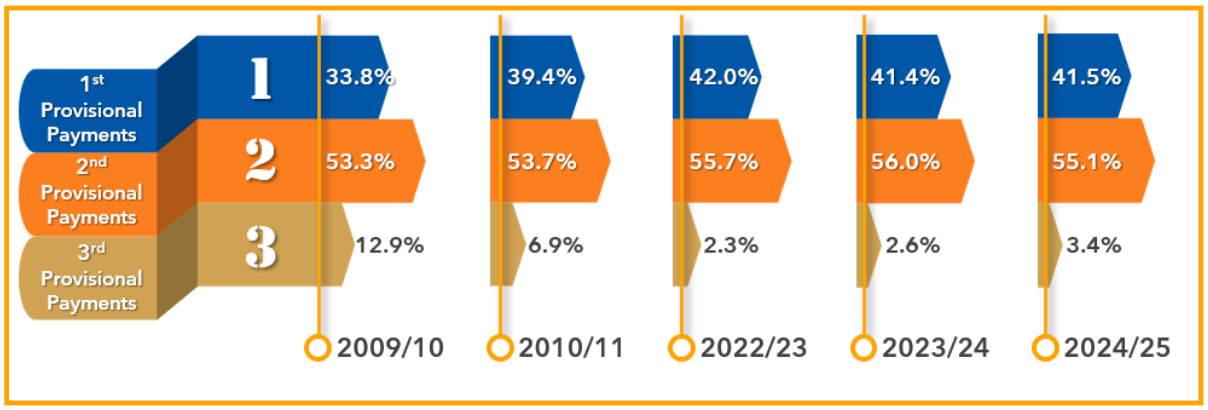
Figure 3.1: Provisional tax payments by provisional period, 2023 and 2024



The introduction of the 80%-rule as well as a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act improved CIT compliance and brought most of the CIT collections into the applicable year of assessment. The 80%-rule and the application of paragraph 19(3) also substantially reduced third provisional payments and payments on assessment.

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2024/25. Third provisional tax payments declined from 12.9% of the total provisional tax collections in 2009/10 to 3.4% in 2024/25 and have remained on average at 2.9% for the past five fiscal years (see *Table* 3.1.1).

Figure 3.2: Provisional tax payments by provisional period and fiscal year (%), 2009/10–2024/25



Company Tax-Year

Companies are allowed to select their financial year-ends, and these need not coincide with the fiscal year (i.e., from 1 April to 31 March) or the period from 1 March to the end of February, which is the tax year for individuals and trusts. The year of assessment, or tax year, of a company corresponds with its financial year-end. Companies can choose financial years ending in any month of the year. Hence, not all CIT paid in a tax year is attributable to income earned in the same year. This is because tax returns are submitted and assessed not later than a year after the respective company's year-end.

For this reason, provisional tax payments for a specific tax year are made over three fiscal years, as illustrated below in *Table 3.2*.

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

Table 3.2: Example of a timeline for provisional tax payments

Fiscal year	Company financial year-end 2024											
Date due	Jan	Feb [1]	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2023/24	Number of payments - 12											
31-Jul-23	2024 1st											
31-Aug-23		2024 1st										
30-Sep-23			2024 1st									
31-Oct-23				2024 1st								
30-Nov-23					2024 1st							
31-Dec-23						2024 1st						
31-Jan-24	2024 2nd						2024 1st					
29-Feb-24		2024 2nd						2024 1st				
31-Mar-24			2024 2nd						2024 1st			
2024/25	Number of payments - 21											
30-Apr-24				2024 2nd						2024 1st		
31-May-24					2024 2nd						2024 1st	
30-Jun-24						2024 2nd						2024 1st
31-Jul-24	2024 3rd						2024 2nd					
31-Aug-24								2024 2nd				
30-Sep-24		2024 3rd	2024 3rd						2024 2nd			
31-Oct-24				2024 3rd						2024 2nd		
30-Nov-24					2024 3rd						2024 2nd	
31-Dec-24						2024 3rd						2024 2nd
31-Jan-25							2024 3rd					
28-Feb-25								2024 3rd				
31-Mar-25									2024 3rd			
2025/26	Number of payments - 3											
30-Apr-25										2024 3rd		
31-May-25											2024 3rd	
30-Jun-25												2024 3rd

1. *If the tax year of a company ends at the end of February, the third payment is then due seven months after the end of the tax year. In this case the third payment for 2024 would be due on 30 September 2024.*

The five largest groups of CIT provisional taxpayers are those with financial years ending in February, March, June, September, and December. Companies with June and December year-ends contribute approximately 58.0% to the total provisional tax payments for any fiscal year. These are mainly companies in the *Financial Intermediation, Insurance, Real-estate, and Business Services*; *Manufacturing*; *Wholesale and Retail Trade*; as well as the *Mining and Quarrying* sectors. *Figure 3.3* breaks down 2023 and 2024 provisional tax payments according to the different financial year-ends.

The assessments for a tax year are lagging because of the provision that tax returns must be filed not later than a year after the company's year-end. However, the provisional tax payment system is designed to ensure that all, or almost all, payments covering a company's final CIT liability are received earlier. Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in *Table 3.3*. During the 2023/24 financial year, about 53.0% of the tax paid related to the 2023 tax year, 45.9% related to the 2024 tax year, and 1.0% related to earlier tax years.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2023 and 2024

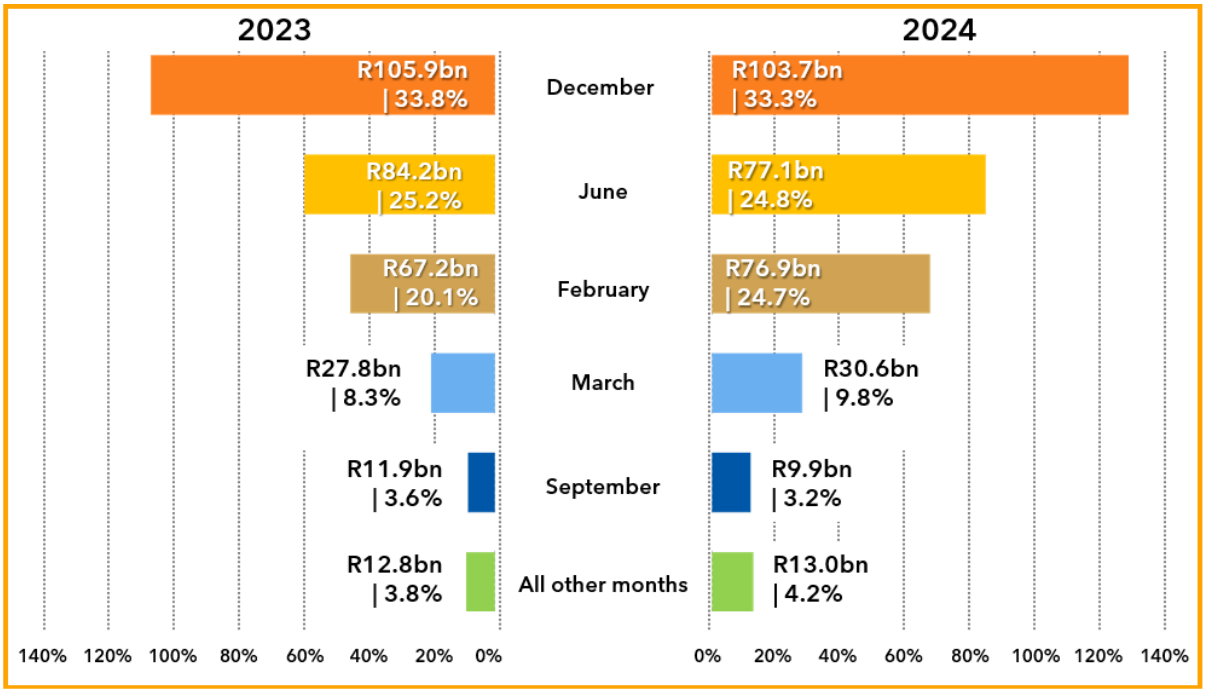


Table 3.3: Provisional tax payments by tax year and fiscal year, 2020/21–2024/25

R million Tax year *(down)*	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Prior to 2019	200	124	61	33	28	**446**
2019	1 803	132	28	4	61	**2 028**
2020	102 785	2 277	299	21	24	**105 406**
2021	103 868	184 733	3 054	52	89	**291 796**
2022	66	131 497	199 954	3 219	141	**334 877**
2023	–	9	145 240	165 919	2 438	**313 608**
2024	–	1	11	143 610	162 841	**306 463**
post 2024	–	–	0	9	157 746	**157 755**
Total	**208 723**	**318 773**	**348 646**	**312 867**	**323 369**	
prior to y-1	200	256	387	110	344	
y-1	1 803	2 277	3 054	3 219	2 438	
y	102 785	184 733	199 954	165 919	162 841	
y+1	103 868	131 497	145 240	143 610	157 746	
post y+1	66	10	11	9	–	
Total	**208 723**	**318 773**	**348 646**	**312 867**	**323 369**	
prior to y-1	0.1%	0.1%	0.1%	0.0%	0.1%	
y-1	0.9%	0.7%	0.9%	1.0%	0.8%	
y	49.2%	58.0%	57.4%	53.0%	50.4%	
y+1	49.8%	41.3%	41.7%	45.9%	48.8%	
post y+1	0.0%	0.0%	0.0%	0.0%	–	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

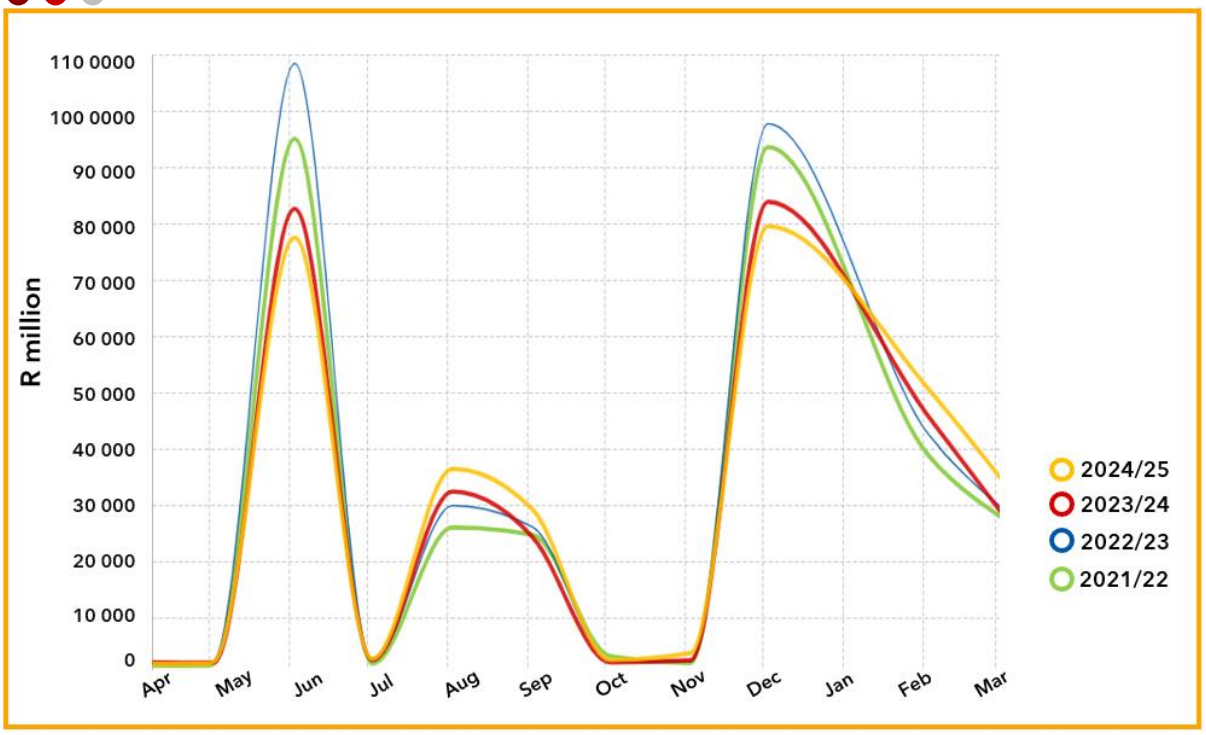
The global financial crisis caused the collection of provisional tax — the most significant contributor to CIT— to drop to its lowest level of R135.1 billion in 2009/10, but it has since recovered. It has grown by a Compound Annual Growth Rate (CAGR) of 6.3% over the past 14 years, from R137.1 billion in 2010/11, to R323.4 billion in 2024/25 (albeit less than the R348.6 billion recorded in the 2022/23 financial year). Total net CIT collections amounted to R323.2 billion in the 2024/25 financial year. Although this was higher in nominal terms than the R167.2 billion collected in 2008/09 (before the global financial crisis), it still represents a decline in real terms.

For the 2021 tax year, 24.6% of assessed companies had assessed losses (mostly incurred during and brought forward since the global financial crisis). This ratio has decreased slightly, as 23.8% of assessed companies recorded assessed losses in 2022. Although company profits started to improve, the ratio of assessed losses increased again in the latter tax years, to 27.4% for the 2024 tax year. In the 2024/25 financial year, companies realised substantial gains. However, it remains to be seen how many companies will recover from an assessed loss to a positive taxable income position.

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

Figure 3.4 illustrates the fiscal-year collections recorded in *Table 3.3* by disaggregating them by monthly collections. The significant contributions of companies with June and December financial year-ends are evident.

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2021/22–2024/25



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

On 31 March 2025, SARS had more than 4.1 million companies on the register, an increase of 500 345 (13.7%) since the 2023/24 fiscal year. The increase can be partly attributed to the Companies and Intellectual Property Commission (CIPC), which has significantly improved service delivery by digitising company registration processes. This simplification reduces the administrative burden on businesses and creates a more accessible and efficient business environment. The integration of CIPC systems with SARS's systems also ensures that companies are adequately registered for tax. On 31 March 2025, most of the 4.1 million companies on the SARS register were either inactive or dormant, with only 1 377 809 expected to submit tax returns for the 2024 tax year.

The *Tax Statistics* publication follows the definition of filing rate, as indicated in the International Monetary Fund's (IMF) Tax Administration and Diagnostic Tool (TADAT). It defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

The number of returns expected for a particular tax year is determined by the number of companies that have been assessed for that tax year, plus the number of companies with an "active" status that were assessed in respect of either of the two tax years before the relevant tax year, but that have not yet been assessed for the tax year in question.

The 1 453 523 companies expected to submit returns for the 2021 tax year were slightly fewer than in the 2022 and 2023 tax years, when the expected number was 1 476 897 and 1 474 309, respectively. For 2023, only 83.3% of the companies expected to submit returns had been assessed by 31 August 2025, whereas only 63.0% of the companies expected to submit returns in 2024 were assessed (*Table 3.4*). At the time of data extraction, the number of assessments finalised for 2024 (the most

recent completed tax year) was relatively few because taxpayers have until 12 months after the end of their financial year to submit their returns.

Table 3.4: Number of companies, 2021–2024

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-22	3 532 646	13.5%	2021	1 453 523	1 299 676	89.4%
31-Mar-23	3 926 252	11.1%	2022	1 476 897	1 315 081	89.0%
31-Mar-24	3 644 147	-7.2%	2023	1 474 309	1 228 437	83.3%
31-Mar-25	4 144 492	13.7%	2024	1 377 809	867 337	63.0%

1. *Excludes cases where status is in suspense or address unknown. The tax year for companies is normally the financial year of the company for financial reporting purposes.*
2. *These are companies that are active and not dormant.*

Provisional Tax as an Indicator of the Completeness of Assessments

The value of provisional tax collections for previous tax years (2021–2023) was more than 98.5% of the value of the final liability, as reflected in the issued assessments. Provisional tax collections for a specific tax year are received by SARS well before assessments for a specific tax year are raised. Provisional tax collections enable extrapolations of tax collections and lead to timelier analyses.

Tax assessed as a percentage of provisional tax payments received for a relevant tax year is a good gauge of the completeness and accuracy of the issued assessments.

Table 3.5 shows the tax assessed for a specific tax year against the provisional tax payments received for those tax years. For the 2024 tax year, higher provisional tax payments were paid compared to the actual tax assessed to date (31 August 2025). Of all the years under review, the assessment process for the 2021 and 2022 tax years were almost complete; therefore, the total tax assessed exceeds or is close to the provisional tax payments received.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2021–2024

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2021	291 848	294 131	100.8%
2022	334 878	337 416	100.8%
2023	313 608	308 864	98.5%
2024	306 463	195 590	63.8%

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

TAXABLE INCOME AND TAX ASSESSED

Distribution by Taxable Income Group

Table 3.6 shows the average tax rates, for various taxable income groups, of companies assessed in respect of the 2023 tax year. Although the statutory company tax rate was 28% before it was reduced to 27% for tax years ending on or after 31 March 2023, some companies are liable for CIT at different

tax rates, because of sector-and segment-specific dispensations. The effective tax rates for companies will vary because of various tax rates and allowable deductions (such as those for Long-term Insurance, Oil & Gas and Gold-mining companies). Graduated tax rates are applied to SBCs and the effect can be seen mainly in the R1 to R1 million taxable income grouping.

The taxable income total in the table below is based on taxable income greater than zero. The number of taxpayers and tax assessed totals are the totals for all categories of taxable income. The average tax rate for all categories is less than 28%, even though penalties are included in the tax assessed.

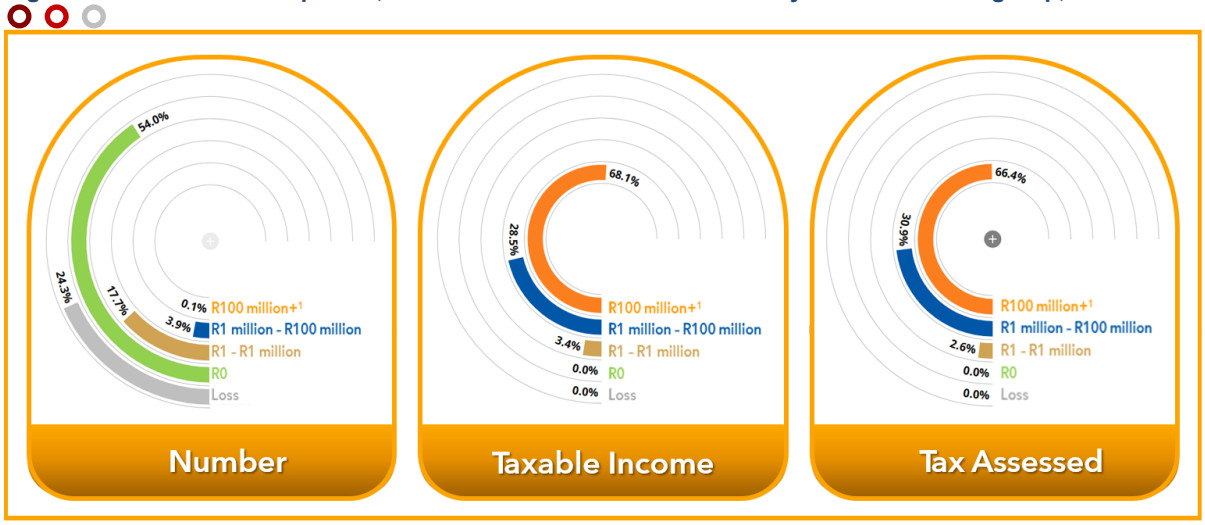
Table 3.6: Number of companies, taxable income and tax assessed, 2023

Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate[1]
Loss	298 865	-1 756 707	67	N/A
R nil	663 181	–	31	N/A
R1 to R1 million	217 516	41 612	8 168	19.6%
R1 million to R100 million	47 680	346 207	95 374	27.5%
R100 million +	1 195	828 263	205 223	24.8%
Total	**1 228 437**	**1 216 082**	**308 864**	**25.4%**

1. *The Average tax rate is calculated as tax assessed divided by taxable income.*

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income, and the tax assessed for 2023 tax year.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2023



1. *Companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number bar) contributed 68.1% of taxable income and 66.4% of assessed tax.*

Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2023 tax year, 21.7% of all assessed companies reported positive taxable income, a further 24.3% reported assessed losses, and the remaining 54.0% reported zero taxable income.

Table A3.3.2 shows that 59.6% of the tax assessed in 2023 was paid by large companies with taxable income of more than R200 million. These companies comprise only 0.2% of the companies assessed that had positive taxable income. However, almost 96.5% of all assessed companies that had positive taxable income between R1 and R10 million paid only 13.5% of the tax assessed in 2023. This illustrates the concentrated corporate sector of the South African economy.

Distribution by Sector

On 31 August 2025, the *Financial Intermediation, Insurance, Real-estate, and Business Services* sector had the highest number of taxpayers (22.8% of the assessed total) in the 2023 tax year. This sector accounted for 37.1% of the tax assessed for the same tax year. The sector with the fewest taxpayers (0.5% of the assessed total) for the 2023 tax year was the *Electricity, Gas, and Water* sector, which accounted for 1.9% of the tax assessed (see *Table* A3.4.2 and *Figure 3.6*).

Figure 3.6: Companies' tax assessed by economic activity, 2023

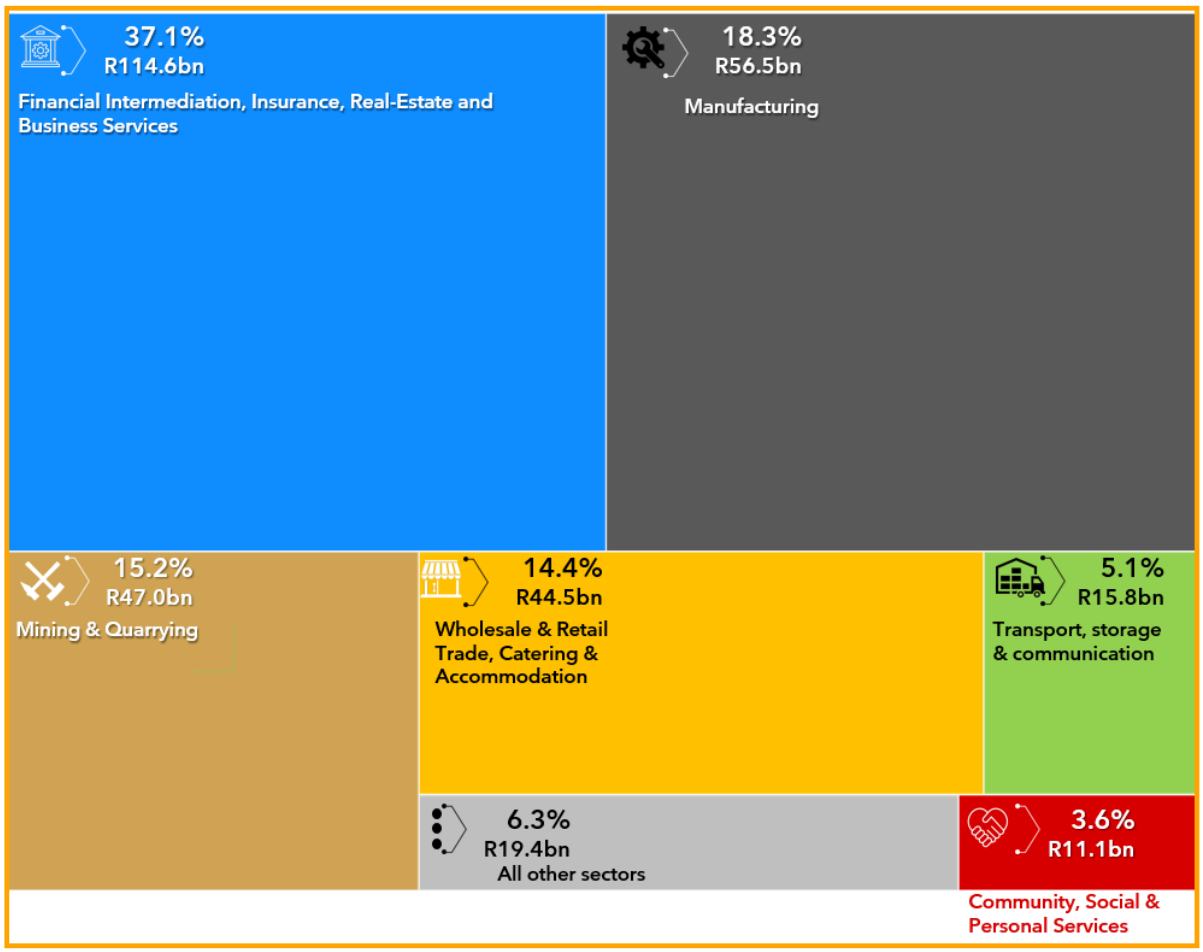


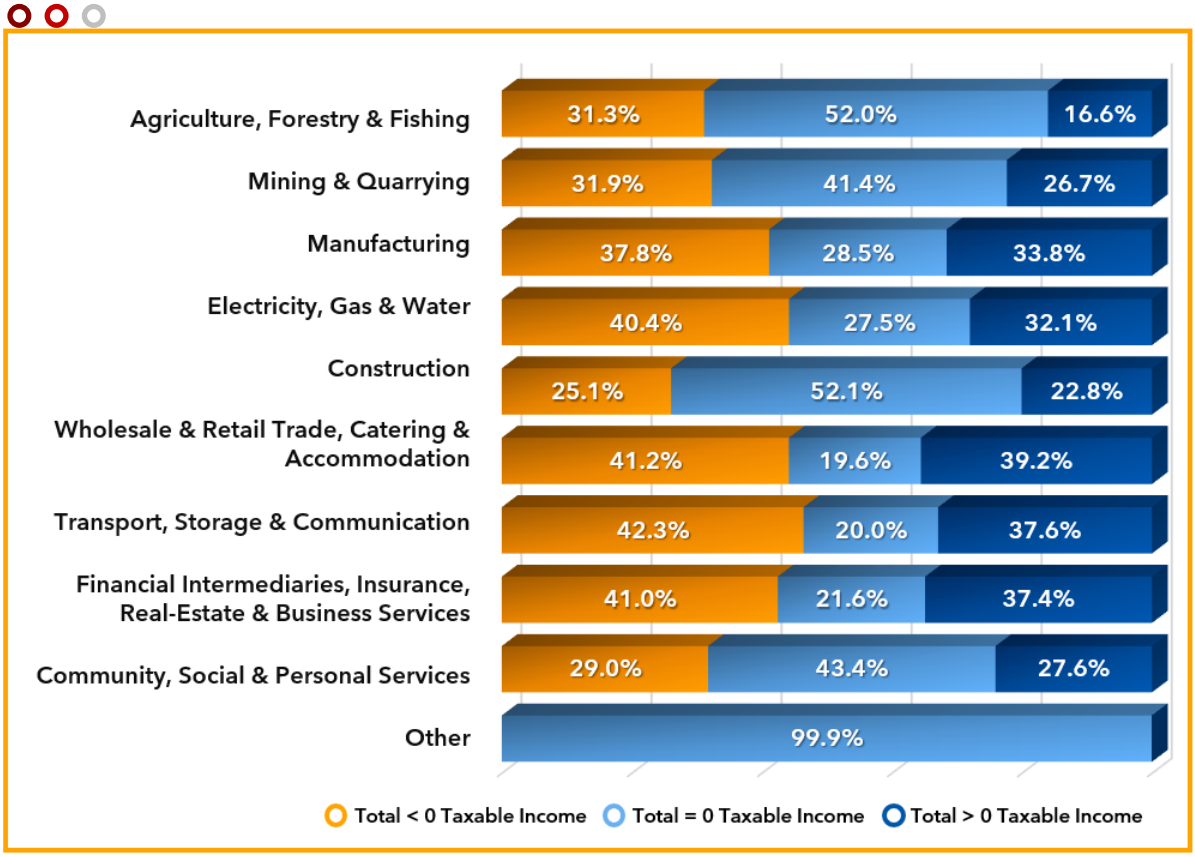
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS's sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). SARS sector codes are not yet aligned with the SIC 5 system used by Statistics South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

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

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

Figure 3.7 shows the distribution of taxpayers by economic activity and taxable-income groups for the 2023 tax year. It also shows that across all sectors, most companies reported negative or zero taxable income.

Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2023



Tracking the Taxable Income and Tax Liability of a Cohort across Ten Consecutive Tax Years, 2014–2023

To track the variances in the taxable income of corporate taxpayers in a ten-year tax period, SARS identified all corporate taxpayers that were assessed for every tax year from 2014 to 2023 and analysed their taxable income and assessed tax. There were 462 929 corporate taxpayers, an increase of 5.9% in the number of taxpayers included in the current cohort across ten consecutive tax years, versus 2013–2022. This shows an improvement in the filing and declaration compliance of this cohort of companies.

The cumulative taxable income (including positive taxable income and assessed losses) of these corporate taxpayers decreased by a CAGR of 236.1%, from R20.7 billion taxable income in 2014 to an assessed loss of R330.3 billion in 2023 tax year. This significant loss was driven by companies in the taxable income group of assessed loss companies generating less than R500 000 per annum (*Table A3.8.2*). The percentage contribution of companies in this cohort with positive taxable income, which ranged from 28.1% to 32.5% of the total population per tax year, was less than the percentage contribution of companies with an assessed loss, which ranged from 32.1% to 36.6% of the total population per tax year. The taxable income value of companies with positive taxable income increased from R550.8 billion in 2014 to R1 078.8 billion in 2023. Assessed losses also increased during the same period, from R530.2 billion in 2014 to a high of R2 120.1 billion in 2018, and have subsequently declined to R1 409.1 billion in 2023. For the majority of the ten-year cohort tax year period (2014–2023), assessed losses exceeded positive taxable income. Assessed losses are carried

forward by these companies to be offset against future positive taxable income and will affect the tax revenue receivable. Revenue could also be affected by the new assessed loss limitation rules.

Average taxable income in the ten-year period has deteriorated substantially, particularly for companies with taxable income of less than R500 000 per annum. This deterioration is because of the companies' movement from either a positive taxable income position to an assessed loss or a zero taxable income position.

Table 3.7 illustrates the taxable income and tax assessed in the 2014 and 2023 taxable-income groups for the segment of companies assessed for the 2014–2023 period.

Table 3.7: Assessed companies: taxable income, tax assessed, and average tax rate by taxable income group, 2014 and 2023

Tax year	2014				2023			
Taxable Income Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Average tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Average tax rate
A: < -10 000 000	4 299	-438 955	1 129	-0.3%	8 040	-1 255 642	84	0.0%
B: -5 000 001 to -10 000 000	3 375	-23 527	4	0.0%	6 917	-48 090	5	0.0%
C: -1 000 001 to -5 000 000	20 102	-43 124	12	0.0%	34 640	-77 298	13	0.0%
D: -500 001 to -1 000 000	16 543	-11 775	4	0.0%	21 375	-15 403	2	0.0%
E: -250 001 to -500 000	19 102	-6 867	2	0.0%	20 583	-7 460	0	0.0%
F: -100 001 to -250 000	24 766	-4 086	4	-0.1%	22 317	-3 734	1	0.0%
G: -1 to -100 000	60 293	-1 853	3	-0.1%	42 531	-1 444	3	-0.2%
H: =0	175 271	-	10	0.0%	166 984	-	39	0.0%
I: 1 to 100 000	53 940	1 998	312	15.6%	45 443	1 837	279	15.2%
J: 100 001 to 250 000	23 472	3 864	749	19.4%	22 205	3 658	688	18.8%
K: 250 001 to 500 000	19 183	6 898	1 384	20.1%	18 725	6 763	1 352	20.0%
L: 500 001 to 750 000	9 573	5 853	1 374	23.5%	10 285	6 292	1 451	23.1%
M: 750 001 to 1 000 000	6 227	5 433	1 398	25.7%	6 510	5 670	1 439	25.4%
N: 1 000 001 to 2 500 000	12 621	19 992	5 571	27.9%	15 461	24 580	6 743	27.4%
O: 2 500 001 to 5 000 000	5 905	20 740	5 909	28.5%	7 812	27 384	7 691	28.1%
P: 5 000 001 to 7 500 000	2 336	14 220	4 065	28.6%	3 411	20 821	5 845	28.1%
Q: 7 500 001 to 10 000 000	1 324	11 455	3 269	28.5%	1 892	16 371	4 573	27.9%
R: 10 000 001 to 25 000 000	2 529	39 146	11 144	28.5%	4 170	64 976	18 128	27.9%
S: 25 000 001 to 50 000 000	972	33 837	9 541	28.2%	1 610	55 693	15 362	27.6%
T: 50 000 001 to 75 000 000	328	20 153	5 733	28.4%	634	38 504	10 472	27.2%
U: 75 000 001 to 100 000 000	170	14 422	4 077	28.3%	336	29 115	7 953	27.3%
V: 100 000 001 to 200 000 000	289	40 716	11 529	28.3%	491	67 632	18 377	27.2%
W: >200 000 001	309	312 112	88 074	28.2%	557	709 522	172 819	24.4%
Total	**462 929**	**20 651**	**155 297**		**462 929**	**-330 252**	**273 319**	
Total < 0 taxable income	148 480	-530 187	1 158	-0.2%	156 403	-1 409 071	106	0.0%
Total = 0 taxable income	175 271	-	10	0.0%	166 984	-	39	0.0%
Total > 0 taxable income	139 178	550 839	154 129	28.0%	139 542	1 078 819	273 173	25.3%
Total	**462 929**	**20 651**	**155 297**		**462 929**	**-330 252**	**273 319**	

During the first year of the ten-year tax period, the cumulative taxable income was positive at R20.7 billion in 2014 and has continued to decline since 2015; it declined significantly to a low of R1 402.2 billion net assessed losses in 2018. Although cumulative taxable income has continued on a downward trend till 2023, the declines were not as severe as those of the 2018 tax year. Taxable income for the latter years (refer to *Table A3.8.2*) declined significantly as a result of weaker domestic and global demand, intensifying power cuts; geopolitical conflicts; high-cost structures; underlying inefficiencies; significant infrastructure constraints; economic challenges in major consuming countries such as China and the United States; and volatile global commodity prices, which harmed corporate profits. More companies moved into an assessed-loss position, particularly during the remaining nine tax years (2015–2023).

Nonetheless, the value of tax assessed for the 462 929 corporate taxpayers in the ten-year cohort increased at a CAGR rate of 6.5%, from R155.3 billion in the 2014 tax year to R273.3 billion in 2023.

Table 3.8 shows assessed company taxpayers and taxable income, according to the company age brackets defined in the 2014 and 2023 tax years.

Table 3.8: Assessed companies: taxable income and tax assessed by age group, 2014 and 2023

Tax year	2014				2023				
Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate	Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate
Total < 0 taxable income									
0 - 4	25 378	-40 508	116	-0.3%	5 -9	3 973	-21 927	0	0.0%
5 -9	43 220	-119 397	10	0.0%	10 -14	41 288	-228 293	11	0.0%
10 -14	33 455	-98 685	59	-0.1%	15 - 19	40 555	-194 498	28	0.0%
15 - 19	23 751	-104 730	107	-0.1%	20 - 24	29 928	-194 970	9	0.0%
20 - 24	9 296	-31 300	34	-0.1%	25 - 29	20 395	-463 241	23	0.0%
25 - 29	6 089	-14 374	4	0.0%	30 - 34	8 557	-135 768	22	0.0%
30 - 34	1 821	-6 579	0	0.0%	35 - 39	4 896	-20 256	0	0.0%
> 35	5 470	-114 615	827	-0.7%	> 40	6 811	-150 118	13	0.0%
Total	**148 480**	**-530 187**	**1 158**			**156 403**	**-1 409 071**	**106**	
Total = 0 taxable income									
0 - 4	96 503	-	4	0.0%	5 -9	12 523	-	0	0.0%
5 -9	41 848	-	2	0.0%	10 -14	71 774	-	29	0.0%
10 -14	18 277	-	3	0.0%	15 - 19	41 074	-	3	0.0%
15 - 19	8 376	-	1	0.0%	20 - 24	19 476	-	7	0.0%
20 - 24	3 799	-	0	0.0%	25 - 29	10 556	-	0	0.0%
25 - 29	2 595	-	0	0.0%	30 - 34	4 528	-	0	0.0%
30 - 34	1 495	-	-	0.0%	35 - 39	2 724	-	0	0.0%
> 35	2 378	-	0	0.0%	> 40	4 329	-	0	0.0%
Total	**175 271**	**-**	**10**			**166 984**	**-**	**39**	
Total > 0 taxable income									
0 - 4	22 270	18 359	5 260	28.7%	5 -9	3 609	11 326	3 331	29.4%
5 -9	34 669	55 903	15 543	27.8%	10 -14	35 148	108 201	27 057	25.0%
10 -14	29 826	84 079	23 360	27.8%	15 - 19	33 276	132 609	35 920	27.1%
15 - 19	24 661	90 708	25 342	27.9%	20 - 24	25 995	235 193	49 337	21.0%
20 - 24	10 332	70 609	20 025	28.4%	25 - 29	19 032	131 659	35 451	26.9%
25 - 29	7 416	43 266	12 008	27.8%	30 - 34	8 335	93 823	25 338	27.0%
30 - 34	2 469	15 329	4 284	27.9%	35 - 39	5 282	37 300	9 951	26.7%
> 35	7 535	172 585	48 307	28.0%	> 40	8 865	328 707	86 788	26.4%
Total	**139 178**	**550 839**	**154 129**			**139 542**	**1 078 819**	**273 173**	
Grand Total	**462 929**	**20 651**	**155 297**			**462 929**	**-330 252**	**273 319**	

Total CIT assessed increased from R185.1 billion for the 2014 tax year to R308.9 billion for the 2023 tax year, a CAGR increase of 5.9%. The cohort of 462 929 corporate taxpayers' proportional contribution to the total tax assessed increased from 83.9% (R155.3 billion of the 2014 CIT assessed) to 88.5% (R273.3 billion of the 2023 total CIT assessed).

The ten-year segment experienced a slightly higher CAGR rate of 6.5% for the total tax assessed, compared to an overall CAGR rate of 5.9% for all companies. This indicates that this segment is an important contributor to the growth of tax revenue for the period after 2014. This is mainly because of established large companies' improvement and resilience in income-generation despite the prevailing economic challenges. Companies in the taxable income grouping of more than R50 million per annum recorded an increase in tax assessed since 2014. The concentrated nature of the South African economy is again evident: on average, in the ten-year cohort, 1 427 large companies (1.0% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 73.5% of the CIT assessed from the cohort.

Tables A3.8.1 to *A3.8.4* show the number of taxpayers, cumulative taxable income, cumulative tax assessed, and average tax rates by taxable income group from 2014 to 2023.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

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

The *Financial Intermediation, Insurance, Real-estate, and Business Services* sector contained the largest proportion of companies with assessed losses in 2023 (12.6%), followed by the *Construction* sector (8.7%), and the *Agriculture, Forestry, and Fishing* sector (5.7%).

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

Figure 3.8.1 shows the value of taxpayers with assessed losses by tax year (2017–2023), and *Figure 3.8.2* shows the number of taxpayers with assessed losses by tax year (2017–2023).

Figure 3.8.1: Value of assessed losses for companies by tax year, 2017–2023

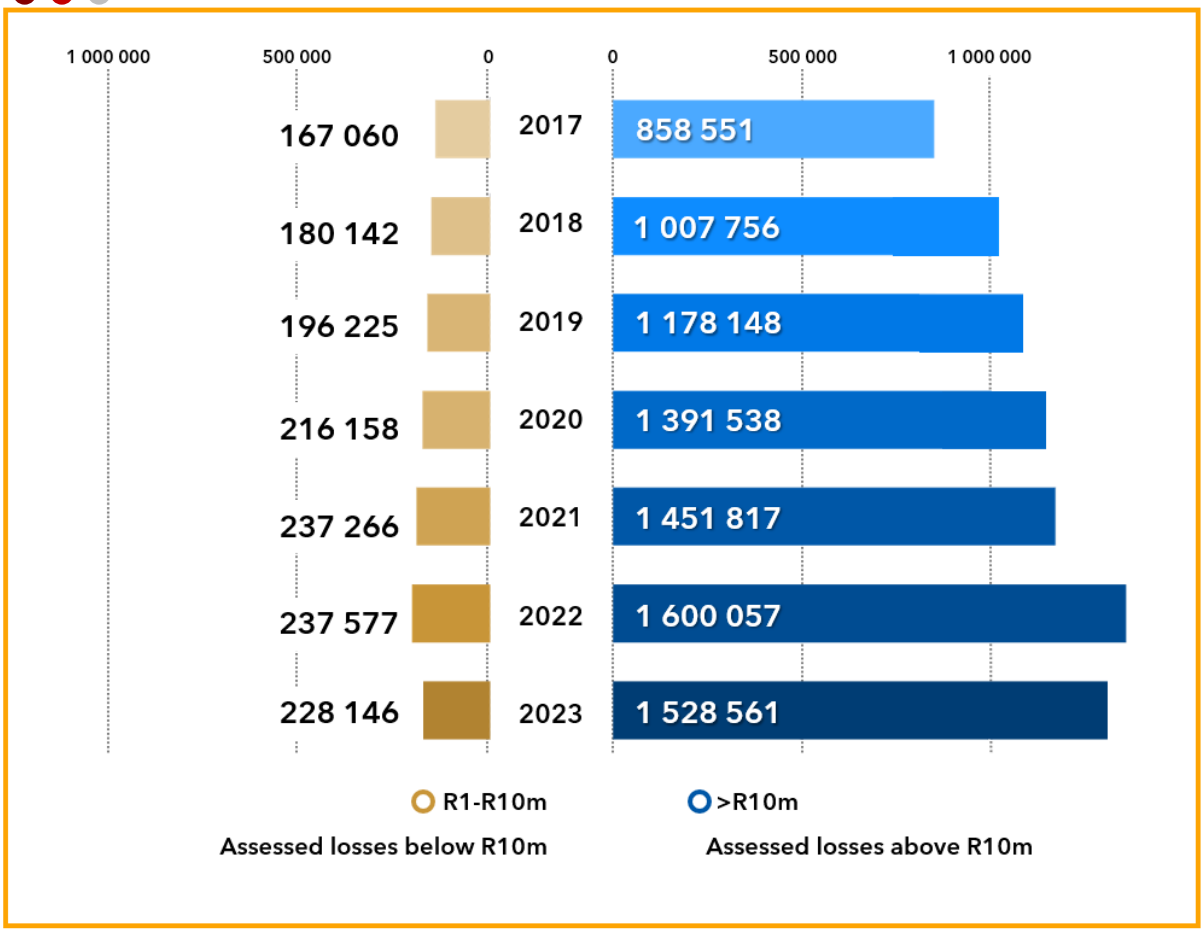
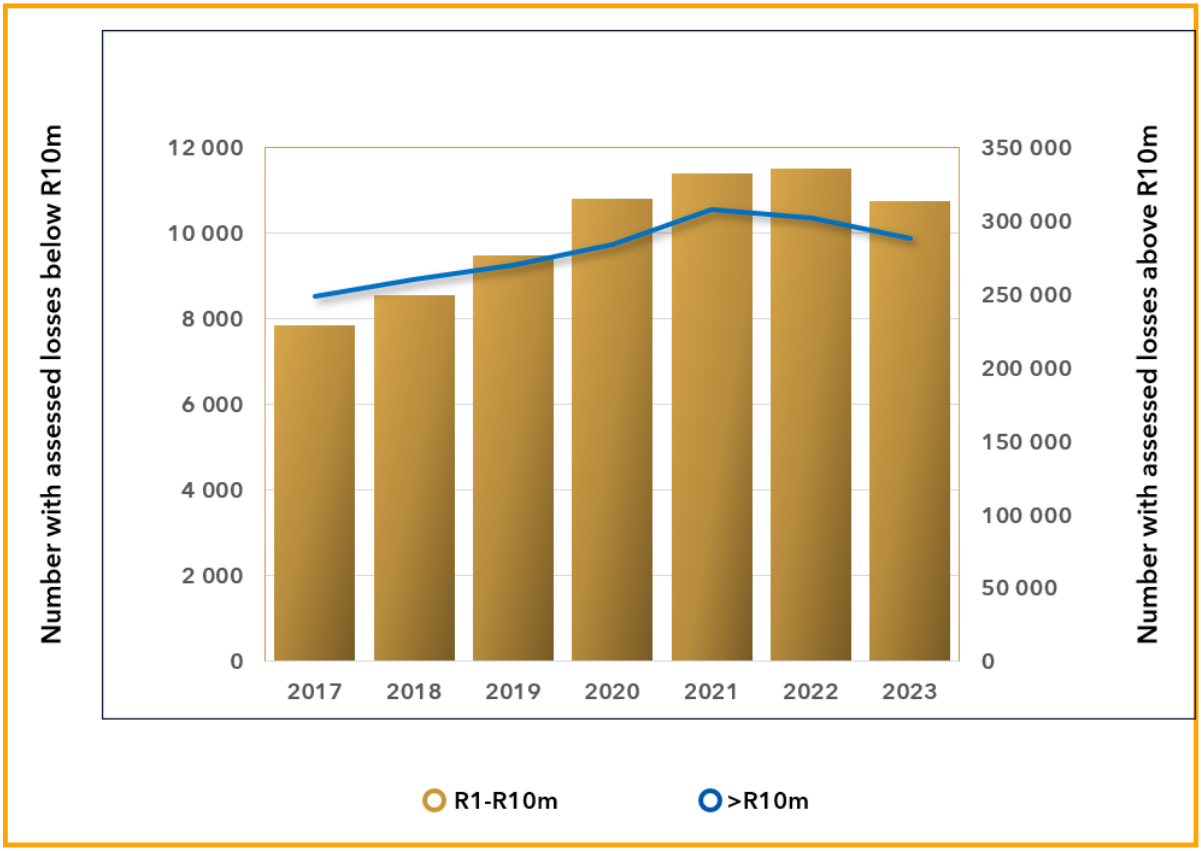


Figure 3.8.2: Number of companies with assessed losses by tax year, 2017–2023



The number of companies reporting assessed losses, as well as their values, increased sharply after the global financial crisis (2008/09). The value of assessed losses for companies with losses greater than R10 million increased significantly at a rate of 17.4% in the 2018 tax year compared to a growth rate of 13.7% in 2017, showing further deterioration in the value of assessed losses. The value of these assessed losses subsequently increased by 18.1% (2020), before slowing to 4.3% (2021). These losses point to a deterioration in the taxable income of companies. The value of these assessed losses also increased during the 2022 tax year, albeit at a lower rate of 10.2%.

The value of assessed losses for companies in the R1 to R10 million range, however, increased marginally by 7.8% in 2018 from a growth rate of 6.7% in 2017. This was followed by an increase in assessed losses of 8.9% (in the 2019 tax year), 10.2% (2020), 9.8% (2021), and slowed to a growth rate of only 0.1% (2022).

The number of companies with assessed losses worth more than R10 million peaked in 2018 at 8 558, from 7 853 in the 2017 tax year. From the 2019 to 2022 tax years, this number increased consistently to close the 2022 tax year at 11 528. However, the number of companies with assessed losses in the R1 to R10 million range peaked in 2018 at 260 688, up from 248 505 in the 2017 tax year. In the 2019 to 2021 tax years, the number of companies with assessed losses in this range continued to increase and rose in the 2021 tax year to 308 094 before dropping to 301 903 in the 2022 tax year. As companies submit their income tax returns for assessment, the numbers for the latter tax years could still fluctuate.

SMALL BUSINESS CORPORATIONS

Companies are taxed as SBCs for a particular tax year if they meet specific criteria, such as:

- Gross income of not more than R20 million;
- Limitations on shareholding in the company; and
- The taxpayer must indicate on the annual tax return that it qualifies to be taxed as an SBC.

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed tax rate of 28% (27% for years of assessments ending on or after 31 March 2023). *Table 3.9* shows the increase in the SBCs' taxable income brackets from the 2021 to the 2024 tax years. The limit of the first SBC bracket increased by 15.2% from R83 100 for the 2021 tax year to R95 750 for the 2024 tax year.

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

Table 3.9: Small Business Corporation tax rates, 2021 and 2024

Tax year Rand	2021			SBC rate for 2021	2024			SBC rate for 2024	Percentage increase in top bracket
Taxable income brackets	0	–	83 100	0%	0	–	95 750	0%	15.2%
	83 101	–	365 000	7%	95 751	–	365 000	7%	–
	365 001	–	550 000	21%	365 001	–	550 000	21%	–
	550 001	–	and over	28%	550 001	–	and over	27%	–

In any calendar year, SBCs could be taxed by applying two different tax year rates. In 2023, they could be taxed at either 2022/23 tax rates or 2023/24 tax rates. This would occur because:

- 2022/23 tax rates (rates in effect from 1 April 2022 to 31 March 2023) apply to SBCs with years of assessment ending from 1 January 2023 to 31 March 2023; and
- 2023/24 tax rates (rates in effect from 1 April 2023 to 31 March 2024) apply to SBCs with years of assessment ending from 1 April 2023 to 31 December 2023.

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

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2020/21 – 2024/25

R million	Company financial year-end												Total
Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2020/21	352	52 411	24 529	1 864	1 358	45 643	1 098	3 004	9 305	469	731	67 958	**208 723**
2021/22	556	67 788	27 407	2 557	1 887	77 604	1 230	3 679	10 433	707	837	124 086	**318 773**
2022/23	675	74 766	28 867	2 016	2 733	89 102	1 571	4 055	11 714	872	876	131 399	**348 646**
2023/24	691	75 849	35 074	3 014	2 164	69 576	1 585	4 413	9 400	869	1 142	109 091	**312 867**
2024/25	820	85 666	42 875	1 875	2 464	67 095	1 393	4 650	11 361	834	878	103 458	**323 369**
Percentage of total													
2020/21	0.2%	25.1%	11.8%	0.9%	0.7%	21.9%	0.5%	1.4%	4.5%	0.2%	0.4%	32.6%	**100.0%**
2021/22	0.2%	21.3%	8.6%	0.8%	0.6%	24.3%	0.4%	1.2%	3.3%	0.2%	0.3%	38.9%	**100.0%**
2022/23	0.2%	21.4%	8.3%	0.6%	0.8%	25.6%	0.5%	1.2%	3.4%	0.3%	0.3%	37.7%	**100.0%**
2023/24	0.2%	24.2%	11.2%	1.0%	0.7%	22.2%	0.5%	1.4%	3.0%	0.3%	0.4%	34.9%	**100.0%**
2024/25	0.3%	26.5%	13.3%	0.6%	0.8%	20.7%	0.4%	1.4%	3.5%	0.3%	0.3%	32.0%	**100.0%**

Period R million Tax year	1st Provisional period	Percentage change		2nd Provisional period	Percentage change		3rd Provisional period	Percentage change		Total
2020/21	81 936	-14.2%		118 760	1.6%		8 027	55.9%		**208 723**
2021/22	132 929	62.2%		178 679	50.5%		7 165	-10.7%		**318 773**
2022/23	146 386	10.1%		194 329	8.8%		7 931	10.7%		**348 646**
2023/24	129 395	-11.6%		175 346	-9.8%		8 126	2.5%		**312 867**
2024/25	134 144	3.7%		178 113	1.6%		11 112	36.7%		**323 369**
Percentage of total										
2020/21	39.3%			56.9%			3.8%			**100.0%**
2021/22	41.7%			56.1%			2.2%			**100.0%**
2022/23	42.0%			55.7%			2.3%			**100.0%**
2023/24	41.4%			56.0%			2.6%			**100.0%**
2024/25	41.5%			55.1%			3.4%			**100.0%**

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2021 – 2024

R million	Company financial year-end												Total
Tax year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2021	337	52 848	23 264	2 194	1 880	69 612	1 197	3 344	9 847	708	849	125 767	**291 848**
2022	634	67 184	27 830	2 499	2 550	84 235	1 486	3 879	11 942	891	901	130 847	**334 878**
2023	657	77 000	30 644	2 551	2 175	77 113	1 581	4 166	9 888	873	1 075	105 884	**313 608**
2024	728	76 845	38 195	2 727	2 284	66 812	1 541	4 488	10 454	773	857	100 758	**306 463**
Percentage of total													
2021	0.1%	18.1%	8.0%	0.8%	0.6%	23.9%	0.4%	1.1%	3.4%	0.2%	0.3%	43.1%	**100.0%**
2022	0.2%	20.1%	8.3%	0.7%	0.8%	25.2%	0.4%	1.2%	3.6%	0.3%	0.3%	39.1%	**100.0%**
2023	0.2%	24.6%	9.8%	0.8%	0.7%	24.6%	0.5%	1.3%	3.2%	0.3%	0.3%	33.8%	**100.0%**
2024	0.2%	25.1%	12.5%	0.9%	0.7%	21.8%	0.5%	1.5%	3.4%	0.3%	0.3%	32.9%	**100.0%**

Period R million Tax year	1st Provisional period	Percentage change		2nd Provisional period	Percentage change		3rd Provisional period	Percentage change		Total
2021	112 760	33.2%		171 359	50.6%		7 729	-9.0%		**291 848**
2022	137 836	22.2%		189 093	10.3%		7 949	2.8%		**334 878**
2023	133 522	-3.1%		172 598	-8.7%		7 488	-5.8%		**313 608**
2024	129 881	-2.7%		167 802	-2.8%		8 779	17.3%		**306 463**
Percentage of total										
2021	38.6%			58.7%			2.6%			**100.0%**
2022	41.2%			56.5%			2.4%			**100.0%**
2023	42.6%			55.0%			2.4%			**100.0%**
2024	42.4%			54.8%			2.9%			**100.0%**

Table A3.2.1: Companies: Provisional tax payments by sector, 2020/21 – 2024/25

Fiscal year Sector (R million)	2020/21	2021/22	2022/23	2023/24	2024/25
Agencies and other services[1]	6 727	7 876	9 949	11 785	13 560
Agriculture, forestry and fishing	4 763	5 652	5 494	6 349	7 727
Bricks, ceramic, glass, cement and similar products	654	1 538	1 552	1 436	1 468
Catering and accommodation	602	3 213	2 990	2 780	3 351
Chemicals and chemical, rubber and plastic products	4 183	6 678	17 597	12 123	10 187
Clothing and footwear	960	1 637	1 949	1 666	1 698
Coal and petroleum products	944	5 867	4 572	4 654	4 675
Construction	3 403	3 740	4 503	4 936	6 014
Educational services	816	953	1 284	1 334	1 640
Electricity, gas and water	2 832	4 393	4 049	6 210	11 869
Financing, insurance, real estate and business services	62 808	86 920	95 390	98 948	109 508
Food, drink and tobacco	5 960	8 376	10 096	9 427	10 921
Leather, leather goods and fur (excl. footwear & clothing)	70	72	71	64	83
Long term insurance	6 930	7 118	8 366	8 698	9 660
Machinery and related items	4 398	5 779	7 286	8 914	9 163
Medical, dental and other health and veterinary services	3 356	4 649	5 007	5 479	6 404
Metal (including metal products)	3 578	7 459	8 799	7 147	7 180
Mining and quarrying	42 719	89 855	85 461	43 562	31 044
Other manufacturing industries	2 737	3 621	4 814	5 055	5 226
Paper, printing and publishing	1 166	1 751	2 093	2 637	3 005
Personal and household services	412	503	442	490	477
Recreation and cultural services	620	1 519	2 317	3 539	3 827
Research and scientific institutes	290	372	420	481	715
Retail trade	13 631	17 235	16 960	16 907	17 948
Scientific, optical and similar equipment	510	768	756	809	811
Social and related community services	33	37	53	63	94
Specialised repair services	216	322	469	520	552
Textiles	263	435	389	414	457
Transport equipment	438	532	898	1 494	1 417
Transport, storage and communications	15 434	15 006	17 626	14 924	15 450
Vehicles, parts and accessories	5 360	9 533	9 510	11 220	11 413
Wholesale trade	8 807	12 903	13 483	12 664	12 946
Wood, wood products and furniture	453	895	724	752	699
Other[2]	2 648	1 567	3 274	5 386	2 185
Total	**208 723**	**318 773**	**348 646**	**312 867**	**323 369**

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2020/21 – 2024/25 *(continued)*

Fiscal year Sector (percentage of total)	2020/21	2021/22	2022/23	2023/24	2024/25
Agencies and other services[1]	3.2%	2.5%	2.9%	3.8%	4.2%
Agriculture, forestry and fishing	2.3%	1.8%	1.6%	2.0%	2.4%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.4%	0.5%	0.5%
Catering and accommodation	0.3%	1.0%	0.9%	0.9%	1.0%
Chemicals and chemical, rubber and plastic products	2.0%	2.1%	5.0%	3.9%	3.2%
Clothing and footwear	0.5%	0.5%	0.6%	0.5%	0.5%
Coal and petroleum products	0.5%	1.8%	1.3%	1.5%	1.4%
Construction	1.6%	1.2%	1.3%	1.6%	1.9%
Educational services	0.4%	0.3%	0.4%	0.4%	0.5%
Electricity, gas and water	1.4%	1.4%	1.2%	2.0%	3.7%
Financing, insurance, real estate and business services	30.1%	27.3%	27.4%	31.6%	33.9%
Food, drink and tobacco	2.9%	2.6%	2.9%	3.0%	3.4%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	3.3%	2.2%	2.4%	2.8%	3.0%
Machinery and related items	2.1%	1.8%	2.1%	2.8%	2.8%
Medical, dental and other health and veterinary services	1.6%	1.5%	1.4%	1.8%	2.0%
Metal (including metal products)	1.7%	2.3%	2.5%	2.3%	2.2%
Mining and quarrying	20.5%	28.2%	24.5%	13.9%	9.6%
Other manufacturing industries	1.3%	1.1%	1.4%	1.6%	1.6%
Paper, printing and publishing	0.6%	0.5%	0.6%	0.8%	0.9%
Personal and household services	0.2%	0.2%	0.1%	0.2%	0.1%
Recreation and cultural services	0.3%	0.5%	0.7%	1.1%	1.2%
Research and scientific institutes	0.1%	0.1%	0.1%	0.2%	0.2%
Retail trade	6.5%	5.4%	4.9%	5.4%	5.6%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.3%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.1%	0.1%	0.2%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.2%	0.3%	0.5%	0.4%
Transport, storage and communications	7.4%	4.7%	5.1%	4.8%	4.8%
Vehicles, parts and accessories	2.6%	3.0%	2.7%	3.6%	3.5%
Wholesale trade	4.2%	4.0%	3.9%	4.0%	4.0%
Wood, wood products and furniture	0.2%	0.3%	0.2%	0.2%	0.2%
Other[2]	1.3%	0.5%	0.9%	1.7%	0.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2021/22– 2024/25 *(continued)*

Fiscal year Sector (percentage change year-on-year)	2021/22	2022/23	2023/24	2024/25
Agencies and other services[1]	17.1%	26.3%	18.5%	15.1%
Agriculture, forestry and fishing	18.7%	-2.8%	15.6%	21.7%
Bricks, ceramic, glass, cement and similar products	135.0%	0.9%	-7.5%	2.2%
Catering and accommodation	433.6%	-6.9%	-7.0%	20.5%
Chemicals and chemical, rubber and plastic products	59.6%	163.5%	-31.1%	-16.0%
Clothing and footwear	70.5%	19.0%	-14.5%	1.9%
Coal and petroleum products	521.3%	-22.1%	1.8%	0.4%
Construction	9.9%	20.4%	9.6%	21.8%
Educational services	16.7%	34.8%	3.9%	22.9%
Electricity, gas and water	55.1%	-7.8%	53.4%	91.1%
Financing, insurance, real estate and business services	38.4%	9.7%	3.7%	10.7%
Food, drink and tobacco	40.5%	20.5%	-6.6%	15.8%
Leather, leather goods and fur (excl. footwear & clothing)	2.6%	-1.1%	-10.7%	29.8%
Long term insurance	2.7%	17.5%	4.0%	11.1%
Machinery and related items	31.4%	26.1%	22.3%	2.8%
Medical, dental and other health and veterinary services	38.5%	7.7%	9.4%	16.9%
Metal (including metal products)	108.5%	18.0%	-18.8%	0.5%
Mining and quarrying	110.3%	-4.9%	-49.0%	-28.7%
Other manufacturing industries	32.3%	32.9%	5.0%	3.4%
Paper, printing and publishing	50.2%	19.5%	26.0%	13.9%
Personal and household services	22.2%	-12.1%	10.8%	-2.7%
Recreation and cultural services	144.8%	52.6%	52.7%	8.1%
Research and scientific institutes	28.3%	12.8%	14.4%	48.7%
Retail trade	26.4%	-1.6%	-0.3%	6.2%
Scientific, optical and similar equipment	50.6%	-1.5%	7.1%	0.2%
Social and related community services	11.8%	41.3%	20.4%	48.5%
Specialised repair services	49.2%	45.7%	10.8%	6.1%
Textiles	65.3%	-10.4%	6.2%	10.4%
Transport equipment	21.5%	68.7%	66.3%	-5.1%
Transport, storage and communications	-2.8%	17.5%	-15.3%	3.5%
Vehicles, parts and accessories	77.9%	-0.2%	18.0%	1.7%
Wholesale trade	46.5%	4.5%	-6.1%	2.2%
Wood, wood products and furniture	97.5%	-19.1%	3.8%	-7.1%
Other[2]	-40.8%	108.9%	64.5%	-59.4%
Total	**52.7%**	**9.4%**	**-10.3%**	**3.4%**

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

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

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Taxable income group	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
A: < -10 000 000	11 413	-1 451 817	460	11 528	-1 600 057	970	10 761	-1 528 561	66	7 365	-952 175	0
B: -5 000 001 to -10 000 000	9 787	-68 460	3	9 982	-69 758	1	9 677	-67 445	0	7 428	-51 521	1
C: -1 000 001 to -5 000 000	52 824	-115 898	5	52 684	-116 293	1	50 836	-111 701	0	41 057	-89 732	0
D: -500 001 to -1 000 000	37 219	-26 639	1	36 498	-26 130	3	34 608	-24 795	0	28 109	-20 110	0
E: -250 001 to -500 000	40 158	-14 445	7	38 576	-13 933	1	36 918	-13 293	0	30 247	-10 922	0
F: -100 001 to -250 000	49 045	-8 129	0	47 404	-7 860	5	45 195	-7 481	0	36 603	-6 076	0
G: -1 to -100 000	119 061	-3 696	1	116 759	-3 604	0	110 870	-3 431	1	86 924	-2 724	1
H: = 0	741 231	–	699	744 498	–	34	663 181	–	31	395 481	–	7
I: 1 to 100 000	112 491	4 109	484	115 572	4 315	496	115 661	4 391	503	94 453	3 639	426
J: 100 001 to 250 000	38 082	6 198	1 065	41 612	6 774	1 117	43 573	7 083	1 144	39 174	6 371	1 004
K: 250 001 to 500 000	27 681	9 926	1 887	30 473	10 939	2 042	32 100	11 535	2 134	30 628	10 982	2 015
L: 500 001 to 750 000	13 575	8 276	1 877	15 123	9 219	2 075	16 137	9 853	2 203	15 368	9 387	2 057
M: 750 001 to 1 000 000	8 236	7 173	1 803	9 368	8 162	2 038	10 045	8 750	2 184	9 486	8 278	2 010
N: 1 000 001 to 2 500 000	17 843	28 276	7 835	20 365	32 165	8 886	21 982	34 756	9 504	20 925	33 020	8 763
O: 2 500 001 to 5 000 000	8 337	29 254	8 269	9 904	34 819	9 839	10 597	37 174	10 379	10 166	35 657	9 678
P: 5 000 001 to 7 500 000	3 528	21 560	6 098	4 082	24 928	7 064	4 433	27 041	7 553	4 041	24 672	6 725
Q: 7 500 001 to 10 000 000	1 937	16 784	4 766	2 234	19 346	5 488	2 456	21 220	5 935	2 278	19 774	5 395
R: 10 000 001 to 25 000 000	3 978	61 402	17 277	4 658	72 160	20 316	5 157	80 055	22 193	4 446	68 721	18 667
S: 25 000 001 to 50 000 000	1 536	53 808	15 033	1 688	58 463	16 397	1 899	65 831	18 068	1 579	55 023	14 932
T: 50 000 001 to 75 000 000	557	33 618	9 384	651	39 551	11 111	770	46 680	12 664	534	32 467	8 779
U: 75 000 001 to 100 000 000	275	23 823	6 642	342	29 264	8 204	386	33 449	9 078	286	24 719	6 749
V: 100 000 001 to 200 000 000	438	61 222	17 129	514	71 569	19 998	565	78 011	21 236	413	55 557	15 014
W: 200 000 001 +	444	705 435	193 406	566	806 483	221 330	630	750 252	183 988	346	353 285	93 366
Total	**1 299 676**		**294 131**	**1 315 081**		**337 416**	**1 228 437**		**308 864**	**867 337**		**195 590**
Total < 0 taxable income	319 507	-1 689 083	478	313 431	-1 837 635	981	298 865	-1 756 707	67	237 733	-1 133 260	2
Total = 0 taxable income	741 231	–	699	744 498	–	34	663 181	–	31	395 481	–	7
Total > 0 taxable income	238 938	1 070 862	292 954	257 152	1 228 158	336 401	266 391	1 216 082	308 766	234 123	741 552	195 581
Total	**1 299 676**		**294 131**	**1 315 081**		**337 416**	**1 228 437**		**308 864**	**867 337**		**195 590**
Percentage												
Total < 0 taxable income	24.6%			23.8%			24.3%			27.4%		
Total = 0 taxable income	57.0%			56.6%			54.0%			45.6%		
Total > 0 taxable income	18.4%			19.6%			21.7%			27.0%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Taxable income group Percentage of total	**Number of taxpayers**	**Taxable income**	**Tax assessed**	**Number of taxpayers**	**Taxable income**	**Tax assessed**	**Number of taxpayers**	**Taxable income**	**Tax assessed**	**Number of taxpayers**	**Taxable income**	**Tax assessed**
I: 1 to 100 000	47.1%	0.4%	0.2%	44.9%	0.4%	0.1%	43.4%	0.4%	0.2%	40.3%	0.5%	0.2%
J: 100 001 to 250 000	15.9%	0.6%	0.4%	16.2%	0.6%	0.3%	16.4%	0.6%	0.4%	16.7%	0.9%	0.5%
K: 250 001 to 500 000	11.6%	0.9%	0.6%	11.9%	0.9%	0.6%	12.0%	0.9%	0.7%	13.1%	1.5%	1.0%
L: 500 001 to 750 000	5.7%	0.8%	0.6%	5.9%	0.8%	0.6%	6.1%	0.8%	0.7%	6.6%	1.3%	1.1%
M: 750 001 to 1 000 000	3.4%	0.7%	0.6%	3.6%	0.7%	0.6%	3.8%	0.7%	0.7%	4.1%	1.1%	1.0%
N: 1 000 001 to 2 500 000	7.5%	2.6%	2.7%	7.9%	2.6%	2.6%	8.3%	2.9%	3.1%	8.9%	4.5%	4.5%
O: 2 500 001 to 5 000 000	3.5%	2.7%	2.8%	3.9%	2.8%	2.9%	4.0%	3.1%	3.4%	4.3%	4.8%	4.9%
P: 5 000 001 to 7 500 000	1.5%	2.0%	2.1%	1.6%	2.0%	2.1%	1.7%	2.2%	2.4%	1.7%	3.3%	3.4%
Q: 7 500 001 to 10 000 000	0.8%	1.6%	1.6%	0.9%	1.6%	1.6%	0.9%	1.7%	1.9%	1.0%	2.7%	2.8%
R: 10 000 001 to 25 000 000	1.7%	5.7%	5.9%	1.8%	5.9%	6.0%	1.9%	6.6%	7.2%	1.9%	9.3%	9.5%
S: 25 000 001 to 50 000 000	0.6%	5.0%	5.1%	0.7%	4.8%	4.9%	0.7%	5.4%	5.9%	0.7%	7.4%	7.6%
T: 50 000 001 to 75 000 000	0.2%	3.1%	3.2%	0.3%	3.2%	3.3%	0.3%	3.8%	4.1%	0.2%	4.4%	4.5%
U: 75 000 001 to 100 000 000	0.1%	2.2%	2.3%	0.1%	2.4%	2.4%	0.1%	2.8%	2.9%	0.1%	3.3%	3.5%
V: 100 000 001 to 200 000 000	0.2%	5.7%	5.8%	0.2%	5.8%	5.9%	0.2%	6.4%	6.9%	0.2%	7.5%	7.7%
W: 200 000 001 +	0.2%	65.9%	66.0%	0.2%	65.7%	65.8%	0.2%	61.7%	59.6%	0.1%	47.6%	47.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2021– 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	77 098	-32 215	7 663	76 696	-21 715	10 169	72 079	-6 014	11 976	52 514	5 121	9 670
Agriculture, forestry and fishing	68 255	-66 128	5 874	69 114	-75 641	6 113	65 985	-77 404	7 086	48 429	-47 208	6 090
Bricks, ceramic, glass, cement and similar products	4 138	-9 912	1 381	4 186	-8 628	1 486	3 956	-5 939	1 588	2 870	757	895
Catering and accommodation	33 910	-29 018	3 110	33 773	-34 423	1 440	32 418	-22 923	2 528	25 168	-11 073	2 418
Chemicals and chemical, rubber and plastic products	9 215	8 457	9 007	9 614	30 050	14 553	9 382	29 350	13 849	7 008	16 392	7 417
Clothing and footwear	7 643	-1 510	1 487	7 576	-1 033	1 688	7 044	-645	1 570	5 246	2 179	1 689
Coal and petroleum products	2 368	-1 626	2 669	2 487	6 920	5 649	2 451	15 134	5 612	1 833	13 370	3 278
Construction	115 011	-100 649	5 096	115 386	-94 133	5 620	108 833	-87 753	6 514	78 277	-33 292	5 753
Educational services	14 805	-4 748	975	14 822	-4 507	1 375	14 117	-3 502	1 349	10 249	-3 049	448
Electricity, gas and water	5 602	-311 466	4 292	5 846	-355 910	4 242	5 919	-358 463	5 721	4 469	-328 476	3 219
Financing, insurance, real estate and business services	210 103	-29 369	71 657	211 457	-56 340	86 723	205 014	-60 182	86 900	167 094	35 722	65 051
Food, drink and tobacco	14 433	-9 170	7 696	14 844	-7 016	8 533	14 215	-4 583	7 190	10 296	6 083	5 575
Leather, leather goods and fur (excl. footwear & clothing)	1 057	-182	50	1 022	-157	67	942	-98	70	682	41	67
Long term insurance	70	21 770	10 331	64	32 555	13 321	60	108 612	15 081	19	15 724	3 946
Machinery and related items	16 442	-7 129	4 703	16 773	142	6 032	16 458	9 348	7 969	12 923	12 774	5 779
Medical, dental and other health and veterinary services	17 570	-5 104	3 946	18 545	3 052	5 051	19 051	5 309	5 348	16 680	6 642	4 627
Metal (including metal products)	10 619	-19 781	5 181	10 591	2 967	10 256	10 125	-5 498	7 234	8 130	6 018	4 502
Mining and quarrying	8 477	188 178	88 619	7 924	156 393	80 297	6 600	66 399	46 996	3 911	-14 456	11 251
Other manufacturing industries	7 772	-20 233	3 394	7 687	-17 033	4 675	7 357	-22 928	5 318	5 610	6 707	4 391
Paper, printing and publishing	9 637	-7 888	1 481	9 806	-3 707	1 820	9 475	2 903	2 529	7 108	1 544	1 488
Personal and household services	18 187	-2 014	492	18 299	-1 927	498	17 542	-2 345	545	13 348	-3 241	457
Recreation and cultural services	13 061	-18 248	883	13 350	-9 728	3 908	13 027	-5 954	3 616	10 071	-5 956	3 186
Research and scientific institutes	2 405	-2 106	388	2 407	-1 494	438	2 372	-33	680	1 772	-970	252
Retail trade	47 281	19 738	15 660	47 254	24 105	17 753	45 266	27 312	16 446	35 928	24 800	12 753
Scientific, optical and similar equipment	2 368	-759	634	2 277	-758	782	2 181	146	741	1 726	807	601
Social and related community services	34 979	-3 045	157	33 587	-2 589	150	35 260	-2 277	282	26 854	-702	355
Specialised repair services	8 558	-2 310	351	8 195	-2 017	450	7 711	-1 494	532	6 036	-772	489
Textiles	4 223	-4 107	395	4 315	-4 411	448	4 119	-3 536	424	2 933	-1 543	335
Transport equipment	4 160	-4 748	591	4 355	-6 559	769	4 268	398	1 632	3 048	-1 170	742
Transport, storage and communications	29 925	-173 184	14 901	30 014	-177 661	18 123	29 183	-175 611	15 808	22 646	-124 361	12 001
Vehicles, parts and accessories	14 537	1 917	8 299	14 664	11 484	10 948	14 035	22 523	11 576	11 315	6 360	5 960
Wholesale trade	32 729	8 798	11 918	32 756	10 398	13 158	31 596	20 975	13 392	24 431	24 038	10 264
Wood, wood products and furniture	5 030	-426	805	5 057	-232	831	4 711	-1 968	724	3 732	-1 929	581
Other[2]	448 008	-3	46	460 338	77	49	405 685	117	37	234 981	1 412	61
Total	**1 299 676**		**294 131**	**1 315 081**		**337 416**	**1 228 437**		**308 864**	**867 337**		**195 590**

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

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

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2021 – 2024 *(continued)*

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*		2022 *[100.8% assessed tax as % of provisional tax]*		2023 *[98.5% assessed tax as % of provisional tax]*		2024 *[63.8% assessed tax as % of provisional tax]*	
Sector Percentage of total	**Number of taxpayers**	**Tax assessed**	**Number of taxpayers**	**Tax assessed**	**Number of taxpayers**	**Tax assessed**	**Number of taxpayers**	**Tax assessed**
Agencies and other services[1]	5.9%	2.6%	5.8%	3.0%	5.9%	3.9%	6.1%	4.9%
Agriculture, forestry and fishing	5.3%	2.0%	5.3%	1.8%	5.4%	2.3%	5.6%	3.1%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.3%	0.4%	0.3%	0.5%	0.3%	0.5%
Catering and accommodation	2.6%	1.1%	2.6%	0.4%	2.6%	0.8%	2.9%	1.2%
Chemicals and chemical, rubber and plastic products	0.7%	3.1%	0.7%	4.3%	0.8%	4.5%	0.8%	3.8%
Clothing and footwear	0.6%	0.5%	0.6%	0.5%	0.6%	0.5%	0.6%	0.9%
Coal and petroleum products	0.2%	0.9%	0.2%	1.7%	0.2%	1.8%	0.2%	1.7%
Construction	8.8%	1.7%	8.8%	1.7%	8.9%	2.1%	9.0%	2.9%
Educational services	1.1%	0.3%	1.1%	0.4%	1.1%	0.4%	1.2%	0.2%
Electricity, gas and water	0.4%	1.5%	0.4%	1.3%	0.5%	1.9%	0.5%	1.6%
Financing, insurance, real estate and business services	16.2%	24.4%	16.1%	25.7%	16.7%	28.1%	19.3%	33.3%
Food, drink and tobacco	1.1%	2.6%	1.1%	2.5%	1.2%	2.3%	1.2%	2.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Long term insurance	0.0%	3.5%	0.0%	3.9%	0.0%	4.9%	0.0%	2.0%
Machinery and related items	1.3%	1.6%	1.3%	1.8%	1.3%	2.6%	1.5%	3.0%
Medical, dental and other health and veterinary services	1.4%	1.3%	1.4%	1.5%	1.6%	1.7%	1.9%	2.4%
Metal (including metal products)	0.8%	1.8%	0.8%	3.0%	0.8%	2.3%	0.9%	2.3%
Mining and quarrying	0.7%	30.1%	0.6%	23.8%	0.5%	15.2%	0.5%	5.8%
Other manufacturing industries	0.6%	1.2%	0.6%	1.4%	0.6%	1.7%	0.6%	2.2%
Paper, printing and publishing	0.7%	0.5%	0.7%	0.5%	0.8%	0.8%	0.8%	0.8%
Personal and household services	1.4%	0.2%	1.4%	0.1%	1.4%	0.2%	1.5%	0.2%
Recreation and cultural services	1.0%	0.3%	1.0%	1.2%	1.1%	1.2%	1.2%	1.6%
Research and scientific institutes	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%
Retail trade	3.6%	5.3%	3.6%	5.3%	3.7%	5.3%	4.1%	6.5%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
Social and related community services	2.7%	0.1%	2.6%	0.0%	2.9%	0.1%	3.1%	0.2%
Specialised repair services	0.7%	0.1%	0.6%	0.1%	0.6%	0.2%	0.7%	0.2%
Textiles	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%
Transport equipment	0.3%	0.2%	0.3%	0.2%	0.3%	0.5%	0.4%	0.4%
Transport, storage and communications	2.3%	5.1%	2.3%	5.4%	2.4%	5.1%	2.6%	6.1%
Vehicles, parts and accessories	1.1%	2.8%	1.1%	3.2%	1.1%	3.7%	1.3%	3.0%
Wholesale trade	2.5%	4.1%	2.5%	3.9%	2.6%	4.3%	2.8%	5.2%
Wood, wood products and furniture	0.4%	0.3%	0.4%	0.2%	0.4%	0.2%	0.4%	0.3%
Other[2]	34.5%	0.0%	35.0%	0.0%	33.0%	0.0%	27.1%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Economic activity[1]	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of Taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Primary sector	**76 732**	**122 050**	**94 492**	**77 038**	**80 752**	**86 411**	**72 585**	**-11 005**	**54 082**	**52 340**	**-61 664**	**17 341**
Agriculture, forestry and fishing	68 255	-66 128	5 874	69 114	-75 641	6 113	65 985	-77 404	7 086	48 429	-47 208	6 090
Mining and quarrying	8 477	188 178	88 619	7 924	156 393	80 297	6 600	66 399	46 996	3 911	-14 456	11 251
Secondary sector	**219 718**	**-491 130**	**48 862**	**221 822**	**-459 499**	**67 450**	**211 436**	**-434 131**	**68 687**	**155 891**	**-299 739**	**46 311**
Manufacturing[2]	99 105	-79 016	39 475	100 590	-9 457	57 589	96 684	12 085	56 451	73 145	62 029	37 340
Electricity, gas and water	5 602	-311 466	4 292	5 846	-355 910	4 242	5 919	-358 463	5 721	4 469	-328 476	3 219
Construction	115 011	-100 649	5 096	115 386	-94 133	5 620	108 833	-87 753	6 514	78 277	-33 292	5 753
Tertiary sector	**555 218**	**-249 138**	**150 730**	**555 883**	**-230 807**	**183 506**	**538 731**	**-95 606**	**186 059**	**424 125**	**-31 717**	**131 877**
Wholesale and retail trade, catering and accommodation[3]	137 015	-874	39 338	136 642	9 547	43 750	131 026	46 392	44 474	102 878	43 353	31 884
Transport, storage and communication	29 925	-173 184	14 901	30 014	-177 661	18 123	29 183	-175 611	15 808	22 646	-124 361	12 001
Financial intermediation, insurance, real-estate and business services[4]	289 676	-41 921	90 038	290 624	-46 994	110 650	279 525	42 382	114 638	221 399	55 597	78 919
Community, social and personal services[5]	98 602	-33 160	6 453	98 603	-15 699	10 982	98 997	-8 769	11 139	77 202	-6 306	9 073
Other[6]	**448 008**	**-3**	**46**	**460 338**	**77**	**49**	**405 685**	**117**	**37**	**234 981**	**1 412**	**61**
Total	**1 299 676**		**294 131**	**1 315 081**		**337 416**	**1 228 437**		**308 864**	**867 337**		**195 590**
Percentage of total												
Primary sector	**5.9%**		**32.1%**	**5.9%**		**25.6%**	**5.9%**		**17.5%**	**6.0%**		**8.9%**
Agriculture, forestry and fishing	5.3%		2.0%	5.3%		1.8%	5.4%		2.3%	5.6%		3.1%
Mining and quarrying	0.7%		30.1%	0.6%		23.8%	0.5%		15.2%	0.5%		5.8%
Secondary sector	**16.9%**		**16.6%**	**16.9%**		**20.0%**	**17.2%**		**22.2%**	**18.0%**		**23.7%**
Manufacturing	7.6%		13.4%	7.6%		17.1%	7.9%		18.3%	8.4%		19.1%
Electricity, gas and water	0.4%		1.5%	0.4%		1.3%	0.5%		1.9%	0.5%		1.6%
Construction	8.8%		1.7%	8.8%		1.7%	8.9%		2.1%	9.0%		2.9%
Tertiary sector	**42.7%**		**51.2%**	**42.3%**		**54.4%**	**43.9%**		**60.2%**	**48.9%**		**67.4%**
Wholesale and retail trade, catering and accommodation	10.5%		13.4%	10.4%		13.0%	10.7%		14.4%	11.9%		16.3%
Transport, storage and communication	2.3%		5.1%	2.3%		5.4%	2.4%		5.1%	2.6%		6.1%
Financial intermediation, insurance, real-estate and business services	22.3%		30.6%	22.1%		32.8%	22.8%		37.1%	25.5%		40.3%
Community, social and personal services	7.6%		2.2%	7.5%		3.3%	8.1%		3.6%	8.9%		4.6%
Other	**34.5%**		**0.0%**	**35.0%**		**0.0%**	**33.0%**		**0.0%**	**27.1%**		**0.0%**
Total	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**

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

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

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

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

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

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

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	17 564	28 314	7 625	19 285	37 079	10 156	20 006	44 419	11 972	16 969	36 417	9 666
Agriculture, forestry and fishing	10 136	21 283	5 867	10 695	22 194	6 107	10 986	25 919	7 086	10 243	22 885	6 090
Bricks, ceramic, glass, cement and similar products	1 113	4 980	1 381	1 185	5 355	1 486	1 134	5 903	1 588	959	3 377	895
Catering and accommodation	6 942	11 361	3 110	8 082	5 508	1 438	9 035	9 577	2 528	8 005	9 372	2 418
Chemicals and chemical, rubber and plastic products	3 200	32 241	9 007	3 336	54 529	14 553	3 378	51 118	13 848	2 868	27 646	7 417
Clothing and footwear	2 353	5 364	1 487	2 462	6 154	1 688	2 425	5 881	1 570	2 033	6 171	1 689
Coal and petroleum products	866	10 955	2 669	950	21 932	5 649	993	22 337	5 612	821	14 370	3 278
Construction	21 812	18 980	5 094	23 541	20 934	5 615	24 818	24 602	6 514	21 393	22 291	5 753
Educational services	3 836	3 646	975	4 415	5 150	1 375	4 522	5 240	1 349	3 695	1 895	448
Electricity, gas and water	1 487	15 348	4 292	1 655	15 187	4 242	1 898	21 409	5 721	1 671	11 913	3 219
Financing, insurance, real estate and business services	77 703	262 359	71 649	82 117	316 203	86 715	83 551	325 116	86 899	73 495	246 544	65 050
Food, drink and tobacco	3 614	27 753	7 696	3 831	30 741	8 533	3 893	26 684	7 190	3 391	20 866	5 575
Leather, leather goods and fur (excl. footwear & clothing)	215	192	50	242	251	67	237	269	70	214	260	67
Long term insurance	38	37 689	9 914	37	45 922	12 372	48	110 013	15 042	19	15 724	3 946
Machinery and related items	5 355	17 272	4 703	6 012	22 067	6 032	6 391	29 601	7 969	5 654	21 825	5 778
Medical, dental and other health and veterinary services	8 610	14 830	3 946	9 518	18 880	5 051	10 061	20 230	5 334	9 463	18 010	4 627
Metal (including metal products)	3 620	18 743	5 181	3 949	36 744	10 256	4 114	26 690	7 234	3 673	16 759	4 502
Mining and quarrying	1 786	320 804	87 968	1 901	292 845	80 297	1 762	186 309	46 983	1 162	42 069	11 251
Other manufacturing industries	2 506	12 222	3 391	2 656	16 860	4 675	2 734	19 470	5 318	2 458	15 771	4 391
Paper, printing and publishing	2 306	5 412	1 481	2 483	6 632	1 820	2 594	9 429	2 527	2 189	5 641	1 488
Personal and household services	4 473	1 994	491	4 941	2 060	498	5 133	2 272	545	4 427	1 976	457
Recreation and cultural services	2 719	3 293	883	3 298	14 161	3 908	3 678	13 589	3 616	3 159	12 038	3 186
Research and scientific institutes	712	1 420	388	814	1 600	438	809	2 579	680	670	1 040	252
Retail trade	20 589	57 439	15 660	21 805	64 969	17 753	21 745	61 613	16 441	18 324	48 433	12 753
Scientific, optical and similar equipment	813	2 376	634	817	2 878	782	848	2 802	741	750	2 247	601
Social and related community services	2 465	542	156	2 617	540	150	3 907	1 036	282	5 494	1 334	355
Specialised repair services	2 562	1 416	351	2 723	1 801	450	2 724	2 111	532	2 330	1 970	489
Textiles	1 026	1 457	395	1 097	1 648	448	1 094	1 594	424	921	1 293	335
Transport equipment	1 028	2 152	591	1 131	2 806	769	1 256	5 940	1 632	992	2 602	742
Transport, storage and communications	9 378	53 520	14 887	10 223	65 137	18 106	10 983	58 924	15 807	9 569	44 860	12 001
Vehicles, parts and accessories	5 461	29 966	8 298	5 914	39 422	10 948	5 959	42 794	11 563	5 200	22 388	5 960
Wholesale trade	11 016	42 469	11 907	11 628	46 775	13 158	11 898	47 749	13 392	10 308	37 897	10 264
Wood, wood products and furniture	1 445	2 954	803	1 565	3 042	831	1 546	2 713	720	1 357	2 218	581
Other[2]	189	115	25	227	153	36	231	152	34	247	1 452	58
Total	**238 938**		**292 954**	**257 152**		**336 401**	**266 391**		**308 766**	**234 123**		**195 581**

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

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

Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	24 134	-60 530	29	23 896	-58 794	6	23 010	-50 434	0	18 192	-31 297	0
Agriculture, forestry and fishing	20 196	-87 411	7	21 034	-97 835	0	20 670	-103 323	0	16 433	-70 094	–
Bricks, ceramic, glass, cement and similar products	1 579	-14 892	–	1 562	-13 983	–	1 504	-11 842	–	1 112	-2 620	–
Catering and accommodation	17 372	-40 379	0	16 586	-39 932	2	15 296	-32 500	–	12 219	-20 445	0
Chemicals and chemical, rubber and plastic products	3 465	-23 785	–	3 486	-24 479	–	3 366	-21 768	–	2 579	-11 254	–
Clothing and footwear	2 742	-6 874	1	2 591	-7 188	–	2 370	-6 526	–	1 782	-3 992	–
Coal and petroleum products	839	-12 580	–	826	-15 012	–	778	-7 203	–	586	-999	–
Construction	28 865	-119 629	0	28 523	-115 066	0	27 298	-112 355	0	21 239	-55 583	0
Educational services	6 889	-8 395	–	6 572	-9 658	–	6 192	-8 742	–	4 520	-4 943	–
Electricity, gas and water	2 403	-326 814	–	2 457	-371 097	–	2 392	-379 872	–	1 778	-340 388	–
Financing, insurance, real estate and business services	96 491	-291 729	7	94 854	-372 542	7	90 786	-385 298	1	74 068	-210 822	1
Food, drink and tobacco	5 846	-36 923	0	5 730	-37 757	0	5 486	-31 267	–	4 175	-14 783	–
Leather, leather goods and fur (excl. footwear & clothing)	359	-374	–	344	-408	–	321	-367	–	231	-219	–
Long term insurance	31	-15 919	413	27	-13 367	948	11	-1 401	39	–	–	–
Machinery and related items	6 527	-24 401	0	6 397	-21 925	–	6 082	-20 253	–	4 873	-9 051	1
Medical, dental and other health and veterinary services	6 632	-19 934	–	6 711	-15 827	–	6 896	-14 921	0	5 902	-11 369	–
Metal (including metal products)	4 864	-38 524	0	4 687	-33 777	0	4 330	-32 188	0	3 350	-10 741	0
Mining and quarrying	2 723	-132 626	–	2 579	-136 452	0	2 105	-119 910	13	1 205	-56 525	–
Other manufacturing industries	3 776	-32 455	3	3 551	-33 893	0	3 259	-42 397	–	2 417	-9 064	–
Paper, printing and publishing	3 674	-13 301	0	3 484	-10 339	–	3 210	-6 526	2	2 493	-4 097	–
Personal and household services	7 959	-4 009	0	7 710	-3 988	–	7 412	-4 617	0	5 905	-5 217	–
Recreation and cultural services	6 623	-21 541	–	6 249	-23 888	–	5 810	-19 542	–	4 606	-17 994	–
Research and scientific institutes	1 022	-3 526	–	965	-3 094	–	938	-2 612	–	714	-2 010	–
Retail trade	20 103	-37 701	0	19 281	-40 864	0	18 148	-34 301	0	14 332	-23 633	–
Scientific, optical and similar equipment	946	-3 136	–	916	-3 635	–	856	-2 656	–	637	-1 440	–
Social and related community services	2 147	-3 586	0	2 090	-3 129	–	2 432	-3 313	0	2 838	-2 036	0
Specialised repair services	3 934	-3 726	–	3 688	-3 818	–	3 430	-3 605	–	2 715	-2 742	–
Textiles	1 406	-5 564	0	1 388	-6 059	0	1 326	-5 130	–	1 027	-2 836	–
Transport equipment	1 522	-6 901	–	1 647	-9 365	–	1 515	-5 542	–	1 180	-3 772	–
Transport, storage and communications	13 595	-226 703	15	13 280	-242 798	16	12 353	-234 535	1	9 347	-169 220	0
Vehicles, parts and accessories	6 672	-28 049	–	6 509	-27 938	0	6 113	-20 272	13	4 924	-16 028	0
Wholesale trade	11 759	-33 671	0	11 498	-36 377	0	10 985	-26 774	0	8 636	-13 859	0
Wood, wood products and furniture	2 339	-3 379	2	2 249	-3 274	0	2 131	-4 681	–	1 683	-4 148	–
Other[2]	73	-118	0	64	-76	1	54	-35	0	35	-40	0
Total	**319 507**		**478**	**313 431**		**981**	**298 865**		**67**	**237 733**		**2**

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

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

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	35 400	–	9	33 515	–	7	29 063	–	4	17 353	–	4
Agriculture, forestry and fishing	37 923	–	1	37 385	–	6	34 329	–	0	21 753	–	0
Bricks, ceramic, glass, cement and similar products	1 446	–	–	1 439	–	0	1 318	–	–	799	–	–
Catering and accommodation	9 596	–	0	9 105	–	0	8 087	–	0	4 944	–	0
Chemicals and chemical, rubber and plastic products	2 550	–	–	2 792	–	0	2 638	–	0	1 561	–	–
Clothing and footwear	2 548	–	0	2 523	–	0	2 249	–	–	1 431	–	0
Coal and petroleum products	663	–	–	711	–	–	680	–	–	426	–	–
Construction	64 334	–	1	63 322	–	5	56 717	–	0	35 645	–	0
Educational services	4 080	–	–	3 835	–	0	3 403	–	–	2 034	–	–
Electricity, gas and water	1 712	–	–	1 734	–	0	1 629	–	–	1 020	–	–
Financing, insurance, real estate and business services	35 909	–	1	34 486	–	2	30 677	–	0	19 531	–	0
Food, drink and tobacco	4 973	–	0	5 283	–	0	4 836	–	0	2 730	–	–
Leather, leather goods and fur (excl. footwear & clothing)	483	–	–	436	–	0	384	–	–	237	–	–
Long term insurance	1	–	4	–	–	–	1	-0	-0	–	–	–
Machinery and related items	4 560	–	-0	4 364	–	1	3 985	–	–	2 396	–	0
Medical, dental and other health and veterinary services	2 328	–	0	2 316	–	–	2 094	–	13	1 315	–	0
Metal (including metal products)	2 135	–	0	1 955	–	-0	1 681	–	0	1 107	–	0
Mining and quarrying	3 968	–	651	3 444	–	0	2 733	–	0	1 544	–	–
Other manufacturing industries	1 490	–	-0	1 480	–	1	1 364	–	0	735	–	0
Paper, printing and publishing	3 657	–	0	3 839	–	–	3 671	–	-0	2 426	–	–
Personal and household services	5 755	–	0	5 648	–	0	4 997	–	0	3 016	–	0
Recreation and cultural services	3 719	–	0	3 803	–	0	3 539	–	–	2 306	–	–
Research and scientific institutes	671	–	–	628	–	–	625	–	–	388	–	–
Retail trade	6 589	–	0	6 168	–	0	5 373	–	5	3 272	–	0
Scientific, optical and similar equipment	609	–	–	544	–	–	477	–	–	339	–	–
Social and related community services	30 367	–	0	28 880	–	0	28 921	–	0	18 522	–	0
Specialised repair services	2 062	–	–	1 784	–	0	1 557	–	0	991	–	–
Textiles	1 791	–	0	1 830	–	-0	1 699	–	–	985	–	0
Transport equipment	1 610	–	–	1 577	–	0	1 497	–	0	876	–	0
Transport, storage and communications	6 952	–	0	6 511	–	0	5 847	–	0	3 730	–	0
Vehicles, parts and accessories	2 404	–	1	2 241	–	0	1 963	–	0	1 191	–	0
Wholesale trade	9 954	–	11	9 630	–	0	8 713	–	0	5 487	–	0
Wood, wood products and furniture	1 246	–	0	1 243	–	0	1 034	–	4	692	–	0
Other[2]	447 746	–	20	460 047	–	12	405 400	–	3	234 699	-0	3
Total	**741 231**		**699**	**744 498**		**34**	**663 181**		**31**	**395 481**		**7**

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

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

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2021

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	20 196	2 723	39 884	2 403	28 865	59 840	13 595	121 678	30 250	73	**319 507**
B: = 0	37 923	3 968	29 761	1 712	64 334	30 605	6 952	71 981	46 249	447 746	**741 231**
C: 1 to 100 000	3 916	643	12 695	683	12 897	22 805	4 331	42 728	11 725	68	**112 491**
D: 100 001 to 250 000	1 377	249	4 398	212	3 369	7 468	1 431	16 013	3 536	29	**38 082**
E: 250 001 to 500 000	1 273	189	3 297	170	2 107	5 124	1 117	11 985	2 389	30	**27 681**
F: 500 001 to 750 000	762	102	1 660	69	909	2 434	490	5 908	1 219	22	**13 575**
G: 750 001 to 1 000 000	503	69	1 040	58	503	1 453	282	3 631	677	20	**8 236**
H: 1 000 001 to 2 500 000	1 055	172	2 456	123	1 014	3 302	686	7 640	1 383	12	**17 843**
I: 2 500 001 to 5 000 000	525	82	1 310	45	430	1 606	354	3 428	553	4	**8 337**
J: 5 000 001 to 7 500 000	226	48	623	35	173	675	193	1 345	209	1	**3 528**
K: 7 500 001 to 10 000 000	135	31	338	13	105	373	96	730	114	2	**1 937**
L: 10 000 001 to 25 000 000	223	66	836	37	190	766	222	1 461	176	1	**3 978**
M: 25 000 001 to 50 000 000	73	41	381	11	71	257	75	570	57	–	**1 536**
N: 50 000 001 to 75 000 000	28	19	153	11	21	92	22	185	26	–	**557**
O: 75 000 001 to 100 000 000	19	5	68	2	6	61	17	90	7	–	**275**
P: 100 000 001 to 200 000 000	12	17	119	6	9	80	36	140	19	–	**438**
Q: 200 000 001 +	9	53	86	12	8	74	26	163	13	–	**444**
Total	**68 255**	**8 477**	**99 105**	**5 602**	**115 011**	**137 015**	**29 925**	**289 676**	**98 602**	**448 008**	**1 299 676**
Total < 0 taxable income	20 196	2 723	39 884	2 403	28 865	59 840	13 595	121 678	30 250	73	319 507
Total = 0 taxable income	37 923	3 968	29 761	1 712	64 334	30 605	6 952	71 981	46 249	447 746	741 231
Total > 0 taxable income	10 136	1 786	29 460	1 487	21 812	46 570	9 378	96 017	22 103	189	238 938
Total	**68 255**	**8 477**	**99 105**	**5 602**	**115 011**	**137 015**	**29 925**	**289 676**	**98 602**	**448 008**	**1 299 676**
Percentage											
Total < 0 taxable income	29.6%	32.1%	40.2%	42.9%	25.1%	43.7%	45.4%	42.0%	30.7%	0.0%	24.6%
Total = 0 taxable income	55.6%	46.8%	30.0%	30.6%	55.9%	22.3%	23.2%	24.8%	46.9%	99.9%	57.0%
Total > 0 taxable income	14.9%	21.1%	29.7%	26.5%	19.0%	34.0%	31.3%	33.1%	22.4%	0.0%	18.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2021 *(continued)*

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.3%	0.9%	12.5%	0.8%	9.0%	18.7%	4.3%	38.1%	9.5%	0.0%	**100.0%**
B: = 0	5.1%	0.5%	4.0%	0.2%	8.7%	4.1%	0.9%	9.7%	6.2%	60.4%	**100.0%**
C: 1 to 100 000	3.5%	0.6%	11.3%	0.6%	11.5%	20.3%	3.9%	38.0%	10.4%	0.1%	**100.0%**
D: 100 001 to 250 000	3.6%	0.7%	11.5%	0.6%	8.8%	19.6%	3.8%	42.0%	9.3%	0.1%	**100.0%**
E: 250 001 to 500 000	4.6%	0.7%	11.9%	0.6%	7.6%	18.5%	4.0%	43.3%	8.6%	0.1%	**100.0%**
F: 500 001 to 750 000	5.6%	0.8%	12.2%	0.5%	6.7%	17.9%	3.6%	43.5%	9.0%	0.2%	**100.0%**
G: 750 001 to 1 000 000	6.1%	0.8%	12.6%	0.7%	6.1%	17.6%	3.4%	44.1%	8.2%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	5.9%	1.0%	13.8%	0.7%	5.7%	18.5%	3.8%	42.8%	7.8%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	6.3%	1.0%	15.7%	0.5%	5.2%	19.3%	4.2%	41.1%	6.6%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	6.4%	1.4%	17.7%	1.0%	4.9%	19.1%	5.5%	38.1%	5.9%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	7.0%	1.6%	17.4%	0.7%	5.4%	19.3%	5.0%	37.7%	5.9%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.6%	1.7%	21.0%	0.9%	4.8%	19.3%	5.6%	36.7%	4.4%	0.0%	**100.0%**
M: 25 000 001 to 50 000 000	4.8%	2.7%	24.8%	0.7%	4.6%	16.7%	4.9%	37.1%	3.7%	–	**100.0%**
N: 50 000 001 to 75 000 000	5.0%	3.4%	27.5%	2.0%	3.8%	16.5%	3.9%	33.2%	4.7%	–	**100.0%**
O: 75 000 001 to 100 000 000	6.9%	1.8%	24.7%	0.7%	2.2%	22.2%	6.2%	32.7%	2.5%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.7%	3.9%	27.2%	1.4%	2.1%	18.3%	8.2%	32.0%	4.3%	–	**100.0%**
Q: 200 000 001 +	2.0%	11.9%	19.4%	2.7%	1.8%	16.7%	5.9%	36.7%	2.9%	–	**100.0%**
Total	**5.3%**	**0.7%**	**7.6%**	**0.4%**	**8.8%**	**10.5%**	**2.3%**	**22.3%**	**7.6%**	**34.5%**	100.0%
A: < 0	29.6%	32.1%	40.2%	42.9%	25.1%	43.7%	45.4%	42.0%	30.7%	0.0%	**24.6%**
B: = 0	55.6%	46.8%	30.0%	30.6%	55.9%	22.3%	23.2%	24.8%	46.9%	99.9%	**57.0%**
C: 1 to 100 000	5.7%	7.6%	12.8%	12.2%	11.2%	16.6%	14.5%	14.8%	11.9%	0.0%	**8.7%**
D: 100 001 to 250 000	2.0%	2.9%	4.4%	3.8%	2.9%	5.5%	4.8%	5.5%	3.6%	0.0%	**2.9%**
E: 250 001 to 500 000	1.9%	2.2%	3.3%	3.0%	1.8%	3.7%	3.7%	4.1%	2.4%	0.0%	**2.1%**
F: 500 001 to 750 000	1.1%	1.2%	1.7%	1.2%	0.8%	1.8%	1.6%	2.0%	1.2%	0.0%	**1.0%**
G: 750 001 to 1 000 000	0.7%	0.8%	1.0%	1.0%	0.4%	1.1%	0.9%	1.3%	0.7%	0.0%	**0.6%**
H: 1 000 001 to 2 500 000	1.5%	2.0%	2.5%	2.2%	0.9%	2.4%	2.3%	2.6%	1.4%	0.0%	**1.4%**
I: 2 500 001 to 5 000 000	0.8%	1.0%	1.3%	0.8%	0.4%	1.2%	1.2%	1.2%	0.6%	0.0%	**0.6%**
J: 5 000 001 to 7 500 000	0.3%	0.6%	0.6%	0.6%	0.2%	0.5%	0.6%	0.5%	0.2%	0.0%	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.3%	0.2%	0.1%	0.3%	0.3%	0.3%	0.1%	0.0%	**0.1%**
L: 10 000 001 to 25 000 000	0.3%	0.8%	0.8%	0.7%	0.2%	0.6%	0.7%	0.5%	0.2%	0.0%	**0.3%**
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	–	**0.1%**
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.2%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.6%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	100.0%

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2021

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	7	–	6	–	0	0	15	449	0	0	**478**
B: = 0	1	651	0	–	1	12	0	14	1	20	**699**
C: 1 to 100 000	15	3	40	2	29	69	13	269	43	1	**484**
D: 100 001 to 250 000	35	7	101	5	64	175	32	561	84	1	**1 065**
E: 250 001 to 500 000	70	13	199	9	112	320	64	962	135	2	**1 887**
F: 500 001 to 750 000	95	15	218	9	115	328	65	883	147	2	**1 877**
G: 750 001 to 1 000 000	109	15	222	12	107	323	61	819	133	1	**1 803**
H: 1 000 001 to 2 500 000	459	74	1 087	54	455	1 474	308	3 343	575	5	**7 835**
I: 2 500 001 to 5 000 000	527	76	1 307	44	443	1 609	357	3 376	527	4	**8 269**
J: 5 000 001 to 7 500 000	395	82	1 081	58	312	1 170	339	2 304	357	1	**6 098**
K: 7 500 001 to 10 000 000	340	72	840	32	263	924	241	1 770	281	5	**4 766**
L: 10 000 001 to 25 000 000	950	266	3 689	175	877	3 348	965	6 262	743	3	**17 277**
M: 25 000 001 to 50 000 000	722	412	3 754	109	707	2 556	745	5 469	559	–	**15 033**
N: 50 000 001 to 75 000 000	471	287	2 567	205	370	1 553	370	3 127	434	–	**9 384**
O: 75 000 001 to 100 000 000	462	125	1 640	51	153	1 480	392	2 178	160	–	**6 642**
P: 100 000 001 to 200 000 000	459	670	4 597	243	338	3 072	1 419	5 652	679	–	**17 129**
Q: 200 000 001 +	758	85 850	18 128	3 283	750	20 926	9 516	52 600	1 595	–	**193 406**
Total	**5 874**	**88 619**	**39 475**	**4 292**	**5 096**	**39 338**	**14 901**	**90 038**	**6 453**	**46**	**294 131**

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2021 *(continued)*

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
C: 1 to 100 000	3.1%	0.6%	8.2%	0.5%	6.1%	14.2%	2.8%	55.5%	8.9%	0.1%	**100.0%**
D: 100 001 to 250 000	3.3%	0.7%	9.5%	0.5%	6.0%	16.4%	3.0%	52.7%	7.9%	0.1%	**100.0%**
E: 250 001 to 500 000	3.7%	0.7%	10.5%	0.5%	5.9%	17.0%	3.4%	51.0%	7.2%	0.1%	**100.0%**
F: 500 001 to 750 000	5.0%	0.8%	11.6%	0.5%	6.1%	17.5%	3.5%	47.1%	7.8%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.1%	0.8%	12.3%	0.7%	5.9%	17.9%	3.4%	45.4%	7.4%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	5.9%	1.0%	13.9%	0.7%	5.8%	18.8%	3.9%	42.7%	7.3%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	6.4%	0.9%	15.8%	0.5%	5.4%	19.5%	4.3%	40.8%	6.4%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	6.5%	1.3%	17.7%	0.9%	5.1%	19.2%	5.6%	37.8%	5.8%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	7.1%	1.5%	17.6%	0.7%	5.5%	19.4%	5.0%	37.1%	5.9%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.5%	1.5%	21.3%	1.0%	5.1%	19.4%	5.6%	36.2%	4.3%	0.0%	**100.0%**
M: 25 000 001 to 50 000 000	4.8%	2.7%	25.0%	0.7%	4.7%	17.0%	5.0%	36.4%	3.7%	–	**100.0%**
N: 50 000 001 to 75 000 000	5.0%	3.1%	27.3%	2.2%	3.9%	16.5%	3.9%	33.3%	4.6%	–	**100.0%**
O: 75 000 001 to 100 000 000	7.0%	1.9%	24.7%	0.8%	2.3%	22.3%	5.9%	32.8%	2.4%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.7%	3.9%	26.8%	1.4%	2.0%	17.9%	8.3%	33.0%	4.0%	–	**100.0%**
Q: 200 000 001 +	0.4%	44.4%	9.4%	1.7%	0.4%	10.8%	4.9%	27.2%	0.8%	–	**100.0%**
Total	**2.0%**	**30.1%**	**13.4%**	**1.5%**	**1.7%**	**13.4%**	**5.1%**	**30.6%**	**2.2%**	**0.0%**	100.0%
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.6%	0.2%	0.1%	0.3%	0.7%	1.3%	**0.2%**
D: 100 001 to 250 000	0.6%	0.0%	0.3%	0.1%	1.2%	0.4%	0.2%	0.6%	1.3%	2.0%	**0.4%**
E: 250 001 to 500 000	1.2%	0.0%	0.5%	0.2%	2.2%	0.8%	0.4%	1.1%	2.1%	4.3%	**0.6%**
F: 500 001 to 750 000	1.6%	0.0%	0.6%	0.2%	2.3%	0.8%	0.4%	1.0%	2.3%	4.7%	**0.6%**
G: 750 001 to 1 000 000	1.9%	0.0%	0.6%	0.3%	2.1%	0.8%	0.4%	0.9%	2.1%	2.7%	**0.6%**
H: 1 000 001 to 2 500 000	7.8%	0.1%	2.8%	1.3%	8.9%	3.7%	2.1%	3.7%	8.9%	11.2%	**2.7%**
I: 2 500 001 to 5 000 000	9.0%	0.1%	3.3%	1.0%	8.7%	4.1%	2.4%	3.7%	8.2%	7.9%	**2.8%**
J: 5 000 001 to 7 500 000	6.7%	0.1%	2.7%	1.3%	6.1%	3.0%	2.3%	2.6%	5.5%	3.1%	**2.1%**
K: 7 500 001 to 10 000 000	5.8%	0.1%	2.1%	0.7%	5.2%	2.3%	1.6%	2.0%	4.3%	10.6%	**1.6%**
L: 10 000 001 to 25 000 000	16.2%	0.3%	9.3%	4.1%	17.2%	8.5%	6.5%	7.0%	11.5%	7.4%	**5.9%**
M: 25 000 001 to 50 000 000	12.3%	0.5%	9.5%	2.5%	13.9%	6.5%	5.0%	6.1%	8.7%	–	**5.1%**
N: 50 000 001 to 75 000 000	8.0%	0.3%	6.5%	4.8%	7.3%	3.9%	2.5%	3.5%	6.7%	–	**3.2%**
O: 75 000 001 to 100 000 000	7.9%	0.1%	4.2%	1.2%	3.0%	3.8%	2.6%	2.4%	2.5%	–	**2.3%**
P: 100 000 001 to 200 000 000	7.8%	0.8%	11.6%	5.7%	6.6%	7.8%	9.5%	6.3%	10.5%	–	**5.8%**
Q: 200 000 001 +	12.9%	96.9%	45.9%	76.5%	14.7%	53.2%	63.9%	58.4%	24.7%	–	**65.8%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2022

Tax year	2022 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	21 034	2 579	38 858	2 457	28 523	57 562	13 280	119 742	29 332	64	**313 431**
B: = 0	37 385	3 444	30 016	1 734	63 322	28 928	6 511	68 629	44 482	460 047	**744 498**
C: 1 to 100 000	4 170	628	12 736	703	13 389	23 150	4 457	43 689	12 569	81	**115 572**
D: 100 001 to 250 000	1 439	269	4 848	258	3 851	8 298	1 686	16 886	4 047	30	**41 612**
E: 250 001 to 500 000	1 347	199	3 639	210	2 452	5 721	1 224	12 751	2 888	42	**30 473**
F: 500 001 to 750 000	811	111	1 827	103	972	2 702	572	6 642	1 362	21	**15 123**
G: 750 001 to 1 000 000	585	65	1 208	40	574	1 696	337	4 058	777	28	**9 368**
H: 1 000 001 to 2 500 000	1 046	174	2 839	141	1 157	3 823	744	8 762	1 663	16	**20 365**
I: 2 500 001 to 5 000 000	547	116	1 547	68	520	1 939	414	3 993	753	7	**9 904**
J: 5 000 001 to 7 500 000	249	58	735	29	196	800	201	1 593	221	–	**4 082**
K: 7 500 001 to 10 000 000	142	27	402	15	106	468	97	868	108	1	**2 234**
L: 10 000 001 to 25 000 000	239	86	988	41	198	914	261	1 691	240	–	**4 658**
M: 25 000 001 to 50 000 000	62	41	422	10	71	283	106	621	71	1	**1 688**
N: 50 000 001 to 75 000 000	19	20	176	6	21	124	37	212	36	–	**651**
O: 75 000 001 to 100 000 000	14	18	89	4	14	58	21	110	14	–	**342**
P: 100 000 001 to 200 000 000	15	24	135	8	13	88	33	181	17	–	**514**
Q: 200 000 001 +	10	65	125	19	7	88	33	196	23	–	**566**
Total	**69 114**	**7 924**	**100 590**	**5 846**	**115 386**	**136 642**	**30 014**	**290 624**	**98 603**	**460 338**	**1 315 081**
Total < 0 taxable income	21 034	2 579	38 858	2 457	28 523	57 562	13 280	119 742	29 332	64	313 431
Total = 0 taxable income	37 385	3 444	30 016	1 734	63 322	28 928	6 511	68 629	44 482	460 047	744 498
Total > 0 taxable income	10 695	1 901	31 716	1 655	23 541	50 152	10 223	102 253	24 789	227	257 152
Total	**69 114**	**7 924**	**100 590**	**5 846**	**115 386**	**136 642**	**30 014**	**290 624**	**98 603**	**460 338**	**1 315 081**
Percentage											
Total < 0 taxable income	30.4%	32.5%	38.6%	42.0%	24.7%	42.1%	44.2%	41.2%	29.7%	0.0%	23.8%
Total = 0 taxable income	54.1%	43.5%	29.8%	29.7%	54.9%	21.2%	21.7%	23.6%	45.1%	99.9%	56.6%
Total > 0 taxable income	15.5%	24.0%	31.5%	28.3%	20.4%	36.7%	34.1%	35.2%	25.1%	0.0%	19.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2022 *(continued)*

Tax year	2022 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	6.7%	0.8%	12.4%	0.8%	9.1%	18.4%	4.2%	38.2%	9.4%	0.0%	**100.0%**
B: = 0	5.0%	0.5%	4.0%	0.2%	8.5%	3.9%	0.9%	9.2%	6.0%	61.8%	**100.0%**
C: 1 to 100 000	3.6%	0.5%	11.0%	0.6%	11.6%	20.0%	3.9%	37.8%	10.9%	0.1%	**100.0%**
D: 100 001 to 250 000	3.5%	0.6%	11.7%	0.6%	9.3%	19.9%	4.1%	40.6%	9.7%	0.1%	**100.0%**
E: 250 001 to 500 000	4.4%	0.7%	11.9%	0.7%	8.0%	18.8%	4.0%	41.8%	9.5%	0.1%	**100.0%**
F: 500 001 to 750 000	5.4%	0.7%	12.1%	0.7%	6.4%	17.9%	3.8%	43.9%	9.0%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.2%	0.7%	12.9%	0.4%	6.1%	18.1%	3.6%	43.3%	8.3%	0.3%	**100.0%**
H: 1 000 001 to 2 500 000	5.1%	0.9%	13.9%	0.7%	5.7%	18.8%	3.7%	43.0%	8.2%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.5%	1.2%	15.6%	0.7%	5.3%	19.6%	4.2%	40.3%	7.6%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	6.1%	1.4%	18.0%	0.7%	4.8%	19.6%	4.9%	39.0%	5.4%	–	**100.0%**
K: 7 500 001 to 10 000 000	6.4%	1.2%	18.0%	0.7%	4.7%	20.9%	4.3%	38.9%	4.8%	0.0%	**100.0%**
L: 10 000 001 to 25 000 000	5.1%	1.8%	21.2%	0.9%	4.3%	19.6%	5.6%	36.3%	5.2%	–	**100.0%**
M: 25 000 001 to 50 000 000	3.7%	2.4%	25.0%	0.6%	4.2%	16.8%	6.3%	36.8%	4.2%	0.1%	**100.0%**
N: 50 000 001 to 75 000 000	2.9%	3.1%	27.0%	0.9%	3.2%	19.0%	5.7%	32.6%	5.5%	–	**100.0%**
O: 75 000 001 to 100 000 000	4.1%	5.3%	26.0%	1.2%	4.1%	17.0%	6.1%	32.2%	4.1%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.9%	4.7%	26.3%	1.6%	2.5%	17.1%	6.4%	35.2%	3.3%	–	**100.0%**
Q: 200 000 001 +	1.8%	11.5%	22.1%	3.4%	1.2%	15.5%	5.8%	34.6%	4.1%	–	**100.0%**
Total	**5.3%**	**0.6%**	**7.6%**	**0.4%**	**8.8%**	**10.4%**	**2.3%**	**22.1%**	**7.5%**	**35.0%**	100.0%
A: < 0	30.4%	32.5%	38.6%	42.0%	24.7%	42.1%	44.2%	41.2%	29.7%	0.0%	**23.8%**
B: = 0	54.1%	43.5%	29.8%	29.7%	54.9%	21.2%	21.7%	23.6%	45.1%	99.9%	**56.6%**
C: 1 to 100 000	6.0%	7.9%	12.7%	12.0%	11.6%	16.9%	14.8%	15.0%	12.7%	0.0%	**8.8%**
D: 100 001 to 250 000	2.1%	3.4%	4.8%	4.4%	3.3%	6.1%	5.6%	5.8%	4.1%	0.0%	**3.2%**
E: 250 001 to 500 000	1.9%	2.5%	3.6%	3.6%	2.1%	4.2%	4.1%	4.4%	2.9%	0.0%	**2.3%**
F: 500 001 to 750 000	1.2%	1.4%	1.8%	1.8%	0.8%	2.0%	1.9%	2.3%	1.4%	0.0%	**1.1%**
G: 750 001 to 1 000 000	0.8%	0.8%	1.2%	0.7%	0.5%	1.2%	1.1%	1.4%	0.8%	0.0%	**0.7%**
H: 1 000 001 to 2 500 000	1.5%	2.2%	2.8%	2.4%	1.0%	2.8%	2.5%	3.0%	1.7%	0.0%	**1.5%**
I: 2 500 001 to 5 000 000	0.8%	1.5%	1.5%	1.2%	0.5%	1.4%	1.4%	1.4%	0.8%	0.0%	**0.8%**
J: 5 000 001 to 7 500 000	0.4%	0.7%	0.7%	0.5%	0.2%	0.6%	0.7%	0.5%	0.2%	–	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.3%	0.4%	0.3%	0.1%	0.3%	0.3%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.3%	1.1%	1.0%	0.7%	0.2%	0.7%	0.9%	0.6%	0.2%	–	**0.4%**
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	0.0%	**0.1%**
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.8%	0.1%	0.3%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	100.0%

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2022

Tax year	2022 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	0	0	0	–	0	3	16	961	–	1	**981**
B: = 0	6	0	1	0	5	0	0	9	0	12	**34**
C: 1 to 100 000	15	3	42	2	30	70	15	270	48	1	**496**
D: 100 001 to 250 000	37	8	105	6	71	180	37	578	95	1	**1 117**
E: 250 001 to 500 000	77	14	214	13	127	357	71	1 005	162	3	**2 042**
F: 500 001 to 750 000	97	15	236	14	122	367	76	985	161	2	**2 075**
G: 750 001 to 1 000 000	129	14	260	8	121	371	73	906	151	3	**2 038**
H: 1 000 001 to 2 500 000	461	76	1 252	62	515	1 688	324	3 814	688	8	**8 886**
I: 2 500 001 to 5 000 000	547	118	1 546	68	537	1 930	415	3 943	727	8	**9 839**
J: 5 000 001 to 7 500 000	438	95	1 273	51	350	1 382	349	2 750	376	–	**7 064**
K: 7 500 001 to 10 000 000	359	63	990	37	273	1 137	244	2 119	263	2	**5 488**
L: 10 000 001 to 25 000 000	1 055	369	4 341	188	916	4 004	1 142	7 255	1 046	–	**20 316**
M: 25 000 001 to 50 000 000	607	437	4 114	106	715	2 751	1 039	5 940	681	8	**16 397**
N: 50 000 001 to 75 000 000	338	365	3 009	101	346	2 118	634	3 604	596	–	**11 111**
O: 75 000 001 to 100 000 000	343	449	2 035	99	360	1 432	508	2 634	343	–	**8 204**
P: 100 000 001 to 200 000 000	649	958	5 193	330	478	3 439	1 311	7 063	577	–	**19 998**
Q: 200 000 001 +	956	77 312	32 977	3 157	653	22 523	11 869	66 815	5 069	–	**221 330**
Total	**6 113**	**80 297**	**57 589**	**4 242**	**5 620**	**43 750**	**18 123**	**110 650**	**10 982**	**49**	**337 416**

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2022 *(continued)*

Tax year	2022 *[100.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
C: 1 to 100 000	3.1%	0.6%	8.4%	0.5%	6.1%	14.1%	2.9%	54.6%	9.6%	0.2%	**100.0%**
D: 100 001 to 250 000	3.3%	0.7%	9.4%	0.5%	6.4%	16.1%	3.3%	51.7%	8.5%	0.1%	**100.0%**
E: 250 001 to 500 000	3.8%	0.7%	10.5%	0.6%	6.2%	17.5%	3.5%	49.2%	7.9%	0.2%	**100.0%**
F: 500 001 to 750 000	4.7%	0.7%	11.4%	0.7%	5.9%	17.7%	3.7%	47.4%	7.8%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.3%	0.7%	12.8%	0.4%	5.9%	18.2%	3.6%	44.5%	7.4%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	5.2%	0.9%	14.1%	0.7%	5.8%	19.0%	3.6%	42.9%	7.7%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.6%	1.2%	15.7%	0.7%	5.5%	19.6%	4.2%	40.1%	7.4%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	6.2%	1.3%	18.0%	0.7%	5.0%	19.6%	4.9%	38.9%	5.3%	–	**100.0%**
K: 7 500 001 to 10 000 000	6.5%	1.2%	18.0%	0.7%	5.0%	20.7%	4.5%	38.6%	4.8%	0.0%	**100.0%**
L: 10 000 001 to 25 000 000	5.2%	1.8%	21.4%	0.9%	4.5%	19.7%	5.6%	35.7%	5.1%	–	**100.0%**
M: 25 000 001 to 50 000 000	3.7%	2.7%	25.1%	0.6%	4.4%	16.8%	6.3%	36.2%	4.2%	0.0%	**100.0%**
N: 50 000 001 to 75 000 000	3.0%	3.3%	27.1%	0.9%	3.1%	19.1%	5.7%	32.4%	5.4%	–	**100.0%**
O: 75 000 001 to 100 000 000	4.2%	5.5%	24.8%	1.2%	4.4%	17.5%	6.2%	32.1%	4.2%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.2%	4.8%	26.0%	1.6%	2.4%	17.2%	6.6%	35.3%	2.9%	–	**100.0%**
Q: 200 000 001 +	0.4%	34.9%	14.9%	1.4%	0.3%	10.2%	5.4%	30.2%	2.3%	–	**100.0%**
Total	**1.8%**	**23.8%**	**17.1%**	**1.3%**	**1.7%**	**13.0%**	**5.4%**	**32.8%**	**3.3%**	**0.0%**	100.0%
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.2%	0.4%	2.0%	**0.1%**
D: 100 001 to 250 000	0.6%	0.0%	0.2%	0.1%	1.3%	0.4%	0.2%	0.5%	0.9%	2.1%	**0.3%**
E: 250 001 to 500 000	1.3%	0.0%	0.4%	0.3%	2.3%	0.8%	0.4%	0.9%	1.5%	6.7%	**0.6%**
F: 500 001 to 750 000	1.6%	0.0%	0.4%	0.3%	2.2%	0.8%	0.4%	0.9%	1.5%	4.0%	**0.6%**
G: 750 001 to 1 000 000	2.1%	0.0%	0.5%	0.2%	2.2%	0.8%	0.4%	0.8%	1.4%	6.5%	**0.6%**
H: 1 000 001 to 2 500 000	7.5%	0.1%	2.2%	1.5%	9.2%	3.9%	1.8%	3.4%	6.3%	15.7%	**2.6%**
I: 2 500 001 to 5 000 000	8.9%	0.1%	2.7%	1.6%	9.5%	4.4%	2.3%	3.6%	6.6%	16.8%	**2.9%**
J: 5 000 001 to 7 500 000	7.2%	0.1%	2.2%	1.2%	6.2%	3.2%	1.9%	2.5%	3.4%	–	**2.1%**
K: 7 500 001 to 10 000 000	5.9%	0.1%	1.7%	0.9%	4.9%	2.6%	1.3%	1.9%	2.4%	4.5%	**1.6%**
L: 10 000 001 to 25 000 000	17.3%	0.5%	7.5%	4.4%	16.3%	9.2%	6.3%	6.6%	9.5%	–	**6.0%**
M: 25 000 001 to 50 000 000	9.9%	0.5%	7.1%	2.5%	12.7%	6.3%	5.7%	5.4%	6.2%	15.6%	**4.9%**
N: 50 000 001 to 75 000 000	5.5%	0.5%	5.2%	2.4%	6.2%	4.8%	3.5%	3.3%	5.4%	–	**3.3%**
O: 75 000 001 to 100 000 000	5.6%	0.6%	3.5%	2.3%	6.4%	3.3%	2.8%	2.4%	3.1%	–	**2.4%**
P: 100 000 001 to 200 000 000	10.6%	1.2%	9.0%	7.8%	8.5%	7.9%	7.2%	6.4%	5.3%	–	**5.9%**
Q: 200 000 001 +	15.6%	96.3%	57.3%	74.4%	11.6%	51.5%	65.5%	60.4%	46.2%	–	**65.6%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2023

Tax year	2023 *[98.5% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	20 670	2 105	36 534	2 392	27 298	53 972	12 353	114 745	28 742	54	**298 865**
B: = 0	34 329	2 733	27 513	1 629	56 717	25 693	5 847	60 366	42 954	405 400	**663 181**
C: 1 to 100 000	4 015	539	12 534	701	13 838	22 726	4 576	43 089	13 538	105	**115 661**
D: 100 001 to 250 000	1 486	211	4 934	288	4 083	8 695	1 793	17 508	4 555	20	**43 573**
E: 250 001 to 500 000	1 472	184	3 785	243	2 622	5 981	1 373	13 164	3 243	33	**32 100**
F: 500 001 to 750 000	859	94	2 089	114	1 117	2 881	624	6 779	1 556	24	**16 137**
G: 750 001 to 1 000 000	647	87	1 229	78	688	1 777	378	4 301	836	24	**10 045**
H: 1 000 001 to 2 500 000	1 069	192	3 041	165	1 232	4 164	879	9 362	1 865	13	**21 982**
I: 2 500 001 to 5 000 000	595	112	1 701	80	496	2 090	473	4 211	830	9	**10 597**
J: 5 000 001 to 7 500 000	261	43	796	49	221	848	200	1 715	299	1	**4 433**
K: 7 500 001 to 10 000 000	168	32	439	28	142	447	141	920	138	1	**2 456**
L: 10 000 001 to 25 000 000	257	86	1 077	56	235	1 031	294	1 871	250	–	**5 157**
M: 25 000 001 to 50 000 000	77	50	451	34	78	325	106	681	96	1	**1 899**
N: 50 000 001 to 75 000 000	35	29	178	18	21	142	53	266	28	–	**770**
O: 75 000 001 to 100 000 000	12	8	98	8	13	68	19	137	23	–	**386**
P: 100 000 001 to 200 000 000	18	31	142	11	23	96	39	180	25	–	**565**
Q: 200 000 001 +	15	64	143	25	9	90	35	230	19	–	**630**
Total	**65 985**	**6 600**	**96 684**	**5 919**	**108 833**	**131 026**	**29 183**	**279 525**	**98 997**	**405 685**	**1 228 437**
Total < 0 taxable income	20 670	2 105	36 534	2 392	27 298	53 972	12 353	114 745	28 742	54	298 865
Total = 0 taxable income	34 329	2 733	27 513	1 629	56 717	25 693	5 847	60 366	42 954	405 400	663 181
Total > 0 taxable income	10 986	1 762	32 637	1 898	24 818	51 361	10 983	104 414	27 301	231	266 391
Total	**65 985**	**6 600**	**96 684**	**5 919**	**108 833**	**131 026**	**29 183**	**279 525**	**98 997**	**405 685**	**1 228 437**
Percentage											
Total < 0 taxable income	31.3%	31.9%	37.8%	40.4%	25.1%	41.2%	42.3%	41.0%	29.0%	0.0%	24.3%
Total = 0 taxable income	52.0%	41.4%	28.5%	27.5%	52.1%	19.6%	20.0%	21.6%	43.4%	99.9%	54.0%
Total > 0 taxable income	16.6%	26.7%	33.8%	32.1%	22.8%	39.2%	37.6%	37.4%	27.6%	0.1%	21.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2023 *(continued)*

Tax year	2023 *[98.5% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.9%	0.7%	12.2%	0.8%	9.1%	18.1%	4.1%	38.4%	9.6%	0.0%	**100.0%**
B: = 0	5.2%	0.4%	4.1%	0.2%	8.6%	3.9%	0.9%	9.1%	6.5%	61.1%	**100.0%**
C: 1 to 100 000	3.5%	0.5%	10.8%	0.6%	12.0%	19.6%	4.0%	37.3%	11.7%	0.1%	**100.0%**
D: 100 001 to 250 000	3.4%	0.5%	11.3%	0.7%	9.4%	20.0%	4.1%	40.2%	10.5%	0.0%	**100.0%**
E: 250 001 to 500 000	4.6%	0.6%	11.8%	0.8%	8.2%	18.6%	4.3%	41.0%	10.1%	0.1%	**100.0%**
F: 500 001 to 750 000	5.3%	0.6%	12.9%	0.7%	6.9%	17.9%	3.9%	42.0%	9.6%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.4%	0.9%	12.2%	0.8%	6.8%	17.7%	3.8%	42.8%	8.3%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	4.9%	0.9%	13.8%	0.8%	5.6%	18.9%	4.0%	42.6%	8.5%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.6%	1.1%	16.1%	0.8%	4.7%	19.7%	4.5%	39.7%	7.8%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	5.9%	1.0%	18.0%	1.1%	5.0%	19.1%	4.5%	38.7%	6.7%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	6.8%	1.3%	17.9%	1.1%	5.8%	18.2%	5.7%	37.5%	5.6%	0.0%	**100.0%**
L: 10 000 001 to 25 000 000	5.0%	1.7%	20.9%	1.1%	4.6%	20.0%	5.7%	36.3%	4.8%	–	**100.0%**
M: 25 000 001 to 50 000 000	4.1%	2.6%	23.7%	1.8%	4.1%	17.1%	5.6%	35.9%	5.1%	0.1%	**100.0%**
N: 50 000 001 to 75 000 000	4.5%	3.8%	23.1%	2.3%	2.7%	18.4%	6.9%	34.5%	3.6%	–	**100.0%**
O: 75 000 001 to 100 000 000	3.1%	2.1%	25.4%	2.1%	3.4%	17.6%	4.9%	35.5%	6.0%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.2%	5.5%	25.1%	1.9%	4.1%	17.0%	6.9%	31.9%	4.4%	–	**100.0%**
Q: 200 000 001 +	2.4%	10.2%	22.7%	4.0%	1.4%	14.3%	5.6%	36.5%	3.0%	–	**100.0%**
Total	**5.4%**	**0.5%**	**7.9%**	**0.5%**	**8.9%**	**10.7%**	**2.4%**	**22.8%**	**8.1%**	**33.0%**	**100.0%**
A: < 0	31.3%	31.9%	37.8%	40.4%	25.1%	41.2%	42.3%	41.0%	29.0%	0.0%	**24.3%**
B: = 0	52.0%	41.4%	28.5%	27.5%	52.1%	19.6%	20.0%	21.6%	43.4%	99.9%	**54.0%**
C: 1 to 100 000	6.1%	8.2%	13.0%	11.8%	12.7%	17.3%	15.7%	15.4%	13.7%	0.0%	**9.4%**
D: 100 001 to 250 000	2.3%	3.2%	5.1%	4.9%	3.8%	6.6%	6.1%	6.3%	4.6%	0.0%	**3.5%**
E: 250 001 to 500 000	2.2%	2.8%	3.9%	4.1%	2.4%	4.6%	4.7%	4.7%	3.3%	0.0%	**2.6%**
F: 500 001 to 750 000	1.3%	1.4%	2.2%	1.9%	1.0%	2.2%	2.1%	2.4%	1.6%	0.0%	**1.3%**
G: 750 001 to 1 000 000	1.0%	1.3%	1.3%	1.3%	0.6%	1.4%	1.3%	1.5%	0.8%	0.0%	**0.8%**
H: 1 000 001 to 2 500 000	1.6%	2.9%	3.1%	2.8%	1.1%	3.2%	3.0%	3.3%	1.9%	0.0%	**1.8%**
I: 2 500 001 to 5 000 000	0.9%	1.7%	1.8%	1.4%	0.5%	1.6%	1.6%	1.5%	0.8%	0.0%	**0.9%**
J: 5 000 001 to 7 500 000	0.4%	0.7%	0.8%	0.8%	0.2%	0.6%	0.7%	0.6%	0.3%	0.0%	**0.4%**
K: 7 500 001 to 10 000 000	0.3%	0.5%	0.5%	0.5%	0.1%	0.3%	0.5%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.4%	1.3%	1.1%	0.9%	0.2%	0.8%	1.0%	0.7%	0.3%	–	**0.4%**
M: 25 000 001 to 50 000 000	0.1%	0.8%	0.5%	0.6%	0.1%	0.2%	0.4%	0.2%	0.1%	0.0%	**0.2%**
N: 50 000 001 to 75 000 000	0.1%	0.4%	0.2%	0.3%	0.0%	0.1%	0.2%	0.1%	0.0%	–	**0.1%**
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.5%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	1.0%	0.1%	0.4%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.1%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.6: Companies:Tax assessed by economic activity and taxable income group, 2023

Tax year	2023 *[98.5% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	0	13	2	–	0	13	1	39	0	0	**67**
B: = 0	0	0	4	–	0	5	0	4	13	3	**31**
C: 1 to 100 000	15	3	42	3	32	72	16	265	56	1	**503**
D: 100 001 to 250 000	37	7	105	6	72	184	40	584	110	1	**1 144**
E: 250 001 to 500 000	86	13	226	16	132	373	79	1 018	188	2	**2 134**
F: 500 001 to 750 000	101	13	274	14	137	390	82	1 003	188	1	**2 203**
G: 750 001 to 1 000 000	144	19	264	16	147	392	82	954	165	2	**2 184**
H: 1 000 001 to 2 500 000	469	82	1 308	72	525	1 829	388	4 050	775	5	**9 504**
I: 2 500 001 to 5 000 000	587	111	1 687	82	504	2 056	472	4 082	791	8	**10 379**
J: 5 000 001 to 7 500 000	452	72	1 365	85	386	1 453	342	2 895	501	2	**7 553**
K: 7 500 001 to 10 000 000	422	76	1 058	70	355	1 081	334	2 205	332	2	**5 935**
L: 10 000 001 to 25 000 000	1 099	380	4 647	245	1 076	4 460	1 290	7 895	1 102	–	**22 193**
M: 25 000 001 to 50 000 000	750	490	4 292	320	784	3 050	1 009	6 450	913	9	**18 068**
N: 50 000 001 to 75 000 000	596	438	2 897	295	358	2 361	892	4 354	472	–	**12 664**
O: 75 000 001 to 100 000 000	295	198	2 310	160	291	1 616	455	3 222	533	–	**9 078**
P: 100 000 001 to 200 000 000	689	1 185	5 336	432	892	3 611	1 491	6 679	921	–	**21 236**
Q: 200 000 001 +	1 344	43 898	30 633	3 905	824	21 530	8 837	68 937	4 080	–	**183 988**
Total	**7 086**	**46 996**	**56 451**	**5 721**	**6 514**	**44 474**	**15 808**	**114 638**	**11 139**	**37**	**308 864**

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2023 *(continued)*

Tax year	2023 *[98.5% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	2.9%	0.6%	8.3%	0.5%	6.3%	14.3%	3.1%	52.7%	11.2%	0.2%	**100.0%**
D: 100 001 to 250 000	3.2%	0.6%	9.2%	0.5%	6.3%	16.0%	3.5%	51.0%	9.6%	0.1%	**100.0%**
E: 250 001 to 500 000	4.0%	0.6%	10.6%	0.8%	6.2%	17.5%	3.7%	47.7%	8.8%	0.1%	**100.0%**
F: 500 001 to 750 000	4.6%	0.6%	12.4%	0.6%	6.2%	17.7%	3.7%	45.5%	8.5%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.6%	0.9%	12.1%	0.7%	6.7%	17.9%	3.7%	43.7%	7.6%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	4.9%	0.9%	13.8%	0.8%	5.5%	19.2%	4.1%	42.6%	8.2%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.7%	1.1%	16.3%	0.8%	4.9%	19.8%	4.5%	39.3%	7.6%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	6.0%	1.0%	18.1%	1.1%	5.1%	19.2%	4.5%	38.3%	6.6%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	7.1%	1.3%	17.8%	1.2%	6.0%	18.2%	5.6%	37.2%	5.6%	0.0%	**100.0%**
L: 10 000 001 to 25 000 000	5.0%	1.7%	20.9%	1.1%	4.8%	20.1%	5.8%	35.6%	5.0%	–	**100.0%**
M: 25 000 001 to 50 000 000	4.2%	2.7%	23.8%	1.8%	4.3%	16.9%	5.6%	35.7%	5.1%	0.1%	**100.0%**
N: 50 000 001 to 75 000 000	4.7%	3.5%	22.9%	2.3%	2.8%	18.6%	7.0%	34.4%	3.7%	–	**100.0%**
O: 75 000 001 to 100 000 000	3.2%	2.2%	25.4%	1.8%	3.2%	17.8%	5.0%	35.5%	5.9%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.2%	5.6%	25.1%	2.0%	4.2%	17.0%	7.0%	31.5%	4.3%	–	**100.0%**
Q: 200 000 001 +	0.7%	23.9%	16.6%	2.1%	0.4%	11.7%	4.8%	37.5%	2.2%	–	**100.0%**
Total	**2.3%**	**15.2%**	**18.3%**	**1.9%**	**2.1%**	**14.4%**	**5.1%**	**37.1%**	**3.6%**	**0.0%**	100.0%
C: 1 to 100 000	0.2%	0.0%	0.1%	0.0%	0.5%	0.2%	0.1%	0.2%	0.5%	2.4%	**0.2%**
D: 100 001 to 250 000	0.5%	0.0%	0.2%	0.1%	1.1%	0.4%	0.3%	0.5%	1.0%	2.1%	**0.4%**
E: 250 001 to 500 000	1.2%	0.0%	0.4%	0.3%	2.0%	0.8%	0.5%	0.9%	1.7%	4.9%	**0.7%**
F: 500 001 to 750 000	1.4%	0.0%	0.5%	0.2%	2.1%	0.9%	0.5%	0.9%	1.7%	4.0%	**0.7%**
G: 750 001 to 1 000 000	2.0%	0.0%	0.5%	0.3%	2.3%	0.9%	0.5%	0.8%	1.5%	5.6%	**0.7%**
H: 1 000 001 to 2 500 000	6.6%	0.2%	2.3%	1.3%	8.1%	4.1%	2.5%	3.5%	7.0%	14.3%	**3.1%**
I: 2 500 001 to 5 000 000	8.3%	0.2%	3.0%	1.4%	7.7%	4.6%	3.0%	3.6%	7.1%	22.4%	**3.4%**
J: 5 000 001 to 7 500 000	6.4%	0.2%	2.4%	1.5%	5.9%	3.3%	2.2%	2.5%	4.5%	4.6%	**2.4%**
K: 7 500 001 to 10 000 000	5.9%	0.2%	1.9%	1.2%	5.5%	2.4%	2.1%	1.9%	3.0%	6.1%	**1.9%**
L: 10 000 001 to 25 000 000	15.5%	0.8%	8.2%	4.3%	16.5%	10.0%	8.2%	6.9%	9.9%	–	**7.2%**
M: 25 000 001 to 50 000 000	10.6%	1.0%	7.6%	5.6%	12.0%	6.9%	6.4%	5.6%	8.2%	24.9%	**5.8%**
N: 50 000 001 to 75 000 000	8.4%	0.9%	5.1%	5.2%	5.5%	5.3%	5.6%	3.8%	4.2%	–	**4.1%**
O: 75 000 001 to 100 000 000	4.2%	0.4%	4.1%	2.8%	4.5%	3.6%	2.9%	2.8%	4.8%	–	**2.9%**
P: 100 000 001 to 200 000 000	9.7%	2.5%	9.5%	7.5%	13.7%	8.1%	9.4%	5.8%	8.3%	–	**6.9%**
Q: 200 000 001 +	19.0%	93.4%	54.3%	68.3%	12.6%	48.4%	55.9%	60.1%	36.6%	–	**59.6%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	100.0%

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2024

Tax year	2024 *[63.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	16 433	1 205	28 125	1 778	21 239	42 826	9 347	92 974	23 771	35	**237 733**
B: = 0	21 753	1 544	16 740	1 020	35 645	15 885	3 730	37 272	27 193	234 699	**395 481**
C: 1 to 100 000	3 406	299	9 872	587	10 632	17 618	3 685	35 486	12 733	135	**94 453**
D: 100 001 to 250 000	1 453	140	4 423	254	3 622	7 942	1 450	15 397	4 477	16	**39 174**
E: 250 001 to 500 000	1 452	142	3 651	237	2 628	5 672	1 290	12 262	3 262	32	**30 628**
F: 500 001 to 750 000	864	110	1 898	133	1 188	2 685	633	6 393	1 446	18	**15 368**
G: 750 001 to 1 000 000	599	51	1 134	75	644	1 694	399	4 015	855	20	**9 486**
H: 1 000 001 to 2 500 000	1 104	159	2 940	163	1 372	3 871	875	8 571	1 859	11	**20 925**
I: 2 500 001 to 5 000 000	593	77	1 568	85	584	2 001	435	3 998	821	4	**10 166**
J: 5 000 001 to 7 500 000	217	30	698	37	215	787	213	1 576	265	3	**4 041**
K: 7 500 001 to 10 000 000	166	19	432	15	132	450	132	809	121	2	**2 278**
L: 10 000 001 to 25 000 000	247	49	922	50	237	874	254	1 561	248	4	**4 446**
M: 25 000 001 to 50 000 000	75	22	386	13	76	283	102	545	77	–	**1 579**
N: 50 000 001 to 75 000 000	18	13	115	2	34	108	41	178	24	1	**534**
O: 75 000 001 to 100 000 000	20	12	64	3	8	58	13	94	14	–	**286**
P: 100 000 001 to 200 000 000	20	13	97	9	17	77	24	136	20	–	**413**
Q: 200 000 001 +	9	26	80	8	4	47	23	132	16	1	**346**
Total	**48 429**	**3 911**	**73 145**	**4 469**	**78 277**	**102 878**	**22 646**	**221 399**	**77 202**	**234 981**	**867 337**
Total < 0 taxable income	16 433	1 205	28 125	1 778	21 239	42 826	9 347	92 974	23 771	35	237 733
Total = 0 taxable income	21 753	1 544	16 740	1 020	35 645	15 885	3 730	37 272	27 193	234 699	395 481
Total > 0 taxable income	10 243	1 162	28 280	1 671	21 393	44 167	9 569	91 153	26 238	247	234 123
Total	**48 429**	**3 911**	**73 145**	**4 469**	**78 277**	**102 878**	**22 646**	**221 399**	**77 202**	**234 981**	**867 337**
Percentage											
Total < 0 taxable income	33.9%	30.8%	38.5%	39.8%	27.1%	41.6%	41.3%	42.0%	30.8%	0.0%	27.4%
Total = 0 taxable income	44.9%	39.5%	22.9%	22.8%	45.5%	15.4%	16.5%	16.8%	35.2%	99.9%	45.6%
Total > 0 taxable income	21.2%	29.7%	38.7%	37.4%	27.3%	42.9%	42.3%	41.2%	34.0%	0.1%	27.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2024 *(continued)*

Tax year	2024 *[63.8% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.9%	0.5%	11.8%	0.7%	8.9%	18.0%	3.9%	39.1%	10.0%	0.0%	**100.0%**
B: = 0	5.5%	0.4%	4.2%	0.3%	9.0%	4.0%	0.9%	9.4%	6.9%	59.3%	**100.0%**
C: 1 to 100 000	3.6%	0.3%	10.5%	0.6%	11.3%	18.7%	3.9%	37.6%	13.5%	0.1%	**100.0%**
D: 100 001 to 250 000	3.7%	0.4%	11.3%	0.6%	9.2%	20.3%	3.7%	39.3%	11.4%	0.0%	**100.0%**
E: 250 001 to 500 000	4.7%	0.5%	11.9%	0.8%	8.6%	18.5%	4.2%	40.0%	10.7%	0.1%	**100.0%**
F: 500 001 to 750 000	5.6%	0.7%	12.4%	0.9%	7.7%	17.5%	4.1%	41.6%	9.4%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.3%	0.5%	12.0%	0.8%	6.8%	17.9%	4.2%	42.3%	9.0%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	5.3%	0.8%	14.1%	0.8%	6.6%	18.5%	4.2%	41.0%	8.9%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.8%	0.8%	15.4%	0.8%	5.7%	19.7%	4.3%	39.3%	8.1%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.4%	0.7%	17.3%	0.9%	5.3%	19.5%	5.3%	39.0%	6.6%	0.1%	**100.0%**
K: 7 500 001 to 10 000 000	7.3%	0.8%	19.0%	0.7%	5.8%	19.8%	5.8%	35.5%	5.3%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.6%	1.1%	20.7%	1.1%	5.3%	19.7%	5.7%	35.1%	5.6%	0.1%	**100.0%**
M: 25 000 001 to 50 000 000	4.7%	1.4%	24.4%	0.8%	4.8%	17.9%	6.5%	34.5%	4.9%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.4%	2.4%	21.5%	0.4%	6.4%	20.2%	7.7%	33.3%	4.5%	0.2%	**100.0%**
O: 75 000 001 to 100 000 000	7.0%	4.2%	22.4%	1.0%	2.8%	20.3%	4.5%	32.9%	4.9%	–	**100.0%**
P: 100 000 001 to 200 000 000	4.8%	3.1%	23.5%	2.2%	4.1%	18.6%	5.8%	32.9%	4.8%	–	**100.0%**
Q: 200 000 001 +	2.6%	7.5%	23.1%	2.3%	1.2%	13.6%	6.6%	38.2%	4.6%	0.3%	**100.0%**
Total	**5.6%**	**0.5%**	**8.4%**	**0.5%**	**9.0%**	**11.9%**	**2.6%**	**25.5%**	**8.9%**	**27.1%**	**100.0%**
A: < 0	33.9%	30.8%	38.5%	39.8%	27.1%	41.6%	41.3%	42.0%	30.8%	0.0%	**27.4%**
B: = 0	44.9%	39.5%	22.9%	22.8%	45.5%	15.4%	16.5%	16.8%	35.2%	99.9%	**45.6%**
C: 1 to 100 000	7.0%	7.6%	13.5%	13.1%	13.6%	17.1%	16.3%	16.0%	16.5%	0.1%	**10.9%**
D: 100 001 to 250 000	3.0%	3.6%	6.0%	5.7%	4.6%	7.7%	6.4%	7.0%	5.8%	0.0%	**4.5%**
E: 250 001 to 500 000	3.0%	3.6%	5.0%	5.3%	3.4%	5.5%	5.7%	5.5%	4.2%	0.0%	**3.5%**
F: 500 001 to 750 000	1.8%	2.8%	2.6%	3.0%	1.5%	2.6%	2.8%	2.9%	1.9%	0.0%	**1.8%**
G: 750 001 to 1 000 000	1.2%	1.3%	1.6%	1.7%	0.8%	1.6%	1.8%	1.8%	1.1%	0.0%	**1.1%**
H: 1 000 001 to 2 500 000	2.3%	4.1%	4.0%	3.6%	1.8%	3.8%	3.9%	3.9%	2.4%	0.0%	**2.4%**
I: 2 500 001 to 5 000 000	1.2%	2.0%	2.1%	1.9%	0.7%	1.9%	1.9%	1.8%	1.1%	0.0%	**1.2%**
J: 5 000 001 to 7 500 000	0.4%	0.8%	1.0%	0.8%	0.3%	0.8%	0.9%	0.7%	0.3%	0.0%	**0.5%**
K: 7 500 001 to 10 000 000	0.3%	0.5%	0.6%	0.3%	0.2%	0.4%	0.6%	0.4%	0.2%	0.0%	**0.3%**
L: 10 000 001 to 25 000 000	0.5%	1.3%	1.3%	1.1%	0.3%	0.8%	1.1%	0.7%	0.3%	0.0%	**0.5%**
M: 25 000 001 to 50 000 000	0.2%	0.6%	0.5%	0.3%	0.1%	0.3%	0.5%	0.2%	0.1%	–	**0.2%**
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.2%	0.0%	0.0%	0.1%	0.2%	0.1%	0.0%	0.0%	**0.1%**
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.3%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.7%	0.1%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2024

Tax year	2024 *[63.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	–	–	1	–	0	0	0	1	0	0	**2**
B: = 0	0	–	0	–	0	0	0	4	0	3	**7**
C: 1 to 100 000	13	1	35	2	26	57	12	217	60	1	**426**
D: 100 001 to 250 000	36	4	92	6	62	165	32	494	112	1	**1 004**
E: 250 001 to 500 000	86	10	222	16	137	349	76	929	188	2	**2 015**
F: 500 001 to 750 000	105	16	246	17	147	356	80	919	170	1	**2 057**
G: 750 001 to 1 000 000	128	11	237	15	134	359	85	871	168	3	**2 010**
H: 1 000 001 to 2 500 000	465	71	1 234	68	582	1 630	370	3 598	740	4	**8 763**
I: 2 500 001 to 5 000 000	579	75	1 499	86	562	1 904	423	3 790	756	4	**9 678**
J: 5 000 001 to 7 500 000	362	53	1 161	62	365	1 308	356	2 626	425	6	**6 725**
K: 7 500 001 to 10 000 000	401	45	1 018	38	319	1 067	313	1 912	278	5	**5 395**
L: 10 000 001 to 25 000 000	1 075	206	3 937	204	1 026	3 633	1 063	6 460	1 044	18	**18 667**
M: 25 000 001 to 50 000 000	695	221	3 642	117	720	2 677	934	5 184	741	–	**14 932**
N: 50 000 001 to 75 000 000	302	212	1 896	32	546	1 777	683	2 912	405	14	**8 779**
O: 75 000 001 to 100 000 000	446	284	1 545	75	195	1 362	310	2 211	323	–	**6 749**
P: 100 000 001 to 200 000 000	745	427	3 610	340	630	2 774	930	4 853	704	–	**15 014**
Q: 200 000 001 +	651	9 615	16 965	2 141	301	12 467	6 332	41 937	2 957	0	**93 366**
Total	**6 090**	**11 251**	**37 340**	**3 219**	**5 753**	**31 884**	**12 001**	**78 919**	**9 073**	**61**	**195 590**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2024 *(continued)*

Tax year	2024 *[63.8% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	3.2%	0.3%	8.2%	0.4%	6.1%	13.5%	2.8%	51.0%	14.1%	0.2%	**100.0%**
D: 100 001 to 250 000	3.5%	0.4%	9.2%	0.6%	6.2%	16.4%	3.2%	49.2%	11.2%	0.1%	**100.0%**
E: 250 001 to 500 000	4.3%	0.5%	11.0%	0.8%	6.8%	17.3%	3.8%	46.1%	9.3%	0.1%	**100.0%**
F: 500 001 to 750 000	5.1%	0.8%	12.0%	0.8%	7.1%	17.3%	3.9%	44.7%	8.3%	0.1%	**100.0%**
G: 750 001 to 1 000 000	6.4%	0.6%	11.8%	0.7%	6.7%	17.8%	4.2%	43.3%	8.3%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	5.3%	0.8%	14.1%	0.8%	6.6%	18.6%	4.2%	41.1%	8.4%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	6.0%	0.8%	15.5%	0.9%	5.8%	19.7%	4.4%	39.2%	7.8%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.4%	0.8%	17.3%	0.9%	5.4%	19.4%	5.3%	39.0%	6.3%	0.1%	**100.0%**
K: 7 500 001 to 10 000 000	7.4%	0.8%	18.9%	0.7%	5.9%	19.8%	5.8%	35.4%	5.2%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.8%	1.1%	21.1%	1.1%	5.5%	19.5%	5.7%	34.6%	5.6%	0.1%	**100.0%**
M: 25 000 001 to 50 000 000	4.7%	1.5%	24.4%	0.8%	4.8%	17.9%	6.3%	34.7%	5.0%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.4%	2.4%	21.6%	0.4%	6.2%	20.2%	7.8%	33.2%	4.6%	0.2%	**100.0%**
O: 75 000 001 to 100 000 000	6.6%	4.2%	22.9%	1.1%	2.9%	20.2%	4.6%	32.8%	4.8%	–	**100.0%**
P: 100 000 001 to 200 000 000	5.0%	2.8%	24.0%	2.3%	4.2%	18.5%	6.2%	32.3%	4.7%	–	**100.0%**
Q: 200 000 001 +	0.7%	10.3%	18.2%	2.3%	0.3%	13.4%	6.8%	44.9%	3.2%	0.0%	**100.0%**
Total	**3.1%**	**5.8%**	**19.1%**	**1.6%**	**2.9%**	**16.3%**	**6.1%**	**40.3%**	**4.6%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.3%	0.7%	1.6%	**0.2%**
D: 100 001 to 250 000	0.6%	0.0%	0.2%	0.2%	1.1%	0.5%	0.3%	0.6%	1.2%	1.0%	**0.5%**
E: 250 001 to 500 000	1.4%	0.1%	0.6%	0.5%	2.4%	1.1%	0.6%	1.2%	2.1%	3.2%	**1.0%**
F: 500 001 to 750 000	1.7%	0.1%	0.7%	0.5%	2.6%	1.1%	0.7%	1.2%	1.9%	2.1%	**1.1%**
G: 750 001 to 1 000 000	2.1%	0.1%	0.6%	0.5%	2.3%	1.1%	0.7%	1.1%	1.8%	4.6%	**1.0%**
H: 1 000 001 to 2 500 000	7.6%	0.6%	3.3%	2.1%	10.1%	5.1%	3.1%	4.6%	8.2%	5.9%	**4.5%**
I: 2 500 001 to 5 000 000	9.5%	0.7%	4.0%	2.7%	9.8%	6.0%	3.5%	4.8%	8.3%	6.0%	**4.9%**
J: 5 000 001 to 7 500 000	5.9%	0.5%	3.1%	1.9%	6.3%	4.1%	3.0%	3.3%	4.7%	9.5%	**3.4%**
K: 7 500 001 to 10 000 000	6.6%	0.4%	2.7%	1.2%	5.5%	3.3%	2.6%	2.4%	3.1%	7.7%	**2.8%**
L: 10 000 001 to 25 000 000	17.7%	1.8%	10.5%	6.3%	17.8%	11.4%	8.9%	8.2%	11.5%	29.7%	**9.5%**
M: 25 000 001 to 50 000 000	11.4%	2.0%	9.8%	3.6%	12.5%	8.4%	7.8%	6.6%	8.2%	–	**7.6%**
N: 50 000 001 to 75 000 000	5.0%	1.9%	5.1%	1.0%	9.5%	5.6%	5.7%	3.7%	4.5%	23.2%	**4.5%**
O: 75 000 001 to 100 000 000	7.3%	2.5%	4.1%	2.3%	3.4%	4.3%	2.6%	2.8%	3.6%	–	**3.5%**
P: 100 000 001 to 200 000 000	12.2%	3.8%	9.7%	10.6%	11.0%	8.7%	7.8%	6.1%	7.8%	–	**7.7%**
Q: 200 000 001 +	10.7%	85.5%	45.4%	66.5%	5.2%	39.1%	52.8%	53.1%	32.6%	0.8%	**47.7%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2021 – 2024

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector Number of taxpayers	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**
Agencies and other services[1]	59 534	17 564	77 098	57 411	19 285	76 696	52 073	20 006	72 079	35 545	16 969	52 514
Agriculture, forestry and fishing	58 119	10 136	68 255	58 419	10 695	69 114	54 999	10 986	65 985	38 186	10 243	48 429
Bricks, ceramic, glass, cement and similar products	3 025	1 113	4 138	3 001	1 185	4 186	2 822	1 134	3 956	1 911	959	2 870
Catering and accommodation	26 968	6 942	33 910	25 691	8 082	33 773	23 383	9 035	32 418	17 163	8 005	25 168
Chemicals and chemical, rubber and plastic products	6 015	3 200	9 215	6 278	3 336	9 614	6 004	3 378	9 382	4 140	2 868	7 008
Clothing and footwear	5 290	2 353	7 643	5 114	2 462	7 576	4 619	2 425	7 044	3 213	2 033	5 246
Coal and petroleum products	1 502	866	2 368	1 537	950	2 487	1 458	993	2 451	1 012	821	1 833
Construction	93 199	21 812	115 011	91 845	23 541	115 386	84 015	24 818	108 833	56 884	21 393	78 277
Educational services	10 969	3 836	14 805	10 407	4 415	14 822	9 595	4 522	14 117	6 554	3 695	10 249
Electricity, gas and water	4 115	1 487	5 602	4 191	1 655	5 846	4 021	1 898	5 919	2 798	1 671	4 469
Financing, insurance, real estate and business services	132 400	77 703	210 103	129 340	82 117	211 457	121 463	83 551	205 014	93 599	73 495	167 094
Food, drink and tobacco	10 819	3 614	14 433	11 013	3 831	14 844	10 322	3 893	14 215	6 905	3 391	10 296
Leather, leather goods and fur (excl. footwear & clothing)	842	215	1 057	780	242	1 022	705	237	942	468	214	682
Long term insurance	32	38	70	27	37	64	12	48	60	–	19	19
Machinery and related items	11 087	5 355	16 442	10 761	6 012	16 773	10 067	6 391	16 458	7 269	5 654	12 923
Medical, dental and other health and veterinary services	8 960	8 610	17 570	9 027	9 518	18 545	8 990	10 061	19 051	7 217	9 463	16 680
Metal (including metal products)	6 999	3 620	10 619	6 642	3 949	10 591	6 011	4 114	10 125	4 457	3 673	8 130
Mining and quarrying	6 691	1 786	8 477	6 023	1 901	7 924	4 838	1 762	6 600	2 749	1 162	3 911
Other manufacturing industries	5 266	2 506	7 772	5 031	2 656	7 687	4 623	2 734	7 357	3 152	2 458	5 610
Paper, printing and publishing	7 331	2 306	9 637	7 323	2 483	9 806	6 881	2 594	9 475	4 919	2 189	7 108
Personal and household services	13 714	4 473	18 187	13 358	4 941	18 299	12 409	5 133	17 542	8 921	4 427	13 348
Recreation and cultural services	10 342	2 719	13 061	10 052	3 298	13 350	9 349	3 678	13 027	6 912	3 159	10 071
Research and scientific institutes	1 693	712	2 405	1 593	814	2 407	1 563	809	2 372	1 102	670	1 772
Retail trade	26 692	20 589	47 281	25 449	21 805	47 254	23 521	21 745	45 266	17 604	18 324	35 928
Scientific, optical and similar equipment	1 555	813	2 368	1 460	817	2 277	1 333	848	2 181	976	750	1 726
Social and related community services	32 514	2 465	34 979	30 970	2 617	33 587	31 353	3 907	35 260	21 360	5 494	26 854
Specialised repair services	5 996	2 562	8 558	5 472	2 723	8 195	4 987	2 724	7 711	3 706	2 330	6 036
Textiles	3 197	1 026	4 223	3 218	1 097	4 315	3 025	1 094	4 119	2 012	921	2 933
Transport equipment	3 132	1 028	4 160	3 224	1 131	4 355	3 012	1 256	4 268	2 056	992	3 048
Transport, storage and communications	20 547	9 378	29 925	19 791	10 223	30 014	18 200	10 983	29 183	13 077	9 569	22 646
Vehicles, parts and accessories	9 076	5 461	14 537	8 750	5 914	14 664	8 076	5 959	14 035	6 115	5 200	11 315
Wholesale trade	21 713	11 016	32 729	21 128	11 628	32 756	19 698	11 898	31 596	14 123	10 308	24 431
Wood, wood products and furniture	3 585	1 445	5 030	3 492	1 565	5 057	3 165	1 546	4 711	2 375	1 357	3 732
Other[2]	447 819	189	448 008	460 111	227	460 338	405 454	231	405 685	234 734	247	234 981
Total	**1 060 738**	**238 938**	**1 299 676**	**1 057 929**	**257 152**	**1 315 081**	**962 046**	**266 391**	**1 228 437**	**633 214**	**234 123**	**867 337**

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

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

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2021 – 2024 *(continued)*

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector Percentage of total	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**
Agencies and other services[1]	5.6%	7.4%	13.0%	5.4%	7.5%	12.9%	5.4%	7.5%	12.9%	5.6%	7.2%	12.9%
Agriculture, forestry and fishing	5.5%	4.2%	9.7%	5.5%	4.2%	9.7%	5.7%	4.1%	9.8%	6.0%	4.4%	10.4%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.8%	0.3%	0.5%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Catering and accommodation	2.5%	2.9%	5.4%	2.4%	3.1%	5.6%	2.4%	3.4%	5.8%	2.7%	3.4%	6.1%
Chemicals and chemical, rubber and plastic products	0.6%	1.3%	1.9%	0.6%	1.3%	1.9%	0.6%	1.3%	1.9%	0.7%	1.2%	1.9%
Clothing and footwear	0.5%	1.0%	1.5%	0.5%	1.0%	1.4%	0.5%	0.9%	1.4%	0.5%	0.9%	1.4%
Coal and petroleum products	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.5%
Construction	8.8%	9.1%	17.9%	8.7%	9.2%	17.8%	8.7%	9.3%	18.0%	9.0%	9.1%	18.1%
Educational services	1.0%	1.6%	2.6%	1.0%	1.7%	2.7%	1.0%	1.7%	2.7%	1.0%	1.6%	2.6%
Electricity, gas and water	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.7%	1.1%	0.4%	0.7%	1.2%
Financing, insurance, real estate and business services	12.5%	32.5%	45.0%	12.2%	31.9%	44.2%	12.6%	31.4%	44.0%	14.8%	31.4%	46.2%
Food, drink and tobacco	1.0%	1.5%	2.5%	1.0%	1.5%	2.5%	1.1%	1.5%	2.5%	1.1%	1.4%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	0.0%	0.0%
Machinery and related items	1.0%	2.2%	3.3%	1.0%	2.3%	3.4%	1.0%	2.4%	3.4%	1.1%	2.4%	3.6%
Medical, dental and other health and veterinary services	0.8%	3.6%	4.4%	0.9%	3.7%	4.6%	0.9%	3.8%	4.7%	1.1%	4.0%	5.2%
Metal (including metal products)	0.7%	1.5%	2.2%	0.6%	1.5%	2.2%	0.6%	1.5%	2.2%	0.7%	1.6%	2.3%
Mining and quarrying	0.6%	0.7%	1.4%	0.6%	0.7%	1.3%	0.5%	0.7%	1.2%	0.4%	0.5%	0.9%
Other manufacturing industries	0.5%	1.0%	1.5%	0.5%	1.0%	1.5%	0.5%	1.0%	1.5%	0.5%	1.0%	1.5%
Paper, printing and publishing	0.7%	1.0%	1.7%	0.7%	1.0%	1.7%	0.7%	1.0%	1.7%	0.8%	0.9%	1.7%
Personal and household services	1.3%	1.9%	3.2%	1.3%	1.9%	3.2%	1.3%	1.9%	3.2%	1.4%	1.9%	3.3%
Recreation and cultural services	1.0%	1.1%	2.1%	1.0%	1.3%	2.2%	1.0%	1.4%	2.4%	1.1%	1.3%	2.4%
Research and scientific institutes	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Retail trade	2.5%	8.6%	11.1%	2.4%	8.5%	10.9%	2.4%	8.2%	10.6%	2.8%	7.8%	10.6%
Scientific, optical and similar equipment	0.1%	0.3%	0.5%	0.1%	0.3%	0.5%	0.1%	0.3%	0.5%	0.2%	0.3%	0.5%
Social and related community services	3.1%	1.0%	4.1%	2.9%	1.0%	3.9%	3.3%	1.5%	4.7%	3.4%	2.3%	5.7%
Specialised repair services	0.6%	1.1%	1.6%	0.5%	1.1%	1.6%	0.5%	1.0%	1.5%	0.6%	1.0%	1.6%
Textiles	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport equipment	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.5%	0.8%	0.3%	0.4%	0.7%
Transport, storage and communications	1.9%	3.9%	5.9%	1.9%	4.0%	5.8%	1.9%	4.1%	6.0%	2.1%	4.1%	6.2%
Vehicles, parts and accessories	0.9%	2.3%	3.1%	0.8%	2.3%	3.1%	0.8%	2.2%	3.1%	1.0%	2.2%	3.2%
Wholesale trade	2.0%	4.6%	6.7%	2.0%	4.5%	6.5%	2.0%	4.5%	6.5%	2.2%	4.4%	6.6%
Wood, wood products and furniture	0.3%	0.6%	0.9%	0.3%	0.6%	0.9%	0.3%	0.6%	0.9%	0.4%	0.6%	1.0%
Other[2]	42.2%	0.1%	42.3%	43.5%	0.1%	43.6%	42.1%	0.1%	42.2%	37.1%	0.1%	37.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2021 – 2024 *(continued)*

Tax year	2021 *[100.8% assessed tax as % of provisional tax]*			2022 *[100.8% assessed tax as % of provisional tax]*			2023 *[98.5% assessed tax as % of provisional tax]*			2024 *[63.8% assessed tax as % of provisional tax]*		
Sector **Percentage of sector total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**	**Assessed losses**	**Assessed profits**	**Total**
Agencies and other services[1]	77.2%	22.8%	100.0%	74.9%	25.1%	100.0%	72.2%	27.8%	100.0%	67.7%	32.3%	100.0%
Agriculture, forestry and fishing	85.1%	14.9%	100.0%	84.5%	15.5%	100.0%	83.4%	16.6%	100.0%	78.8%	21.2%	100.0%
Bricks, ceramic, glass, cement and similar products	73.1%	26.9%	100.0%	71.7%	28.3%	100.0%	71.3%	28.7%	100.0%	66.6%	33.4%	100.0%
Catering and accommodation	79.5%	20.5%	100.0%	76.1%	23.9%	100.0%	72.1%	27.9%	100.0%	68.2%	31.8%	100.0%
Chemicals and chemical, rubber and plastic products	65.3%	34.7%	100.0%	65.3%	34.7%	100.0%	64.0%	36.0%	100.0%	59.1%	40.9%	100.0%
Clothing and footwear	69.2%	30.8%	100.0%	67.5%	32.5%	100.0%	65.6%	34.4%	100.0%	61.2%	38.8%	100.0%
Coal and petroleum products	63.4%	36.6%	100.0%	61.8%	38.2%	100.0%	59.5%	40.5%	100.0%	55.2%	44.8%	100.0%
Construction	81.0%	19.0%	100.0%	79.6%	20.4%	100.0%	77.2%	22.8%	100.0%	72.7%	27.3%	100.0%
Educational services	74.1%	25.9%	100.0%	70.2%	29.8%	100.0%	68.0%	32.0%	100.0%	63.9%	36.1%	100.0%
Electricity, gas and water	73.5%	26.5%	100.0%	71.7%	28.3%	100.0%	67.9%	32.1%	100.0%	62.6%	37.4%	100.0%
Financing, insurance, real estate and business services	63.0%	37.0%	100.0%	61.2%	38.8%	100.0%	59.2%	40.8%	100.0%	56.0%	44.0%	100.0%
Food, drink and tobacco	75.0%	25.0%	100.0%	74.2%	25.8%	100.0%	72.6%	27.4%	100.0%	67.1%	32.9%	100.0%
Leather, leather goods and fur (excl. footwear & clothing)	79.7%	20.3%	100.0%	76.3%	23.7%	100.0%	74.8%	25.2%	100.0%	68.6%	31.4%	100.0%
Long term insurance	45.7%	54.3%	100.0%	42.2%	57.8%	100.0%	20.0%	80.0%	100.0%	–	100.0%	100.0%
Machinery and related items	67.4%	32.6%	100.0%	64.2%	35.8%	100.0%	61.2%	38.8%	100.0%	56.2%	43.8%	100.0%
Medical, dental and other health and veterinary services	51.0%	49.0%	100.0%	48.7%	51.3%	100.0%	47.2%	52.8%	100.0%	43.3%	56.7%	100.0%
Metal (including metal products)	65.9%	34.1%	100.0%	62.7%	37.3%	100.0%	59.4%	40.6%	100.0%	54.8%	45.2%	100.0%
Mining and quarrying	78.9%	21.1%	100.0%	76.0%	24.0%	100.0%	73.3%	26.7%	100.0%	70.3%	29.7%	100.0%
Other manufacturing industries	67.8%	32.2%	100.0%	65.4%	34.6%	100.0%	62.8%	37.2%	100.0%	56.2%	43.8%	100.0%
Paper, printing and publishing	76.1%	23.9%	100.0%	74.7%	25.3%	100.0%	72.6%	27.4%	100.0%	69.2%	30.8%	100.0%
Personal and household services	75.4%	24.6%	100.0%	73.0%	27.0%	100.0%	70.7%	29.3%	100.0%	66.8%	33.2%	100.0%
Recreation and cultural services	79.2%	20.8%	100.0%	75.3%	24.7%	100.0%	71.8%	28.2%	100.0%	68.6%	31.4%	100.0%
Research and scientific institutes	70.4%	29.6%	100.0%	66.2%	33.8%	100.0%	65.9%	34.1%	100.0%	62.2%	37.8%	100.0%
Retail trade	56.5%	43.5%	100.0%	53.9%	46.1%	100.0%	52.0%	48.0%	100.0%	49.0%	51.0%	100.0%
Scientific, optical and similar equipment	65.7%	34.3%	100.0%	64.1%	35.9%	100.0%	61.1%	38.9%	100.0%	56.5%	43.5%	100.0%
Social and related community services	93.0%	7.0%	100.0%	92.2%	7.8%	100.0%	88.9%	11.1%	100.0%	79.5%	20.5%	100.0%
Specialised repair services	70.1%	29.9%	100.0%	66.8%	33.2%	100.0%	64.7%	35.3%	100.0%	61.4%	38.6%	100.0%
Textiles	75.7%	24.3%	100.0%	74.6%	25.4%	100.0%	73.4%	26.6%	100.0%	68.6%	31.4%	100.0%
Transport equipment	75.3%	24.7%	100.0%	74.0%	26.0%	100.0%	70.6%	29.4%	100.0%	67.5%	32.5%	100.0%
Transport, storage and communications	68.7%	31.3%	100.0%	65.9%	34.1%	100.0%	62.4%	37.6%	100.0%	57.7%	42.3%	100.0%
Vehicles, parts and accessories	62.4%	37.6%	100.0%	59.7%	40.3%	100.0%	57.5%	42.5%	100.0%	54.0%	46.0%	100.0%
Wholesale trade	66.3%	33.7%	100.0%	64.5%	35.5%	100.0%	62.3%	37.7%	100.0%	57.8%	42.2%	100.0%
Wood, wood products and furniture	71.3%	28.7%	100.0%	69.1%	30.9%	100.0%	67.2%	32.8%	100.0%	63.6%	36.4%	100.0%
Other[2]	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	99.9%	0.1%	100.0%	99.9%	0.1%	100.0%
Total	**81.6%**	**18.4%**	**100.0%**	**80.4%**	**19.6%**	**100.0%**	**78.3%**	**21.7%**	**100.0%**	**73.0%**	**27.0%**	**100.0%**

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

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

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2021 – 2024

Tax year	2021			2022			2023			2024		
Taxable income group	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
A: < -25 000 000	45	-2 409	–	48	-2 163	–	51	-140 152	–	49	-2 795	–
B: -10 000 001 to -25 000 000	258	-3 667	–	272	-4 032	–	289	-4 314	–	251	-3 670	–
C: -5 000 001 to -10 000 000	728	-4 924	–	826	-5 617	–	860	-5 794	–	739	-4 998	–
D: -1 000 001 to -5 000 000	10 058	-19 798	0	10 282	-20 472	–	9 966	-19 924	–	8 595	-17 132	–
E: -100 001 to -1 000 000	38 309	-14 236	0	36 874	-13 782	0	35 257	-13 291	–	29 379	-11 077	–
F: -1 to -100 000	31 407	-1 134	0	29 882	-1 070	0	28 422	-1 020	0	22 670	-832	–
G: = 0	1 520	–	0	1 492	–	0	1 627	–	0	1 318	–	–
H: 1 to 100 000	58 835	2 449	3	60 528	2 605	2	59 932	2 647	1	47 834	2 152	0
I: 100 001 to 250 000	17 464	2 808	94	20 127	3 223	102	21 403	3 423	102	19 253	3 084	87
J: 250 001 to 500 000	11 799	4 213	267	13 434	4 791	299	14 214	5 079	314	13 189	4 710	288
K: 500 001 to 750 000	4 728	2 837	345	5 373	3 220	389	5 755	3 464	419	5 403	3 244	386
L: 750 001 to 1 000 000	2 078	1 804	306	2 439	2 116	356	2 435	2 110	354	2 437	2 126	351
M: 1 000 001 to 2 500 000	2 793	4 213	911	3 383	5 084	1 095	3 727	5 596	1 201	3 688	5 593	1 172
N: 2 500 001 to 5 000 000	620	2 070	518	799	2 690	675	833	2 813	702	869	2 924	709
O: 5 000 001 +	190	1 400	374	207	1 534	410	251	1 808	474	230	1 605	412
Total	**180 832**		**2 817**	**185 966**		**3 328**	**185 022**		**3 567**	**155 904**		**3 405**
Total < 0 taxable income	80 805	-46 168	0	78 184	-47 136	0	74 845	-184 496	0	61 683	-40 504	–
Total = 0 taxable income	1 520	–	0	1 492	–	0	1 627	–	0	1 318	–	–
Total > 0 taxable income	98 507	21 794	2 817	106 290	25 263	3 328	108 550	26 938	3 566	92 903	25 437	3 405
Total	**180 832**		**2 817**	**185 966**		**3 328**	**185 022**		**3 567**	**155 904**		**3 405**
Percentage												
Total < 0 taxable income	44.7%			42.0%			40.5%			39.6%		
Total = 0 taxable income	0.8%			0.8%			0.9%			0.8%		
Total > 0 taxable income	54.5%			57.2%			58.7%			59.6%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2021 – 2024

Tax year	2021			2022			2023			2024		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	14 903	-1 648	178	15 570	-1 478	201	15 900	-109 301	239	13 180	-897	218
Agriculture, forestry and fishing	9 057	-2 994	279	9 600	-3 163	297	9 499	-3 345	287	8 142	-2 756	249
Bricks, ceramic, glass, cement and similar products	1 033	-246	11	1 046	-167	12	1 002	-218	16	798	-130	12
Catering and accommodation	8 247	-2 390	50	8 346	-2 275	63	8 372	-1 984	82	7 115	-1 457	87
Chemicals and chemical, rubber and plastic products	2 281	-133	67	2 304	-189	53	2 270	-287	53	1 850	-327	48
Clothing and footwear	2 609	-402	15	2 580	-306	19	2 397	-274	20	1 903	-252	19
Coal and petroleum products	314	-41	5	305	-58	6	317	-66	6	287	-32	8
Construction	24 412	-4 511	226	25 468	-4 830	259	25 876	-4 504	283	21 636	-3 908	310
Educational services	4 719	-578	41	4 881	-436	46	4 919	-464	54	3 999	-268	44
Electricity, gas and water	1 396	-318	17	1 462	-357	24	1 469	-282	30	1 292	-246	26
Financing, insurance, real estate and business services	27 591	-997	577	28 966	-544	710	29 339	-30 056	749	25 635	-455	732
Food, drink and tobacco	3 460	-689	38	3 408	-777	44	3 303	-576	44	2 784	-494	37
Leather, leather goods and fur (excl. footwear & clothing)	281	-29	6	300	-36	4	272	-18	5	219	-12	4
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	4 728	-681	79	4 922	-561	94	4 852	-507	116	4 172	-314	106
Medical, dental and other health and veterinary services	6 271	1 289	421	6 702	2 163	543	7 027	2 326	598	6 454	2 433	590
Metal (including metal products)	3 398	-747	65	3 373	-711	62	3 273	-598	63	2 758	-522	64
Mining and quarrying	1 005	-298	21	966	-147	32	868	-264	29	581	-122	17
Other manufacturing industries	2 210	-464	39	2 150	-449	42	2 060	-462	43	1 694	-280	42
Paper, printing and publishing	2 750	-405	28	2 738	-383	37	2 630	-334	43	2 203	-225	39
Personal and household services	6 515	-763	35	6 692	-629	43	6 674	-572	44	5 608	-515	51
Recreation and cultural services	3 682	-704	19	3 747	-470	42	3 769	-267	48	3 190	-199	53
Research and scientific institutes	567	10	16	608	79	33	575	2	19	501	21	22
Retail trade	18 003	-1 279	185	18 076	-1 036	221	17 389	-944	209	14 092	-609	197
Scientific, optical and similar equipment	632	-62	15	621	-61	17	635	-67	17	517	-15	18
Social and related community services	158	-18	0	165	-16	0	141	-9	1	68	-15	0
Specialised repair services	3 675	-623	33	3 508	-508	41	3 335	-461	45	2 794	-353	45
Textiles	1 150	-180	12	1 169	-160	18	1 129	-162	19	944	-207	14
Transport equipment	1 047	-309	15	1 171	-332	16	1 163	-309	18	921	-176	12
Transport, storage and communications	9 341	-1 857	123	9 488	-1 837	128	9 389	-1 507	166	7 776	-984	148
Vehicles, parts and accessories	5 429	-940	63	5 533	-857	79	5 363	-841	71	4 525	-724	63
Wholesale trade	8 197	-928	115	8 323	-929	119	8 131	-804	127	6 874	-710	111
Wood, wood products and furniture	1 761	-442	21	1 770	-414	24	1 677	-402	20	1 383	-318	19
Other[2]	10	1	0	8	2	0	7	0	0	9	2	0
Total	**180 832**		**2 817**	**185 966**		**3 328**	**185 022**		**3 567**	**155 904**		**3 405**

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

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

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2021 – 2024 *(continued)*

Tax year	2021		2022		2023		2024	
Sector Percentage of total	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[1]	8.2%	6.3%	8.4%	6.0%	8.6%	6.7%	8.5%	6.4%
Agriculture, forestry and fishing	5.0%	9.9%	5.2%	8.9%	5.1%	8.0%	5.2%	7.3%
Bricks, ceramic, glass, cement and similar products	0.6%	0.4%	0.6%	0.4%	0.5%	0.5%	0.5%	0.3%
Catering and accommodation	4.6%	1.8%	4.5%	1.9%	4.5%	2.3%	4.6%	2.6%
Chemicals and chemical, rubber and plastic products	1.3%	2.4%	1.2%	1.6%	1.2%	1.5%	1.2%	1.4%
Clothing and footwear	1.4%	0.5%	1.4%	0.6%	1.3%	0.5%	1.2%	0.6%
Coal and petroleum products	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Construction	13.5%	8.0%	13.7%	7.8%	14.0%	7.9%	13.9%	9.1%
Educational services	2.6%	1.5%	2.6%	1.4%	2.7%	1.5%	2.6%	1.3%
Electricity, gas and water	0.8%	0.6%	0.8%	0.7%	0.8%	0.8%	0.8%	0.8%
Financing, insurance, real estate and business services	15.3%	20.5%	15.6%	21.3%	15.9%	21.0%	16.4%	21.5%
Food, drink and tobacco	1.9%	1.4%	1.8%	1.3%	1.8%	1.2%	1.8%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Long term insurance	–	–	–	–	–	–	–	–
Machinery and related items	2.6%	2.8%	2.6%	2.8%	2.6%	3.3%	2.7%	3.1%
Medical, dental and other health and veterinary services	3.5%	14.9%	3.6%	16.3%	3.8%	16.8%	4.1%	17.3%
Metal (including metal products)	1.9%	2.3%	1.8%	1.9%	1.8%	1.8%	1.8%	1.9%
Mining and quarrying	0.6%	0.8%	0.5%	1.0%	0.5%	0.8%	0.4%	0.5%
Other manufacturing industries	1.2%	1.4%	1.2%	1.3%	1.1%	1.2%	1.1%	1.2%
Paper, printing and publishing	1.5%	1.0%	1.5%	1.1%	1.4%	1.2%	1.4%	1.1%
Personal and household services	3.6%	1.2%	3.6%	1.3%	3.6%	1.2%	3.6%	1.5%
Recreation and cultural services	2.0%	0.7%	2.0%	1.2%	2.0%	1.4%	2.0%	1.6%
Research and scientific institutes	0.3%	0.6%	0.3%	1.0%	0.3%	0.5%	0.3%	0.6%
Retail trade	10.0%	6.6%	9.7%	6.7%	9.4%	5.9%	9.0%	5.8%
Scientific, optical and similar equipment	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
Specialised repair services	2.0%	1.2%	1.9%	1.2%	1.8%	1.3%	1.8%	1.3%
Textiles	0.6%	0.4%	0.6%	0.5%	0.6%	0.5%	0.6%	0.4%
Transport equipment	0.6%	0.5%	0.6%	0.5%	0.6%	0.5%	0.6%	0.3%
Transport, storage and communications	5.2%	4.4%	5.1%	3.8%	5.1%	4.7%	5.0%	4.4%
Vehicles, parts and accessories	3.0%	2.3%	3.0%	2.4%	2.9%	2.0%	2.9%	1.9%
Wholesale trade	4.5%	4.1%	4.5%	3.6%	4.4%	3.6%	4.4%	3.3%
Wood, wood products and furniture	1.0%	0.7%	1.0%	0.7%	0.9%	0.6%	0.9%	0.6%
Other[2]	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2021 – 2024

Tax year	2021			2022			2023			2024		
Economic activity[1]	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	**10 062**	**-3 292**	**300**	**10 566**	**-3 310**	**329**	**10 367**	**-3 610**	**316**	**8 723**	**-2 879**	**266**
Agriculture, forestry and fishing	9 057	-2 994	279	9 600	-3 163	297	9 499	-3 345	287	8 142	-2 756	249
Mining and quarrying	1 005	-298	21	966	-147	32	868	-264	29	581	-122	17
Secondary sector	**53 462**	**-9 658**	**661**	**54 787**	**-9 791**	**730**	**54 325**	**-9 066**	**797**	**45 361**	**-7 459**	**776**
Manufacturing[2]	27 654	-4 828	417	27 857	-4 604	448	26 980	-4 280	484	22 433	-3 304	440
Electricity, gas and water	1 396	-318	17	1 462	-357	24	1 469	-282	30	1 292	-246	26
Construction	24 412	-4 511	226	25 468	-4 830	259	25 876	-4 504	283	21 636	-3 908	310
Tertiary sector	**117 298**	**-11 425**	**1 856**	**120 605**	**-8 772**	**2 268**	**120 323**	**-144 882**	**2 453**	**101 811**	**-4 732**	**2 362**
Wholesale and retail trade, catering and accommodation[3]	43 551	-6 160	446	43 786	-5 605	523	42 590	-5 033	533	35 400	-3 853	505
Transport, storage and communication	9 341	-1 857	123	9 488	-1 837	128	9 389	-1 507	166	7 776	-984	148
Financial intermediation, insurance, real-estate and business services[4]	43 061	-2 634	771	45 144	-1 943	943	45 814	-139 355	1 008	39 316	-1 331	972
Community, social and personal services[5]	21 345	-774	516	22 187	612	674	22 530	1 014	746	19 319	1 436	737
Other[6]	**10**	**1**	**0**	**8**	**2**	**0**	**7**	**0**	**0**	**9**	**2**	**0**
Total	**180 832**		**2 817**	**185 966**		**3 328**	**185 022**		**3 567**	**155 904**		**3 405**
Percentage of total												
Primary sector	**5.6%**		**10.7%**	**5.7%**		**9.9%**	**5.6%**		**8.9%**	**5.6%**		**7.8%**
Agriculture, forestry and fishing	5.0%		9.9%	5.2%		8.9%	5.1%		8.0%	5.2%		7.3%
Mining and quarrying	0.6%		0.8%	0.5%		1.0%	0.5%		0.8%	0.4%		0.5%
Secondary sector	**29.6%**		**23.5%**	**29.5%**		**21.9%**	**29.4%**		**22.4%**	**29.1%**		**22.8%**
Manufacturing	15.3%		14.8%	15.0%		13.5%	14.6%		13.6%	14.4%		12.9%
Electricity, gas and water	0.8%		0.6%	0.8%		0.7%	0.8%		0.8%	0.8%		0.8%
Construction	13.5%		8.0%	13.7%		7.8%	14.0%		7.9%	13.9%		9.1%
Tertiary sector	**64.9%**		**65.9%**	**64.9%**		**68.2%**	**65.0%**		**68.8%**	**65.3%**		**69.4%**
Wholesale and retail trade, catering and accommodation	24.1%		15.8%	23.5%		15.7%	23.0%		14.9%	22.7%		14.8%
Transport, storage and communication	5.2%		4.4%	5.1%		3.8%	5.1%		4.7%	5.0%		4.4%
Financial intermediation, insurance, real-estate and business services	23.8%		27.4%	24.3%		28.3%	24.8%		28.3%	25.2%		28.5%
Community, social and personal services	11.8%		18.3%	11.9%		20.3%	12.2%		20.9%	12.4%		21.7%
Other	**0.0%**		**0.0%**	**0.0%**		**0.0%**	**0.0%**		**0.0%**	**0.0%**		**0.0%**
Total	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**

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

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

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

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

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

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

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2021– 2024

Tax year	2021			2022			2023			2024		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	8 316	1 509	178	9 157	1 731	201	9 644	1 969	239	8 060	1 793	218
Agriculture, forestry and fishing	4 563	1 721	279	4 857	1 825	297	4 794	1 811	287	4 286	1 652	249
Bricks, ceramic, glass, cement and similar products	533	101	11	569	116	12	531	133	16	417	104	12
Catering and accommodation	3 523	491	50	4 038	638	63	4 390	780	82	3 854	786	87
Chemicals and chemical, rubber and plastic products	1 247	424	67	1 288	378	53	1 264	375	53	1 006	337	48
Clothing and footwear	1 488	189	15	1 514	221	19	1 480	230	20	1 183	204	19
Coal and petroleum products	171	40	5	178	47	6	191	50	6	166	54	8
Construction	13 349	2 162	226	14 506	2 476	259	15 343	2 726	283	12 910	2 709	310
Educational services	2 329	360	41	2 730	454	46	2 781	500	54	2 309	429	44
Electricity, gas and water	701	148	17	801	191	24	813	223	30	744	207	26
Financing, insurance, real estate and business services	16 217	4 260	577	17 639	5 066	710	18 085	5 372	749	15 973	5 162	732
Food, drink and tobacco	1 657	316	38	1 663	352	44	1 716	362	44	1 449	318	37
Leather, leather goods and fur (excl. footwear & clothing)	125	36	6	155	33	4	140	34	5	129	29	4
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	2 482	623	79	2 771	747	94	2 735	829	116	2 433	779	106
Medical, dental and other health and veterinary services	4 417	2 352	421	4 841	2 912	543	5 068	3 157	598	4 728	3 142	590
Metal (including metal products)	1 685	466	65	1 709	470	62	1 730	489	63	1 491	471	64
Mining and quarrying	549	156	21	539	193	32	478	184	29	314	117	17
Other manufacturing industries	1 031	289	39	1 078	314	42	1 073	321	43	901	309	42
Paper, printing and publishing	1 301	237	28	1 367	295	37	1 405	336	43	1 203	303	39
Personal and household services	3 216	397	35	3 531	466	43	3 632	503	44	3 128	506	51
Recreation and cultural services	1 615	218	19	1 905	350	42	2 076	416	48	1 758	420	53
Research and scientific institutes	317	106	16	367	180	33	333	121	19	306	130	22
Retail trade	11 129	1 836	185	11 629	2 079	221	11 334	2 046	209	9 284	1 873	197
Scientific, optical and similar equipment	348	106	15	344	113	17	371	115	17	323	115	18
Social and related community services	73	5	0	74	7	0	66	9	1	30	2	0
Specialised repair services	1 800	320	33	1 843	368	41	1 767	390	45	1 490	377	45
Textiles	573	107	12	606	136	18	621	144	19	526	118	14
Transport equipment	563	119	15	625	131	16	654	142	18	521	110	12
Transport, storage and communications	4 766	1 001	123	5 089	1 092	128	5 295	1 290	166	4 551	1 172	148
Vehicles, parts and accessories	2 879	578	63	3 052	676	79	3 020	644	71	2 552	590	63
Wholesale trade	4 696	952	115	4 949	1 017	119	4 875	1 057	127	4 156	949	111
Wood, wood products and furniture	840	170	21	869	193	24	843	179	20	716	168	19
Other[2]	8	1	0	7	2	0	2	0	0	6	2	0
Total	**98 507**		**2 817**	**106 290**		**3 328**	**108 550**		**3 566**	**92 903**		**3 405**

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

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

Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2021– 2024

Tax year	2021			2022			2023			2024		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	6 468	-3 156	–	6 283	-3 209	–	6 109	-111 270	–	5 003	-2 690	–
Agriculture, forestry and fishing	4 367	-4 715	–	4 605	-4 988	0	4 556	-5 157	–	3 735	-4 408	–
Bricks, ceramic, glass, cement and similar products	489	-347	–	469	-282	–	466	-350	–	366	-235	–
Catering and accommodation	4 666	-2 881	–	4 250	-2 913	–	3 907	-2 764	–	3 215	-2 243	–
Chemicals and chemical, rubber and plastic products	1 010	-557	–	991	-568	–	987	-662	–	828	-664	–
Clothing and footwear	1 106	-591	–	1 032	-527	–	894	-504	–	704	-456	–
Coal and petroleum products	138	-82	-	122	-105	-	120	-116	-	118	-86	-
Construction	10 825	-6 673	0	10 754	-7 306	-	10 303	-7 230	-	8 513	-6 617	-
Educational services	2 336	-938	–	2 109	-890	–	2 080	-964	0	1 652	-698	–
Electricity, gas and water	685	-467	–	650	-548	–	646	-505	–	539	-453	–
Financing, insurance, real estate and business services	11 142	-5 257	0	11 102	-5 610	–	11 006	-35 429	–	9 454	-5 617	–
Food, drink and tobacco	1 767	-1 004	–	1 711	-1 129	–	1 543	-938	–	1 315	-812	–
Leather, leather goods and fur (excl. footwear & clothing)	153	-65	–	138	-70	–	126	-52	–	85	-40	–
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	2 216	-1 304	0	2 113	-1 308	–	2 076	-1 335	–	1 699	-1 093	–
Medical, dental and other health and veterinary services	1 819	-1 063	–	1 828	-748	–	1 925	-831	–	1 704	-709	–
Metal (including metal products)	1 691	-1 213	–	1 638	-1 180	–	1 518	-1 087	–	1 243	-993	–
Mining and quarrying	440	-454	–	393	-339	–	345	-449	–	224	-239	–
Other manufacturing industries	1 164	-753	–	1 056	-762	0	979	-783	–	778	-590	–
Paper, printing and publishing	1 412	-642	–	1 344	-678	–	1 184	-669	–	976	-528	–
Personal and household services	3 245	-1 160	0	3 120	-1 095	–	3 001	-1 075	–	2 441	-1 020	–
Recreation and cultural services	2 021	-923	–	1 799	-820	–	1 639	-683	–	1 393	-619	–
Research and scientific institutes	241	-96	–	237	-100	–	237	-118	–	189	-109	–
Retail trade	6 810	-3 115	–	6 383	-3 114	–	5 989	-2 990	–	4 766	-2 482	–
Scientific, optical and similar equipment	276	-168	–	271	-173	–	262	-182	–	190	-130	–
Social and related community services	81	-23	–	79	-23	–	69	-18	–	32	-17	–
Specialised repair services	1 844	-943	–	1 644	-875	–	1 549	-851	–	1 288	-730	–
Textiles	564	-287	–	547	-296	–	490	-307	–	406	-325	–
Transport equipment	471	-428	–	530	-463	–	492	-451	–	388	-287	–
Transport, storage and communications	4 498	-2 858	–	4 334	-2 929	–	4 037	-2 796	–	3 171	-2 155	–
Vehicles, parts and accessories	2 527	-1 518	–	2 452	-1 533	0	2 310	-1 485	–	1 954	-1 314	–
Wholesale trade	3 433	-1 880	0	3 308	-1 947	–	3 177	-1 861	–	2 650	-1 659	–
Wood, wood products and furniture	898	-612	–	892	-608	–	821	-581	–	664	-485	–
Other[2]	2	-0	–	–	–	–	2	-0	–	–	–	–
Total	**80 805**		**0**	**78 184**		**0**	**74 845**		**0**	**61 683**		**–**

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

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

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2021 – 2024

Tax year	2021			2022			2023			2024		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	119	–	–	130	–	–	147	–	–	117	–	–
Agriculture, forestry and fishing	127	–	0	138	–	–	149	–	0	121	–	–
Bricks, ceramic, glass, cement and similar products	11	–	–	8	–	–	5	–	–	15	–	–
Catering and accommodation	58	–	–	58	–	–	75	–	–	46	–	–
Chemicals and chemical, rubber and plastic products	24	–	–	25	–	–	19	–	–	16	–	–
Clothing and footwear	15	–	–	34	–	–	23	–	–	16	–	–
Coal and petroleum products	5	–	–	5	–	–	6	–	–	3	–	–
Construction	238	–	–	208	–	–	230	–	–	213	–	–
Educational services	54	–	–	42	–	–	58	–	–	38	–	–
Electricity, gas and water	10	–	–	11	–	–	10	–	–	9	–	–
Financing, insurance, real estate and business services	232	–	–	225	–	–	248	–	–	208	–	–
Food, drink and tobacco	36	–	–	34	–	–	44	–	–	20	–	–
Leather, leather goods and fur (excl. footwear & clothing)	3	–	–	7	–	–	6	–	–	5	–	–
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	30	–	–	38	–	–	41	–	–	40	–	–
Medical, dental and other health and veterinary services	35	–	–	33	–	–	34	–	–	22	–	–
Metal (including metal products)	22	–	–	26	–	–	25	–	–	24	–	–
Mining and quarrying	16	–	–	34	–	0	45	–	0	43	–	–
Other manufacturing industries	15	–	–	16	–	–	8	–	–	15	–	–
Paper, printing and publishing	37	–	–	27	–	–	41	–	–	24	–	–
Personal and household services	54	–	–	41	–	–	41	–	–	39	–	–
Recreation and cultural services	46	–	–	43	–	0	54	–	0	39	–	–
Research and scientific institutes	9	–	–	4	–	–	5	–	–	6	–	–
Retail trade	64	–	–	64	–	–	66	–	–	42	–	–
Scientific, optical and similar equipment	8	–	–	6	–	–	2	–	–	4	–	–
Social and related community services	4	–	–	12	–	–	6	–	–	6	–	–
Specialised repair services	31	–	–	21	–	–	19	–	–	16	–	–
Textiles	13	–	–	16	–	–	18	–	–	12	–	–
Transport equipment	13	–	–	16	–	–	17	–	–	12	–	–
Transport, storage and communications	77	–	–	65	–	–	57	–	–	54	–	–
Vehicles, parts and accessories	23	–	–	29	–	–	33	–	–	19	–	–
Wholesale trade	68	–	–	66	–	–	79	–	–	68	–	–
Wood, wood products and furniture	23	–	–	9	–	–	13	–	–	3	–	–
Other[2]	–	–	–	1	–	–	3	–	–	3	–	–
Total	**1 520**		**0**	**1 492**		**0**	**1 627**		**0**	**1 318**		**–**

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

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

Table A3.7.7: Small business corporations: Tax assessed by turnover group, 2021 – 2024

Tax year	2021		2022		2023		2024	
Turnover group	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	23 324	122	22 247	150	25 583	213	35 704	432
B: 100 001 to 250 000	16 819	11	15 029	6	13 247	7	9 000	3
C: 250 001 to 500 000	22 045	24	20 597	23	18 496	16	12 874	13
D: 500 001 to 750 000	17 982	27	17 357	31	16 215	31	11 079	24
E: 750 001 to 1 000 000	18 505	44	19 965	51	18 778	51	13 796	44
F: 1 000 001 to 2 500 000	35 603	240	37 867	278	37 684	271	28 460	214
G: 2 500 001 to 5 000 000	22 596	454	24 729	518	25 163	517	19 888	460
H: 5 000 001 to 7 500 000	10 004	487	11 408	536	11 795	617	9 678	494
I: 7 500 001 to 10 000 000	5 713	386	6 570	500	7 074	520	6 002	475
J: 10 000 001 to 14 000 000	4 688	501	5 755	591	6 124	627	5 232	596
K: 14 000 000 to 20 000 000	3 522	519	4 415	643	4 847	693	4 187	651
L: 20 000 000 to +	31	4	27	1	16	3	4	0
Total	**180 832**	**2 817**	**185 966**	**3 328**	**185 022**	**3 567**	**155 904**	**3 405**

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2014 and 2023

Taxable Income Group	Number of taxpayers - per tax year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < -10 000 000	4 299	4 827	5 450	5 904	6 409	7 031	7 916	8 266	8 474	8 040
B: -5 000 001 to -10 000 000	3 375	3 855	4 236	4 642	5 017	5 599	6 307	6 724	6 965	6 917
C: -1 000 001 to -5 000 000	20 102	21 900	23 814	25 648	27 523	29 704	32 311	35 161	35 083	34 640
D: -500 001 to -1 000 000	16 543	17 524	18 667	19 481	20 111	20 769	21 579	23 095	22 390	21 375
E: -250 001 to -500 000	19 102	20 171	20 771	21 225	21 732	21 692	22 124	23 044	21 576	20 583
F: -100 001 to -250 000	24 766	25 500	25 820	26 030	25 732	25 055	24 586	25 171	23 500	22 317
G: -1 to -100 000	60 293	61 285	60 232	57 854	54 465	50 776	48 193	47 858	44 578	42 531
H: =0	175 271	162 088	154 394	151 880	152 279	156 624	160 472	163 635	165 687	166 984
I: 1 to 100 000	53 940	55 510	55 382	54 652	54 395	52 722	50 260	47 017	45 404	45 443
J: 100 001 to 250 000	23 472	24 333	24 545	24 696	24 709	24 205	23 298	21 286	21 854	22 205
K: 250 001 to 500 000	19 183	19 969	20 722	20 793	20 505	19 973	18 975	17 258	17 950	18 725
L: 500 001 to 750 000	9 573	10 196	10 694	10 607	10 634	10 543	9 897	9 002	9 666	10 285
M: 750 001 to 1 000 000	6 227	6 527	6 735	6 833	6 767	6 412	6 305	5 726	6 178	6 510
N: 1 000 001 to 2 500 000	12 621	13 652	14 597	14 991	14 879	14 400	14 023	12 978	14 447	15 461
O: 2 500 001 to 5 000 000	5 905	6 473	7 002	7 283	7 244	6 961	6 721	6 322	7 258	7 812
P: 5 000 001 to 7 500 000	2 336	2 576	2 764	2 909	2 923	2 972	2 811	2 796	3 138	3 411
Q: 7 500 001 to 10 000 000	1 324	1 416	1 590	1 699	1 632	1 580	1 550	1 520	1 734	1 892
R: 10 000 001 to 25 000 000	2 529	2 865	3 072	3 247	3 335	3 272	3 074	3 277	3 834	4 170
S: 25 000 001 to 50 000 000	972	1 071	1 165	1 227	1 265	1 250	1 218	1 283	1 436	1 610
T: 50 000 001 to 75 000 000	328	367	401	424	417	429	418	478	528	634
U: 75 000 001 to 100 000 000	170	203	223	245	232	234	210	246	295	336
V: 100 000 001 to 200 000 000	289	285	297	296	353	358	334	390	445	491
W: >200 000 001	309	336	356	363	371	368	347	396	509	557
Total	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**
Total < 0 taxable income	148 480	155 062	158 990	160 784	160 989	160 626	163 016	169 319	162 566	156 403
Total = 0 taxable income	175 271	162 088	154 394	151 880	152 279	156 624	160 472	163 635	165 687	166 984
Total > 0 taxable income	139 178	145 779	149 545	150 265	149 661	145 679	139 441	129 975	134 676	139 542
Total	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**	**462 929**
Percentage										
Total < 0 taxable income	32.1%	33.5%	34.3%	34.7%	34.8%	34.7%	35.2%	36.6%	35.1%	33.8%
Total = 0 taxable income	37.9%	35.0%	33.4%	32.8%	32.9%	33.8%	34.7%	35.3%	35.8%	36.1%
Total > 0 taxable income	30.1%	31.5%	32.3%	32.5%	32.3%	31.5%	30.1%	28.1%	29.1%	30.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.8.2: Assessed companies: cumulative taxable Income by taxable income group, 2014 and 2023

Taxable Income Group	(R million) per tax year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < -10 000 000	-438 955	-534 479	-626 903	-1 343 147	-1 996 794	-998 000	-1 165 899	-1 235 377	-1 341 975	-1 255 642
B: -5 000 001 to -10 000 000	-23 527	-26 891	-29 575	-32 435	-34 931	-39 133	-44 024	-47 095	-48 732	-48 090
C: -1 000 001 to -5 000 000	-43 124	-47 065	-51 425	-55 603	-60 012	-65 431	-71 402	-77 828	-78 171	-77 298
D: -500 001 to -1 000 000	-11 775	-12 485	-13 314	-13 930	-14 411	-14 843	-15 461	-16 583	-16 107	-15 403
E: -250 001 to -500 000	-6 867	-7 255	-7 477	-7 666	-7 856	-7 849	-8 004	-8 315	-7 838	-7 460
F: -100 001 to -250 000	-4 086	-4 221	-4 279	-4 322	-4 282	-4 168	-4 107	-4 217	-3 934	-3 734
G: -1 to -100 000	-1 853	-1 905	-1 907	-1 859	-1 779	-1 698	-1 627	-1 635	-1 519	-1 444
H: =0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 998	2 091	2 139	2 128	2 131	2 079	1 983	1 843	1 808	1 837
J: 100 001 to 250 000	3 864	4 008	4 047	4 070	4 079	3 984	3 837	3 495	3 600	3 658
K: 250 001 to 500 000	6 898	7 171	7 453	7 483	7 400	7 194	6 836	6 217	6 488	6 763
L: 500 001 to 750 000	5 853	6 237	6 525	6 476	6 485	6 439	6 048	5 497	5 897	6 292
M: 750 001 to 1 000 000	5 433	5 706	5 881	5 952	5 898	5 578	5 501	4 987	5 381	5 670
N: 1 000 001 to 2 500 000	19 992	21 549	23 104	23 690	23 650	22 827	22 201	20 653	22 897	24 580
O: 2 500 001 to 5 000 000	20 740	22 699	24 623	25 546	25 479	24 447	23 735	22 186	25 578	27 384
P: 5 000 001 to 7 500 000	14 220	15 703	16 852	17 764	17 904	18 182	17 257	17 108	19 175	20 821
Q: 7 500 001 to 10 000 000	11 455	12 248	13 771	14 766	14 131	13 642	13 399	13 173	15 028	16 371
R: 10 000 001 to 25 000 000	39 146	44 347	47 543	50 229	51 706	50 516	47 176	50 759	59 550	64 976
S: 25 000 001 to 50 000 000	33 837	36 591	40 809	42 685	44 072	43 745	42 069	45 209	49 730	55 693
T: 50 000 001 to 75 000 000	20 153	22 272	24 509	25 835	25 432	25 835	25 468	28 865	32 068	38 504
U: 75 000 001 to 100 000 000	14 422	17 370	19 370	21 296	19 963	20 319	18 233	21 363	25 343	29 115
V: 100 000 001 to 200 000 000	40 716	39 205	41 027	40 563	49 360	49 972	45 700	54 552	61 798	67 632
W: >200 000 001	312 112	351 479	382 494	402 643	420 186	382 734	386 905	657 052	747 954	709 522
Total	**20 651**	**-25 624**	**-74 730**	**-767 836**	**-1 402 190**	**-453 628**	**-644 176**	**-438 091**	**-415 980**	**-330 252**
Total < 0 taxable income	-530 187	-634 302	-734 879	-1 458 963	-2 120 066	-1 131 121	-1 310 524	-1 391 050	-1 498 275	-1 409 071
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	550 839	608 677	660 149	691 126	717 875	677 493	666 348	952 959	1 082 295	1 078 819
Total	**20 651**	**-25 624**	**-74 730**	**-767 836**	**-1 402 190**	**-453 628**	**-644 176**	**-438 091**	**-415 980**	**-330 252**

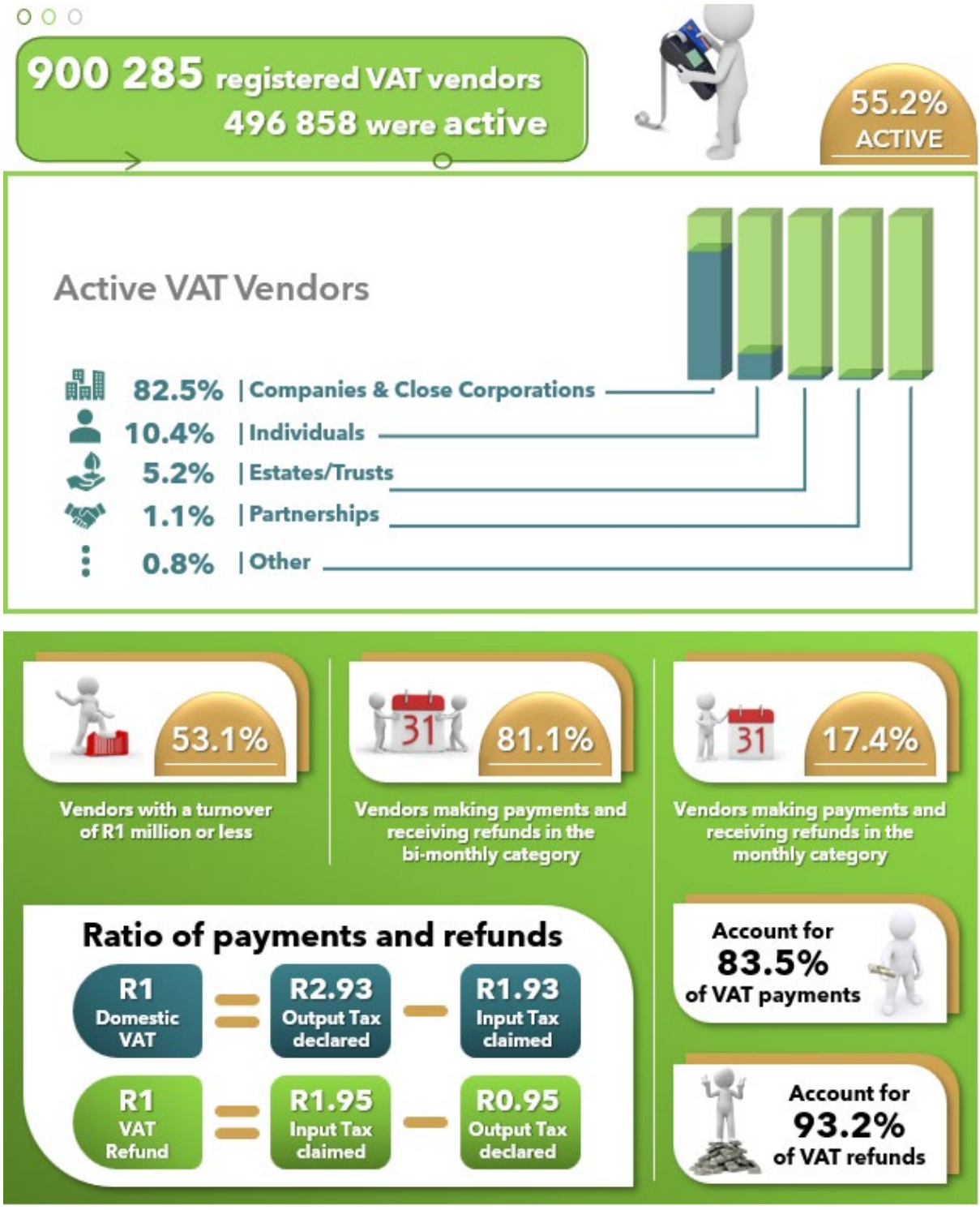
Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2014 and 2023

Taxable Income Group	(R million) per tax year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < -10 000 000	1 129	1 492	2 627	2 505	703	770	1 160	745	1 091	84
B: -5 000 001 to -10 000 000	4	10	96	45	10	16	10	5	7	5
C: -1 000 001 to -5 000 000	12	14	26	146	126	13	17	28	20	13
D: -500 001 to -1 000 000	4	2	6	5	4	9	2	2	2	2
E: -250 001 to -500 000	2	9	7	7	4	4	3	14	1	0
F: -100 001 to -250 000	4	384	2	3	1	2	6	1	1	1
G: -1 to -100 000	3	3	3	2	1	23	45	1	1	3
H: =0	10	9	30	71	208	10 014	79	659	19	39
I: 1 to 100 000	312	329	324	459	319	323	294	277	274	279
J: 100 001 to 250 000	749	774	762	767	770	753	729	676	679	688
K: 250 001 to 500 000	1 384	1 429	1 482	1 485	1 521	1 421	1 356	1 262	1 301	1 352
L: 500 001 to 750 000	1 374	1 459	2 060	1 489	1 502	1 489	1 414	1 301	1 368	1 451
M: 750 001 to 1 000 000	1 398	1 455	1 494	1 513	1 501	1 449	1 406	1 275	1 365	1 439
N: 1 000 001 to 2 500 000	5 571	6 022	6 509	6 618	6 577	6 323	6 205	5 765	6 349	6 743
O: 2 500 001 to 5 000 000	5 909	6 464	7 018	7 271	7 285	6 955	6 738	6 327	7 307	7 691
P: 5 000 001 to 7 500 000	4 065	4 505	4 895	5 255	5 256	5 185	4 958	4 898	5 452	5 845
Q: 7 500 001 to 10 000 000	3 269	3 494	3 905	4 263	4 031	3 896	3 825	3 812	4 315	4 573
R: 10 000 001 to 25 000 000	11 144	12 643	13 493	14 259	14 727	14 418	13 608	14 594	16 993	18 128
S: 25 000 001 to 50 000 000	9 541	10 316	11 415	12 194	12 382	12 470	11 977	12 814	14 117	15 362
T: 50 000 001 to 75 000 000	5 733	6 271	6 873	7 236	7 180	7 289	7 252	8 253	9 146	10 472
U: 75 000 001 to 100 000 000	4 077	4 871	5 451	6 034	5 694	5 687	5 124	6 084	7 129	7 953
V: 100 000 001 to 200 000 000	11 529	11 167	11 558	11 456	14 056	14 005	13 145	15 393	17 138	18 377
W: >200 000 001	88 074	100 965	106 130	112 337	115 284	104 826	106 410	179 819	205 157	172 819
Total	**155 297**	**174 087**	**186 166**	**195 419**	**199 143**	**197 340**	**185 761**	**264 006**	**299 234**	**273 319**
Total < 0 taxable income	1 158	1 915	2 768	2 712	850	836	1 243	797	1 124	106
Total = 0 taxable income	10	9	30	71	208	10 014	79	659	19	39
Total > 0 taxable income	154 129	172 163	183 368	192 635	198 086	186 489	184 439	262 550	298 091	273 173
Total	**155 297**	**174 087**	**186 166**	**195 419**	**199 143**	**197 340**	**185 761**	**264 006**	**299 234**	**273 319**

Table A3.8.4: Assessed companies: average tax rate by taxable income group, 2014 and 2023

Taxable Income Group	Average tax rate (%) - per tax year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < -10 000 000	-0.3%	-0.3%	-0.4%	-0.2%	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	0.0%
B: -5 000 001 to -10 000 000	0.0%	0.0%	-0.3%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: -1 000 001 to -5 000 000	0.0%	0.0%	-0.1%	-0.3%	-0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%
E: -250 001 to -500 000	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	0.0%	0.0%	-0.2%	0.0%	0.0%
F: -100 001 to -250 000	-0.1%	-9.1%	-0.1%	-0.1%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%
G: -1 to -100 000	-0.1%	-0.2%	-0.2%	-0.1%	-0.1%	-1.3%	-2.8%	0.0%	-0.1%	-0.2%
H: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 1 to 100 000	15.6%	15.7%	15.2%	21.6%	15.0%	15.5%	14.8%	15.0%	15.2%	15.2%
J: 100 001 to 250 000	19.4%	19.3%	18.8%	18.8%	18.9%	18.9%	19.0%	19.3%	18.9%	18.8%
K: 250 001 to 500 000	20.1%	19.9%	19.9%	19.9%	20.6%	19.8%	19.8%	20.3%	20.1%	20.0%
L: 500 001 to 750 000	23.5%	23.4%	31.6%	23.0%	23.2%	23.1%	23.4%	23.7%	23.2%	23.1%
M: 750 001 to 1 000 000	25.7%	25.5%	25.4%	25.4%	25.4%	26.0%	25.6%	25.6%	25.4%	25.4%
N: 1 000 001 to 2 500 000	27.9%	27.9%	28.2%	27.9%	27.8%	27.7%	27.9%	27.9%	27.7%	27.4%
O: 2 500 001 to 5 000 000	28.5%	28.5%	28.5%	28.5%	28.6%	28.4%	28.4%	28.5%	28.6%	28.1%
P: 5 000 001 to 7 500 000	28.6%	28.7%	29.0%	29.6%	29.4%	28.5%	28.7%	28.6%	28.4%	28.1%
Q: 7 500 001 to 10 000 000	28.5%	28.5%	28.4%	28.9%	28.5%	28.6%	28.5%	28.9%	28.7%	27.9%
R: 10 000 001 to 25 000 000	28.5%	28.5%	28.4%	28.4%	28.5%	28.5%	28.8%	28.8%	28.5%	27.9%
S: 25 000 001 to 50 000 000	28.2%	28.2%	28.0%	28.6%	28.1%	28.5%	28.5%	28.3%	28.4%	27.6%
T: 50 000 001 to 75 000 000	28.4%	28.2%	28.0%	28.0%	28.2%	28.2%	28.5%	28.6%	28.5%	27.2%
U: 75 000 001 to 100 000 000	28.3%	28.0%	28.1%	28.3%	28.5%	28.0%	28.1%	28.5%	28.1%	27.3%
V: 100 000 001 to 200 000 000	28.3%	28.5%	28.2%	28.2%	28.5%	28.0%	28.8%	28.2%	27.7%	27.2%
W: >200 000 001	28.2%	28.7%	27.7%	27.9%	27.4%	27.4%	27.5%	27.4%	27.4%	24.4%

VALUE-ADDED TAX



4 VALUE-ADDED TAX

KEY FACTS

In the 2024/25 fiscal year:

- Net Value-Added Tax (VAT) collections totalled R457.8 billion and grew by 2.3% compared to the previous year. Domestic VAT, the biggest contributor to net VAT amounted to R561.4 billion, with an annual growth of 6.8%. The net growth rate (2.3%) was supported by the collection of R261.9 billion in VAT on Imports, which contracted by 1.2% compared to the prior year. VAT refunds, which totalled R365.5 billion, grew by 6.6% and partially offset the Domestic VAT growth.
- The main sectors that contributed to Domestic VAT growth were *Financial Intermediation, Insurance, Real Estate and Business Services*; *Electricity, Gas and Water*, as well as *Wholesale and Retail Trade, Catering and Accommodation.* Year-on-year growth was impacted by household consumption growth, lower inflation, the two-pot retirement system payouts and SARS compliance efforts, among other factors.
- The largest VAT refund increases were observed in *Financial Intermediation, Insurance, Real Estate and Business Services*; *Manufacturing* and *Community, Social and Personal Services* sectors. This growth was however partially offset by the contraction in the *Wholesale and Retail Trade, Catering and Accommodation* sector refunds. The growth in VAT refunds was largely because of VAT credit returns submitted (value and volumes) in relation to increased input costs and zero-rated sales declared, among other factors.
- Registered vendors totalled 900 285 on 31 March 2025, of which 496 858 (55.2%) were active. Key statistics are:
    - The 17.4% share of VAT vendors in the monthly submission category contributed 83.5% to Domestic VAT payments and received 93.2% of the VAT refunds. The 81.1% share of VAT vendors that submitted returns bi-monthly (every two months), contributed 16.4% to Domestic VAT payments and received 6.7% of the VAT refunds.
    - Companies and close corporations comprised 82.5% of VAT vendors. Individuals made up 10.4%, estates/trusts 5.2%, partnerships 1.1% and the remaining entities 0.8%.
    - The *Financial Intermediation, Insurance, Real Estate and Business Services* sector was the largest sector, constituting 40.6% of the total number of active vendors.
    - VAT vendors with a turnover of R1 million or less, i.e., below the mandatory registration threshold, constituted 53.1% of the total number of active vendors.
    - On average, for each R1.00 in Domestic VAT payable to SARS, R2.93 in output tax was declared and R1.93 in input tax was claimed. On average, for each R1.00 in VAT refund claimed from SARS, R0.95 in output tax was declared, while R1.95 in input tax was claimed.

INTRODUCTION

This chapter reports on the Domestic VAT payments and VAT refunds associated with the active VAT vendors in the fiscal year. The chapter also covers information about Import VAT. Chapter 5 offers more detail on the latter.

The South African VAT system is destination-based, i.e., only the domestic consumption of goods and services are subject to VAT. Therefore, VAT is payable on the supply of goods and services in South Africa, as well as on the importation of goods and services into South Africa. It is a broad-based tax on consumption rather than a selective tax on specific products.

South African tax legislation requires qualifying businesses (referred to as VAT vendors) to register, charge and collect VAT on their supply of goods and services. The mechanism for charging, collecting, and paying VAT to the government is a self-assessment, subtractive invoice-based system that allows businesses to determine their VAT liability or VAT refundable. VAT continues to be a significant source of revenue for the government and contributed, 24.7% of all the 2025 fiscal year's tax revenue collected by SARS.

The standard rate of VAT in South Africa was increased to 15% with effect from 1 April 2018. Prior to this, VAT had remained at 14% since 1993. VAT is levied at each stage of the production and distribution chain. It is intended to tax all consumption of goods and services at 15% or 0% (for example, some basic food items, are zero-rated to provide relief to low-income groups) with the exception that the supply of certain goods and services are exempt from VAT.

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

As mentioned above, the supply of certain goods and services is exempt from VAT. These are supplies of goods and services on which VAT is not charged either at the standard or zero-rate. If a business only makes exempt supplies, it cannot register as a VAT vendor and cannot charge VAT on those supplies. Furthermore, a business that makes exempt supplies cannot deduct the VAT charged to it as input tax. For example, the rental of residential property and some financial services are exempt from VAT.

Consumers may benefit more from the zero-rating of goods and services compared to exempting goods and services from VAT. This is because VAT charged at the standard rate on the acquisition of goods and services for purposes of making zero-rated supplies is allowed as a deduction (i.e., input tax), which effectively means that no VAT is embedded in the selling price of the goods and services. In contrast, VAT charged at the standard rate on the acquisition of goods and services for making exempt supplies is not allowed as a deduction (i.e., no input tax is claimable) and VAT may not be levied on exempt supplies. Therefore, VAT is embedded in the selling price of the exempt goods and services. Accordingly, in theory the price of the supply of goods and services that is exempt from VAT is higher than the selling price of goods and services that are zero-rated.

A VAT refund arises when a vendor's input tax exceeds its output tax for a tax period. VAT refunds can occur when:

- Input tax can be claimed for zero-rated supplies and there is no output tax against which to set off the input tax. For example, goods and services that are exported.
- Capital investments — input tax on capital items results in large once-off input tax claims.

- Restocking by vendors or the selling of merchandise below cost.

This chapter gives an overview of the following:

- The VAT register.
- Domestic VAT payments and VAT refunds.
- Input tax and output tax.
- The distribution of vendors by turnover group.
- The VAT efficiency factors.
- The 10-year cohort analysis.

THE VAT REGISTER

According to the VAT Act No. 89 of 1991, it is mandatory for a business that carries on an enterprise, where taxable supplies more than R1 million are made or likely to be made, in any consecutive 12-month period to register for VAT. A business can also voluntarily register if the value of its taxable supplies did not or is not likely to exceed R1 million in any consecutive 12-month period.

In 2024/25, there were 900 285 registered VAT vendors, of which 496 858 were active (see *Table 4.1*). For 2021/22, the VAT register recorded growth of 6.9% and 4.4% for the register and active register, respectively. This growth was driven by the recovery from the effect of the Covid-19 pandemic measures. The 2023 and 2024 fiscal years had no material movements. For the 2024/25 period under review, the register contracted by 6.1% as SARS conducted a VAT register clean-up exercise during March 2025. This resulted in the active percentage of the register increasing to 55.2% recording growth of 4.3% from the previous year. For this chapter, a vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status.

Table 4.1: Number of registered VAT vendors, 2021/22 – 2024/25

Fiscal year	Registered[1]	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2021/22	941,406	6.9%	470,239	4.4%	50.0%
2022/23	953,665	1.3%	477,775	1.6%	50.1%
2023/24	959,000	0.6%	488,124	2.2%	50.9%
2024/25	900,285	-6.1%	496,858	1.8%	55.2%

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

DOMESTIC VAT PAYMENTS AND VAT REFUNDS

The information about Domestic VAT payments and VAT refunds, shown in *Table A4.1.1* is drawn from the SARS Domestic VAT payments and VAT refunds database. The values shown in the table do not match the actual collections, as published in Chapter 1. For example, for 2024/25, Chapter 1 shows that Domestic VAT collections were R561.4 billion and VAT refunds were R365.5 billion, while in this section of the publication (Chapter 4), Domestic VAT collections were R563.8 billion and VAT refunds were R363.4 billion. The differences emanate from a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds that are included in the published collection figures but are yet to be allocated to specific vendors.

- Debt equalisation by SARS whereby, for example, a VAT refund is set off against a Corporate Income Tax-related debt.
- Journals passed to allocate Domestic VAT payments between different tax periods within the VAT system.

By sector

The SARS sector codes are not yet aligned with the Standard Industrial Classification (SIC 5) system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1* and *4.2,* reclassifies the SARS sector codes according to the SIC 5 system. The sectors with the highest number of active VAT vendors in 2024/25 were *Financial Intermediation, Insurance, Real Estate and Business Services* sector (40.6%), followed by the *Wholesale and Retail Trade, Catering and Accommodation* (17.8%); and the *Agriculture, Forestry and Fishing* (11.8%) sectors, as shown in *Table A4.1.2*.

The *Financial Intermediation, Insurance, Real Estate and Business Services* sector contributed R241.0 billion (42.7%) to Domestic VAT in 2024/25, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R67.0 billion (18.4%).

The *Mining and Quarrying* sector had the second lowest number of active vendors at only 1.0% in 2024/25 and contributed R22.1 billion (3.9%) to the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R78.3 billion (21.5%). The large volume of zero-rated mineral exports makes the *Mining and Quarrying* sector a negative contributor to net VAT. *Figure 4.1* shows the Domestic VAT payments by economic activity.

Figure 4.1: Domestic VAT payments by economic activity, 2024/25

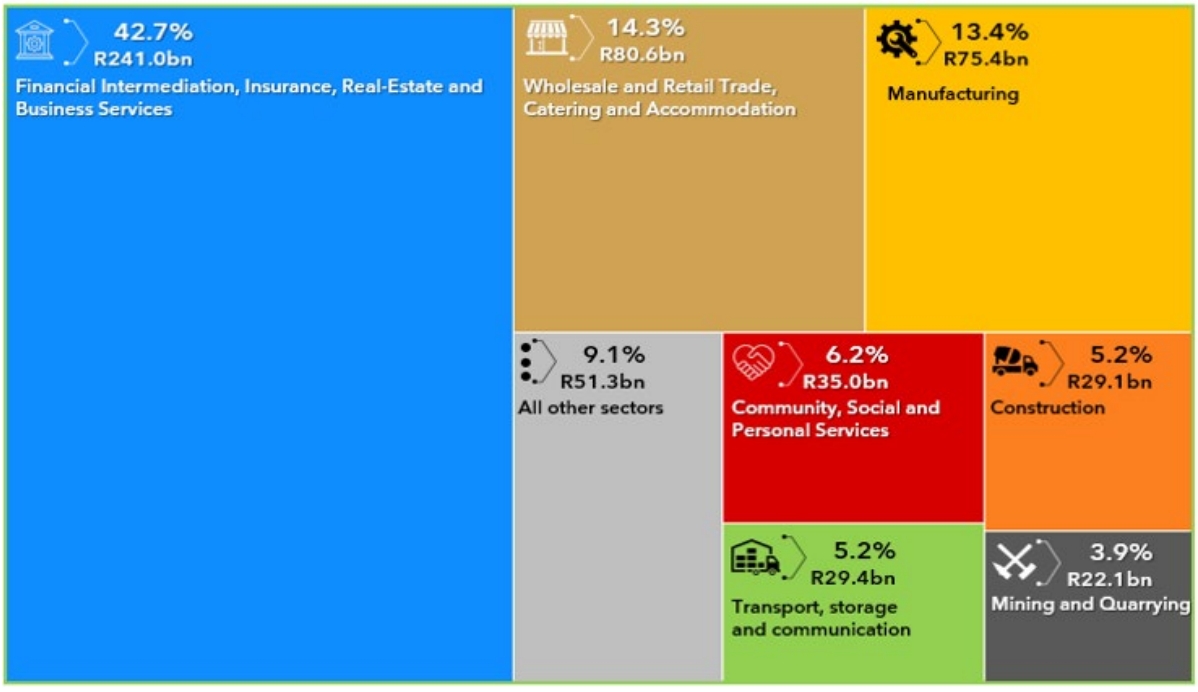
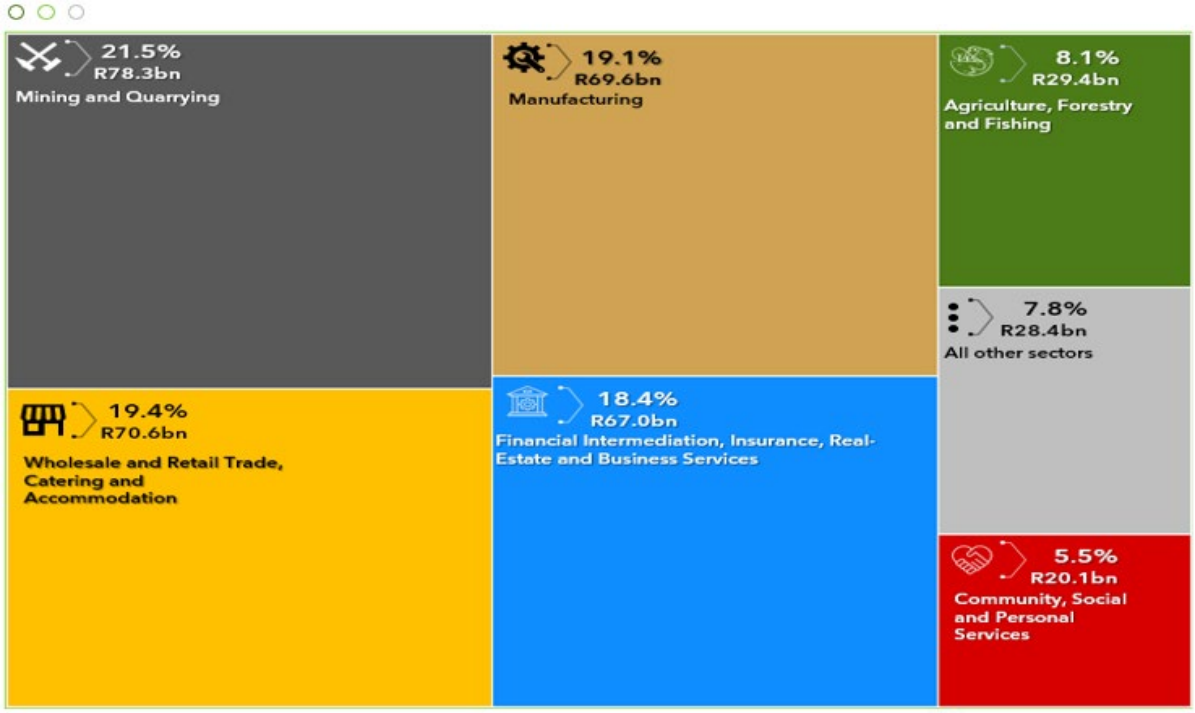


Figure 4.2 below shows that apart from the *Mining and Quarrying* sector, the *Wholesale and Retail Trade, Catering and Accommodation* sector (19.4%), as well as the *Manufacturing* sector (19.1%) also have material refund contributions.

The *Mining and Quarrying* sector; *Manufacturing*; as well as the *Wholesale and Retail Trade, Catering and Accommodation* sectors benefited from zero-rated exports and local zero-rated sales (e.g., goods that are subject to the fuel levy (petrol and diesel), 19 basic food items, etc.).

Figure 4.2: VAT refunds by economic activity, 2024/25



By sector – including Import VAT

Table A4.2.6 provides an overview of declared Import VAT flows by SARS sector codes as per the Bill of Entry declarations. The declared Import VAT recorded in each sector is then classified using the sector indicated by the importer's associated VAT reference number. Note that import declarations do not always translate immediately into collections (Chapter 5 explains the Customs declaration and payments process).

Although the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), as indicated below, there is a close relationship between the two. In 2021/22, Import VAT amounts captured on bills of entry matched 99.6% of actual Import VAT collections. This ratio reached the lowest of 99.0% in 2022/23 (see *Table 4.2*) but increased to 99.3% for the subsequent fiscal years.

Table 4.2: Import VAT per bills of entry versus actual Import VAT collected, 2021/22 – 2024/25

Fiscal year	Import VAT per bills of entry (R million)	Actual Import VAT collected (R million)	Bills of entry as a percentage of actual collected
2021/22	203,756	204,552	99.6%
2022/23	252,468	254,984	99.0%
2023/24	263,201	265,043	99.3%
2024/25	259,978	261,878	99.3%

After the inclusion of Import VAT for 2024/25, as shown in *Table A4.2.7*, the *Financial Intermediation, Insurance, Real Estate and Business Services* sector remained the largest contributing sector with net VAT payments of R222.7 billion. The inclusion of Import VAT in an overall view of vendors in 2024/25 reflects a more accurate picture of the performance of VAT. For example, the net contribution of the *Wholesale and Retail Trade, Catering and Accommodation* sector increased significantly from R10.0 billion to R109.5 billion.

The overall view of the *Mining and Quarrying* sector, which had the highest net refund outflow in 2024/25 before the inclusion of Import VAT, improved because of the inclusion; the sector's net outflow decreased from R56.2 billion to R49.3 billion. In terms of the VAT system, most of the import VAT is claimed as input tax.

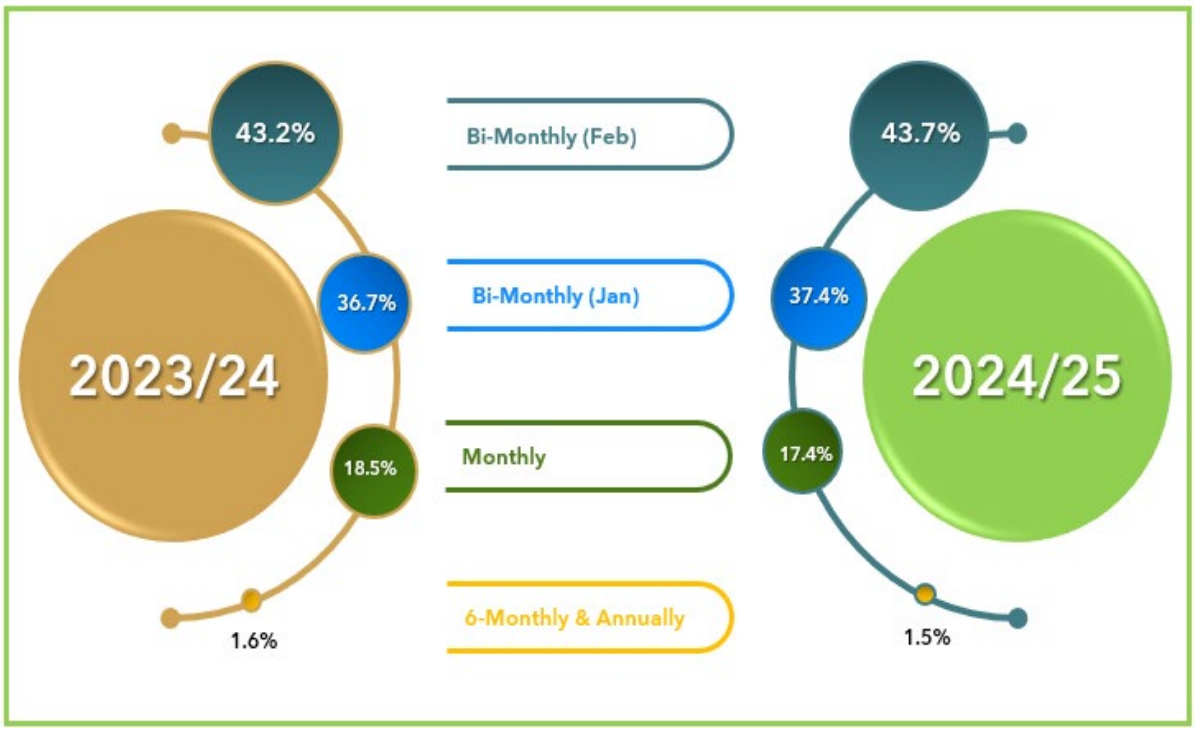
By tax period category type

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). When the value of a vendor's taxable supplies (turnover) in any consecutive 12-month period exceeds or is likely to exceed R30 million, the vendor is required to account for and pay or claim a refund of VAT every month. Some farming enterprises (certain farmers with taxable supplies less than R1.5 million in any consecutive period of 12 months) and micro businesses under the Income Tax Act (with approval) are allowed to pay VAT six-monthly (twice a year).

In 2024/25, 81.1% of vendors submitted returns bi-monthly and 17.4% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 17.4% of vendors who submitted returns monthly contributed 83.5% to Domestic VAT payments and accounted for 93.2% of the VAT refunds paid out (see *Table A4.2.1*).

Table A4.2.1 summarizes the Domestic VAT payments and VAT refunds for each of the tax period category types. *Tables A4.2.2* to *A4.2.5* breaks down the Domestic VAT payments and VAT refunds by sector for the different tax period category types. The three largest sectors for the 86 225 vendors who fell in the monthly category in 2024/25 were the *Financial Intermediation, Insurance, Real Estate and Business Services* sector (22.5%), followed by the *Agencies and Other Services* (11.7%) and the Retail trade (11.4%) sectors.

Figure 4.3: Distribution of the number of VAT vendors by tax period category type, 2023/24 and 2024/25



By type of enterprise

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise for 2021/22 to 2024/25. In 2024/25, 82.5% of active VAT vendors were companies and close corporations. They contributed 93.8% to Domestic VAT payments and received 93.3% of the VAT refunded. Although individuals (sole proprietors) composed 10.4% of active VAT vendors, they contributed only 1.6% to Domestic VAT payments and received just 0.6% of the VAT refunded.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or "credit input" method. This system allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed *input tax*) from the VAT charged on the supplies they make (VAT charged on supplies of goods and services is termed *output tax*). A VAT vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. Therefore, the burden of VAT rests on the final consumer, while maintaining neutrality in the value-added business chain. However, as indicated above, input tax may not be claimed for some expenses. These include, for example, the VAT charged on the acquisition of motor cars (if the vendor is not in the business of acquiring and supplying motor cars) or entertainment expenses (if the vendor is not in the entertainment business).

VAT returns (the relevant form is the VAT201 return) submitted to SARS reflect amounts payable to SARS, amounts refundable by SARS or a zero liability (such a return is called a *nil* return). The input tax and output tax tables (*Tables A4.4.1* to *A4.4.3*) show the amounts recorded by sector and are extracted from amounts disclosed in VAT returns.

The values for Domestic VAT payments and VAT refunds, shown in *Table A4.1.1* do not match the VAT liability or VAT refund disclosed on the VAT returns. Possible reasons for this discrepancy include:

- Adjustments may have been made during the audit and/or verification process.
- Declared VAT payable amounts may not have been paid or partially paid. In this case, the difference between actual payments and the applicable liability may be part of tax debt (process called debt equalisation).
- Refunds may have been delayed because of verification, inspection or audit being finalised.

The total values for output tax and input tax declared are the sum of amounts reflected on all returns (given in *Table A4.4.1*). VAT is payable at 0% on the supply of zero-rated goods and services. However, the input tax claimed on the acquisition of these goods and services is included in the input tax totals.

As mentioned earlier, no VAT is charged on the supply of exempt goods and services. Hence, any VAT charged on the acquisition of goods and services for making exempt supplies cannot be claimed. The values of change in the use of goods and services, change in accounting basis, as well as amounts written off or bad debts recovered are added to or subtracted from the total output tax declared and input tax claimed. *Table 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2021/22 – 2024/25

Fiscal year	Standard rate (excl. capital goods, services and accommodation)	Standard rate (only capital goods and services)	Supply of accommodation	Adjustments[1]	Total output tax
			R million		
2021/22	1,757,479	44,767	2,417	24,867	**1,829,530**
2022/23	2,001,771	53,834	4,178	21,223	**2,081,007**
2023/24	2,164,114	52,935	4,739	29,107	**2,250,895**
2024/25	2,339,557	54,268	5,455	25,518	**2,424,798**
			Percentage of total		
2021/22	96.1%	2.4%	0.1%	1.4%	**100.0%**
2022/23	96.2%	2.6%	0.2%	1.0%	**100.0%**
2023/24	96.1%	2.4%	0.2%	1.3%	**100.0%**
2024/25	96.5%	2.2%	0.2%	1.1%	**100.0%**

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

From 2021/22 to 2024/25, the supply of standard-rated goods and services contributed an average of 96.2% to total output tax, with 2024/25 recording a 96.5% contribution. Over the same period, the contribution of the supply of capital goods remained at 2.6% or lower. The share of capital goods and accommodation supplied remained relatively stable over this period.

Table 4.4: Input tax by class of supply, 2021/22 – 2024/25

Fiscal year	Claimed on capital goods and services	Claimed on capital goods imported	Claimed on other goods and services	Claimed on other goods imported	Claimed on adjustments[1]	Total input tax
			R million			
2021/22	106,913	5,797	1,336,343	173,293	15,797	**1,638,141**
2022/23	123,139	7,164	1,541,050	216,694	17,206	**1,905,253**
2023/24	139,205	9,215	1,669,562	231,507	19,414	**2,068,903**
2024/25	135,481	10,935	1,812,656	223,140	19,349	**2,201,561**
			Percentage of total			
2021/22	6.5%	0.4%	81.6%	10.6%	1.0%	**100.0%**
2022/23	6.5%	0.4%	80.9%	11.4%	0.9%	**100.0%**
2023/24	6.7%	0.4%	80.7%	11.2%	0.9%	**100.0%**
2024/25	6.2%	0.5%	82.3%	10.1%	0.9%	**100.0%**

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

Other goods and services remain the largest portion of input tax claimed. In 2024/25, this class (or group) of supply accounted for 82.3% (1.6% increase from 2023/24), as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 6.2% of the input tax and imports (capital goods and other goods) for 10.6% and the remaining input tax resulted from adjustments. This is the second consecutive financial year that the other goods imported shows a year-on-year contracting contribution. Vendors do not always capture input tax relating to VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2024/25 amounted to R234.1 billion, while the total value of Import VAT on bill of entry declarations totalled R260.0 billion, as shown in *Table 4.2*. This gap is also explained by importers that are not vendors and, therefore, do not qualify to claim input tax as they do not file VAT returns.

The relationship between output tax and input tax is best illustrated by calculating how much output tax is declared per R1.00 of Domestic VAT payable and how much input tax is claimed per R1.00 of VAT refundable. *Table 4.5* illustrates that input costs, ordinary and capital expenses are different from one period to the next depending on business/economic activity.

Table 4.5: Output/input tax declared for R1.00 Domestic VAT payable and VAT refundable, 2021/22 – 2024/25

Fiscal year	For each R1 of					
	Domestic VAT payable, there is input tax claimed of	Domestic VAT payable, there is output tax declared of	Net Domestic VAT payable	VAT refundable, there is input tax claimed of	VAT refundable, there is output tax declared of	Net VAT refundable
2021/22	-1.91	2.91	1.00	-1.99	0.99	-1.00
2022/23	-2.08	3.08	1.00	-2.08	1.08	-1.00
2023/24	-2.00	3.00	1.00	-1.96	0.96	-1.00
2024/25	-1.93	2.93	1.00	-1.95	0.95	-1.00

For each R1.00 in Domestic VAT declared in 2024/25:

- R2.93 in output tax was declared (R1 993.7 billion ÷ R680.8 billion).
- R1.93 in input tax was claimed (R1 312.9 billion ÷ R680.8 billion); (see *Table A4.4.2*).

For each R1.00 in VAT refund claimed in 2024/25:

- R0.95 in output tax was declared (R435.5 billion ÷ R457.6 billion).
- R1.95 in input tax was claimed (R893.1 billion ÷ R457.6 billion); (see *Table A4.4.3*).

Some sectors deviate significantly from these nationally aggregated ratios. The *Mining and Quarrying* sector, for example, which received refunds of R78.3 billion in 2024/25, declared only R0.40 in output tax and claimed R1.40 in input tax for each R1 of VAT refunds claimed.

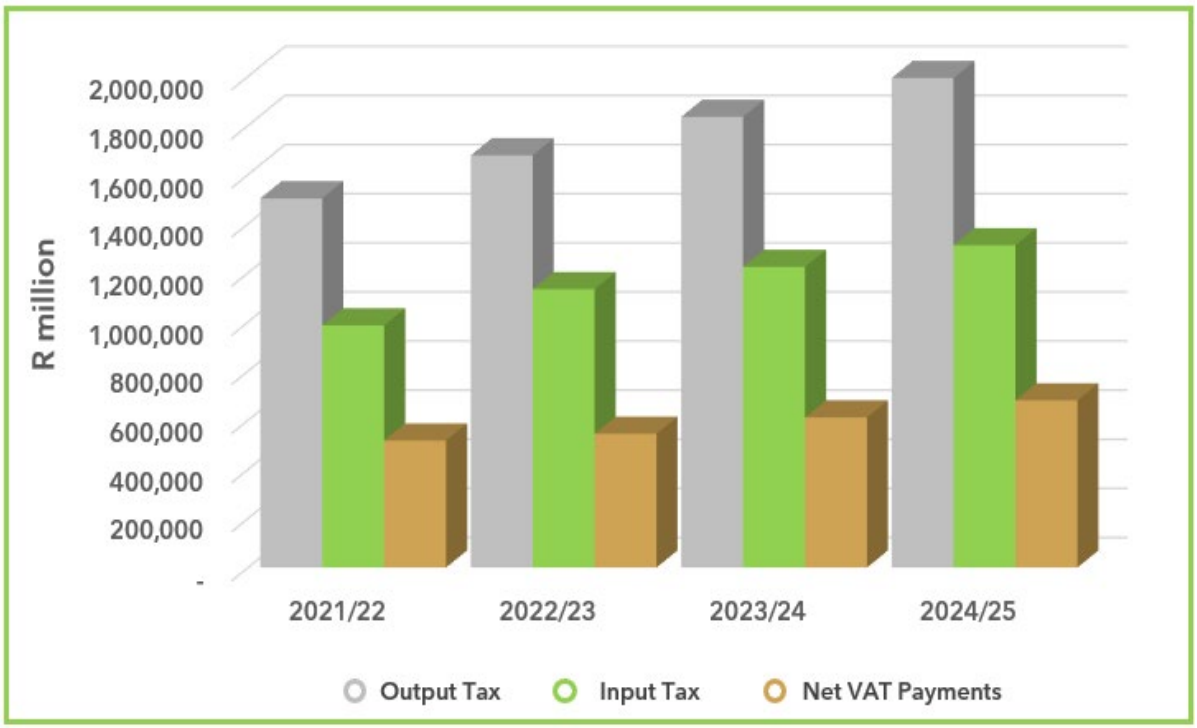
Changes in output and input tax ratio per R1.00 of VAT payable or refundable are influenced by changes in the following:

- Standard sales (output tax) for a given ratio of input costs claimed.
- Inventory levels (increase in stock levels associated with higher claims for input costs and depletion of stock or *vice versa*).
- Expense input costs such as administrative, rentals, maintenance and reparations for a given of standard sales.
- Investment expenditure (claim for capital cost).
- Import values (volume and rand values based on exchange value of the rand).
- Zero-rated sales and exports for a given input cost ratio.

Tables A4.5.1 and *A4.5.2* show these ratios for each sector.

The input tax and output tax relationship are shown further in *Figure 4.4.* The increase in all components observed in 2024/25 is due to inflation, household consumption growth and SARS compliance efforts, among other factors.

Figure 4.4: Composition of Domestic VAT payable (output/input), 2021/22 – 2024/25



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

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

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

In 2024/25, 53.1% of vendors had a turnover of R1 million or less, i.e., below the mandatory VAT registration threshold. However, these vendors accounted for only 5.6% of Domestic VAT payments and 5.5% of VAT refunded. In contrast, 4.1% of VAT vendors who had an annual turnover greater than R100 million accounted for 68.3% of Domestic VAT payments and 82.5% of VAT refunded, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2024/25

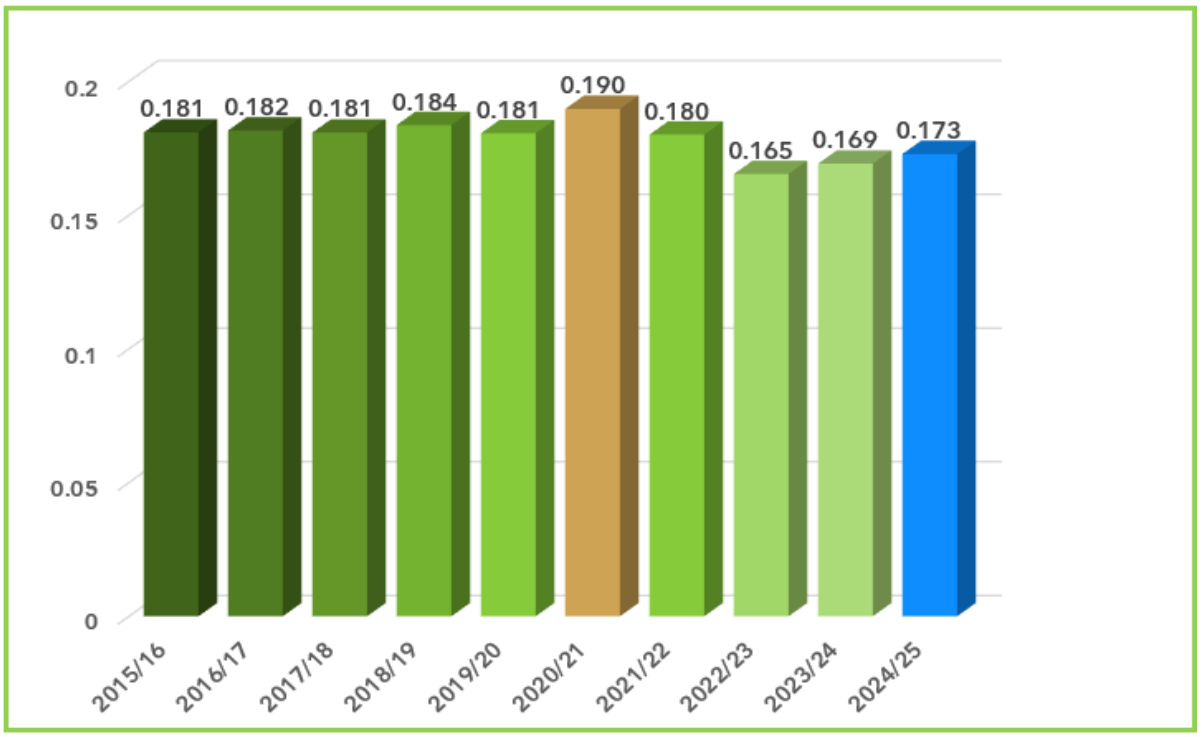


VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

The VAT efficiency factor measures the value of VAT payments made relative to the turnover per percentage point of the VAT rate. A higher rate indicates improved tax administration. However, economic and policy outcomes affecting payments relative to turnover are also determined by factors such as the level of VAT refunds that are a function of the level of investment in the economy, the level of zero-rated sales and the change in export earnings.

The VAT efficiency ratios for the period between 2015/16 and 2024/25 remained stable, with small annual changes to this ratio. The 2018/19 fiscal year was slightly elevated due to the 1 percentage point increase in the standard VAT rate while the peak of 2020/21 was caused by the Covid-19 lockdown restrictions. Although the 2024/25 fiscal year ratio remains lower than the 10-year average (0.178), it shows an improvement from the lows recorded during the 2023 and 2024 fiscal years. For 2024/25, VAT refunds grew at 4.6% while VAT Payments grew at a higher rate (7.2%). VAT payments were impacted by lower inflation, the two-pot retirement system payouts, household consumption growth and SARS compliance efforts, amongst other factors.

Figure 4.6: VAT efficiency factors based on turnover, 2015/16 – 2024/25



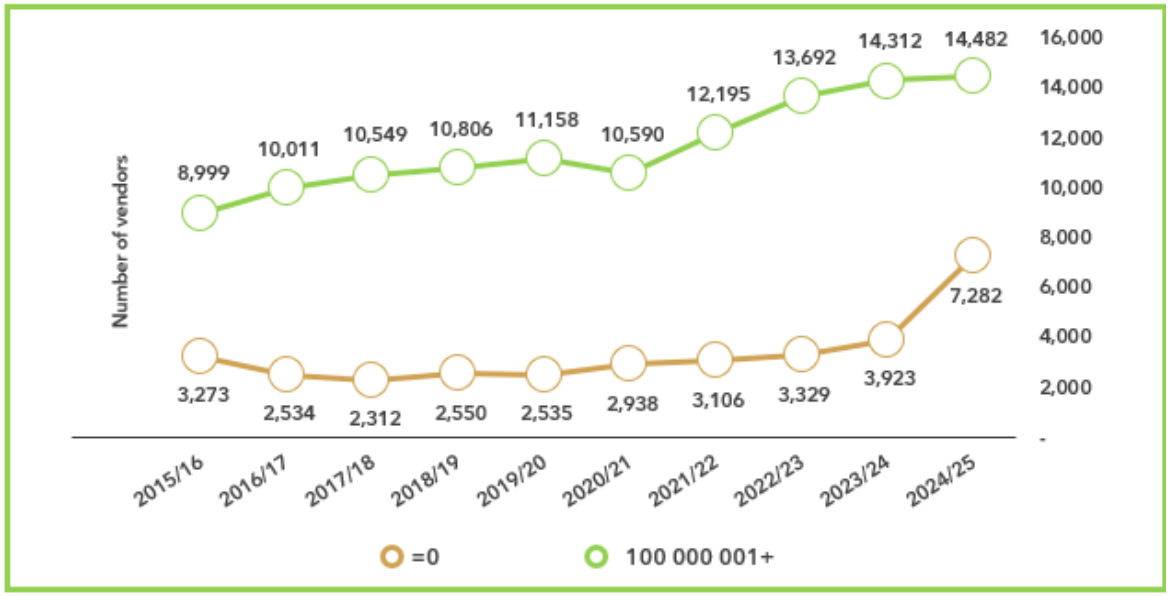
TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2015/16 TO 2024/25

A population of active vendors who consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2015/16 to 2024/25 were grouped by turnover intervals per fiscal year. There were 227 770 vendors that met the criteria set for the cohort population. Their distribution, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2015/16 to 2024/25.

The number of vendors per turnover grouping as per the base year changed annually due to some vendors migrating between the turnover groups. The 10-year series on vendor count is found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year 2015/16 and the most recent year 2024/25 is negative for the lower base turnover segments ranging from the R50 001 to R100 000 turnover bracket to the R5 000 001 to R10 000 000 turnover bracket (except the R1 000 001 to R2 000 000 bracket), as shown in *Table A4.7.2.* For 2024/25, the R1 000 001 to R2 000 000 bracket had the highest number of vendors while the three largest turnover groupings (R30 million plus) had a CAGR ranging from 2.7% to 5.4%.

The growth in the number vendors in the nil turnover group recorded the highest CAGR at 9.3% between the base year 2015/16 and the most recent year 2024/25. However, that growth did not occur evenly throughout the decade as shown in the distribution trends in *Table 4.7.1*. For the nil turnover grouping, 2026/17 had the largest contraction (22.6%) while a material increase (85.6%) was recorded for 2024/25, refer to *Figure 4.7* below.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2015/16 – 2024/25 (10-year cohort)



As is shown in Table A4.7.2, the turnover levels CAGR is similar as the number of vendors growth for most turnover brackets with the exception that the highest growth rate is observed in the R100 million plus bracket. The cumulative turnover of the 10-year cohort increased by a CAGR of 6.7% from R9.5 trillion in 2015/16 to R17.1 trillion in 2024/25. The total Domestic VAT payments for the cohort of the 227 770 vendors increased by a CAGR of 6.7%, from R234.8 billion to R422.2 billion during the same period. VAT refunded to these vendors grew by a CAGR of 7.8% from R140.0 billion to R274.8 billion. This confirms that real growth in the economy has remained subdued over the decade. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3* to *A4.7.11*.

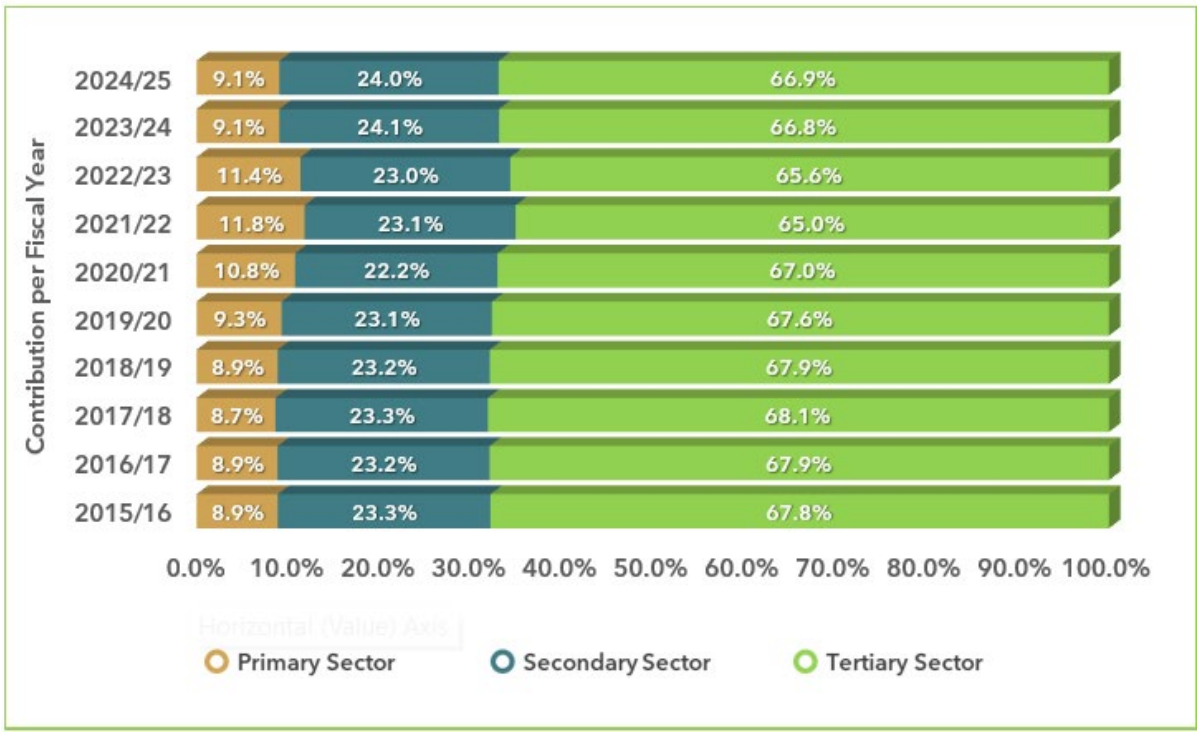
An analysis of the percentage change in vendor count by turnover for 2024/25 compared to 2015/16 shows a decline for those vendors with a non-zero-base turnover of less than R10 million per annum except for the R1 to R50 000 and R1 million to R2 million groups; compared to an increase in the number of vendors with a base turnover more than R10 million per annum (as seen in *Table 4.6*). For the last three years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping.

Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2015/16 – 2024/25 (10-year cohort)

Turnover group	2015/16			2024/25			% Change in No. of Vendors	% Change in Average Turnover	Average Turnover CAGR
	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)			
A: = 0	3,273	–	–	7,282	–	–	122.5%		
B: 1 to 50 000	3,116	90	28,904	3,694	92	24,998	18.5%	-13.5%	-1.6%
C: 50 001 to 100 000	33,475	48,923	1,461,489	27,729	40,458	1,459,047	-17.2%	-0.2%	0.0%
D: 100 001 to 200 000	8,335	1,248	149,714	7,131	1,065	149,299	-14.4%	-0.3%	0.0%
E: 200 001 to 300 000	21,673	53,482	2,467,696	18,299	45,194	2,469,769	-15.6%	0.1%	0.0%
F: 300 001 to 500 000	7,550	1,886	249,848	6,537	1,632	249,722	-13.4%	-0.1%	0.0%
G: 500 001 to 700 000	25,795	100,467	3,894,810	23,421	91,598	3,910,923	-9.2%	0.4%	0.0%
H: 700 001 to 1 000 000	12,734	5,053	396,842	11,199	4,445	396,906	-12.1%	0.0%	0.0%
I: 1 000 001 to 2 000 000	28,853	204,646	7,092,710	28,940	207,273	7,162,171	0.3%	1.0%	0.1%
J: 2 000 001 to 3 000 000	4,584	339	73,915	3,942	292	74,161	-14.0%	0.3%	0.0%
K: 3 000 001 to 5 000 000	10,450	6,247	597,847	9,336	5,586	598,329	-10.7%	0.1%	0.0%
L: 5 000 001 to 10 000 000	13,652	11,549	845,947	11,615	9,817	845,175	-14.9%	-0.1%	0.0%
M: 10 000 001 to 14 000 000	11,128	131,653	11,830,814	11,977	141,911	11,848,661	7.6%	0.2%	0.0%
N: 14 000 001 to 20 000 000	9,559	159,788	16,715,994	10,772	180,483	16,754,794	12.7%	0.2%	0.0%
O: 20 000 001 to 30 000 000	8,589	209,856	24,433,115	10,201	249,578	24,466,014	18.8%	0.1%	0.0%
P: 30 000 001 to 50 000 000	8,326	322,689	38,756,807	10,600	413,219	38,982,938	27.3%	0.6%	0.1%
Q: 50 000 001 to 100 000 000	7,679	537,724	70,025,315	10,613	747,114	70,396,104	38.2%	0.5%	0.1%
R: 100 000 001 +	8,999	7,753,852	861,634,871	14,482	14,931,916	1,031,067,260	60.9%	19.7%	2.0%
Total	**227,770**	**9,549,494**	**41,926,041**	**227,770**	**17,071,674**	**74,951,370**	**0.0%**	**78.8%**	**6.7%**

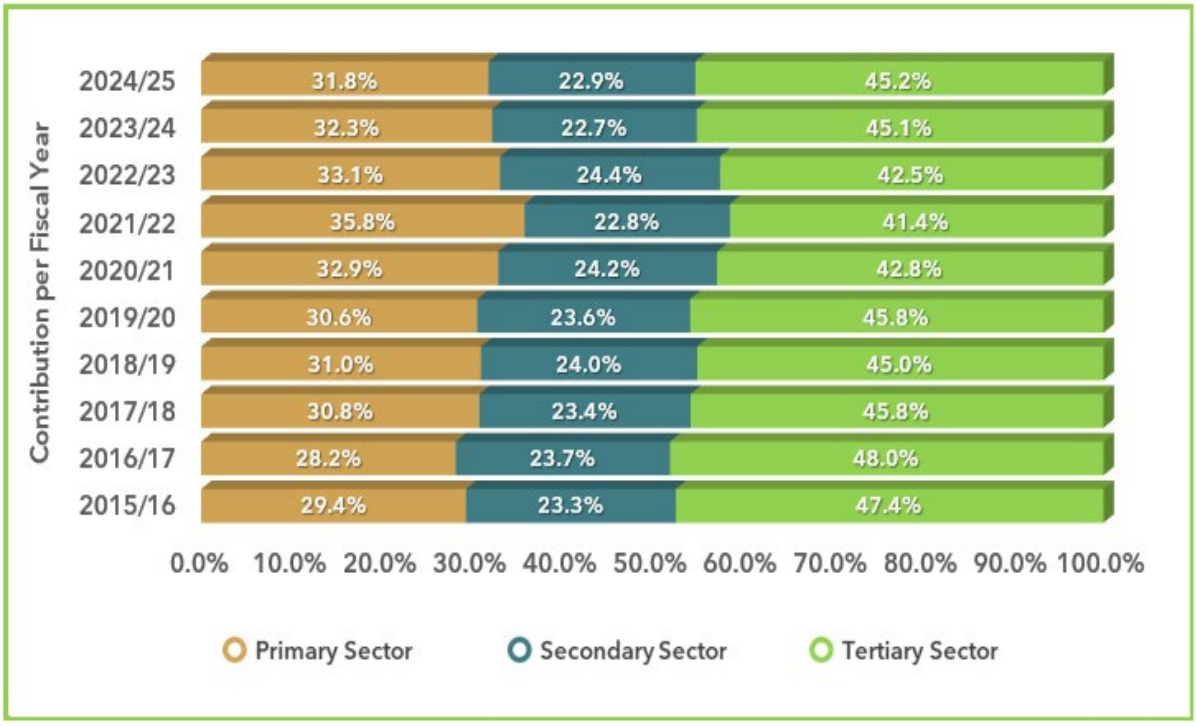
In respect of the average turnover per vendor, a comparison of 2015/16 to 2024/25 shows that the highest increase (19.7%) was recorded by those vendors with a base turnover of more than R100 million per annum. Negative growth was recorded for vendors with average base turnovers below R200 000, R300 001 and R500 000 per annum as well as the R5 million to R10 million brackets. Effectively, there was minimal growth of average turnover for the other groupings, ranging between 0.0% to 1.0%. The average turnover CAGR for all turnover groupings ranged from -1.6% to 2.0%. The significant average total turnover percentage change of 78.8% is mainly due to inflationary growth of turnover over the decade for the 227 770 vendors under consideration, as well as the 1 percentage change in the VAT rate effected in 2018/19.

Figure 4.8: Distribution of sector contribution to Domestic VAT payments for 2015/16 - 2024/25



The primary sector's contribution to Domestic VAT has increased marginally from 8.9% in 2015/16 to 9.1% in 2024/25 as seen in *Figure 4.8*. The secondary sector average contribution of 23.3% remained relatively steady throughout the 10-year period except for 2020/21 which was below average mainly due to the COVID-19 pandemic. The *Electricity, Gas and Water* sub-sector recorded the highest growth in the 10-year period from 2.4% in 2015/16 to 4.8% in 2024/25. The average contribution of the tertiary sector 10-year period was 67.1% with the *Financial Intermediation, Insurance, Real Estate and Business Services* sub-sector's contribution declining by 0.8% from 41.4% in 2015/16 to 40.6% in 2024/25. This is the second consecutive year that the primary sector's contribution remains below 10.0% primarily due to the challenges (e.g. low commodity prices, domestic operational challenges, geopolitical shifts) experienced in the *Mining and Quarrying* sub-sector. This detail is available in *Table A4.7.7*.

Figure 4.9: Distribution of sector contribution to VAT refunds for 2015/16 - 2024/25



On average, the tertiary sector accounted for 44.9% of the VAT refunds in the 10-year period with only 2 of the 10 years having below average contributions. These below-average contribution years were for the period 2020/21 to 2021/22. These fiscal years were impacted by the effect of the Covid-19 pandemic as well as a material increase in the primary sector's VAT refund contribution due to higher refund claims from the *Mining and Quarrying* sub sector. The biggest drivers of VAT refund pay-outs were *Mining and Quarrying*, which forms part of the primary sector, averaging 24.1%; *Manufacturing,* which falls within the secondary sector, with an average share of 21.0%; as well as *Wholesale and Retail Trade, Catering and Accommodation*, which is part of the tertiary sector, with 20.4% average. This is due to large volumes of exports (zero-rated) and local zero-rated sales in these sub sectors. Contrary to the Domestic VAT, the three largest refund sub-sectors are spread between the primary, secondary and tertiary economic activities while Domestic VAT is mostly concentrated in the tertiary sector. These trends are observed in *Table A4.7.9*.

Table A4.1.1: VAT: Payments and refunds by sector, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	51,710	48,327	-14,103	52,807	56,714	-18,390	54,220	65,905	-20,296	56,390	71,343	-23,396
Agriculture, forestry and fishing[2]	58,674	19,978	-22,971	58,256	22,346	-25,927	58,743	23,306	-26,904	58,524	24,767	-29,438
Bricks, ceramic, glass, cement and similar products	1,884	1,353	-398	1,874	1,421	-436	1,895	1,601	-432	1,930	1,605	-613
Catering and accommodation	13,689	5,656	-1,026	14,232	7,475	-970	14,503	8,266	-1,089	14,982	9,070	-1,345
Chemicals and chemical, rubber and plastic products	4,429	8,281	-7,988	4,585	9,974	-9,513	4,672	9,937	-8,255	4,794	9,599	-9,829
Clothing and footwear	1,803	1,140	-329	1,812	1,203	-547	1,823	1,412	-562	1,877	1,413	-361
Coal and petroleum products	1,174	2,192	-8,750	1,200	1,593	-14,489	1,230	2,996	-13,627	1,310	3,490	-10,963
Construction	36,679	21,055	-4,813	37,784	23,074	-5,286	39,266	25,590	-5,900	41,186	29,063	-7,360
Educational services	2,251	1,027	-253	2,298	1,182	-265	2,420	1,187	-219	2,512	1,270	-263
Electricity, gas and water	2,319	17,028	-1,638	2,455	20,009	-3,023	2,653	22,140	-7,748	2,811	26,503	-8,176
Financing, insurance, real estate and business services[2]	139,452	135,153	-31,367	141,500	146,144	-36,575	141,908	154,246	-39,267	144,413	168,573	-43,039
Food, drink and tobacco	5,230	18,349	-7,793	5,359	18,644	-10,380	5,403	21,182	-9,871	5,677	22,127	-10,228
Leather, leather goods and fur (excl. footwear & clothing)	344	169	-109	320	216	-133	327	252	-99	337	294	-95
Machinery and related items	9,054	10,556	-5,335	9,613	11,019	-7,265	10,140	12,322	-8,917	10,709	13,159	-8,320
Medical, dental and other health and veterinary services	18,101	13,986	-829	19,182	14,993	-742	19,597	16,209	-824	20,202	17,594	-1,128
Metal (including metal products)	2,104	2,696	-11,294	2,134	3,342	-11,775	2,224	3,225	-12,451	2,314	3,344	-16,566
Metal products (except machinery and equipment)	4,623	4,204	-1,559	4,645	4,404	-1,699	4,713	4,884	-1,910	4,833	4,623	-1,567
Mining and quarrying	4,523	28,784	-65,661	4,015	28,298	-73,478	7,920	21,593	-78,360	4,818	22,107	-78,307
Other manufacturing industries	4,293	3,671	-5,315	4,292	4,207	-6,147	4,282	4,569	-5,529	4,312	4,838	-5,388
Paper, printing and publishing	3,626	3,337	-728	3,625	3,386	-1,113	3,643	3,981	-1,105	3,710	3,814	-1,257
Personal and household services	3,883	1,298	-137	4,132	1,467	-170	4,293	1,632	-149	4,483	1,779	-180
Public administration	648	6,171	-10,264	633	6,632	-10,777	629	7,582	-14,160	610	7,569	-15,206
Recreation and cultural services	3,817	4,725	-591	4,000	4,586	-878	4,109	4,926	-920	4,299	5,765	-2,185
Research and scientific institutes	844	870	-407	875	892	-498	894	985	-600	915	1,065	-585
Retail trade	36,309	26,169	-8,068	36,272	27,271	-11,196	35,976	30,908	-10,812	36,202	31,638	-11,574
Scientific, optical and similar equipment	871	1,286	-371	912	1,320	-472	908	1,379	-585	945	1,295	-646
Social and related community services	2,689	899	-832	2,709	831	-940	2,775	920	-948	2,924	1,046	-1,142
Specialised repair services	6,989	2,621	-468	6,894	2,698	-517	6,777	2,927	-592	6,789	3,143	-616
Textiles	1,307	1,303	-790	1,396	1,148	-1,056	1,414	1,386	-877	1,455	1,339	-1,068
Transport equipment	1,640	1,638	-1,164	1,667	2,171	-1,458	1,716	3,122	-2,021	1,729	3,041	-2,348
Transport, storage and communications	14,804	22,607	-7,230	15,048	25,756	-11,138	15,253	29,245	-12,267	15,841	29,402	-12,868
Vehicles, parts and accessories	6,631	7,057	-25,913	6,852	7,438	-30,793	7,059	9,466	-38,798	7,430	9,823	-33,764
Wholesale trade	21,298	22,158	-14,386	21,880	22,871	-18,720	22,245	25,230	-21,152	23,073	26,878	-23,299
Wood, wood products and furniture	2,547	1,187	-241	2,517	1,214	-266	2,494	1,293	-309	2,522	1,370	-311
Other[3]	-	-	-	-	-	-	-	-	-	-	-	-
Total	**470,239**	**446,932**	**-263,123**	**477,775**	**485,939**	**-317,032**	**488,124**	**525,805**	**-347,555**	**496,858**	**563,750**	**-363,432**

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

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

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

Table A4.1.1: VAT: Payments and refunds by sector, 2021/22 – 2024/25 *(continued)*

Sector	2021/2022			2022/2023			2023/2024			2024/2025		
Percentage of total	**Number of vendors**	**Payments**	**Refunds**	**Number of vendors**	**Payments**	**Refunds**	**Number of vendors**	**Payments**	**Refunds**	**Number of vendors**	**Payments**	**Refunds**
Agencies and other services[1]	11.0%	10.8%	5.4%	11.1%	11.7%	5.8%	11.1%	12.5%	5.8%	11.3%	12.7%	6.4%
Agriculture, forestry and fishing[2]	12.5%	4.5%	8.7%	12.2%	4.6%	8.2%	12.0%	4.4%	7.7%	11.8%	4.4%	8.1%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.2%
Catering and accommodation	2.9%	1.3%	0.4%	3.0%	1.5%	0.3%	3.0%	1.6%	0.3%	3.0%	1.6%	0.4%
Chemicals and chemical, rubber and plastic products	0.9%	1.9%	3.0%	1.0%	2.1%	3.0%	1.0%	1.9%	2.4%	1.0%	1.7%	2.7%
Clothing and footwear	0.4%	0.3%	0.1%	0.4%	0.2%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%
Coal and petroleum products	0.2%	0.5%	3.3%	0.3%	0.3%	4.6%	0.3%	0.6%	3.9%	0.3%	0.6%	3.0%
Construction	7.8%	4.7%	1.8%	7.9%	4.7%	1.7%	8.0%	4.9%	1.7%	8.3%	5.2%	2.0%
Educational services	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
Electricity, gas and water[2]	0.5%	3.8%	0.6%	0.5%	4.1%	1.0%	0.5%	4.2%	2.2%	0.6%	4.7%	2.2%
Financing, insurance, real estate and business services[2]	29.7%	30.2%	11.9%	29.6%	30.1%	11.5%	29.1%	29.3%	11.3%	29.1%	29.9%	11.8%
Food, drink and tobacco	1.1%	4.1%	3.0%	1.1%	3.8%	3.3%	1.1%	4.0%	2.8%	1.1%	3.9%	2.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%
Machinery and related items	1.9%	2.4%	2.0%	2.0%	2.3%	2.3%	2.1%	2.3%	2.6%	2.2%	2.3%	2.3%
Medical, dental and other health and veterinary services	3.8%	3.1%	0.3%	4.0%	3.1%	0.2%	4.0%	3.1%	0.2%	4.1%	3.1%	0.3%
Metal (including metal products)	0.4%	0.6%	4.3%	0.4%	0.7%	3.7%	0.5%	0.6%	3.6%	0.5%	0.6%	4.6%
Metal products (except machinery and equipment)	1.0%	0.9%	0.6%	1.0%	0.9%	0.5%	1.0%	0.9%	0.5%	1.0%	0.8%	0.4%
Mining and quarrying	1.0%	6.4%	25.0%	0.8%	5.8%	23.2%	1.6%	4.1%	22.5%	1.0%	3.9%	21.5%
Other manufacturing industries	0.9%	0.8%	2.0%	0.9%	0.9%	1.9%	0.9%	0.9%	1.6%	0.9%	0.9%	1.5%
Paper, printing and publishing	0.8%	0.7%	0.3%	0.8%	0.7%	0.4%	0.7%	0.8%	0.3%	0.7%	0.7%	0.3%
Personal and household services	0.8%	0.3%	0.1%	0.9%	0.3%	0.1%	0.9%	0.3%	0.0%	0.9%	0.3%	0.0%
Public administration	0.1%	1.4%	3.9%	0.1%	1.4%	3.4%	0.1%	1.4%	4.1%	0.1%	1.3%	4.2%
Recreation and cultural services	0.8%	1.1%	0.2%	0.8%	0.9%	0.3%	0.8%	0.9%	0.3%	0.9%	1.0%	0.6%
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%
Retail trade	7.7%	5.9%	3.1%	7.6%	5.6%	3.5%	7.4%	5.9%	3.1%	7.3%	5.6%	3.2%
Scientific, optical and similar equipment	0.2%	0.3%	0.1%	0.2%	0.3%	0.1%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Social and related community services	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services	1.5%	0.6%	0.2%	1.4%	0.6%	0.2%	1.4%	0.6%	0.2%	1.4%	0.6%	0.2%
Textiles	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%
Transport equipment	0.3%	0.4%	0.4%	0.3%	0.4%	0.5%	0.4%	0.6%	0.6%	0.3%	0.5%	0.6%
Transport, storage and communications	3.1%	5.1%	2.7%	3.1%	5.3%	3.5%	3.1%	5.6%	3.5%	3.2%	5.2%	3.5%
Vehicles, parts and accessories	1.4%	1.6%	9.8%	1.4%	1.5%	9.7%	1.4%	1.8%	11.2%	1.5%	1.7%	9.3%
Wholesale trade	4.5%	5.0%	5.5%	4.6%	4.7%	5.9%	4.6%	4.8%	6.1%	4.6%	4.8%	6.4%
Wood, wood products and furniture	0.5%	0.3%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	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%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A4.1.2: VAT: Payments and refunds by economic activity, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Economic activity[1]	**Number of vendors**	**Payments (R million)**	**Refunds (R million)**	**Number of vendors**	**Payments (R million)**	**Refunds (R million)**	**Number of vendors**	**Payments (R million)**	**Refunds (R million)**	**Number of vendors**	**Payments (R million)**	**Refunds (R million)**
Primary sector	**63,197**	**48,762**	**-88,632**	**62,271**	**50,644**	**-99,404**	**66,663**	**44,899**	**-105,264**	**63,342**	**46,874**	**-107,746**
Agriculture, forestry and fishing	58,674	19,978	-22,971	58,256	22,346	-25,927	58,743	23,306	-26,904	58,524	24,767	-29,438
Mining and quarrying	4,523	28,784	-65,661	4,015	28,298	-73,478	7,920	21,593	-78,360	4,818	22,107	-78,307
Secondary sector	**83,927**	**99,444**	**-58,615**	**86,190**	**108,344**	**-75,058**	**88,803**	**121,270**	**-80,197**	**92,451**	**130,918**	**-85,095**
Manufacturing[2]	44,929	61,362	-52,164	45,951	65,262	-66,748	46,884	73,540	-66,550	48,454	75,352	-69,560
Electricity, gas and water	2,319	17,028	-1,638	2,455	20,009	-3,023	2,653	22,140	-7,748	2,811	26,503	-8,176
Construction	36,679	21,055	-4,813	37,784	23,074	-5,286	39,266	25,590	-5,900	41,186	29,063	-7,360
Tertiary sector	**323,115**	**298,725**	**-115,876**	**329,314**	**326,951**	**-142,570**	**332,658**	**359,636**	**-162,093**	**341,065**	**385,958**	**-170,591**
Wholesale and retail trade, catering and accommodation[3]	84,916	63,662	-49,861	86,130	67,753	-62,196	86,560	76,798	-72,442	88,476	80,552	-70,598
Transport, storage and communication	14,804	22,607	-7,230	15,048	25,756	-11,138	15,253	29,245	-12,267	15,841	29,402	-12,868
Financial intermediation, insurance, real-estate and business services[4]	192,006	184,350	-45,877	195,182	203,750	-55,464	197,022	221,137	-60,163	201,718	240,982	-67,020
Community, social and personal services[5]	31,389	28,106	-12,907	32,954	29,692	-13,772	33,823	32,457	-17,221	35,030	35,022	-20,105
Other[6]	–	–	–	–	–	–	–	–	–	–	–	–
Total	**470,239**	**446,932**	**-263,123**	**477,775**	**485,939**	**-317,032**	**488,124**	**525,805**	**-347,555**	**496,858**	**563,750**	**-363,432**
Percentage of total												
Primary sector	**13.4%**	**10.9%**	**33.7%**	**13.0%**	**10.4%**	**31.4%**	**13.7%**	**8.5%**	**30.3%**	**12.7%**	**8.3%**	**29.6%**
Agriculture, forestry and fishing	12.5%	4.5%	8.7%	12.2%	4.6%	8.2%	12.0%	4.4%	7.7%	11.8%	4.4%	8.1%
Mining and quarrying	1.0%	6.4%	25.0%	0.8%	5.8%	23.2%	1.6%	4.1%	22.5%	1.0%	3.9%	21.5%
Secondary sector	**17.8%**	**22.3%**	**22.3%**	**18.0%**	**22.3%**	**23.7%**	**18.2%**	**23.1%**	**23.1%**	**18.6%**	**23.2%**	**23.4%**
Manufacturing	9.6%	13.7%	19.8%	9.6%	13.4%	21.1%	9.6%	14.0%	19.1%	9.8%	13.4%	19.1%
Electricity, gas and water	0.5%	3.8%	0.6%	0.5%	4.1%	1.0%	0.5%	4.2%	2.2%	0.6%	4.7%	2.2%
Construction	7.8%	4.7%	1.8%	7.9%	4.7%	1.7%	8.0%	4.9%	1.7%	8.3%	5.2%	2.0%
Tertiary sector	**68.7%**	**66.8%**	**44.0%**	**68.9%**	**67.3%**	**45.0%**	**68.2%**	**68.4%**	**46.6%**	**68.6%**	**68.5%**	**46.9%**
Wholesale and retail trade, catering and accommodation	18.1%	14.2%	18.9%	18.0%	13.9%	19.6%	17.7%	14.6%	20.8%	17.8%	14.3%	19.4%
Transport, storage and communication	3.1%	5.1%	2.7%	3.1%	5.3%	3.5%	3.1%	5.6%	3.5%	3.2%	5.2%	3.5%
Financial intermediation, insurance, real-estate and business services	40.8%	41.2%	17.4%	40.9%	41.9%	17.5%	40.4%	42.1%	17.3%	40.6%	42.7%	18.4%
Community, social and personal services	6.7%	6.3%	4.9%	6.9%	6.1%	4.3%	6.9%	6.2%	5.0%	7.1%	6.2%	5.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

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

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

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

Table A4.2.1: VAT: Payments and refunds by tax period category type, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Tax period category type[1]	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	169,872	31,685	-6,920	175,303	35,468	-7,477	178,933	38,531	-9,038	185,858	42,561	-11,326
B: Bi-monthly (Feb)	204,843	38,363	-8,841	208,969	42,522	-9,049	211,076	45,459	-10,222	217,156	50,054	-13,147
C: Monthly	87,340	376,606	-247,268	85,523	407,672	-300,405	90,540	441,533	-328,162	86,225	470,816	-338,838
D: 6-monthly	7,299	199	-86	7,123	188	-88	6,733	193	-99	6,784	223	-111
E: Annually	885	79	-8	857	90	-12	842	89	-34	835	97	-9
F: Other	1	0	-	1	0	-	1	0	-	-	-	-
Total	**470,239**	**446,932**	**-263,123**	**477,775**	**485,939**	**-317,032**	**488,124**	**525,805**	**-347,555**	**496,858**	**563,750**	**-363,432**
Percentage of total												
A: Bi-monthly (Jan)	36.1%	7.1%	2.6%	36.7%	7.3%	2.4%	36.7%	7.3%	2.6%	37.4%	7.5%	3.1%
B: Bi-monthly (Feb)	43.6%	8.6%	3.4%	43.7%	8.8%	2.9%	43.2%	8.6%	2.9%	43.7%	8.9%	3.6%
C: Monthly	18.6%	84.3%	94.0%	17.9%	83.9%	94.8%	18.5%	84.0%	94.4%	17.4%	83.5%	93.2%
D: 6-monthly	1.6%	0.0%	0.0%	1.5%	0.0%	0.0%	1.4%	0.0%	0.0%	1.4%	0.0%	0.0%
E: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
F: Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Tax period category type as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	9,622	40,708	-12,127	9,851	47,977	-16,593	10,072	56,160	-18,170	10,088	60,251	-20,427
Agriculture, forestry and fishing[2]	8,572	14,012	-18,611	7,583	15,883	-21,155	8,689	16,735	-21,888	7,768	17,362	-23,949
Bricks, ceramic, glass, cement and similar products	463	1,097	-352	420	1,152	-393	430	1,310	-378	422	1,291	-551
Catering and accommodation	1,644	3,590	-450	1,675	4,826	-501	1,681	5,364	-551	1,695	5,937	-600
Chemicals and chemical, rubber and plastic products	1,444	7,698	-7,871	1,441	9,343	-9,360	1,448	9,227	-8,110	1,442	8,806	-9,639
Clothing and footwear	374	942	-306	333	986	-520	338	1,188	-528	332	1,155	-326
Coal and petroleum products	717	2,129	-8,726	740	1,515	-14,464	748	2,908	-13,590	765	3,392	-10,929
Construction	6,576	16,311	-3,810	6,512	17,729	-4,409	6,468	19,554	-4,897	6,422	22,339	-6,015
Educational services	294	629	-193	283	724	-182	294	695	-120	288	723	-142
Electricity, gas and water	556	16,773	-1,506	576	19,696	-2,840	601	21,747	-6,634	621	26,069	-6,756
Financing, insurance, real estate and business services[2]	19,743	108,734	-27,519	19,671	117,324	-32,430	19,509	123,715	-34,434	19,380	135,118	-36,439
Food, drink and tobacco	1,497	17,861	-7,620	1,431	18,098	-10,179	1,431	20,557	-9,641	1,455	21,432	-9,950
Leather, leather goods and fur (excl. footwear & clothing)	108	130	-101	74	172	-117	73	205	-81	74	248	-88
Machinery and related items	2,175	9,198	-5,133	2,205	9,550	-6,963	2,223	10,630	-8,615	2,266	11,267	-7,920
Medical, dental and other health and veterinary services	1,182	8,455	-673	1,256	8,748	-579	1,297	9,464	-620	1,317	10,289	-857
Metal (including metal products)	742	2,447	-11,261	719	3,071	-11,733	734	2,911	-12,402	738	2,984	-16,497
Metal products (except machinery and equipment)	1,140	3,431	-1,490	1,125	3,556	-1,612	1,107	3,985	-1,808	1,110	3,646	-1,450
Mining and quarrying	2,416	28,310	-65,460	1,810	27,748	-73,281	5,605	21,046	-78,101	2,279	21,466	-77,961
Other manufacturing industries	961	3,141	-5,193	946	3,586	-6,028	938	3,926	-5,399	936	4,131	-5,199
Paper, printing and publishing	676	2,845	-680	639	2,846	-1,065	635	3,431	-1,050	632	3,209	-1,190
Personal and household services	284	709	-68	279	782	-108	292	884	-97	297	927	-119
Public administration	512	6,119	-10,247	502	6,573	-10,763	502	7,528	-14,150	492	7,510	-15,191
Recreation and cultural services	630	4,133	-466	652	3,855	-730	669	4,110	-734	683	4,838	-1,923
Research and scientific institutes	163	697	-374	157	705	-461	156	782	-564	157	821	-548
Retail trade	9,989	22,777	-7,359	9,948	23,674	-10,484	9,900	27,044	-10,083	9,839	27,523	-10,762
Scientific, optical and similar equipment	217	1,135	-358	212	1,161	-446	209	1,201	-564	212	1,101	-592
Social and related community services	503	605	-513	486	498	-575	486	570	-563	502	666	-648
Specialised repair services	819	1,603	-399	813	1,579	-446	802	1,734	-524	802	1,874	-530
Textiles	317	1,136	-767	297	963	-1,028	296	1,190	-850	290	1,121	-1,028
Transport equipment	393	1,435	-1,081	367	1,930	-1,375	376	2,861	-1,942	363	2,766	-2,261
Transport, storage and communications	3,724	20,564	-6,692	3,752	23,346	-10,611	3,739	26,683	-11,657	3,745	26,686	-12,114
Vehicles, parts and accessories	1,586	6,339	-25,795	1,495	6,626	-30,633	1,490	8,569	-38,680	1,528	8,828	-33,564
Wholesale trade	6,812	20,072	-13,861	6,843	20,631	-18,117	6,891	22,731	-20,482	6,878	24,119	-22,407
Wood, wood products and furniture	489	842	-205	430	821	-226	411	887	-255	407	920	-268
Total	**87,340**	**376,606**	**-247,268**	**85,523**	**407,672**	**-300,405**	**90,540**	**441,533**	**-328,162**	**86,225**	**470,816**	**-338,838**

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

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

Table A4.2.3: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	20,638	3,655	-959	21,037	4,181	-851	21,575	4,734	-1,079	22,619	5,404	-1,344
Agriculture, forestry and fishing	14,014	1,893	-1,487	14,611	2,083	-1,714	14,850	2,180	-1,836	15,342	2,504	-1,998
Bricks, ceramic, glass, cement and similar products	660	108	-28	695	118	-27	692	135	-27	715	145	-23
Catering and accommodation	5,562	950	-256	5,877	1,231	-212	6,048	1,371	-253	6,281	1,487	-339
Chemicals and chemical, rubber and plastic products	1,469	275	-46	1,555	307	-83	1,579	349	-69	1,646	400	-110
Clothing and footwear	645	84	-13	684	97	-15	689	102	-22	710	120	-20
Coal and petroleum products	223	30	-13	224	35	-16	242	40	-24	265	42	-14
Construction	14,436	2,253	-483	15,060	2,545	-428	15,929	2,904	-524	16,955	3,208	-687
Educational services	930	180	-28	950	209	-28	995	230	-36	1,041	251	-48
Electricity, gas and water	874	118	-69	923	149	-104	1,005	183	-771	1,070	193	-937
Financing, insurance, real estate and business services	54,029	12,105	-1,736	55,291	13,255	-1,930	55,816	14,068	-2,207	57,166	15,380	-3,003
Food, drink and tobacco	1,808	232	-81	1,925	254	-93	1,921	293	-111	2,037	329	-138
Leather, leather goods and fur (excl. footwear & clothing)	114	21	-6	116	23	-11	123	26	-14	127	23	-3
Machinery and related items	3,265	626	-105	3,539	675	-165	3,832	782	-155	4,140	892	-212
Medical, dental and other health and veterinary services	8,045	2,580	-64	8,552	2,930	-78	8,768	3,173	-94	9,093	3,473	-147
Metal (including metal products)	630	120	-14	663	130	-17	692	154	-16	758	168	-25
Metal products (except machinery and equipment)	1,668	340	-33	1,679	383	-47	1,702	403	-43	1,776	439	-43
Mining and quarrying	995	220	-102	1,040	246	-117	1,094	253	-158	1,207	311	-190
Other manufacturing industries	1,655	259	-61	1,637	312	-54	1,638	300	-72	1,666	340	-89
Paper, printing and publishing	1,443	232	-22	1,443	263	-25	1,435	269	-29	1,497	295	-34
Personal and household services	1,721	264	-44	1,823	306	-35	1,907	352	-24	1,997	390	-28
Public administration	69	29	-6	69	30	-8	64	29	-2	59	32	-4
Recreation and cultural services	1,536	290	-64	1,629	354	-63	1,679	397	-79	1,774	433	-94
Research and scientific institutes	330	81	-19	348	89	-24	353	93	-16	368	117	-20
Retail trade	12,220	1,488	-334	12,301	1,618	-358	12,210	1,733	-359	12,451	1,858	-408
Scientific, optical and similar equipment	328	77	-6	339	81	-11	349	93	-11	373	102	-20
Social and related community services	1,172	161	-167	1,197	160	-188	1,213	182	-194	1,271	195	-243
Specialised repair services	2,881	460	-32	2,840	501	-36	2,793	548	-30	2,810	588	-42
Textiles	476	77	-13	534	88	-16	552	91	-13	575	99	-19
Transport equipment	585	100	-46	640	122	-36	647	140	-42	668	146	-44
Transport, storage and communications	5,176	905	-261	5,295	1,068	-258	5,443	1,153	-297	5,750	1,227	-386
Vehicles, parts and accessories	2,435	339	-61	2,609	385	-109	2,740	425	-61	2,869	477	-123
Wholesale trade	6,905	966	-242	7,235	1,042	-299	7,413	1,154	-337	7,819	1,282	-469
Wood, wood products and furniture	935	168	-18	943	200	-21	945	191	-33	963	210	-21
Total	**169,872**	**31,685**	**-6,920**	**175,303**	**35,468**	**-7,477**	**178,933**	**38,531**	**-9,038**	**185,858**	**42,561**	**-11,326**

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

Table A4.2.4: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	21,448	3,955	-1,017	21,916	4,544	-946	22,570	4,997	-1,047	23,680	5,673	-1,625
Agriculture, forestry and fishing	28,695	3,869	-2,787	28,848	4,186	-2,969	28,389	4,191	-3,082	28,556	4,675	-3,380
Bricks, ceramic, glass, cement and similar products	761	148	-18	759	151	-15	773	156	-27	793	169	-39
Catering and accommodation	6,483	1,117	-320	6,680	1,418	-257	6,774	1,531	-285	7,006	1,646	-406
Chemicals and chemical, rubber and plastic products	1,516	308	-71	1,589	324	-70	1,645	361	-76	1,706	393	-80
Clothing and footwear	784	114	-11	795	120	-11	796	121	-12	835	139	-15
Coal and petroleum products	234	34	-11	236	43	-9	240	48	-13	280	55	-20
Construction	15,663	2,490	-520	16,207	2,800	-450	16,865	3,132	-479	17,802	3,515	-658
Educational services	1,027	218	-31	1,065	249	-55	1,131	261	-63	1,183	296	-74
Electricity, gas and water	889	137	-63	956	164	-79	1,047	211	-343	1,120	240	-483
Financing, insurance, real estate and business services	64,908	14,249	-2,104	65,795	15,492	-2,206	65,844	16,396	-2,592	67,129	17,999	-3,589
Food, drink and tobacco	1,924	256	-91	2,002	292	-109	2,050	332	-119	2,184	366	-140
Leather, leather goods and fur (excl. footwear & clothing)	122	18	-3	130	20	-6	131	21	-5	136	23	-5
Machinery and related items	3,614	732	-97	3,869	794	-137	4,085	910	-147	4,303	1,000	-188
Medical, dental and other health and veterinary services	8,874	2,951	-92	9,374	3,315	-85	9,532	3,572	-110	9,792	3,832	-125
Metal (including metal products)	732	129	-19	752	141	-24	798	159	-33	818	192	-44
Metal products (except machinery and equipment)	1,815	433	-36	1,841	465	-40	1,904	496	-58	1,947	538	-74
Mining and quarrying	1,112	254	-99	1,164	304	-80	1,220	294	-102	1,331	330	-156
Other manufacturing industries	1,677	271	-61	1,709	309	-65	1,706	343	-57	1,710	367	-100
Paper, printing and publishing	1,507	260	-25	1,543	278	-23	1,573	281	-26	1,581	310	-32
Personal and household services	1,878	325	-25	2,030	379	-28	2,094	395	-27	2,189	462	-34
Public administration	67	24	-11	62	29	-6	63	26	-7	59	27	-11
Recreation and cultural services	1,650	303	-61	1,718	378	-85	1,760	419	-107	1,842	493	-168
Research and scientific institutes	351	91	-14	370	98	-13	385	110	-21	390	127	-17
Retail trade	14,098	1,904	-375	14,021	1,980	-354	13,864	2,131	-369	13,909	2,257	-405
Scientific, optical and similar equipment	326	73	-7	361	78	-16	350	85	-10	360	92	-34
Social and related community services	1,013	133	-152	1,025	173	-177	1,075	168	-192	1,150	184	-251
Specialised repair services	3,288	558	-37	3,240	618	-35	3,182	645	-38	3,177	681	-44
Textiles	514	91	-10	565	98	-11	566	106	-15	590	119	-21
Transport equipment	660	103	-37	658	119	-47	691	121	-37	696	129	-43
Transport, storage and communications	5,900	1,138	-278	5,996	1,342	-269	6,066	1,409	-313	6,342	1,488	-367
Vehicles, parts and accessories	2,610	379	-57	2,748	427	-52	2,829	473	-57	3,033	518	-76
Wholesale trade	7,580	1,121	-284	7,801	1,199	-305	7,940	1,345	-333	8,375	1,477	-422
Wood, wood products and furniture	1,123	177	-18	1,144	193	-18	1,138	214	-20	1,152	239	-22
Total	**204,843**	**38,363**	**-8,841**	**208,969**	**42,522**	**-9,049**	**211,076**	**45,459**	**-10,222**	**217,156**	**50,054**	**-13,147**

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

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 6 monthly and annual tax periods), 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	2	8	–	3	11	–	3	15	–	3	15	–
Agriculture, forestry and fishing	7,393	204	-86	7,214	194	-90	6,815	200	-99	6,858	227	-111
Bricks, ceramic, glass, cement and similar products	–	–	–	–	–	–	–	–	–	–	–	–
Catering and accommodation	–	–	–	–	–	–	–	–	–	–	–	–
Chemicals and chemical, rubber and plastic products	–	–	–	–	–	–	–	–	–	–	–	–
Clothing and footwear	–	–	–	–	–	–	–	–	–	–	–	–
Coal and petroleum products	–	–	–	–	–	–	–	–	–	–	–	–
Construction	4	0	–	5	0	–	4	0	–	7	2	–
Educational services	–	–	–	–	–	–	–	–	–	–	–	–
Electricity, gas and water	–	–	–	–	–	–	–	–	–	–	–	–
Financing, insurance, real estate and business services	772	65	-8	743	72	-10	739	67	-34	738	76	-9
Food, drink and tobacco	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Leather, leather goods and fur (excl. footwear & clothing)	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	–	–	–	–	–	–	–	–	–	–	–	–
Medical, dental and other health and veterinary services	–	–	–	–	–	–	–	–	–	–	–	–
Metal (including metal products)	–	–	–	–	–	–	–	–	–	–	–	–
Metal products (except machinery and equipment)	–	–	–	–	–	–	–	–	–	–	–	–
Mining and quarrying	–	–	–	1	0	–	1	0	–	1	0	–
Other manufacturing industries	–	–	–	–	–	–	–	–	–	–	–	–
Paper, printing and publishing	–	–	–	–	–	–	–	–	–	–	–	–
Personal and household services	–	–	–	–	–	–	–	–	–	–	–	–
Public administration	–	–	–	–	–	–	–	–	–	–	–	–
Recreation and cultural services	1	0	–	1	0	–	1	0	–	–	–	–
Research and scientific institutes	–	–	–	–	–	–	–	–	–	–	–	–
Retail trade	2	0	–	2	0	–	2	0	–	3	0	–
Scientific, optical and similar equipment	–	–	–	–	–	–	–	–	–	–	–	–
Social and related community services	1	–	-0	1	0	–	1	0	-0	1	0	-0
Specialised repair services	1	0	–	1	0	–	–	–	–	–	–	–
Textiles	–	–	–	–	–	–	–	–	–	–	–	–
Transport equipment	2	0	-0	2	0	–	2	0	–	2	0	–
Transport, storage and communications	4	0	-0	5	0	-0	5	0	-0	4	0	-0
Vehicles, parts and accessories	–	–	–	–	–	–	–	–	–	–	–	–
Wholesale trade	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Wood, wood products and furniture	–	–	–	–	–	–	–	–	–	–	–	–
Total	**8,184**	**278**	**-94**	**7,980**	**278**	**-100**	**7,575**	**282**	**-133**	**7,619**	**319**	**-121**

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

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2022/23 – 2024/25

Fiscal year	2022/2023					2023/2024					2024/2025				
Sector, R million	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	19,961	56,714	76,675	-18,390	58,285	20,467	65,905	86,372	-20,296	66,076	21,584	71,343	92,927	-23,396	69,531
Agriculture, forestry and fishing[2]	3,410	22,346	25,756	-25,927	-171	3,002	23,306	26,308	-26,904	-596	3,301	24,767	28,069	-29,438	-1,370
Bricks, ceramic, glass, cement and similar products	918	1,421	2,340	-436	1,904	852	1,601	2,453	-432	2,021	960	1,605	2,565	-613	1,952
Catering and accommodation	241	7,475	7,717	-970	6,747	255	8,266	8,521	-1,089	7,432	254	9,070	9,324	-1,345	7,979
Chemicals and chemical, rubber and plastic products	18,894	9,974	28,868	-9,513	19,355	16,278	9,937	26,215	-8,255	17,959	17,128	9,599	26,727	-9,829	16,898
Clothing and footwear	2,320	1,203	3,522	-547	2,976	2,144	1,412	3,556	-562	2,994	1,920	1,413	3,333	-361	2,972
Coal and petroleum products	6,448	1,593	8,041	-14,489	-6,447	5,085	2,996	8,081	-13,627	-5,547	5,987	3,490	9,477	-10,963	-1,486
Construction	3,495	23,074	26,569	-5,286	21,283	4,345	25,590	29,935	-5,900	24,035	5,488	29,063	34,551	-7,360	27,191
Educational services	76	1,182	1,258	-265	993	80	1,187	1,267	-219	1,048	93	1,270	1,362	-263	1,099
Electricity, gas and water	5,061	20,009	25,070	-3,023	22,047	6,236	22,140	28,376	-7,748	20,628	3,879	26,503	30,382	-8,176	22,207
Financing, insurance, real estate and business services[2]	26,860	146,144	173,004	-36,575	136,428	27,955	154,246	182,202	-39,267	142,935	26,950	168,573	195,523	-43,039	152,484
Food, drink and tobacco	8,841	18,644	27,484	-10,380	17,104	8,877	21,182	30,059	-9,871	20,188	9,476	22,127	31,603	-10,228	21,375
Leather, leather goods and fur (excl. footwear & clothing)	261	216	476	-133	343	283	252	536	-99	437	311	294	606	-95	510
Machinery and related items	16,352	11,019	27,372	-7,265	20,107	18,740	12,322	31,062	-8,917	22,146	17,267	13,159	30,426	-8,320	22,106
Medical, dental and other health and veterinary services	1,315	14,993	16,308	-742	15,565	1,460	16,209	17,669	-824	16,845	1,516	17,594	19,110	-1,128	17,981
Metal (including metal products)	6,644	3,342	9,986	-11,775	-1,789	6,289	3,225	9,513	-12,451	-2,937	7,085	3,344	10,428	-16,566	-6,137
Metal products (except machinery and equipment)	2,680	4,404	7,085	-1,699	5,385	3,224	4,884	8,108	-1,910	6,198	3,465	4,623	8,088	-1,567	6,521
Mining and quarrying	7,066	28,298	35,364	-73,478	-38,113	7,702	21,593	29,295	-78,360	-49,065	6,887	22,107	28,993	-78,307	-49,314
Other manufacturing industries	5,569	4,207	9,776	-6,147	3,629	5,641	4,569	10,210	-5,529	4,681	5,668	4,838	10,506	-5,388	5,118
Paper, printing and publishing	3,212	3,386	6,598	-1,113	5,485	3,013	3,981	6,993	-1,105	5,888	3,107	3,814	6,921	-1,257	5,664
Personal and household services	65	1,467	1,532	-170	1,362	69	1,632	1,701	-149	1,552	75	1,779	1,854	-180	1,674
Public administration	3	6,632	6,636	-10,777	-4,141	5	7,582	7,587	-14,160	-6,573	4	7,569	7,573	-15,206	-7,633
Recreation and cultural services	275	4,586	4,861	-878	3,983	281	4,926	5,208	-920	4,287	207	5,765	5,972	-2,185	3,787
Research and scientific institutes	165	892	1,057	-498	559	212	985	1,197	-600	597	160	1,065	1,225	-585	640
Retail trade	18,137	27,271	45,408	-11,196	34,212	18,247	30,908	49,155	-10,812	38,343	18,612	31,638	50,250	-11,574	38,675
Scientific, optical and similar equipment	1,517	1,320	2,837	-472	2,365	1,794	1,379	3,173	-585	2,589	1,849	1,295	3,144	-646	2,498
Social and related community services	19	831	850	-940	-89	41	920	962	-948	13	25	1,046	1,070	-1,142	-72
Specialised repair services	1,031	2,698	3,729	-517	3,212	1,128	2,927	4,055	-592	3,463	1,235	3,143	4,378	-616	3,762
Textiles	2,383	1,148	3,531	-1,056	2,475	2,070	1,386	3,456	-877	2,578	2,364	1,339	3,703	-1,068	2,635
Transport equipment	1,359	2,171	3,530	-1,458	2,072	1,646	3,122	4,767	-2,021	2,747	2,235	3,041	5,276	-2,348	2,928
Transport, storage and communications	6,355	25,756	32,112	-11,138	20,974	7,011	29,245	36,256	-12,267	23,989	6,986	29,402	36,387	-12,868	23,519
Vehicles, parts and accessories	41,447	7,438	48,884	-30,793	18,091	47,525	9,466	56,991	-38,798	18,193	43,089	9,823	52,912	-33,764	19,149
Wholesale trade	35,712	22,871	58,583	-18,720	39,863	37,134	25,230	62,364	-21,152	41,213	36,390	26,878	63,268	-23,299	39,969
Wood, wood products and furniture	442	1,214	1,656	-266	1,390	400	1,293	1,693	-309	1,384	406	1,370	1,776	-311	1,465
Other[3]	3,933	-	3,933	-	3,933	3,710	-	3,710	-	3,710	4,017	-	4,017	-	4,017
Total	**252,468**	**485,939**	**738,407**	**-317,032**	**421,375**	**263,201**	**525,805**	**789,006**	**-347,555**	**441,451**	**259,978**	**563,750**	**823,728**	**-363,432**	**460,296**

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

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

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

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2022/23 – 2024/25 *(continued)*

Fiscal year	2022/2023					2023/2024					2024/2025				
Sector, R million	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	7.9%	11.7%	10.4%	5.8%	13.8%	7.8%	12.5%	10.9%	5.8%	15.0%	8.3%	12.7%	11.3%	6.4%	15.1%
Agriculture, forestry and fishing[2]	1.4%	4.6%	3.5%	8.2%	0.0%	1.1%	4.4%	3.3%	7.7%	-0.1%	1.3%	4.4%	3.4%	8.1%	-0.3%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.1%	0.5%	0.3%	0.3%	0.3%	0.1%	0.5%	0.4%	0.3%	0.3%	0.2%	0.4%
Catering and accommodation	0.1%	1.5%	1.0%	0.3%	1.6%	0.1%	1.6%	1.1%	0.3%	1.7%	0.1%	1.6%	1.1%	0.4%	1.7%
Chemicals and chemical, rubber and plastic products	7.5%	2.1%	3.9%	3.0%	4.6%	6.2%	1.9%	3.3%	2.4%	4.1%	6.6%	1.7%	3.2%	2.7%	3.7%
Clothing and footwear	0.9%	0.2%	0.5%	0.2%	0.7%	0.8%	0.3%	0.5%	0.2%	0.7%	0.7%	0.3%	0.4%	0.1%	0.6%
Coal and petroleum products	2.6%	0.3%	1.1%	4.6%	-1.5%	1.9%	0.6%	1.0%	3.9%	-1.3%	2.3%	0.6%	1.2%	3.0%	-0.3%
Construction	1.4%	4.7%	3.6%	1.7%	5.1%	1.7%	4.9%	3.8%	1.7%	5.4%	2.1%	5.2%	4.2%	2.0%	5.9%
Educational services	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%
Electricity, gas and water	2.0%	4.1%	3.4%	1.0%	5.2%	2.4%	4.2%	3.6%	2.2%	4.7%	1.5%	4.7%	3.7%	2.2%	4.8%
Financing, insurance, real estate and business services[2]	10.6%	30.1%	23.4%	11.5%	32.4%	10.6%	29.3%	23.1%	11.3%	32.4%	10.4%	29.9%	23.7%	11.8%	33.1%
Food, drink and tobacco	3.5%	3.8%	3.7%	3.3%	4.1%	3.4%	4.0%	3.8%	2.8%	4.6%	3.6%	3.9%	3.8%	2.8%	4.6%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	6.5%	2.3%	3.7%	2.3%	4.8%	7.1%	2.3%	3.9%	2.6%	5.0%	6.6%	2.3%	3.7%	2.3%	4.8%
Medical, dental and other health and veterinary services	0.5%	3.1%	2.2%	0.2%	3.7%	0.6%	3.1%	2.2%	0.2%	3.8%	0.6%	3.1%	2.3%	0.3%	3.9%
Metal (including metal products)	2.6%	0.7%	1.4%	3.7%	-0.4%	2.4%	0.6%	1.2%	3.6%	-0.7%	2.7%	0.6%	1.3%	4.6%	-1.3%
Metal products (except machinery and equipment)	1.1%	0.9%	1.0%	0.5%	1.3%	1.2%	0.9%	1.0%	0.5%	1.4%	1.3%	0.8%	1.0%	0.4%	1.4%
Mining and quarrying	2.8%	5.8%	4.8%	23.2%	-9.0%	2.9%	4.1%	3.7%	22.5%	-11.1%	2.6%	3.9%	3.5%	21.5%	-10.7%
Other manufacturing industries	2.2%	0.9%	1.3%	1.9%	0.9%	2.1%	0.9%	1.3%	1.6%	1.1%	2.2%	0.9%	1.3%	1.5%	1.1%
Paper, printing and publishing	1.3%	0.7%	0.9%	0.4%	1.3%	1.1%	0.8%	0.9%	0.3%	1.3%	1.2%	0.7%	0.8%	0.3%	1.2%
Personal and household services	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.0%	0.4%	0.0%	0.3%	0.2%	0.0%	0.4%
Public administration	0.0%	1.4%	0.9%	3.4%	-1.0%	0.0%	1.4%	1.0%	4.1%	-1.5%	0.0%	1.3%	0.9%	4.2%	-1.7%
Recreation and cultural services	0.1%	0.9%	0.7%	0.3%	0.9%	0.1%	0.9%	0.7%	0.3%	1.0%	0.1%	1.0%	0.7%	0.6%	0.8%
Research and scientific institutes	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	7.2%	5.6%	6.1%	3.5%	8.1%	6.9%	5.9%	6.2%	3.1%	8.7%	7.2%	5.6%	6.1%	3.2%	8.4%
Scientific, optical and similar equipment	0.6%	0.3%	0.4%	0.1%	0.6%	0.7%	0.3%	0.4%	0.2%	0.6%	0.7%	0.2%	0.4%	0.2%	0.5%
Social and related community services	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%
Specialised repair services	0.4%	0.6%	0.5%	0.2%	0.8%	0.4%	0.6%	0.5%	0.2%	0.8%	0.5%	0.6%	0.5%	0.2%	0.8%
Textiles	0.9%	0.2%	0.5%	0.3%	0.6%	0.8%	0.3%	0.4%	0.3%	0.6%	0.9%	0.2%	0.4%	0.3%	0.6%
Transport equipment	0.5%	0.4%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.9%	0.5%	0.6%	0.6%	0.6%
Transport, storage and communications	2.5%	5.3%	4.3%	3.5%	5.0%	2.7%	5.6%	4.6%	3.5%	5.4%	2.7%	5.2%	4.4%	3.5%	5.1%
Vehicles, parts and accessories	16.4%	1.5%	6.6%	9.7%	4.3%	18.1%	1.8%	7.2%	11.2%	4.1%	16.6%	1.7%	6.4%	9.3%	4.2%
Wholesale trade	14.1%	4.7%	7.9%	5.9%	9.5%	14.1%	4.8%	7.9%	6.1%	9.3%	14.0%	4.8%	7.7%	6.4%	8.7%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.3%
Other[3]	1.6%	0.0%	0.5%	0.0%	0.9%	1.4%	0.0%	0.5%	0.0%	0.8%	1.5%	0.0%	0.5%	0.0%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2022/23 – 2024/25

Tax year, R million	2022/2023					2023/2024					2024/2025				
Economic activity[1]	**Import VAT**	**VAT Payments**	**Gross VAT**	**VAT Refunds**	**Net**	**Import VAT**	**VAT Payments**	**Gross VAT**	**VAT Refunds**	**Net**	**Import VAT**	**VAT Payments**	**Gross VAT**	**VAT Refunds**	**Net**
Primary sector	**10,476**	**50,644**	**61,120**	**-99,404**	**-38,284**	**10,704**	**44,899**	**55,603**	**-105,264**	**-49,662**	**10,188**	**46,874**	**57,062**	**-107,746**	**-50,684**
Agriculture, forestry and fishing	3,410	22,346	25,756	-25,927	-171	3,002	23,306	26,308	-26,904	-596	3,301	24,767	28,069	-29,438	-1,370
Mining and quarrying	7,066	28,298	35,364	-73,478	-38,113	7,702	21,593	29,295	-78,360	-49,065	6,887	22,107	28,993	-78,307	-49,314
Secondary sector	**86,397**	**108,344**	**194,741**	**-75,058**	**119,684**	**86,916**	**121,270**	**208,186**	**-80,197**	**127,989**	**88,594**	**130,918**	**219,512**	**-85,095**	**134,417**
Manufacturing[2]	77,841	65,262	143,103	-66,748	76,354	76,335	73,540	149,875	-66,550	83,325	79,227	75,352	154,579	-69,560	85,019
Electricity, gas and water	5,061	20,009	25,070	-3,023	22,047	6,236	22,140	28,376	-7,748	20,628	3,879	26,503	30,382	-8,176	22,207
Construction	3,495	23,074	26,569	-5,286	21,283	4,345	25,590	29,935	-5,900	24,035	5,488	29,063	34,551	-7,360	27,191
Tertiary sector	**151,661**	**326,951**	**478,612**	**-142,570**	**336,043**	**161,872**	**359,636**	**521,508**	**-162,093**	**359,414**	**157,178**	**385,958**	**543,136**	**-170,591**	**372,545**
Wholesale and retail trade, catering and accommodation[3]	96,568	67,753	164,321	-62,196	102,124	104,289	76,798	181,086	-72,442	108,644	99,580	80,552	180,133	-70,598	109,535
Transport, storage and communication	6,355	25,756	32,112	-11,138	20,974	7,011	29,245	36,256	-12,267	23,989	6,986	29,402	36,387	-12,868	23,519
Financial intermediation, insurance, real-estate and business services[4]	46,986	203,750	250,736	-55,464	195,272	48,634	221,137	269,771	-60,163	209,608	48,694	240,982	289,675	-67,020	222,655
Community, social and personal services[5]	1,752	29,692	31,444	-13,772	17,672	1,937	32,457	34,394	-17,221	17,173	1,919	35,022	36,941	-20,105	16,836
Other[6]	**3,933**	-	**3,933**	-	**3,933**	**3,710**	-	**3,710**	-	**3,710**	**4,017**	-	**4,017**	-	**4,017**
Total	**252,468**	**485,939**	**738,407**	**-317,032**	**421,375**	**263,201**	**525,805**	**789,006**	**-347,555**	**441,451**	**259,978**	**563,750**	**823,728**	**-363,432**	**460,296**
Percentage of total															
Primary sector	4.1%	10.4%	8.3%	31.4%	-9.1%	4.1%	8.5%	7.0%	30.3%	-11.2%	3.9%	8.3%	6.9%	29.6%	-11.0%
Agriculture, forestry and fishing	1.4%	4.6%	3.5%	8.2%	0.0%	1.1%	4.4%	3.3%	7.7%	-0.1%	1.3%	4.4%	3.4%	8.1%	-0.3%
Mining and quarrying	2.8%	5.8%	4.8%	23.2%	-9.0%	2.9%	4.1%	3.7%	22.5%	-11.1%	2.6%	3.9%	3.5%	21.5%	-10.7%
Secondary sector	34.2%	22.3%	26.4%	23.7%	28.4%	33.0%	23.1%	26.4%	23.1%	29.0%	34.1%	23.2%	26.6%	23.4%	29.2%
Manufacturing	30.8%	13.4%	19.4%	21.1%	18.1%	29.0%	14.0%	19.0%	19.1%	18.9%	30.5%	13.4%	18.8%	19.1%	18.5%
Electricity, gas and water	2.0%	4.1%	3.4%	1.0%	5.2%	2.4%	4.2%	3.6%	2.2%	4.7%	1.5%	4.7%	3.7%	2.2%	4.8%
Construction	1.4%	4.7%	3.6%	1.7%	5.1%	1.7%	4.9%	3.8%	1.7%	5.4%	2.1%	5.2%	4.2%	2.0%	5.9%
Tertiary sector	60.1%	67.3%	64.8%	45.0%	79.7%	61.5%	68.4%	66.1%	46.6%	81.4%	60.5%	68.5%	65.9%	46.9%	80.9%
Wholesale and retail trade, catering and accommodation	38.2%	13.9%	22.3%	19.6%	24.2%	39.6%	14.6%	23.0%	20.8%	24.6%	38.3%	14.3%	21.9%	19.4%	23.8%
Transport, storage and communication	2.5%	5.3%	4.3%	3.5%	5.0%	2.7%	5.6%	4.6%	3.5%	5.4%	2.7%	5.2%	4.4%	3.5%	5.1%
Financial intermediation, insurance, real-estate and business services[4]	18.6%	41.9%	34.0%	17.5%	46.3%	18.5%	42.1%	34.2%	17.3%	47.5%	18.7%	42.7%	35.2%	18.4%	48.4%
Community, social and personal services	0.7%	6.1%	4.3%	4.3%	4.2%	0.7%	6.2%	4.4%	5.0%	3.9%	0.7%	6.2%	4.5%	5.5%	3.7%
Other	1.6%	0.0%	0.5%	0.0%	0.9%	1.4%	0.0%	0.5%	0.0%	0.8%	1.5%	0.0%	0.5%	0.0%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

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

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

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

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual	59,610	8,761	-2,620	55,135	9,106	-2,353	57,236	8,986	-2,434	51,852	9,159	-2,117
B : Partnership	6,295	6,058	-3,533	5,937	6,271	-4,584	5,497	6,297	-3,217	5,305	6,590	-2,682
C : Company/Close corporation	373,263	415,321	-243,096	385,915	451,549	-295,339	395,213	491,554	-323,896	409,802	528,587	-338,905
D : Government/Local/Public authority	693	8,718	-10,589	677	10,590	-10,877	673	10,477	-14,617	665	10,563	-15,963
E : Association not for gain	2,220	1,681	-972	2,208	1,785	-1,165	2,159	1,598	-572	2,147	1,555	-766
F : Estate/Trust	27,067	6,030	-2,068	26,844	6,301	-2,438	26,297	6,534	-2,596	26,045	6,929	-2,773
G : Club	481	234	-25	479	274	-34	457	305	-52	457	308	-59
H : Welfare organisation	588	54	-219	560	51	-240	563	51	-170	564	58	-166
I : Other	22	75	-1	20	12	-2	29	3	-2	21	1	-0
Total	**470,239**	**446,932**	**-263,123**	**477,775**	**485,939**	**-317,032**	**488,124**	**525,805**	**-347,555**	**496,858**	**563,750**	**-363,432**
Percentage of total												
A : Individual	12.7%	2.0%	1.0%	11.5%	1.9%	0.7%	11.7%	1.7%	0.7%	10.4%	1.6%	0.6%
B : Partnership	1.3%	1.4%	1.3%	1.2%	1.3%	1.4%	1.1%	1.2%	0.9%	1.1%	1.2%	0.7%
C : Company/Close corporation	79.4%	92.9%	92.4%	80.8%	92.9%	93.2%	81.0%	93.5%	93.2%	82.5%	93.8%	93.3%
D : Government/Local/Public authority	0.1%	2.0%	4.0%	0.1%	2.2%	3.4%	0.1%	2.0%	4.2%	0.1%	1.9%	4.4%
E : Association not for gain	0.5%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%
F : Estate/Trust	5.8%	1.3%	0.8%	5.6%	1.3%	0.8%	5.4%	1.2%	0.7%	5.2%	1.2%	0.8%
G : Club	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%
H : Welfare organisation	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
I : Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

"Other" has no description.

Table A4.4.1: VAT: Total output/input tax by sector, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	150,149	-113,951	36,198	187,810	-147,160	40,650	220,903	-173,953	46,951	252,511	-200,889	51,622
Agriculture, forestry and fishing[2]	67,991	-71,016	-3,024	77,920	-81,066	-3,145	81,459	-84,516	-3,056	84,809	-86,154	-1,346
Bricks, ceramic, glass, cement and similar products	6,452	-5,513	939	7,016	-5,993	1,023	7,479	-6,327	1,153	7,744	-6,630	1,114
Catering and accommodation	18,502	-13,781	4,721	24,100	-17,511	6,589	27,270	-19,983	7,287	28,898	-20,900	7,999
Chemicals and chemical, rubber and plastic products	56,053	-56,347	-293	66,697	-66,208	488	68,183	-66,131	2,052	68,050	-67,863	187
Clothing and footwear	5,806	-5,051	754	6,818	-6,001	817	6,813	-5,941	871	7,137	-5,914	1,224
Coal and petroleum products	12,931	-19,549	-6,618	16,493	-28,960	-12,467	18,167	-28,476	-10,309	17,945	-26,170	-8,225
Construction	72,372	-54,355	18,017	79,229	-57,648	21,581	89,406	-69,919	19,487	99,713	-76,288	23,425
Educational services	2,304	-1,559	745	2,397	-1,458	939	2,596	-1,663	933	2,593	-1,540	1,053
Electricity, gas and water	53,700	-38,267	15,433	65,002	-48,640	16,362	70,878	-56,443	14,436	139,631	-123,553	16,079
Financing, insurance, real estate and business services[2]	463,261	-357,228	106,033	517,155	-409,059	108,096	554,245	-436,895	117,350	577,025	-446,917	130,109
Food, drink and tobacco	62,227	-51,838	10,389	71,726	-63,044	8,683	75,983	-64,667	11,316	79,751	-67,594	12,157
Leather, leather goods and fur (excl. footwear & clothing)	692	-632	60	946	-858	88	1,080	-927	153	1,148	-951	197
Machinery and related items	42,997	-37,721	5,276	49,145	-45,242	3,902	55,848	-52,774	3,075	56,772	-51,068	5,703
Medical, dental and other health and veterinary services	31,000	-17,843	13,158	33,645	-19,519	14,126	36,657	-21,382	15,275	38,645	-22,231	16,414
Metal (including metal products)	25,817	-34,456	-8,639	26,772	-34,813	-8,040	25,137	-34,781	-9,644	24,817	-37,202	-12,385
Metal products (except machinery and equipment)	20,648	-17,836	2,812	21,304	-18,612	2,692	21,971	-19,115	2,857	21,966	-18,474	3,492
Mining and quarrying	99,977	-135,824	-35,847	112,861	-160,652	-47,790	113,269	-169,524	-56,255	111,606	-162,787	-51,181
Other manufacturing industries	17,495	-19,223	-1,728	20,710	-22,672	-1,962	21,695	-22,882	-1,187	22,044	-21,828	215
Paper, printing and publishing	14,101	-11,571	2,530	16,016	-13,613	2,403	16,846	-13,945	2,901	17,108	-14,462	2,646
Personal and household services	3,547	-2,470	1,077	4,146	-2,765	1,381	4,236	-2,637	1,599	4,596	-2,998	1,598
Public administration	35,783	-37,542	-1,759	34,491	-39,672	-5,181	36,520	-44,780	-8,260	40,208	-48,674	-8,466
Recreation and cultural services	15,482	-11,400	4,083	23,062	-19,492	3,570	28,891	-24,876	4,016	35,495	-31,722	3,773
Research and scientific institutes	1,638	-1,180	458	1,761	-1,404	357	1,824	-1,411	413	2,077	-1,584	493
Retail trade	219,234	-200,204	19,030	239,953	-222,683	17,270	258,763	-237,571	21,191	270,261	-250,741	19,520
Scientific, optical and similar equipment	3,696	-2,811	884	4,081	-3,238	842	4,504	-3,687	817	4,502	-3,793	709
Social and related community services	2,149	-2,190	-41	2,373	-2,503	-131	2,537	-2,677	-140	3,023	-2,944	79
Specialised repair services	9,062	-6,904	2,157	10,068	-7,776	2,292	11,060	-8,744	2,316	11,376	-8,808	2,568
Textiles	6,690	-6,202	488	7,326	-7,168	158	7,256	-6,700	556	7,850	-7,653	197
Transport equipment	5,298	-5,025	272	6,818	-5,866	952	8,947	-7,755	1,192	9,531	-8,698	833
Transport, storage and communications	76,594	-60,716	15,877	88,914	-73,203	15,711	97,050	-80,458	16,592	100,813	-82,029	18,784
Vehicles, parts and accessories	65,094	-84,384	-19,290	77,139	-100,395	-23,257	86,628	-115,731	-29,103	83,552	-107,890	-24,339
Wholesale trade	155,628	-149,338	6,290	171,576	-165,788	5,788	181,278	-177,124	4,154	185,820	-179,961	5,859
Wood, wood products and furniture	5,161	-4,215	947	5,537	-4,570	967	5,514	-4,508	1,006	5,779	-4,649	1,129
Other	1	-1	0	1	-1	0	1	-1	0	2	-2	0
Total	**1,829,530**	**-1,638,141**	**191,388**	**2,081,007**	**-1,905,253**	**175,754**	**2,250,895**	**-2,068,903**	**181,991**	**2,424,798**	**-2,201,561**	**223,237**

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

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

Table A4.4.2: VAT: Payments output/input tax by sector, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	131,972	-72,533	59,438	165,189	-100,316	64,873	198,621	-120,482	78,139	229,668	-141,322	88,346
Agriculture, forestry and fishing[2]	50,806	-27,281	23,525	56,653	-30,368	26,285	64,346	-29,229	35,117	67,503	-28,638	38,865
Bricks, ceramic, glass, cement and similar products	5,731	-4,219	1,512	6,307	-4,746	1,561	6,743	-4,971	1,772	6,906	-5,027	1,879
Catering and accommodation	17,545	-11,040	6,505	22,845	-14,746	8,099	26,011	-17,089	8,922	27,476	-17,470	10,006
Chemicals and chemical, rubber and plastic products	35,898	-27,255	8,643	44,149	-33,674	10,476	47,439	-36,955	10,484	41,030	-30,448	10,582
Clothing and footwear	4,892	-3,575	1,317	5,475	-4,009	1,466	5,436	-3,832	1,604	5,964	-4,210	1,754
Coal and petroleum products	6,552	-3,969	2,582	6,710	-4,767	1,942	9,906	-6,542	3,364	9,977	-6,037	3,941
Construction	67,579	-34,642	32,937	74,440	-39,154	35,286	82,892	-48,163	34,729	91,567	-50,064	41,503
Educational services	2,109	-889	1,220	2,241	-207	2,034	2,383	-959	1,424	2,351	-806	1,545
Electricity, gas and water	49,090	-31,683	17,406	61,113	-40,058	21,055	64,262	-41,339	22,923	109,182	-81,681	27,501
Financing, insurance, real estate and business services[2]	400,860	-251,748	149,111	447,587	-289,379	158,209	471,902	-306,120	165,782	511,700	-322,684	189,017
Food, drink and tobacco	52,173	-33,351	18,822	59,981	-40,558	19,423	63,364	-41,577	21,788	68,195	-44,942	23,253
Leather, leather goods and fur (excl. footwear & clothing)	573	-378	195	767	-530	237	922	-641	282	1,006	-648	358
Machinery and related items	34,483	-23,025	11,458	38,307	-26,527	11,779	44,443	-31,084	13,360	46,093	-31,057	15,036
Medical, dental and other health and veterinary services	31,132	-15,192	15,940	31,784	-16,221	15,563	34,775	-18,121	16,653	37,169	-18,238	18,931
Metal (including metal products)	14,784	-11,536	3,248	15,392	-11,480	3,913	14,276	-10,411	3,866	14,797	-10,307	4,490
Metal products (except machinery and equipment)	15,912	-11,148	4,763	16,656	-11,998	4,658	18,110	-12,963	5,147	18,131	-12,713	5,418
Mining and quarrying	73,853	-41,797	32,056	75,971	-43,683	32,288	82,358	-38,383	43,975	74,472	-33,505	40,967
Other manufacturing industries	13,199	-8,942	4,257	15,187	-10,713	4,474	16,195	-11,176	5,018	17,077	-10,350	6,727
Paper, printing and publishing	12,070	-8,437	3,633	13,252	-9,542	3,711	14,347	-10,151	4,196	14,552	-10,342	4,210
Personal and household services	3,357	-1,660	1,698	3,891	-1,928	1,963	3,935	-1,534	2,401	4,377	-805	3,571
Public administration	21,640	-11,458	10,182	17,287	-10,812	6,475	17,292	-10,622	6,669	18,334	-11,081	7,253
Recreation and cultural services	14,998	-10,072	4,926	22,368	-17,622	4,746	28,044	-22,733	5,311	34,536	-27,906	6,630
Research and scientific institutes	2,713	-491	2,221	1,493	-568	924	1,543	-532	1,011	1,874	-579	1,295
Retail trade	189,124	-157,262	31,861	202,209	-171,707	30,502	218,061	-183,479	34,582	225,660	-190,301	35,359
Scientific, optical and similar equipment	3,163	-1,800	1,363	3,485	-2,092	1,393	3,671	-2,232	1,439	3,668	-2,264	1,404
Social and related community services	1,718	-742	975	1,858	-781	1,077	2,061	-918	1,144	2,170	-476	1,694
Specialised repair services	8,389	-5,463	2,926	9,260	-6,338	2,922	10,198	-7,044	3,153	10,624	-7,057	3,568
Textiles	5,709	-4,257	1,452	5,603	-4,286	1,318	5,932	-4,449	1,483	5,944	-4,457	1,487
Transport equipment	4,365	-2,281	2,085	5,723	-3,052	2,671	7,422	-4,011	3,411	7,771	-3,221	4,550
Transport, storage and communications	65,304	-40,074	25,229	72,139	-43,675	28,464	79,850	-47,252	32,598	87,614	-53,338	34,276
Vehicles, parts and accessories	36,464	-28,114	8,350	42,084	-34,123	7,962	48,543	-38,426	10,117	49,598	-38,857	10,741
Wholesale trade	120,781	-96,383	24,398	126,572	-100,713	25,858	135,580	-107,610	27,970	141,602	-108,515	33,088
Wood, wood products and furniture	4,633	-3,317	1,316	4,913	-3,568	1,345	4,873	-3,457	1,416	5,121	-3,549	1,572
Other	1	-1	0	1	-1	0	1	-1	0	2	-2	0
Total	**1,503,569**	**-986,015**	**517,554**	**1,678,891**	**-1,133,941**	**544,951**	**1,835,737**	**-1,224,486**	**611,251**	**1,993,711**	**-1,312,895**	**680,816**

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

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

Table A4.4.3: VAT: Refunds output/input tax by sector, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	17,807	-41,047	-23,240	22,088	-46,311	-24,223	21,476	-52,664	-31,188	22,208	-58,932	-36,725
Agriculture, forestry and fishing[2]	17,129	-43,678	-26,549	21,201	-50,631	-29,430	16,984	-55,157	-38,174	17,146	-57,356	-40,210
Bricks, ceramic, glass, cement and similar products	721	-1,293	-572	707	-1,245	-538	745	-1,365	-620	809	-1,573	-765
Catering and accommodation	943	-2,728	-1,784	1,237	-2,747	-1,510	1,204	-2,839	-1,635	1,370	-3,378	-2,008
Chemicals and chemical, rubber and plastic products	20,170	-29,106	-8,937	22,534	-32,521	-9,987	20,727	-29,159	-8,432	26,990	-37,384	-10,394
Clothing and footwear	899	-1,463	-563	1,316	-1,964	-649	1,360	-2,092	-733	1,157	-1,688	-530
Coal and petroleum products	6,376	-15,577	-9,200	9,780	-24,189	-14,409	8,250	-21,924	-13,673	7,963	-20,129	-12,166
Construction	4,570	-19,490	-14,920	4,320	-18,025	-13,705	6,032	-21,275	-15,243	7,598	-25,677	-18,078
Educational services	183	-658	-475	149	-1,244	-1,095	203	-694	-492	208	-699	-492
Electricity, gas and water	4,603	-6,577	-1,973	3,880	-8,573	-4,693	6,610	-15,097	-8,487	30,442	-41,865	-11,423
Financing, insurance, real estate and business services[2]	61,942	-105,020	-43,078	69,039	-119,152	-50,113	81,737	-130,169	-48,432	72,775	-131,683	-58,908
Food, drink and tobacco	10,062	-18,495	-8,434	11,739	-22,480	-10,740	12,590	-23,062	-10,472	11,497	-22,592	-11,096
Leather, leather goods and fur (excl. footwear & clothing)	118	-254	-135	178	-327	-149	157	-286	-129	142	-303	-161
Machinery and related items	8,490	-14,672	-6,182	10,786	-18,663	-7,877	11,356	-21,641	-10,285	10,603	-19,935	-9,332
Medical, dental and other health and veterinary services	-159	-2,623	-2,783	1,833	-3,269	-1,437	1,852	-3,231	-1,379	1,447	-3,964	-2,517
Metal (including metal products)	11,019	-22,906	-11,887	11,360	-23,313	-11,953	10,860	-24,370	-13,510	9,989	-26,864	-16,875
Metal products (except machinery and equipment)	4,719	-6,671	-1,952	4,622	-6,588	-1,966	3,841	-6,132	-2,291	3,781	-5,707	-1,926
Mining and quarrying	25,431	-93,335	-67,903	36,348	-116,426	-80,078	30,077	-130,307	-100,230	36,673	-128,821	-92,148
Other manufacturing industries	4,269	-10,254	-5,985	5,482	-11,918	-6,435	5,467	-11,672	-6,205	4,924	-11,436	-6,511
Paper, printing and publishing	2,038	-3,141	-1,103	2,779	-4,087	-1,308	2,491	-3,786	-1,295	2,550	-4,114	-1,564
Personal and household services	186	-807	-621	246	-828	-582	284	-1,086	-802	213	-2,187	-1,974
Public administration	14,142	-26,084	-11,941	17,204	-28,860	-11,656	19,241	-34,171	-14,929	21,874	-37,593	-15,719
Recreation and cultural services	480	-1,323	-844	677	-1,854	-1,176	837	-2,133	-1,295	947	-3,804	-2,857
Research and scientific institutes	-1,074	-689	-1,763	268	-835	-567	280	-878	-598	203	-1,005	-802
Retail trade	29,979	-42,810	-12,831	37,508	-50,740	-13,232	40,475	-53,865	-13,390	44,318	-60,157	-15,839
Scientific, optical and similar equipment	532	-1,011	-479	596	-1,146	-551	832	-1,454	-622	815	-1,510	-695
Social and related community services	429	-1,446	-1,017	511	-1,719	-1,208	460	-1,744	-1,284	839	-2,454	-1,615
Specialised repair services	669	-1,438	-769	806	-1,436	-630	854	-1,692	-838	722	-1,721	-999
Textiles	980	-1,944	-964	1,720	-2,880	-1,160	1,320	-2,247	-927	1,905	-3,195	-1,290
Transport equipment	942	-2,754	-1,812	1,093	-2,812	-1,718	1,515	-3,734	-2,218	1,754	-5,471	-3,718
Transport, storage and communications	11,233	-20,585	-9,352	16,722	-29,476	-12,754	17,095	-33,101	-16,006	13,100	-28,592	-15,492
Vehicles, parts and accessories	28,612	-56,252	-27,640	34,996	-66,215	-31,218	38,009	-77,229	-39,220	33,872	-68,952	-35,080
Wholesale trade	34,763	-52,871	-18,108	44,887	-64,958	-20,071	45,595	-69,412	-23,816	44,051	-71,280	-27,229
Wood, wood products and furniture	524	-893	-369	631	-1,008	-378	637	-1,047	-410	649	-1,092	-443
Other	–	–	–	0	-0	-0	–	–	–	–	–	–
Total	**323,729**	**-649,894**	**-326,166**	**399,243**	**-768,440**	**-369,196**	**411,453**	**-840,712**	**-429,260**	**435,534**	**-893,113**	**-457,579**

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

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

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1.00 VAT declared, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
For each R1 Sector	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
Agencies and other services[1]	-1.22	2.22	1.00	-1.55	2.55	1.00	-1.54	2.54	1.00	-1.60	2.60	1.00
Agriculture, forestry and fishing	-1.16	2.16	1.00	-1.16	2.16	1.00	-0.83	1.83	1.00	-0.74	1.74	1.00
Bricks, ceramic, glass, cement and similar products	-2.79	3.79	1.00	-3.04	4.04	1.00	-2.80	3.80	1.00	-2.68	3.68	1.00
Catering and accommodation	-1.70	2.70	1.00	-1.82	2.82	1.00	-1.92	2.92	1.00	-1.75	2.75	1.00
Chemicals and chemical, rubber and plastic products	-3.15	4.15	1.00	-3.21	4.21	1.00	-3.52	4.52	1.00	-2.88	3.88	1.00
Clothing and footwear	-2.71	3.71	1.00	-2.73	3.73	1.00	-2.39	3.39	1.00	-2.40	3.40	1.00
Coal and petroleum products	-1.54	2.54	1.00	-2.45	3.45	1.00	-1.94	2.94	1.00	-1.53	2.53	1.00
Construction	-1.05	2.05	1.00	-1.11	2.11	1.00	-1.39	2.39	1.00	-1.21	2.21	1.00
Educational services	-0.73	1.73	1.00	-0.10	1.10	1.00	-0.67	1.67	1.00	-0.52	1.52	1.00
Electricity, gas and water	-1.82	2.82	1.00	-1.90	2.90	1.00	-1.80	2.80	1.00	-2.97	3.97	1.00
Financing, insurance, real estate and business services	-1.69	2.69	1.00	-1.83	2.83	1.00	-1.85	2.85	1.00	-1.71	2.71	1.00
Food, drink and tobacco	-1.77	2.77	1.00	-2.09	3.09	1.00	-1.91	2.91	1.00	-1.93	2.93	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.94	2.94	1.00	-2.24	3.24	1.00	-2.27	3.27	1.00	-1.81	2.81	1.00
Machinery and related items	-2.01	3.01	1.00	-2.25	3.25	1.00	-2.33	3.33	1.00	-2.07	3.07	1.00
Medical, dental and other health and veterinary services	-0.95	1.95	1.00	-1.04	2.04	1.00	-1.09	2.09	1.00	-0.96	1.96	1.00
Metal (including metal products)	-3.55	4.55	1.00	-2.93	3.93	1.00	-2.69	3.69	1.00	-2.30	3.30	1.00
Mining and quarrying	-1.30	2.30	1.00	-1.35	2.35	1.00	-0.87	1.87	1.00	-0.82	1.82	1.00
Other manufacturing industries	-2.10	3.10	1.00	-2.39	3.39	1.00	-2.23	3.23	1.00	-1.54	2.54	1.00
Paper, printing and publishing	-2.32	3.32	1.00	-2.57	3.57	1.00	-2.42	3.42	1.00	-2.46	3.46	1.00
Personal and household services	-0.98	1.98	1.00	-0.98	1.98	1.00	-0.64	1.64	1.00	-0.23	1.23	1.00
Public administration	-1.13	2.13	1.00	-1.67	2.67	1.00	-1.59	2.59	1.00	-1.53	2.53	1.00
Recreation and cultural services	-2.04	3.04	1.00	-3.71	4.71	1.00	-4.28	5.28	1.00	-4.21	5.21	1.00
Research and scientific institutes	-0.22	1.22	1.00	-0.62	1.62	1.00	-0.53	1.53	1.00	-0.45	1.45	1.00
Retail trade	-4.94	5.94	1.00	-5.63	6.63	1.00	-5.31	6.31	1.00	-5.38	6.38	1.00
Scientific, optical and similar equipment	-1.32	2.32	1.00	-1.50	2.50	1.00	-1.55	2.55	1.00	-1.61	2.61	1.00
Social and related community services	-0.76	1.76	1.00	-0.73	1.73	1.00	-0.80	1.80	1.00	-0.28	1.28	1.00
Specialised repair services	-1.87	2.87	1.00	-2.17	3.17	1.00	-2.23	3.23	1.00	-1.98	2.98	1.00
Textiles	-2.93	3.93	1.00	-3.25	4.25	1.00	-3.00	4.00	1.00	-3.00	4.00	1.00
Transport equipment	-1.09	2.09	1.00	-1.14	2.14	1.00	-1.18	2.18	1.00	-0.71	1.71	1.00
Transport, storage and communications	-1.59	2.59	1.00	-1.53	2.53	1.00	-1.45	2.45	1.00	-1.56	2.56	1.00
Vehicles, parts and accessories	-3.37	4.37	1.00	-4.29	5.29	1.00	-3.80	4.80	1.00	-3.62	4.62	1.00
Wholesale trade	-3.95	4.95	1.00	-3.89	4.89	1.00	-3.85	4.85	1.00	-3.62	4.62	1.00
Wood, wood products and furniture	-2.52	3.52	1.00	-2.65	3.65	1.00	-2.44	3.44	1.00	-3.28	4.28	1.00
Total	**-1.91**	**2.91**	**1.00**	**-2.08**	**3.08**	**1.00**	**-2.00**	**3.00**	**1.00**	**-1.93**	**2.93**	**1.00**

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

Table A4.5.2: VAT: Output/input tax declared and claimed for each R1.00 VAT refund claimed, 2021/22 – 2024/25

Fiscal year	2021/2022			2022/2023			2023/2024			2024/2025		
For each R1 Sector	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
Agencies and other services[1]	-1.77	0.77	-1.00	-1.91	0.91	-1.00	-1.69	0.69	-1.00	-1.60	0.60	-1.00
Agriculture, forestry and fishing	-1.65	0.65	-1.00	-1.72	0.72	-1.00	-1.44	0.44	-1.00	-1.43	0.43	-1.00
Bricks, ceramic, glass, cement and similar products	-2.26	1.26	-1.00	-2.31	1.31	-1.00	-2.20	1.20	-1.00	-2.06	1.06	-1.00
Catering and accommodation	-1.53	0.53	-1.00	-1.82	0.82	-1.00	-1.74	0.74	-1.00	-1.68	0.68	-1.00
Chemicals and chemical, rubber and plastic products	-3.26	2.26	-1.00	-3.26	2.26	-1.00	-3.46	2.46	-1.00	-3.60	2.60	-1.00
Clothing and footwear	-2.60	1.60	-1.00	-3.03	2.03	-1.00	-2.86	1.86	-1.00	-3.18	2.18	-1.00
Coal and petroleum products	-1.69	0.69	-1.00	-1.68	0.68	-1.00	-1.60	0.60	-1.00	-1.65	0.65	-1.00
Construction	-1.31	0.31	-1.00	-1.32	0.32	-1.00	-1.40	0.40	-1.00	-1.42	0.42	-1.00
Educational services	-1.38	0.38	-1.00	-1.14	0.14	-1.00	-1.41	0.41	-1.00	-1.42	0.42	-1.00
Electricity, gas and water	-3.33	2.33	-1.00	-1.83	0.83	-1.00	-1.78	0.78	-1.00	-3.67	2.67	-1.00
Financing, insurance, real estate and business services	-2.44	1.44	-1.00	-2.38	1.38	-1.00	-2.69	1.69	-1.00	-2.24	1.24	-1.00
Food, drink and tobacco	-2.19	1.19	-1.00	-2.09	1.09	-1.00	-2.20	1.20	-1.00	-2.04	1.04	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.87	0.87	-1.00	-2.19	1.19	-1.00	-2.22	1.22	-1.00	-1.88	0.88	-1.00
Machinery and related items	-2.37	1.37	-1.00	-2.37	1.37	-1.00	-2.10	1.10	-1.00	-2.14	1.14	-1.00
Medical, dental and other health and veterinary services	-0.94	-0.06	-1.00	-2.28	1.28	-1.00	-2.34	1.34	-1.00	-1.57	0.57	-1.00
Metal (including metal products)	-1.93	0.93	-1.00	-1.95	0.95	-1.00	-1.80	0.80	-1.00	-1.59	0.59	-1.00
Mining and quarrying	-1.37	0.37	-1.00	-1.45	0.45	-1.00	-1.30	0.30	-1.00	-1.40	0.40	-1.00
Other manufacturing industries	-1.71	0.71	-1.00	-1.85	0.85	-1.00	-1.88	0.88	-1.00	-1.76	0.76	-1.00
Paper, printing and publishing	-2.85	1.85	-1.00	-3.12	2.12	-1.00	-2.92	1.92	-1.00	-2.63	1.63	-1.00
Personal and household services	-1.30	0.30	-1.00	-1.42	0.42	-1.00	-1.35	0.35	-1.00	-1.11	0.11	-1.00
Public administration	-2.18	1.18	-1.00	-2.48	1.48	-1.00	-2.29	1.29	-1.00	-2.39	1.39	-1.00
Recreation and cultural services	-1.57	0.57	-1.00	-1.58	0.58	-1.00	-1.65	0.65	-1.00	-1.33	0.33	-1.00
Research and scientific institutes	-0.39	-0.61	-1.00	-1.47	0.47	-1.00	-1.47	0.47	-1.00	-1.25	0.25	-1.00
Retail trade	-3.34	2.34	-1.00	-3.83	2.83	-1.00	-4.02	3.02	-1.00	-3.80	2.80	-1.00
Scientific, optical and similar equipment	-2.11	1.11	-1.00	-2.08	1.08	-1.00	-2.34	1.34	-1.00	-2.17	1.17	-1.00
Social and related community services	-1.42	0.42	-1.00	-1.42	0.42	-1.00	-1.36	0.36	-1.00	-1.52	0.52	-1.00
Specialised repair services	-1.87	0.87	-1.00	-2.28	1.28	-1.00	-2.02	1.02	-1.00	-1.72	0.72	-1.00
Textiles	-2.02	1.02	-1.00	-2.48	1.48	-1.00	-2.42	1.42	-1.00	-2.48	1.48	-1.00
Transport equipment	-1.52	0.52	-1.00	-1.64	0.64	-1.00	-1.68	0.68	-1.00	-1.47	0.47	-1.00
Transport, storage and communications	-2.20	1.20	-1.00	-2.31	1.31	-1.00	-2.07	1.07	-1.00	-1.85	0.85	-1.00
Vehicles, parts and accessories	-2.04	1.04	-1.00	-2.12	1.12	-1.00	-1.97	0.97	-1.00	-1.97	0.97	-1.00
Wholesale trade	-2.92	1.92	-1.00	-3.24	2.24	-1.00	-2.91	1.91	-1.00	-2.62	1.62	-1.00
Wood, wood products and furniture	-2.42	1.42	-1.00	-2.67	1.67	-1.00	-2.55	1.55	-1.00	-2.46	1.46	-1.00
Total	**-1.99**	**0.99**	**-1.00**	**-2.08**	**1.08**	**-1.00**	**-1.96**	**0.96**	**-1.00**	**-1.95**	**0.95**	**-1.00**

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

Table A4.6.1: VAT: Vendors per annualised turnover[1] (payments and refunds), 2021/22 – 2024/25

Fiscal year	2021/2022				2022/2023				2023/2024				2024/2025			
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	36,950	–	3,048	4,481	33,144	–	2,421	4,390	32,685	–	2,377	7,572	38,254	–	3,317	8,712
B: 1 to 50 000	11,647	283	97	481	10,597	257	74	578	10,027	246	89	1,760	9,864	238	130	1,072
C: 50 001 to 100 000	65,179	95,110	6,594	2,402	65,318	95,526	6,699	1,997	66,340	97,061	6,674	2,930	66,185	96,907	6,821	2,583
D: 100 001 to 200 000	18,587	2,769	290	584	17,525	2,614	269	961	16,700	2,494	243	868	15,799	2,356	237	695
E: 200 001 to 300 000	40,314	99,334	6,544	1,761	41,543	102,499	6,756	1,648	42,474	104,710	6,908	1,528	43,370	107,009	7,140	2,115
F: 300 001 to 500 000	16,127	4,024	347	425	15,184	3,786	331	490	14,441	3,611	327	550	14,075	3,517	321	524
G: 500 001 to 700 000	47,485	184,954	11,406	2,444	49,459	192,683	11,835	2,505	51,204	199,785	12,224	2,479	52,325	204,019	12,728	3,115
H: 700 001 to 1 000 000	26,077	10,335	817	889	25,291	10,045	784	680	24,747	9,817	759	830	24,194	9,613	809	1,059
I: 1 000 001 to 2 000 000	52,244	370,776	20,726	4,096	55,989	397,774	22,335	4,195	58,372	415,362	22,992	4,929	60,139	428,812	24,223	5,110
J: 2 000 001 to 3 000 000	10,772	799	116	443	10,301	761	106	329	9,663	718	93	441	9,340	696	121	562
K: 3 000 001 to 5 000 000	21,752	13,000	948	710	21,132	12,625	935	723	20,773	12,418	984	745	20,234	12,111	927	983
L: 5 000 001 to 10 000 000	27,124	22,952	1,684	849	26,700	22,577	1,607	799	28,513	24,008	1,638	948	26,397	22,352	1,656	900
M: 10 000 001 to 14 000 000	19,784	233,818	11,628	2,725	21,479	253,724	12,621	3,036	22,623	267,011	13,238	3,058	23,162	274,160	13,995	2,868
N: 14 000 001 to 20 000 000	16,855	281,549	13,167	3,034	18,523	310,039	14,397	3,234	19,426	325,214	15,046	3,399	20,148	336,673	16,073	4,209
O: 20 000 001 to 30 000 000	15,258	373,223	16,424	4,110	16,460	401,776	17,904	4,205	17,357	424,567	18,905	4,559	18,141	443,177	20,149	5,915
P: 30 000 001 to 50 000 000	14,551	565,923	22,662	6,333	15,737	612,420	24,676	7,602	17,003	661,907	27,248	7,456	17,774	691,444	28,832	8,568
Q: 50 000 001 to 100 000 000	13,683	954,769	32,193	10,857	15,088	1,057,592	35,725	12,371	16,114	1,131,564	38,571	13,628	16,889	1,183,316	41,050	14,579
R: 100 000 001 +	15,850	13,328,732	298,241	216,498	18,305	16,115,085	326,462	267,291	19,662	17,033,144	357,489	289,875	20,568	17,929,057	385,218	299,864
Total	**470,239**	**16,542,349**	**446,932**	**263,123**	**477,775**	**19,591,784**	**485,939**	**317,032**	**488,124**	**20,713,638**	**525,805**	**347,555**	**496,858**	**21,745,459**	**563,750**	**363,432**

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover[1] (payments and refunds), 2021/22 – 2024/25 *(continued)*

Fiscal year	2021/2022				2022/2023				2023/2024				2024/2025			
Turnover group Percentage of total	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds
A: = 0	7.9%	0.0%	0.7%	1.7%	6.9%	0.0%	0.5%	1.4%	6.7%	0.0%	0.5%	2.2%	7.7%	0.0%	0.6%	2.4%
B: 1 to 50 000	2.5%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.2%	2.1%	0.0%	0.0%	0.5%	2.0%	0.0%	0.0%	0.3%
C: 50 001 to 100 000	13.9%	0.6%	1.5%	0.9%	13.7%	0.5%	1.4%	0.6%	13.6%	0.5%	1.3%	0.8%	13.3%	0.4%	1.2%	0.7%
D: 100 001 to 200 000	4.0%	0.0%	0.1%	0.2%	3.7%	0.0%	0.1%	0.3%	3.4%	0.0%	0.0%	0.2%	3.2%	0.0%	0.0%	0.2%
E: 200 001 to 300 000	8.6%	0.6%	1.5%	0.7%	8.7%	0.5%	1.4%	0.5%	8.7%	0.5%	1.3%	0.4%	8.7%	0.5%	1.3%	0.6%
F: 300 001 to 500 000	3.4%	0.0%	0.1%	0.2%	3.2%	0.0%	0.1%	0.2%	3.0%	0.0%	0.1%	0.2%	2.8%	0.0%	0.1%	0.1%
G: 500 001 to 700 000	10.1%	1.1%	2.6%	0.9%	10.4%	1.0%	2.4%	0.8%	10.5%	1.0%	2.3%	0.7%	10.5%	0.9%	2.3%	0.9%
H: 700 001 to 1 000 000	5.5%	0.1%	0.2%	0.3%	5.3%	0.1%	0.2%	0.2%	5.1%	0.0%	0.1%	0.2%	4.9%	0.0%	0.1%	0.3%
I: 1 000 001 to 2 000 000	11.1%	2.2%	4.6%	1.6%	11.7%	2.0%	4.6%	1.3%	12.0%	2.0%	4.4%	1.4%	12.1%	2.0%	4.3%	1.4%
J: 2 000 001 to 3 000 000	2.3%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.1%	2.0%	0.0%	0.0%	0.1%	1.9%	0.0%	0.0%	0.2%
K: 3 000 001 to 5 000 000	4.6%	0.1%	0.2%	0.3%	4.4%	0.1%	0.2%	0.2%	4.3%	0.1%	0.2%	0.2%	4.1%	0.1%	0.2%	0.3%
L: 5 000 001 to 10 000 000	5.8%	0.1%	0.4%	0.3%	5.6%	0.1%	0.3%	0.3%	5.8%	0.1%	0.3%	0.3%	5.3%	0.1%	0.3%	0.2%
M: 10 000 001 to 14 000 000	4.2%	1.4%	2.6%	1.0%	4.5%	1.3%	2.6%	1.0%	4.6%	1.3%	2.5%	0.9%	4.7%	1.3%	2.5%	0.8%
N: 14 000 001 to 20 000 000	3.6%	1.7%	2.9%	1.2%	3.9%	1.6%	3.0%	1.0%	4.0%	1.6%	2.9%	1.0%	4.1%	1.5%	2.9%	1.2%
O: 20 000 001 to 30 000 000	3.2%	2.3%	3.7%	1.6%	3.4%	2.1%	3.7%	1.3%	3.6%	2.0%	3.6%	1.3%	3.7%	2.0%	3.6%	1.6%
P: 30 000 001 to 50 000 000	3.1%	3.4%	5.1%	2.4%	3.3%	3.1%	5.1%	2.4%	3.5%	3.2%	5.2%	2.1%	3.6%	3.2%	5.1%	2.4%
Q: 50 000 001 to 100 000 000	2.9%	5.8%	7.2%	4.1%	3.2%	5.4%	7.4%	3.9%	3.3%	5.5%	7.3%	3.9%	3.4%	5.4%	7.3%	4.0%
R: 100 000 001 +	3.4%	80.6%	66.7%	82.3%	3.8%	82.3%	67.2%	84.3%	4.0%	82.2%	68.0%	83.4%	4.1%	82.4%	68.3%	82.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. VAT exclusive.

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2015/16 – 2024/25

Turnover group	Number of Vendors per Fiscal Year									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
A: = 0	3,273	2,534	2,312	2,550	2,535	2,938	3,106	3,329	3,923	7,282
B: 1 to 50 000	3,116	2,710	2,568	2,761	2,619	3,193	3,040	2,929	3,214	3,694
C: 50 001 to 100 000	33,475	32,754	32,018	32,328	31,320	32,476	30,682	29,198	28,443	27,729
D: 100 001 to 200 000	8,335	7,630	7,306	7,480	7,228	8,208	7,614	7,259	7,232	7,131
E: 200 001 to 300 000	21,673	21,633	21,279	21,103	20,782	20,259	19,837	19,295	18,902	18,299
F: 300 001 to 500 000	7,550	6,995	6,708	6,908	6,636	7,486	7,072	6,720	6,672	6,537
G: 500 001 to 700 000	25,795	26,320	26,418	25,790	25,965	24,452	24,816	24,493	24,177	23,421
H: 700 001 to 1 000 000	12,734	11,932	11,653	11,653	11,714	12,825	11,759	11,625	11,369	11,199
I: 1 000 001 to 2 000 000	28,853	30,151	30,825	30,225	30,493	28,710	29,228	29,714	29,470	28,940
J: 2 000 001 to 3 000 000	4,584	4,255	3,913	3,941	3,750	4,350	3,924	3,815	3,914	3,942
K: 3 000 001 to 5 000 000	10,450	10,023	9,897	10,136	9,739	10,875	10,134	9,633	9,566	9,336
L: 5 000 001 to 10 000 000	13,652	12,859	12,628	13,003	12,715	13,826	12,672	12,185	12,070	11,615
M: 10 000 001 to 14 000 000	11,128	11,586	12,028	11,800	12,070	11,021	11,904	12,194	12,202	11,977
N: 14 000 001 to 20 000 000	9,559	10,119	10,437	10,179	10,722	9,915	10,540	11,048	10,915	10,772
O: 20 000 001 to 30 000 000	8,589	8,851	8,981	9,005	9,577	8,918	9,933	10,252	10,249	10,201
P: 30 000 001 to 50 000 000	8,326	8,243	8,428	9,129	9,541	9,253	9,780	10,226	10,657	10,600
Q: 50 000 001 to 100 000 000	7,679	9,164	9,822	8,973	9,206	8,475	9,534	10,163	10,483	10,613
R: 100 000 001 +	8,999	10,011	10,549	10,806	11,158	10,590	12,195	13,692	14,312	14,482
Total	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**	**227,770**

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2015/16 - 2024/25

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2015/16	2024/25	CAGR	2015/16	2024/25	CAGR	2015/16	2024/25	CAGR	2015/16	2024/25	CAGR
A: = 0	3,273	7,282	9.3%	–	–	0.0%	620	819	3.1%	-3,832	-953	-14.3%
B: 1 to 50 000	3,116	3,694	1.9%	90	92	0.3%	16	28	6.5%	-622	-158	-14.1%
C: 50 001 to 100 000	33,475	27,729	-2.1%	48,923	40,458	-2.1%	3,749	3,030	-2.3%	-995	-701	-3.8%
D: 100 001 to 200 000	8,335	7,131	-1.7%	1,248	1,065	-1.7%	132	105	-2.4%	-338	-251	-3.3%
E: 200 001 to 300 000	21,673	18,299	-1.9%	53,482	45,194	-1.9%	3,523	3,224	-1.0%	-758	-584	-2.9%
F: 300 001 to 500 000	7,550	6,537	-1.6%	1,886	1,632	-1.6%	167	145	-1.6%	-245	-144	-5.8%
G: 500 001 to 700 000	25,795	23,421	-1.1%	100,467	91,598	-1.0%	6,122	6,257	0.2%	-1,358	-1,086	-2.5%
H: 700 001 to 1 000 000	12,734	11,199	-1.4%	5,053	4,445	-1.4%	423	404	-0.5%	-272	-313	1.6%
I: 1 000 001 to 2 000 000	28,853	28,940	0.0%	204,646	207,273	0.1%	10,879	12,847	1.9%	-2,328	-2,078	-1.3%
J: 2 000 001 to 3 000 000	4,584	3,942	-1.7%	339	292	-1.6%	41	35	-1.6%	-182	-85	-8.1%
K: 3 000 001 to 5 000 000	10,450	9,336	-1.2%	6,247	5,586	-1.2%	492	449	-1.0%	-378	-242	-4.8%
L: 5 000 001 to 10 000 000	13,652	11,615	-1.8%	11,549	9,817	-1.8%	870	777	-1.3%	-384	-286	-3.2%
M: 10 000 001 to 14 000 000	11,128	11,977	0.8%	131,653	141,911	0.8%	6,205	7,879	2.7%	-1,301	-1,293	-0.1%
N: 14 000 001 to 20 000 000	9,559	10,772	1.3%	159,788	180,483	1.4%	6,999	9,355	3.3%	-1,636	-1,787	1.0%
O: 20 000 001 to 30 000 000	8,589	10,201	1.9%	209,856	249,578	1.9%	8,633	12,176	3.9%	-2,147	-3,169	4.4%
P: 30 000 001 to 50 000 000	8,326	10,600	2.7%	322,689	413,219	2.8%	12,192	18,499	4.7%	-3,636	-4,568	2.6%
Q: 50 000 001 to 100 000 000	7,679	10,613	3.7%	537,724	747,114	3.7%	17,557	28,164	5.4%	-5,076	-8,512	5.9%
R: 100 000 001 +	8,999	14,482	5.4%	7,753,852	14,931,916	7.6%	156,180	318,022	8.2%	-114,529	-248,614	9.0%
Total	**227,770**	**227,770**	**0.0%**	**9,549,494**	**17,071,674**	**6.7%**	**234,800**	**422,213**	**6.7%**	**-140,015**	**-274,825**	**7.8%**

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2015/16 – 2024/25

Turnover group	R million per Fiscal Year									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
A: = 0	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	90	77	74	78	73	85	81	77	84	92
C: 50 001 to 100 000	48,923	47,970	46,835	47,237	45,844	47,315	44,836	42,724	41,631	40,458
D: 100 001 to 200 000	1,248	1,147	1,096	1,122	1,079	1,228	1,141	1,086	1,084	1,065
E: 200 001 to 300 000	53,482	53,439	52,503	52,088	51,259	49,923	48,968	47,689	46,689	45,194
F: 300 001 to 500 000	1,886	1,746	1,678	1,726	1,660	1,867	1,766	1,678	1,666	1,632
G: 500 001 to 700 000	100,467	102,495	102,913	100,614	101,571	95,160	96,894	95,619	94,614	91,598
H: 700 001 to 1 000 000	5,053	4,740	4,629	4,638	4,669	5,102	4,666	4,631	4,514	4,445
I: 1 000 001 to 2 000 000	204,646	214,263	219,065	215,035	217,356	204,215	208,605	212,333	210,835	207,273
J: 2 000 001 to 3 000 000	339	315	290	293	277	321	290	281	291	292
K: 3 000 001 to 5 000 000	6,247	5,989	5,914	6,066	5,820	6,505	6,054	5,766	5,717	5,586
L: 5 000 001 to 10 000 000	11,549	10,884	10,685	11,002	10,746	11,705	10,718	10,297	10,209	9,817
M: 10 000 001 to 14 000 000	131,653	137,049	142,454	139,520	142,801	130,445	140,856	144,233	144,196	141,911
N: 14 000 001 to 20 000 000	159,788	168,934	174,382	169,994	179,443	165,609	176,299	185,263	183,128	180,483
O: 20 000 001 to 30 000 000	209,856	216,387	218,569	219,657	233,928	217,695	243,113	250,867	250,871	249,578
P: 30 000 001 to 50 000 000	322,689	323,385	330,157	355,845	372,204	360,369	381,469	399,488	415,957	413,219
Q: 50 000 001 to 100 000 000	537,724	638,333	688,302	626,241	644,545	594,353	667,707	714,224	737,892	747,114
R: 100 000 001 +	7,753,852	8,500,906	9,003,926	9,466,827	10,160,815	9,639,877	11,696,010	13,879,168	14,526,688	14,931,916
Total	**9,549,494**	**10,428,059**	**11,003,473**	**11,417,983**	**12,174,090**	**11,531,775**	**13,729,474**	**15,995,426**	**16,676,065**	**17,071,674**

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2015/16 – 2024/25

Turnover group	R million per Fiscal Year									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
A: = 0	620	727	687	783	741	817	907	273	316	819
B: 1 to 50 000	16	12	13	29	15	11	15	20	20	28
C: 50 001 to 100 000	3,749	3,470	3,370	3,858	3,528	3,451	3,384	3,261	3,091	3,030
D: 100 001 to 200 000	132	112	108	127	104	119	125	111	101	105
E: 200 001 to 300 000	3,523	3,569	3,548	3,994	3,778	3,470	3,504	3,405	3,326	3,224
F: 300 001 to 500 000	167	159	155	179	166	165	156	150	156	145
G: 500 001 to 700 000	6,122	6,364	6,429	7,089	6,796	6,189	6,543	6,416	6,349	6,257
H: 700 001 to 1 000 000	423	408	386	459	407	412	395	385	381	404
I: 1 000 001 to 2 000 000	10,879	11,728	12,189	13,273	12,924	11,907	12,700	12,949	12,783	12,847
J: 2 000 001 to 3 000 000	41	41	32	45	33	32	37	32	33	35
K: 3 000 001 to 5 000 000	492	477	464	539	478	512	486	466	539	449
L: 5 000 001 to 10 000 000	870	831	803	980	857	887	875	799	801	777
M: 10 000 001 to 14 000 000	6,205	6,451	6,807	7,585	7,572	6,776	7,571	7,766	7,779	7,879
N: 14 000 001 to 20 000 000	6,999	7,628	7,959	8,568	8,818	8,067	8,882	9,311	9,153	9,355
O: 20 000 001 to 30 000 000	8,633	9,064	9,340	10,636	10,895	9,916	11,457	11,853	12,013	12,176
P: 30 000 001 to 50 000 000	12,192	12,175	12,891	15,221	16,018	14,949	16,442	17,342	18,513	18,499
Q: 50 000 001 to 100 000 000	17,557	20,502	21,774	22,355	22,980	21,598	24,331	26,070	27,121	28,164
R: 100 000 001 +	156,180	176,890	189,283	214,327	227,846	229,692	260,279	278,996	301,229	318,022
Total	**234,800**	**260,607**	**276,239**	**310,046**	**323,955**	**318,969**	**358,089**	**379,605**	**403,703**	**422,213**

Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2015/16 – 2024/25

Turnover group	R million per Fiscal Year									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
A: = 0	-3,832	-2,254	-1,012	-784	-854	-1,271	-529	-612	-1,271	-953
B: 1 to 50 000	-622	-258	-171	-135	-116	-92	-104	-221	-175	-158
C: 50 001 to 100 000	-995	-978	-946	-1,052	-979	-930	-1,051	-745	-1,423	-701
D: 100 001 to 200 000	-338	-167	-143	-142	-127	-337	-138	-460	-302	-251
E: 200 001 to 300 000	-758	-802	-623	-754	-858	-592	-742	-705	-550	-584
F: 300 001 to 500 000	-245	-174	-157	-138	-129	-138	-115	-173	-134	-144
G: 500 001 to 700 000	-1,358	-1,275	-1,029	-1,325	-1,029	-1,053	-1,097	-982	-976	-1,086
H: 700 001 to 1 000 000	-272	-314	-249	-206	-246	-247	-377	-193	-231	-313
I: 1 000 001 to 2 000 000	-2,328	-2,520	-2,328	-2,032	-2,367	-1,952	-1,983	-1,901	-2,162	-2,078
J: 2 000 001 to 3 000 000	-182	-105	-72	-311	-74	-100	-104	-87	-78	-85
K: 3 000 001 to 5 000 000	-378	-242	-271	-318	-189	-211	-224	-341	-312	-242
L: 5 000 001 to 10 000 000	-384	-370	-242	-320	-288	-279	-288	-258	-258	-286
M: 10 000 001 to 14 000 000	-1,301	-1,299	-1,328	-1,437	-1,367	-1,390	-1,335	-1,595	-1,655	-1,293
N: 14 000 001 to 20 000 000	-1,636	-1,767	-1,695	-1,899	-1,874	-1,692	-1,760	-1,842	-1,665	-1,787
O: 20 000 001 to 30 000 000	-2,147	-2,182	-2,103	-2,470	-2,499	-2,577	-2,550	-2,436	-2,341	-3,169
P: 30 000 001 to 50 000 000	-3,636	-3,444	-3,860	-4,395	-4,082	-4,317	-4,034	-4,476	-4,248	-4,568
Q: 50 000 001 to 100 000 000	-5,076	-6,251	-6,758	-7,522	-7,149	-6,807	-7,570	-8,123	-8,775	-8,512
R: 100 000 001 +	-114,529	-127,416	-133,725	-163,422	-161,097	-165,693	-194,691	-234,160	-249,133	-248,614
Total	**-140,015**	**-151,818**	**-156,713**	**-188,663**	**-185,325**	**-189,678**	**-218,692**	**-259,309**	**-275,687**	**-274,825**

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2015/16 – 2024/25

Sector	Number of vendors	R million per Fiscal Year									
		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Agencies and other services	16,735	17,878	20,869	22,302	23,507	25,785	26,007	29,289	32,651	36,415	37,253
Agriculture, forestry and fishing	31,573	12,554	14,167	14,730	16,436	17,355	17,342	18,830	20,821	20,784	21,731
Bricks, ceramic, glass, cement and similar products	834	745	804	817	880	869	907	921	1,010	1,091	1,049
Catering and accommodation	5,911	2,996	3,465	3,762	4,096	4,385	2,605	3,844	4,967	5,312	5,710
Chemicals and chemical, rubber and plastic products	2,350	4,954	5,056	5,752	6,222	6,402	6,334	7,047	8,799	8,538	8,124
Clothing and footwear	688	589	653	732	859	826	790	879	919	1,103	1,093
Coal and petroleum products	427	1,090	1,301	1,369	1,502	1,484	1,959	1,982	1,381	2,761	3,165
Construction	12,318	13,299	14,489	14,580	15,609	15,421	13,183	14,551	15,651	16,840	18,920
Educational services	921	555	574	616	660	657	565	664	760	700	757
Electricity, gas and water	736	5,685	6,238	7,451	10,371	11,542	11,574	15,876	16,133	18,468	20,142
Financing, insurance, real estate and business services	80,960	78,752	85,652	90,290	102,718	104,910	103,471	110,432	118,281	123,946	133,315
Food, drink and tobacco	1,880	10,691	11,115	12,608	14,483	15,210	13,702	16,797	16,801	18,923	19,706
Leather, leather goods and fur (excl. footwear & clothing)	137	105	144	169	142	149	121	146	161	196	227
Machinery and related items	4,559	6,884	8,331	8,245	8,515	8,377	7,913	9,010	9,219	9,959	10,518
Medical, dental and other health and veterinary services	9,157	7,579	8,140	8,665	9,796	10,392	9,097	10,738	11,177	11,849	12,561
Metal (including metal products)	1,024	1,517	1,587	1,573	1,651	1,914	2,343	2,226	2,805	2,663	2,631
Metal products (except machinery and equipment)	2,514	2,390	2,784	2,856	3,009	3,264	3,008	3,540	3,692	4,013	3,589
Mining and quarrying	1,421	8,331	8,981	9,177	11,142	12,877	17,095	23,595	22,448	15,882	16,621
Other manufacturing industries	1,776	1,647	1,957	2,163	2,473	2,616	2,417	2,627	3,068	3,394	3,509
Paper, printing and publishing	1,838	2,111	2,610	2,572	2,774	2,921	2,683	2,900	2,904	3,425	3,206
Personal and household services	1,335	641	688	709	826	872	792	878	884	968	999
Public administration	472	3,281	3,401	3,771	4,036	4,265	4,174	5,833	6,306	7,217	7,382
Recreation and cultural services	1,708	2,649	2,887	3,114	3,407	3,391	2,325	3,449	3,284	3,663	4,190
Research and scientific institutes	373	484	544	541	610	675	643	735	736	779	791
Retail trade	19,044	14,023	15,242	16,496	18,050	19,662	20,774	21,192	22,147	25,122	25,412
Scientific, optical and similar equipment	455	616	853	735	827	842	817	1,016	1,042	1,047	984
Social and related community services	1,534	478	467	502	536	569	520	709	629	647	681
Specialised repair services	3,738	1,545	1,681	1,767	1,902	1,906	1,738	2,111	2,127	2,286	2,437
Textiles	643	841	915	944	1,065	970	1,045	1,118	963	1,147	1,113
Transport equipment	479	909	952	953	867	988	1,177	1,288	1,803	2,646	2,506
Transport, storage and communications	5,755	13,662	15,668	16,757	19,571	19,974	18,133	19,048	20,821	23,420	22,524
Vehicles, parts and accessories	2,477	3,205	4,022	3,916	4,527	5,171	5,083	4,910	5,153	6,439	6,214
Wholesale trade	10,838	11,443	13,609	14,804	16,143	16,432	17,857	18,998	19,138	21,077	22,137
Wood, wood products and furniture	1,160	669	761	799	837	882	774	911	924	986	1,017
Total	**227,770**	**234,800**	**260,607**	**276,239**	**310,046**	**323,955**	**318,969**	**358,089**	**379,605**	**403,703**	**422,213**

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2015/16 – 2024/25

Fiscal year / Economic activity[1]	Number of vendors	R million per Fiscal Year									
		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Primary sector	**32,994**	**20,885**	**23,148**	**23,907**	**27,578**	**30,232**	**34,437**	**42,425**	**43,268**	**36,666**	**38,352**
Agriculture, forestry and fishing	31,573	12,554	14,167	14,730	16,436	17,355	17,342	18,830	20,821	20,784	21,731
Mining and quarrying	1,421	8,331	8,981	9,177	11,142	12,877	17,095	23,595	22,448	15,882	16,621
Secondary sector	**33,818**	**54,745**	**60,549**	**64,320**	**72,084**	**74,677**	**70,747**	**82,834**	**87,276**	**97,198**	**101,501**
Manufacturing[2]	20,764	35,760	39,822	42,289	46,105	47,714	45,991	52,407	55,492	61,891	62,438
Electricity, gas and water	736	5,685	6,238	7,451	10,371	11,542	11,574	15,876	16,133	18,468	20,142
Construction	12,318	13,299	14,489	14,580	15,609	15,421	13,183	14,551	15,651	16,840	18,920
Tertiary sector	**160,958**	**159,170**	**176,909**	**188,013**	**210,384**	**219,046**	**213,784**	**232,830**	**249,060**	**269,839**	**282,361**
Wholesale and retail trade, catering and accommodation[3]	42,008	33,212	38,020	40,746	44,718	47,556	48,056	51,055	53,532	60,236	61,909
Transport, storage and communication	5,755	13,662	15,668	16,757	19,571	19,974	18,133	19,048	20,821	23,420	22,524
Financial intermediation, insurance, real-estate and business services[4]	98,068	97,113	107,064	113,133	126,835	131,370	130,121	140,456	151,668	161,140	171,358
Community, social and personal services[5]	15,127	15,183	16,157	17,377	19,260	20,146	17,473	22,271	23,039	25,044	26,570
Total	**227,770**	**234,800**	**260,607**	**276,239**	**310,046**	**323,955**	**318,969**	**358,089**	**379,605**	**403,703**	**422,213**
Percentage of total											
Primary sector	**14.5%**	**8.9%**	**8.9%**	**8.7%**	**8.9%**	**9.3%**	**10.8%**	**11.8%**	**11.4%**	**9.1%**	**9.1%**
Agriculture, forestry and fishing	13.9%	5.3%	5.4%	5.3%	5.3%	5.4%	5.4%	5.3%	5.5%	5.1%	5.1%
Mining and quarrying	0.6%	3.5%	3.4%	3.3%	3.6%	4.0%	5.4%	6.6%	5.9%	3.9%	3.9%
Secondary sector	**14.8%**	**23.3%**	**23.2%**	**23.3%**	**23.2%**	**23.1%**	**22.2%**	**23.1%**	**23.0%**	**24.1%**	**24.0%**
Manufacturing	9.1%	15.2%	15.3%	15.3%	14.9%	14.7%	14.4%	14.6%	14.6%	15.3%	14.8%
Electricity, gas and water	0.3%	2.4%	2.4%	2.7%	3.3%	3.6%	3.6%	4.4%	4.2%	4.6%	4.8%
Construction	5.4%	5.7%	5.6%	5.3%	5.0%	4.8%	4.1%	4.1%	4.1%	4.2%	4.5%
Tertiary sector	**70.7%**	**67.8%**	**67.9%**	**68.1%**	**67.9%**	**67.6%**	**67.0%**	**65.0%**	**65.6%**	**66.8%**	**66.9%**
Wholesale and retail trade, catering and accommodation	18.4%	14.1%	14.6%	14.8%	14.4%	14.7%	15.1%	14.3%	14.1%	14.9%	14.7%
Transport, storage and communication	2.5%	5.8%	6.0%	6.1%	6.3%	6.2%	5.7%	5.3%	5.5%	5.8%	5.3%
Financial intermediation, insurance, real-estate and business services	43.1%	41.4%	41.1%	41.0%	40.9%	40.6%	40.8%	39.2%	40.0%	39.9%	40.6%
Community, social and personal services	6.6%	6.5%	6.2%	6.3%	6.2%	6.2%	5.5%	6.2%	6.1%	6.2%	6.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

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

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

Table A4.7.8: VAT: Refunds by sector, 10-year cohort 2015/16 – 2024/25

Sector	R million per Fiscal Year									
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Agencies and other services	-7,225	-7,706	-7,195	-7,988	-7,108	-6,761	-8,318	-10,642	-11,494	-12,294
Agriculture, forestry and fishing	-9,756	-10,865	-11,859	-14,409	-13,875	-14,992	-17,097	-19,489	-19,683	-20,997
Bricks, ceramic, glass, cement and similar products	-187	-200	-239	-311	-331	-266	-299	-364	-276	-415
Catering and accommodation	-398	-339	-410	-403	-382	-606	-395	-395	-426	-495
Chemicals and chemical, rubber and plastic products	-3,261	-3,775	-4,213	-5,408	-4,710	-7,148	-7,071	-8,163	-6,801	-7,888
Clothing and footwear	-151	-174	-122	-161	-224	-239	-262	-467	-519	-315
Coal and petroleum products	-5,536	-5,547	-5,760	-8,031	-7,198	-6,164	-8,329	-13,892	-12,939	-9,928
Construction	-3,632	-4,138	-4,203	-3,852	-3,547	-3,214	-2,710	-2,853	-3,060	-3,447
Educational services	-112	-107	-127	-119	-130	-131	-154	-144	-127	-142
Electricity, gas and water	-2,479	-2,587	-1,522	-1,130	-528	-391	-525	-791	-1,154	-1,216
Financing, insurance, real estate and business services	-16,813	-18,177	-17,480	-20,014	-18,625	-18,685	-23,613	-27,560	-28,161	-30,187
Food, drink and tobacco	-3,773	-3,937	-3,909	-4,504	-5,389	-6,968	-6,797	-9,110	-8,814	-8,975
Leather, leather goods and fur (excl. footwear & clothing)	-166	-186	-195	-124	-67	-79	-98	-111	-71	-77
Machinery and related items	-2,644	-2,920	-3,169	-3,899	-4,488	-3,955	-4,717	-6,288	-7,875	-7,118
Medical, dental and other health and veterinary services	-426	-347	-342	-362	-377	-399	-416	-375	-385	-444
Metal (including metal products)	-5,403	-6,388	-7,374	-10,547	-9,946	-9,356	-10,201	-10,627	-10,583	-13,618
Metal products (except machinery and equipment)	-997	-1,015	-986	-1,233	-1,496	-1,577	-1,435	-1,545	-1,705	-1,300
Mining and quarrying	-31,339	-31,975	-36,480	-44,079	-42,824	-47,466	-61,286	-66,386	-69,262	-66,496
Other manufacturing industries	-2,727	-2,929	-3,103	-3,543	-3,544	-4,112	-4,846	-5,612	-4,788	-4,295
Paper, printing and publishing	-405	-474	-511	-645	-637	-792	-601	-945	-987	-1,032
Personal and household services	-26	-31	-47	-56	-59	-71	-63	-97	-89	-107
Public administration	-8,055	-8,147	-8,754	-10,656	-10,077	-9,514	-9,477	-9,957	-13,107	-14,283
Recreation and cultural services	-246	-221	-244	-266	-235	-255	-222	-332	-421	-1,291
Research and scientific institutes	-181	-183	-226	-236	-275	-233	-304	-381	-432	-437
Retail trade	-4,574	-4,378	-4,804	-5,548	-5,446	-5,542	-5,738	-8,628	-7,843	-8,274
Scientific, optical and similar equipment	-168	-192	-252	-288	-265	-237	-196	-296	-397	-438
Social and related community services	-377	-372	-441	-457	-491	-533	-493	-558	-603	-661
Specialised repair services	-564	-380	-397	-399	-560	-288	-368	-423	-511	-519
Textiles	-385	-499	-379	-516	-458	-563	-600	-750	-622	-784
Transport equipment	-557	-965	-581	-850	-762	-766	-899	-1,213	-1,642	-1,965
Transport, storage and communications	-5,259	-6,566	-5,859	-7,167	-6,784	-5,740	-5,578	-8,223	-9,276	-9,121
Vehicles, parts and accessories	-14,794	-18,310	-17,500	-21,866	-24,674	-21,965	-24,635	-28,312	-35,594	-30,859
Wholesale trade	-7,304	-7,673	-7,892	-9,417	-9,684	-10,522	-10,776	-14,168	-15,816	-15,201
Wood, wood products and furniture	-97	-117	-137	-178	-132	-148	-169	-209	-223	-206
Total	**-140,015**	**-151,818**	**-156,713**	**-188,663**	**-185,325**	**-189,678**	**-218,692**	**-259,309**	**-275,687**	**-274,825**

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2015/16 – 2024/25

Fiscal year	Number of vendors	R million per Fiscal Year									
Economic activity[1]		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Primary sector	**32,994**	**-41,095**	**-42,840**	**-48,339**	**-58,488**	**-56,700**	**-62,458**	**-78,383**	**-85,875**	**-88,945**	**-87,493**
Agriculture, forestry and fishing	31,573	-9,756	-10,865	-11,859	-14,409	-13,875	-14,992	-17,097	-19,489	-19,683	-20,997
Mining and quarrying	1,421	-31,339	-31,975	-36,480	-44,079	-42,824	-47,466	-61,286	-66,386	-69,262	-66,496
Secondary sector	**33,818**	**-32,566**	**-36,041**	**-36,655**	**-45,220**	**-43,719**	**-45,976**	**-49,757**	**-63,236**	**-62,456**	**-63,017**
Manufacturing[2]	20,764	-26,455	-29,317	-30,930	-40,238	-39,645	-42,370	-46,522	-59,592	-58,242	-58,354
Electricity, gas and water	736	-2,479	-2,587	-1,522	-1,130	-528	-391	-525	-791	-1,154	-1,216
Construction	12,318	-3,632	-4,138	-4,203	-3,852	-3,547	-3,214	-2,710	-2,853	-3,060	-3,447
Tertiary sector	**160,958**	**-66,355**	**-72,937**	**-71,719**	**-84,954**	**-84,906**	**-81,244**	**-90,552**	**-110,197**	**-124,286**	**-124,314**
Wholesale and retail trade, catering and accommodation[3]	42,008	-27,634	-31,080	-31,004	-37,633	-40,745	-38,923	-41,913	-51,927	-60,190	-55,348
Transport, storage and communication	5,755	-5,259	-6,566	-5,859	-7,167	-6,784	-5,740	-5,578	-8,223	-9,276	-9,121
Financial intermediation, insurance, real-estate and business services[4]	98,068	-24,219	-26,066	-24,901	-28,237	-26,008	-25,679	-32,235	-38,583	-40,087	-42,918
Community, social and personal services[5]	15,127	-9,243	-9,224	-9,955	-11,916	-11,368	-10,902	-10,825	-11,464	-14,732	-16,928
Other[6]	-	-	-	-	-	-	-	-	-	-	-
Total	**227,770**	**-140,015**	**-151,818**	**-156,713**	**-188,663**	**-185,325**	**-189,678**	**-218,692**	**-259,309**	**-275,687**	**-274,825**
Percentage of total											
Primary sector	**14.5%**	**29.4%**	**28.2%**	**30.8%**	**31.0%**	**30.6%**	**32.9%**	**35.8%**	**33.1%**	**32.3%**	**31.8%**
Agriculture, forestry and fishing	13.9%	7.0%	7.2%	7.6%	7.6%	7.5%	7.9%	7.8%	7.5%	7.1%	7.6%
Mining and quarrying	0.6%	22.4%	21.1%	23.3%	23.4%	23.1%	25.0%	28.0%	25.6%	25.1%	24.2%
Secondary sector	**14.8%**	**23.3%**	**23.7%**	**23.4%**	**24.0%**	**23.6%**	**24.2%**	**22.8%**	**24.4%**	**22.7%**	**22.9%**
Manufacturing	9.1%	18.9%	19.3%	19.7%	21.3%	21.4%	22.3%	21.3%	23.0%	21.1%	21.2%
Electricity, gas and water	0.3%	1.8%	1.7%	1.0%	0.6%	0.3%	0.2%	0.2%	0.3%	0.4%	0.4%
Construction	5.4%	2.6%	2.7%	2.7%	2.0%	1.9%	1.7%	1.2%	1.1%	1.1%	1.3%
Tertiary sector	**70.7%**	**47.4%**	**48.0%**	**45.8%**	**45.0%**	**45.8%**	**42.8%**	**41.4%**	**42.5%**	**45.1%**	**45.2%**
Wholesale and retail trade, catering and accommodation	18.4%	19.7%	20.5%	19.8%	19.9%	22.0%	20.5%	19.2%	20.0%	21.8%	20.1%
Transport, storage and communication	2.5%	3.8%	4.3%	3.7%	3.8%	3.7%	3.0%	2.6%	3.2%	3.4%	3.3%
Financial intermediation, insurance, real-estate and business services	43.1%	17.3%	17.2%	15.9%	15.0%	14.0%	13.5%	14.7%	14.9%	14.5%	15.6%
Community, social and personal services	6.6%	6.6%	6.1%	6.4%	6.3%	6.1%	5.7%	4.9%	4.4%	5.3%	6.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A4.7.10: VAT: Payments by tax period category type, 10-year cohort 2015/16 – 2024/25

Fiscal year		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	CAGR
Tax period category type[1]	Number of vendors	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	
A: Bi-monthly (Jan)	73,981	14,539	15,857	16,492	18,011	18,304	15,912	18,327	19,569	20,136	20,926	4.1%
B: Bi-monthly (Feb)	98,468	19,097	20,574	21,503	23,499	23,306	20,694	23,766	25,328	26,044	27,109	4.0%
C: Monthly	51,252	201,053	224,059	238,109	268,396	282,212	282,232	315,859	334,560	357,368	374,008	7.1%
D: 6-monthly	3,699	91	96	103	110	100	100	105	110	113	125	3.6%
E: Annually	370	19	20	32	31	33	31	33	37	43	46	10.1%
Total	**227,770**	**234,800**	**260,607**	**276,239**	**310,046**	**323,955**	**318,969**	**358,089**	**379,605**	**403,703**	**422,213**	6.7%
Percentage of total												
A: Bi-monthly (Jan)	32.5%	6.2%	6.1%	6.0%	5.8%	5.7%	5.0%	5.1%	5.2%	5.0%	5.0%	
B: Bi-monthly (Feb)	43.2%	8.1%	7.9%	7.8%	7.6%	7.2%	6.5%	6.6%	6.7%	6.5%	6.4%	
C: Monthly	22.5%	85.6%	86.0%	86.2%	86.6%	87.1%	88.5%	88.2%	88.1%	88.5%	88.6%	
D: 6-monthly	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

1. Tax period category type as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

Table A4.7.11: VAT: Refunds by tax period category type, 10-year cohort 2015/16 – 2024/25

Fiscal year		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	CAGR
Tax period category type[1]	Number of vendors	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	
A: Bi-monthly (Jan)	73,981	-2,525	-2,352	-2,163	-2,159	-2,346	-2,163	-2,369	-2,541	-2,616	-2,861	1.4%
B: Bi-monthly (Feb)	98,468	-3,457	-3,578	-3,234	-3,654	-3,638	-3,422	-3,780	-3,893	-4,129	-4,347	2.6%
C: Monthly	51,252	-133,996	-145,846	-151,288	-182,814	-179,304	-184,064	-212,509	-252,838	-268,903	-267,579	8.0%
D: 6-monthly	3,699	-36	-34	-25	-34	-31	-28	-34	-35	-38	-35	-0.2%
E: Annually	370	-2	-8	-4	-1	-6	-1	-0	-1	-1	-3	2.1%
Total	**227,770**	**-140,015**	**-151,818**	**-156,713**	**-188,663**	**-185,325**	**-189,678**	**-218,692**	**-259,309**	**-275,687**	**-274,825**	7.8%
Percentage of total												
A: Bi-monthly (Jan)	32.5%	1.8%	1.5%	1.4%	1.1%	1.3%	1.1%	1.1%	1.0%	0.9%	1.0%	
B: Bi-monthly (Feb)	43.2%	2.5%	2.4%	2.1%	1.9%	2.0%	1.8%	1.7%	1.5%	1.5%	1.6%	
C: Monthly	22.5%	95.7%	96.1%	96.5%	96.9%	96.8%	97.0%	97.2%	97.5%	97.5%	97.4%	
D: 6-monthly	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

1. Tax period category type as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

IMPORT VAT AND CUSTOMS DUTIES

For the 2024/25 fiscal year...

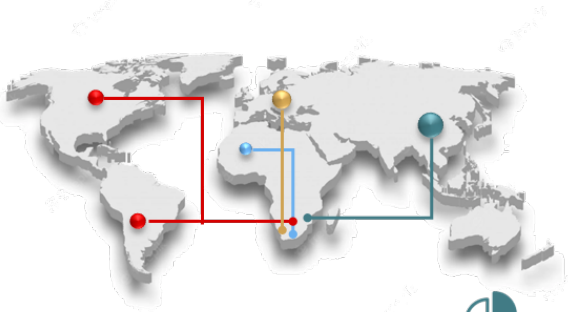


Number of registered importers 210 974

Import VAT		Customs Duties
14.1%	% ...of Revenue	4.1%
3.5%	% ...of GDP	1.0%
-1.2%	% ...of change Y/Y	8.7%

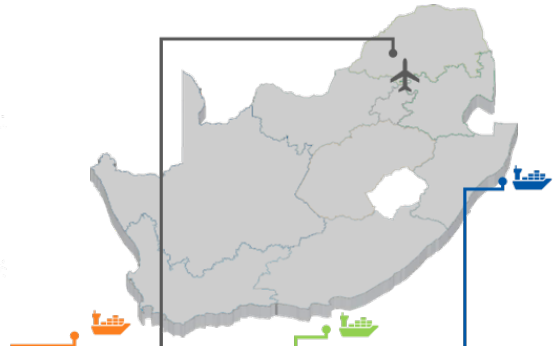
Import VAT		Customs Duties	
27.0%	Machinery & Electronics	25.6%	Vehicles, Aircraft & Vessels
12.8%	Chemical Products	16.6%	Textiles & Clothing
10.8%	Vehicles, Aircraft & Vessels	13.5%	Machinery & Electronics

Main contributors to Total Import Tax by World Zone



Americas	Africa	Europe	Asia
10.4%	5.2%	28.5%	54.2%

Main contributors to Total Import Tax by Customs Port of Entry



9.4%	15.8%	8.5%	48.8%
Cape Town Harbour	OR Tambo Int Airport	Port Elizabeth (Gqeberha) Harbour	Durban Harbour

5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2024/25 fiscal year:

- Import VAT collections totalled R261.9 billion and recorded a year-on-year contraction rate of 1.2%, following a growth of 3.9% in 2023/24. Collections of Customs Duties totalled R76.7 billion and experienced a year-on-year growth of 8.7%, on the back of a 4.6% contraction in 2023/24.
- Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R9.4 billion (a share of 12.2%) and R16.1 billion (21.0%) respectively to the year's total Duty collection (referencing Sections A and B of Part 2 of Schedule 1 to the Customs and Excise Act, 1964). The majority of the remaining R51.2 billion (66.8%) comprises all other Customs Duties levied, predominantly General Duties (Part 1 of Schedule 1 to the Customs and Excise Act, 1964).
- Import VAT and Customs Duties accounted for 14.1% and 4.1% of the year's Total Tax Revenue respectively, resulting in a 18.2% aggregate. This total was higher than the 18.0% average over the preceding five fiscal years. The combined share of these taxes relative to GDP increased to 4.6% from the preceding five-year average of 4.3%, with Import VAT and Customs Duties contributing 3.5% and 1.0%, respectively.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 27.0%, down from 28.9% in 2023/24. Notably, *Vehicles, Aircraft and Vessels* accounted for the most significant portion of Customs Duties at 25.6%, down from 26.1% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.8% of the combined Total Import Tax contribution, compared to 82.5% in 2023/24. Per country, China and Germany — respectively contributing 30.9% and 7.4% of Total Import Tax — remained the principal suppliers of taxable goods to South Africa.
- The Importer register decreased year-on-year by 40.7% to 210 974 in number, as reflected in *Table 1.1* in Chapter 1. This significant shift in volumes is a result of a clean-up of the Customs Register.
- The overall effective tax rates, as reflected in *Table A5.1.2*, was 9.3% for Import VAT, 2.8% for Customs Duties and 12.1% for Total Import Tax.
- The key economic driver for these collections was nominal merchandise imports into the country, which totalled R1.9 trillion for the 2024/25 FY, declining year-on-year by 3.2%; with most of the key contributing commodities registering year-on-year decreases. Trade during the full calendar year 2024 registered imports to the value of R1.8 trillion, equating to a cumulative year-on-year contraction rate of 5.1%.

- Overall, throughout the fiscal year under review, the subdued economic environment with passive levels of investment and household consumption resulted in the dwindling domestic demand for consumption and capital goods, most of which are key contributors to Customs taxes.
- The importation of renewable energy products declined after reaching a market peak in the 2023/24 FY. Reduced imports of automotive components mirrored subdued activity in the domestic vehicle manufacturing sector, which was underpinned by plummeting vehicle exports during 2024. Meanwhile, increased vehicle imports from China largely compensated for weakening domestic new vehicle sales, with NAAMSA (National Association of Automobile Manufacturers of South Africa) reporting a 3.0% year-on-year decline in new vehicles sales for 2024.
- Conversely, the importation of Textiles and Clothing, along with Footwear and Accessories, experienced a fiscal year of steady growth, namely via imports facilitated through e-commerce services.

INTRODUCTION

The South African Customs Administration plays an integral role in the facilitation of movement of goods and people entering or exiting the country's borders. Customs is the first line of control to secure the state's interests by regulating the movement of goods into, from and through the state's Customs territory. Goods imported into the country are subject to VAT and Customs Duties upon importation based on their Customs value, with tariff and origin of the goods having an impact on the latter as well.

The Customs value of imported goods at the time of entry for home consumption is the transaction value thereof (i.e. the price actually paid or payable for the goods when sold for export to South Africa), adjusted by the addition of any dutiable charges not included in the price actually paid or payable, or the deduction of non-dutiable charges included in the price paid or payable.

For the purposes of Import VAT calculations, this value is 'uplifted' by a further 10% to cover costs such as insurance and freight. No such mark-up is, however, applied in respect of goods that originate from any of the BELN countries (Botswana, Eswatini, Lesotho and Namibia) when cleared for home consumption and only VAT of 15% is calculated on the Customs value.

Import VAT is levied on the importation of goods and services into South Africa in terms of the VAT Act of 1991. This is an indirect consumption tax and there are however, certain goods and services, including specific mineral oils and several basic food items, which are supplied at either zero-rate or are exempt from VAT. The standard rate of VAT in South Africa was 14% from 07 April 1993 until 31 March 2018. In the 2018 National Budget Speech, the Minister of Finance announced a 1 percentage point increase in the VAT rate, bringing the rate to 15% effective from 01 April 2018. This rate increase should be considered when comparing Import VAT across the years.

Customs Duties are imposed under the Customs and Excise Act, 1964. They are levied on imported goods with the aim of raising revenue and protecting the local market. These duties are either levied on an *ad valorem* basis, meaning as a percentage of the value of the goods; or on a specific duty basis,

which applies at a rate of cents per unit (for example: per kilogram, metre or litre). The determination of the rate applicable to each import is set out in the schedules to the Customs and Excise Act and is based on the specific tariff classification of the commodity.

It is important to note that the term "Customs Duties", when used in this chapter, comprises all duties levied on imports including Specific Excise Duties and *Ad valorem* Duties; and also includes revenue for the SACU member states which is to be distributed to them according to the revenue sharing agreement, further detailed in Chapter 6.

Also important to note is that Total Import Tax, as referred to in this chapter, is the sum of Import VAT and Customs Duties.

This chapter reviews:

- Methodology
- Declarations and Payment process
- Harmonised System sections
- World zones and selected trade blocs
- Country of origin
- Customs port of entry

METHODOLOGY

South Africa is a member of the World Customs Organisation (WCO) and therefore uses the Harmonized Commodity Description and Coding System (HS) for the classification of goods upon importation.

South Africa is also a signatory to the General Agreement on Tariffs and Trade (GATT). The basis for determining Customs values is provided for in the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, 1994.

The 'Free on Board' contract is currently the basis for customs valuation in South Africa. Section 67(1)(e) of the Customs and Excise Act, 1964, provides for the addition to the price charged for the goods, to the extent that they are not included in such a price; of transportation expenses (from factory to warehouse) and insurance, loading, unloading, handling and associated charges incidental to delivery of the goods to the place of export in the country of exportation.

The effective tax rates reflected in this chapter are calculated by measuring the tax declared as a percentage of the Customs value declared. For example, the effective tax rate of Import VAT for each HS section is calculated as Import VAT declared as a percentage of the Customs value declared for that specific HS section. The same methodology has been applied to calculate the effective tax rate for Customs Duties.

DECLARATIONS AND PAYMENT PROCESS

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

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

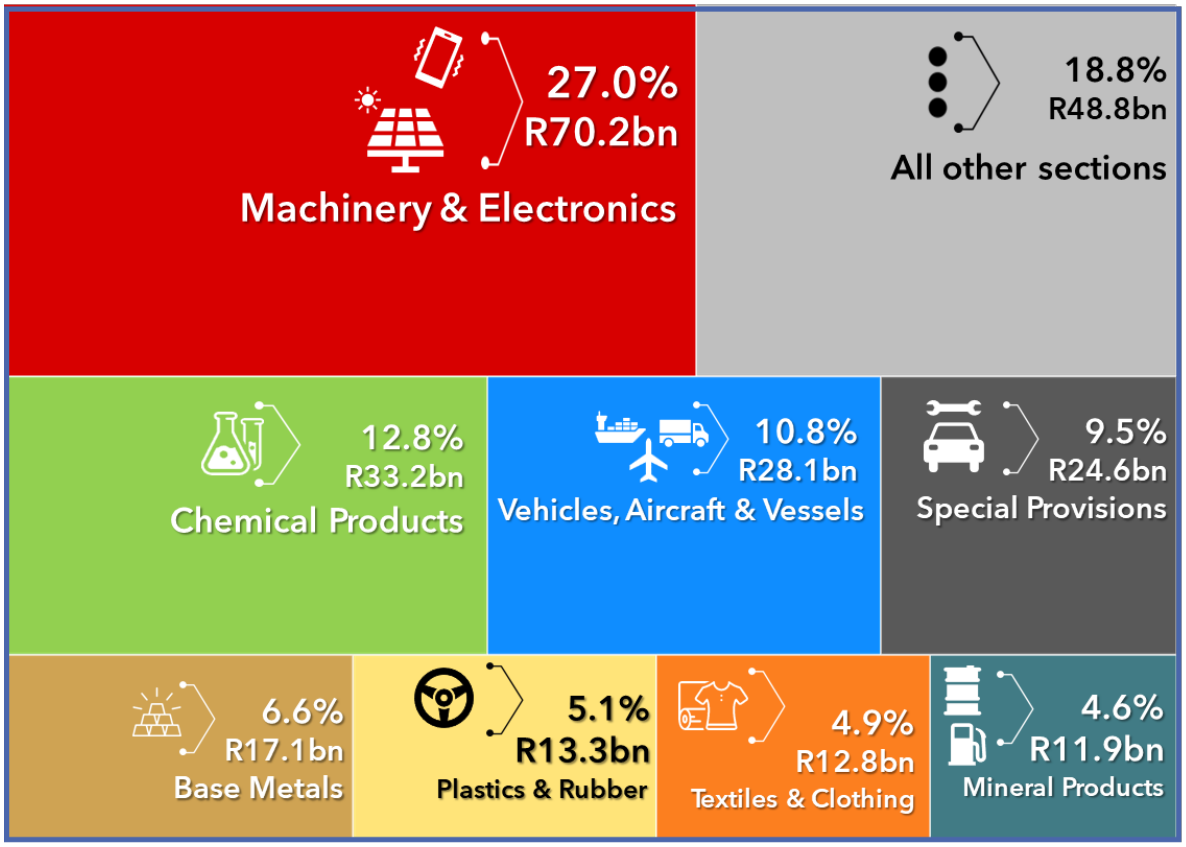
BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that the imports of *Machinery and Electronics* (17.3%) accounts for the largest portion of Customs value in 2024/25, followed by *Mineral Products* (at 15.1%); *Precious Stone and Metals* (10.3%) and *Chemical Products* (10.3%).

A detailed breakdown of the HS sections by tariff level is available online in *Table A5.5*.

Import VAT for 2024/25, as shown in *Figure 5.1*, was collected mostly from the importation of *Machinery and Electronics* (27.0%), *Chemical Products* (12.8%), *Vehicles, Aircraft and Vessels* (10.8%), *Special Provisions* (9.5%), *Base Metals* (6.6%), *Plastics and Rubber* (5.1%), *Textiles and Clothing* (4.9%), and *Mineral Products* (4.6%). The *All Other sections* grouping (18.8%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS Section, 2024/25



The overall year-on-year contraction rate of 1.2% recorded in Import VAT collections during the 2024/25 FY was underpinned by decreases in key contributing commodities. The contraction was led by *Machinery and Electronics* (year-on-year decline of 7.8%) and *Special Provisions* (-8.0%) and was partially offset by growths in *Food, Beverages and Tobacco* (year-on-year growth of 14.2%), *Textiles and Clothing* (11.8%), and *Vehicles, Aircraft and Vessels* (1.0%), among others.

As discussed in Chapter 4, *Table A4.2.6* provides a fully aligned overview of Import VAT flows by SARS sectors. The Import VAT recorded in each sector is based on BOE declarations and is then classified using the VAT sector indicated by the importer's VAT reference number.

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 60.5% of the Import VAT total in 2024/25, with *Secondary* activities at 34.1% and *Primary* activities at 3.9%, with *Other* activities making up the remaining 1.5%.

Import VAT from the top three contributing economic sectors made up 87.5% of the total; namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 38.3%, followed by the *Manufacturing* sector (*Secondary*) at 30.5%, and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 18.7%.

As shown in *Table A5.1.2*, the overall effective tax rate for Import VAT in 2024/25 was 9.3% compared to previous year's 9.3%. Key commodities with the highest effective VAT rates were *Footwear and Accessories* at 18.7%, *Hides, Skins and Leather* at 17.3%, and *Textiles and Clothing* at 16.3%.

The largest contributing HS sections to Customs Duties in 2024/25, as shown in *Figure 5.2,* were *Vehicles, Aircraft and Vessels* (25.6%), *Textiles and Clothing* (16.6%), *Machinery and Electronics* (13.5%), and *Food, Beverages and Tobacco* (12.3%).

The overall year-on-year growth of 8.7% recorded in Customs Duties collections during the 2024/25 FY was underpinned by increases in key contributing commodities, led by *Textiles and Clothing* (with a year-on-year growth of 14.4%), *Food, Beverages and Tobacco* (13.5%), and *Vehicles, Aircraft and Vessels* (7.0%), among others.

Imports under the *Food, Beverages and Tobacco* section made up 99.9% of the Specific Excise Duty total, largely driven by cigarettes (38.0%) sourced mainly from Switzerland, as well as whiskies (22.8%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (68.7%) as well as *Machinery and Electronics* (26.7%) were the largest contributors to the *Ad valorem* Duty total. Luxury vehicles from Germany, India, Japan, China and United States composed 66.4% of the former's total; while electronic devices, mainly smartphones from China, accounted for 73.6% of the latter's total.

As shown in *Table A5.1.2*, the overall effective Customs Duty rate in 2024/25 was 2.8% compared to previous year's 2.6%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.6%; *Hides, Skins and Leather* at 21.7%; *Textiles and Clothing* at 16.8% and *Food, Beverages and Tobacco* at 10.4%.

Figure 5.2: Customs Duties by HS Section, 2024/25

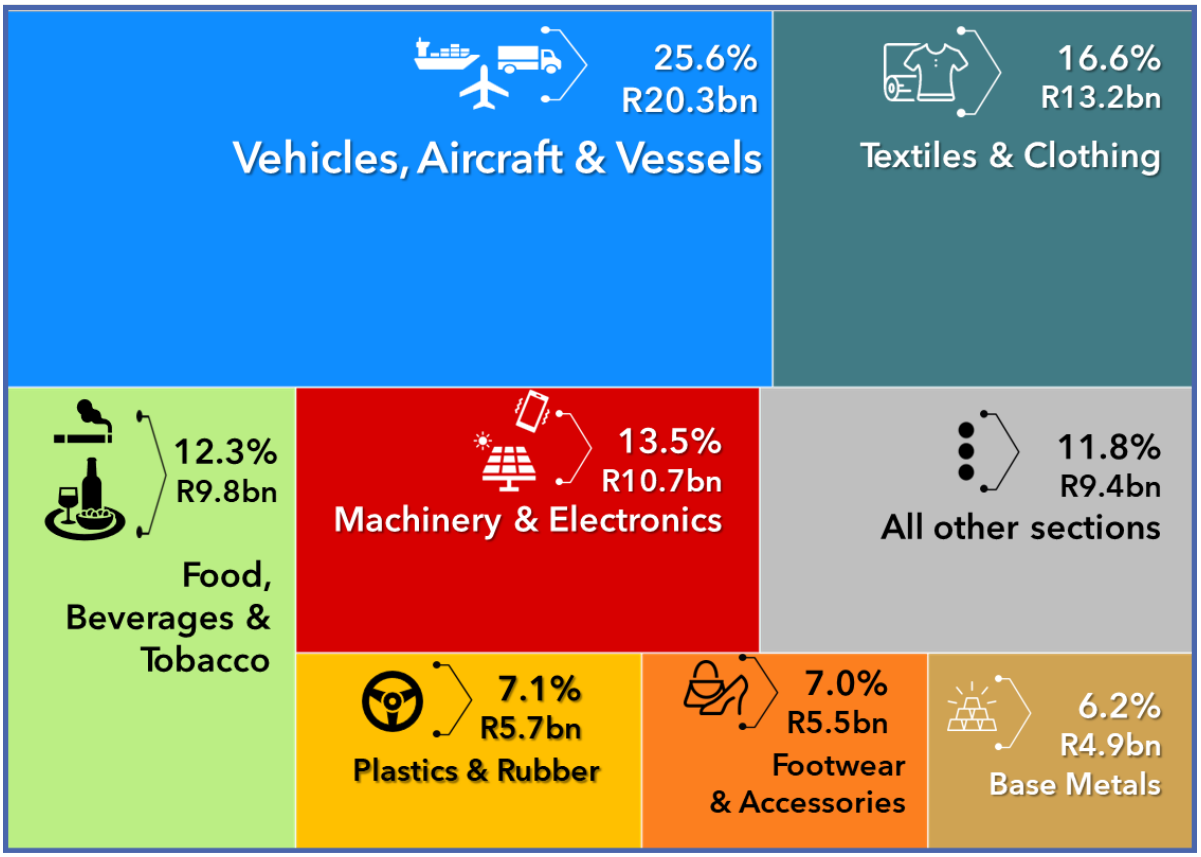
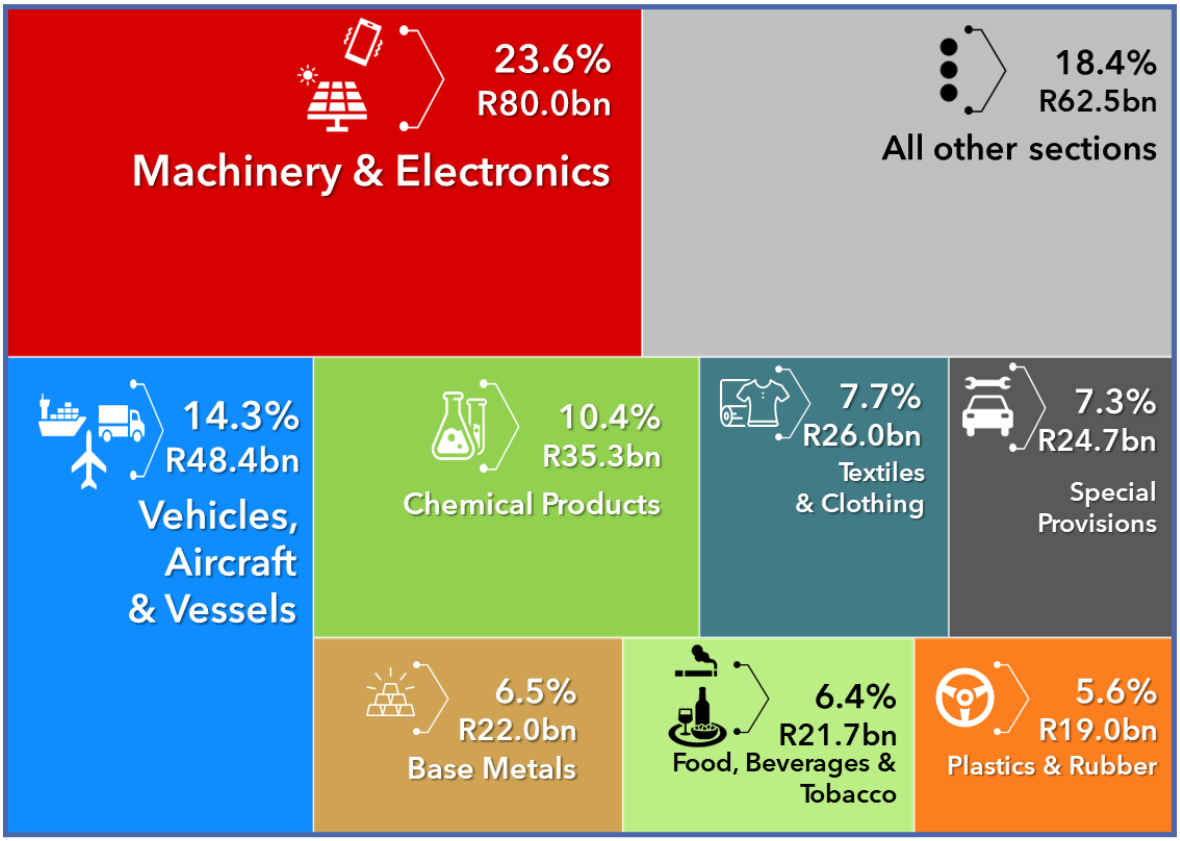


Figure 5.3 shows the top eight contributing sections: *Machinery and Electronics*, *Vehicles, Aircraft and Vessels*, *Chemical Products; Textiles and Clothing*, *Special Provisions*, *Base Metals*, *Food, Beverages and Tobacco*, and *Plastics and Rubber*. Combined, these sections made up 81.6% of the Total Import Tax for 2024/25.

As shown in *Table A5.1.2*, the overall effective tax rate for Total Import Tax in 2024/25 was 12.1% compared to previous year's 11.9%. Key commodities with the highest effective Total Import Tax rates were *Footwear and Accessories* at 43.2%, *Hides, Skins and Leather* at 39.0%, and *Textiles and Clothing* at 33.1%.

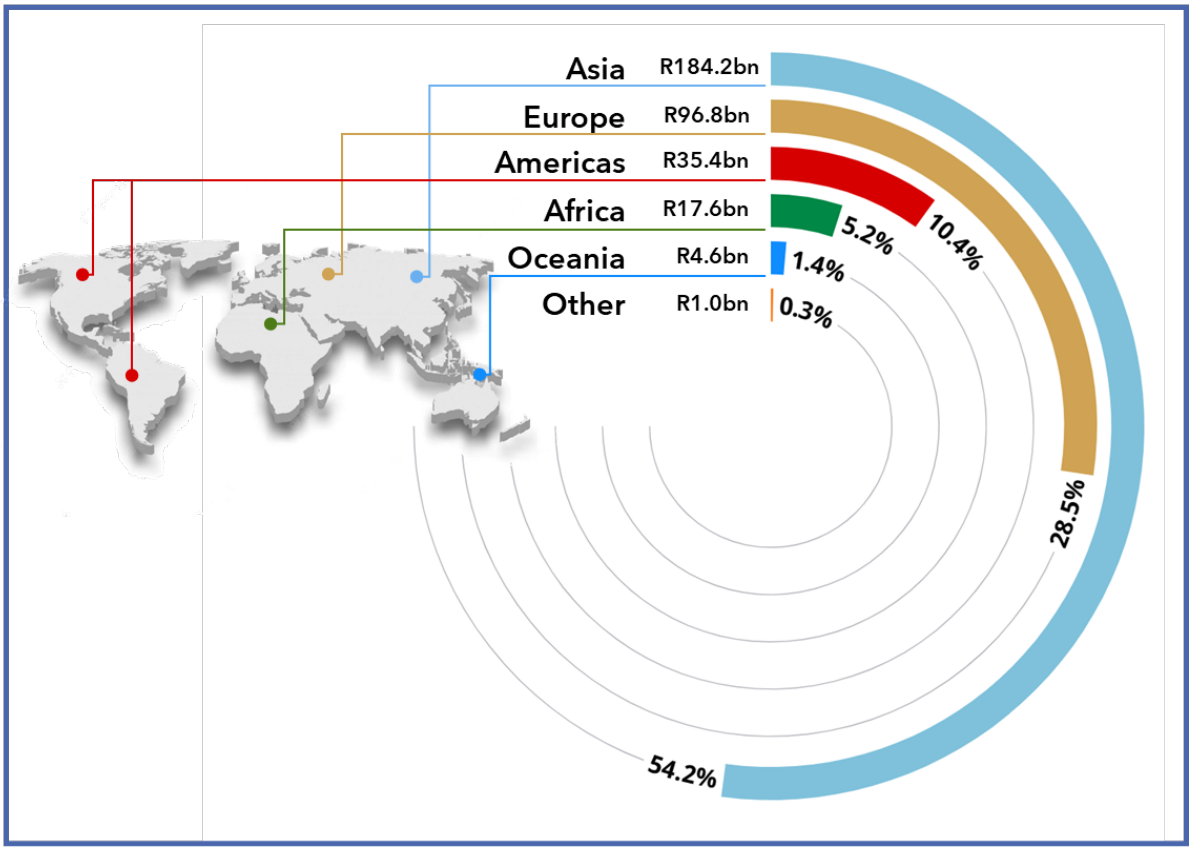
Figure 5.3: Total Import Tax by HS Section, 2024/25



BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 54.2% of the Total Import Tax, followed by Europe at 28.5% and the Americas at 10.4%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by World zone and selected trade blocs.

Figure 5.4: Total Import Tax by World Zone, 2024/25



Asia was South Africa's largest import supplier in 2024/25 at 41.3% of total Customs value, 50.2% of Import VAT and 67.3% of Customs Duties; with goods imported from China, India, Thailand and Japan accounting for 80.8% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second largest Total Import Tax contributor, accounted for 19.5% of total Customs value, 30.3% of Import VAT and 22.8% of Customs Duties; with imports from Germany, Italy, United Kingdom, France, Switzerland and Spain constituting a combined 61.4% of Europe's share of South Africa's Total Import Tax.

In calendar year 2024, Africa was the significantly larger of only three world zones with which South Africa recorded a positive trade balance (R372.4 billion), which culminated in a 28.1% contribution to the Customs value as well as 5.2% to the Total Import Tax for 2024/25.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at a 92.3% share, with Eswatini being the continent's biggest contributor to Import VAT at 25.0%, followed by Mozambique at 18.5%.

The Africa world zone - which comprises the rest of Africa including BELN - continues to grow as an important strategic trade partner for South Africa, specifically in light of the African Continental Free Trade Area (AfCFTA) agreement which came into effect on 01 January 2021; following a postponement, due to COVID-19, from the initially scheduled commencement date of 01 July 2020.

AfCFTA is a vehicle for Africa's economic transformation and sets out an ambitious task to facilitate the flow of goods, services, people and capital across the African Union's 55 member states.

By August 2025, 49 countries on the African continent had ratified the Agreement.

South Africa started trading under the agreement since 31 January 2024. The countries that have fulfilled all the requirements for implementation and are currently trading with South Africa are Algeria, Cameroon, Egypt, Ghana, Kenya, Rwanda, Tunisia, Burundi, Morocco, Uganda and The Gambia. Trade with the Southern African Development Community (SADC) countries will continue under the SADC trade agreement.

Once completed, the free-trade area, which is of substantial economic interest to South Africa and the African continent, will provide a market of over 1 billion people with a GDP of over US$2.6 trillion.

The trade bloc of Brazil, Russia, India, China and South Africa (BRICS) was the largest trade bloc contributor to South Africa's Total Import Tax at 39.7% and accounted for 25.7% of the year's Customs value; with China, India and Brazil among SA's top thirteen suppliers, in terms of revenue.

South Africa's growing trade with fellow continental partners in 2024/25 was further emphasized within the selected trade bloc category where the African Union was South Africa's top supplier in terms of Customs value, with a 25.9% share, while contributing a modest 4.9% to Total Import Tax, mainly from Import VAT.

The European Union (EU) trade bloc recorded 16.8% of the total Customs value and 23.6% of South Africa's 2024/25 Total Import Tax; with imports from Germany, Italy, France and Spain being the major contributors. **Important to note** that the United Kingdom/Great Britain has been included under the EU until the period ending 31 December 2020. From 01 January 2021 onward, the United Kingdom/Great Britain is excluded from the EU trade bloc categorisation.

BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top eight Countries of Origin — China, Germany, United States, India, Thailand, Japan, Italy and United Kingdom — collectively accounted for 62.4% of the Total Import Tax for 2024/25.

Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (44.9%) and Import VAT (43.7%) for 2024/25. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (25.9%), *Machinery and Electronics* (18.4%), *Vehicles, Aircraft and Vessels* (12.0%), *Footwear and Accessories* (10.0%), and *Base Metals* (10.0%).

Merchandise imported from Germany was led by the *Machinery and Electronics* section, which was the largest contributor to the country's Customs value (at 22.9% share) and second largest contributor to Import VAT (also at 22.9%), whereas the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (72.5%).

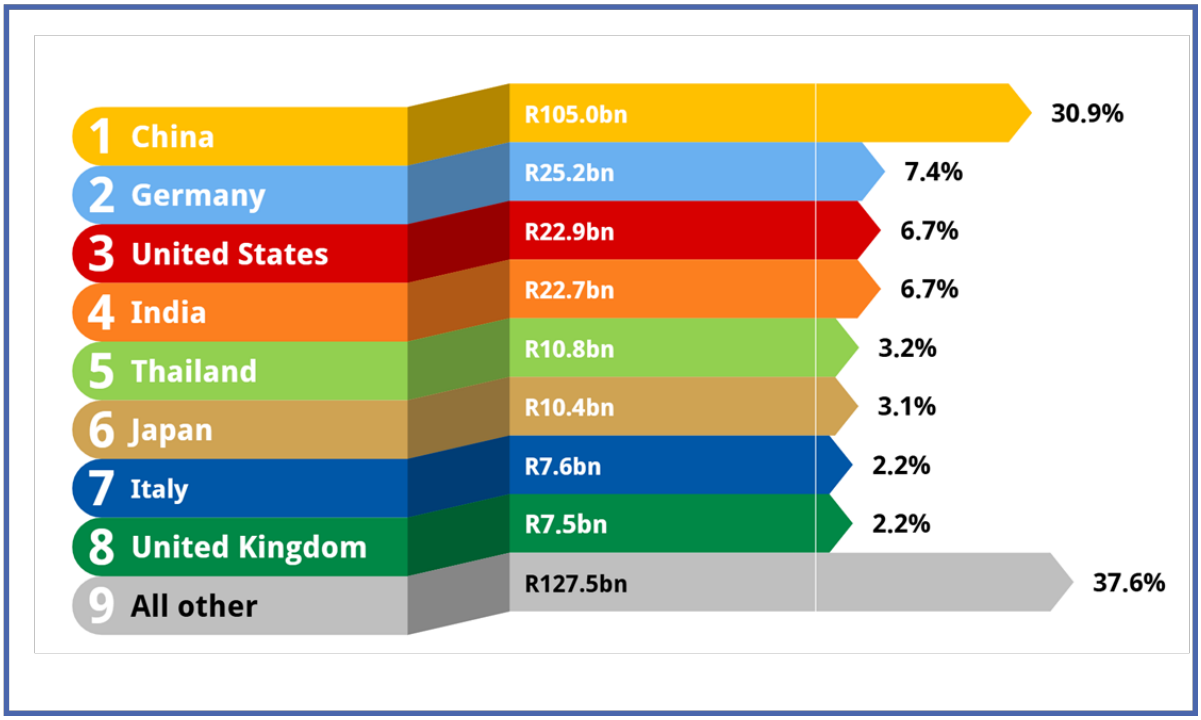
In 2024/25, Eswatini was the largest African trade partner among South Africa's top 20 countries that contributed to Total Import Tax. Eswatini ranked 10th in Customs Value at 1.3% and 13th for Import

VAT at 1.6%, with the latter supported by goods imported under the sections of *Chemical Products* (37.0%), *Food, Beverages and Tobacco* (28.6%), and *Textiles and Clothing* (15.6%).

2024/25 is the second year in which Mozambique appears in South Africa's top 20 contributing countries, as the second highest African Trade partner. Mozambican *Mineral Products* contributed the most to the country's Customs Value (65.3%) and Import VAT (75.3%) for 2024/25. *Food, Beverages and Tobacco* (97.4%) made up most of the country's Customs Duties contribution.

Table A5.3.1 shows the 20 countries that were the leading suppliers of goods contributing to Total Import Tax.

Figure 5.5: Total Import Tax by Country of Origin, 2024/25



BY CUSTOMS PORT OF ENTRY

South Africa's Customs ports of entry comprise airports, sea harbours, border posts and inland offices.

Table A5.4.1 lists the contributions of the following categories in Customs port of entry for the fiscal years 2021/22 to 2024/25, according to their Total Import Tax share by:

- Top 4 Sea Harbours: Durban, Cape Town, Port Elizabeth (Gqeberha) and Richards Bay.
- Top 5 Airports: O.R. Tambo, Cape Town, King Shaka, Lanseria and Port Elizabeth(Gqeberha).
- Top 9 Border Posts and Inland Offices: Johannesburg, East London, Pretoria, Germiston/Alberton, Oshoek, Komatipoort, Groblers Bridge, Beitbridge and Golela.
- Other Offices: all remaining Customs offices across the above categories.

Figure 5.6 shows the contribution of each of these categories to the Total Import Tax in 2024/25.

Figure 5.6: Total Import Tax by Customs Port of Entry Group, 2024/25

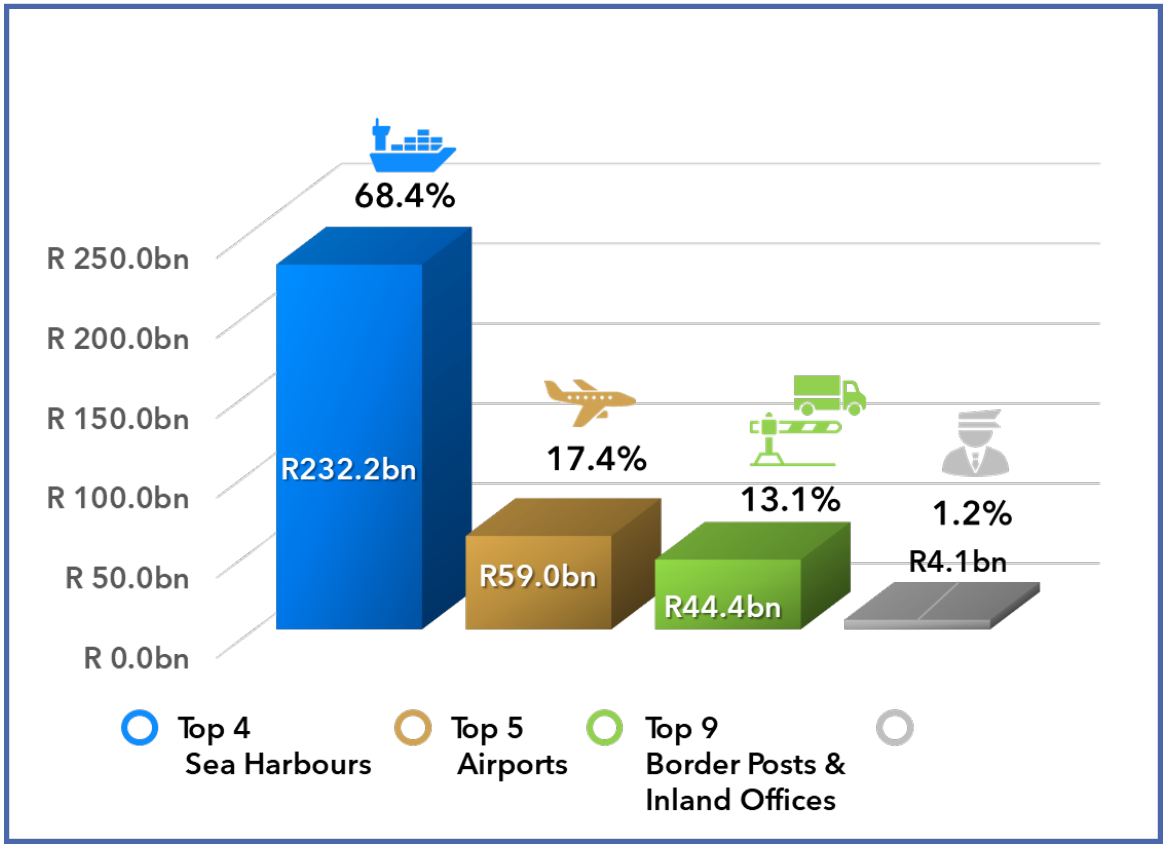


Table A5.4.2 lists the contributions of the top ports of entry. *Figure 5.7* shows the contribution of the top six offices — Durban Harbour, O.R. Tambo International Airport, Cape Town Harbour, Port Elizabeth (Gqeberha) Harbour, Johannesburg Customs Office and East London Customs Office — which together accounted for 89.1% of the Total Import Tax for 2024/25.

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and is, therefore, a significant contributor to the South African economy. In 2024/25, goods imported through Durban Harbour constituted 41.3% of the national Customs value total, 47.8% of the Import VAT total and 51.9% of Customs Duties revenue.

Activity at Durban Harbour was driven principally by imports of *Mineral Products* at 20.4% of the port's Customs value and *Machinery and Electronics* at 25.5% of its Import VAT; while *Vehicles, Aircraft and* Vessels accounted for 32.7% of the port's Customs Duties collected.

O.R. Tambo International Airport is Africa's second-busiest airport. In 2024/25, the value of the cargo imported through this airport represented 21.9% of the Customs value of goods imported into the country, while contributing 17.3% to the Import VAT total and 10.8% to the Customs Duties total. Goods imported through O.R. Tambo International Airport was driven principally by imports of

Precious Stones and Metals at 46.7% of the airport's Customs value, while *Machinery and Electronics* at 49.9% of its Import VAT and 46.1% Customs Duties collected.

Figure 5.7: Total Import Tax by Customs Port of Entry, 2024/25

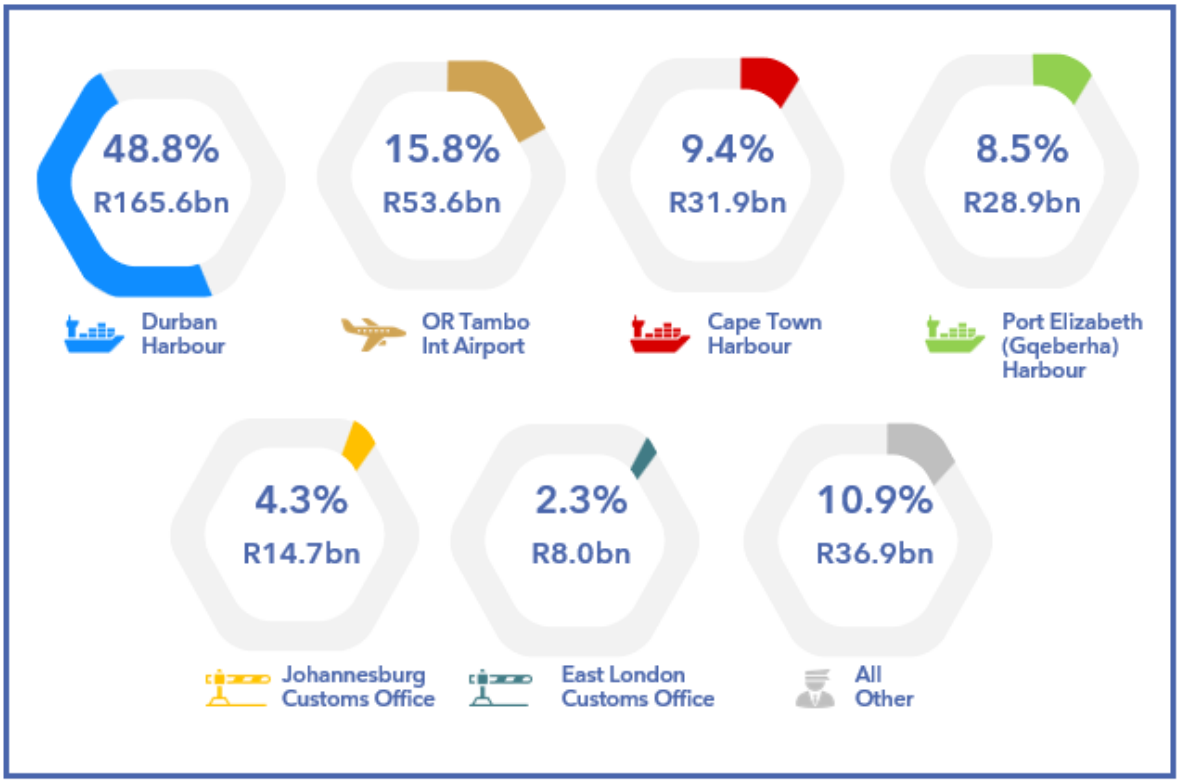


Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2021/22 - 2024/25

HS section			2021/22				2022/23				2023/24				2024/25			
R million	Section	Chapter	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Animals and Animal Products	1	1 - 5	24 435	3 511	1 576	5 087	25 408	3 477	1 209	4 686	25 624	3 266	982	4 248	25 023	3 321	652	3 973
Vegetable Products	2	6 - 14	31 760	2 794	294	3 088	38 850	3 747	288	4 035	45 611	4 099	386	4 485	55 688	4 601	765	5 367
Fats and Oils	3	15	27 271	2 379	263	2 643	30 018	2 644	293	2 937	27 431	2 348	231	2 578	27 975	2 400	163	2 563
Food, Beverages and Tobacco	4	16 - 24	101 810	7 894	9 015	16 909	93 460	9 275	10 170	19 446	100 226	9 573	9 440	19 013	102 948	10 937	10 714	21 651
Mineral Products	5	25 - 27	298 072	8 212	45	8 257	513 250	14 429	37	14 467	474 121	12 767	40	12 807	423 709	11 859	38	11 898
Chemical Products	6	28 - 38	272 368	29 033	1 533	30 565	314 925	34 744	1 977	36 720	285 833	32 199	1 933	34 133	288 315	33 218	2 034	35 253
Plastics and Rubber	7	39 - 40	73 462	11 204	3 468	14 672	86 381	12 953	4 320	17 273	85 236	13 076	5 325	18 400	87 655	13 349	5 681	19 030
Hides, Skins and Leather	8	41 - 43	4 351	735	874	1 609	5 448	953	1 171	2 124	6 297	1 021	1 259	2 281	6 435	1 112	1 395	2 507
Wood and articles thereof	9	44 - 46	7 107	1 084	213	1 297	7 516	1 169	212	1 381	7 505	1 154	203	1 358	7 859	1 206	212	1 418
Pulp and Paper Products	10	47 - 49	56 129	3 353	154	3 507	59 588	4 265	202	4 467	63 992	3 930	271	4 201	67 362	4 061	259	4 321
Textiles and Clothing	11	50 - 63	69 140	10 228	10 548	20 776	75 148	11 652	12 085	23 737	74 802	11 446	11 560	23 007	78 714	12 799	13 222	26 020
Footwear and Accessories	12	64 - 67	16 416	3 090	4 069	7 159	20 961	3 907	5 182	9 089	20 006	3 788	4 954	8 742	22 553	4 208	5 541	9 749
Articles of Stone, Plaster etc.	13	68 - 70	16 389	2 619	828	3 447	19 500	3 006	848	3 854	18 904	2 968	920	3 889	17 670	2 800	941	3 741
Precious Stones and Metals	14	71	228 744	2 734	197	2 930	236 375	2 860	201	3 061	259 355	2 296	214	2 509	289 779	1 922	254	2 176
Base Metals	15	72 - 83	259 727	15 189	3 717	18 906	246 823	16 620	3 980	20 600	249 497	16 595	3 971	20 566	273 813	17 059	4 920	21 980
Machinery and Electronics	16	84 - 85	348 674	52 100	8 107	60 207	460 823	66 528	9 376	75 904	517 165	76 103	9 561	85 665	485 656	70 205	9 828	80 032
Vehicles, Aircraft and Vessels	17	86 - 89	185 232	19 741	13 863	33 604	273 577	28 227	22 041	50 268	267 111	27 784	19 018	46 801	259 832	28 057	20 348	48 405
Photographic and instruments	18	90 - 92	38 626	5 782	132	5 913	43 615	6 596	118	6 714	50 447	7 585	146	7 731	49 835	7 564	99	7 663
Misc Manufactured Articles	20	94 - 96	23 545	3 706	1 873	5 579	25 416	3 872	1 958	5 830	26 873	4 074	2 075	6 149	28 167	4 348	2 230	6 578
Works of Art/Antiques	21	97	747	32	0	32	1 949	48	1	49	1 025	69	0	69	1 253	38	2	39
Special Provisions[3]	22	98	112 978	18 117	105	18 222	136 357	21 239	122	21 361	168 064	26 752	135	26 887	154 258	24 612	132	24 744
Other Unclassified		93, 99	34 286	220	146	366	32 207	257	171	427	41 359	307	197	504	50 240	300	190	489
Total			**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**	**2 816 484**	**263 201**	**72 822**	**336 023**	**2 804 737**	**259 978**	**79 620**	**339 597**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Special Provisions : Original equipment components (motor vehicle parts) imported for the Automotive Production and Development Programme (APDP).*

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2021/22 - 2024/25 (continued)

HS section			2021/22				2022/23				2023/24				2024/25			
R million	Section	Chapter	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
Animals and Animal Products	1	1 - 5	1.1%	1.7%	2.6%	1.9%	0.9%	1.4%	1.6%	1.4%	0.9%	1.2%	1.3%	1.3%	0.9%	1.3%	0.8%	1.2%
Vegetable Products	2	6 - 14	1.4%	1.4%	0.5%	1.2%	1.4%	1.5%	0.4%	1.2%	1.6%	1.6%	0.5%	1.3%	2.0%	1.8%	1.0%	1.6%
Fats and Oils	3	15	1.2%	1.2%	0.4%	1.0%	1.1%	1.0%	0.4%	0.9%	1.0%	0.9%	0.3%	0.8%	1.0%	0.9%	0.2%	0.8%
Food, Beverages and Tobacco	4	16 - 24	4.6%	3.9%	14.8%	6.4%	3.4%	3.7%	13.4%	5.9%	3.6%	3.6%	13.0%	5.7%	3.7%	4.2%	13.5%	6.4%
Mineral Products	5	25 - 27	13.4%	4.0%	0.1%	3.1%	18.7%	5.7%	0.0%	4.4%	16.8%	4.9%	0.1%	3.8%	15.1%	4.6%	0.0%	3.5%
Chemical Products	6	28 - 38	12.2%	14.2%	2.5%	11.5%	11.5%	13.8%	2.6%	11.2%	10.1%	12.2%	2.7%	10.2%	10.3%	12.8%	2.6%	10.4%
Plastics and Rubber	7	39 - 40	3.3%	5.5%	5.7%	5.5%	3.1%	5.1%	5.7%	5.3%	3.0%	5.0%	7.3%	5.5%	3.1%	5.1%	7.1%	5.6%
Hides, Skins and Leather	8	41 - 43	0.2%	0.4%	1.4%	0.6%	0.2%	0.4%	1.5%	0.6%	0.2%	0.4%	1.7%	0.7%	0.2%	0.4%	1.8%	0.7%
Wood and articles thereof	9	44 - 46	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.5%	0.3%	0.4%
Pulp and Paper Products	10	47 - 49	2.5%	1.6%	0.3%	1.3%	2.2%	1.7%	0.3%	1.4%	2.3%	1.5%	0.4%	1.3%	2.4%	1.6%	0.3%	1.3%
Textiles and Clothing	11	50 - 63	3.1%	5.0%	17.3%	7.8%	2.7%	4.6%	15.9%	7.2%	2.7%	4.3%	15.9%	6.8%	2.8%	4.9%	16.6%	7.7%
Footwear and Accessories	12	64 - 67	0.7%	1.5%	6.7%	2.7%	0.8%	1.5%	6.8%	2.8%	0.7%	1.4%	6.8%	2.6%	0.8%	1.6%	7.0%	2.9%
Articles of Stone, Plaster etc.	13	68 - 70	0.7%	1.3%	1.4%	1.3%	0.7%	1.2%	1.1%	1.2%	0.7%	1.1%	1.3%	1.2%	0.6%	1.1%	1.2%	1.1%
Precious Stones and Metals	14	71	10.3%	1.3%	0.3%	1.1%	8.6%	1.1%	0.3%	0.9%	9.2%	0.9%	0.3%	0.7%	10.3%	0.7%	0.3%	0.6%
Base Metals	15	72 - 83	11.6%	7.5%	6.1%	7.1%	9.0%	6.6%	5.2%	6.3%	8.9%	6.3%	5.5%	6.1%	9.8%	6.6%	6.2%	6.5%
Machinery and Electronics	16	84 - 85	15.6%	25.6%	13.3%	22.7%	16.8%	26.4%	12.3%	23.1%	18.4%	28.9%	13.1%	25.5%	17.3%	27.0%	12.3%	23.6%
Vehicles, Aircraft and Vessels	17	86 - 89	8.3%	9.7%	22.7%	12.7%	10.0%	11.2%	29.0%	15.3%	9.5%	10.6%	26.1%	13.9%	9.3%	10.8%	25.6%	14.3%
Photographic and instruments	18	90 - 92	1.7%	2.8%	0.2%	2.2%	1.6%	2.6%	0.2%	2.0%	1.8%	2.9%	0.2%	2.3%	1.8%	2.9%	0.1%	2.3%
Misc Manufactured Articles	20	94 - 96	1.1%	1.8%	3.1%	2.1%	0.9%	1.5%	2.6%	1.8%	1.0%	1.5%	2.8%	1.8%	1.0%	1.7%	2.8%	1.9%
Works of Art/Antiques	21	97	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Provisions[3]	22	98	5.1%	8.9%	0.2%	6.9%	5.0%	8.4%	0.2%	6.5%	6.0%	10.2%	0.2%	8.0%	5.5%	9.5%	0.2%	7.3%
Other Unclassified		93, 99	1.5%	0.1%	0.2%	0.1%	1.2%	0.1%	0.2%	0.1%	1.5%	0.1%	0.3%	0.2%	1.8%	0.1%	0.2%	0.1%
Total			**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Special Provisions : Original equipment components (motor vehicle parts) imported for the Automotive Production and Development Programme (APDP).*

Table A5.1.2: Import VAT and Customs Duties: Effective tax rates of Import VAT, Customs Duties and Total Import Tax by HS section, 2021/22 - 2024/25

HS section			2021/22			2022/23			2023/24			2024/25		
Effective tax rate	Section	Chapter	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[2]	Total Import Tax[3]
Animals and Animal Products	1	1 - 5	14.4%	6.4%	20.8%	13.7%	4.8%	18.4%	12.7%	3.8%	16.6%	13.3%	2.6%	15.9%
Vegetable Products	2	6 - 14	8.8%	0.9%	9.7%	9.6%	0.7%	10.4%	9.0%	0.8%	9.8%	8.3%	1.4%	9.6%
Fats and Oils	3	15	8.7%	1.0%	9.7%	8.8%	1.0%	9.8%	8.6%	0.8%	9.4%	8.6%	0.6%	9.2%
Food, Beverages and Tobacco	4	16 - 24	7.8%	8.9%	16.6%	9.9%	10.9%	20.8%	9.6%	9.4%	19.0%	10.6%	10.4%	21.0%
Mineral Products	5	25 - 27	2.8%	0.0%	2.8%	2.8%	0.0%	2.8%	2.7%	0.0%	2.7%	2.8%	0.0%	2.8%
Chemical Products	6	28 - 38	10.7%	0.6%	11.2%	11.0%	0.6%	11.7%	11.3%	0.7%	11.9%	11.5%	0.7%	12.2%
Plastics and Rubber	7	39 - 40	15.3%	4.7%	20.0%	15.0%	5.0%	20.0%	15.3%	6.2%	21.6%	15.2%	6.5%	21.7%
Hides, Skins and Leather	8	41 - 43	16.9%	20.1%	37.0%	17.5%	21.5%	39.0%	16.2%	20.0%	36.2%	17.3%	21.7%	39.0%
Wood and articles thereof	9	44 - 46	15.3%	3.0%	18.2%	15.6%	2.8%	18.4%	15.4%	2.7%	18.1%	15.3%	2.7%	18.0%
Pulp and Paper Products	10	47 - 49	6.0%	0.3%	6.2%	7.2%	0.3%	7.5%	6.1%	0.4%	6.6%	6.0%	0.4%	6.4%
Textiles and Clothing	11	50 - 63	14.8%	15.3%	30.0%	15.5%	16.1%	31.6%	15.3%	15.5%	30.8%	16.3%	16.8%	33.1%
Footwear and Accessories	12	64 - 67	18.8%	24.8%	43.6%	18.6%	24.7%	43.4%	18.9%	24.8%	43.7%	18.7%	24.6%	43.2%
Articles of Stone, Plaster etc.	13	68 - 70	16.0%	5.1%	21.0%	15.4%	4.3%	19.8%	15.7%	4.9%	20.6%	15.8%	5.3%	21.2%
Precious Stones and Metals	14	71	1.2%	0.1%	1.3%	1.2%	0.1%	1.3%	0.9%	0.1%	1.0%	0.7%	0.1%	0.8%
Base Metals	15	72 - 83	5.8%	1.4%	7.3%	6.7%	1.6%	8.3%	6.7%	1.6%	8.2%	6.2%	1.8%	8.0%
Machinery and Electronics	16	84 - 85	14.9%	2.3%	17.3%	14.4%	2.0%	16.5%	14.7%	1.8%	16.6%	14.5%	2.0%	16.5%
Vehicles, Aircraft and Vessels	17	86 - 89	10.7%	7.5%	18.1%	10.3%	8.1%	18.4%	10.4%	7.1%	17.5%	10.8%	7.8%	18.6%
Photographic and instruments	18	90 - 92	15.0%	0.3%	15.3%	15.1%	0.3%	15.4%	15.0%	0.3%	15.3%	15.2%	0.2%	15.4%
Misc Manufactured Articles	20	94 - 96	15.7%	8.0%	23.7%	15.2%	7.7%	22.9%	15.2%	7.7%	22.9%	15.4%	7.9%	23.4%
Works of Art/Antiques	21	97	4.2%	0.0%	4.3%	2.5%	0.0%	2.5%	6.7%	0.0%	6.7%	3.0%	0.1%	3.1%
Special Provisions[3]	22	98	16.0%	0.1%	16.1%	15.6%	0.1%	15.7%	15.9%	0.1%	16.0%	16.0%	0.1%	16.0%
Other Unclassified		93, 99	0.6%	0.4%	1.1%	0.8%	0.5%	1.3%	0.7%	0.5%	1.2%	0.6%	0.4%	1.0%
Total			**9.1%**	**2.7%**	**11.9%**	**9.2%**	**2.8%**	**12.0%**	**9.3%**	**2.6%**	**11.9%**	**9.3%**	**2.8%**	**12.1%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Special Provisions : Original equipment components (motor vehicle parts) imported for the Automotive Production and Development Programme (APDP).*

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2021/22 - 2024/25

World zone / trade bloc	2021/22				2022/23				2023/24				2024/25			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
Africa	642 898	12 330	711	13 040	674 046	16 284	887	17 171	729 554	15 718	1 114	16 832	788 706	16 270	1 348	17 619
Americas	202 958	23 138	5 884	29 022	238 189	28 993	6 738	35 731	271 585	30 958	6 259	37 217	251 298	29 200	6 200	35 401
Asia	841 661	100 338	38 240	138 578	1 204 786	123 709	48 534	172 242	1 159 605	127 443	47 382	174 825	1 157 223	130 593	53 623	184 216
Europe	468 674	63 588	15 957	79 545	544 688	78 337	19 581	97 918	585 580	84 506	17 835	102 342	547 225	78 655	18 162	96 818
Oceania	21 992	3 198	207	3 406	26 642	3 879	197	4 076	23 233	3 472	211	3 682	29 403	4 327	268	4 594
Other	53 087	1 164	20	1 184	59 244	1 266	26	1 292	46 928	1 104	21	1 125	30 882	932	18	950
Total	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**	**2 816 484**	**263 201**	**72 822**	**336 023**	**2 804 737**	**259 978**	**79 620**	**339 597**
Percentage of total																
Africa	28.8%	6.1%	1.2%	4.9%	24.5%	6.4%	1.2%	5.2%	25.9%	6.0%	1.5%	5.0%	28.1%	6.3%	1.7%	5.2%
Americas	9.1%	11.4%	9.6%	11.0%	8.7%	11.5%	8.9%	10.9%	9.6%	11.8%	8.6%	11.1%	9.0%	11.2%	7.8%	10.4%
Asia	37.7%	49.2%	62.7%	52.3%	43.8%	49.0%	63.9%	52.4%	41.2%	48.4%	65.1%	52.0%	41.3%	50.2%	67.3%	54.2%
Europe	21.0%	31.2%	26.2%	30.0%	19.8%	31.0%	25.8%	29.8%	20.8%	32.1%	24.5%	30.5%	19.5%	30.3%	22.8%	28.5%
Oceania	1.0%	1.6%	0.3%	1.3%	1.0%	1.5%	0.3%	1.2%	0.8%	1.3%	0.3%	1.1%	1.0%	1.7%	0.3%	1.4%
Other	2.4%	0.6%	0.0%	0.4%	2.2%	0.5%	0.0%	0.4%	1.7%	0.4%	0.0%	0.3%	1.1%	0.4%	0.0%	0.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Selected trade blocs																
African Union	594 052	11 557	555	12 111	626 050	15 147	715	15 862	675 537	15 028	976	16 005	726 480	15 467	1 198	16 665
BRICS[3]	522 849	69 587	29 574	99 160	691 087	85 058	36 929	121 987	683 917	89 570	35 658	125 229	719 570	93 256	41 694	134 950
European Union[4]	394 743	54 928	9 497	64 425	474 812	68 719	12 948	81 667	509 130	74 044	12 042	86 086	471 598	68 123	12 009	80 132
SADC[5]	477 993	10 314	200	10 514	485 102	12 716	274	12 990	510 127	13 639	488	14 127	539 496	13 876	672	14 548
Percentage of total																
African Union	26.6%	5.7%	0.9%	4.6%	22.8%	6.0%	0.9%	4.8%	24.0%	5.7%	1.3%	4.8%	25.9%	5.9%	1.5%	4.9%
BRICS[3]	23.4%	34.2%	48.5%	37.5%	25.2%	33.7%	48.6%	37.1%	24.3%	34.0%	49.0%	37.3%	25.7%	35.9%	52.4%	39.7%
European Union[4]	17.7%	27.0%	15.6%	24.3%	17.3%	27.2%	17.0%	24.9%	18.1%	28.1%	16.5%	25.6%	16.8%	26.2%	15.1%	23.6%
SADC[5]	21.4%	5.1%	0.3%	4.0%	17.7%	5.0%	0.4%	4.0%	18.1%	5.2%	0.7%	4.2%	19.2%	5.3%	0.8%	4.3%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Brazil, Russia, India, China, South Africa (BRICS)*
4. *European Union (EU) figures reflected herein include United Kingdom/Great Britain until 31 December 2020; and excludes United Kingdom/Great Britain from 01 January 2021 onwards.*
5. *Southern African Development Community (SADC).*

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2021/22 - 2024/25

Country of origin[3]	2021/22				2022/23				2023/24				2024/25			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
China	351 105	53 359	24 297	77 656	468 997	64 953	29 319	94 272	473 078	69 420	29 062	98 482	492 010	70 858	34 093	104 951
Germany	122 774	18 554	3 445	21 999	154 215	24 211	4 855	29 066	168 064	26 156	4 116	30 272	135 091	20 944	4 285	25 228
United States	125 064	14 547	3 359	17 906	163 496	19 476	4 175	23 651	194 738	21 631	3 815	25 446	172 811	19 138	3 735	22 873
India	117 220	10 861	4 099	14 961	182 647	14 602	6 515	21 118	168 378	14 615	5 571	20 186	180 500	16 285	6 442	22 727
Thailand	49 395	6 753	1 056	7 808	58 737	7 492	1 619	9 111	65 747	8 647	2 082	10 729	66 546	8 675	2 128	10 804
Japan	50 653	6 923	1 793	8 716	57 414	7 629	2 442	10 071	63 188	8 099	2 495	10 595	61 099	7 906	2 479	10 385
Italy	48 431	5 306	974	6 281	49 530	6 327	1 173	7 501	52 144	6 714	1 248	7 962	50 913	6 399	1 180	7 580
United Kingdom	39 051	4 623	2 880	7 503	39 681	5 352	3 024	8 377	43 621	5 810	2 442	8 252	37 690	5 097	2 417	7 514
France	34 068	4 832	757	5 590	44 031	6 031	1 066	7 098	46 878	6 339	1 096	7 435	44 626	5 915	1 129	7 044
Switzerland	15 441	2 030	3 411	5 440	13 915	2 402	3 439	5 842	15 890	2 347	3 254	5 601	16 688	2 500	3 544	6 044
Spain	25 930	3 909	816	4 725	35 066	5 009	1 391	6 400	34 157	4 887	1 066	5 953	33 590	4 936	1 072	6 008
Viet Nam	16 793	2 803	1 739	4 542	20 859	3 488	2 279	5 767	20 894	3 500	2 178	5 679	22 496	3 737	2 251	5 988
Brazil	38 913	3 849	1 122	4 972	31 574	4 218	1 012	5 230	32 569	4 185	1 005	5 190	33 583	4 261	1 064	5 324
Poland	15 090	2 283	379	2 662	20 067	3 131	456	3 587	26 187	4 065	454	4 520	27 480	4 340	561	4 901
Australia	18 998	2 767	138	2 905	23 417	3 492	143	3 635	20 901	3 122	157	3 279	27 077	3 986	217	4 203
Indonesia	25 250	2 776	759	3 536	30 737	3 187	1 014	4 201	25 773	2 862	935	3 797	25 462	2 983	1 100	4 084
Eswatini[4]	27 933	3 142	5	3 147	32 075	3 405	3	3 407	35 061	3 891	2	3 893	37 153	4 062	2	4 064
Mozambique	15 940	1 909	43	1 952	21 358	2 560	116	2 676	22 336	3 151	348	3 499	21 062	3 006	544	3 550
Netherlands	25 684	3 349	252	3 600	32 328	3 909	408	4 316	32 395	4 334	397	4 731	24 002	3 423	124	3 546
Sweden	14 538	2 282	143	2 425	20 452	2 879	173	3 052	21 479	3 125	211	3 336	23 079	3 179	234	3 413
Other countries	1 052 999	46 898	9 552	56 450	1 246 998	58 713	11 338	70 052	1 253 005	56 301	10 887	67 188	1 271 780	58 348	11 020	69 368
Total	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**	**2 816 484**	**263 201**	**72 822**	**336 023**	**2 804 737**	**259 978**	**79 620**	**339 597**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Top 20 countries as determined by their contribution to Total Import Tax for 2024/25*
4. *Formerly known as Swaziland.*

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2021/22 - 2024/25 (continued)

Country of origin[3]	2021/22				2022/23				2023/24				2024/25			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
China	15.7%	26.2%	39.8%	29.3%	17.1%	25.7%	38.6%	28.7%	16.8%	26.4%	39.9%	29.3%	17.5%	27.3%	42.8%	30.9%
Germany	5.5%	9.1%	5.6%	8.3%	5.6%	9.6%	6.4%	8.8%	6.0%	9.9%	5.7%	9.0%	4.8%	8.1%	5.4%	7.4%
United States	5.6%	7.1%	5.5%	6.8%	6.0%	7.7%	5.5%	7.2%	6.9%	8.2%	5.2%	7.6%	6.2%	7.4%	4.7%	6.7%
India	5.3%	5.3%	6.7%	5.7%	6.6%	5.8%	8.6%	6.4%	6.0%	5.6%	7.7%	6.0%	6.4%	6.3%	8.1%	6.7%
Thailand	2.2%	3.3%	1.7%	2.9%	2.1%	3.0%	2.1%	2.8%	2.3%	3.3%	2.9%	3.2%	2.4%	3.3%	2.7%	3.2%
Japan	2.3%	3.4%	2.9%	3.3%	2.1%	3.0%	3.2%	3.1%	2.2%	3.1%	3.4%	3.2%	2.2%	3.0%	3.1%	3.1%
Italy	2.2%	2.6%	1.6%	2.4%	1.8%	2.5%	1.5%	2.3%	1.9%	2.6%	1.7%	2.4%	1.8%	2.5%	1.5%	2.2%
United Kingdom	1.8%	2.3%	4.7%	2.8%	1.4%	2.1%	4.0%	2.6%	1.5%	2.2%	3.4%	2.5%	1.3%	2.0%	3.0%	2.2%
France	1.5%	2.4%	1.2%	2.1%	1.6%	2.4%	1.4%	2.2%	1.7%	2.4%	1.5%	2.2%	1.6%	2.3%	1.4%	2.1%
Switzerland	0.7%	1.0%	5.6%	2.1%	0.5%	1.0%	4.5%	1.8%	0.6%	0.9%	4.5%	1.7%	0.6%	1.0%	4.5%	1.8%
Spain	1.2%	1.9%	1.3%	1.8%	1.3%	2.0%	1.8%	1.9%	1.2%	1.9%	1.5%	1.8%	1.2%	1.9%	1.3%	1.8%
Viet Nam	0.8%	1.4%	2.9%	1.7%	0.8%	1.4%	3.0%	1.8%	0.7%	1.3%	3.0%	1.7%	0.8%	1.4%	2.8%	1.8%
Brazil	1.7%	1.9%	1.8%	1.9%	1.1%	1.7%	1.3%	1.6%	1.2%	1.6%	1.4%	1.5%	1.2%	1.6%	1.3%	1.6%
Poland	0.7%	1.1%	0.6%	1.0%	0.7%	1.2%	0.6%	1.1%	0.9%	1.5%	0.6%	1.3%	1.0%	1.7%	0.7%	1.4%
Australia	0.9%	1.4%	0.2%	1.1%	0.9%	1.4%	0.2%	1.1%	0.7%	1.2%	0.2%	1.0%	1.0%	1.5%	0.3%	1.2%
Indonesia	1.1%	1.4%	1.2%	1.3%	1.1%	1.3%	1.3%	1.3%	0.9%	1.1%	1.3%	1.1%	0.9%	1.1%	1.4%	1.2%
Eswatini[4]	1.3%	1.5%	0.0%	1.2%	1.2%	1.3%	0.0%	1.0%	1.2%	1.5%	0.0%	1.2%	1.3%	1.6%	0.0%	1.2%
Mozambique	0.7%	0.9%	0.1%	0.7%	0.8%	1.0%	0.2%	0.8%	0.8%	1.2%	0.5%	1.0%	0.8%	1.2%	0.7%	1.0%
Netherlands	1.2%	1.6%	0.4%	1.4%	1.2%	1.5%	0.5%	1.3%	1.2%	1.6%	0.5%	1.4%	0.9%	1.3%	0.2%	1.0%
Sweden	0.7%	1.1%	0.2%	0.9%	0.7%	1.1%	0.2%	0.9%	0.8%	1.2%	0.3%	1.0%	0.8%	1.2%	0.3%	1.0%
Other countries	47.2%	23.0%	15.7%	21.3%	45.4%	23.3%	14.9%	21.3%	44.5%	21.4%	15.0%	20.0%	45.3%	22.4%	13.8%	20.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Top 20 countries as determined by their contribution to Total Import Tax for 2024/25*
4. *Formerly known as Swaziland.*

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Top Customs offices per port of entry group, 2021/22 - 2024/25

Customs port of entry	2021/22				2022/23				2023/24				2024/25			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
Top 4 Sea Harbours																
Durban Harbour	914 598	99 629	30 092	129 721	1 215 326	125 629	40 058	165 686	1 195 332	128 301	37 475	165 777	1 159 737	124 282	41 343	165 625
Cape Town Harbour	163 451	17 752	8 556	26 308	233 247	22 768	10 099	32 866	212 459	21 296	8 926	30 222	200 741	22 283	9 627	31 911
Port Elizabeth (Gqeberha) Harbour	88 686	13 691	3 969	17 660	119 076	17 270	5 112	22 382	151 448	21 543	5 078	26 622	158 738	23 552	5 357	28 909
Richards Bay Harbour	32 998	4 371	32	4 404	45 462	5 887	37	5 924	41 662	5 383	28	5 411	46 022	5 712	24	5 735
Total	**1 199 733**	**135 444**	**42 649**	**178 093**	**1 613 110**	**171 553**	**55 306**	**226 859**	**1 600 901**	**176 523**	**51 508**	**228 031**	**1 565 238**	**175 829**	**56 351**	**232 180**
Top 5 Airports																
O.R. Tambo International Airport	499 624	37 011	6 262	43 273	545 121	44 637	7 749	52 386	586 496	45 904	7 976	53 880	615 023	45 019	8 613	53 632
Cape Town International Airport	14 609	2 249	502	2 751	19 849	2 971	618	3 589	22 158	3 250	733	3 983	25 154	3 706	902	4 608
King Shaka International Airport	1 574	204	29	233	2 856	385	75	460	3 118	395	88	483	3 647	435	114	549
Lanseria Airport	300	11	0	11	2 405	97	1	98	3 974	75	2	77	3 978	160	2	162
Port Elizabeth (Gqeberha) International Airport	386	55	3	58	465	68	3	71	348	38	3	42	243	35	2	38
Total	**516 493**	**39 529**	**6 796**	**46 325**	**570 696**	**48 158**	**8 446**	**56 604**	**616 094**	**49 662**	**8 802**	**58 464**	**648 045**	**49 355**	**9 634**	**58 988**
Top 9 Border Posts and Inland Offices																
Johannesburg Customs Office	72 911	10 179	5 649	15 827	69 425	9 826	5 690	15 516	75 032	10 109	5 836	15 946	64 066	8 583	6 102	14 685
East London Customs Office	27 028	4 005	1 790	5 795	46 042	6 522	2 369	8 891	54 210	7 256	1 711	8 967	46 181	6 082	1 897	7 979
Pretoria Customs Office	34 306	5 591	1 283	6 874	33 541	5 443	1 175	6 618	42 356	6 874	913	7 787	42 818	6 908	865	7 773
Germiston/Alberton Customs Office	10 435	1 373	2 629	4 003	13 543	1 522	2 625	4 147	16 834	2 129	3 450	5 579	17 018	2 398	3 950	6 348
Oshoek Customs Office	17 898	2 135	5	2 141	20 124	2 422	2	2 424	23 726	2 832	1	2 833	24 788	2 941	3	2 943
Komatipoort Customs Office	7 421	378	44	421	12 875	821	121	942	13 344	807	372	1 179	13 790	831	561	1 392
Groblers Bridge Customs Office	98 253	543	17	560	136 093	1 083	25	1 108	156 602	1 276	29	1 305	162 882	1 218	46	1 265
Beit Bridge Customs Office	187 435	920	62	982	154 969	887	54	940	136 707	827	55	882	115 431	961	56	1 017
Golela Customs Office	8 908	816	0	816	8 996	810	1	811	10 204	897	2	899	11 302	958	1	960
Total	**464 597**	**25 940**	**11 479**	**37 419**	**495 607**	**29 335**	**12 063**	**41 398**	**529 015**	**33 008**	**12 369**	**45 377**	**498 276**	**30 879**	**13 482**	**44 362**
Other Offices	50 447	2 843	95	2 938	68 183	3 421	148	3 569	70 474	4 007	143	4 151	93 178	3 914	153	4 067
Total	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**	**2 816 484**	**263 201**	**72 822**	**336 023**	**2 804 737**	**259 978**	**79 620**	**339 597**

Top 4 Sea Harbours	53.8%	66.5%	69.9%	67.3%	58.7%	68.0%	72.8%	69.1%	56.8%	67.1%	70.7%	67.9%	55.8%	67.6%	70.8%	68.4%
Top 5 Airports	23.1%	19.4%	11.1%	17.5%	20.8%	19.1%	11.1%	17.2%	21.9%	18.9%	12.1%	17.4%	23.1%	19.0%	12.1%	17.4%
Top 9 Border Posts and Inland Offices	20.8%	12.7%	18.8%	14.1%	18.0%	11.6%	15.9%	12.6%	18.8%	12.5%	17.0%	13.5%	17.8%	11.9%	16.9%	13.1%
Other Offices	2.3%	1.4%	0.2%	1.1%	2.5%	1.4%	0.2%	1.1%	2.5%	1.5%	0.2%	1.2%	3.3%	1.5%	0.2%	1.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2021/22 - 2024/25

Customs port of entry	2021/22				2022/23				2023/24				2024/25			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Durban Harbour	914 598	99 629	30 092	129 721	1 215 326	125 629	40 058	165 686	1 195 332	128 301	37 475	165 777	1 159 737	124 282	41 343	165 625
O.R. Tambo International Airport	499 624	37 011	6 262	43 273	545 121	44 637	7 749	52 386	586 496	45 904	7 976	53 880	615 023	45 019	8 613	53 632
Cape Town Harbour	163 451	17 752	8 556	26 308	233 247	22 768	10 099	32 866	212 459	21 296	8 926	30 222	200 741	22 283	9 627	31 911
Port Elizabeth (Gqeberha) Harbour	88 686	13 691	3 969	17 660	119 076	17 270	5 112	22 382	151 448	21 543	5 078	26 622	158 738	23 552	5 357	28 909
Johannesburg Customs Office	72 911	10 179	5 649	15 827	69 425	9 826	5 690	15 516	75 032	10 109	5 836	15 946	64 066	8 583	6 102	14 685
East London Customs Office	27 028	4 005	1 790	5 795	46 042	6 522	2 369	8 891	54 210	7 256	1 711	8 967	46 181	6 082	1 897	7 979
Pretoria Customs Office	34 306	5 591	1 283	6 874	33 541	5 443	1 175	6 618	42 356	6 874	913	7 787	42 818	6 908	865	7 773
Germiston/Alberton Customs Office	10 435	1 373	2 629	4 003	13 543	1 522	2 625	4 147	16 834	2 129	3 450	5 579	17 018	2 398	3 950	6 348
Richards Bay Harbour	32 998	4 371	32	4 404	45 462	5 887	37	5 924	41 662	5 383	28	5 411	46 022	5 712	24	5 735
Cape Town International Airport	14 609	2 249	502	2 751	19 849	2 971	618	3 589	22 158	3 250	733	3 983	25 154	3 706	902	4 608
Oshoek Customs Office	17 898	2 135	5	2 141	20 124	2 422	2	2 424	23 726	2 832	1	2 833	24 788	2 941	3	2 943
Komatipoort Customs Office	7 421	378	44	421	12 875	821	121	942	13 344	807	372	1 179	13 790	831	561	1 392
Groblers Bridge Customs Office	98 253	543	17	560	136 093	1 083	25	1 108	156 602	1 276	29	1 305	162 882	1 218	46	1 265
Beit Bridge Customs Office	187 435	920	62	982	154 969	887	54	940	136 707	827	55	882	115 431	961	56	1 017
Golela Customs Office	8 908	816	0	816	8 996	810	1	811	10 204	897	2	899	11 302	958	1	960
King Shaka International Airport	1 574	204	29	233	2 856	385	75	460	3 118	395	88	483	3 647	435	114	549
Lanseria Airport	300	11	0	11	2 405	97	1	98	3 974	75	2	77	3 978	160	2	162
Port Elizabeth (Gqeberha) International Airport	386	55	3	58	465	68	3	71	348	38	3	42	243	35	2	38
Other	50 434	2 843	95	2 938	68 183	3 421	148	3 569	70 474	4 007	143	4 151	93 178	3 914	153	4 067
Total	**2 231 257**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**	**2 816 484**	**263 201**	**72 822**	**336 023**	**2 804 737**	**259 978**	**79 620**	**339 597**
Durban Harbour	41.0%	48.9%	49.3%	49.0%	44.2%	49.8%	52.7%	50.4%	42.4%	48.7%	51.5%	49.3%	41.3%	47.8%	51.9%	48.8%
O.R. Tambo International Airport	22.4%	18.2%	10.3%	16.3%	19.8%	17.7%	10.2%	16.0%	20.8%	17.4%	11.0%	16.0%	21.9%	17.3%	10.8%	15.8%
Cape Town Harbour	7.3%	8.7%	14.0%	9.9%	8.5%	9.0%	13.3%	10.0%	7.5%	8.1%	12.3%	9.0%	7.2%	8.6%	12.1%	9.4%
Port Elizabeth (Gqeberha) Harbour	4.0%	6.7%	6.5%	6.7%	4.3%	6.8%	6.7%	6.8%	5.4%	8.2%	7.0%	7.9%	5.7%	9.1%	6.7%	8.5%
Johannesburg Customs Office	3.3%	5.0%	9.3%	6.0%	2.5%	3.9%	7.5%	4.7%	2.7%	3.8%	8.0%	4.7%	2.3%	3.3%	7.7%	4.3%
East London Customs Office	1.2%	2.0%	2.9%	2.2%	1.7%	2.6%	3.1%	2.7%	1.9%	2.8%	2.3%	2.7%	1.6%	2.3%	2.4%	2.3%
Pretoria Customs Office	1.5%	2.7%	2.1%	2.6%	1.2%	2.2%	1.5%	2.0%	1.5%	2.6%	1.3%	2.3%	1.5%	2.7%	1.1%	2.3%
Germiston/Alberton Customs Office	0.5%	0.7%	4.3%	1.5%	0.5%	0.6%	3.5%	1.3%	0.6%	0.8%	4.7%	1.7%	0.6%	0.9%	5.0%	1.9%
Richards Bay Harbour	1.5%	2.1%	0.1%	1.7%	1.7%	2.3%	0.0%	1.8%	1.5%	2.0%	0.0%	1.6%	1.6%	2.2%	0.0%	1.7%
Cape Town International Airport	0.7%	1.1%	0.8%	1.0%	0.7%	1.2%	0.8%	1.1%	0.8%	1.2%	1.0%	1.2%	0.9%	1.4%	1.1%	1.4%
Oshoek Customs Office	0.8%	1.0%	0.0%	0.8%	0.7%	1.0%	0.0%	0.7%	0.8%	1.1%	0.0%	0.8%	0.9%	1.1%	0.0%	0.9%
Komatipoort Customs Office	0.3%	0.2%	0.1%	0.2%	0.5%	0.3%	0.2%	0.3%	0.5%	0.3%	0.5%	0.4%	0.5%	0.3%	0.7%	0.4%
Groblers Bridge Customs Office	4.4%	0.3%	0.0%	0.2%	5.0%	0.4%	0.0%	0.3%	5.6%	0.5%	0.0%	0.4%	5.8%	0.5%	0.1%	0.4%
Beit Bridge Customs Office	8.4%	0.5%	0.1%	0.4%	5.6%	0.4%	0.1%	0.3%	4.9%	0.3%	0.1%	0.3%	4.1%	0.4%	0.1%	0.3%
Golela Customs Office	0.4%	0.4%	0.0%	0.3%	0.3%	0.3%	0.0%	0.2%	0.4%	0.3%	0.0%	0.3%	0.4%	0.4%	0.0%	0.3%
King Shaka International Airport	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Lanseria Airport	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Port Elizabeth (Gqeberha) International Airport	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%
Other	2.3%	1.4%	0.2%	1.1%	2.5%	1.4%	0.2%	1.1%	2.5%	1.5%	0.2%	1.2%	3.3%	1.5%	0.2%	1.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2024/25 fiscal year...

Capital Gains Tax

Company Capital Gains Tax	+	Individual Capital Gains Tax	=	Raised Capital Gains Tax
R8.0 billion		R9.2 billion		R17.2 billion

Contraction of R4.2 billion (19.5%) on the R21.3 billion raised in 2023/24.

Figures have been rounded; therefore, discrepancies may occur between the numbers of the component items and the totals in the tables

An aggregate of **R250.0 billion** has been raised since the introduction of CGT in October 2001.



R264.6bn
Property transfers subjected to transfer duty



R115 198
Average transfer duty paid

Transfer duties amounted to **R11.4 billion**
A increase from R9.6 billion in 2023/24.

Mineral and Petroleum Resources Royalty payments amounted to **R10.6 billion**
33.4% decrease from 2023/24

This contraction is attributed due to a significant decline in commodity prices, particularly PGMs, Iron Ore and Coal



Contributions to the SACU pool during 2024/25 **R143.3 billion**





Diesel refunds increased 86.4% from R7.3 billion to **R13.6 billion** in 2024/25.

This increase was driven by a settlement agreement concluded with a taxpayer in the **electricity sector** which resulted in this sector recording growth of R8.3 billion (444.2%).

CHAPTER 6: OTHER TAXES AND COLLECTIONS

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2024/25. It gives an overview of:

- Capital Gains Tax;
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalty; and
- The Southern African Customs Union.

For the 2024/25 fiscal year:

- Capital Gains Tax (CGT) of R17.2 billion was raised, of which R9.2 billion was attributable to individuals and Trusts, and R8.0 billion to companies. This reflects an overall decline of R4.2 billion(19.5%) from the R21.3 billion raised in 2023/24. An aggregate of R250.0 billion has been raised since the introduction of CGT in October 2001, with R116.5 billion deriving from individuals and Trusts and R133.5 billion from companies;
- Transfer Duty collected totalled R11.4 billion, an increase of R1.8 billion (18.6%) from the R9.6 billion collected in 2023/24, in line with a transaction-volume increase of 3.6% year-on-year and a 10.5% increase in value of dutiable properties.

CAPITAL GAINS TAX

CGT is a tax in respect of the proceeds less base cost (or gains) from the disposal of assets in terms of the Eighth Schedule to the Income Tax Act No. 58 of 1962. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

Table 6.1 shows the cumulative amount for CGT raised since its inception on 1 October 2001 to the end of March 2025, which amounted to R250.0 billion.

Determining the tax base of CGT is generally difficult because gains are only taxed on the realisation of assets and the taxable capital gain is taxed at the marginal tax rates applicable to the taxpayers. After the global financial crisis in 2008, taxpayers who were able to postpone the realisation of their assets did so to prevent losses. Taxpayers who sold assets in distress, most notably the selling of holiday homes and equities, experienced capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion rate for natural persons and special trusts increased from 25.0% to 33.3% of capital gains, and for companies and trusts the inclusion rate rose from 50.0% to 66.6%. From March 2016, these inclusion rates were raised again to 40.0% for natural persons and special trusts; and to 80.0% for companies and trusts.

Table 6.1: Capital Gains Tax (CGT) Raised, Prior 2017/18– 2024/25

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2017/18	46 581	60 559	**107 140**
2017/18	10 015	7 609	**17 623**
2018/19	9 534	8 339	**17 872**
2019/20	6 356	7 713	**14 069**
2020/21	8 440	7 928	**16 368**
2021/22	7 714	8 487	**16 201**
2022/23	9 752	12 472	**22 223**
2023/24	8 868	12 453	**21 322**
2024/25	9 199	7 970	**17 169**
Cumulative	116 459	133 529	**249 988**

TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act, 1949, at progressive rates on the value of any property that is acquired by any individual or juristic entity, subject to fair market value and the exemptions provided for in section 9 of the Act. It is the largest source of revenue in the "taxes on property" category as defined in the Government Finance Statistics (GFS) manual.

Transfer duty is levied on a wide range of assets that are defined as property. They include land and fixtures as well as real rights in land, rights to minerals, a share or interest in a residential property company, as well as shares in a share-block company.

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

The sale of a property directly or through a change in shareholding is subject to either VAT or transfer duty, with VAT taking precedence. If the seller is a registered VAT vendor, and the property forms part of the seller's enterprise, then VAT is payable on the transaction. Where shares are sold, the value of the property is effectively included as part of the consideration for the shares and the transaction is subject to transfer duty under specific anti-avoidance measures. For example, the sale of a vendor's private residence, or the sale of property used by a vendor for the purposes of employee housing is subject to transfer duty as these supplies are made in the course of an exempt activity and not in the course or furtherance of the enterprise carried on by the vendor.

Table 6.2 shows the revised rates effective from 1 March 2020 to 28 February 2023; ***Table 6.3*** reflects the rate of Transfer Duty payable from 1 March 2023 to current.

Table 6.2: All Persons (including Companies, Close Corporations and Trusts), 1 March 2020

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	1,000,000	0%
1,000,001	-	1,375,000	3% of the value above R1 000 000
1,375,001	-	1,925,000	R11 250 + 6% of the value above R 1 375 000
1,925,001	-	2,475,000	R44 250 + 8% of the value above R 1 925 000
2,475,000	-	11,000,000	R88 250 +11% of the value above R2 475 000
11 000 001 and above			R1 026 000 + 13% of the value exceeding R11 000 000

1. Effective from 01 March 2020

Table 6.3: All Persons (including Companies, Close Corporations and Trusts), 1 March 2023

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	1 100 000	0% of the amount
1 100 001	-	1 512 500	3% of the amount above R1 100 000
1 512 501	-	2 117 500	R15 000 + 6% of the amount above R1 512 500
2 117 501	-	2 722 500	R45 000 + 8% of the amount above R2 117 500
2 722 501	-	12 100 000	R85 000 + 11% of the amount above R2 722 500
12 100 001	+		R937 500 + 13% of the amount above R12 100 000

1. Effective from 01 March 2023

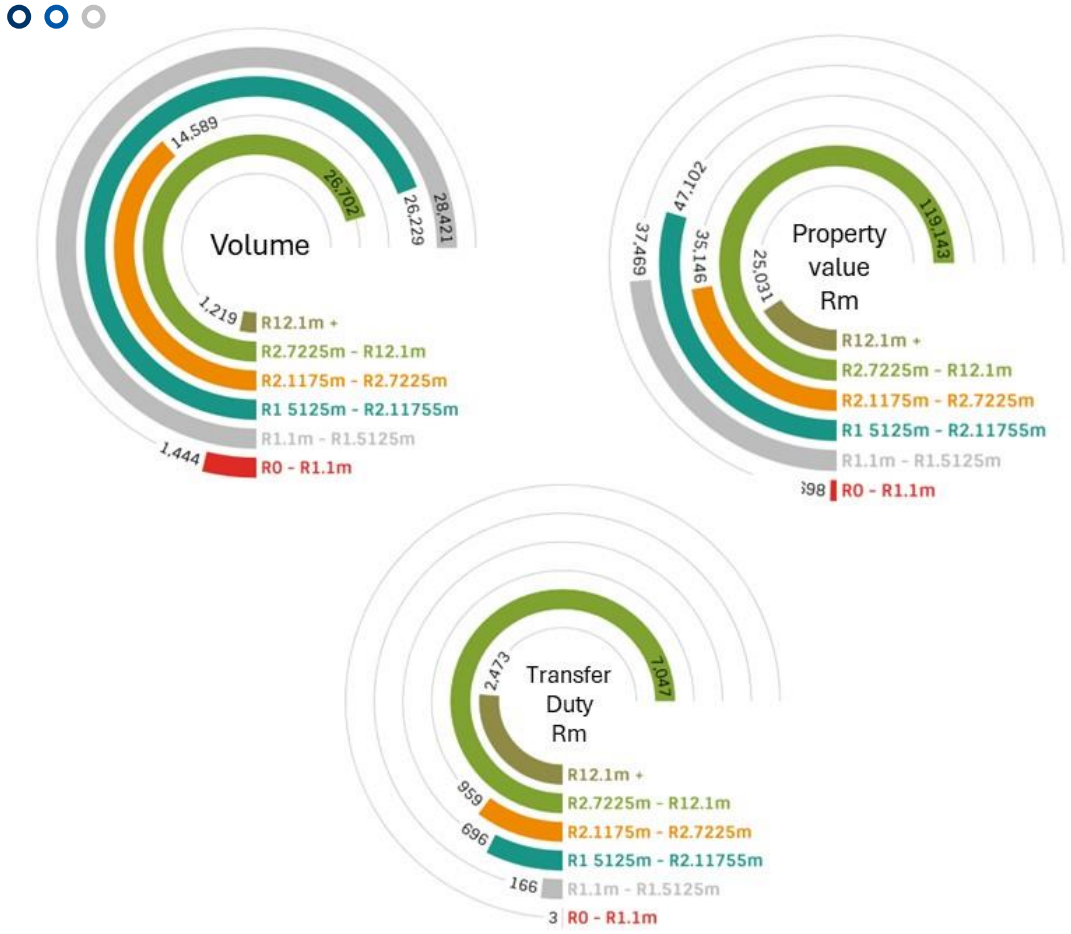
The migration of transfer duty payments onto SARS's electronic eFiling platform in 2013 has improved the accuracy of information on property transactions and associated duties. From 1 March 2015, the threshold of property values liable for transfer duties was increased to R750 000. This was raised to R900 000 from 1 March 2017. The threshold was further revised to R1 000 000 with effect from 1 March 2020. This threshold was further raised to R1 100 000 with effect from 1 March 2023.

For the fiscal year ending 31 March 2025, transfer duty was paid on a total number of 98 674 properties that were transferred with a combined value of R264.6billion. This represents a volume increase from the 95 291 properties transferred in 2023/24 with a combined value of R240.2 billion. This translated into transfer duty collections of R11.4 billion, an increase from the R9.6 billion received in 2023/24, representing a 3.6% annual volume increase and a 10.5% increase in value of transfer duty collection.

The transaction volume increase is driven by the reduced cost of borrowing over the period with the resultant increase in transfer-duty collected. In the current year 98.8%(2023/24: 99%) of the transfer volume accounted for 80%(2023/24: 80.5%) of the transfer duty collected.

The transaction volume and related transfer-duty value-bands for 2024/25 are graphically displayed in figure 6.1 below.

Figure 6.1: Distribution of Transfer Duty Collected by Property Value, 2024/25



The average value of property transferred was R2.7 million (2023/24: R2.5 million) and the average transfer duty paid was R115 198(2023/24: R100 548). *Table A6.1.1* shows the transfer duty collected in each value category in 2024/25 and Table *A61.2* shows the transfer duty collected in 2023/24, including the percentage and cumulative percentage contribution per category.

The *Pareto* analysis for the past two years reveals that, by ***volume;*** 98.8% of transfers(2023/24: 99%) contributed to 80% of the transfer duty in 2025 on 91%(2023/24: 92%) of the property value.

The transfer duty declarations require a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person's primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time.

- Primary residence – A person's primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time.
- Other residential property – Property that is used for residential purposes, other than as a primary residence, e.g. holiday home.
- Small holding – Land under 50 hectares that is used for cultivation.
- Farm – An area of land, including buildings, used for growing crops and rearing animals.
- Commercial building – A building that is used for commercial purposes, such as an office building, warehouse or retail space.
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop.
- Mining property/rights – Ownership of mining rights to mine in a specific area; and
- Other – If the nature of the property is not described above, then it is classified as other. Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of transfer duty collected by the nature of property. In 2024/25, primary residences made up 80.1%(2022/23: 79.7%) of the total number of transactions, accounting for 76.7%(2023/24: 84.2%) of the total property value and 73.8 % (2023/24: 75.2%) of transfer duties collected for the year.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel with respect of fuel levies collected at the source. The refund is intended to promote the international competitiveness of local primary production in fishing, farming, forestry, and mining sectors. The refund also reduces the road-related tax burden of the Road Accident Fund (RAF) levy for certain non-road users such as, offshore activities, harbour vessels, and rail freight.

With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants with a capacity exceeding 200 megawatts per plant that use distillate fuel solely to generate electricity for peak demand.

Diesel refund rates are different depending on the purpose for which the fuel is used. Primary producers on land (farming, forestry, and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the general Fuel Levy (FL) in respect of 80% of their eligible diesel fuel usage. Offshore activities which include commercial fishing, coasting vessels, coastal shipping, offshore mining, National Sea Rescue Institute (NSRI) vessels, vessels conducting research for the marine industry, coastal patrol vessels, vessels servicing fibre-optic telecommunications cables, and harbour vessels get full refunds of both the RAF levy and FL. Rail freight (not passenger rail), and certain harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants are refunded 50% of the FL since 1 April 2016 and the full RAF levy.

The rates are revised each year to align the concession in line with the latest FL and RAF levy rates, except for the 2022/23 fiscal year, after it was announced in the 2022 Budget that the rates would remain unchanged to provide tax relief in support of households and the economy; whilst additional FL relief measures were implemented between April and July 2022. For both 2023/24 and 2024/25, no changes were announced in the 2023 and 2024 Budgets, respectively.

Due to the electricity crisis, diesel refund of the RAF levy on diesel used in generating electricity for the food manufacturing process was extended to the foodstuff manufacturers as announced in the 2023 Budget Speech. This was effective from 1 April 2023 to 31 March 2025 to limit the impact of load shedding on food prices. This diesel refund, limited to 80% of the RAF levy, was extended to the manufacturers of foodstuffs for the use of diesel in generating electricity for manufacturing facilities.

The applicable Diesel refund rates for the past five years are shown in Table 6.5:

Table 6.4: Diesel refund rates, 2020/21 – 2024/25

Effective Date	Onland c/l[1]	Offshore c/l[1]	Rail and harbour c/l[1]	Peak Power Plants c/l[1]
01/04/2020	349.0	562.0	207.0	384.5
06/04/2021	366.0	588.0	218.0	403.0
06/04/2022	366.0	588.0	218.0	403.0
05/04/2023	366.0	588.0	218.0	403.0
03/04/2024	366.0	588.0	218.0	403.0

1. Cents per litre

The diesel refund concession is administered through the VAT system and claims are either refunded or may be set off against a vendor's VAT liability. The setoff is provisional and subject to the provisions of the Customs and Excise Act No. 91 of 1964, read with Note 6, Part 3 of Schedule No. 6 to the same Act. The diesel refunds for 2021/22 to 2024/25 are shown in *Table 6.6*.

Table 6.5: Diesel refunds, 2021/22 - 2024/25

Diesel Refunds (In R million)	2021/22		2022/23		2023/24		2024/25	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	**1,313.3**	**4,638.1**	**1,361.5**	**4,796.8**	**1,415.2**	**5,137.5**	**1,180.4**	**4,307.4**
Agriculture, forestry and fishing	528.4	1,898.4	619.3	2,170.2	592.5	2,163.2	523.1	1,914.9
Mining and quarrying	720.4	2,507.9	645.6	2,289.1	739.8	2,670.1	558.6	2,029.4
Other	64.5	231.9	96.7	337.5	82.9	304.2	98.6	363.1
Rail (100% of eligible litres qualify)	**136.7**	**295.4**	**15.2**	**35.7**	**0.6**	**1.3**	**1.3**	**2.8**
Offshore (100% of eligible litres qualify)	**100.5**	**578.7**	**113.4**	**619.5**	**83.9**	**491.4**	**83.3**	**493.3**
Electricity (100% of eligible litres qualify)	**-**	**-**	**-**	**-**	**0.2**	**1.1**	**-**	**-**
Peak power	**525.4**	**2,056.5**	**293.8**	**1,111.3**	**465.4**	**1,875.4**	**3,350.8**	**10,212.1**
Other[1]		**-221.6**		**-55.4**		**-226.8**	**-**	**-1,444.0**
Grand Total	**2,075.9**	**7,347.1**	**1,783.9**	**6,507.9**	**1,965.2**	**7,279.9**	**4,615.7**	**13,571.7**

1. Amount reflected cannot be categorised in the groupings above

Diesel refund claims that reduced VAT liability used to be accounted for as a part of domestic VAT collections. Since 2013/14, these claims have been reclassified and are now included in diesel refunds. Since 2022/23, these claims have added less than R1 billion, adding R908.7 million and R592.5 million for 2022/23 and 2023/24, respectively. For 2024/25, these claims reduced the diesel refund value by R571.8 million (196.5% contraction) because of audits that were concluded during the year under review.

For the 2021/22, the diesel refund payouts grew by R257.2 million (3.6%) driven by the 253.1 mega litres (54.2%) increase of diesel usage in the mining sector. The R839.2 million (11.4%) reduction for 2022/23 was driven by the 231.6 mega litres (44.1%) and 121.5 mega litres (88.9%) decline in diesel usage for the electricity and rail sectors, respectively. The 2023/24 fiscal year showed growth of

R772.0 million (11.9%) with the electricity sector diesel usage increasing by 171.8 mega litres (58.5%) and the mining sector usage increasing by 94.2 mega litres (14.6%).

The litres of diesel used increased by 2,650.5 mega litres (134.9%) for the 2024/25 fiscal year, impacted by the settlement agreement with a vendor in the electricity sector. The electricity sector was the only sector with material growth (2,885.3 mega litres or 619.8%) while the mining and agricultural sectors recorded contraction of 181.2 mega litres (24.5%) and 69.3 mega litres (11.7%), respectively.

Diesel refund payouts increased by R6.3 billion (86.4%) for the 2024/25 fiscal year materially impacted by the settlement agreement. The electricity sector is now the largest recipient of the diesel refund payouts and recorded growth of R8.3 billion (444.2%). The mining sector is the second largest sector but had a contraction of R640.7 million (24.0%). The mining sector production levels remained below the pre-Covid level of 2019 with domestic operational challenges, geopolitical shifts and prolonged low platinum group metals pricing, amongst other factors. Similar to the past two fiscal years, the rail and harbour sector received low payouts, R2.8 million but recorded growth of R1.5 million (111.5%). This sector's diesel usage increased marginally by 0.7 mega litres (110.7%) compared to 2023/24.

A total of 144 food manufacturing facilities has been approved to participate in the diesel refund scheme. By 31 March 2025, refunds amounting to R6.5 million have been paid to 20 registered users for 3.8 million litres used to generate electricity during power failures during the qualifying period (1 April 2023 to 31 March 2025).

MINERAL AND PETROLEUM RESOURCES ROYALTIES (MPRR)

Mineral and Petroleum Resources Royalty (MPRR) payments by extractors contracted by R5.3 billion (33.4%) to R10.6 billion due to a significant drop in commodity prices, such as PGMs, Iron Ore and Coal. This decline was partially offset by the increase in Gold prices, enabling MPRR payments from this commodity to increase by R0.4 billion.

Mineral and Petroleum Resources Royalties (MPRR) compensate the State for the permanent loss of non-renewable resources; it is therefore not classified as a tax. On 1 March 2010, the MPRR Act 28 of 2008 came into effect. *Table 6.8* shows the collections by resource type.

Section 4(1) and (2) of the MPRR Act contain a formula that determines the rates for the MPRR by distinguishing between the refined and unrefined conditions of resources and the profitability of operations. They are:

- For refined mineral resources, the rate varies between a minimum of 0.5% and a maximum of 5%; and
- For unrefined mineral resources, it varies between a minimum of 0.5% and a maximum of 7%.

Due to the decline in global demand and prices for commodities, MPRR payments contracted by as much as R5.3 billion (33.4%) to R10.6 billion in the 2024/25 financial year. The major contributors to the contraction were the PGMs, Iron Ore and Coal commodities, whose prices fluctuated throughout the 2023/24 financial year and continued into the 2024/25 financial year. However, the growth trajectory of Gold prices partially offset this volatility.

Platinum, Iron Ore and Coal contributed 8.2%, 24.2% and 25.3%, respectively, to the overall collections of the MPRR payments. Compared to other commodities, these are also the biggest contributors to MPRR payment contraction. The Platinum price dropped quite substantially during the first half of the financial year, from a high of US$1 016.95 per ounce in May 2024 to close the year at US$980.05 per ounce during March 2025. It was also impacted by the volatility of the rand-dollar exchange rate, which averaged R/US$18.24 during the 2024/25 financial year. In the 2024/25 financial year, the Platinum price was at US$969.83 per ounce, which was slightly higher than the average price of US$945.60 per ounce for the 2023/24 financial year.

Iron Ore prices declined during most of the 2024/25 financial year, from US$112.75 per ounce in April 2024 to the lowest at US$99.91 per tonne in August 2024. It started to increase in September 2024, and it closed the year at US$100.10 per tonne in March 2025. The average price of Iron Ore for the 2024/25 financial year was US$103.96 per tonne, which was significantly lower when compared to the 2022/23 financial year, with US$119.89 per tonne.

Coal prices slightly declined for most of the 2024/25 financial year, from US$104.89 per ounce in April 2024 to the lowest at US$97.99 per tonne in March 2025. The average price of Coal for the 2024/25 financial year was US$104.52 per tonne, which was slightly lower when compared to the 2023/24 financial year, with US$107.71 per tonne.

This contraction in collections was not as severe as expected, following a substantial growth in Gold and prices, which partially offset the contraction in MPRR payments. The Gold price had robust growth during most of the 2024/25 financial year. The average Gold price for the 2024/25 financial year was US$2 585.40 per ounce, which was significantly higher when compared to the 2023/24 (US$1 988.53 per ounce) and 2022/23 (US$1 804.34 per ounce) financial years. It recorded a high of US$2 331.45 per ounce in April 2024 and closed the year at an even higher price of US$2 983.25 per ounce in March 2025.

Furthermore, Mining sector exports were negatively impacted by challenges to export volumes reaching desired levels due to rail and port operator limitations during the 2024/25 financial year. These factors significantly contributed to the decline in MPRR payments. The contraction was also due to mining production’s negative trajectory for most of the 2024/25 fiscal year, the worst being an annual contraction of 9.7% in February 2025.

Table 6.6: MPRR payments by commodity, 2022/23–2024/25

Commodity Type R million	2022/23	2022/23 relative proportions	Year-on-year growth	2023/24	2023/24 relative proportions	Year-on-year growth	2024/25	2024/25 relative proportions	Year-on-year growth
Coal	8 535	33.7%	162.0%	3 761	23.5%	-55.9%	2 686	25.3%	-28.6%
Diamond	227	0.9%	124.4%	43	0.3%	-81.3%	95	0.9%	122.8%
Gold and uranium	415	1.6%	-18.8%	905	5.7%	117.9%	1 348	12.7%	48.9%
Industrial Minerals[1]	490	1.9%	-63.8%	577	3.6%	17.8%	195	1.8%	-66.2%
Iron Ore	3 607	14.2%	-47.8%	4 062	25.4%	12.6%	2 570	24.2%	-36.7%
Manganese	770	3.0%	19.9%	412	2.6%	-46.4%	206	1.9%	-50.0%
Platinum	8 968	35.4%	-39.8%	3 610	22.6%	-59.8%	876	8.2%	-75.7%
Zinc	33	0.1%	40.2%	26	0.2%	-22.0%	27	0.2%	3.2%
Other[2]	2 293	9.1%	202.8%	2 584	16.2%	12.7%	2 633	24.8%	1.9%
Total	**25 338**	**100.0%**	**-11.0%**	**15 979**	**100.0%**	**-36.9%**	**10 636**	**100.0%**	**-33.4%**

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, Copper, Fluorspar, Nickel, Oil and Gas, Phosphates, Vanadium and Unspecified.

SOUTHERN AFRICAN CUSTOMS UNION

The SACU was formed in 1910 and is the oldest customs union in the world. The Southern African Customs Union (SACU) comprises five member states: the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Namibia, and the Republic of South Africa. Together with South Africa, Lesotho, Namibia, and Eswatini form part of the Common Monetary Area(CMA), and their currency is pegged to the South African Rand.

SACU's objectives include, inter alia, facilitating cross-border movement of goods between member states and promoting integration of member states into the global economy through trade and investment. SACU member states apply a common external tariff and have similar customs and excise legislation. They impose the same excise duties on imported and locally manufactured goods. According to the SACU Agreement, customs and excise duties levied on imports into the region must be collected at the first point of entry into the region. Member States remit customs and excise duty collections into the CRP within three months of the end of the quarter of a financial year, while South Africa, as the manager of the CRP, remits on a continuous basis. The Common Revenue Pool is distributed among SACU members according to a revenue-sharing formula.

The Common Revenue Pool is distributed among SACU members according to a revenue-sharing formula. The revenue sharing formula used to distribute the Common Revenue Pool is derived from three components:

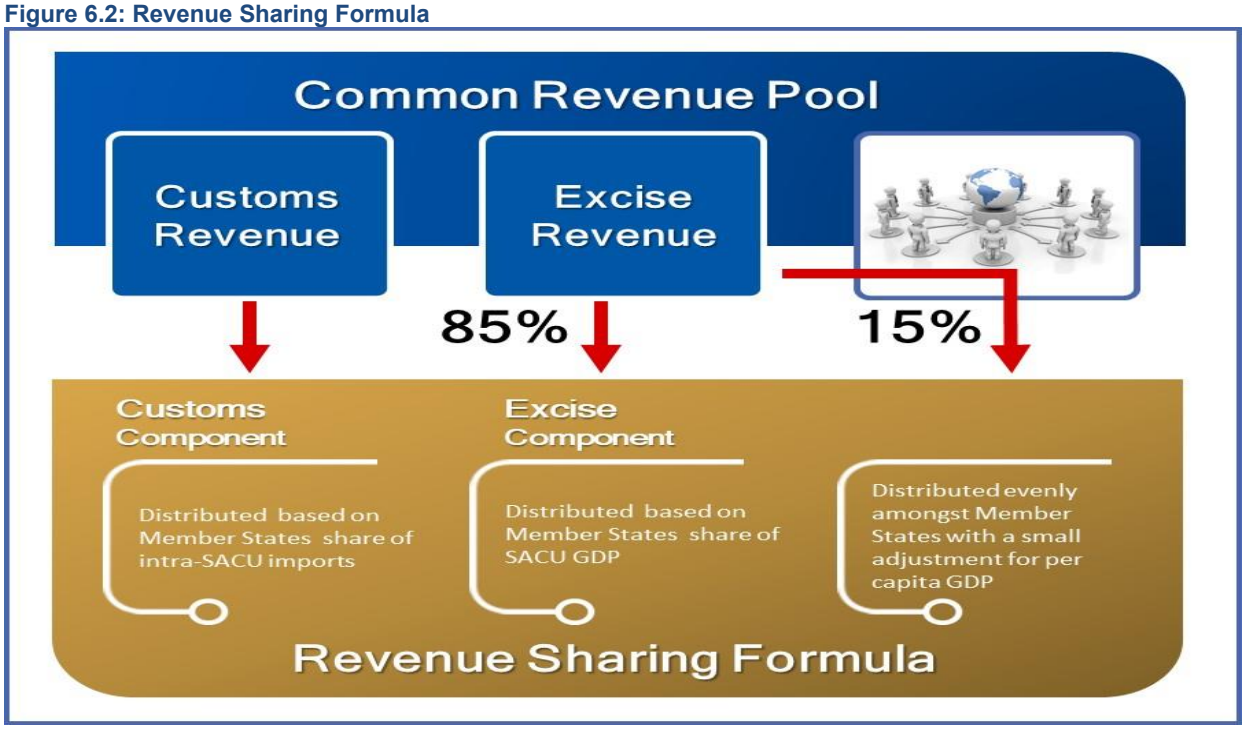
1. **Customs Component:** The share is based on each country's **share of intra-SACU imports**.
    - Compensates members for the loss of tariff revenue due to the free trade arrangement within SACU. Countries that import more from SACU countries receive a larger share of the pooled customs duties.

2. **Excise Component:** 85 per cent of excise duties revenue is distributed based on **each country's share of the total SACU GDP.**
    - Reflects the assumption that excise taxes (on goods such as alcohol, fuel, and tobacco) are linked to economic size and consumption.

The larger the economic size, the larger the share of the excise revenue.

3. **Development Component:** Fifteen per cent of excise duties revenue is distributed for development. It is calculated **as being inversely proportional to GDP per capita**.
    - It promotes equity and regional development by favouring **smaller economies**.

Figure 6.2: Revenue Sharing Formula



The SACU Common Revenue Pool (CRP) comprises various components of customs and excise duty revenues, each driven by specific underlying tax bases. The Common Revenue Pool (CRP) comprises revenues collected from:

- **ordinary customs duties** (Schedule 1 – Part 1), applied to imports originating outside the Union;
- **specific excise on imports** (Schedule 1– Part 2A), on goods such as alcohol and tobacco;
- **ad valorem excise duties on imports** (Schedule 1 – Part 2B) on both imported and locally manufactured motor vehicles and luxury goods;
- **specific excise** on locally manufactured goods, such as alcohol and tobacco.

The CRP excludes revenues collected from trade remedies (anti-dumping duties, safeguard duties and countervailing duties), environmental levies, fuel levy, Road Accident Fund (RAF) levy, health promotion levy, levy of sugar beverages, export duty on scrap metal, diamond export levy, and ordinary levy as well as VAT on Imports.

The SACU Common Revenue Pool (CRP) revenues are driven by fluctuations in the underlying tax bases. In the 2021 Budget, the tax base for specific excise duties shifted from being tied to inflation to household consumption expenditure. This means that the excise duties collected reflect changes in

consumer spending, making them more responsive to economic conditions and consumption patterns. Customs duties are primarily derived from nominal imports, which is the total value of imported goods not adjusted for inflation. Similarly, ad valorem duties are derived from nominal GDP, as they are proportional to the value of imported goods, making them sensitive to changes in economic growth and demand for luxury goods. Consequently, the CRP remains sensitive to both domestic and global economic factors.

South Africa's Trade with the World and BELN

For 2024/25, South Africa's trade with the rest of the world (RoW), including BELN, registered a trade balance surplus of R197.1 billion due to imports of R1850.1 billion and exports of R2048.0 billion. The trade balance surplus widened in 2024/25 from R145.3 billion reported in 2023/24, as the value of merchandise imports decreased at a faster pace than the value of merchandise and net gold exports. During the 2024/25 fiscal year, total trade reached R3899.0 billion, a decrease of R70.6 billion(-1.8%) from 2023/24. Year-on-year, exports decreased by R9.4 billion(-0.5%), while imports decreased by R61.2 billion(-3.2%).

South Africa's trade with BELN increased by R16.3 billion(6.3%) in 2024/25, with exports to the member states increasing by R12.2 billion(6.2%) and imports from member states growing by R4.1 billion(6.7%) year-on-year. Exports destined for SACU countries contributed 10.2% of South Africa's total exports to the rest of the world. South Africa's imports from SACU countries contributed 3.5% of South Africa's total imports from the rest of the world by 2024/25.

Table 6.7: South Africa's Exports to BELN and the World (RoW), 2020/21 – 2024/25

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa's Trade with BELN	South Africa's Trade with RoW	Percentage of total trade with RoW
Exports							
2020/21	54 251	19 191	17 011	43 880	**134 333**	**1 479 033**	**9.1%**
2021/22	66 668	23 407	21 646	52 599	**164 320**	**1 860 367**	**8.8%**
2022/23	76 058	25 890	23 860	57 589	**183 397**	**2 055 386**	**8.9%**
2023/24	78 348	29 373	25 679	62 956	**196 355**	**2 057 454**	**9.5%**
2024/25	77 723	31 356	26 767	72 716	**208 562**	**2 048 050**	**10.2%**
Percentage year-on-year growth							
2021/22	22.9%	22.0%	27.2%	19.9%	**22.3%**	**25.8%**	
2022/23	14.1%	10.6%	10.2%	9.5%	**11.6%**	**10.5%**	
2023/24	3.0%	13.5%	7.6%	9.3%	**7.1%**	**0.1%**	
2024/25	-0.8%	6.8%	4.2%	15.5%	**6.2%**	**-0.5%**	

The South African economy has the largest market within the customs union and is therefore the preferred source of imports for the member states. Primary exports to member states continue to include refined petroleum products, electricity, machinery, electrical equipment, motor vehicles diamonds and maize. These exports reflect South Africa's diversified economy and its role as a major supplier of both industrial and consumer goods within the customs union.

In 2024/25, South Africa exported goods worth R208.6 billion to the member states, showing an annual increase of 6.2% compared to R196.4 billion exported in 2023/24. The increase in exports was mainly driven by electricity and maize, mainly to Botswana and Namibia. Botswana remained the union's key export destination, accounting for an average of 40% of South Africa's exports to BELN.

Figure 6.3: South Africa's Exports to BELN, FY2021–FY2025

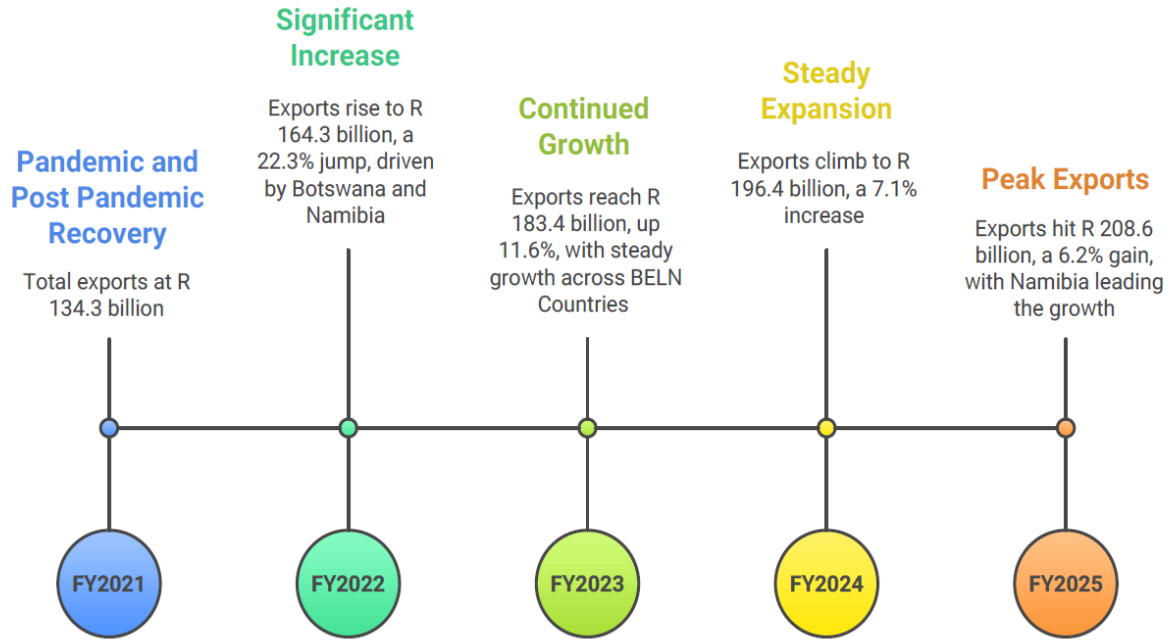


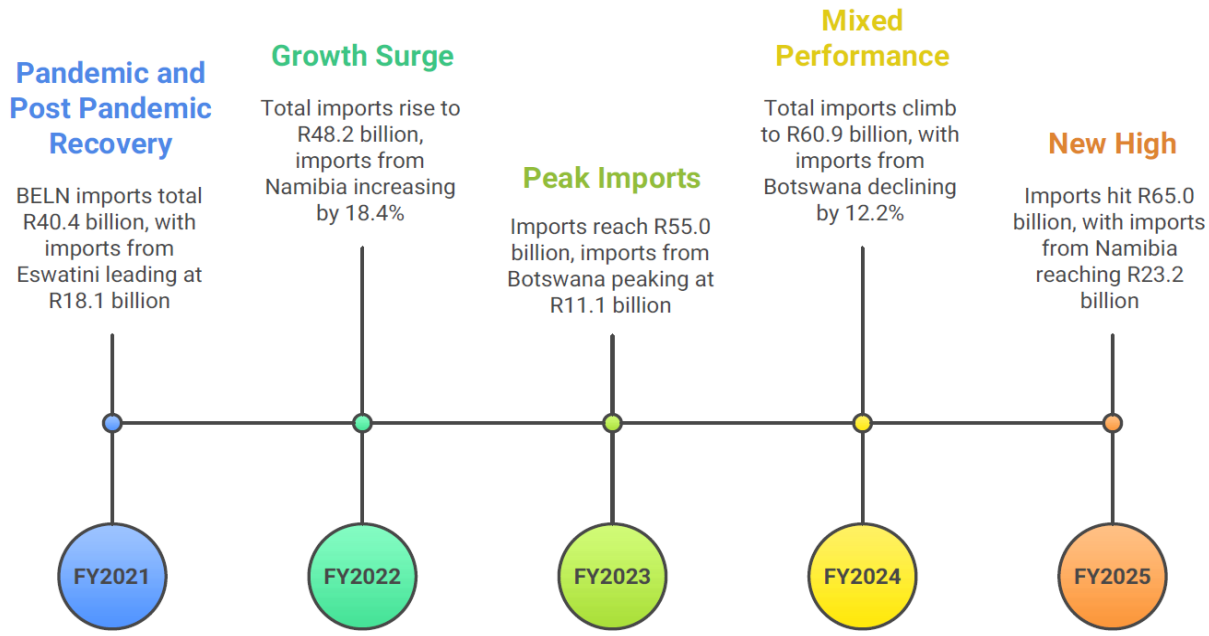
Table 6.8: South Africa's Imports from BELN and the World (RoW), 2020/21 – 2024/25

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa's Trade with	South Africa's Trade with	Percentage of total trade with RoW
Imports							
2020/21	7 062	18 142	3 911	11 329	**40 444**	**1 143 264**	**3.5%**
2021/22	8 904	21 044	4 941	13 323	**48 212**	**1 437 638**	**3.4%**
2022/23	11 118	22 915	5 596	15 414	**55 042**	**1 880 368**	**2.9%**
2023/24	9 330	26 125	5 898	19 578	**60 931**	**1 912 182**	**3.2%**
2024/25	8 189	27 427	6 202	23 184	**65 001**	**1 850 990**	**3.5%**
Percentage year-on-year growth							
2021/22	26.1%	16.0%	26.3%	17.6%	**19.2%**	**25.7%**	
2022/23	24.9%	8.9%	13.3%	15.7%	**14.2%**	**30.8%**	
2023/24	-16.1%	14.0%	5.4%	27.0%	**10.7%**	**1.7%**	
2024/25	-12.2%	5.0%	5.2%	18.4%	**6.7%**	**-3.2%**	

South Africa's imports from SACU tend to be driven by precious metals and stones from Botswana and Namibia and beverage syrup and sugar from Eswatini. These commodities reflect the natural resources and agricultural products in which other SACU members specialise. In 2024/25, South Africa's imports from the union amounted to R65.0 billion, reflecting a 6.7% year-on-year growth compared to the R60.9 billion imported in 2023/24. This increase was driven by gold and malt beer imports mainly from Namibia.

South Africa's trade with BELN continues to grow and has long outperformed most other trade agreements in Africa, supported by strong economic ties, especially in the export of refined goods and the import of precious metals. Botswana and Namibia remain critical partners, particularly because of their trade in high-value commodities such as precious metals and stones. As the most diversified and industrialised economy in the region, South Africa's imports and trade volumes place it in a position where it continually contributes a significant share.

Figure 6.4: Imports from BELN FY2021–FY2025



Intra-SACU trade data is one of the variables used in the Revenue Sharing Formula, as each member state's intra-SACU imports are used to determine the customs component of its revenue share. For trade compilation, intra-SACU trade includes goods that:

- are of SACU origin, or if previously imported from outside SACU, have had all applicable import duties paid;
- cross internal borders within the SACU region; and
- are not in transit to another country.

When compiling intra-SACU trade data, the following trade flows are excluded: temporary goods, goods in transit, re-imports and re-exports, as well as goods for inward or outward processing.

Table 6.9: Contributions to the SACU Common Revenue Pool per Member State, 2020/21 – 2024/25

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa	Total Contributions to SACU CRP
2020/21	800	172	318	1 170	80 488	**82 949**
2021/22	917	235	365	1 606	109 302	**112 424**
2022/23	989	291	340	1 845	131 155	**134 621**
2023/24	1 011	340	407	1 564	128 096	**131 418**
2024/25	1 260	421	449	1 955	139 263	**143 348**
Percentage of total						
2020/21	1.0%	0.2%	0.4%	1.4%	97.0%	**100.0%**
2021/22	0.8%	0.2%	0.3%	1.4%	97.2%	**100.0%**
2022/23	0.7%	0.2%	0.3%	1.4%	97.4%	**100.0%**
2023/24	0.8%	0.3%	0.3%	1.2%	97.5%	**100.0%**
2024/25	0.9%	0.3%	0.3%	1.4%	97.1%	**100.0%**
Percentage year-on-year growth						
2021/22	14.6%	36.3%	14.8%	37.2%	35.8%	**35.5%**
2022/23	7.9%	24.0%	-6.8%	14.9%	20.0%	**19.7%**
2023/24	2.2%	16.8%	19.4%	-15.2%	-2.3%	**-2.4%**
2024/25	24.7%	23.9%	10.3%	25.0%	8.7%	**9.1%**

The SACU common revenue pool (CRP) was estimated at R141.8 billion in the 2025 Budget but the audited actual contributions amounted to R143.3 billion, exceeding the revised estimate by R1.5 billion (1.1%) due to higher-than-expected specific excise duties and ad valorem excise duties collections.

The CRP comprises customs duties of R76.7 billion(53.5%), specific excise duties of R59.7 billion(41.6%), and ad valorem excise duties of R6.9 billion(4.9%). Additionally, the 2024/25 CRP registered a growth of R11.9 billion (9.1%) compared with 2023/24. The pool performance was supported by increased imports of vehicles, machinery, electronics, clothing, footwear, beer, and spirits.

South Africa's contribution to the pool grew by 8.7% year-on-year, underpinned by an increase in ordinary customs duty collections, following a decline of 2.3% in 2023/24. South Africa's customs duties contribution was largely driven by a year-on-year growth in imports of clothing, footwear, refined petroleum products, artificial corundum, and centrifuges. Specific excise also supported South Africa's contribution, mainly driven by beer, wine, and spirits, while excise duties collected on petroleum products declined notably. Meanwhile, ad valorem collections declined due to weaker vehicle imports in 2024/25 compared to 2023/24.

Among the BELN countries, Namibia's contribution to the pool grew by 25.0% year-on-year, following a contraction of 15.2% in 2023/24. This increase was due to a rebound in customs duty and excise duty (revenue from neighbouring countries). Similarly, Botswana's contribution increased by 24.7% due to stronger excise duty (revenue from neighbouring countries) and customs duty collections. On the other hand, Lesotho and Eswatini's collections remitted into the pool were driven by robust growth in customs duty.

Overall, the CRP registered a strong rebound in 2024/25, expanding by 9.1% year-on-year, compared with a 2.4% contraction in 2023/24, with all member states recording positive growth in their contributions. Custom duty contribution by all member states increased by 8.7% year-on-year, with Lesotho and Eswatini recording the strongest growth. This rebound in customs duties reflects a recovery in dutiable imports across the Union, which has a direct impact in the performance of the

CRP. Specific excise duties grew by 11.5% year-on-year, with contributions from all member states increasing except for Lesotho. This growth points to improved production and consumption of excisable goods in the region.

Table 6.10: Shares Received from the SACU Common Revenue Pool per Member State, 2020/21 – 2024/25

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa[1]	Total Member States' Receipts	SACU Secretariat Budget	Total Distributions from SACU CRP
2020/21	23 743	8 349	8 981	22 252	57 653	**120 977**	71	**121 049**
2021/22	18 762	6 375	6 008	14 751	44 663	**90 559**	70	**90 629**
2022/23	18 207	5 818	5 400	14 190	34 458	**78 071**	70	**78 141**
2023/24	33 489	11 750	10 149	24 348	79 715	**159 450**	76	**159 526**
2024/25	37 128	13 065	11 549	28 045	81 377	**171 165**	86	**171 251**
Percentage of total								
2020/21	19.6%	6.9%	7.4%	18.4%	47.6%	**99.9%**	0.1%	**100.0%**
2021/22	20.7%	7.0%	6.6%	16.3%	49.3%	**99.9%**	0.1%	**100.0%**
2022/23	23.3%	7.4%	6.9%	18.2%	44.1%	**99.9%**	0.1%	**100.0%**
2023/24	21.0%	7.4%	6.4%	15.3%	50.0%	**100.0%**	0.0%	**100.0%**
2024/25	21.7%	7.6%	6.7%	16.4%	47.5%	**99.9%**	0.1%	**100.0%**
Percentage year-on-year growth								
2021/22	-21.0%	-23.6%	-33.1%	-33.7%	-22.5%	**-25.1%**	-2.3%	**-25.1%**
2022/23	-3.0%	-8.7%	-10.1%	-3.8%	-22.8%	**-13.8%**	0.0%	**-13.8%**
2023/24	83.9%	102.0%	88.0%	71.6%	131.3%	**104.2%**	8.8%	**104.2%**
2024/25	10.9%	11.2%	13.8%	15.2%	2.1%	**7.3%**	13.6%	**7.3%**

Note: SACU payments presented in revenue tables in South Africa's budget documents are the sum of the shares received by all member states and including the SACU secretariat's budget.

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

Payments out of the CRP are regulated by Article 37 of the 2002 SACU Agreement, which stipulates that payments shall be made to all member states on the first day of each quarter of a fiscal year. The total revenue shares distributed to Member States in 2024/25 amounted to R171.3 billion, inclusive of R25.0 billion forecast adjustments for 2022/23.

Of the R171.3 billion shared among member states, the shares received by South Africa in 2024/25 amounted to R81.4 billion, equal to 47.5%, while the BELN countries collectively received R89.8 billion(52.5%), with Botswana receiving the largest share of that portion.

South Africa contributed 97.1% to the CRP total in 2024/25. This is largely due to South Africa being the largest importer and industrial base in the union. Additionally, this may be attributed to the fact that under the SACU Agreement, customs and excise duties are collected at the first point of entry. South Africa serves as the entry point for most imports into the region, particularly for landlocked member states.

The revenue-sharing formula and revenue shares are calculated based on a forecast of the CRP. The 2002 SACU Agreement provides that adjustments with respect to the differences between forecasted estimates and actual revenues collected in year (t) are to be made in years (t+2). The 2024/25 CRP exceeded the revised estimate by R1.5 billion, and this surplus is going to be included as an error adjustment in the 2026/27 revenue shares.

Forecasting errors are inevitable and may arise due to data revisions, unforeseen economic developments, or unrealised assumptions. Revenue instruments with nominal imports as a base, such as Customs Duties and Import VAT, generally reflect forecast errors owing to the exceptional volatility of imports. Import activities can fluctuate widely due to changes in global trade, exchange rates,

supply chain disruptions, or demand shifts, making it difficult to forecast revenue streams related to imports.

Table 6.11: SACU Common Revenue Pool Contributions by Member State and Tax Type, 2020/21 – 2024/25

R million		2020/21	2021/22	2022/23	2023/24	2024/25	Percentage year-on-year growth	Percentage of total
Customs Duty	Botswana	491	432	502	465	576	24.0%	0.8%
	Eswatini	104	82	89	122	178	46.6%	0.2%
	Lesotho	106	109	79	108	175	61.9%	0.2%
	Namibia	113	296	409	490	632	28.9%	0.8%
	South Africa	46 481	57 075	72 867	69 364	75 136	8.3%	98.0%
	Total: Customs Duty	**47 295**	**57 994**	**73 946**	**70 549**	**76 698**	**8.7%**	**100.0%**
Ad valorem excise duties	Botswana	-	-	-	-	-		0.0%
	Eswatini	-	-	-	-	-		0.0%
	Lesotho	-	-	-	-	-		0.0%
	Namibia	-	-	-	-	-		0.0%
	South Africa	3 386	4 725	5 520	7 348	6 970	-5.1%	100.0%
	Total: Ad valorem excise duties	**3 386**	**4 725**	**5 520**	**7 348**	**6 970**	**-5.1%**	**100.0%**
Specific excise duties	Botswana	309	485	487	546	685	25.3%	1.1%
	Eswatini	68	152	202	218	243	11.3%	0.4%
	Lesotho	212	257	262	298	273	-8.4%	0.5%
	Namibia	337	1 310	1 436	1 074	1 323	23.2%	2.2%
	South Africa	31 639	47 501	52 767	51 385	57 156	11.2%	95.8%
	Total: Specific excise duties	**32 566**	**49 705**	**55 155**	**53 522**	**59 680**	**11.5%**	**100.0%**
Total CRP	Botswana	800	917	989	1 011	1 260	24.7%	0.9%
	Eswatini	172	235	291	340	421	23.9%	0.3%
	Lesotho	318	365	340	407	449	10.3%	0.3%
	Namibia	450	1 606	1 845	1 564	1 955	25.0%	1.4%
	South Africa	81 505	109 302	131 155	128 096	139 263	8.7%	97.1%
	Total CRP	**83 246**	**112 424**	**134 621**	**131 418**	**143 348**	**9.1%**	**100.0%**

**Includes Heated Tobacco and Vape Products*

Table A6.1.1: Transfer Duty Collected by Property Value, 2023/24

Fiscal Year			2023/24			2023/24 (Percentage of total)			2023/24(Cumulative Percentage of total)		
Property Value			Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
R thousand				R million	R million						
0	**-**	**1 100 000**	**3 494**	**2 302.6**	**39**	**3.67%**	**0.96%**	**0.4%**	**4%**	**1.0%**	**0.4%**
1 100 000	-	1 203 125	7 719	9 018.8	17	8.10%	3.75%	0.2%	12%	4.7%	0.6%
1 203 125	-	1 306 250	7 258	9 220.9	36	7.62%	3.84%	0.4%	19%	8.6%	1.0%
1 306 250	-	1 409 375	6 696	9 178.8	50	7.03%	3.82%	0.5%	26%	12.4%	1.5%
1 409 375	**-**	**1 512 500**	**6 769**	**9 995.4**	**71**	**7.10%**	**4.16%**	**0.7%**	34%	16.5%	2.2%
1 512 500	-	1 663 750	7 824	12 470.8	123	8.21%	5.19%	1.3%	42%	21.7%	3.5%
1 663 750	-	1 815 000	7 222	12 598.3	176	7.58%	5.25%	1.8%	49%	27.0%	5.4%
1 815 000	-	1 966 250	5 192	9 821.2	168	5.45%	4.09%	1.7%	55%	31.1%	7.1%
1 966 250	**-**	**2 117 500**	**4 990**	**10 169.4**	**199**	**5.24%**	**4.23%**	**2.1%**	**60%**	**35.3%**	**9.2%**
2 117 500	-	2 238 500	2 903	6 334.1	144	3.05%	2.64%	1.5%	63%	37.9%	10.7%
2 238 500	-	2 359 500	3 038	6 979.4	182	3.19%	2.91%	1.9%	66%	40.8%	12.6%
2 359 500	-	2 480 500	2 198	5 310.4	148	2.31%	2.21%	1.5%	69%	43.0%	14.1%
2 480 500	-	2 601 500	3 336	8 473.9	252	3.50%	3.53%	2.6%	72%	46.6%	16.7%
2 601 500	**-**	**2 722 500**	**1 859**	**4 974.3**	**163**	**1.95%**	**2.07%**	**1.7%**	**74%**	**48.6%**	**18.5%**
2 722 500	-	3 025 000	4 955	14 278.1	522	5.20%	5.94%	5.4%	79%	54.6%	23.9%
3 025 000	-	3 327 500	3 135	9 987.2	431	3.29%	4.16%	4.5%	82%	58.7%	28.4%
3 327 500	-	3 630 000	2 835	9 871.0	474	2.98%	4.11%	4.9%	85%	62.9%	33.3%
3 630 000	-	3 932 500	2 153	8 134.3	419	2.26%	3.39%	4.4%	88%	66.2%	37.7%
3 932 500	-	4 235 000	1 755	7 144.8	388	1.84%	2.97%	4.0%	90%	69.2%	41.8%
4 235 000	-	4 537 500	1 588	6 975.8	396	1.67%	2.90%	4.1%	91%	72.1%	45.9%
4 537 500	-	4 840 000	959	4 497.1	277	1.01%	1.87%	2.9%	92%	74.0%	48.8%
4 840 000	-	5 142 500	936	4 660.8	273	0.98%	1.94%	2.9%	93%	75.9%	51.6%
5 142 500	-	5 445 000	737	3 891.8	244	0.77%	1.62%	2.6%	94%	77.6%	54.2%
5 445 000	-	5 747 500	626	3 485.5	238	0.66%	1.45%	2.5%	95%	79.0%	56.7%
5 747 500	-	6 050 000	673	3 973.4	272	0.71%	1.65%	2.8%	95%	80.7%	59.5%
6 050 000	-	6 352 500	416	2 588.6	183	0.44%	1.08%	1.9%	96%	81.7%	61.4%
6 352 500	-	6 655 000	413	2 683.9	194	0.43%	1.12%	2.0%	96%	82.9%	63.4%
6 655 000	-	6 957 500	314	2 134.3	151	0.33%	0.89%	1.6%	97%	83.7%	65.0%
6 957 500	-	7 260 000	329	2 327.9	174	0.35%	0.97%	1.8%	97%	84.7%	66.8%
7 260 000	-	7 562 500	307	2 281.6	178	0.32%	0.95%	1.9%	97%	85.7%	68.7%
7 562 500	-	7 865 000	169	1 305.6	101	0.18%	0.54%	1.1%	97%	86.2%	69.7%
7 865 000	-	8 167 500	236	1 889.3	136	0.25%	0.79%	1.4%	98%	87.0%	71.2%
8 167 500	-	8 470 000	131	1 086.0	88	0.14%	0.45%	0.9%	98%	87.4%	72.1%
8 470 000	-	8 772 500	185	1 583.8	131	0.19%	0.66%	1.4%	98%	88.1%	73.4%
8 772 500	-	9 075 000	196	1 754.2	143	0.21%	0.73%	1.5%	98%	88.8%	74.9%
9 075 000	-	9 377 500	84	773.6	64	0.09%	0.32%	0.7%	98%	89.2%	75.6%
9 377 500	-	9 680 000	131	1 243.7	97	0.14%	0.52%	1.0%	98%	89.7%	76.6%
9 680 000	-	9 982 500	64	628.2	54	0.07%	0.26%	0.6%	98%	89.9%	77.2%
9 982 500	-	10 285 000	160	1 608.3	122	0.17%	0.67%	1.3%	99%	90.6%	78.5%
10 285 000	-	10 587 500	83	868.2	78	0.09%	0.36%	0.8%	99%	91.0%	79.3%
10 587 500	-	10 890 000	43	462.5	38	0.05%	0.19%	0.4%	99%	91.2%	79.7%
10 890 000	-	11 192 500	91	1 001.8	81	0.10%	0.42%	0.8%	99%	91.6%	80.5%
11 192 500		11 495 000	28	316.7	28	0.03%	0.13%	0.3%	99%	91.7%	80.8%
11 495 000		11 797 500	58	671.8	61	0.06%	0.28%	0.6%	99%	92.0%	81.5%
11 797 500		**12 100 000**	**91**	**1 090.5**	**88**	**0.10%**	**0.45%**	**0.9%**	**99%**	**92.4%**	**82.4%**
>12100000			**912**	**18 146.4**	**1 717**	**0.96%**	**7.55%**	**17.6%**	**100%**	**100.0%**	**100.0%**
Other					-28						
TOTAL			95 291	240 195	9 581	100%	100%	100.0%			

'1. Balancing entry to align transactional data to revenue collections.

Table A6.1.2: Transfer Duty Collected by Property Value, 2024/25

Fiscal Year			2024/25			2024/25 (Percentage of total)			2024/25(Cumulative Percentage of total)		
Property Value Rthousand			Number of dutiable transfers	Property value Rmillion	Transfer Duty Rmillion	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
0	**-**	**1 100 000**	**1 444**	**698**	**3**	**1.46%**	**0.26%**	**0.02%**	**1.46%**	**0.26%**	**0.02%**
1 100 000	-	1 203 125	7 387	8 663	15	7.49%	3.27%	0.13%	8.95%	3.54%	0.16%
1 203 125	-	1 306 250	7 464	9 488	34	7.56%	3.59%	0.30%	16.51%	7.12%	0.45%
1 306 250	-	1 409 375	6 755	9 259	49	6.85%	3.50%	0.43%	23.36%	10.62%	0.89%
1 409 375	**-**	**1 512 500**	**6 815**	**10 059**	**68**	**6.91%**	**3.80%**	**0.60%**	**30.27%**	**14.43%**	**1.49%**
1 512 500	-	1 663 750	7 796	12 434	124	7.90%	4.70%	1.09%	38.17%	19.12%	2.58%
1 663 750	-	1 815 000	7 657	13 360	182	7.76%	5.05%	1.60%	45.93%	24.17%	4.18%
1 815 000	-	1 966 250	5 387	10 182	174	5.46%	3.85%	1.54%	51.39%	28.02%	5.72%
1 966 250	**-**	**2 117 500**	**5 459**	**11 126**	**216**	**5.53%**	**4.20%**	**1.90%**	**56.92%**	**32.23%**	**7.62%**
2 117 500	-	2 268 750	3 819	8 385	193	3.87%	3.17%	1.70%	60.79%	35.40%	9.32%
2 268 750	-	2 420 000	4 085	9 578	250	4.14%	3.62%	2.20%	64.93%	39.02%	11.52%
2 420 000	-	2 571 250	3 392	8 470	245	3.44%	3.20%	2.16%	68.37%	42.22%	13.68%
2 571 250	**-**	**2 722 500**	**3 293**	**8 713**	**271**	**3.34%**	**3.29%**	**2.39%**	**71.70%**	**45.51%**	**16.07%**
2 722 500	-	3 025 000	5 368	15 463	559	5.44%	5.84%	4.93%	77.14%	51.35%	21.00%
3 025 000	-	3 327 500	3 523	11 234	470	3.57%	4.25%	4.15%	80.71%	55.60%	25.15%
3 327 500	-	3 630 000	3 118	10 857	511	3.16%	4.10%	4.51%	83.87%	59.70%	29.66%
3 630 000	-	3 932 500	2 365	8 926	465	2.40%	3.37%	4.10%	86.27%	63.08%	33.76%
3 932 500	-	4 235 000	2 007	8 174	463	2.03%	3.09%	4.08%	88.30%	66.17%	37.84%
4 235 000	-	4 537 500	1 621	7 119	420	1.64%	2.69%	3.70%	89.95%	68.86%	41.54%
4 537 500	-	4 840 000	1 074	5 039	300	1.09%	1.90%	2.64%	91.04%	70.76%	44.19%
4 840 000	-	5 142 500	1 071	5 334	329	1.09%	2.02%	2.90%	92.12%	72.78%	47.09%
5 142 500	-	5 445 000	791	4 178	287	0.80%	1.58%	2.53%	92.92%	74.36%	49.62%
5 445 000	-	5 747 500	731	4 068	277	0.74%	1.54%	2.45%	93.66%	75.89%	52.07%
5 747 500	-	6 050 000	800	4 726	318	0.81%	1.79%	2.81%	94.47%	77.68%	54.87%
6 050 000	-	6 352 500	502	3 124	223	0.51%	1.18%	1.96%	94.98%	78.86%	56.83%
6 352 500	-	6 655 000	492	3 199	226	0.50%	1.21%	2.00%	95.48%	80.07%	58.83%
6 655 000	-	6 957 500	356	2 424	182	0.36%	0.92%	1.61%	95.84%	80.99%	60.44%
6 957 500	-	7 260 000	455	3 222	228	0.46%	1.22%	2.01%	96.30%	82.20%	62.45%
7 260 000	-	7 562 500	343	2 551	203	0.35%	0.96%	1.79%	96.65%	83.17%	64.23%
7 562 500	-	7 865 000	207	1 598	125	0.21%	0.60%	1.10%	96.86%	83.77%	65.34%
7 865 000	-	8 167 500	289	2 312	173	0.29%	0.87%	1.53%	97.15%	84.65%	66.87%
8 167 500	-	8 470 000	154	1 280	106	0.16%	0.48%	0.94%	97.31%	85.13%	67.80%
8 470 000	-	8 772 500	244	2 092	169	0.25%	0.79%	1.49%	97.56%	85.92%	69.29%
8 772 500	-	9 075 000	191	1 710	130	0.19%	0.65%	1.15%	97.75%	86.57%	70.44%
9 075 000	-	9 377 500	78	718	58	0.08%	0.27%	0.51%	97.83%	86.84%	70.95%
9 377 500	-	9 680 000	132	1 254	105	0.13%	0.47%	0.92%	97.96%	87.31%	71.87%
9 680 000	-	9 982 500	63	617	53	0.06%	0.23%	0.47%	98.03%	87.55%	72.34%
9 982 500	-	10 285 000	170	1 708	137	0.17%	0.65%	1.21%	98.20%	88.19%	73.56%
10 285 000	-	10 587 500	127	1 330	109	0.13%	0.50%	0.96%	98.33%	88.69%	74.52%
10 587 500	-	10 890 000	71	760	62	0.07%	0.29%	0.55%	98.40%	88.98%	75.06%
10 890 000	-	11 192 500	108	1 187	106	0.11%	0.45%	0.93%	98.51%	89.43%	76.00%
11 192 500	-	11 495 000	42	474	39	0.04%	0.18%	0.35%	98.55%	89.61%	76.34%
11 495 000	-	11 797 500	99	1 145	99	0.10%	0.43%	0.87%	98.65%	90.04%	77.21%
11 797 500	**-**	**12 100 000**	**110**	**1 317**	**112**	**0.11%**	**0.50%**	**0.99%**	**98.76%**	**90.54%**	**78.20%**
>12100000	**-**	**>12 100 000**	**1 219**	**25 031**	**2 473**	**1.24%**	**9.46%**	**21.80%**	**100.00%**	**100.00%**	**100.00%**
Other[1]					24						
TOTAL			98 674	264 589	11 367	100.00%	100.00%	100.00%			

[1]. Balancing entry to align transactional data to revenue collections.

Table A6.1.3.1: Transfer Duty collected by Nature of Property, 2023/24 - 2024/25

Fiscal Year	2023/24			2024/25			Variance			% Variance			% Contribution to 2024/25 Total		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	1 073	3 165	122	1 077	3 853	167	4	688	45	0.4%	21.7%	37.1%	1.1%	1.5%	1.5%
Farm	1 846	7 117	349	1 774	7 659	423	-72	542	74	-3.9%	7.6%	21.1%	1.8%	2.9%	3.7%
Industrial Building	216	506	17	182	511	14	-34	5	-3	-15.7%	1.0%	-18.2%	0.2%	0.2%	0.1%
Mining Property/Rights	8	16	1	10	244	10	2	228	9	25.0%	1398.9%	910.0%	0.0%	0.1%	0.1%
Other Residential Property	5 549	26 190	733	5 855	18 054	857	306	-8 136	124	5.5%	-31.1%	17.0%	5.9%	6.8%	7.5%
Primary Residence	75 929	16 196	7 162	79 028	202 923	8 392	3 099	186 727	1 230	4.1%	1152.9%	17.2%	80.1%	76.7%	73.8%
Small Holding	320	185 247	37	491	1 112	35	171	-184 135	-2	53.4%	-99.4%	-5.4%	0.5%	0.4%	0.3%
Other[1]	10 350	1 017	1 160	10 257	30 233	1 469	-93	29 216	309	-0.9%	2873.1%	26.6%	10.4%	11.4%	12.9%
Total	**95 291**	**239 455**	**9 581**	**98 674**	**264 589**	**11 367**	**3 383**	**25 134**	**1 786**	3.6%	10.5%	18.6%	**100.0%**	**100.0%**	**100.0%**

1. Amount reflected cannot be categorised in the groupings above.

Table A6.1.3.2: Transfer Duty collected by Nature of Property, 2022/23 - 2023/24

Fiscal Year	2022/23			2023/24			Variance			% Variance			% Contribution to 2023/24 Total		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	1 196	3 079	154	1 073	3 165	122	-123	86	-32	-10.3%	2.8%	-20.8%	1.1%	1.3%	1.3%
Farm	2 089	6 148	382	1 846	7 117	349	-243	969	-33	-11.6%	15.8%	-8.6%	1.9%	3.0%	3.6%
Industrial Building	148	410	21	216	506	17	68	96	-4	45.9%	23.3%	-18.6%	0.2%	0.2%	0.2%
Mining Property/Rights	17	26	1	8	16	1	-9	-10	0	-52.9%	-38.4%	76.0%	0.0%	0.0%	0.0%
Other Residential Property	5 821	15 538	787	5 549	26 190	733	-272	10 653	-54	-4.7%	68.6%	-6.9%	5.8%	10.9%	7.7%
Primary Residence	95 680	236 860	8 780	75 929	16 196	7 162	-19 751	-220 663	-1 618	-20.6%	-93.2%	-18.4%	79.7%	6.8%	74.8%
Small Holding	362	1 018	37	320	185 247	37	-42	184 228	0	-11.6%	>100%	0.2%	0.3%	77.4%	0.4%
Other[1]	11 678	31 003	1 335	10 350	1 017	1 160	-1 328	-29 986	-175	-11.4%	-96.7%	-13.1%	10.9%	0.4%	12.1%
Total	**116 991**	**294 082**	**11 496**	**95 291**	**239 455**	**9 581**	**-21 700**	**-54 627**	**-1 915**	**-18.5%**	**-18.6%**	**-16.7%**	**100.0%**	**100.0%**	**100.0%**

GLOSSARY

Ad valorem import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Auto-assessment	Taxpayer's taxable incomes and tax liabilities are assessed automatically based on data received from third parties (e.g. medical schemes, financial institutions). Taxpayers who are auto assessed do have the opportunity to accept or reject the auto assessment issued by SARS.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme was scheduled to run until 2020. Currently, 'APDP Phase 2 post-2021' is underway. See also *Motor Industry Development Programme (MIDP)*.
BELN countries	Previously known as BLNS. Referring to Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia; with whom South Africa is a signatory to the Southern African Customs Union (SACU) agreement. See also *Southern African Customs Union (SACU)*.
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
Ceasing to be a South African tax resident	From the 2017 tax year individuals were required to indicate their tax resident status on the ITR12 tax return, but not the date on which it changed. From the 2021 tax year, individuals must indicate the date they ceased to be a tax resident of South Africa on their ITR12 tax return.
Company Income Tax (CIT)	Income tax on taxable profits of companies.
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue.

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

	(PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also *Plastic bags levy*, *Incandescent light bulb levy*, E*lectricity levy* and *CO_2 tax on motor vehicle emissions*.
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an *ad valorem* duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Export duty on scrap metal	Export duty on scrap metal was implemented on 1 August 2021; and is applicable to scrap metal imported for home consumption and subsequently cleared for export, as well as scrap metal which is locally obtained or manufactured.
Fiscal drag	Fiscal drag or bracket creep occurs when inflation increases wages whereby the taxable income of taxpayers in a progressive income tax system transcend into higher income tax brackets. Therefore fiscal drag has the effect of raising the average tax rates of individuals and thus government tax revenue without tax policy explicitly raising tax rates.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.

Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. Since introduced, the environmental levy increased from R3 per bulb to R20 per bulb since 1 April 2024.
Health Promotion Levy	The Health Promotion Levy was implemented on 1 April 2018. It is a new levy imposed on sugary beverages in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also *Direct taxes*.
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys vatable goods or services from another supplier.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also *Automotive Production and Development Programme (APDP)*.
Municipality	A municipality is the governing body of a clearly defined territory and its population.

National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Panel data	Also known as longitudinal data or cross-sectional time series data in some special cases, panel data is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also *Employees' tax*.
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 32 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also *Secondary rebate* and *Tertiary rebate*.
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1st due six months into the company's tax year; the 2nd at the end of the tax year; and the 3rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).

Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Retirement funding reform	From 1 March 2016 deductions for contributions to retirement funds includes contributions to pension, provident and retirement annuity funds. The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)).
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also *Primary rebate* and *Tertiary rebate*.
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends

	declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The Southern African Customs Union (SACU) consists of Botswana, Eswatini, Lesotho, Namibia, and South Africa. SACU was established in 1910, making it the world's oldest Customs Union. The customs union collects excise duties on local production and customs duties on members' imports from outside the union, and the resulting revenue is allocated to member countries in quarterly instalments utilizing a revenue-sharing formula.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.
Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.

Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also *Primary rebate* and *Secondary rebate*.
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Value-Added Tax (VAT)	VAT is levied at a standard rate of 15% 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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