

# Tax Statistics

## Tax Statistics 2019



**national treasury**

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



*South African Revenue Service*



# 2019 Tax Statistics

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

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The 2019 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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## F OREWORD

The South African Revenue Service (SARS) was formally established on the 1st of October 1997, with the commencement of the South African Revenue Service Act (Act no.34 of 1997). SARS continues to play a vital role in the economy by ensuring all the money due to the fiscus is collected, as highlighted in the 12th edition of the Tax Statistics publication.

SARS collects more than 90% of government's revenue, thus enabling the National Development Plan. The government uses the tax collected to promote stable and sustainable economic growth. Furthermore, the fiscal framework influences the economy by changing the level and types of taxes, the extent and composition of spending and the degree and form of borrowing.

In the last few years, South Africa's economy has significantly underperformed. Economic growth has lagged behind global and emerging market levels, real GDP has grown slower than population growth for five (5) consecutive years, and our current GDP performance on a per capita basis is the weakest since the 1960s.

In the past four years, the tax buoyancy in South Africa has decreased from 1.4 in 2014/15 to 1.2 in 2018/19, signifying lower compliance levels in a constrained economic environment. Whilst revenues generated from the tax system move in tandem with the economy, on average, the growth in tax revenues has been higher than economic growth.

The 2018 technical recession led to a slow growth in revenue collections, which culminated in a downward revision of revenue targets. Besides GDP, other factors that contributed to the revision included the backlog of Value-Added Tax (VAT) refunds relating to previous periods, higher refunds for the current period, as well as slower growth in Company Income Tax (CIT) collections.

The 2018/19 tax revenue collection amounted to R1 287.7 billion, registering a deficit of R14.5 billion against the revised revenue collection target of R1 302.2 billion. Taxes on income and profits contributed the most to the shortfall against the Revised Estimate accounting for close to 90% of the R14.5 billion tax revenue shortfall.

The 2018 Budget Review sets out the tax proposals, most of which were implemented in the 2018/19 financial year and aims to set the context for revenue collected during the year:

- The VAT standard rate was increased by one percentage point to 15% after a review of tax instruments and their potential contribution to medium-term fiscal objectives;
- The Health Promotion Levy on sugary beverages was implemented on 1 April 2018 and applies to beverages with more than 4 grams of sugar content per 100ml;

- To support tax revenue collections, the top four personal income tax brackets were not adjusted for inflation; and
- Ad valorem excise duties for luxury purchases were increased.

The use of tax and customs administration data for improved policy formation is crucial. There is no doubt that the effective use of tax data can increase compliance levels, enhance revenue collection, assist in the identification of new revenue opportunities, explore the untapped tax base and increase the ease of doing business with SARS.

The recognition of the potential 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). Thus SARS participates in the *African Tax Outlook (ATO)* and the *Revenue Statistics in Africa* publications.

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 created within which goods that are grown, produced or manufactured therein, on importation from one of the member states to another, are free of customs duties and quantitative restrictions.

SARS and National Treasury are committed to continuous improvement of the *Tax Statistics* publication and encourage feedback and engagements.



**Edward Kieswetter**  
**Commissioner: SARS**



**Dondo Mogajane**  
**Director-General: National Treasury**

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## 2019 TAX STATISTICS AT A GLANCE



1. For the 2018 tax year
2. For the 2017 tax year
3. For the 2018/19 fiscal year
4. The figure includes interest on overdue income tax

## A ABOUT THIS PUBLICATION

The 2019 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2015 to 2018 tax years as well as the 2014/15 to 2018/19 fiscal years.

The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. It contains more detailed and varied tax revenue data that complements publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The aim is to improve and expand on the data made available in the Tax Statistics and to that end the 2019 edition includes the following new additions:

- The impact of the one percentage point increase in the VAT standard rate.
- The impact of the Health Promotion Levy on sugary beverages which was implemented on 01 April 2018.
- A focus on Mpumalanga, which provides data on tax assessed in the province.

The publication also looks at the impact of policy changes with regard to the retirement funding reforms which became effective on 1 March 2016. Specifically considered is how the legislative change in which section 11F replaced section 11(k) of the Income Tax Act affected the PIT taxable income base.

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

- *Chapter 1: Revenue Collections* provides a summary of aggregate tax revenue collection trends from 2014/15 to 2018/19.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, as well as Import VAT, Customs duty and *Ad valorem* excise duty revenues on imported goods.



# ABOUT THIS PUBLICATION

- *Chapter 6: Other Taxes and Collections* provides information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Mineral and Petroleum Resources Royalty (MPRR), Health Promotion Levy, Southern African Customs Union (SACU) payments and Diesel refunds.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

## METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data 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' systems at the end of August 2019. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns to be filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.
- Information about the sector (industry) in which taxpayers operate is drawn from taxpayer returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System.
- Figures have been rounded, 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 purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2018) while the latter is displayed with a forward slash (e.g. 2018/19).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

# ABOUT THIS PUBLICATION

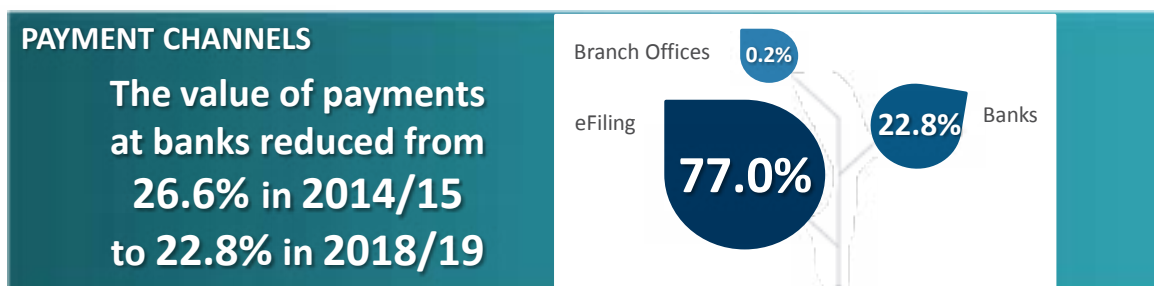
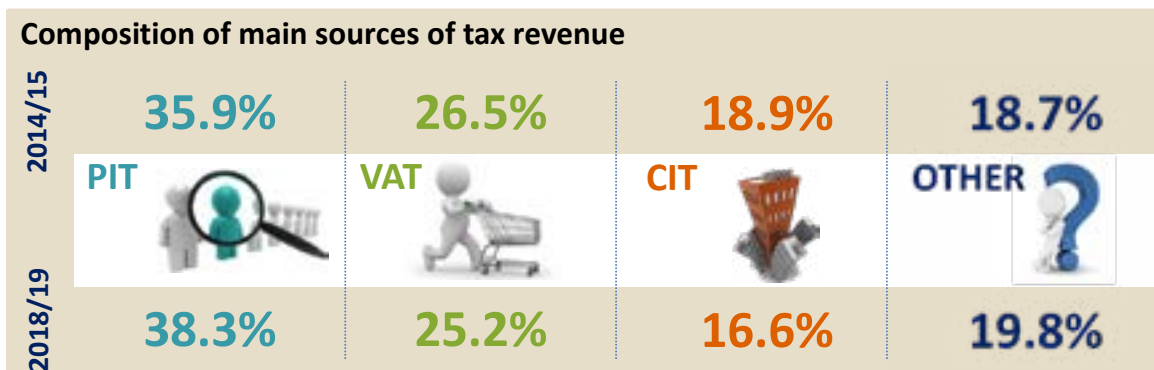
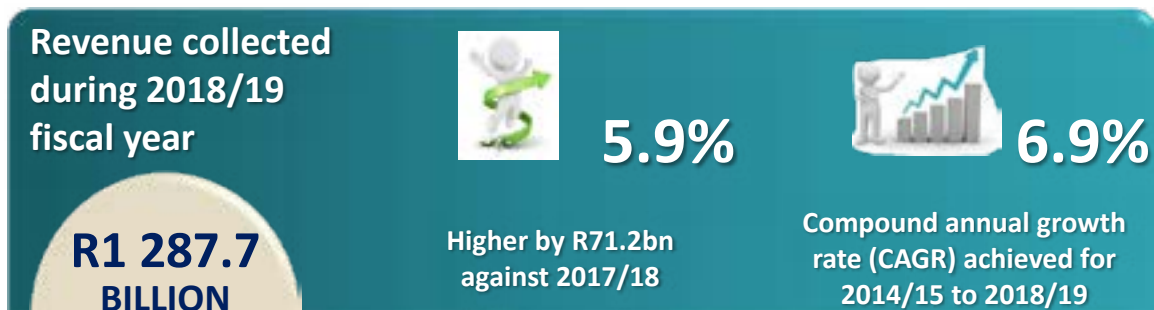
A full electronic version of this publication (including the Excel tables used in this publication) is available for download on the websites of the South African Revenue Service (SARS) (<http://www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx>) and that of National Treasury (<http://www.treasury.gov.za/publications/tax%20statistics/default.aspx>).

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

# REVENUE COLLECTIONS

## REVENUE COLLECTIONS

For the 2018/19 fiscal year



## 1 REVENUE COLLECTIONS

### KEY FACTS

In the 2018/19 fiscal year:

- Tax revenue collected amounted to R1 287.7 billion, growing year-on-year by R71.2 billion (5.9%), mainly supported by Personal Income Tax (PIT) which grew by R30.9 billion (6.7%);
- Nominal tax revenue grew at a compound annual growth rate of 6.9% for the period 2014/15 to 2018/19. The tax-to-GDP ratio has remained stable over the same period, averaging around 25.9%, with increased contributions from Personal Income Tax (PIT) and Value-Added Tax (VAT);
- The cost of revenue collections ratio decreased further from 0.89% in 2017/18 to 0.84% in 2018/19;
- The number of individuals registered for Income Tax increased to 22.2 million on 31 March 2019 from 21.1 million in the previous year. This increase is as a result of SARS' requirement that employers register all employees for income tax with SARS, regardless of their tax liability; and
- On 31 March 2019 there were 2.0 million registered companies (of which about 903 320 submit income tax returns) and 802 957 registered VAT vendors of which 448 710 (55.9%) were active.

### INTRODUCTION

The South African Revenue Service Act (No. 34 of 1997) requires an efficient and effective collection of revenue and control over the import, export, manufacture, movement, storage or use of certain goods by SARS. To achieve its objectives:

- SARS must secure the efficient and effective, and widest possible, enforcement of specified national legislation; and any other legislation concerning the collection of revenue or the control over the import, export, manufacture, movement, storage or use of certain goods that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution concerned.
- SARS must advise the Minister of Finance on all matters concerning revenue; and the exercise of any power or the performance of any function assigned to the Minister of Finance or any other functionary in the national executive in terms of the specified legislation.

- SARS must also advise the Minister of Trade and Industry on matters concerning the control over the import, export, manufacture, movement, storage or use of certain goods.

For the financial year ending 31 March 2019, SARS collected a nett amount of R1 287.7 billion, with PIT, Corporate Income Tax (CIT) and VAT in aggregate remaining the largest sources of tax revenue. These taxes comprise about 80% of total tax revenue collections, with PIT in 2018/19 accounting for more than 38% of total revenue.

The ratio of tax collection to GDP is a standard measure of a country's overall tax burden. The tax-to-GDP ratio has increased marginally from 25.5% in 2014/15 to 26.2% in 2018/19, (increase of 0.65 percentage points).

This chapter gives an overview of:

- 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 collections; and
- Distribution by payment channels and monthly tax revenue.

## SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based tax system. Residents, subject to certain exclusions, are taxed on their worldwide income irrespective of where it was earned. Non-residents are taxed only on their income from a South African source, subject to the relief provided under Double Taxation Agreements (DTAs). Foreign taxes proved to be payable are deducted from South African tax payable on foreign income. SARS publishes these agreements on its website:

<https://www.sars.gov.za/Legal/International-Treaties-Agreements/Pages/default.aspx?country=>

## TAX REGISTER

SARS continues to broaden the tax base and expand the register. Its strategic intent is to develop a tax and customs system of voluntary compliance, and where appropriate, enforce responsibly and decisively. In an effort to increase levels of voluntary compliance, SARS aims to make it easy for taxpayers to comply, provide clarity and certainty of taxpayers' obligations and ensure that there is always a credible threat of detection of non-compliance.

The growth of the tax register is influenced by socio-economic conditions, tax policy and legislative amendments. SARS has increased registration compliance by introducing bulk registration at places of employment and providing an online facility that enables employers to register staff when submitting their monthly Pay-As-You-Earn (PAYE) returns. Accurate taxpayer registers will enable SARS to effectively manage the taxpayer base.

# REVENUE COLLECTIONS

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

- The number of individuals registered for PIT increased by 5.1% from 21.1 million in 2017/18 to 22.2 million in 2018/19. Growth during the past few years was mainly driven by the revised employer filing and employee registration process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for Income Tax has decreased from 3.2 million in 2017/18 to 2.0 million in 2018/19. During 2018/19 it was a priority for SARS to improve the accuracy of the CIT register by aligning the SARS register with the Companies and Intellectual Property Commission (CIPC) active register. SARS received bulk deregistration requests from the CIPC pertaining to their inactive register. After analysis, SARS approved the deregistration of the appropriate companies;
- The number of registered trusts has increased by 1.8% from 351 564 in 2017/18 to 357 859 in 2018/19;
- The number of employers registered for PAYE grew by 6.1% to 552 611 in 2018/19;
- The number of vendors registered for VAT increased by 3.8% to 802 957; and
- Year-on-year (y/y) growth of registered importers and exporters was 2.5% to 319 949 and 2.3% to 288 604 respectively.

**Table 1.1: Tax register, 31 March 2015 - 31 March 2019**

Number as at	Individuals <sup>1,2</sup>	Companies (CIT) <sup>1,3</sup>	Trusts <sup>1</sup>	Employers <sup>1</sup> (PAYE)	VAT Vendors <sup>1</sup>	Importers	Exporters
31 Mar 2015	18 185 538	2 935 385	331 584	429 691	679 274	280 953	254 108
31 Mar 2016	19 075 270	3 278 708	340 000	458 048	706 874	289 922	262 162
31 Mar 2017	19 980 110	3 732 416	345 048	489 445	742 388	301 746	272 951
31 Mar 2018 <sup>4</sup>	21 104 375	3 202 007	351 564	520 918	773 783	312 241	282 243
31 Mar 2019	22 170 513	2 020 759	357 859	552 611	802 957	319 949	288 604
<b>Percentage year-on-year growth</b>							
31 Mar 2016	4.9%	11.7%	2.5%	6.6%	4.1%	3.2%	3.2%
31 Mar 2017	4.7%	13.8%	1.5%	6.9%	5.0%	4.1%	4.1%
31 Mar 2018	5.6%	-14.2%	1.9%	6.4%	4.2%	3.5%	3.4%
31 Mar 2019	5.1%	-36.9%	1.8%	6.1%	3.8%	2.5%	2.3%

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.

4. Differs from Annual Report due to timing difference.

Thus SARS continues to make improvements on the quality of data linked to the tax register. Ongoing focus will be placed on prioritising activities that will improve voluntary compliance, especially in ensuring that taxpayers are provided with clarity and certainty of their tax obligations and similarly detect taxpayers and traders who are non-compliant by making non-compliance harder and costly through enforcement.

## TAX POLICY

### Tax relief

The 2018 Budget tax proposals were designed to increase revenue collections. Revenue measures were expected to raise an additional R36.0 billion in 2018/19. These measures were developed following a review of the full range of tax instruments at government's disposal, and taking cognisance of the need to maintain the progressive character of South Africa's tax system. The largest estimation of the tax proposals was R22.9 billion from the one percentage point increase in the VAT rate. In addition, R6.8 billion was expected to be raised from lower-than-inflation increases to the personal income tax rebates and brackets.

Limited adjustments to personal income tax brackets continue the progressive steepening of the income tax curve, which in recent years has also involved increasing capital gains and shareholder dividend tax rates, and establishing a new rate of 45% for the top tax bracket.

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, 2014/15 - 2018/19**

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2014/15	-9 250	-1 000	–	-10 250	2 110	2 565	–	4 675	–	-5 575
2015/16	–	-150	100	-50	1 835	6 490	–	8 325	–	8 275
2016/17	-5 650	1 000	100	-4 550	2 284	6 800	–	9 084	456	4 990
2017/18	16 516	–	6 374	22 891	1 936	3 197	–	5 133	–	28 024
2018/19	7 510	-350	150	7 310	2 360	1 220	25 110	28 690	–	36 000
<b>Total</b>	<b>9 126</b>	<b>-500</b>	<b>6 724</b>	<b>15 351</b>	<b>10 525</b>	<b>20 272</b>	<b>25 110</b>	<b>55 907</b>	<b>456</b>	<b>71 714</b>

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

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

### Tax rates

The maximum marginal tax rates across most tax types are shown in Table 1.3 below. The marginal tax rate for PIT has increased from 41.0% to 45.0% effective from 1 March 2017. As at 22 February 2017, the Dividends Tax rate increased from 15% to 20%. The maximum tax rate for Transfer Duty increased from 11.0% for the value of property transactions above R2.25 million to 13.0% for the value of property above R10 million effective for acquisitions from 1 March 2016. The VAT standard rate was increased by one percentage point to 15.0% from 1 April 2018.

# REVENUE COLLECTIONS

**Table 1.3: Maximum marginal tax rates, 2014/15 - 2018/19**

Percentage	PIT <sup>1</sup>	CIT	DT <sup>2</sup>	VAT	Transfer duty <sup>3</sup>
01 Apr 2014 – 28 Feb 2015	40.0%	28.0%	15.0%	14.0%	8.0%
01 Mar 2015 – 31 Mar 2015	<b>*41.0%</b>	28.0%	15.0%	14.0%	<b>11.0%</b>
01 Apr 2015 – 29 Feb 2016	41.0%	28.0%	15.0%	14.0%	11.0%
01 Mar 2016 – 21 Feb 2017	41.0%	28.0%	15.0%	14.0%	<b>13.0%</b>
22 Feb 2017 – 28 Feb 2017	41.0%	28.0%	<b>** 20.0%</b>	14.0%	13.0%
01 Mar 2017 – 31 Mar 2017	<b>*45.0%</b>	28.0%	20.0%	14.0%	13.0%
01 Apr 2017 – 31 Mar 2018	45.0%	28.0%	20.0%	14.0%	13.0%
01 Apr 2018 – 31 Mar 2019	45.0%	28.0%	20.0%	<b>***15.0%</b>	13.0%

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

The marginal rate for Individuals increased from 40% to 41% with effect from 1 March 2015 and from 41% to 45% on 01 March 2017.

2. The rate of DT has increased on 22 February 2017 to 20%.

3. Transfer Duty highest rate increased from 8% to 11% with effect from 1 March 2015 and from 11% to 13% with effect from 1 March 2016.

## BUDGET AND CONSOLIDATED REVENUE

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

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

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

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



# REVENUE COLLECTIONS

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, 2014/15 - 2018/19**

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue <sup>1</sup>	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other <sup>2</sup>	Consolidated revenue
2014/15	986 295	102.2%	90.0%	30 900	1 017 195	-51 738	965 457	129 865	1 095 322
2015/16	1 069 983	99.4%	88.0%	57 274	1 127 256	-51 022	1 076 234	139 035	1 215 270
2016/17	1 144 081	100.5%	89.0%	33 264	1 177 345	-39 448	1 137 896	147 793	1 285 690
2017/18	1 216 464	101.7%	89.7%	35 886	1 252 350	-55 951	1 196 399	159 044	1 355 443
2018/19	1 287 690	101.2%	89.3%	32 830	1 320 520	-48 289	1 272 232	169 570	1 441 802

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.

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

## MAIN INDICATORS OF REVENUE PERFORMANCE

### Compounded Annual Growth Rate (CAGR)

Total tax revenue collected by SARS increased from R986.3 billion in 2014/15 to R1 287.7 billion in 2018/19, maintaining a CAGR of 6.9% over that period. This is below the CAGR of 10.5%, which was achieved in the previous period of 2009/10 to 2014/15.

**Table 1.5: Nominal Tax collections, 1999/00 - 2018/19**

R million	Individuals <sup>2</sup>	CAGR <sup>1</sup>	Companies <sup>2</sup>	CAGR <sup>1</sup>	Value - added Tax	CAGR <sup>1</sup>	Tax Revenue	CAGR <sup>1</sup>
1999/00	85 884		20 972		48 377		201 266	
2004/05	110 982	5.3%	70 782	27.5%	98 158	15.2%	354 979	12.0%
2009/10	205 145	13.1%	134 883	13.8%	147 941	8.6%	598 705	11.0%
2014/15	352 950	11.5%	184 925	6.5%	261 295	12.0%	986 295	10.5%
2018/19	492 083	8.7%	212 046	3.5%	324 766	5.6%	1 287 690	6.9%

1. Compound annual growth rate (percentage)

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

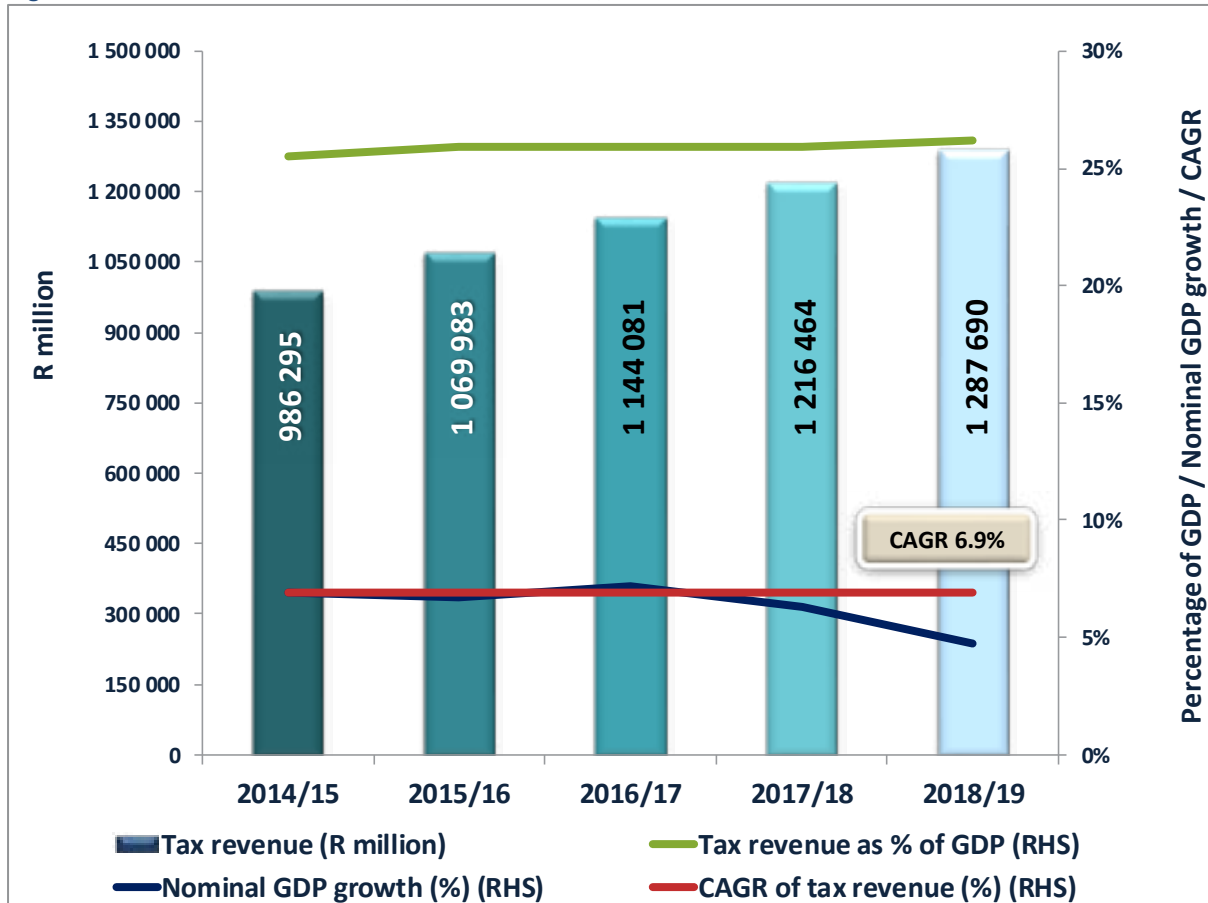
### Tax-to-GDP ratio

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

# REVENUE COLLECTIONS

Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2014/15 until 2018/19. Over this period, nominal tax revenue grew at a compound annual growth rate of 6.9%. The tax-to-GDP ratio has increased marginally from 25.5% in 2014/15 to 26.2% in 2018/19, driven by increased contributions from PIT and VAT.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2014/15 - 2018/19



# REVENUE COLLECTIONS

Table 1.6 shows tax revenue as a percentage of GDP since 1997/98.

**Table 1.6: Tax revenue as a percentage of GDP, 1997/98 - 2018/19**

R million	Tax revenue	Nominal GDP <sup>1</sup>	Tax revenue as % of GDP
1997/98	165 327	717 535	23.0%
1998/99	184 786	776 801	23.8%
1999/00	201 266	858 945	23.4%
2000/01	220 119	976 573	22.5%
2001/02	252 295	1 079 625	23.4%
2002/03	281 939	1 251 137	22.5%
2003/04	302 443	1 357 971	22.3%
2004/05	354 979	1 510 452	23.5%
2005/06	417 196	1 682 271	24.8%
2006/07	495 549	1 911 151	25.9%
2007/08	572 815	2 171 014	26.4%
2008/09	625 100	2 408 661	26.0%
2009/10	598 705	2 551 440	23.5%
2010/11	674 183	2 825 042	23.9%
2011/12	742 650	3 078 417	24.1%
2012/13	813 826	3 320 754	24.5%
2013/14	900 015	3 614 459	24.9%
2014/15	986 295	3 865 119	25.5%
2015/16	1 069 983	4 124 704	25.9%
2016/17	1 144 081	4 419 437	25.9%
2017/18	1 216 464	4 698 724	25.9%
2018/19	1 287 690	4 921 494	26.2%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 3-2019. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods

## Tax buoyancy

An important indicator of tax revenue performance is the tax buoyancy ratio. This indicator measures the sensitivity of tax revenues to changes in economic growth. Buoyancy of tax revenue reflects both the effect of automatic stabilisers and of discretionary fiscal policy changes. A buoyancy ratio greater than unity (1.0) over the long-term supports the sustainability of fiscal policy. Short-term buoyancy ratios fluctuate more and are the outcome of economic structural factors, tax policy changes and quality of tax administration.

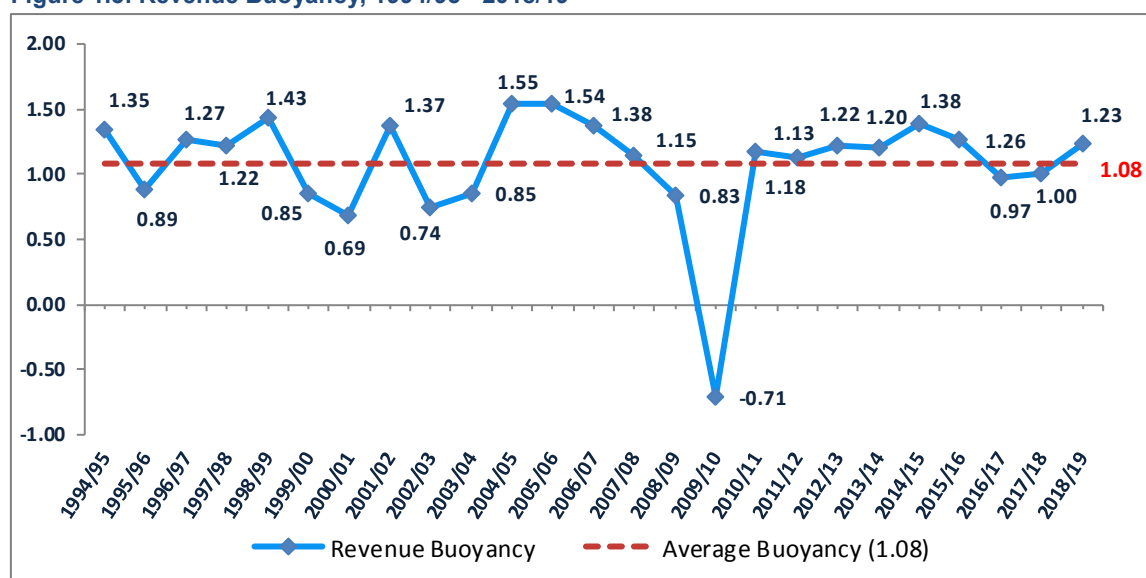
South African tax revenue collections have remained buoyant after the 2008/09 financial crisis despite tough economic conditions. However, in 2017/18 and in 2018/19 growth in total tax revenue collections did not keep up with economic growth, resulting in a buoyancy ratio of 1.00 and 1.23 in 2017/18 and 2018/19 respectively, of which 2017/18 was lower than the long-term average of 1.08. The less than one buoyancy ratios are mainly due to lower than expected collections in taxes on income and profits.

As shown in *Figure 1.3*, year-on-year total tax revenue buoyancy has recovered from a low of -0.71 in 2009/10, when the severe impact of the global financial crisis on revenue collection was experienced, to 1.38 in 2014/15 and an average ratio of 1.08 for the period 1994/95 to 2018/19.

# REVENUE COLLECTIONS

Buoyancy ratios of the various tax types differ depending on the structure of the tax; for example PIT, a progressive tax, has a buoyancy ratio greater than unity, while CIT being a proportional tax is more volatile with higher/lower buoyancy ratios in an expanding/contracting economy. VAT, a proportional tax, tends to have a buoyancy ratio close to unity when the system is broad-based. Specific excise duties need to be adjusted for inflation annually to ensure buoyancy ratios close to unity.

**Figure 1.3: Revenue Buoyancy, 1994/95 - 2018/19**



1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 3-2019.

Statistical release contains revised estimates for gross domestic product (GDP) for select historical periods

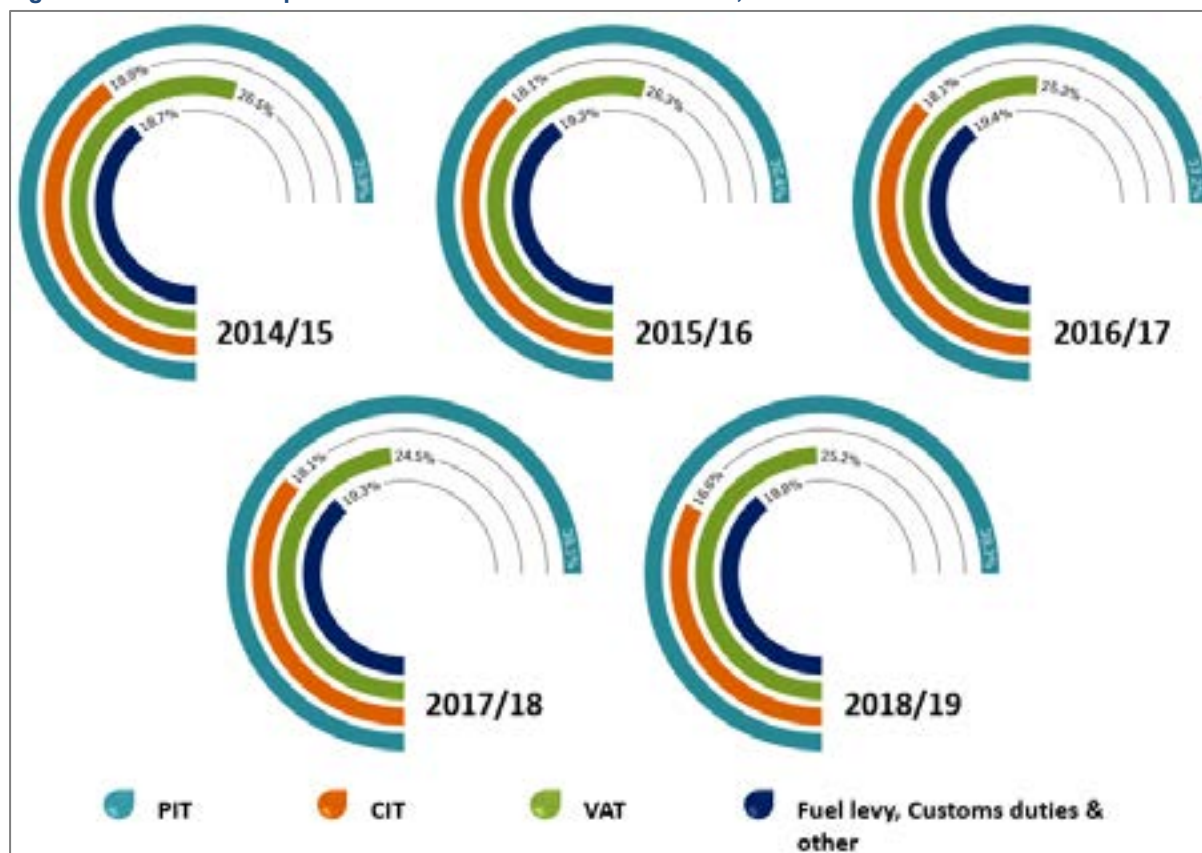
## Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT account for about 80% of total tax revenue. The fuel levy, together with specific excise and Customs Duties, accounts for around 19% and other taxes make up the remainder.

Over the last five years, the relative PIT contribution has increased whilst the relative contribution of VAT and CIT to the total tax revenue has declined (Figure 1.4 and Table A1.2.1).

# REVENUE COLLECTIONS

Figure 1.4: Relative composition of main sources of tax revenue, 2014/15 - 2018/19

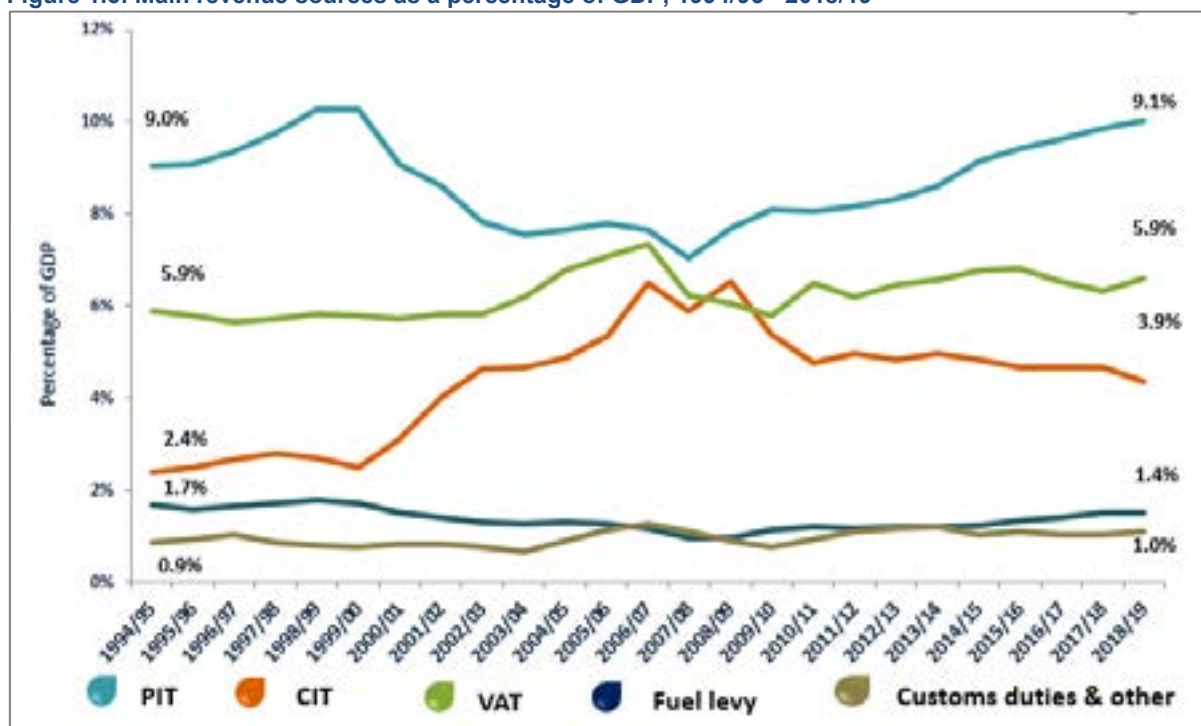


The global financial crisis of 2008/09 had a significant impact on all tax types, but its main impact was felt in the subsequent significant reduction and the slow recovery of CIT as companies struggled to return to profitability, with many carrying large assessed losses. Post the financial crisis, the relative contribution of CIT to total tax revenue has dropped even further to 16.6% in 2018/19 from 18.1% in the preceding three fiscal years (2015/16 - 2017/18).

The contribution of PIT to total tax revenue increased from 35.9% in 2014/15 to 38.3% in 2018/19. The extent of the shift is supported by the fact that while PIT contributed R167.3 billion more to tax revenue than CIT in 2014/15, this nearly doubled in 2018/19, providing R279.4 billion more than CIT.

Figure 1.5 shows the main sources of tax revenue as a percentage of GDP. Year-on-year (y/y) growth in CIT is known for volatility, even in relation to its approximated tax base, net operating surplus. CIT collections as a percentage of GDP declined slightly from 4.8% in 2012/13 to remain constant at 4.7% for the three fiscal years 2015/16 - 2017/18. The volatility in commodity prices, the fluctuating exchange rate and the downgrading of some major banks and insurance companies to junk status in 2017/18 had an adverse impact on CIT collections due to the lag effect. The ratio dropped further to 4.4% in 2018/19 financial year mainly due to contractions in some sub-sectors of the manufacturing industries such as petroleum, basic iron and steel; as well as metal which were affected by power outages in Q1-2019. The construction sector also contributed to the decline as it continues to struggle and has been impacted by the government's (the biggest spender) budget cuts of infrastructure spending.

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2018/19



## TAX REVENUE BY MAIN CATEGORY

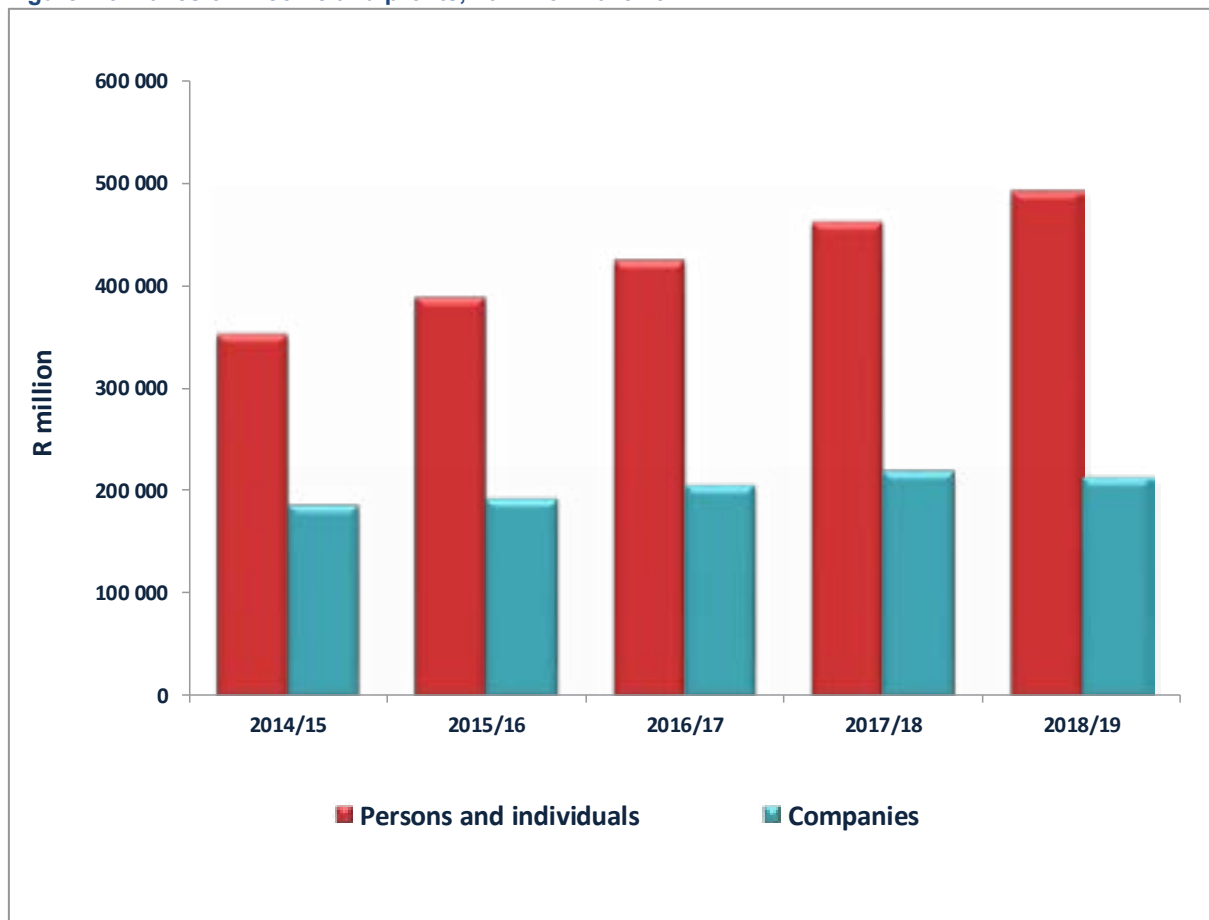
South Africa subscribes to the Government Finance Statistics (GFS) classification of revenue as prescribed by the International Monetary Fund (IMF).

According to the GFS classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international trade and transactions as well as revenue allocated to the state miscellaneous revenue category. *Table A1.3.1* shows the main categories of tax revenue.

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 57.4% of total tax revenue in 2018/19. This category comprises taxes on persons and individuals; taxes on companies (both inclusive of CGT and withholding tax on royalties); Interest on overdue income tax; dividends tax and withholding tax on interest. *Figure 1.6* shows the main taxes in this category.

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

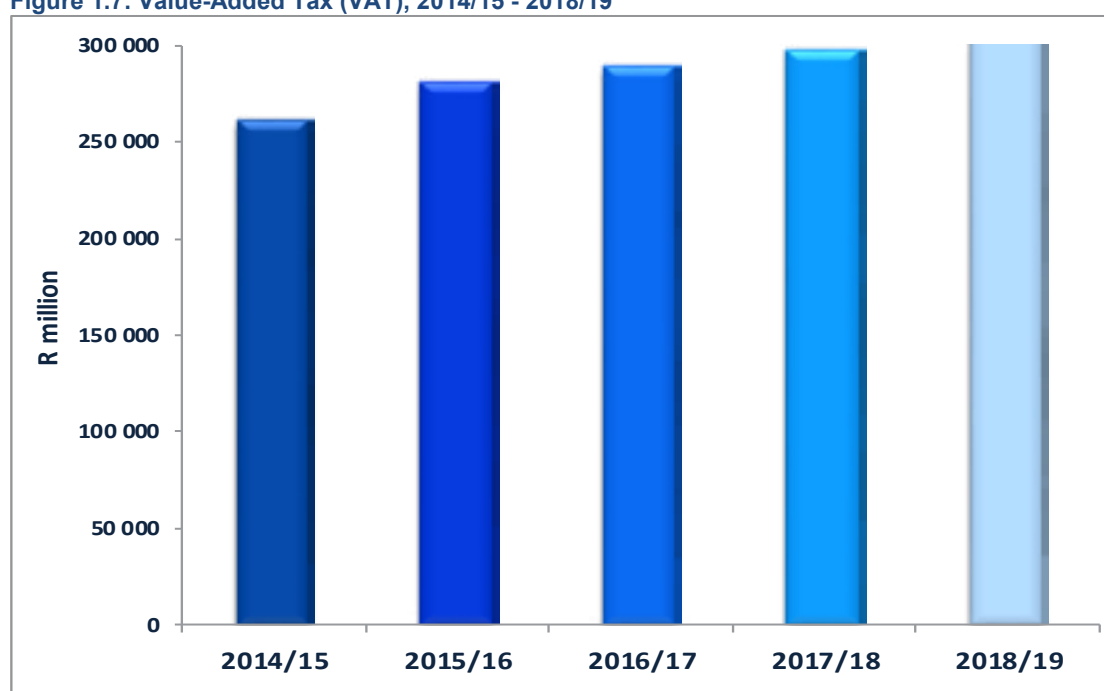
Figure 1.6: Taxes on income and profits, 2014/15 - 2018/19



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of Labour.
- *Taxes on property*, as shown in *Table A1.5.1*, comprise of Donations tax, Estate Duty, Securities Transfer Tax (STT) and Transfer Duties:
  - *Donations tax* was previously levied at a rate of 20% on the value of a donation. With effect from 1 March 2018 the rate was increased to 25% of the value of cumulative donations exceeding R30 million. An annual exemption of R100 000 is available to natural persons.
  - *Estate Duty*, with effect from 1 March 2018 is levied on the dutiable value of a deceased estate at a rate of 20% on the first R30 million and at a rate of 25% above R30 million. Estate duty is levied on property of residents and South African property of non-residents less allowable deductions.
  - *STT* is levied at a rate of 0.25% on every transfer of a security.
  - *Transfer Duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined; at a progressive rate for all persons including companies, close corporations and trusts. As of 1 March 2016, a marginal rate of 13% applies to the portion of the value of property exceeding R10 million. There were no rate and value-band changes for the current year.

- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes including the fuel levy. *Table A1.6.1* provides a summary of the collections of domestic taxes on goods and services:
  - VAT is the largest source of revenue in this category with a share of 70.5% in 2018/19 (*Figure 1.7*). VAT is levied at a flat rate on goods and services, with some 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 1.7: Value-Added Tax (VAT), 2014/15 - 2018/19**



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

- *Environmental taxes* as shown in *Table 1.7* comprise of the Tyre levy, Plastic bag levy, Electricity levy, Incandescent light bulb levy and CO<sub>2</sub> tax on motor vehicle emissions. The South African Government has responded to the serious global challenge of climate change by introducing several environmental taxes that are intended to modify the behaviour of the country's citizens for sustainable development of the economy.
  - *The Tyre levy* was implemented on 1 February 2017 to encourage waste reduction, reuse, treatment, recycling and reduced disposal into landfills. New pneumatic tyres are subject to the payment of the tyre levy (an environmental levy) if used in South Africa and is payable by manufacturers in South Africa. The levy is calculated on the nett mass of the tyre.



- *The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing litter and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 April 2009 and further increased to 6 cents a bag from 1 April 2013 and to 8 cents a bag from 1 April 2016. From 1 April 2018 it was increased again to 12 cents a bag.
- *The Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It applies to electricity generated from non-renewable sources. The latest increase in the rate of the levy was on 1 July 2012, when it was increased to 3.5 cents per kWh.
- *The Incandescent light bulb 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 light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce “greenhouse gas” emissions. The levy increased to R4 a bulb from 1 April 2013, R6 a bulb from 1 April 2016 and further to R8 per bulb from 1 April 2018.
- *CO<sub>2</sub> tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 on 1 April 2013, to R100 per gCO<sub>2</sub>/km for each gram of emissions above 120 gCO<sub>2</sub>/km on 1 April 2016 and increased again to R110 on 1 April 2018. For double-cab vehicles the rate of R100 increased to R125, R140 and R150 per gCO<sub>2</sub>/km for each gram of emissions above 175 gCO<sub>2</sub>/km on those dates.

Table 1.7 shows the environmental tax collections for the past five years has grown by CARG of 1.1%.

**Table 1.7: Environmental taxes, 2014/15 - 2018/19**

R million	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO <sub>2</sub> tax on motor vehicle emissions	Total
2014/15		174	8 648	91	1 483	<b>10 397</b>
2015/16	–	183	8 472	52	1 277	<b>9 984</b>
2016/17	77	232	8 458	70	1 209	<b>10 046</b>
2017/18	716	241	8 501	55	1 337	<b>10 850</b>
2018/19	730	300	8 404	41	1 390	<b>10 866</b>

1. The Tyre levy was introduced with effect from 1 February 2017.

- *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 in South Africa as shown in Table A1.8. The Health Promotion Levy applies to beverages with more than *4 grams of sugar content per 100ml*. The levy is payable by manufacturers thereof in the Republic of South Africa (RSA), 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. It is payable on sugary beverages manufactured in, or imported into South Africa, specifically:
  - Identified imported products are taxed when they are cleared for home consumption; and
  - Locally manufactured products are taxed at source.

# REVENUE COLLECTIONS

**Table 1.8: Health Promotion levy, 2018/19**

R million	Printed estimate Feb 2018	Revised estimate Feb 2019	Actual result	Increase / decrease on Printed estimate	Increase / decrease on Revised estimate
Health promotion levy <sup>1</sup>	1 685	2 396	3 195	1 510	799
Health promotion levy on imports	245	78	53	-192	-25
<b>Total Health promotion levy</b>	<b>1 930</b>	<b>2 474</b>	<b>3 248</b>	<b>1 318</b>	<b>774</b>

1. Levy on locally manufactured products

- *Taxes on international trade and transactions* comprise of import related taxes and export duties. Import duties are 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* provides a summary of taxes on international trade and transactions.
- *State miscellaneous revenue* comprises of revenue received by SARS that cannot be allocated to specific revenue types.

## COST OF REVENUE COLLECTIONS

The cost of tax revenue collections is an important indicator of the efficiency of revenue administrations and may be used for comparative analysis when benchmarking against administrations in other countries. This ratio is calculated by dividing the cost of the internal operations of a revenue authority by total tax revenue collected. This ratio does not include the non-tax revenue and social security contributions collected by SARS such as MPRR, UIF contributions and RAF levies. If these amounts are included in the cost of revenue collections, then the cost-to-revenue ratio will be even lower.

SARS' cost-to-tax-revenue ratio remains in line with the international benchmark of 1%. During the past five years, the ratio has ranged between 0.97% in 2014/15 to 0.89% in 2017/18 and moved to a low of 0.84% in 2018/19. This consistent performance shows that SARS has contained costs, while increasing the amount of revenue it has collected.

**Table 1.9: Cost of revenue collections, 2014/15 - 2018/19**

R million	Tax revenue collected	Operating cost <sup>1</sup>	Cost of collections <sup>2</sup>
2014/15	986 295	9 523	0.97%
2015/16	1 069 983	10 245	0.96%
2016/17	1 144 081	10 696	0.93%
2017/18	1 216 464	10 795	0.89%
2018/19	1 287 690	10 764	0.84%

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

2. Operating cost as a percentage of tax revenue.

## DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

### Payment channels used for SARS collections

Through Automation and Digital Migration, SARS has reduced the volumes of manual activity and significantly improved turnaround times. Cash collections at branch offices have been significantly reduced as well as the associated risks.

Current payment methods other than branch payments are:

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

The eFiling payments channel constitutes the majority of payments received by SARS and accounted for 77.0% of the total value of all taxpayer payments in 2018/19. This is an improvement compared to 2014/15 when this channel accounted for 73.2% of the total value of payments processed.

The composition of the main channels of payment is shown in *Figures 1.8* and *1.9*.

Figure 1.8: Composition of main channels of payment (by value), 2014/15 - 2018/19

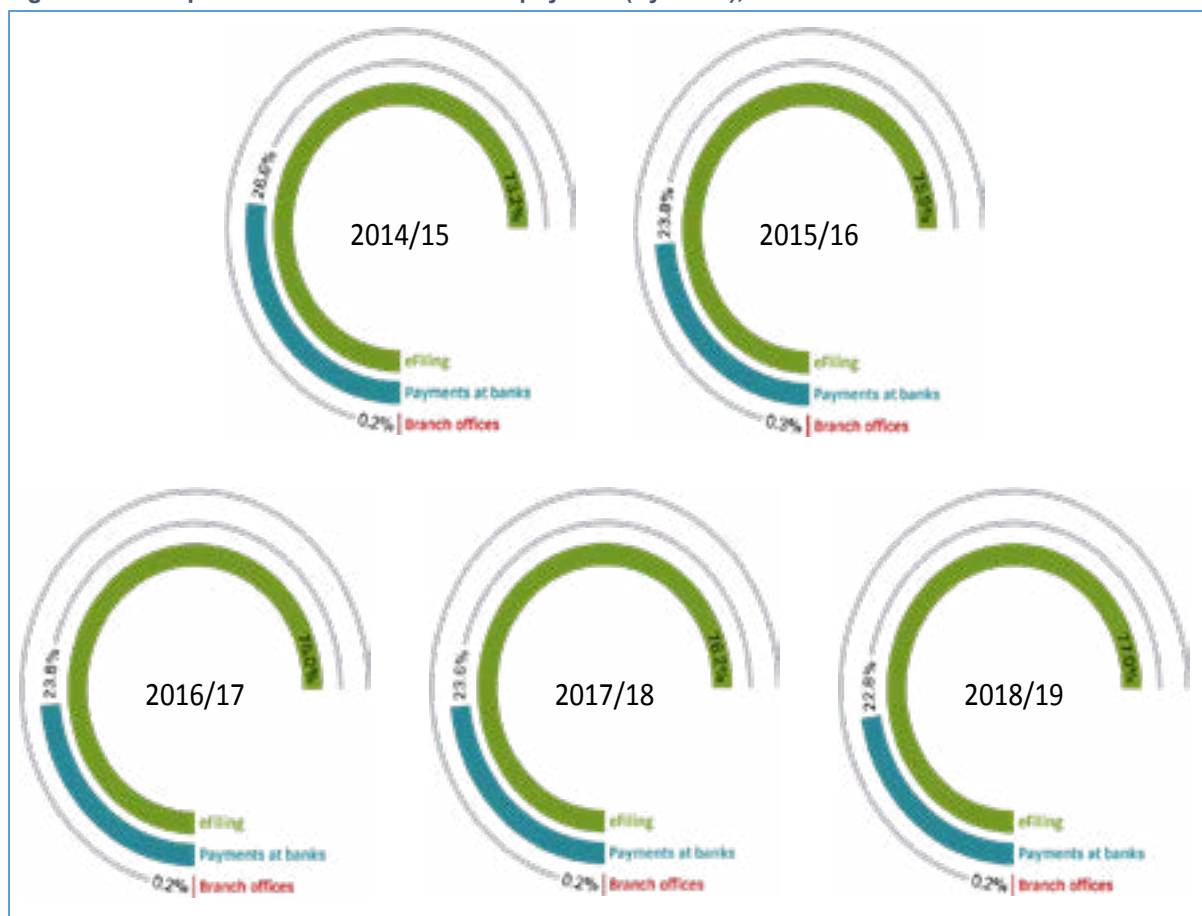
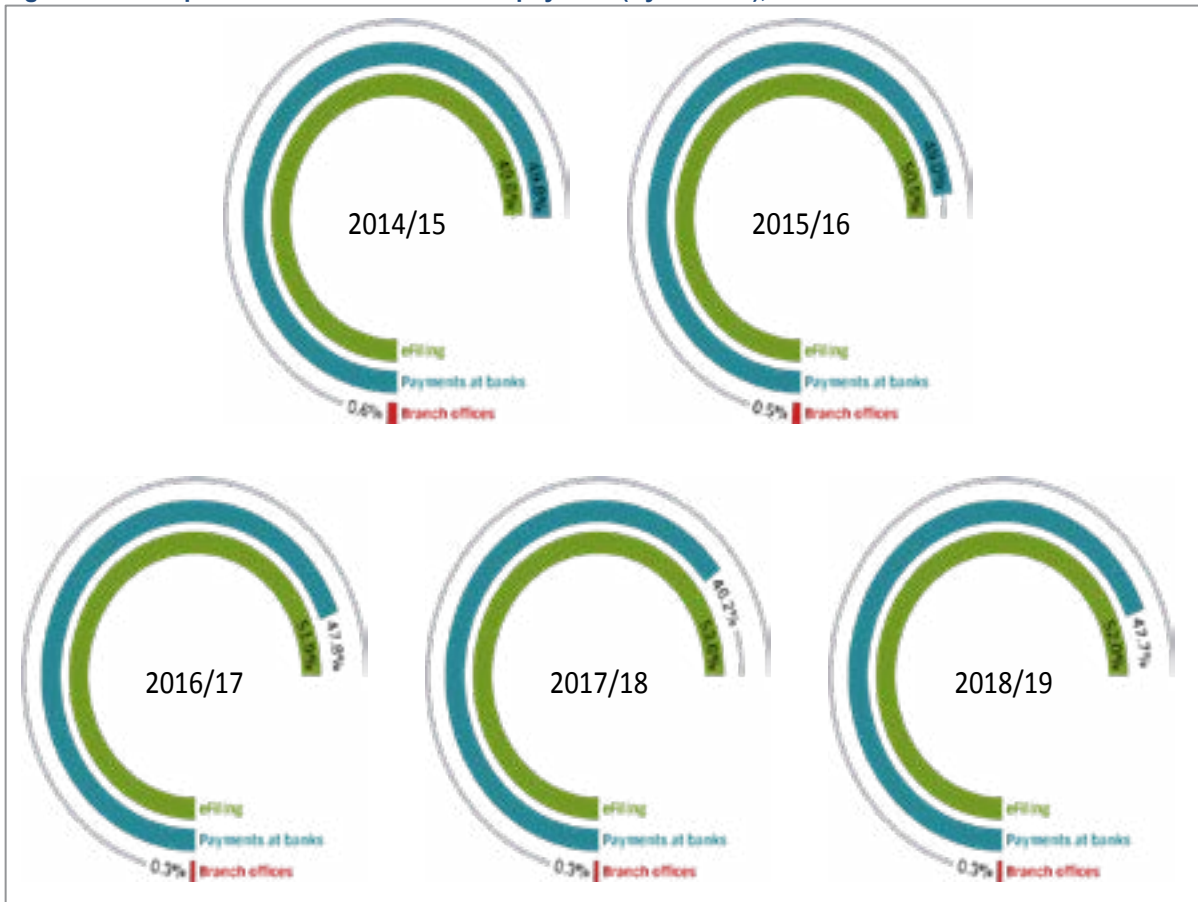


Figure 1.9: Composition of main channels of payment (by number), 2014/15 - 2018/19



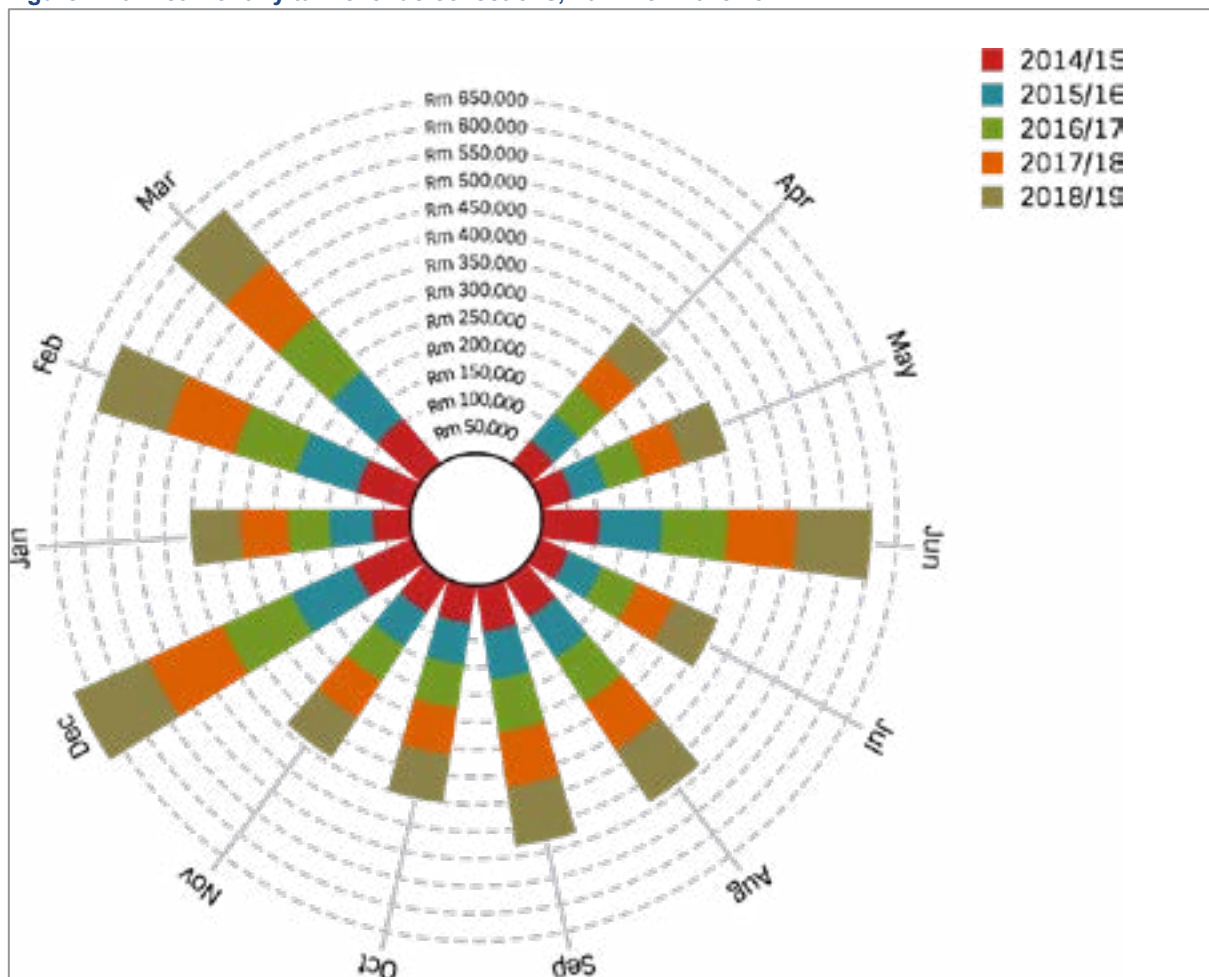
Changes to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at SARS branch offices. This was later reduced to R50 000 in August 2014 and extended to all tax products. The revised payment rules resulted in growth in the use of electronic payment channels and in the rapid decline in payments made at branch offices. The value of payments at branch offices has remained at 0.2% of all taxpayer payments from 2016/17 to the current year under review.

# REVENUE COLLECTIONS

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

PIT provisional payments in February and August also add to revenue collections in these months. Payments of the 13th statement for Import VAT and Custom Duties in March also contributes to the monthly pattern.

Figure 1.10: Net monthly tax revenue collections, 2014/15 - 2018/19



# REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2014/15 – 2018/19

Rm million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2014/15	54 999	59 903	106 312	58 733	82 191	84 359	68 997	71 987	118 989	68 977	103 087	107 762	986 295
2015/16	63 990	64 936	113 942	66 455	88 659	89 229	75 900	73 704	123 631	79 257	116 481	113 798	1 069 983
2016/17	65 457	72 065	119 393	71 457	97 996	96 436	80 820	76 206	138 934	75 576	118 386	131 355	1 144 081
2017/18	74 497	74 733	126 186	75 101	102 043	100 918	85 974	80 321	149 857	87 302	129 664	129 867	1 216 464
2018/19	79 526	85 004	137 725	86 638	114 545	109 320	88 575	85 663	148 962	90 536	133 866	127 331	1 287 690
<b>Percentage of total</b>													
2014/15	5.6%	6.1%	10.8%	6.0%	8.3%	8.6%	7.0%	7.3%	12.1%	7.0%	10.5%	10.9%	100.0%
2015/16	6.0%	6.1%	10.6%	6.2%	8.3%	8.3%	7.1%	6.9%	11.6%	7.4%	10.9%	10.6%	100.0%
2016/17	5.7%	6.3%	10.4%	6.2%	8.6%	8.4%	7.1%	6.7%	12.1%	6.6%	10.3%	11.5%	100.0%
2017/18	6.1%	6.1%	10.4%	6.2%	8.4%	8.3%	7.1%	6.6%	12.3%	7.2%	10.7%	10.7%	100.0%
2018/19	6.2%	6.6%	10.7%	6.7%	8.9%	8.5%	6.9%	6.7%	11.6%	7.0%	10.4%	9.9%	100.0%
<b>Quarter</b>													
			<b>Quarter 1</b>		<b>Quarter 2</b>		<b>Quarter 3</b>		<b>Quarter 4</b>				
2014/15			221 214		225 282		259 973		279 825				986 295
2015/16			242 868		244 343		273 235		309 536				1 069 983
2016/17			256 915		265 889		295 960		325 317				1 144 081
2017/18			275 415		278 063		316 152		346 833				1 216 464
2018/19			302 254		310 502		323 200		351 733				1 287 690
<b>Percentage of total</b>													
2014/15			22.4%		22.8%		26.4%		28.4%				100.0%
2015/16			22.7%		22.8%		25.5%		28.9%				100.0%
2016/17			22.5%		23.2%		25.9%		28.4%				100.0%
2017/18			22.6%		22.9%		26.0%		28.5%				100.0%
2018/19			23.5%		24.1%		25.1%		27.3%				100.0%

# REVENUE COLLECTIONS

**Table A1.2.1: Tax revenue by main revenue source, 2014/15 – 2018/19**

R million	Direct					Indirect					Total tax revenue
	Personal Income Tax (PIT) <sup>1</sup>	Company Income Tax (CIT) <sup>1</sup>	Dividends Tax (DT) / Secondary Tax on Companies (STC) <sup>2</sup>	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties <sup>3</sup>	Specific excise duties	Other		
2014/15	353 918	186 622	21 247	15 691	261 295	48 467	40 679	32 334	26 044	<b>986 295</b>	
2015/16	389 280	193 385	23 934	17 558	281 111	55 607	46 250	35 077	27 779	<b>1 069 983</b>	
2016/17	425 924	207 027	31 130	17 660	289 167	62 779	45 579	35 774	29 042	<b>1 144 081</b>	
2017/18	462 903	220 239	27 894	19 704	297 998	70 949	49 152	37 356	30 271	<b>1 216 464</b>	
2018/19	493 829	214 388	29 898	20 738	324 766	75 372	54 968	40 830	32 901	<b>1 287 690</b>	
<b>Percentage of total</b>											
2014/15	35.9%	18.9%	2.2%	1.6%	26.5%	4.9%	4.1%	3.3%	2.6%	<b>100.0%</b>	
2015/16	36.4%	18.1%	2.2%	1.6%	26.3%	5.2%	4.3%	3.3%	2.6%	<b>100.0%</b>	
2016/17	37.2%	18.1%	2.7%	1.5%	25.3%	5.5%	4.0%	3.1%	2.5%	<b>100.0%</b>	
2017/18	38.1%	18.1%	2.3%	1.6%	24.5%	5.8%	4.0%	3.1%	2.5%	<b>100.0%</b>	
2018/19	38.3%	16.6%	2.3%	1.6%	25.2%	5.9%	4.3%	3.2%	2.6%	<b>100.0%</b>	
<b>Nominal percentage increase from 2013/14 to 2017/18</b>											
Cumulative	58.8%	19.4%	72.7%	51.5%	36.6%	72.5%	24.4%	40.6%	37.1%	<b>43.1%</b>	
Per year	12.3%	4.5%	14.6%	10.9%	8.1%	14.6%	5.6%	8.9%	8.2%	<b>9.4%</b>	
<b>Percentage of GDP</b>											
2014/15	9.2%	4.8%	0.5%	0.4%	6.8%	1.3%	1.1%	0.8%	0.7%	<b>25.5%</b>	
2015/16	9.4%	4.7%	0.6%	0.4%	6.8%	1.3%	1.1%	0.9%	0.7%	<b>25.9%</b>	
2016/17	9.6%	4.7%	0.7%	0.4%	6.5%	1.4%	1.0%	0.8%	0.7%	<b>25.9%</b>	
2017/18	9.9%	4.7%	0.6%	0.4%	6.3%	1.5%	1.0%	0.8%	0.6%	<b>25.9%</b>	
2018/19	10.0%	4.4%	0.6%	0.4%	6.6%	1.5%	1.1%	0.8%	0.7%	<b>26.2%</b>	

1. Includes Interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

# REVENUE COLLECTIONS

**Table A1.3.1: Tax revenue by main category, 2014/15 – 2018/19**

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property <sup>1</sup>	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2014/15	561 790	14 032	12 472	356 554	41 463	-16	986 295
2015/16	606 821	15 220	15 044	385 956	46 942	-0	1 069 983
2016/17	664 526	15 315	15 661	402 464	46 102	12	1 144 081
2017/18	711 703	16 012	16 585	422 248	49 939	-24	1 216 464
2018/19	738 741	17 439	15 252	460 545	55 723	-9	1 287 690
<b>Percentage of total</b>							
2014/15	57.0%	1.4%	1.3%	36.2%	4.2%	0.0%	100.0%
2015/16	56.7%	1.4%	1.4%	36.1%	4.4%	0.0%	100.0%
2016/17	58.1%	1.3%	1.4%	35.2%	4.0%	0.0%	100.0%
2017/18	58.5%	1.3%	1.4%	34.7%	4.1%	0.0%	100.0%
2018/19	57.4%	1.4%	1.2%	35.8%	4.3%	0.0%	100.0%
<b>Percentage change year-on-year</b>							
2015/16	8.0%	8.5%	20.6%	8.2%	13.2%	-97.4%	8.5%
2016/17	9.5%	0.6%	4.1%	4.3%	-1.8%	-3 084.4%	6.9%
2017/18	7.1%	4.6%	5.9%	4.9%	8.3%	-297.3%	6.3%
2018/19	3.8%	8.9%	-8.0%	9.1%	11.6%	-63.9%	5.9%

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



**Table A1.4.1: Taxes on income and profits, 2014/15 – 2018/19**

R million	Persons and individuals <sup>1</sup>	Companies <sup>1</sup>	Secondary Tax on Companies (STC)	Dividends Tax (DT) <sup>2</sup>	Interest on overdue income tax	Other <sup>3</sup>	Total
2014/15	352 950	184 925	547	20 700	2 664	3	561 790
2015/16	388 102	191 152	428	23 507	3 411	221	606 821
2016/17	424 545	204 432	423	30 707	3 974	445	664 526
2017/18	460 953	217 412	176	27 719	4 777	667	711 703
2018/19	492 083	212 046	53	29 845	4 088	625	738 741
<b>Percentage of total</b>							
2014/15	62.8%	32.9%	0.1%	3.7%	0.5%		100.0%
2015/16	64.0%	31.5%	0.1%	3.9%	0.6%		100.0%
2016/17	63.9%	30.8%	0.1%	4.6%	0.6%		100.0%
2017/18	64.8%	30.5%	0.0%	3.9%	0.7%		100.0%
2018/19	66.6%	28.7%	0.0%	4.0%	0.6%		100.0%
<b>Percentage year-on-year growth</b>							
2015/16	10.0%	3.4%	-21.9%	13.6%	28.0%		8.0%
2016/17	9.4%	6.9%	-1.1%	30.6%	16.5%		9.5%
2017/18	8.6%	6.3%	-58.4%	-9.7%	20.2%		7.1%
2018/19	6.8%	-2.5%	-69.7%	7.7%	-14.4%		3.8%

1. Excludes Interest on overdue income tax.

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

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

# REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2014/15 – 2018/19

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) <sup>1</sup>	Refunds	Subtotal	Interest on overdue income tax	Total
2014/15	344 523	21 956	9 396	-2 420	-20 504	352 950	968	353 918
2015/16	376 164	26 101	10 647	-4 063	-20 747	388 102	1 177	389 280
2016/17	410 807	28 641	12 719	-4 656	-22 965	424 545	1 379	425 924
2017/18	446 274	29 796	16 001	-4 317	-26 801	460 953	1 950	462 903
2018/19	477 503	34 935	14 668	-4 512	-30 511	492 083	1 746	493 829
<b>Percentage of total</b>								
2014/15	97.3%	6.2%	2.7%		-5.8%	99.7%	0.3%	100.0%
2015/16	96.6%	6.7%	2.7%		-5.3%	99.7%	0.3%	100.0%
2016/17	96.5%	6.7%	3.0%		-5.4%	99.7%	0.3%	100.0%
2017/18	96.4%	6.4%	3.5%		-5.8%	99.6%	0.4%	100.0%
2018/19	96.7%	7.1%	3.0%		-6.2%	99.6%	0.4%	100.0%
<b>Percentage year-on-year growth</b>								
2015/16	9.2%	18.9%	13.3%		1.2%	10.0%	21.7%	10.0%
2016/17	9.2%	9.7%	19.5%		10.7%	9.4%	17.1%	9.4%
2017/18	8.6%	4.0%	25.8%		16.7%	8.6%	41.4%	8.7%
2018/19	7.0%	17.2%	-8.3%		13.8%	6.8%	-10.5%	6.7%

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

# REVENUE COLLECTIONS

Table A1.4.3: Taxes on companies, 2014/15 – 2018/19

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2014/15	184 963	10 404	308	-10 750	184 925	1 696	186 622
2015/16	190 587	10 869	455	-10 759	191 152	2 234	193 385
2016/17	204 762	12 200	464	-12 994	204 432	2 596	207 027
2017/18	218 613	11 805	582	-13 588	217 412	2 827	220 239
2018/19	220 839	12 995	602	-22 389	212 046	2 342	214 388
<b>Percentage of total</b>							
2014/15	99.1%	5.6%	0.2%	-5.8%	99.1%	0.9%	100.0%
2015/16	98.6%	5.6%	0.2%	-5.6%	98.8%	1.2%	100.0%
2016/17	98.9%	5.9%	0.2%	-6.3%	98.7%	1.3%	100.0%
2017/18	99.3%	5.4%	0.3%	-6.2%	98.7%	1.3%	100.0%
2018/19	103.0%	6.1%	0.3%	-10.4%	98.9%	1.1%	100.0%
<b>Percentage year-on-year growth</b>							
2015/16	3.0%	4.5%	47.9%	0.1%	3.4%	31.7%	3.6%
2016/17	7.4%	12.2%	1.9%	20.8%	6.9%	16.2%	7.1%
2017/18	6.8%	-3.2%	25.5%	4.6%	6.3%	8.9%	6.4%
2018/19	1.0%	10.1%	3.5%	64.8%	-2.5%	-17.1%	-2.7%

# REVENUE COLLECTIONS

**Table A1.5.1: Taxes on property, 2014/15 – 2018/19**

R million	Donations tax	Estate duty	Securities Tax (STT)	Transfer duties	Total
2014/15	167	1 489	4 150	6 666	12 472
2015/16	135	1 982	5 531	7 396	15 044
2016/17	280	1 619	5 553	8 208	15 661
2017/18	732	2 292	5 838	7 723	16 585
2018/19	604	2 069	5 335	7 243	15 252
<b>Percentage of total</b>					
2014/15	1.3%	11.9%	33.3%	53.4%	100.0%
2015/16	0.9%	13.2%	36.8%	49.2%	100.0%
2016/17	1.8%	10.3%	35.5%	52.4%	100.0%
2017/18	4.4%	13.8%	35.2%	46.6%	100.0%
2018/19	4.0%	13.6%	35.0%	47.5%	100.0%
<b>Percentage year-on-year growth</b>					
2015/16	-19.3%	33.2%	33.3%	11.0%	20.6%
2016/17	107.9%	-18.3%	0.4%	11.0%	4.1%
2017/18	161.2%	41.5%	5.1%	-5.9%	5.9%
2018/19	-17.4%	-9.7%	-8.6%	-6.2%	-8.0%

**Table A1.6.1: Domestic taxes on goods and services, 2014/15 – 2018/19**

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other <sup>1</sup>	Total
2014/15	261 295	32 334	2 962	48 467	11 303	194	356 554
2015/16	281 111	35 077	3 014	55 607	10 925	221	385 956
2016/17	289 167	35 774	3 396	62 779	10 972	376	402 464
2017/18	297 998	37 356	3 781	70 949	10 850	1 315	422 248
2018/19	324 766	40 830	4 192	75 372	10 866	4 519	460 545
<b>Percentage of total</b>							
2014/15	73.3%	9.1%	0.8%	13.6%	3.2%	0.1%	100.0%
2015/16	72.8%	9.1%	0.8%	14.4%	2.8%	0.1%	100.0%
2016/17	71.8%	8.9%	0.8%	15.6%	2.7%	0.1%	100.0%
2017/18	70.6%	8.8%	0.9%	16.8%	2.6%	0.3%	100.0%
2018/19	70.5%	8.9%	0.9%	16.4%	2.4%	1.0%	100.0%
<b>Percentage year-on-year growth</b>							
2015/16	7.6%	8.5%	1.7%	14.7%	-3.3%	14.2%	8.2%
2016/17	2.9%	2.0%	12.7%	12.9%	0.4%	69.9%	4.3%
2017/18	3.1%	4.4%	11.3%	13.0%	-1.1%	249.5%	4.9%
2018/19	9.0%	9.3%	10.9%	6.2%	0.1%	243.7%	9.1%

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.

# REVENUE COLLECTIONS

**Table A1.6.2: Value-Added Tax (VAT), 2014/15 – 2018/19**

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2014/15	286 889	136 544	423 433	-162 138	261 295
2015/16	297 422	150 745	448 167	-167 056	281 111
2016/17	321 475	149 265	470 741	-181 574	289 167
2017/18	336 279	152 789	489 068	-191 071	297 998
2018/19 <sup>1</sup>	378 733	175 185	553 917	-229 151	324 766
<b>Percentage of total</b>					
2014/15	67.8%	32.2%	100.0%	-38.3%	61.7%
2015/16	66.4%	33.6%	100.0%	-37.3%	62.7%
2016/17	68.3%	31.7%	100.0%	-38.6%	61.4%
2017/18	68.8%	31.2%	100.0%	-39.1%	60.9%
2018/19	68.4%	31.6%	100.0%	-41.4%	58.6%
<b>Percentage year-on-year growth</b>					
2015/16	3.7%	10.4%	5.8%	3.0%	7.6%
2016/17	8.1%	-1.0%	5.0%	8.7%	2.9%
2017/18	4.6%	2.4%	3.9%	5.2%	3.1%
2018/19	12.6%	14.7%	13.3%	19.9%	9.0%

1. From 2018/19, VAT collected on goods imported through the South African Post Office, will be reported under Import whereas in prior years this was included in Domestic VAT.

**Table A1.7.1: Taxes on international trade and transactions, 2014/15 – 2018/19**

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports	Total
2014/15	40 679	667	117		41 463
2015/16	46 250	565	127		46 942
2016/17	45 579	406	117		46 102
2017/18	49 152	701	87		49 939
2018/19	54 968	624	78	53	55 723
<b>Percentage of total</b>					
2014/15	98.1%	1.6%	0.3%		100.0%
2015/16	98.5%	1.2%	0.3%		100.0%
2016/17	98.9%	0.9%	0.3%		100.0%
2017/18	98.4%	1.4%	0.2%		100.0%
2018/19	98.6%	1.1%	0.1%	0.1%	100.0%
<b>Percentage year-on-year growth</b>					
2015/16	13.7%	-15.3%	8.3%		13.2%
2016/17	-1.5%	-28.2%	-7.4%		-1.8%
2017/18	7.8%	72.6%	-26.1%		8.3%
2018/19	11.8%	-11.0%	-10.2%		11.6%

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

**Table A1.7.2: Fuel Levy, 2014/15 – 2018/19**

<b>R million</b>	<b>Fuel levy</b>	<b>Diesel Refunds</b>	<b>RAF</b>	<b>Total</b>
2014/15	52 398	-6 900	2 969	<b>48 467</b>
2015/16	60 300	-9 283	4 591	<b>55 607</b>
2016/17	65 007	-5 037	2 808	<b>62 779</b>
2017/18	72 149	-3 025	1 824	<b>70 949</b>
2018/19	78 333	-5 846	2 885	<b>75 372</b>
<b>Percentage of total</b>				
2014/15	108.1%	-14.2%	6.1%	<b>100.0%</b>
2015/16	108.4%	-16.7%	8.3%	<b>100.0%</b>
2016/17	103.5%	-8.0%	4.5%	<b>100.0%</b>
2017/18	101.7%	-4.3%	2.6%	<b>100.0%</b>
2018/19	103.9%	-7.8%	3.8%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>				
2015/16	15.1%	34.5%	54.6%	<b>14.7%</b>
2016/17	7.8%	-45.7%	-38.8%	<b>12.9%</b>
2017/18	11.0%	-39.9%	-35.0%	<b>13.0%</b>
2018/19	8.6%	93.3%	58.2%	<b>6.2%</b>



# REVENUE COLLECTIONS

**Table A1.8.1: Composition of main channels of payment (Value, 2014/15 – 2018/19)**

R million	Branch offices	Payments at banks	eFiling	Total <sup>1</sup>
2014/15	2 207	327 337	899 799	<b>1 229 343</b>
2015/16	3 927	315 237	1 007 007	<b>1 326 172</b>
2016/17	3 228	338 728	1 080 113	<b>1 422 069</b>
2017/18 <sup>2</sup>	3 423	357 192	1 155 619	<b>1 516 234</b>
2018/19	3 289	375 484	1 270 183	<b>1 648 956</b>
<b>Percentage of total</b>				
2014/15	0.2%	26.6%	73.2%	<b>100.0%</b>
2015/16	0.3%	23.8%	75.9%	<b>100.0%</b>
2016/17	0.2%	23.8%	76.0%	<b>100.0%</b>
2017/18	0.2%	23.6%	76.2%	<b>100.0%</b>
2018/19	0.2%	22.8%	77.0%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>				
2015/16	77.9%	-3.7%	11.9%	<b>7.9%</b>
2016/17	-17.8%	7.5%	7.3%	<b>7.2%</b>
2017/18	6.0%	5.5%	7.0%	<b>6.6%</b>
2018/19	-3.9%	5.1%	9.9%	<b>8.8%</b>

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

2. Data has been realigned as per payment channels transactions in 2018/19

**Table A1.8.2: Composition of main channels of payment (Count, 2014/15 – 2018/19)**

R million	Branch offices	Payments at banks	eFiling	Total <sup>1</sup>
2014/15	47 266	4 003 000	3 981 774	<b>8 032 040</b>
2015/16	43 940	4 058 165	4 185 891	<b>8 287 996</b>
2016/17	26 219	4 094 002	4 440 248	<b>8 560 469</b>
2017/18 <sup>2</sup>	24 761	3 948 809	4 582 288	<b>8 555 858</b>
2018/19	23 839	4 342 505	4 736 076	<b>9 102 420</b>
<b>Percentage of total</b>				
2014/15	0.6%	49.8%	49.6%	<b>100.0%</b>
2015/16	0.5%	49.0%	50.5%	<b>100.0%</b>
2016/17	0.3%	47.8%	51.9%	<b>100.0%</b>
2017/18	0.3%	46.2%	53.6%	<b>100.0%</b>
2018/19	0.3%	47.7%	52.0%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>				
2015/16	-7.0%	1.4%	5.1%	<b>3.2%</b>
2016/17	-40.3%	0.9%	6.1%	<b>3.3%</b>
2017/18	-5.6%	-3.5%	3.2%	<b>-0.1%</b>
2018/19	-3.7%	10.0%	3.4%	<b>6.4%</b>

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

2. Data has been realigned as per payment channels transactions in 2018/19

# For the 2018 tax year

Registered individuals **21.1 million**



Expected to submit returns

**6.6 million**

Assessed taxpayers

**4.9 million**

**74.9%**  
Assessed



Females  
assessed  
**45.5%**

Males  
assessed  
**54.5%**



Aggregated taxable  
income of assessed  
individual taxpayers

**R1.7**  
trillion

Tax liability  
of assessed  
individual  
taxpayers

**R356.2**  
billion

**44.4%**  
PAYE payments received from  
the financial intermediation,  
insurance sector

## Of those assessed...

...owed SARS

**18.0%**



**70.7%**

**11.3%**

...received refunds.

...had a zero assessment.



**40.2%**

...were registered in  
Gauteng



**27.3%**

...were in the  
35 – 44  
age bracket

## Allowances and deductions



Travel was the largest allowance at **R28.5bn** (24.9% of total allowances assessed).



Contributions to pension, provident and retirement annuity funds was the largest deduction at **R193.5bn** (85.2% of all deductions granted).



Pension, provident and retirement annuity contributions paid on behalf of employees was the largest fringe benefit at **R110.8bn** (60.3% of the total fringe benefits assessed).

## Cohort across 10 consecutive years



## Municipalities

Statistics available on assessed tax for individual taxpayers in 213 municipalities, reduced from 234 reported in the 2016 publication as a result of merging municipalities during the past year.

## 2 PERSONAL INCOME TAX

### KEY FACTS

- The Budget presented in February 2017 included:
  - Introduction of a 45% income bracket for taxable income above R1 500 000.
  - Since 2015, increases of 7.1%, 5.2% and 5.3% were observed in the primary, secondary and tertiary rebates to R13 635, R7 479 and R2 493 respectively. This increased the tax thresholds for taxpayers below the age of 65 to R75 750, for those 65-74 years to R117 300 and 75 years and older to R131 150.
- SARS received more than 18.2 million employees' tax certificates (IRP5s) that could be linked to nearly 13.1 million individuals.
- Assessed data for individual taxpayers showed that, of the 6 562 568 taxpayers expected to submit returns for the 2017/18 tax year, 4 917 029 (74.9%) have been assessed (based on data available at the end of August 2019).
- A demographic and geographic analysis of the assessments at the time of the data extraction for this publication shows:
  - 1 976 674 (40.2%) of assessed taxpayers were registered in Gauteng;
  - 636 460 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R446 838;
  - 1 342 511 (27.3%) of assessed taxpayers were aged between 35 to 44 years; and
  - 2 680 449 (54.5%) of assessed taxpayers were male; 2 236 580 (45.5%) were female.
- The assessed taxpayers had aggregate taxable income of R1.7 trillion and a tax liability of R356.2 billion. Their average tax rate was 21.5% compared to 20.7% in the previous tax year.
  - Income from salaries, wages and other remuneration as well as pension, overtime and annuities accounted for 75.8% of total taxable income;
  - The travel allowance of R28.5 billion at 24.9% of total allowances was the largest of the allowances assessed;
  - Pension fund, provident fund and retirement annuity fund contributions paid on behalf of employees at R110.8 billion was the largest fringe benefit received by individuals. This represented 60.3% of the total fringe benefits assessed; and
  - Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest deduction at R193.5 billion (85.2%).
- By 31 March 2018, the PIT register had grown to 21.1 million individuals.

## INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 38.3% of the total tax revenue collected in 2018/19, reflecting a marginal increase in the contribution share of 38.1% in 2017/18.

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

PIT collections comprise of three different elements:

- Employees' Tax (PAYE) collected by employers on behalf and paid to SARS;
- Provisional tax (payable by any person who derives income other than remuneration, an allowance or advance); and
- Assessed tax which is paid on final assessment.

Most individuals receive their income as salaries or wages (75.8%), pension or annuity payments and investment income (interest, taxable dividends or capital gains). Some individuals also have business income, making them provisional taxpayers.

This chapter provides an overview of:

- IRP5 data for 2018;
- Personal income tax 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.

## IRP5 DATA FOR 2018

In relation to the 2018 tax year, SARS received more than 18.2 million IRP5 certificates showing PAYE collection of R421.1 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to an individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates.

SARS identified nearly 13.1 million unique individuals. These unique individuals should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with IRP5 certificates. These include individuals who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific individuals as some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.1 million unique individuals identified by SARS reveals that 6.1 million were female taxpayers and 7.0 million were male taxpayers. Just over 7.1 million of individuals had certificates on which at least R1 or more of PAYE was deducted while 7.2 million individuals had certificates where no PAYE was deducted (for example taxpayers earning less than the tax threshold, independent contractor income and non taxable amounts).

## PERSONAL INCOME TAX RATES

### Personal income tax brackets and thresholds

A top marginal income tax rate of 40% for individuals applied for 13 years until the increase to 41% for the 2016 tax year and thereafter to 45% for the 2018 tax year. Income tax brackets have been adjusted in part to compensate for the effect of inflation (fiscal drag). To assist low income earners, the tax brackets for lower income earners have been increased proportionally more than the higher income brackets.

*Table 2.1* shows the widening of the PIT income brackets between the 2015 and the 2018 tax years. The threshold of the top PIT bracket in 2015 increased from R673 101 to R708 311 in 2018 for the 41% marginal tax rate bracket and a 45% marginal tax rate was introduced in 2018 for taxable income above R1 500 000. During this period the ceiling of the lowest PIT bracket rose from R174 550 in 2015 to R189 880 in 2018, or a CAGR of 2.8%.

The primary rebate increased by 7.1% from the 2015 to the 2018 tax years. This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R70 700 to R75 750. The secondary rebate increased by 5.2% from R7 110 to R7 479. For individuals aged 65 to 74 years, the income tax threshold increased from R110 200 to R117 300. The tertiary rebate for taxpayers 75 years and older, increased by 5.3% from R2 367 to R2 493 and the income tax threshold for these individuals increased from R123 350 to R131 150.

**Table 2.1: Personal Income Tax (PIT) brackets, 2015 and 2018**

Tax Year	2015		2018		Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Rand							
Taxable income brackets	0	– 174 550	0	– 189 880	18%	8.8%	
	174 551	– 272 700	189 881	– 296 540	26%	8.7%	
	272 701	– 377 450	296 541	– 410 460	31%	8.7%	
	377 451	– 528 000	410 461	– 555 600	36%	5.2%	
	528 001	– 673 100	555 601	– 708 310	39%	5.2%	
	673 101	– and over	708 311	– 1 500 000	41% <sup>1</sup>		
			1 500 001	and over	45% <sup>1</sup>		
<b>Rebates<sup>2</sup></b>							
Primary		12 726		13 635			7.1%
Secondary		7 110		7 479			5.2%
Tertiary		2 367		2 493			5.3%
<b>Tax thresholds</b>							
Below age 65		70 700		75 750			7.1%
Age 65 to below 75		110 200		117 300			6.4%
Age 75 and over		123 350		131 150			6.3%

1. 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.

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

## Tax relief

The tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, remained fairly stable at an average of 20.7% for the period under review. This indicates the effectiveness of using tax relief to combat fiscal drag or bracket creep. The extent of tax relief, including “fiscal drag relief”<sup>1</sup>, is shown in *Figure 2.1* and illustrates the impact of tax relief over a period of 23 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If the taxpayer’s taxable income had only kept pace with inflation (4) the effective tax rate would have increased to 40.6% in 2018 if there had been no adjustments made to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same example (5) lowers the effective tax rate to only 19.4%. Note that real tax relief occurred in the period 2000 to 2010 after the broadening of the taxable income base.

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

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

# PERSONAL INCOME TAX

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

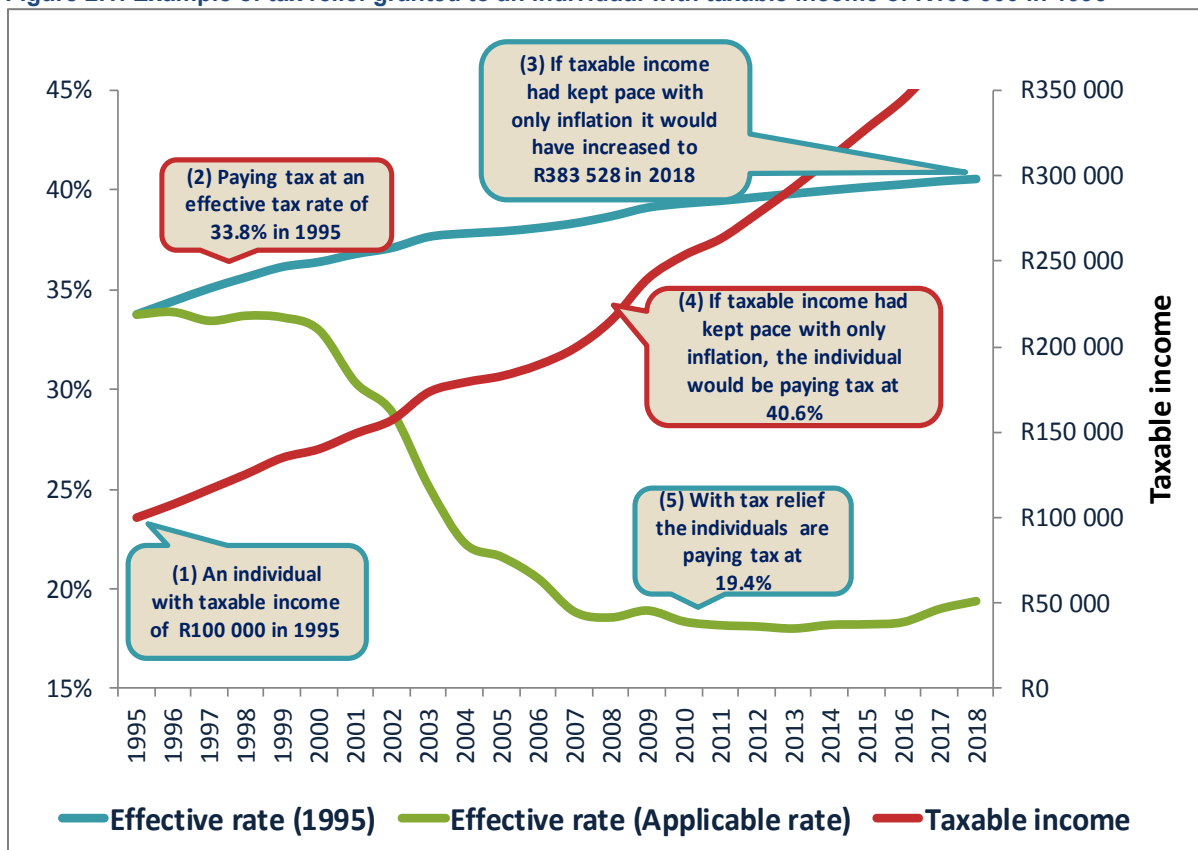


Table 2.2: Tax relief granted to individuals, 1995 and 2018

Taxable income		Tax at			Effective rates		
Rand		1995 rates		2018 rates	Tax at 1995 rates		Tax at 2018 rates
1995 <sup>1</sup>	2018 <sup>2</sup>	1995 <sup>1</sup>	2018 <sup>3</sup>	2018	1995 <sup>1</sup>	2018 <sup>3</sup>	2018
22 000	84 376	2 385	27 047	1 553	10.8%	32.1%	1.8%
25 000	95 882	3 225	31 994	3 624	12.9%	33.4%	3.8%
30 000	115 058	4 625	40 240	7 076	15.4%	35.0%	6.1%
40 000	153 411	8 225	56 732	13 979	20.6%	37.0%	9.1%
50 000	191 764	12 325	73 224	21 033	24.7%	38.2%	11.0%
100 000	383 528	33 765	155 682	75 241	33.8%	40.6%	19.6%
200 000	767 056	76 765	320 599	219 483	38.4%	41.8%	28.6%
300 000	1 150 584	119 765	485 516	376 730	39.9%	42.2%	32.7%
400 000	1 534 112	162 765	650 433	535 341	40.7%	42.4%	34.9%
500 000	1 917 640	205 765	815 350	707 928	41.2%	42.5%	36.9%
600 000	2 301 168	248 765	980 267	880 516	41.5%	42.6%	38.3%
700 000	2 684 696	291 765	1 145 184	1 053 103	41.7%	42.7%	39.2%
800 000	3 068 224	334 765	1 310 101	1 225 691	41.8%	42.7%	39.9%
900 000	3 451 752	377 765	1 475 018	1 398 279	42.0%	42.7%	40.5%
1 000 000	3 835 280	420 765	1 639 935	1 570 866	42.1%	42.8%	41.0%

1. Excludes the Transitional Levy.

2. 2018 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2018 (i.e. the tax rates are kept at 1995 rates).

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

## PROVISIONAL TAX PAYMENTS

Any person who derives income other than remuneration, an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. Provisional tax is not a separate tax. It is a method of paying tax due to ensure the taxpayer does not have to pay large amounts on assessment, as 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 after deducting employees' tax. A third payment is optional after the end of the tax year, but before the issuing of the assessment. Final liability, however, is determined on assessment. The employees' tax and provisional tax payments already made reduces the for normal tax liability for the applicable year on assessment.

In 2018/19, provisional tax payments by individuals contributed 7.1% 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 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.

The impact of this rule on provisional tax payment trends is shown in *Table 2.3*. Whilst it is clear from this table that taxpayers adhere to the abovementioned rules, SARS follows processes to make sure that it is maintained.

**Table 2.3: Provisional tax payments<sup>1</sup> by provisional period, 2015 – 2018**

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
2014	5 977		10 507		1 102		<b>17 586</b>
2015	6 658	11.4%	13 179	25.4%	1 307	18.5%	<b>21 144</b>
2016	7 522	13.0%	16 250	23.3%	1 467	12.3%	<b>25 239</b>
2017	8 385	11.5%	17 216	5.9%	1 390	-5.2%	<b>26 991</b>
2018	9 283	10.7%	17 909	4.0%	1 276	-8.3%	<b>28 467</b>
<b>Percentage of total</b>							
2015	31.5%		62.3%		6.2%		<b>100.0%</b>
2016	29.8%		64.4%		5.8%		<b>100.0%</b>
2017	31.1%		63.8%		5.2%		<b>100.0%</b>
2018	32.6%		62.9%		4.5%		<b>100.0%</b>

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

## TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

### Tax register

During 2010 SARS changed its registration policy and stipulated that everyone formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. As a result, the tax register grew from 5.9 million at 31 March 2010 (not reflected in the table below) to 21.1 million as at 31 March 2018 (*Table 2.4*). Not all of the registered taxpayers are paying tax, e.g. those below the income tax threshold.



**Table 2.4: Number of individuals, 2015 - 2018**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Expected to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-15	18 185 538	8.4%	2015	6 645 474	5 890 455	88.6%
31-Mar-16	19 075 270	4.9%	2016	6 480 633	5 691 450	87.8%
31-Mar-17	19 980 110	4.7%	2017	6 399 319	5 491 258	85.8%
31-Mar-18	21 104 375	5.6%	2018	6 562 568	4 917 029	74.9%

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). The register for the year ending March 2018 differs from the register in the 2018/19 Annual Report as a result of a different reporting date used in the Annual Report (31 January 2018).
2. The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.

## Expected submissions and assessed individual taxpayers

The proportion of returns that have been received by SARS is more accurately measured against the number of returns expected to be submitted than against the number of individuals on the register. Some individuals are not required to submit a return because their earnings are below the income tax threshold or they are unemployed or they are below the the compulsory submission threshold.

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

The submission taxable income threshold was R250 000 for the 2013 tax year and was increased to R350 000 from the 2015 tax year. This change in the submission threshold may have impacted on the accuracy of the expected submissions for 2014, 2015 and 2016. As a result of these changes, only the tax year 2018 was calculated while the other years remained unchanged from the previous publication.

Expected submission counts for each tax year which 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 6.6 million in the 2015 tax year. This decreased to 6.5 million in 2016, due to the increase in the threshold for submission of returns mentioned earlier. Based on data available at the end of August 2019, 88.6% of expected return submissions for 2015 had been assessed while 87.8% had been assessed for 2016, 85.8% for 2017 and 74.9% for 2018. In later years, the level of assessment for any given tax year increases as more outstanding returns are submitted and processed.

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

## TAXABLE INCOME AND TAX ASSESSED

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

**Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2015 - 2018**

Tax year	Number of taxpayers assessed	Taxable income (R million)	Average taxable income (R)	Tax assessed (R million)	Average tax assessed (R)	Tax assessed as % of taxable income
2015	5 890 455	1 562 452	265 251	312 675	53 082	20.0%
2016	5 691 450	1 624 878	285 495	332 885	58 489	20.5%
2017	5 491 258	1 680 124	305 963	348 559	63 475	20.7%
2018	4 917 029	1 656 464	336 883	356 198	72 442	21.5%

Tax assessed as a percentage of taxable income increased from 20.0% in 2015 to 21.5% in 2018. The rate increased from 20.0% in the 2015 tax year to 20.5% and 20.7% in the 2016 and 2017 tax years respectively. The increase from the 2016 tax year onwards is a result of partial fiscal drag relief to individuals as well as the increase of the top marginal tax rate from 40% to 41% for the 2016 tax year. The effective income tax rate increased to 21.5% in 2018 mainly as a result of the increase of the top marginal tax rate from 41% to 45%.

Average taxable income increased by around 7.6% in 2016 year compared to the 7.2% increase in 2017 which is reflective of a slowdown in the economy, lower wage settlements, containment of bonus payments, job shedding and increasing unemployment, as well as lower inflation. Average taxable income increased by 10.1% in 2018.

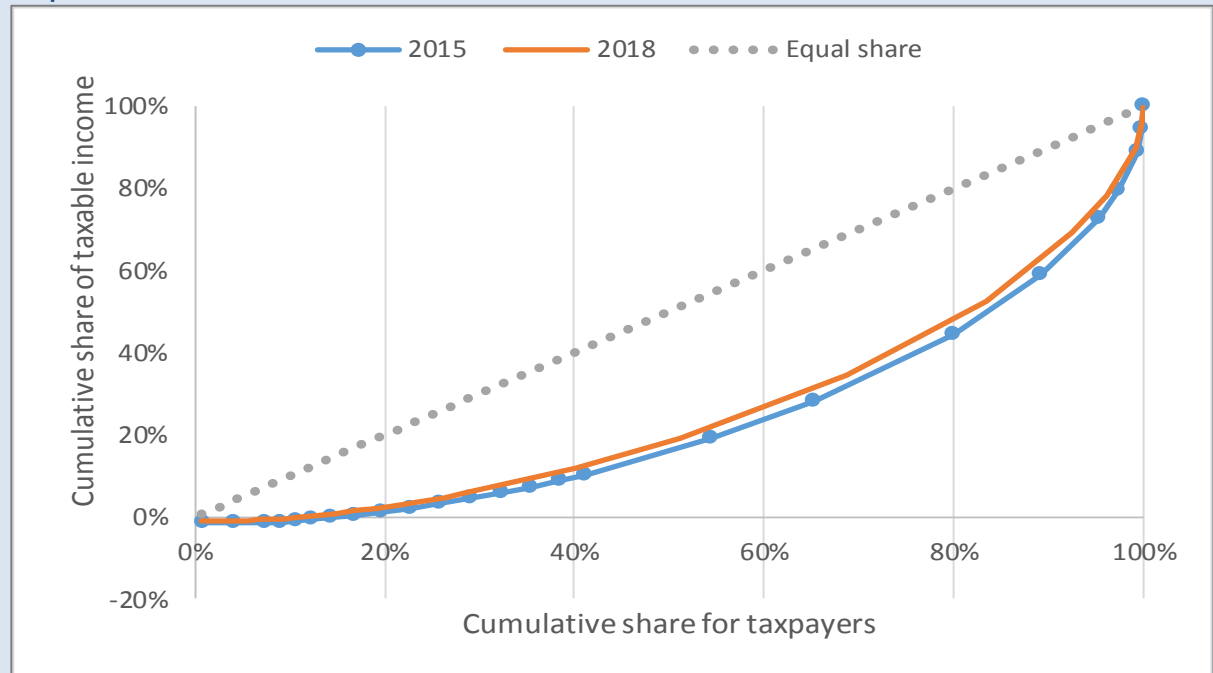
### Personal income tax concentration curves

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

The concentration curves for taxable income for the tax periods 2015 and 2018 based on assessed taxpayers, depicts an improvement in the distribution of taxable income, 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 include the changes in the deduction of medical expenses to tax credits, retirement reform from the 2017 tax year, the increase in the effective capital gains tax rates, changes to company car fringe benefits on vehicles, as well as the partial adjustment for fiscal drag in a number of years since the 2014 tax year.

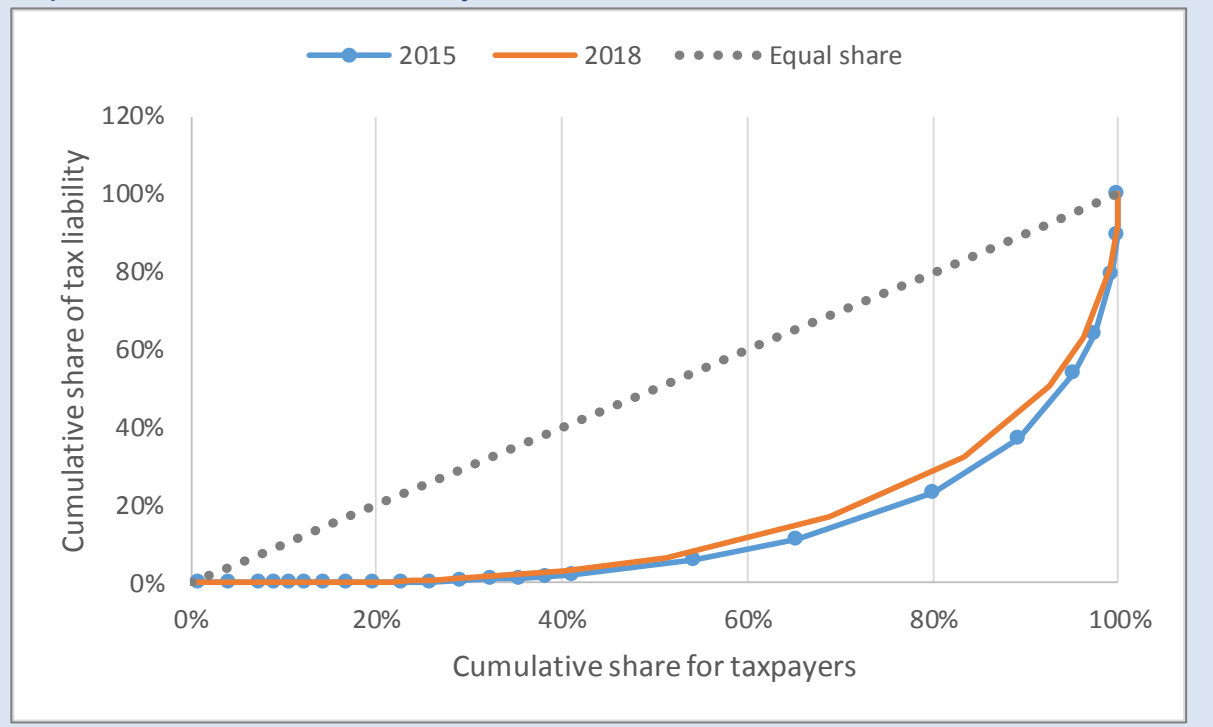
# PERSONAL INCOME TAX

Graph 1: Cumulative share of taxable income



The cumulative share of tax liability against the cumulative share of personal income taxpayers is more unequal than the cumulative share of taxable income and mirrors the progressive nature of the 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 2018, 58.1% of the assessed individual taxpayers had a taxable income below R350 000, i.e. most of the taxpayers fell below the return submission threshold. These taxpayers earned 34.8% of the total taxable income and contributed 16.8% of the tax assessed. A further 14.6% of the taxpayers earned between R350 001 to R500 000 in 2018 and were liable for 15.6% of the tax assessed.

Although taxpayers' contributions to the fiscus continue to reflect the income inequalities in the South African society, cohort structures based on tax administration data confirm that upward social-economic mobility is taking place.

The number of taxpayers assessed in the brackets higher than R350 000 continues to grow. This is mainly due to above inflation adjustments to salaries as well as greater compliance. The R350 001 to R500 000 income tax bracket increased by 169 700 taxpayers (31.0%) between the 2015 and 2018 tax years while the upper bracket grew by 184 796 taxpayers (29.3%) during this period.

From the 2017 to the 2018 tax year, average taxable income for taxpayers within the income tax bracket of R70 001 to R350 000 increased by 3.6% while the group between R350 001 to R500 000 remained almost constant. Average taxable income for taxpayers in the group with taxable income higher than R500 000 contracted by 2.9%.

**Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2015 - 2018**

Percentage	Taxable income group	2015	2016	2017	2018
Number of taxpayers	<= 0	4.1%	3.6%	3.1%	2.6%
	1 – 70 000	12.6%	11.0%	9.7%	8.1%
	70 001 – 350 000	63.2%	62.1%	61.1%	58.1%
	350 001 – 500 000	9.3%	10.8%	12.2%	14.6%
	500 000 +	10.7%	12.4%	13.8%	16.6%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Taxable income	<= 0	-1.5%	-1.3%	-1.2%	-1.0%
	1 – 70 000	1.8%	1.4%	1.2%	0.9%
	70 001 – 350 000	44.3%	41.7%	39.0%	34.8%
	350 001 – 500 000	14.5%	15.7%	16.5%	17.9%
	500 000 +	40.9%	42.6%	44.5%	47.3%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	23.1%	21.3%	19.3%	16.8%
	350 001 – 500 000	14.1%	14.9%	15.0%	15.6%
	500 000 +	62.8%	63.9%	65.7%	67.6%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Figure 2.2 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed according to taxable income group for 2018. Greater detail is provided in Table A2.1.1.

Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2018



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

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

Deductions granted as a percentage of income decreased from 6.0% in 2015 to 5.8% in 2016 mainly due to the manner in which employer medical scheme contributions on behalf of employees and medical deductions were accounted for by employers for income tax purposes. From the 2016 tax year, no medical expenses deductions appear on assessments as the additional medical expenses tax credit is treated as a rebate against tax payable and not as a deduction in determining taxable income.

Deductions granted as a percentage of income increased in 2017 to 13.6% and to 13.7% in 2018 as a result of the introduction of legislative amendments to give effect to retirement reforms allowing higher tax deductions for retirement contributions.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (rather than taxable income groups). The largest portion of the R227.2 billion allowed as deductions in 2018 was granted to taxpayers in the R500 000 + income bracket. Of their income, 12.4% was granted as a deduction.

**Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2018**

Tax year	2018			
Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	126 598	-16 180	18	-16 198
1 – 70 000	374 191	13 888	524	13 364
70 001 – 350 000	2 513 408	514 270	52 603	461 666
350 001 – 500 000	831 331	346 709	46 957	299 753
500 000 +	1 071 501	1 024 974	127 095	897 879
<b>Total</b>	<b>4 917 029</b>	<b>1 883 660</b>	<b>227 197</b>	<b>1 656 464</b>
Income group	Average income per assessed taxpayer (Rand)	Average deduction allowed (Rand)	Average taxable income per assessed taxpayer (Rand)	Percentage of income granted as a deduction
<= 0	-127 810	140	-127 950	0.1%
1 – 70 000	37 114	1 400	35 714	3.8%
70 001 – 350 000	204 610	20 929	183 681	10.2%
350 001 – 500 000	417 053	56 484	360 570	13.5%
500 000 +	956 578	118 614	837 964	12.4%
<b>Total</b>	<b>383 089</b>	<b>46 206</b>	<b>336 883</b>	<b>12.1%</b>

## Tracking of taxable income and tax liability of a cohort across 10 consecutive years, 2008 - 2017

To track changes in the taxable income of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2008. There were 4 773 164 taxpayers assessed in 2008. Of these, 2 823 893 taxpayers (59.7%) had been assessed for each of the subsequent nine years (2009 to 2017).

The retention rate across the 10-year period was 56.4% mainly due to the following reasons:

- The submission threshold introduced in 2008 was at R120 000, and remained at this level until the 2013 tax year when it was increased to R250 000. In the 2015 tax year it was increased again to R350 000. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria.
- Some taxpayers assessed in 2008 may not have submitted returns for tax years 2009 and after for one or several reasons:
  - Death of taxpayer;
  - Emigration of taxpayer;
  - Leaving the formal active workforce due to retrenchment, resignation, retirement;
  - Insolvency of taxpayer; or
  - Failure to submit returns.

In 2008 of the 2 823 893 taxpayers, 1 334 906 taxpayers (47.3% of those assessed) had taxable income below R120 000. In 2017 the total number of assessed taxpayers has decreased significantly to 447 335 (15.8% of those assessed), partly as a result of the increases in the submission thresholds.

# PERSONAL INCOME TAX

The number of taxpayers in the group higher than R350 000 increased from 298 343 in 2008 to 1 334 903 in 2017.

Table 2.8 shows the increase in taxable income and tax assessed, for the taxpayers assessed throughout the 10-year tax period. Further detailed data on the 10-year cohort can be found in tables A2.8.1 to A2.9.1

**Table 2.8: Distribution of taxable income and tax liability across 10 consecutive years, 2008 - 2017**

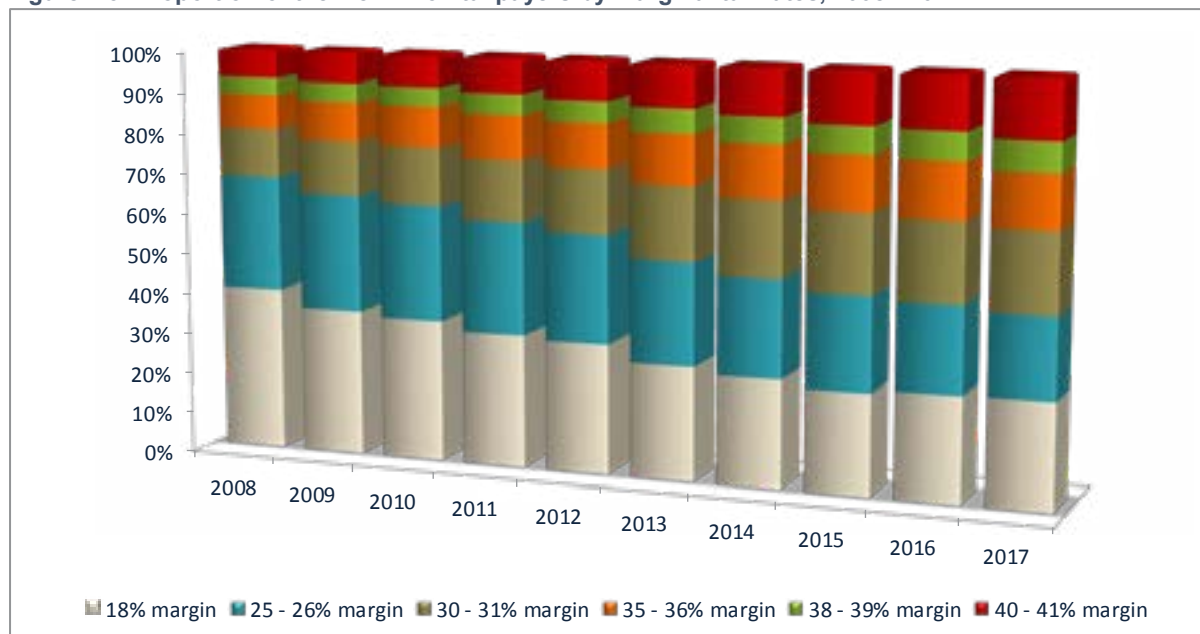
Tax year	2008				2017				Increase		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	44 436	-10 988	6	-0.1%	29 040	-18 429	5	0.0%	-15 396	-7 441	-1
B: = 0	92 070	-	3	0.0%	65 107	-	6	0.0%	-26 963	-	3
C: 1 – 20 000	78 835	813	0	0.0%	48 261	428	3	0.7%	-30 574	-384	3
D: 20 001 – 30 000	49 207	1 244	0	0.0%	20 212	506	2	0.3%	-28 995	-738	1
E: 30 001 – 40 000	75 379	2 678	1	0.0%	21 279	747	4	0.5%	-54 100	-1 931	3
F: 40 001 – 50 000	101 469	4 558	41	0.9%	22 194	1 002	3	0.3%	-79 275	-3 556	-38
G: 50 001 – 60 000	104 320	5 754	214	3.7%	25 286	1 398	4	0.3%	-79 034	-4 356	-210
H: 60 001 – 70 000	112 926	7 347	415	5.6%	28 463	1 858	5	0.3%	-84 463	-5 490	-410
I: 70 001 – 80 000	116 223	8 719	636	7.3%	39 975	2 994	8	0.3%	-76 248	-5 725	-628
J: 80 001 – 90 000	126 560	10 775	929	8.6%	33 004	2 810	32	1.2%	-93 556	-7 965	-897
K: 90 000 – 100 000	133 675	12 701	1 224	9.6%	35 402	3 369	64	1.9%	-98 273	-9 332	-1 160
L: 100 001 – 110 000	141 277	14 860	1 557	10.5%	37 141	3 903	100	2.6%	-104 136	-10 957	-1 457
M: 110 001 – 120 000	158 526	18 227	2 064	11.3%	41 971	4 836	152	3.1%	-116 555	-13 391	-1 912
N: 120 001 – 130 000	130 319	16 273	2 012	12.4%	41 744	5 220	196	3.8%	-88 575	-11 053	-1 816
O: 130 001 – 140 000	126 481	17 080	2 275	13.3%	43 727	5 905	254	4.3%	-82 754	-11 175	-2 020
P: 140 001 – 150 000	119 247	17 275	2 438	14.1%	45 194	6 557	320	4.9%	-74 053	-10 718	-2 118
Q: 150 001 – 200 000	377 208	64 846	10 291	15.9%	242 445	42 553	2 768	6.5%	-134 763	-22 293	-7 523
R: 200 001 – 250 000	210 105	46 883	8 802	18.8%	257 132	57 956	5 659	9.8%	47 027	11 072	-3 143
S: 250 001 – 350 000	227 287	66 768	14 726	22.1%	540 628	161 940	22 376	13.8%	313 341	95 173	7 651
T: 350 001 – 500 000	148 028	61 228	15 929	26.0%	502 584	208 332	38 041	18.3%	354 556	147 104	22 111
U: 500 001 – 750 000	83 852	50 327	14 983	29.8%	353 505	214 333	49 509	23.1%	269 653	164 006	34 526
V: 750 001 – 1 000 000	28 823	24 697	7 999	32.4%	153 041	131 340	35 113	26.7%	124 218	106 643	27 114
W: 1 000 001 – 2 000 000	27 325	36 491	12 653	34.7%	149 395	199 079	60 247	30.3%	122 070	162 588	47 594
X: 2 000 001 – 5 000 000	8 436	24 307	9 103	37.5%	39 524	112 431	39 396	35.0%	31 088	88 124	30 293
Y: 5 000 001 +	1 879	20 102	7 904	39.3%	7 639	77 661	30 071	38.7%	5 760	57 559	22 167
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>-</b>	<b>705 762</b>	<b>168 135</b>
<= 0	136 506	-10 988	9	-0.1%	94 147	-18 429	12	-0.1%	-42 359	-7 441	3
1 – 70 000	522 136	22 395	671	3.0%	165 695	5 939	20	0.3%	-356 441	-16 456	-651
70 001 – 350 000	1 866 908	294 406	46 954	15.9%	1 358 363	298 042	31 932	10.7%	-508 545	3 635	-15 022
350 001 – 500 000	148 028	61 228	15 929	26.0%	502 584	208 332	38 041	18.3%	354 556	147 104	22 111
500 000 +	150 315	155 924	52 642	33.8%	703 104	734 844	214 336	29.2%	552 789	578 920	161 694
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>-</b>	<b>705 762</b>	<b>168 135</b>

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 10.3%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to medical expense and pension deductions, fringe benefits and travel expenses.

The average taxable income for the 2 823 893 taxpayers increased at a rate of 10.0% during the 10-year period. This indicates that these taxpayers recorded slightly lower increases in taxable income than the average of *all* individuals assessed (the latter includes new entrants).

Figure 2.3 shows how the 2.8 million taxpayers' taxable income shifted across the tax brackets due changes in taxable income and income brackets.

Figure 2.3: Proportion of the 2.8 million taxpayers by marginal tax rates, 2008 - 2017



## Personal income tax concentration curves

Panel data, also known as longitudinal data or cross-sectional time series data in some special cases, 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.

Panel tax data whereby the distribution of these taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2008 to 2017 is 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 over this time period. The more equal distribution may be attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups. Graph 3 below shows cumulative share of taxable income.



# PERSONAL INCOME TAX

Graph 3: Panel data cumulative share of taxable income

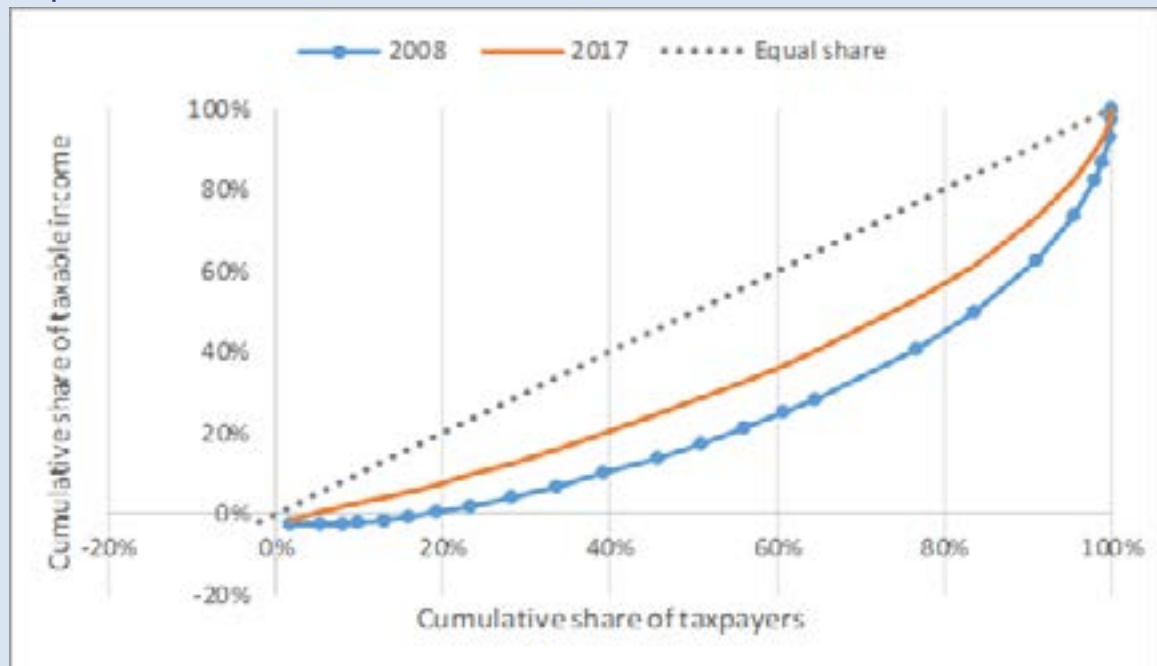


Table 2.9 shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets for the 2008 tax assessments.

**Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2008 and 2017**

Tax year	2008				2017				Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	1 914	161	27	16.9%	2	1	0	29.1%	-160	-27
6 - 10	3 460	262	41	15.6%	263	44	8	17.5%	-219	-33
11 - 15	4 848	360	60	16.6%	2 197	327	57	17.4%	-33	-3
16 - 20	16 427	720	88	12.1%	3 747	605	112	18.5%	-115	24
21 - 25	159 527	12 474	1 470	11.8%	5 280	1 053	206	19.6%	-11 421	-1 264
26 - 30	341 388	44 849	7 424	16.6%	27 092	7 653	1 397	18.3%	-37 196	-6 027
31 - 35	414 052	70 941	14 218	20.0%	210 644	83 419	18 070	21.7%	12 478	3 852
36 - 40	445 325	87 361	19 297	22.1%	355 260	159 486	37 117	23.3%	72 125	17 820
41 - 45	402 814	83 055	18 944	22.8%	429 163	205 593	49 898	24.3%	122 538	30 954
46 - 50	359 239	78 721	18 770	23.8%	435 781	210 834	51 719	24.5%	132 113	32 949
51 - 55	262 902	59 733	14 837	24.8%	398 896	187 978	45 576	24.2%	128 245	30 739
56 - 60	168 261	40 781	10 705	26.2%	341 736	162 745	38 116	23.4%	121 964	27 412
61 - 65	108 462	23 775	6 251	26.3%	243 647	104 631	23 485	22.4%	80 855	17 233
66 - 70	66 473	10 708	2 373	22.2%	153 055	49 681	9 338	18.8%	38 974	6 965
71 - 75	38 313	5 219	1 032	19.8%	97 572	25 117	4 553	18.1%	19 898	3 521
75 +	30 488	3 847	669	17.4%	119 558	29 562	4 688	15.9%	25 715	4 020
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>705 762</b>	<b>168 135</b>
0 - 55	2 411 896	438 636	95 175	21.7%	1 868 325	856 992	204 160	23.8%	418 356	108 985
56 +	411 997	84 330	21 029	24.9%	955 568	371 737	80 180	21.6%	287 406	59 150
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>705 762</b>	<b>168 135</b>

The national average tax assessed per individual increased from R36 264 per individual in 2008 to R63 475 in 2017, an increase of 75.0%. The 2.8 million taxpayers, however, increased their average tax assessed per taxpayer from R41 151 in 2008 to R100 691 in 2017, an increase of 144.7%.

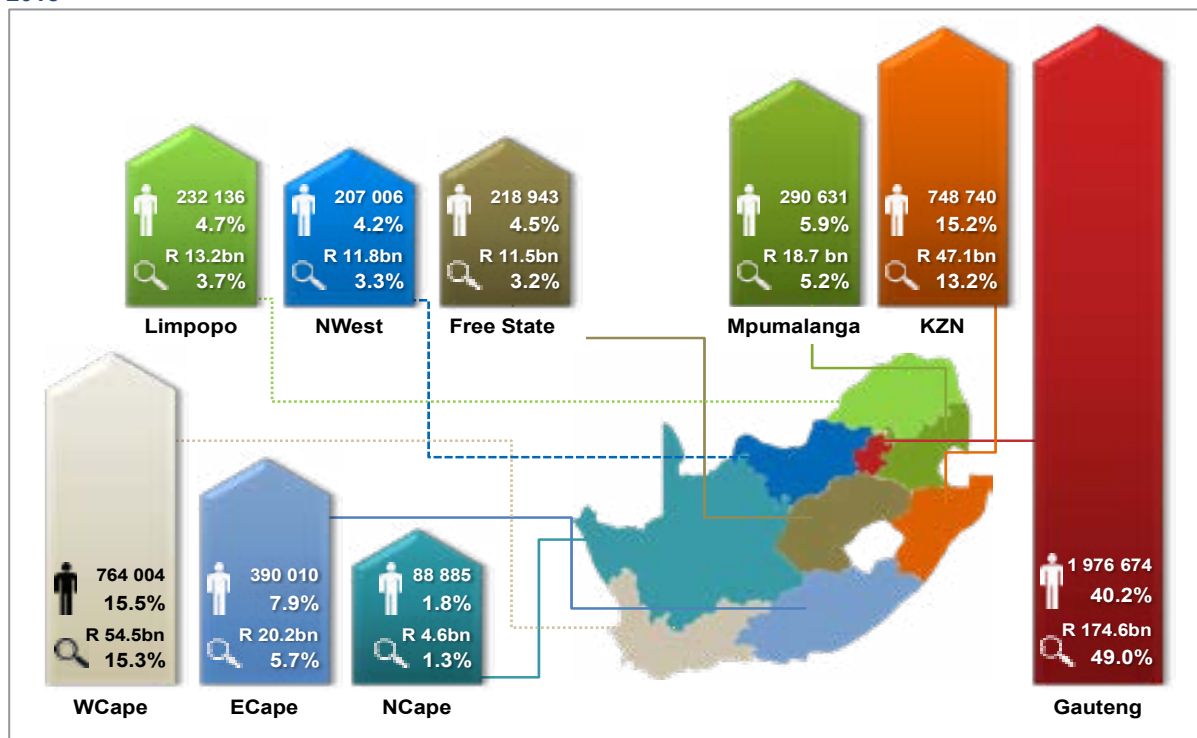
The average taxable income of assessed taxpayers younger than 56 years in 2017 (1.9 million), increased by a CAGR of 7.7%. It, however, increased by 17.9% for taxpayers 56 and older. Changes in growth rates in the different age groups can be attributed to:

- Taxpayers retired or retrenched during this period can have elevated taxable income for a specific year as a result of lump sum payments. However, afterwards these taxpayers can experience a significant reduction in taxable income as salaries, their main source of income, were replaced with pension and investment income.
- Emigrating taxpayers declaring Capital Gains Tax resulting in high taxable income for a particular year.
- Taxpayers with business income can have diverse sources of taxable income resulting from economic activities.
- Annual increases in pension income usually only compensate for inflation and are often lower than increases received by people earning salaries with annual notch increases and bonus payments;
- Taxpayers 65 and older could deduct larger amounts for medical costs against taxable income.

## **Distribution by province based on office of registration**

The distribution of taxpayers, taxable income and tax assessed by province in 2018, determined according to the location of the SARS office at which the taxpayer is registered, reveals almost unchanged proportions between provinces compared to the previous year (*Figure 2.4* and *Table A2.1.3*).

Figure 2.4: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2018



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

The distribution of taxpayers, taxable income and tax assessed by province and municipality, is determined using the residential address declared by taxpayers on their returns. The “unknown” province contained in the table indicates taxpayers who provided insufficient information to determine the province in which they reside. A study of taxpayers according to their place of residence provides a more accurate indication of the geographic distribution of taxpayers, as well as their taxable income and assessed tax, than an analysis that uses their office of registration. It also enables the distribution of taxpayers to be examined according to the municipality in which they reside.

# PERSONAL INCOME TAX

**Table 2.10: Assessed individual taxpayers by province, 2017 - 2018 (based on taxpayers' residence)**

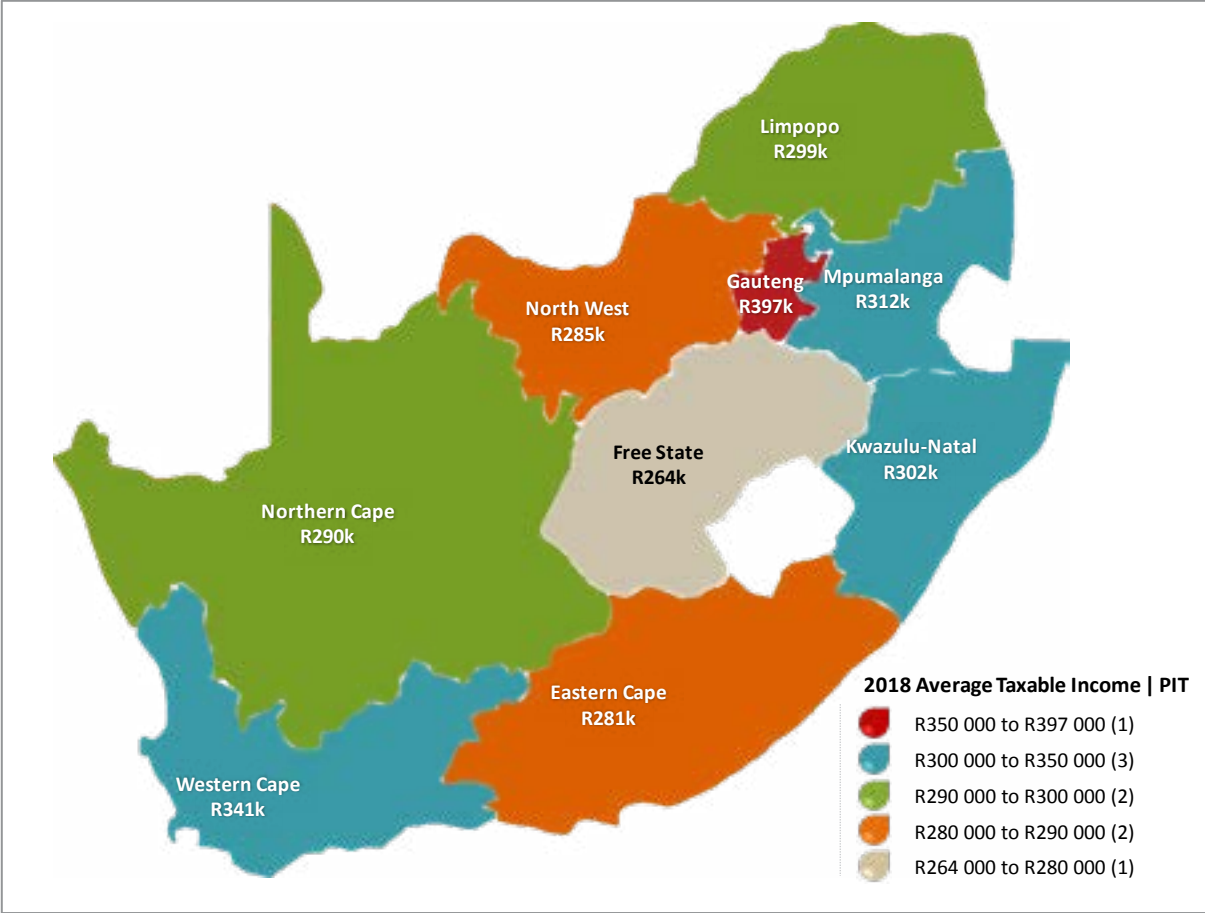
Tax year	2017				2018			
	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
<b>Province<sup>1</sup></b>								
Eastern Cape	456 227	116 698	20 244	255 789	416 681	117 277	21 097	281 455
Free State	275 960	64 009	11 404	231 950	242 296	64 040	11 738	264 305
Gauteng	1 946 649	709 262	162 717	364 350	1 763 490	699 695	165 870	396 767
KwaZulu-Natal	766 353	211 939	39 524	276 555	692 196	209 377	40 642	302 482
Limpopo	286 904	76 721	13 370	267 410	257 020	76 742	13 960	298 584
Mpumalanga	318 683	88 606	17 109	278 038	282 232	88 147	17 867	312 321
North West	269 323	67 151	12 198	249 333	224 408	64 026	12 341	285 311
Northern Cape	115 907	29 225	5 175	252 142	101 615	29 517	5 608	290 479
Western Cape	869 881	272 173	58 135	312 885	784 520	267 903	59 196	341 487
Unknown province	185 371	44 340	8 683	239 196	152 571	39 740	7 879	260 469
<b>Total</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>348 559</b>	<b>305 963</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>	<b>336 883</b>
<b>Percentage of total</b>								
Eastern Cape	8.3%	6.9%	5.8%		8.5%	7.1%	5.9%	
Free State	5.0%	3.8%	3.3%		4.9%	3.9%	3.3%	
Gauteng	35.4%	42.2%	46.7%		35.9%	42.2%	46.6%	
KwaZulu-Natal	14.0%	12.6%	11.3%		14.1%	12.6%	11.4%	
Limpopo	5.2%	4.6%	3.8%		5.2%	4.6%	3.9%	
Mpumalanga	5.8%	5.3%	4.9%		5.7%	5.3%	5.0%	
North West	4.9%	4.0%	3.5%		4.6%	3.9%	3.5%	
Northern Cape	2.1%	1.7%	1.5%		2.1%	1.8%	1.6%	
Western Cape	15.8%	16.2%	16.7%		16.0%	16.2%	16.6%	
Unknown province	3.4%	2.6%	2.5%		3.1%	2.4%	2.2%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

1. Based on the province where the taxpayer resides.

Table 2.10 and Figure 2.5 shows that most assessed taxpayers are based in Gauteng and they have the highest average taxable income at R396 767 followed by Western Cape at R341 487, Mpumalanga at R312 321, KwaZulu-Natal at R302 482, Limpopo at R298 584 and Northern Cape at R290 479. The North West and Eastern Cape Province have the next lowest average taxable income at R285 311 and R281 455 respectively. The Free State has the lowest average taxable income at R264 305.

# PERSONAL INCOME TAX

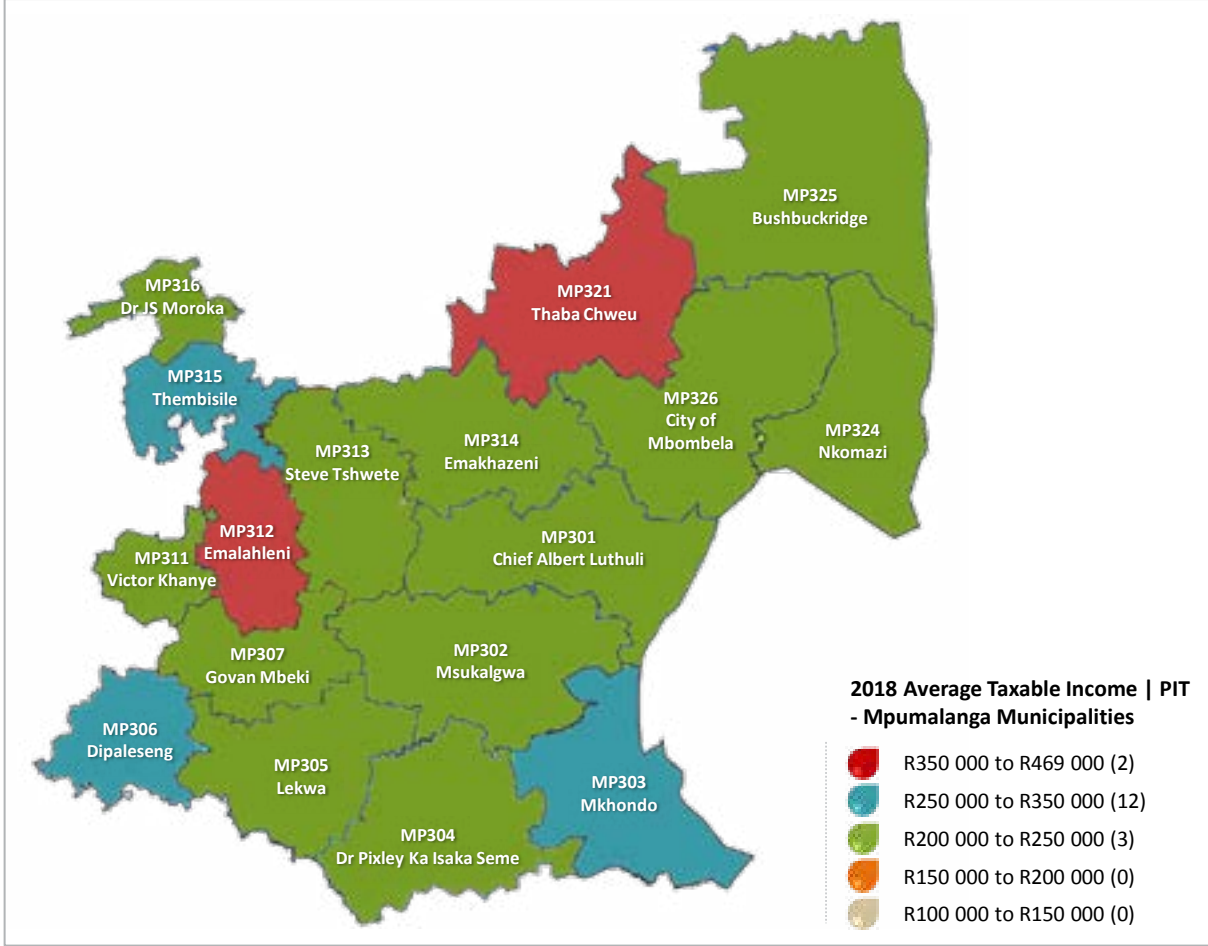
Figure 2.5: Average taxable income per assessed taxpayer by province (based on residential address), 2018



# PERSONAL INCOME TAX

Figure 2.6 and Table 2.11 show the distribution of average taxable income by municipality for the Mpumalanga 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 demarcation borders as available in June 2017.

**Figure 2.6: Average taxable income for Mpumalanga province, 2018**



# PERSONAL INCOME TAX

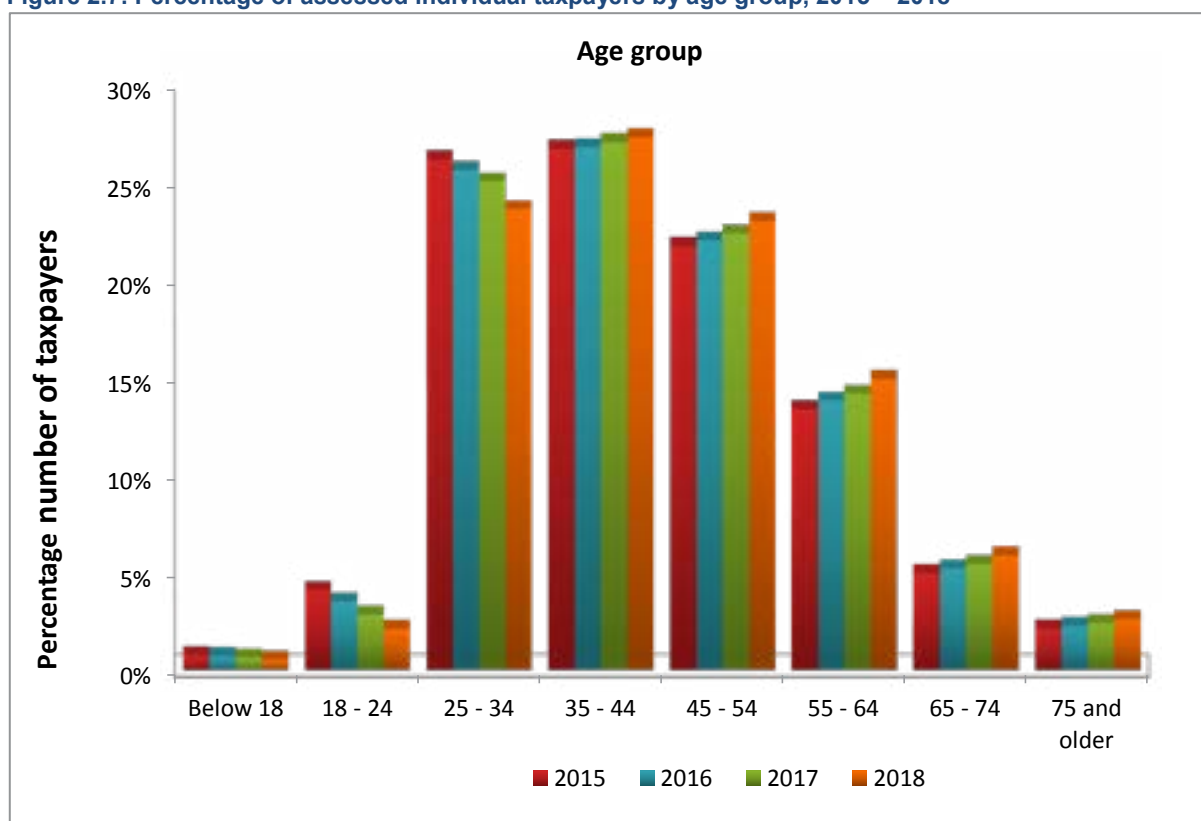
Table 2.11: Assessed individual taxpayers by municipality for Mpumalanga province, 2017 - 2018

Tax year		2017				2018			
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	5 223	1 177	183	225 349	4 539	1 180	198	233 891
Bushbuckridge Local Municipality	MP325	17 451	4 237	643	242 794	15 612	4 228	688	246 992
Dipaleseng Local Municipality	MP306	3 833	634	100	165 406	3 162	682	128	175 983
Dr JS Moroka Local Municipality	MP316	7 059	1 583	226	224 253	6 250	1 600	243	229 762
Emakhazeni Local Municipality	MP314	2 885	653	116	226 343	2 549	647	119	242 388
Emalahleni Local Municipality	MP312	60 900	19 019	3 888	312 299	53 691	19 150	4 117	323 408
Govan Mbeki Local Municipality	MP307	55 690	16 224	3 405	291 327	49 267	16 017	3 496	302 400
Lekw a Local Municipality	MP305	13 280	3 184	642	239 759	11 814	3 293	685	244 248
Mbombela/Umjindi Local Municipal	MP326	57 604	16 062	2 961	278 835	51 724	15 852	3 054	294 621
Mkhondo Local Municipality	MP303	6 799	1 874	327	275 629	6 020	1 724	315	265 802
Msukaligw a Local Municipality	MP302	14 327	3 568	658	249 040	12 757	3 575	694	255 495
Nkomazi Local Municipality	MP324	11 346	2 778	456	244 844	10 125	2 801	495	253 782
Pixley Ka Seme Local Municipality	MP304	5 138	1 000	192	194 628	4 390	962	197	197 076
Steve Tshw ete Local Municipality	MP313	32 058	9 873	2 045	307 973	28 114	9 773	2 129	320 867
Thaba Chw eu Local Municipality	MP321	9 130	3 063	683	335 487	8 173	3 010	696	353 508
Thembisile Local Municipality	MP315	8 856	1 870	253	211 156	7 720	1 866	274	218 392
Victor Khanye Local Municipality	MP311	7 104	1 807	331	254 364	6 325	1 787	339	267 360
<b>Total</b>		<b>318 683</b>	<b>88 606</b>	<b>17 109</b>	<b>278 038</b>	<b>282 232</b>	<b>88 147</b>	<b>17 867</b>	<b>312 321</b>
<b>Percentage of total</b>									
Albert Luthuli Local Municipality	MP301	1.6%	1.3%	1.1%		1.6%	1.3%	1.1%	
Bushbuckridge Local Municipality	MP325	5.5%	4.8%	3.8%		5.5%	4.8%	3.9%	
Dipaleseng Local Municipality	MP306	1.2%	0.7%	0.6%		1.1%	0.8%	0.7%	
Dr JS Moroka Local Municipality	MP316	2.2%	1.8%	1.3%		2.2%	1.8%	1.4%	
Emakhazeni Local Municipality	MP314	0.9%	0.7%	0.7%		0.9%	0.7%	0.7%	
Emalahleni Local Municipality	MP312	19.1%	21.5%	22.7%		19.0%	21.7%	23.0%	
Govan Mbeki Local Municipality	MP307	17.5%	18.3%	19.9%		17.5%	18.2%	19.6%	
Lekw a Local Municipality	MP305	4.2%	3.6%	3.8%		4.2%	3.7%	3.8%	
Mbombela/Umjindi Local Municipal	MP326	18.1%	18.1%	17.3%		18.3%	18.0%	17.1%	
Mkhondo Local Municipality	MP303	2.1%	2.1%	1.9%		2.1%	2.0%	1.8%	
Msukaligw a Local Municipality	MP302	4.5%	4.0%	3.8%		4.5%	4.1%	3.9%	
Nkomazi Local Municipality	MP324	3.6%	3.1%	2.7%		3.6%	3.2%	2.8%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.1%		1.6%	1.1%	1.1%	
Steve Tshw ete Local Municipality	MP313	10.1%	11.1%	12.0%		10.0%	11.1%	11.9%	
Thaba Chw eu Local Municipality	MP321	2.9%	3.5%	4.0%		2.9%	3.4%	3.9%	
Thembisile Local Municipality	MP315	2.8%	2.1%	1.5%		2.7%	2.1%	1.5%	
Victor Khanye Local Municipality	MP311	2.2%	2.0%	1.9%		2.2%	2.0%	1.9%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

## Distribution by age group

Figure 2.7 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in the five age groups older than 35 grew in 2018, while the representation of taxpayers in other age groups declined. This is likely due to the increase in the submission threshold. This would have resulted in fewer younger taxpayers, who usually earn less than older taxpayers, submitting returns. More than 27.0% of assessed taxpayers are in the 35-44 age group. This group earns nearly a third of the total taxable income and contributes nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2015 – 2018



## Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2018, as shown in Figure 2.8 and Table A2.1.5, females accounted for 45.5% of assessed individual taxpayers, earned 39.2% of the taxable income and contributed 33.7% of the tax assessed.

Females had an average taxable income of R290 672 in 2018 and were liable for tax of R53 620 at an effective rate of 18.4%. This contrasts with males who had an average taxable income of R375 442 and were liable for tax of R88 147 at an effective rate of 23.5%. Females on average earned 22.6% less than males, as measured by taxable income, and were liable for 39.2% less tax than males. A percentage of 1.1% of total taxpayers couldn't be identified and are included under the male gender numbers.



**Figure 2.8: Male and female assessed individual taxpayers by main taxable income group, 2018**

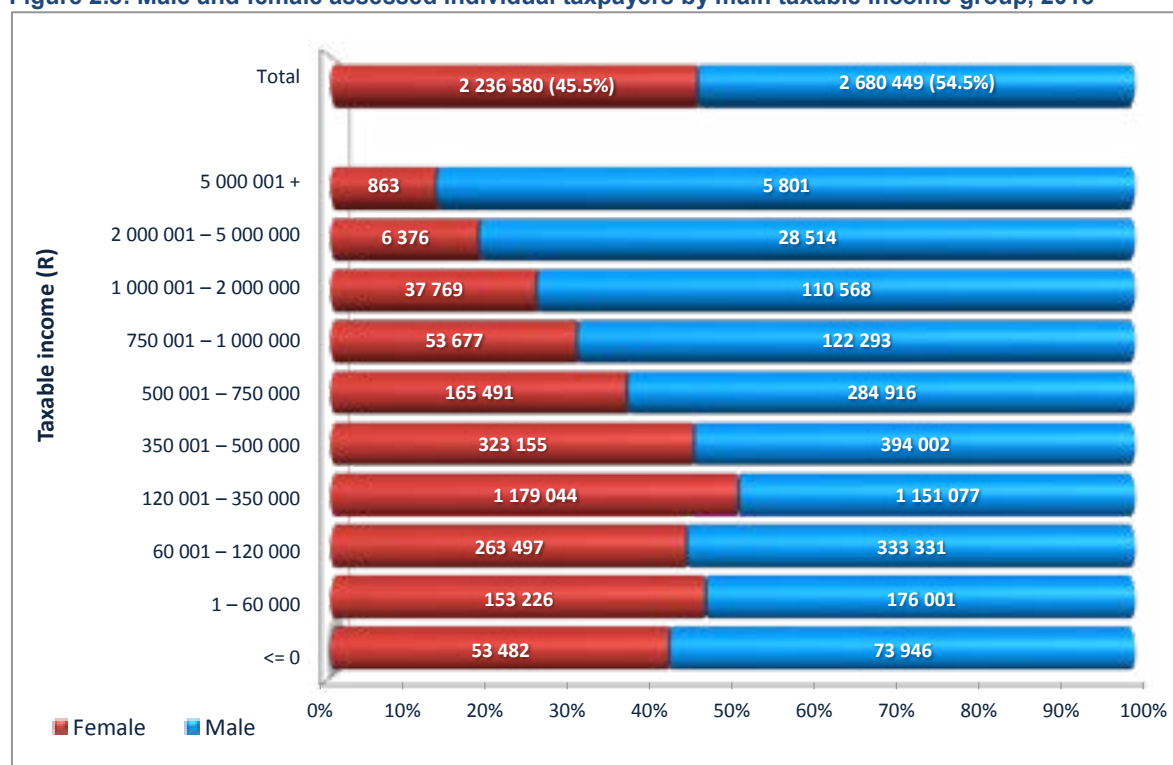


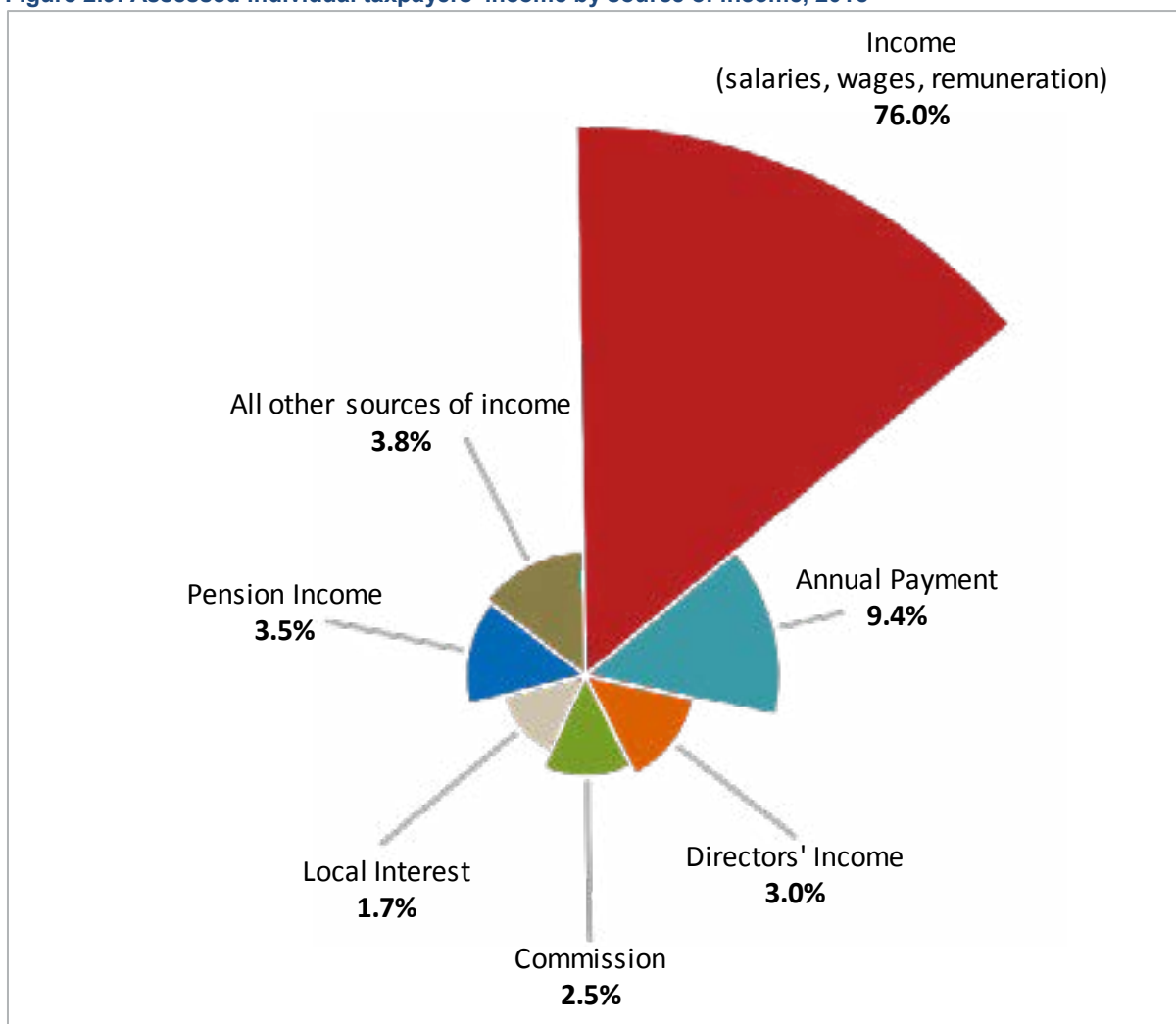
Table A2.1.6 shows that the number of individuals with taxable income between zero and R350 000 was divided almost evenly between females and males. However, as taxable income increased the proportion of females declined significantly. Only 30.5% of taxpayers with taxable income between R750 000 and R1 million in 2018 were female. This proportion declines further to only 13.0% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed increased from 43.4% in 2015 to 45.5% in 2018. This was mainly due to more females than males becoming liable for submitting tax returns.

### Distribution by source of income

Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. Nearly 4.8 million individual taxpayers received income in 2018 from remuneration, pensions or annuities. More than 3.3 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2018 almost 313 000 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, up to R23 800 per annum, and persons 65 years and older, up to R34 500 per annum, is exempt from taxation. The taxable portion of local interest increased from R15.0 billion in 2015 to R25.9 billion in 2018. The number of taxpayers with taxable foreign interest increased from 166 585 in 2015 to 215 893 in 2018.

Figure 2.9: Assessed individual taxpayers' income by source of income, 2018

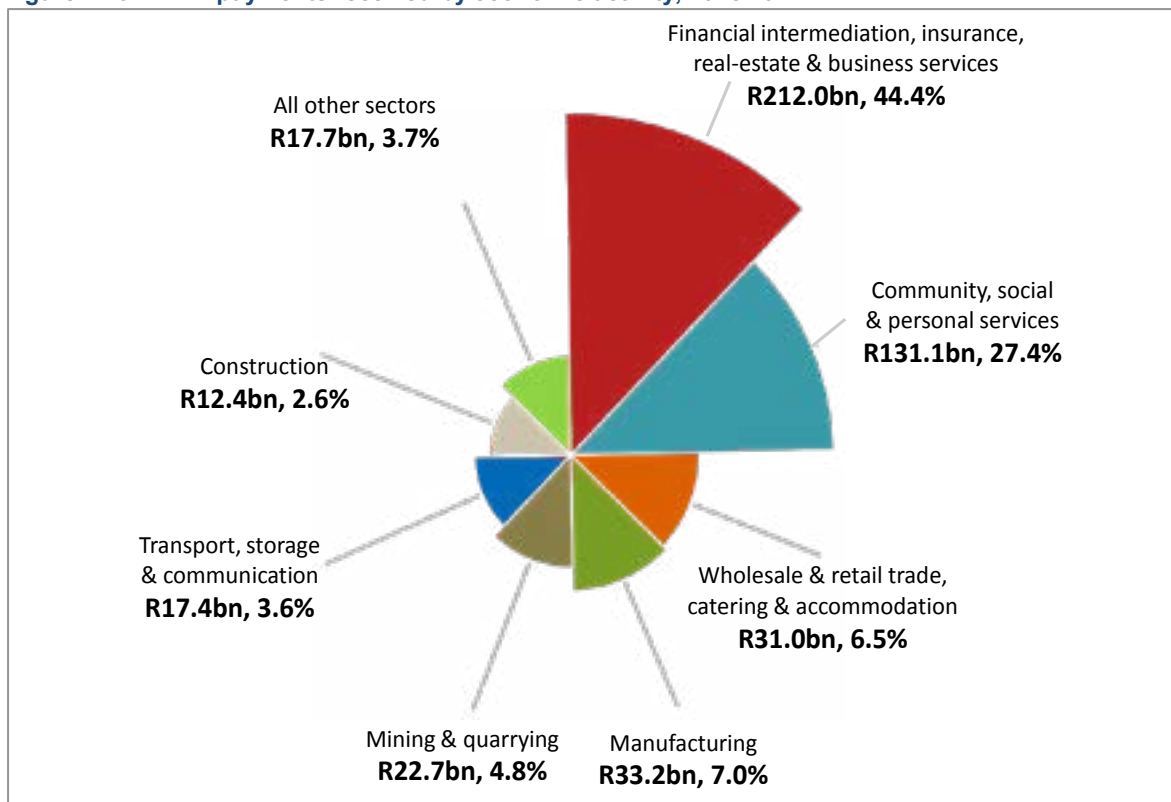


## Distribution by economic activity

Figure 2.10 and Table A2.3.1 show PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. It should be noted that the source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The *Financial intermediation, insurance, real-estate & business services* sector employed the largest number of assessed individual taxpayers in 2018/19 (44.4%) followed by the *Community, social and personal services* sector (27.4%). Employers in the *Financial intermediation, insurance, real- estate & business services* sector contributed almost half of the PAYE.

Figure 2.10: PAYE payments received by economic activity, 2018/19



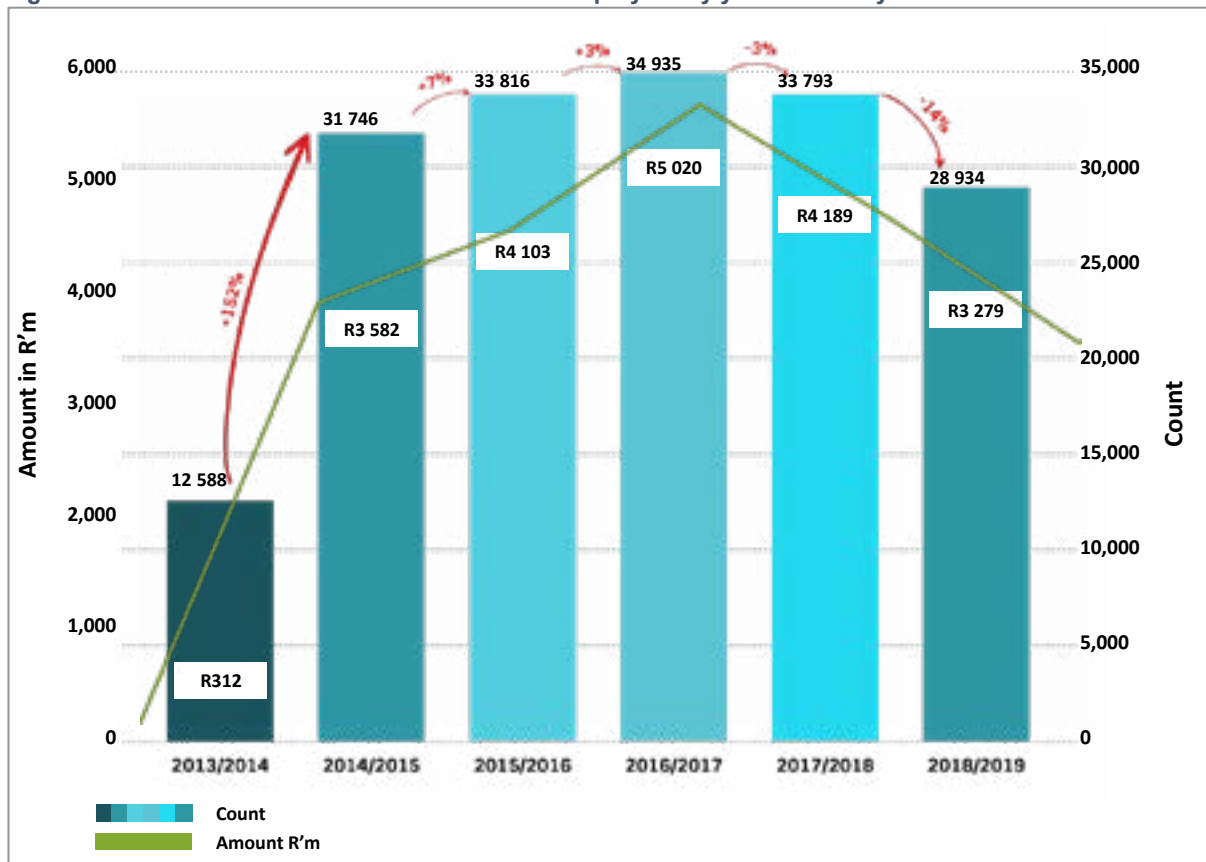
## EMPLOYMENT TAX INCENTIVE (ETI)

Government introduced the employment tax incentive on 1 January 2014 to contribute to reducing youth unemployment. It reduces an employer's cost of hiring young people 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 Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees.

Total claims for the Employment Tax Incentive amounted to R20.5 billion for the period 1 January 2014 to 31 March 2019.

# PERSONAL INCOME TAX

Figure 2.11: Amount of ETI utilised and count of employers by year – January 2014 to March 2019



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

Table 2.12: ETI by SETA, January 2014 to March 2019

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019	
	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers
<b>SETA</b>												
Agriculture	42	944	280	1 924	362	2 039	527	2 114	408	2 122	327	2 012
Banking	2	54	18	129	31	115	30	123	19	101	18	85
Chemical	1	158	14	409	19	424	21	448	19	441	22	373
Construction	13	831	132	2 053	156	2 118	176	2 188	118	2 048	107	1 633
Culture, Arts, Tourism, Hospitality & Sport	17	921	211	2 051	311	2 137	364	2 223	241	2 232	164	1 978
Education	4	354	39	821	47	774	51	816	28	765	55	653
Energy	0	30	4	75	8	83	9	92	8	92	4	76
Fibre Processing	7	468	79	1 057	123	1 143	139	1 166	121	1 073	92	898
Financial	4	459	52	1 016	65	1 028	67	1 040	67	998	62	856
Food & Beverage	6	320	94	746	131	883	152	956	124	973	91	923
Health & Welfare	3	378	53	1 025	66	1 040	105	1 068	66	1 044	64	873
Information systems, electronics	6	348	58	853	85	881	112	923	100	928	102	813
Insurance	4	108	15	263	17	239	26	232	30	231	70	209
Manufacturing	13	1 123	110	2 726	241	2 695	243	2 621	333	2 385	271	1 961
Mining	1	123	18	302	19	307	22	311	30	301	48	262
Safety & Security	27	308	123	634	157	636	206	618	140	577	102	502
Services	69	2 341	613	5 799	915	5 752	1 193	5 550	964	5 134	801	4 072
Transport	3	268	41	701	64	671	73	677	62	681	52	549
Wholesale & Retail	87	1 709	1 567	4 124	1 190	4 400	1 376	4 630	1 183	4 537	731	3 923
Other	5	1 343	59	5 038	94	6 451	128	7 139	126	7 130	97	6 283
<b>Total</b>	<b>312</b>	<b>12 588</b>	<b>3 582</b>	<b>31 746</b>	<b>4 103</b>	<b>33 816</b>	<b>5 020</b>	<b>34 935</b>	<b>4 189</b>	<b>33 793</b>	<b>3 279</b>	<b>28 934</b>

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

## ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated in. Assessed individual taxpayers with business income comprised 4.1% of the total number of assessed individual taxpayers in 2018 compared to 5.7% in 2015, 4.6% in 2016 and 4.4% in 2017. It is however expected that the number of cases for the 2018 tax year is to increase once assessments are finalised; not all cases have been finalised on the date when data was extracted for this publication.

The *Financing, insurance, real-estate & business services* sector contributed 43.8% tototal taxable income of assessed individual taxpayers with business income. This sector accounts for 36.0% of the total number of assessed individual taxpayers with business income, followed by *Agencies and services* (5.7%), *Agriculture, forestry and fishing* (5.6%) and *Medical, dental and other health and veterinary services* (5.5%), sectors.

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

### Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals. This allowance has steadily increased in relative terms from 22.3% in 2015 to 24.9% in 2018 (Figure 2.12).

Figure 2.12: Assessed individual taxpayers' allowances, 2018

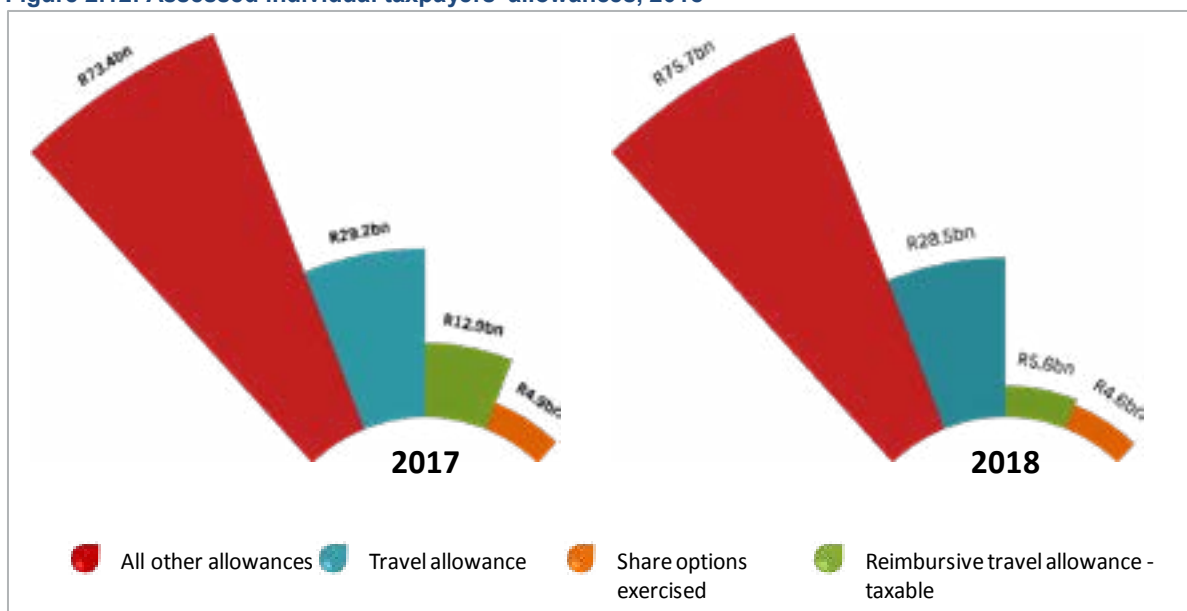


Table A2.5.1 shows the consolidation for 2015 to 2018 tax years to enable a comparison. The most significant allowances are shown according to taxable income group in Tables A2.5.2 to A2.5.4.

## Assessed individual taxpayers' fringe benefits

*Table A2.6.1* provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R65.6 billion in 2015 to R71.3 billion in 2016, R183.6 billion in 2017 and to R183.8 billion in 2018. The high growths in the 2017 and 2018 tax years are in respect of pension, provident and retirement annuity fund contributions by employers resulting from retirement legislative reform effective from 1 March 2016 as per section 11F (previously section 11(k)) of the Income Tax Act.

The pension, provident fund and retirement annuity contributions of R110.8 billion were the largest benefit in the 2018 tax year followed by medical scheme contributions paid on behalf of employees. In 2015 medical scheme contributions amounted to R48.3 billion and by 2018 it had increased to R55.5 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* provides a summary of deductions allowed to individual taxpayers on assessment. The deductions for retirement fund contributions as a proportion of total deductions, increased from 61.2% in 2015 to 85.2% in 2018 (*Figure 2.13*); in monetary value an increase from R57.8 billion in 2015 to R193.5 billion in 2018. From the 2017 tax year retirement contributions are grouped under code 4029 and not separately under 4001, 4002, 4006 and 4007 as in previous years.

In the tax-years 2015 to 2016 deductions granted for pension fund contributions averaged 65% of total retirement deductions while deductions granted for retirement annuity fund contributions averaged at 35%.

In the 2018 tax year, assessed taxpayers with retirement deductions totalled 3 592 958 taxpayers with deductions granted to the amount of R193.5 billion. The level of assessment for particularly the 2018 tax year should increase as more outstanding returns are submitted and processed.

Since the 2017 tax year retirement contribution deductions are grouped under one code (4029), separate information for pension, provident and retirement annuity fund deductions are not available. The fringe benefit data however, shows the benefit separately. For the 2018 tax year 72.2% of the total retirement benefit is for pension fund contributions, 27.2% for provident fund contributions and 0.6% for retirement annuity fund contributions. Retirement annuity fund contributions are usually paid by the taxpayer and not by the employer and are therefore not reflected as a fringe benefit.

The medical scheme fees tax credit was introduced on a phased basis during the period 2012 to 2014. From the 2015 tax year no deductions appear on assessments as the additional medical expenses tax credit is treated as a rebate against tax payable and not a deduction in determining taxable income.

Tables on medical scheme fees tax credits and additional medical expenses credits allowed have been added for comparative purposes.

The amount allowed for medical scheme fees tax credits increased from R18.7 billion at the end of the 2015 tax year to R20.6 billion at the end of 2018. Additional medical expense tax credits allowed amounted to R5.6 billion at the end of the 2018 tax year which is higher than the amount of R4.3 billion allowed in 2015.

The most significant deductions are shown, by taxable income group, in *Tables A2.7.2 to A2.7.10*.

**Figure 2.13: Assessed individual taxpayers' deductions, 2018**



*Tables A2.7.11 to A2.7.17* show the significant deductions allowed by value of the deduction. For the 2018 year:

- 8.7% of assessed taxpayers had retirement fund contributions of between R50 000 and R60 000 compared to pension fund and current retirement annuity fund contributions which were respectively between R10 000 and R15 000 (22.4%) and up to R5 000 (45.3%);
- 8.6% had travel expenses of between R50 000 and R60 000;
- 11.1% had business expenses for employer provided vehicles of between R50 000 and R60 000;
- More than 48% of medical scheme fees tax credits are between R5 000 and R10 000; and
- 65.8% of additional medical expense credits are between R0 and R5 000.

# PERSONAL INCOME TAX

**Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	54 965	-23 925	1	45 703	-21 782	0	36 050	-19 963	1	27 544	-16 302	1
B: = 0	187 430	-	1	158 455	-	1	135 293	-	0	99 884	-	1
C: 1 – 20 000	196 666	1 832	2	164 716	1 583	1	140 216	1 318	2	99 813	971	1
D: 20 001 – 30 000	90 914	2 278	2	79 688	1 996	2	64 752	1 624	1	50 102	1 260	1
E: 30 001 – 40 000	97 252	3 415	2	83 912	2 946	2	72 475	2 551	2	56 232	1 980	2
F: 40 001 – 50 000	102 153	4 607	4	87 858	3 962	3	76 675	3 457	2	58 788	2 653	3
G: 50 001 – 60 000	114 600	6 337	4	95 943	5 304	4	84 775	4 682	3	64 292	3 548	3
H: 60 001 – 70 000	143 274	9 372	6	113 753	7 427	4	95 418	6 223	4	70 906	4 620	5
I: 70 001 – 80 000	174 449	13 065	99	145 680	10 923	41	132 579	9 949	24	98 558	7 414	15
J: 80 001 – 90 000	180 490	15 350	326	153 146	13 045	226	133 388	11 347	174	97 361	8 287	117
K: 90 000 – 100 000	183 805	17 478	563	160 018	15 202	431	145 275	13 811	363	104 386	9 925	250
L: 100 001 – 110 000	191 352	20 095	807	163 751	17 199	643	143 196	15 040	545	111 079	11 666	407
M: 110 001 – 120 000	189 185	21 769	1 012	167 356	19 259	852	150 166	17 284	743	114 538	13 188	547
N: 120 001 – 130 000	179 761	22 464	1 178	159 501	19 936	997	146 004	18 252	895	115 828	14 482	683
O: 130 001 – 140 000	175 245	23 655	1 417	156 955	21 185	1 182	144 931	19 564	1 066	116 015	15 662	828
P: 140 001 – 150 000	166 874	24 196	1 597	160 727	23 315	1 476	143 958	20 875	1 248	116 597	16 910	979
Q: 150 001 – 200 000	775 777	135 492	11 099	729 363	127 260	9 972	694 487	121 313	9 131	575 526	100 616	7 358
R: 200 001 – 250 000	641 886	144 188	16 569	633 538	141 833	15 761	611 718	137 347	14 553	539 039	121 146	12 403
S: 250 001 – 350 000	865 448	254 492	37 473	907 046	267 808	39 247	911 970	270 041	38 467	867 116	257 901	36 375
T: 350 001 – 500 000	547 457	226 734	44 168	616 058	254 685	49 467	670 536	277 004	52 322	717 157	297 012	55 464
U: 500 001 – 750 000	355 032	214 085	52 669	395 153	238 484	59 037	419 294	252 881	61 584	450 407	272 062	65 727
V: 750 001 – 1 000 000	128 501	109 992	31 744	147 905	126 520	36 893	160 202	137 169	39 620	175 970	150 856	43 337
W: 1 000 001 – 2 000 000	111 319	147 686	48 433	126 417	167 481	55 770	134 923	178 653	59 126	148 337	195 619	64 753
X: 2 000 001 – 5 000 000	30 139	86 376	31 662	32 408	92 495	34 494	35 350	101 621	37 851	34 890	99 131	38 696
Y: 5 000 001 +	6 481	81 417	31 836	6 400	66 814	26 379	7 627	78 082	30 832	6 664	65 858	28 243
<b>Total</b>	<b>5 890 455</b>	<b>1 562 452</b>	<b>312 675</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>332 885</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>348 559</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>
<= 0	242 395	-23 925	3	204 158	-21 782	1	171 343	-19 963	1	127 428	-16 302	2
1 – 70 000	744 859	27 841	21	625 870	23 217	15	534 311	19 855	13	400 133	15 030	16
70 001 – 350 000	3 724 272	692 244	72 140	3 537 081	676 966	70 828	3 357 672	654 822	67 209	2 856 043	577 196	59 961
350 001 – 500 000	547 457	226 734	44 168	616 058	254 685	49 467	670 536	277 004	52 322	717 157	297 012	55 464
500 000 +	631 472	639 557	196 344	708 283	691 793	212 573	757 396	748 405	229 014	816 268	783 526	240 756
<b>Total</b>	<b>5 890 455</b>	<b>1 562 452</b>	<b>312 675</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>332 885</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>348 559</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>



# PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2015 – 2018 (continued)

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	0.9%	-1.5%	0.0%	0.8%	-1.3%	0.0%	0.7%	-1.2%	0.0%	0.6%	-1.0%	0.0%
B: = 0	3.2%	-	0.0%	2.8%	-	0.0%	2.5%	-	0.0%	2.0%	-	0.0%
C: 1 – 20 000	3.3%	0.1%	0.0%	2.9%	0.1%	0.0%	2.6%	0.1%	0.0%	2.0%	0.1%	0.0%
D: 20 001 – 30 000	1.5%	0.1%	0.0%	1.4%	0.1%	0.0%	1.2%	0.1%	0.0%	1.0%	0.1%	0.0%
E: 30 001 – 40 000	1.7%	0.2%	0.0%	1.5%	0.2%	0.0%	1.3%	0.2%	0.0%	1.1%	0.1%	0.0%
F: 40 001 – 50 000	1.7%	0.3%	0.0%	1.5%	0.2%	0.0%	1.4%	0.2%	0.0%	1.2%	0.2%	0.0%
G: 50 001 – 60 000	1.9%	0.4%	0.0%	1.7%	0.3%	0.0%	1.5%	0.3%	0.0%	1.3%	0.2%	0.0%
H: 60 001 – 70 000	2.4%	0.6%	0.0%	2.0%	0.5%	0.0%	1.7%	0.4%	0.0%	1.4%	0.3%	0.0%
I: 70 001 – 80 000	3.0%	0.8%	0.0%	2.6%	0.7%	0.0%	2.4%	0.6%	0.0%	2.0%	0.4%	0.0%
J: 80 001 – 90 000	3.1%	1.0%	0.1%	2.7%	0.8%	0.1%	2.4%	0.7%	0.1%	2.0%	0.5%	0.0%
K: 90 000 – 100 000	3.1%	1.1%	0.2%	2.8%	0.9%	0.1%	2.6%	0.8%	0.1%	2.1%	0.6%	0.1%
L: 100 001 – 110 000	3.2%	1.3%	0.3%	2.9%	1.1%	0.2%	2.6%	0.9%	0.2%	2.3%	0.7%	0.1%
M: 110 001 – 120 000	3.2%	1.4%	0.3%	2.9%	1.2%	0.3%	2.7%	1.0%	0.2%	2.3%	0.8%	0.2%
N: 120 001 – 130 000	3.1%	1.4%	0.4%	2.8%	1.2%	0.3%	2.7%	1.1%	0.3%	2.4%	0.9%	0.2%
O: 130 001 – 140 000	3.0%	1.5%	0.5%	2.8%	1.3%	0.4%	2.6%	1.2%	0.3%	2.4%	0.9%	0.2%
P: 140 001 – 150 000	2.8%	1.5%	0.5%	2.8%	1.4%	0.4%	2.6%	1.2%	0.4%	2.4%	0.9%	0.2%
Q: 150 001 – 200 000	13.2%	8.7%	3.5%	12.8%	7.8%	3.0%	12.6%	7.2%	2.6%	11.7%	6.1%	2.1%
R: 200 001 – 250 000	10.9%	9.2%	5.3%	11.1%	8.7%	4.7%	11.1%	8.2%	4.2%	11.0%	7.3%	3.5%
S: 250 001 – 350 000	14.7%	16.3%	12.0%	15.9%	16.5%	11.8%	16.6%	16.1%	11.0%	17.6%	15.6%	10.2%
T: 350 001 – 500 000	9.3%	14.5%	14.1%	10.8%	15.7%	14.9%	12.2%	16.5%	15.0%	14.6%	17.9%	15.6%
U: 500 001 – 750 000	6.0%	13.7%	16.8%	6.9%	14.7%	17.7%	7.6%	15.1%	17.7%	9.2%	16.4%	18.5%
V: 750 001 – 1 000 000	2.2%	7.0%	10.2%	2.6%	7.8%	11.1%	2.9%	8.2%	11.4%	3.6%	9.1%	12.2%
W: 1 000 001 – 2 000 000	1.9%	9.5%	15.5%	2.2%	10.3%	16.8%	2.5%	10.6%	17.0%	3.0%	11.8%	18.2%
X: 2 000 001 – 5 000 000	0.5%	5.5%	10.1%	0.6%	5.7%	10.4%	0.6%	6.0%	10.9%	0.7%	6.0%	10.9%
Y: 5 000 001 +	0.1%	5.2%	10.2%	0.1%	4.1%	7.9%	0.1%	4.6%	8.8%	0.1%	4.0%	7.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	4.1%	-1.5%	0.0%	3.6%	-1.3%	0.0%	3.1%	-1.2%	0.0%	2.6%	-1.0%	0.0%
1 – 70 000	12.6%	1.8%	0.0%	11.0%	1.4%	0.0%	9.7%	1.2%	0.0%	8.1%	0.9%	0.0%
70 001 – 350 000	63.2%	44.3%	23.1%	62.1%	41.7%	21.3%	61.1%	39.0%	19.3%	58.1%	34.8%	16.8%
350 001 – 500 000	9.3%	14.5%	14.1%	10.8%	15.7%	14.9%	12.2%	16.5%	15.0%	14.6%	17.9%	15.6%
500 000 +	10.7%	40.9%	62.8%	12.4%	42.6%	63.9%	13.8%	44.5%	65.7%	16.6%	47.3%	67.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]			
	Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0		52 900	-22 976	-22 940	43 191	-21 723	-21 703	35 724	-19 905	-19 889	27 264	-16 198	-16 180
B: = 0		185 910	-6	-	156 994	-18	-	134 705	-1	-	99 334	-0	-
C: 1 – 20 000		196 480	1 787	1 823	165 110	1 541	1 576	135 091	1 222	1 267	95 905	898	933
D: 20 001 – 30 000		89 635	2 220	2 246	78 608	1 946	1 970	62 168	1 507	1 560	47 303	1 148	1 190
E: 30 001 – 40 000		95 617	3 321	3 359	82 478	2 862	2 897	67 375	2 292	2 370	53 175	1 807	1 871
F: 40 001 – 50 000		100 191	4 467	4 520	86 134	3 839	3 884	72 060	3 128	3 253	55 113	2 395	2 489
G: 50 001 – 60 000		110 756	6 054	6 126	93 705	5 119	5 181	76 725	4 074	4 237	59 112	3 137	3 262
H: 60 001 – 70 000		135 404	8 754	8 855	108 693	7 018	7 099	84 521	5 283	5 509	63 583	3 978	4 142
I: 70 001 – 80 000		166 632	12 304	12 478	139 601	10 339	10 467	114 710	8 277	8 601	86 900	6 299	6 535
J: 80 001 – 90 000		170 726	14 270	14 528	144 019	12 074	12 258	111 363	9 007	9 474	82 657	6 714	7 038
K: 90 001 – 100 000		171 904	15 992	16 337	152 991	14 275	14 546	122 677	11 031	11 662	88 647	7 989	8 431
L: 100 001 – 110 000		178 302	18 279	18 726	150 096	15 436	15 766	120 862	11 895	12 693	93 373	9 246	9 804
M: 110 001 – 120 000		182 738	20 468	21 034	158 983	17 844	18 303	126 439	13 561	14 568	98 000	10 588	11 288
N: 120 001 – 130 000		173 641	21 077	21 701	154 379	18 774	19 296	122 400	14 126	15 303	95 084	11 061	11 892
O: 130 001 – 140 000		165 535	21 661	22 340	151 210	19 832	20 406	125 622	15 558	16 966	97 343	12 150	13 140
P: 140 001 – 150 000		160 127	22 455	23 221	150 047	21 134	21 768	128 847	17 064	18 691	101 018	13 476	14 664
Q: 150 001 – 200 000		720 347	120 659	125 556	695 180	117 004	121 226	615 291	97 486	107 548	505 377	80 555	88 407
R: 200 001 – 250 000		626 235	132 731	140 237	606 949	130 169	136 117	536 723	107 651	120 399	468 838	94 622	105 275
S: 250 001 – 350 000		892 921	248 705	263 350	904 224	253 768	267 695	889 968	231 548	264 907	796 171	208 968	237 797
T: 350 001 – 500 000		593 519	229 828	245 571	667 374	259 065	275 694	817 610	292 925	340 159	831 331	299 753	346 709
U: 500 001 – 750 000		392 807	219 538	237 215	434 305	244 172	262 522	530 187	275 561	320 092	574 859	298 774	346 510
V: 750 001 – 1 000 000		154 072	121 562	131 919	173 840	137 928	149 073	214 974	158 838	184 778	229 979	170 271	197 653
W: 1 000 001 – 2 000 000		132 901	163 191	175 623	149 527	184 022	197 481	191 629	219 113	251 687	213 530	242 977	279 661
X: 2 000 001 – 5 000 000		34 206	92 532	97 470	36 930	99 472	104 899	45 108	116 877	128 147	45 639	116 293	128 406
Y: 5 000 001 +		6 949	83 580	85 566	6 882	68 987	71 483	8 479	82 005	85 074	7 494	69 564	72 744
<b>Total</b>		<b>5 890 455</b>	<b>1 562 452</b>	<b>1 656 860</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>1 719 904</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>1 909 056</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>1 883 660</b>
<= 0		238 810	-22 982	-22 940	200 185	-21 741	-21 703	170 429	-19 905	-19 889	126 598	-16 198	-16 180
1 – 70 000		728 083	26 603	26 929	614 728	22 324	22 607	497 940	17 507	18 195	374 191	13 364	13 888
70 001 – 350 000		3 609 108	648 601	679 508	3 407 679	630 650	657 848	3 014 902	537 204	600 813	2 513 408	461 666	514 270
350 001 – 500 000		593 519	229 828	245 571	667 374	259 065	275 694	817 610	292 925	340 159	831 331	299 753	346 709
500 000 +		720 935	680 402	727 792	801 484	734 580	785 458	990 377	852 393	969 778	1 071 501	897 879	1 024 974
<b>Total</b>		<b>5 890 455</b>	<b>1 562 452</b>	<b>1 656 860</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>1 719 904</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>1 909 056</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>1 883 660</b>

# PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2015 – 2018 (continued)

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	0.9%	-1.5%	-1.4%	0.8%	-1.3%	-1.3%	0.7%	-1.2%	-1.0%	0.6%	-1.0%	-0.9%
B: = 0	3.2%	-0.0%	-	2.8%	-0.0%	-	2.5%	-0.0%	-	2.0%	-0.0%	-
C: 1 – 20 000	3.3%	0.1%	0.1%	2.9%	0.1%	0.1%	2.5%	0.1%	0.1%	2.0%	0.1%	0.0%
D: 20 001 – 30 000	1.5%	0.1%	0.1%	1.4%	0.1%	0.1%	1.1%	0.1%	0.1%	1.0%	0.1%	0.1%
E: 30 001 – 40 000	1.6%	0.2%	0.2%	1.4%	0.2%	0.2%	1.2%	0.1%	0.1%	1.1%	0.1%	0.1%
F: 40 001 – 50 000	1.7%	0.3%	0.3%	1.5%	0.2%	0.2%	1.3%	0.2%	0.2%	1.1%	0.1%	0.1%
G: 50 001 – 60 000	1.9%	0.4%	0.4%	1.6%	0.3%	0.3%	1.4%	0.2%	0.2%	1.2%	0.2%	0.2%
H: 60 001 – 70 000	2.3%	0.6%	0.5%	1.9%	0.4%	0.4%	1.5%	0.3%	0.3%	1.3%	0.2%	0.2%
I: 70 001 – 80 000	2.8%	0.8%	0.8%	2.5%	0.6%	0.6%	2.1%	0.5%	0.5%	1.8%	0.4%	0.3%
J: 80 001 – 90 000	2.9%	0.9%	0.9%	2.5%	0.7%	0.7%	2.0%	0.5%	0.5%	1.7%	0.4%	0.4%
K: 90 000 – 100 000	2.9%	1.0%	1.0%	2.7%	0.9%	0.8%	2.2%	0.7%	0.6%	1.8%	0.5%	0.4%
L: 100 001 – 110 000	3.0%	1.2%	1.1%	2.6%	0.9%	0.9%	2.2%	0.7%	0.7%	1.9%	0.6%	0.5%
M: 110 001 – 120 000	3.1%	1.3%	1.3%	2.8%	1.1%	1.1%	2.3%	0.8%	0.8%	2.0%	0.6%	0.6%
N: 120 001 – 130 000	2.9%	1.3%	1.3%	2.7%	1.2%	1.1%	2.2%	0.8%	0.8%	1.9%	0.7%	0.6%
O: 130 001 – 140 000	2.8%	1.4%	1.3%	2.7%	1.2%	1.2%	2.3%	0.9%	0.9%	2.0%	0.7%	0.7%
P: 140 001 – 150 000	2.7%	1.4%	1.4%	2.6%	1.3%	1.3%	2.3%	1.0%	1.0%	2.1%	0.8%	0.8%
Q: 150 001 – 200 000	12.2%	7.7%	7.6%	12.2%	7.2%	7.0%	11.2%	5.8%	5.6%	10.3%	4.9%	4.7%
R: 200 001 – 300 000	10.6%	8.5%	8.5%	10.7%	8.0%	7.9%	9.8%	6.4%	6.3%	9.5%	5.7%	5.6%
S: 300 001 – 400 000	15.2%	15.9%	15.9%	15.9%	15.6%	15.6%	16.2%	13.8%	13.9%	16.2%	12.6%	12.6%
T: 400 001 – 500 000	10.1%	14.7%	14.8%	11.7%	15.9%	16.0%	14.9%	17.4%	17.8%	16.9%	18.1%	18.4%
U: 500 001 – 750 000	6.7%	14.1%	14.3%	7.6%	15.0%	15.3%	9.7%	16.4%	16.8%	11.7%	18.0%	18.4%
V: 750 001 – 1 000 000	2.6%	7.8%	8.0%	3.1%	8.5%	8.7%	3.9%	9.5%	9.7%	4.7%	10.3%	10.5%
W: 1 000 001 – 2 000 000	2.3%	10.4%	10.6%	2.6%	11.3%	11.5%	3.5%	13.0%	13.2%	4.3%	14.7%	14.8%
X: 2 000 001 – 5 000 000	0.6%	5.9%	5.9%	0.6%	6.1%	6.1%	0.8%	7.0%	6.7%	0.9%	7.0%	6.8%
Y: 5 000 001 +	0.1%	5.3%	5.2%	0.1%	4.2%	4.2%	0.2%	4.9%	4.5%	0.2%	4.2%	3.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	4.1%	-1.5%	-1.4%	3.5%	-1.3%	-1.3%	3.1%	-1.2%	-1.0%	2.6%	-1.0%	-0.9%
1 – 70 000	12.4%	1.7%	1.6%	10.8%	1.4%	1.3%	9.1%	1.0%	1.0%	7.6%	0.8%	0.7%
70 001 – 350 000	61.3%	41.5%	41.0%	59.9%	38.8%	38.2%	54.9%	32.0%	31.5%	51.1%	27.9%	27.3%
350 001 – 500 000	10.1%	14.7%	14.8%	11.7%	15.9%	16.0%	14.9%	17.4%	17.8%	16.9%	18.1%	18.4%
500 000 +	12.2%	43.5%	43.9%	14.1%	45.2%	45.7%	18.0%	50.7%	50.8%	21.8%	54.2%	54.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Province <sup>1</sup>	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	451 521	99 523	16 245	439 772	105 084	17 958	427 424	110 250	19 241	390 010	111 060	20 165
Free State	265 205	54 468	9 458	255 471	57 767	10 483	248 510	60 322	11 143	218 943	60 496	11 490
Gauteng	2 357 348	726 947	160 653	2 280 074	743 872	165 950	2 199 493	766 379	173 075	1 976 674	750 052	174 640
KwaZulu-Natal	887 645	217 164	39 761	862 063	227 993	43 250	830 137	237 262	45 741	748 740	234 474	47 057
Limpopo	268 385	63 684	10 540	262 861	67 611	11 715	257 132	71 471	12 676	232 136	71 656	13 224
Mpumalanga	353 125	86 603	16 197	338 689	89 224	17 215	328 811	91 906	17 939	290 631	91 155	18 675
North West	274 228	59 109	10 084	261 435	62 571	11 169	248 518	63 515	11 567	207 006	60 827	11 773
Northern Cape	108 456	22 734	3 886	104 146	23 656	4 160	101 430	24 537	4 335	88 885	24 741	4 638
Western Cape	924 542	232 221	45 851	886 939	247 100	50 983	849 803	254 482	52 841	764 004	252 004	54 536
<b>Total</b>	<b>5 890 455</b>	<b>1 562 452</b>	<b>312 675</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>332 885</b>	<b>5 491 258</b>	<b>1 660 124</b>	<b>348 559</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>
<b>Percentage of total</b>												
Eastern Cape	7.7%	6.4%	5.2%	7.7%	6.5%	5.4%	7.8%	6.6%	5.5%	7.9%	6.7%	5.7%
Free State	4.5%	3.5%	3.0%	4.5%	3.6%	3.1%	4.5%	3.6%	3.2%	4.5%	3.7%	3.2%
Gauteng	40.0%	46.5%	51.4%	40.1%	45.8%	49.9%	40.1%	45.6%	49.7%	40.2%	45.3%	49.0%
KwaZulu-Natal	15.1%	13.9%	12.7%	15.1%	14.0%	13.0%	15.1%	14.1%	13.1%	15.2%	14.2%	13.2%
Limpopo	4.6%	4.1%	3.4%	4.6%	4.2%	3.5%	4.7%	4.3%	3.6%	4.7%	4.3%	3.7%
Mpumalanga	6.0%	5.5%	5.2%	6.0%	5.5%	5.2%	6.0%	5.5%	5.1%	5.9%	5.5%	5.2%
North West	4.7%	3.8%	3.2%	4.6%	3.9%	3.4%	4.5%	3.8%	3.3%	4.2%	3.7%	3.3%
Northern Cape	1.8%	1.5%	1.2%	1.8%	1.5%	1.2%	1.8%	1.5%	1.2%	1.8%	1.5%	1.3%
Western Cape	15.7%	14.9%	14.7%	15.6%	15.2%	15.3%	15.5%	15.1%	15.2%	15.5%	15.2%	15.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

# PERSONAL INCOME TAX

**Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	45 614	4 840	584	41 012	4 993	647	35 190	4 658	605	27 181	3 937	529
18 - 24	242 601	24 493	2 330	200 918	22 923	2 315	156 785	20 490	2 190	103 932	15 419	1 801
25 - 34	1 542 195	318 343	50 067	1 458 671	326 911	53 425	1 375 033	328 457	54 361	1 161 262	306 200	53 360
35 - 44	1 573 921	460 933	94 272	1 525 094	479 196	100 881	1 485 856	491 041	103 933	1 342 511	484 332	105 849
45 - 54	1 279 664	412 154	90 486	1 253 049	438 219	99 645	1 228 848	458 419	105 360	1 131 505	458 657	108 634
55 - 64	787 508	253 544	59 426	786 074	257 091	59 366	777 817	271 665	63 348	733 591	280 767	67 253
65 - 74	293 777	63 974	11 882	297 108	69 457	12 877	299 190	75 341	14 059	288 850	77 425	14 352
75 and older	125 175	24 172	3 628	129 524	26 089	3 727	132 539	30 053	4 703	128 197	29 726	4 419
<b>Total</b>	<b>5 890 455</b>	<b>1 562 452</b>	<b>312 675</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>332 885</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>348 559</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>
<b>Percentage of total</b>												
Below 18	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%	0.6%	0.3%	0.2%	0.6%	0.2%	0.1%
18 - 24	4.1%	1.6%	0.7%	3.5%	1.4%	0.7%	2.9%	1.2%	0.6%	2.1%	0.9%	0.5%
25 - 34	26.2%	20.4%	16.0%	25.6%	20.1%	16.0%	25.0%	19.5%	15.6%	23.6%	18.5%	15.0%
35 - 44	26.7%	29.5%	30.2%	26.8%	29.5%	30.3%	27.1%	29.2%	29.8%	27.3%	29.2%	29.7%
45 - 54	21.7%	26.4%	28.9%	22.0%	27.0%	29.9%	22.4%	27.3%	30.2%	23.0%	27.7%	30.5%
55 - 64	13.4%	16.2%	19.0%	13.8%	15.8%	17.8%	14.2%	16.2%	18.2%	14.9%	16.9%	18.9%
65 - 74	5.0%	4.1%	3.8%	5.2%	4.3%	3.9%	5.4%	4.5%	4.0%	5.9%	4.7%	4.0%
75 and older	2.1%	1.5%	1.2%	2.3%	1.6%	1.1%	2.4%	1.8%	1.3%	2.6%	1.8%	1.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 554 254	570 617	94 522	2 502 373	610 195	105 241	2 454 227	643 732	113 152	2 236 580	650 111	119 925
Male	3 336 201	991 835	218 153	3 189 077	1 014 683	227 644	3 037 031	1 036 392	235 407	2 680 449	1 006 353	236 273
<b>Total</b>	<b>5 890 455</b>	<b>1 562 452</b>	<b>312 675</b>	<b>5 691 450</b>	<b>1 624 878</b>	<b>332 885</b>	<b>5 491 258</b>	<b>1 680 124</b>	<b>348 559</b>	<b>4 917 029</b>	<b>1 656 464</b>	<b>356 198</b>
<b>Percentage of total</b>												
Female	43.4%	36.5%	30.2%	44.0%	37.6%	31.6%	44.7%	38.3%	32.5%	45.5%	39.2%	33.7%
Male	56.6%	63.5%	69.8%	56.0%	62.4%	68.4%	55.3%	61.7%	67.5%	54.5%	60.8%	66.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	32.8%	67.2%	100.0%	32.2%	67.8%	100.0%	31.5%	68.5%	100.0%	32.5%	67.5%	100.0%
B: = 0	40.5%	59.5%	100.0%	40.5%	59.5%	100.0%	41.2%	58.8%	100.0%	44.6%	55.4%	100.0%
C: 1 – 20 000	47.3%	52.7%	100.0%	47.0%	53.0%	100.0%	48.1%	51.9%	100.0%	48.1%	51.9%	100.0%
D: 20 001 – 30 000	45.9%	54.1%	100.0%	46.5%	53.5%	100.0%	46.3%	53.7%	100.0%	46.1%	53.9%	100.0%
E: 30 001 – 40 000	45.0%	55.0%	100.0%	45.2%	54.8%	100.0%	44.4%	55.6%	100.0%	44.6%	55.4%	100.0%
F: 40 001 – 50 000	43.8%	56.2%	100.0%	45.0%	55.0%	100.0%	45.6%	54.4%	100.0%	46.6%	53.4%	100.0%
G: 50 001 – 60 000	43.2%	56.8%	100.0%	44.4%	55.6%	100.0%	45.2%	54.8%	100.0%	46.1%	53.9%	100.0%
H: 60 001 – 70 000	44.1%	55.9%	100.0%	44.7%	55.3%	100.0%	44.1%	55.9%	100.0%	44.8%	55.2%	100.0%
I: 70 001 – 80 000	41.5%	58.5%	100.0%	43.2%	56.8%	100.0%	44.7%	55.3%	100.0%	46.4%	53.6%	100.0%
J: 80 001 – 90 000	41.3%	58.7%	100.0%	41.9%	58.1%	100.0%	42.6%	57.4%	100.0%	43.4%	56.6%	100.0%
K: 90 000 – 100 000	41.2%	58.8%	100.0%	42.4%	57.6%	100.0%	42.7%	57.3%	100.0%	42.4%	57.6%	100.0%
L: 100 001 – 110 000	42.5%	57.5%	100.0%	42.7%	57.3%	100.0%	43.1%	56.9%	100.0%	43.9%	56.1%	100.0%
M: 110 001 – 120 000	44.0%	56.0%	100.0%	44.5%	55.5%	100.0%	44.5%	55.5%	100.0%	44.3%	55.7%	100.0%
N: 120 001 – 130 000	44.8%	55.2%	100.0%	45.9%	54.1%	100.0%	45.6%	54.4%	100.0%	44.9%	55.1%	100.0%
O: 130 001 – 140 000	46.6%	53.4%	100.0%	46.2%	53.8%	100.0%	46.3%	53.7%	100.0%	46.6%	53.4%	100.0%
P: 140 001 – 150 000	47.6%	52.4%	100.0%	47.4%	52.6%	100.0%	47.1%	52.9%	100.0%	47.5%	52.5%	100.0%
Q: 150 001 – 200 000	48.4%	51.6%	100.0%	48.6%	51.4%	100.0%	49.2%	50.8%	100.0%	49.6%	50.4%	100.0%
R: 200 001 – 250 000	50.8%	49.2%	100.0%	48.8%	51.2%	100.0%	48.9%	51.1%	100.0%	50.2%	49.8%	100.0%
S: 250 001 – 350 000	47.1%	52.9%	100.0%	49.8%	50.2%	100.0%	51.8%	48.2%	100.0%	53.2%	46.8%	100.0%
T: 350 001 – 500 000	39.2%	60.8%	100.0%	41.5%	58.5%	100.0%	43.0%	57.0%	100.0%	45.1%	54.9%	100.0%
U: 500 001 – 750 000	30.6%	69.4%	100.0%	32.9%	67.1%	100.0%	34.7%	65.3%	100.0%	36.7%	63.3%	100.0%
V: 750 001 – 1 000 000	26.7%	73.3%	100.0%	28.1%	71.9%	100.0%	29.5%	70.5%	100.0%	30.5%	69.5%	100.0%
W: 1 000 001 – 2 000 000	21.5%	78.5%	100.0%	22.6%	77.4%	100.0%	24.1%	75.9%	100.0%	25.5%	74.5%	100.0%
X: 2 000 001 – 5 000 000	15.5%	84.5%	100.0%	15.7%	84.3%	100.0%	17.2%	82.8%	100.0%	18.3%	81.7%	100.0%
Y: 5 000 001 +	13.7%	86.3%	100.0%	11.8%	88.3%	100.0%	12.8%	87.2%	100.0%	13.0%	87.0%	100.0%
<b>Total</b>	<b>43.4%</b>	<b>56.6%</b>	<b>100.0%</b>	<b>44.0%</b>	<b>56.0%</b>	<b>100.0%</b>	<b>44.7%</b>	<b>55.3%</b>	<b>100.0%</b>	<b>45.5%</b>	<b>54.5%</b>	<b>100.0%</b>

**Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
<b>Gross</b>								
3601 Income (Salaries and wages, remuneration)	4 905 362	1 076 238	4 720 558	1 126 590	4 562 058	1 177 370	4 087 097	1 171 799
3603 Pension income (only taxable portion)	422 272	42 104	438 564	47 883	416 033	50 387	410 100	54 606
3605 Annual payment (bonus, leave pay etc.)	3 897 493	133 411	3 766 883	138 747	3 679 849	149 607	3 321 591	145 197
3606 Commission	304 856	39 199	293 943	40 670	280 615	40 938	255 334	38 873
3607 Overtime	1 113	12	1 000	18	1 426	22	1 421	17
3610 Annuity from a retirement annuity fund	301 414	10 947	320 092	13 954	308 156	15 487	295 737	16 606
3615 Director's income	108 202	50 029	101 134	50 820	93 504	50 501	80 324	46 182
3616 Independent contractors	86 413	9 168	80 174	8 801	73 185	8 231	68 029	7 654
<b>Taxable portion only</b>								
4201 Local interest	229 141	14 962	265 449	18 442	313 485	24 163	312 916	25 898
4210 Profit - Local rental	89 319	4 783	144 783	7 901	159 525	10 325	153 437	10 058
4211 Loss - Local rental	31 344	729	52 608	1 215	58 302	1 498	58 628	1 702
4218 Foreign interest	166 585	804	214 657	1 019	225 071	989	215 893	888
4250 Capital gain - Local	93 471	19 672	103 909	24 884	91 107	25 342	75 612	19 491
4252 Capital gain - Foreign	5 349	1 044	5 217	1 083	6 225	1 423	7 120	2 395
<b>Total</b>		<b>1 403 101</b>		<b>1 482 026</b>		<b>1 556 284</b>		<b>1 541 365</b>



# PERSONAL INCOME TAX

**Table A2.3.1: PAYE payments received by economic activity, 2014/15 – 2018/19**

Tax year	PAYE payments received				
Economic activity <sup>1</sup>	2014/2015 (R million)	2015/2016 (R million)	2016/2017 (R million)	2017/2018 (R million)	2018/2019 (R million)
<b>Primary sector</b>	<b>23 819</b>	<b>25 959</b>	<b>27 773</b>	<b>30 175</b>	<b>33 480</b>
Agriculture, forestry and fishing	7 924	8 331	8 795	9 597	10 789
Mining and quarrying	15 895	17 628	18 978	20 578	22 691
<b>Secondary sector</b>	<b>39 594</b>	<b>44 925</b>	<b>48 583</b>	<b>52 086</b>	<b>53 279</b>
Manufacturing <sup>2</sup>	23 554	26 673	29 208	31 623	33 249
Electricity, gas and water	5 438	6 836	7 383	8 102	7 610
Construction	10 602	11 416	11 992	12 361	12 421
<b>Tertiary sector</b>	<b>281 408</b>	<b>305 543</b>	<b>333 863</b>	<b>363 443</b>	<b>391 461</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	20 991	23 359	26 047	28 756	31 019
Transport, storage and communication	12 418	13 184	14 555	15 785	17 388
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	163 756	173 084	186 786	199 005	211 997
Community, social and personal services <sup>5</sup>	84 243	95 916	106 475	119 896	131 057
<b>Other<sup>6</sup></b>	<b>-298</b>	<b>-262</b>	<b>587</b>	<b>570</b>	<b>-717</b>
<b>Total</b>	<b>344 523</b>	<b>376 164</b>	<b>410 807</b>	<b>446 274</b>	<b>477 503</b>
<b>Percentage of total</b>					
<b>Primary sector</b>	<b>6.9%</b>	<b>6.9%</b>	<b>6.8%</b>	<b>6.8%</b>	<b>7.0%</b>
Agriculture, forestry and fishing	2.3%	2.2%	2.1%	2.2%	2.3%
Mining and quarrying	4.6%	4.7%	4.6%	4.6%	4.8%
<b>Secondary sector</b>	<b>11.5%</b>	<b>11.9%</b>	<b>11.8%</b>	<b>11.7%</b>	<b>11.2%</b>
Manufacturing	6.8%	7.1%	7.1%	7.1%	7.0%
Electricity, gas and water	1.6%	1.8%	1.8%	1.8%	1.6%
Construction	3.1%	3.0%	2.9%	2.8%	2.6%
<b>Tertiary sector</b>	<b>81.7%</b>	<b>81.2%</b>	<b>81.3%</b>	<b>81.4%</b>	<b>82.0%</b>
Wholesale and retail trade, catering and accommodation	6.1%	6.2%	6.3%	6.4%	6.5%
Transport, storage and communication	3.6%	3.5%	3.5%	3.5%	3.6%
Financial intermediation, insurance, real-estate and business services	47.5%	46.0%	45.5%	44.6%	44.4%
Community, social and personal services	24.5%	25.5%	25.9%	26.9%	27.4%
<b>Other</b>	<b>-0.1%</b>	<b>-0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>-0.2%</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

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

# PERSONAL INCOME TAX

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2015 – 2018**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.9% assessed]			2018 [74.9% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	19 504	7 069	1 794	15 399	5 031	1 250	14 485	5 791	1 522	11 438	5 008	1 392
Agriculture, forestry and fishing <sup>2</sup>	17 694	635	1 320	14 966	-403	1 106	13 756	-98	1 116	11 275	628	1 062
Bricks, ceramic, glass, cement and similar products	777	290	82	571	154	46	466	128	38	367	128	36
Catering and accommodation	5 516	906	265	3 998	585	161	3 341	544	168	2 510	284	132
Chemicals and chemical, rubber and plastic products	2 130	1 087	299	1 419	758	222	1 233	696	202	993	517	155
Clothing and footwear	1 145	255	59	974	171	37	833	195	45	643	148	32
Coal and petroleum products	1 257	1 256	406	638	545	175	435	360	112	369	286	97
Construction	10 566	3 495	949	7 543	2 176	579	6 108	1 821	480	4 590	1 428	368
Educational services	12 504	4 256	995	10 089	3 511	850	9 679	3 715	925	9 174	3 791	977
Electricity, gas and water	1 646	885	245	940	437	122	802	401	115	606	343	98
Financing, insurance, real estate and business services	109 647	40 269	11 922	85 433	31 323	9 562	80 295	32 365	9 945	72 590	32 489	10 290
Food, drink and tobacco	4 238	1 877	591	3 157	1 326	391	2 747	1 256	422	2 047	800	255
Leather, leather goods and fur (excl. footwear & clothing)	163	61	17	122	67	21	85	37	11	64	23	6
Long term insurance	2	-0	0	6	3	1	6	2	1	2	0	0
Machinery and related items	2 683	1 320	368	1 777	851	245	1 379	728	224	1 144	486	141
Medical, dental and other health and veterinary services	16 354	9 599	2 806	14 767	9 048	2 705	13 428	8 867	2 687	11 102	7 495	2 340
Metal	3 194	1 351	363	1 835	750	199	1 444	580	171	1 161	519	146
Mining and quarrying	4 498	3 209	994	2 368	1 709	542	1 787	1 659	562	1 457	1 297	448
Other manufacturing industries	3 041	1 340	369	2 217	862	241	1 810	872	247	1 507	718	199
Paper, printing and publishing	2 836	971	236	2 079	605	138	1 929	556	129	1 675	501	109
Personal and household services	8 002	730	89	7 294	761	99	6 361	690	82	4 689	609	93
Public administration	13 530	7 653	2 070	9 183	6 066	1 765	7 554	5 343	1 592	6 163	4 498	1 372
Recreation and cultural services	5 246	1 441	337	5 244	1 513	341	4 943	1 394	295	4 352	1 274	272
Research and scientific institutes	1 311	627	171	927	413	125	776	369	103	692	-518	100
Retail trade	14 589	2 330	581	11 569	1 834	463	9 700	1 750	436	8 697	1 509	361
Scientific, optical and similar equipment	361	176	50	268	118	34	235	104	27	190	89	24
Social and related community services	2 913	930	207	2 099	709	173	1 833	622	146	1 701	606	141
Specialised repair services	2 740	471	98	2 221	329	58	1 807	344	69	1 322	243	45
Textiles	719	201	51	536	127	34	441	112	28	345	109	29
Transport equipment	1 136	244	68	770	156	45	636	91	26	435	168	64
Transport, storage and communications	16 691	3 004	808	13 477	2 104	547	10 766	1 712	432	7 390	1 415	373
Vehicles, parts and accessories	4 131	1 386	364	3 086	863	223	2 534	777	202	2 008	626	165
Wholesale trade	6 461	3 267	933	4 319	1 967	581	3 583	1 869	567	3 002	1 537	469
Wood, wood products and furniture	1 403	234	54	1 199	197	44	980	155	32	744	119	26
Other <sup>3</sup>	35 832	4 043	2 387	31 525	4 524	2 505	30 717	5 243	2 604	25 194	4 932	2 101
<b>Total</b>	<b>334 460</b>	<b>106 867</b>	<b>32 351</b>	<b>263 995</b>	<b>81 191</b>	<b>25 628</b>	<b>238 914</b>	<b>81 051</b>	<b>25 760</b>	<b>201 638</b>	<b>74 106</b>	<b>23 920</b>
Total <= 0 taxable income	29 406	-18 999	0	24 199	-18 087	0	20 102	-16 947	0	15 858	-13 773	-
Total > 0 taxable income	305 054	125 866	32 351	239 796	99 278	25 628	218 812	97 998	25 760	185 780	87 879	23 920
<b>Total</b>	<b>334 460</b>	<b>106 867</b>	<b>32 351</b>	<b>263 995</b>	<b>81 191</b>	<b>25 628</b>	<b>238 914</b>	<b>81 051</b>	<b>25 760</b>	<b>201 638</b>	<b>74 106</b>	<b>23 920</b>
<b>Percentage</b>												
Total <= 0 taxable income	8.8%			9.2%			8.4%			7.9%		
Total > 0 taxable income	91.2%			90.8%			91.6%			92.1%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

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

2. Includes assessed/losses of farmers.

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

# PERSONAL INCOME TAX

**Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]			2016 [87.8% assessed]			2017 [85.8% assessed]			2018 [74.9% assessed]		
Sector	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services <sup>1</sup>	5.8%	6.6%	5.5%	5.8%	6.2%	4.9%	6.1%	7.1%	5.9%	5.7%	6.8%	5.8%
Agriculture, forestry and fishing <sup>2</sup>	5.3%	0.6%	4.1%	5.7%	-0.5%	4.3%	5.8%	-0.1%	4.3%	5.6%	0.8%	4.4%
Bricks, ceramic, glass, cement and similar products	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Catering and accommodation	1.6%	0.8%	0.8%	1.5%	0.7%	0.6%	1.4%	0.7%	0.7%	1.2%	0.4%	0.6%
Chemicals and chemical, rubber and plastic products	0.6%	1.0%	0.9%	0.5%	0.9%	0.9%	0.5%	0.9%	0.8%	0.5%	0.7%	0.6%
Clothing and footwear	0.3%	0.2%	0.2%	0.4%	0.2%	0.1%	0.3%	0.2%	0.2%	0.3%	0.2%	0.1%
Coal and petroleum products	0.4%	1.2%	1.3%	0.2%	0.7%	0.7%	0.2%	0.4%	0.4%	0.2%	0.4%	0.4%
Construction	3.2%	3.3%	2.9%	2.9%	2.7%	2.3%	2.6%	2.2%	1.9%	2.3%	1.9%	1.5%
Educational services	3.7%	4.0%	3.1%	3.8%	4.3%	3.3%	4.1%	4.6%	3.6%	4.5%	5.1%	4.1%
Electricity, gas and water	0.5%	0.8%	0.8%	0.4%	0.5%	0.5%	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%
Financing, insurance, real estate and business services	32.8%	37.7%	36.9%	32.4%	38.6%	37.3%	33.6%	39.9%	38.6%	36.0%	43.8%	43.0%
Food, drink and tobacco	1.3%	1.8%	1.8%	1.2%	1.6%	1.5%	1.1%	1.5%	1.6%	1.0%	1.1%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	0.0%	-0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.8%	1.2%	1.1%	0.7%	1.0%	1.0%	0.6%	0.9%	0.9%	0.6%	0.7%	0.6%
Medical, dental and other health and veterinary services	4.9%	9.0%	8.7%	5.6%	11.1%	10.6%	5.6%	10.9%	10.4%	5.5%	10.1%	9.8%
Metal	1.0%	1.3%	1.1%	0.7%	0.9%	0.8%	0.6%	0.7%	0.7%	0.6%	0.7%	0.6%
Mining and quarrying	1.3%	3.0%	3.1%	0.9%	2.1%	2.1%	0.7%	2.0%	2.2%	0.7%	1.8%	1.9%
Other manufacturing industries	0.9%	1.3%	1.1%	0.8%	1.1%	0.9%	0.8%	1.1%	1.0%	0.7%	1.0%	0.8%
Paper, printing and publishing	0.8%	0.9%	0.7%	0.8%	0.7%	0.5%	0.8%	0.7%	0.5%	0.8%	0.7%	0.5%
Personal and household services	2.4%	0.7%	0.3%	2.8%	0.9%	0.4%	2.7%	0.9%	0.3%	2.3%	0.8%	0.4%
Public administration	4.0%	7.2%	6.4%	3.5%	7.5%	6.9%	3.2%	6.6%	6.2%	3.1%	6.1%	5.7%
Recreation and cultural services	1.6%	1.3%	1.0%	2.0%	1.9%	1.7%	2.1%	1.7%	1.1%	2.2%	1.7%	1.1%
Research and scientific institutes	0.4%	0.6%	0.5%	0.4%	0.5%	0.5%	0.3%	0.5%	0.4%	0.3%	-0.7%	0.4%
Retail trade	4.4%	2.2%	1.8%	4.4%	2.3%	1.8%	4.1%	2.2%	1.7%	4.3%	2.0%	1.5%
Scientific, optical and similar equipment	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.9%	0.9%	0.6%	0.8%	0.9%	0.7%	0.8%	0.8%	0.6%	0.8%	0.8%	0.6%
Specialised repair services	0.8%	0.4%	0.3%	0.8%	0.4%	0.2%	0.8%	0.4%	0.3%	0.7%	0.3%	0.2%
Textiles	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Transport equipment	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.1%	0.1%	0.2%	0.2%	0.3%
Transport, storage and communications	5.0%	2.8%	2.5%	5.1%	2.6%	2.1%	4.5%	2.1%	1.7%	3.7%	1.9%	1.6%
Vehicles, parts and accessories	1.2%	1.3%	1.1%	1.2%	1.1%	0.9%	1.1%	1.0%	0.8%	1.0%	0.8%	0.7%
Wholesale trade	1.9%	3.1%	2.9%	1.6%	2.4%	2.3%	1.5%	2.3%	2.2%	1.5%	2.1%	2.0%
Wood, wood products and furniture	0.4%	0.2%	0.2%	0.5%	0.2%	0.2%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
Other <sup>3</sup>	10.7%	3.8%	7.4%	11.9%	5.6%	9.8%	12.9%	6.5%	10.1%	12.5%	6.7%	8.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. The 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, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Allowance <sup>1</sup>	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	448 673	30 170	432 309	29 865	412 208	29 176	381 145	28 468
3702 Reimbursive travel allowance - taxable	214 672	5 517	210 775	5 267	186 611	4 913	164 531	4 590
3704 Subsistence allowance (local) - taxable	45 822	314	38 436	275	35 592	257	30 855	230
3707 Share options exercised	38 482	14 847	48 067	15 907	31 407	12 939	31 403	5 579
3708 Public office allowance	6 801	440	6 791	364	8 109	319	6 125	320
3713 Other allowances - taxable	2 356 973	54 489	2 328 390	57 740	2 307 322	61 474	2 046 338	59 704
Other <sup>2</sup>	76 283	29 126	60 225	10 274	58 456	11 060	48 649	15 194
Foreign allowances <sup>3</sup>	1 353	247	1 334	220	1 662	329	1 570	275
<b>Total</b>		<b>135 151</b>		<b>119 912</b>		<b>120 467</b>		<b>114 360</b>
<b>Percentage of total</b>								
3701 Travel allowance		22.3%		24.9%		24.2%		24.9%
3702 Reimbursive travel allowance - taxable		4.1%		4.4%		4.1%		4.0%
3704 Subsistence allowance (local) - taxable		0.2%		0.2%		0.2%		0.2%
3707 Share options exercised		11.0%		13.3%		10.7%		4.9%
3708 Public office allowance		0.3%		0.3%		0.3%		0.3%
3713 Other allowances - taxable		40.3%		48.2%		51.0%		52.2%
Other		21.6%		8.6%		9.2%		13.3%
Foreign allowances		0.2%		0.2%		0.3%		0.2%
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>		<b>100.0%</b>

1. Includes only taxable allowances.

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

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

**Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	338	22	307	23	234	16	189	13
B: = 0	31	2	21	2	37	2	26	2
C: 1 – 20 000	1 998	6	1 565	6	1 139	5	772	4
D: 20 001 – 30 000	1 336	6	1 023	5	736	4	449	4
E: 30 001 – 40 000	1 656	9	1 364	7	969	7	576	5
F: 40 001 – 50 000	2 155	14	1 598	11	1 265	11	758	8
G: 50 001 – 60 000	2 505	22	2 007	19	1 645	18	993	12
H: 60 001 – 70 000	3 025	34	2 315	25	2 032	28	1 344	18
I: 70 001 – 80 000	3 409	47	2 857	39	2 542	39	1 740	27
J: 80 001 – 90 000	3 977	62	3 104	48	3 063	55	2 020	35
K: 90 000 – 100 000	4 243	76	3 496	61	3 275	60	2 333	45
L: 100 001 – 110 000	4 356	91	3 712	76	3 506	77	2 426	52
M: 110 001 – 120 000	4 466	108	4 002	92	3 823	94	2 702	67
N: 120 001 – 130 000	4 442	113	3 957	98	3 957	105	2 911	78
O: 130 001 – 140 000	4 622	132	3 958	110	4 034	115	2 993	85
P: 140 001 – 150 000	4 849	151	4 156	124	4 195	133	3 099	97
Q: 150 001 – 200 000	26 625	990	23 342	857	21 460	789	17 952	667
R: 200 001 – 250 000	29 426	1 308	26 267	1 162	23 624	1 046	20 565	928
S: 250 001 – 350 000	62 243	3 386	56 810	3 106	51 025	2 814	44 251	2 441
T: 350 001 – 500 000	86 172	5 832	81 486	5 532	75 009	5 187	66 823	4 716
U: 500 001 – 750 000	96 798	7 497	97 602	7 545	93 887	7 263	90 971	7 322
V: 750 001 – 1 000 000	44 400	4 099	47 566	4 320	48 638	4 397	51 122	4 641
W: 1 000 001 – 2 000 000	41 933	4 469	45 544	4 805	46 459	4 951	49 270	5 313
X: 2 000 001 – 5 000 000	11 463	1 405	12 065	1 501	12 899	1 579	12 603	1 588
Y: 5 000 001 +	2 205	289	2 185	292	2 755	381	2 257	299
<b>Total</b>	<b>448 673</b>	<b>30 170</b>	<b>432 309</b>	<b>29 865</b>	<b>412 208</b>	<b>29 176</b>	<b>381 145</b>	<b>28 468</b>

# PERSONAL INCOME TAX

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2015 – 2018 (continued)

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
H: 60 001 – 70 000	0.7%	0.1%	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%
I: 70 001 – 80 000	0.8%	0.2%	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%
J: 80 001 – 90 000	0.9%	0.2%	0.7%	0.2%	0.7%	0.2%	0.5%	0.1%
K: 90 000 – 100 000	0.9%	0.3%	0.8%	0.2%	0.8%	0.2%	0.6%	0.2%
L: 100 001 – 110 000	1.0%	0.3%	0.9%	0.3%	0.9%	0.3%	0.6%	0.2%
M: 110 001 – 120 000	1.0%	0.4%	0.9%	0.3%	0.9%	0.3%	0.7%	0.2%
N: 120 001 – 130 000	1.0%	0.4%	0.9%	0.3%	1.0%	0.4%	0.8%	0.3%
O: 130 001 – 140 000	1.0%	0.4%	0.9%	0.4%	1.0%	0.4%	0.8%	0.3%
P: 140 001 – 150 000	1.1%	0.5%	1.0%	0.4%	1.0%	0.5%	0.8%	0.3%
Q: 150 001 – 200 000	5.9%	3.3%	5.4%	2.9%	5.2%	2.7%	4.7%	2.3%
R: 200 001 – 250 000	6.6%	4.3%	6.1%	3.9%	5.7%	3.6%	5.4%	3.3%
S: 250 001 – 350 000	13.9%	11.2%	13.1%	10.4%	12.4%	9.6%	11.6%	8.6%
T: 350 001 – 500 000	19.2%	19.3%	18.8%	18.5%	18.2%	17.8%	17.5%	16.6%
U: 500 001 – 750 000	21.6%	24.8%	22.6%	25.3%	22.8%	24.9%	23.9%	25.7%
V: 750 001 – 1 000 000	9.9%	13.6%	11.0%	14.5%	11.8%	15.1%	13.4%	16.3%
W: 1 000 001 – 2 000 000	9.3%	14.8%	10.5%	16.1%	11.3%	17.0%	12.9%	18.7%
X: 2 000 001 – 5 000 000	2.6%	4.7%	2.8%	5.0%	3.1%	5.4%	3.3%	5.6%
Y: 5 000 001 +	0.5%	1.0%	0.5%	1.0%	0.7%	1.3%	0.6%	1.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]	2016 [87.8% assessed]	2017 [85.8% assessed]	2018 [74.9% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	11	0	19	2
B: = 0	2	0	2	0
C: 1 – 20 000	280	1	176	2
D: 20 001 – 30 000	67	1	102	2
E: 30 001 – 40 000	91	3	99	1
F: 40 001 – 50 000	107	1	188	2
G: 50 001 – 60 000	136	1	172	3
H: 60 001 – 70 000	135	1	159	2
I: 70 001 – 80 000	176	2	187	2
J: 80 001 – 90 000	338	2	260	4
K: 90 000 – 100 000	635	3	349	5
L: 100 001 – 110 000	1 055	2	515	4
M: 110 001 – 120 000	1 371	3	863	17
N: 120 001 – 130 000	1 363	3	999	7
O: 130 001 – 140 000	1 298	3	1 073	7
P: 140 001 – 150 000	1 209	3	1 151	8
Q: 150 001 – 200 000	3 693	20	4 798	54
R: 200 001 – 250 000	1 826	19	2 636	41
S: 250 001 – 350 000	3 026	48	5 384	453
T: 350 001 – 500 000	3 175	90	5 512	543
U: 500 001 – 750 000	4 044	223	6 215	547
V: 750 001 – 1 000 000	2 700	368	3 942	538
W: 1 000 001 – 2 000 000	5 993	1 985	7 613	2 345
X: 2 000 001 – 5 000 000	4 343	4 305	4 290	3 798
Y: 5 000 001 +	1 408	7 761	1 363	7 519
<b>Total</b>	<b>38 482</b>	<b>14 847</b>	<b>48 067</b>	<b>15 907</b>
			<b>31 407</b>	<b>12 939</b>
				<b>31 403</b>
				<b>5 579</b>

# PERSONAL INCOME TAX

**Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	–
C: 1 – 20 000	0.7%	0.0%	0.4%	0.0%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	0.9%	0.0%	0.5%	0.0%	0.3%	0.0%	0.2%	0.0%
K: 90 000 – 100 000	1.7%	0.0%	0.7%	0.0%	0.5%	0.0%	0.2%	0.0%
L: 100 001 – 110 000	2.7%	0.0%	1.1%	0.0%	0.9%	0.0%	0.2%	0.0%
M: 110 001 – 120 000	3.6%	0.0%	1.8%	0.1%	1.2%	0.0%	0.5%	0.0%
N: 120 001 – 130 000	3.5%	0.0%	2.1%	0.0%	1.7%	0.0%	0.7%	0.0%
O: 130 001 – 140 000	3.4%	0.0%	2.2%	0.0%	2.2%	0.0%	1.0%	0.0%
P: 140 001 – 150 000	3.1%	0.0%	2.4%	0.1%	3.0%	0.0%	1.4%	0.0%
Q: 150 001 – 200 000	9.6%	0.1%	10.0%	0.3%	12.8%	0.1%	8.0%	0.1%
R: 200 001 – 250 000	4.7%	0.1%	5.5%	0.3%	5.8%	0.1%	4.4%	0.1%
S: 250 001 – 350 000	7.9%	0.3%	11.2%	2.8%	7.1%	0.3%	14.0%	0.6%
T: 350 001 – 500 000	8.3%	0.6%	11.5%	3.4%	8.9%	0.7%	18.9%	1.2%
U: 500 001 – 750 000	10.5%	1.5%	12.9%	3.4%	11.1%	1.6%	16.1%	2.2%
V: 750 001 – 1 000 000	7.0%	2.5%	8.2%	3.4%	8.4%	2.2%	8.8%	3.0%
W: 1 000 001 – 2 000 000	15.6%	13.4%	15.8%	14.7%	18.3%	10.7%	14.1%	14.8%
X: 2 000 001 – 5 000 000	11.3%	29.0%	8.9%	23.9%	11.8%	21.6%	8.1%	29.3%
Y: 5 000 001 +	3.7%	52.3%	2.8%	47.3%	4.5%	62.4%	2.2%	48.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)<sup>1</sup> by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	719	19	543	18	340	7	216	4
B: = 0	137	6	164	8	42	1	40	1
C: 1 – 20 000	22 199	80	17 491	73	13 746	48	8 504	34
D: 20 001 – 30 000	13 632	65	12 893	87	9 418	58	6 597	31
E: 30 001 – 40 000	16 204	64	13 124	50	10 861	62	7 546	38
F: 40 001 – 50 000	18 912	75	17 164	91	13 854	72	9 615	55
G: 50 001 – 60 000	22 002	119	18 311	102	16 219	104	11 496	64
H: 60 001 – 70 000	26 420	193	22 629	179	19 069	131	13 216	81
I: 70 001 – 80 000	35 542	209	26 805	153	24 717	189	16 712	195
J: 80 001 – 90 000	46 459	402	39 734	343	30 216	276	19 215	163
K: 90 000 – 100 000	55 169	525	46 714	393	38 728	371	23 001	187
L: 100 001 – 110 000	67 714	680	54 330	485	43 161	387	30 431	341
M: 110 001 – 120 000	70 580	772	59 674	610	50 473	531	32 374	343
N: 120 001 – 130 000	70 705	840	59 488	662	53 732	609	36 851	406
O: 130 001 – 140 000	73 979	968	59 987	714	54 871	670	40 821	484
P: 140 001 – 150 000	71 137	946	67 625	868	55 757	722	42 432	538
Q: 150 001 – 200 000	377 149	5 649	337 261	5 023	313 860	4 843	229 626	3 502
R: 200 001 – 250 000	340 341	6 004	333 656	6 009	316 367	5 763	260 182	4 779
S: 250 001 – 350 000	491 685	10 576	515 526	11 247	525 802	11 875	475 888	10 834
T: 350 001 – 500 000	276 630	8 439	322 300	9 326	373 332	10 883	405 154	11 916
U: 500 001 – 750 000	165 563	8 996	188 889	10 058	210 233	10 751	229 611	11 081
V: 750 001 – 1 000 000	50 638	3 867	61 744	5 070	71 919	5 940	81 600	6 733
W: 1 000 001 – 2 000 000	35 082	3 284	42 628	4 087	48 649	4 855	54 375	5 796
X: 2 000 001 – 5 000 000	7 037	1 243	8 222	1 430	9 993	1 592	9 332	1 567
Y: 5 000 001 +	1 338	468	1 488	657	1 963	735	1 503	531
<b>Total</b>	<b>2 356 973</b>	<b>54 489</b>	<b>2 328 390</b>	<b>57 740</b>	<b>2 307 322</b>	<b>61 474</b>	<b>2 046 338</b>	<b>59 704</b>

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

# PERSONAL INCOME TAX

**Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)<sup>1</sup> by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	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	0.9%	0.1%	0.8%	0.1%	0.6%	0.1%	0.4%	0.1%
D: 20 001 – 30 000	0.6%	0.1%	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%
F: 40 001 – 50 000	0.8%	0.1%	0.7%	0.2%	0.6%	0.1%	0.5%	0.1%
G: 50 001 – 60 000	0.9%	0.2%	0.8%	0.2%	0.7%	0.2%	0.6%	0.1%
H: 60 001 – 70 000	1.1%	0.4%	1.0%	0.3%	0.8%	0.2%	0.6%	0.1%
I: 70 001 – 80 000	1.5%	0.4%	1.2%	0.3%	1.1%	0.3%	0.8%	0.3%
J: 80 001 – 90 000	2.0%	0.7%	1.7%	0.6%	1.3%	0.4%	0.9%	0.3%
K: 90 000 – 100 000	2.3%	1.0%	2.0%	0.7%	1.7%	0.6%	1.1%	0.3%
L: 100 001 – 110 000	2.9%	1.2%	2.3%	0.8%	1.9%	0.6%	1.5%	0.6%
M: 110 001 – 120 000	3.0%	1.4%	2.6%	1.1%	2.2%	0.9%	1.6%	0.6%
N: 120 001 – 130 000	3.0%	1.5%	2.6%	1.1%	2.3%	1.0%	1.8%	0.7%
O: 130 001 – 140 000	3.1%	1.8%	2.6%	1.2%	2.4%	1.1%	2.0%	0.8%
P: 140 001 – 150 000	3.0%	1.7%	2.9%	1.5%	2.4%	1.2%	2.1%	0.9%
Q: 150 001 – 200 000	16.0%	10.4%	14.5%	8.7%	13.6%	7.9%	11.2%	5.9%
R: 200 001 – 250 000	14.4%	11.0%	14.3%	10.4%	13.7%	9.4%	12.7%	8.0%
S: 250 001 – 350 000	20.9%	19.4%	22.1%	19.5%	22.8%	19.3%	23.3%	18.1%
T: 350 001 – 500 000	11.7%	15.5%	13.8%	16.2%	16.2%	17.7%	19.8%	20.0%
U: 500 001 – 750 000	7.0%	16.5%	8.1%	17.4%	9.1%	17.5%	11.2%	18.6%
V: 750 001 – 1 000 000	2.1%	7.1%	2.7%	8.8%	3.1%	9.7%	4.0%	11.3%
W: 1 000 001 – 2 000 000	1.5%	6.0%	1.8%	7.1%	2.1%	7.9%	2.7%	9.7%
X: 2 000 001 – 5 000 000	0.3%	2.3%	0.4%	2.5%	0.4%	2.6%	0.5%	2.6%
Y: 5 000 001 +	0.1%	0.9%	0.1%	1.1%	0.1%	1.2%	0.1%	0.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

**Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value <sup>1</sup>	1 063 867	4 202	1 217 122	4 935	1 278 927	5 372	1 188 225	5 183
3802 Right of use of motor vehicle	90 498	6 649	85 448	6 664	80 007	6 660	73 180	6 492
3803 Right of use of asset	25	1	37	4	20	1	10	0
3804 Meals and refreshments vouchers	37	0	34	0	38	0	32	0
3805 Free or cheap residential / holiday accommodation	94 753	2 077	92 176	2 146	89 499	2 171	81 216	2 021
3806 Free or cheap services	131 816	330	135 164	362	125 107	351	125 421	338
3807 Low or interest-free loans: house	82	1	65	0	62	1	50	0
3808 Payment of employees' debt	489 192	3 670	523 874	4 156	461 515	3 657	395 860	3 034
3809 Bursaries and scholarships	7 572	112	7 288	95	6 073	91	4 458	81
3810 Medical aid paid on behalf of employee	2 129 366	48 255	2 071 656	52 626	2 006 470	55 191	1 846 138	55 460
Other <sup>1</sup>	4 754	206	6 601	278	8 211	309	9 763	307
Foreign fringe benefits <sup>2</sup>	2 572	67	2 476	59	3 274	81	3 374	82
Pension and provident fund <sup>3</sup>	0	0	0	0	3 466 073	109 744	3 156 691	110 780
<b>Total</b>		<b>65 568</b>		<b>71 324</b>		<b>183 630</b>		<b>183 778</b>
<b>Percentage of total</b>								
3801 Acquisition of asset at less than the actual value <sup>1</sup>		6.4%		6.9%		2.9%		2.8%
3802 Right of use of motor vehicle		10.1%		9.3%		3.6%		3.5%
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		3.2%		3.0%		1.2%		1.1%
3806 Free or cheap services		0.5%		0.5%		0.2%		0.2%
3807 Low or interest-free loans: house		0.0%		0.0%		0.0%		0.0%
3808 Payment of employees' debt		5.6%		5.8%		2.0%		1.7%
3809 Bursaries and scholarships		0.2%		0.1%		0.0%		0.0%
3810 Medical aid paid on behalf of employee		73.6%		73.8%		30.1%		30.2%
Other <sup>1</sup>		0.3%		0.4%		0.2%		0.2%
Foreign fringe benefits <sup>2</sup>		0.1%		0.1%		0.0%		0.0%
Pension and provident fund <sup>3</sup>		0.0%		0.0%		59.8%		60.3%
<b>Total</b>		<b>100.0%</b>		<b>100.0%</b>		<b>40.2%</b>		<b>100.0%</b>

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

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

3. Pension, retirement annuity and provident fund contributions (codes 3817 to 3819, 3825 to 3828) resulting from retirement reform announced from 1 March 2016 in section 11F (replacement of section 11(k)) of the Income Tax Act.

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	494	2	493	2	227	1	176	1
B: = 0	70	0	132	0	48	0	35	0
C: 1 – 20 000	7 644	2	7 015	2	5 479	2	3 985	2
D: 20 001 – 30 000	5 898	2	5 924	3	4 643	2	3 869	1
E: 30 001 – 40 000	7 556	3	7 458	3	6 321	3	4 786	2
F: 40 001 – 50 000	9 592	5	9 030	5	8 324	4	6 063	3
G: 50 001 – 60 000	11 812	6	10 876	7	10 144	6	7 078	5
H: 60 001 – 70 000	15 969	10	15 162	10	13 108	10	8 466	7
I: 70 001 – 80 000	21 754	16	19 782	16	18 584	15	11 738	10
J: 80 001 – 90 000	24 826	20	24 353	21	22 956	21	16 075	16
K: 90 000 – 100 000	26 436	25	26 980	26	24 925	25	18 104	20
L: 100 001 – 110 000	28 934	30	28 368	30	26 780	29	19 935	23
M: 110 001 – 120 000	30 854	34	29 684	35	29 168	33	21 826	26
N: 120 001 – 130 000	31 589	38	31 435	39	30 234	38	23 111	30
O: 130 001 – 140 000	30 230	38	32 400	42	31 823	43	24 456	34
P: 140 001 – 150 000	29 385	40	32 895	44	32 522	46	25 837	39
Q: 150 001 – 200 000	134 210	224	160 571	255	162 476	267	132 379	225
R: 200 001 – 250 000	116 270	249	131 824	276	134 839	292	120 778	262
S: 250 001 – 350 000	172 672	480	205 188	556	214 507	614	200 008	571
T: 350 001 – 500 000	142 107	604	173 588	699	195 606	796	205 003	807
U: 500 001 – 750 000	114 907	676	141 142	832	162 320	927	172 662	987
V: 750 001 – 1 000 000	43 912	343	55 464	451	66 753	505	76 858	586
W: 1 000 001 – 2 000 000	40 780	529	50 175	634	57 720	683	65 549	762
X: 2 000 001 – 5 000 000	12 934	539	14 095	558	15 667	548	16 105	466
Y: 5 000 001 +	3 032	287	3 088	388	3 753	460	3 343	297
<b>Total</b>	<b>1 063 867</b>	<b>4 202</b>	<b>1 217 122</b>	<b>4 935</b>	<b>1 278 927</b>	<b>5 372</b>	<b>1 188 225</b>	<b>5 183</b>

# PERSONAL INCOME TAX

**Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	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	0.7%	0.0%	0.6%	0.0%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.6%	0.0%	0.5%	0.1%	0.4%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%	0.4%	0.0%
F: 40 001 – 50 000	0.9%	0.1%	0.7%	0.1%	0.7%	0.1%	0.5%	0.1%
G: 50 001 – 60 000	1.1%	0.2%	0.9%	0.1%	0.8%	0.1%	0.6%	0.1%
H: 60 001 – 70 000	1.5%	0.2%	1.2%	0.2%	1.0%	0.2%	0.7%	0.1%
I: 70 001 – 80 000	2.0%	0.4%	1.6%	0.3%	1.5%	0.3%	1.0%	0.2%
J: 80 001 – 90 000	2.3%	0.5%	2.0%	0.4%	1.8%	0.4%	1.4%	0.3%
K: 90 000 – 100 000	2.5%	0.6%	2.2%	0.5%	1.9%	0.5%	1.5%	0.4%
L: 100 001 – 110 000	2.7%	0.7%	2.3%	0.6%	2.1%	0.5%	1.7%	0.4%
M: 110 001 – 120 000	2.9%	0.8%	2.4%	0.7%	2.3%	0.6%	1.8%	0.5%
N: 120 001 – 130 000	3.0%	0.9%	2.6%	0.8%	2.4%	0.7%	1.9%	0.6%
O: 130 001 – 140 000	2.8%	0.9%	2.7%	0.8%	2.5%	0.8%	2.1%	0.7%
P: 140 001 – 150 000	2.8%	1.0%	2.7%	0.9%	2.5%	0.9%	2.2%	0.7%
Q: 150 001 – 200 000	12.6%	5.3%	13.2%	5.2%	12.7%	5.0%	11.1%	4.3%
R: 200 001 – 250 000	10.9%	5.9%	10.8%	5.6%	10.5%	5.4%	10.2%	5.0%
S: 250 001 – 350 000	16.2%	11.4%	16.9%	11.3%	16.8%	11.4%	16.8%	11.0%
T: 350 001 – 500 000	13.4%	14.4%	14.3%	14.2%	15.3%	14.8%	17.3%	15.6%
U: 500 001 – 750 000	10.8%	16.1%	11.6%	16.9%	12.7%	17.3%	14.5%	19.0%
V: 750 001 – 1 000 000	4.1%	8.2%	4.6%	9.1%	5.2%	9.4%	6.5%	11.3%
W: 1 000 001 – 2 000 000	3.8%	12.6%	4.1%	12.8%	4.5%	12.7%	5.5%	14.7%
X: 2 000 001 – 5 000 000	1.2%	12.8%	1.2%	11.3%	1.2%	10.2%	1.4%	9.0%
Y: 5 000 001 +	0.3%	6.8%	0.3%	7.9%	0.3%	8.6%	0.3%	5.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	59	5	45	4	28	2	28	2
B: = 0	1	0	-	-	3	0	3	0
C: 1 – 20 000	105	1	98	1	69	1	62	1
D: 20 001 – 30 000	138	1	110	1	79	1	73	1
E: 30 001 – 40 000	155	1	132	2	100	1	70	1
F: 40 001 – 50 000	181	2	153	2	130	2	124	2
G: 50 001 – 60 000	249	4	176	3	163	3	104	2
H: 60 001 – 70 000	267	5	229	5	215	5	155	4
I: 70 001 – 80 000	349	8	331	9	278	8	192	5
J: 80 001 – 90 000	446	11	377	9	284	8	205	6
K: 90 000 – 100 000	469	13	418	12	355	11	272	9
L: 100 001 – 110 000	563	18	447	14	369	11	279	9
M: 110 001 – 120 000	670	21	459	15	477	17	338	12
N: 120 001 – 130 000	812	28	610	22	494	19	356	14
O: 130 001 – 140 000	909	33	703	28	600	26	463	20
P: 140 001 – 150 000	925	35	729	30	653	28	481	21
Q: 150 001 – 200 000	5 827	255	4 839	225	4 305	215	3 368	171
R: 200 001 – 250 000	8 203	411	6 762	359	5 876	330	4 699	274
S: 250 001 – 350 000	17 365	999	15 741	922	14 072	871	12 308	799
T: 350 001 – 500 000	19 312	1 290	18 175	1 269	16 953	1 244	16 557	1 243
U: 500 001 – 750 000	16 508	1 341	17 336	1 425	16 830	1 433	15 595	1 420
V: 750 001 – 1 000 000	6 581	657	6 829	694	7 007	742	7 124	795
W: 1 000 001 – 2 000 000	7 089	904	7 336	966	7 257	986	7 266	1 032
X: 2 000 001 – 5 000 000	2 786	475	2 878	520	2 797	537	2 530	501
Y: 5 000 001 +	529	128	535	129	613	158	528	147
<b>Total</b>	<b>90 498</b>	<b>6 649</b>	<b>85 448</b>	<b>6 664</b>	<b>80 007</b>	<b>6 660</b>	<b>73 180</b>	<b>6 492</b>

# PERSONAL INCOME TAX

**Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	–	–	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	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%	0.0%	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%	0.1%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
I: 70 001 – 80 000	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.5%	0.2%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	0.6%	0.3%	0.5%	0.2%	0.5%	0.2%	0.4%	0.1%
M: 110 001 – 120 000	0.7%	0.3%	0.5%	0.2%	0.6%	0.3%	0.5%	0.2%
N: 120 001 – 130 000	0.9%	0.4%	0.7%	0.3%	0.6%	0.3%	0.5%	0.2%
O: 130 001 – 140 000	1.0%	0.5%	0.8%	0.4%	0.7%	0.4%	0.6%	0.3%
P: 140 001 – 150 000	1.0%	0.5%	0.9%	0.4%	0.8%	0.4%	0.7%	0.3%
Q: 150 001 – 200 000	6.4%	3.8%	5.7%	3.4%	5.4%	3.2%	4.6%	2.6%
R: 200 001 – 250 000	9.1%	6.2%	7.9%	5.4%	7.3%	5.0%	6.4%	4.2%
S: 250 001 – 350 000	19.2%	15.0%	18.4%	13.8%	17.6%	13.1%	16.8%	12.3%
T: 350 001 – 500 000	21.3%	19.4%	21.3%	19.0%	21.2%	18.7%	22.6%	19.1%
U: 500 001 – 750 000	18.2%	20.2%	20.3%	21.4%	21.0%	21.5%	21.3%	21.9%
V: 750 001 – 1 000 000	7.3%	9.9%	8.0%	10.4%	8.8%	11.1%	9.7%	12.2%
W: 1 000 001 – 2 000 000	7.8%	13.6%	8.6%	14.5%	9.1%	14.8%	9.9%	15.9%
X: 2 000 001 – 5 000 000	3.1%	7.1%	3.4%	7.8%	3.5%	8.1%	3.5%	7.7%
Y: 5 000 001 +	0.6%	1.9%	0.6%	1.9%	0.8%	2.4%	0.7%	2.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	615	17	468	13	271	8	196	7
B: = 0	73	2	62	2	56	2	41	1
C: 1 – 20 000	3 082	8	2 873	11	2 071	7	1 293	5
D: 20 001 – 30 000	3 483	12	3 131	14	2 324	11	1 631	8
E: 30 001 – 40 000	4 194	16	3 691	17	2 919	15	2 136	12
F: 40 001 – 50 000	5 404	25	4 661	25	4 163	22	2 529	15
G: 50 001 – 60 000	6 968	36	5 669	34	4 450	27	2 990	20
H: 60 001 – 70 000	9 623	58	9 531	81	5 943	40	3 807	27
I: 70 001 – 80 000	14 203	96	10 494	75	8 500	62	4 792	37
J: 80 001 – 90 000	20 634	160	14 036	107	10 957	86	6 402	54
K: 90 000 – 100 000	29 196	272	20 264	177	17 549	241	8 706	79
L: 100 001 – 110 000	40 094	459	28 226	304	20 574	214	12 021	125
M: 110 001 – 120 000	50 503	657	36 504	475	27 491	340	17 265	213
N: 120 001 – 130 000	56 018	815	43 004	635	33 891	498	23 836	398
O: 130 001 – 140 000	56 477	871	47 257	780	38 470	636	27 552	451
P: 140 001 – 150 000	59 677	930	48 709	846	43 182	772	31 787	578
Q: 150 001 – 200 000	347 888	6 930	293 079	5 959	258 102	5 388	193 212	4 130
R: 200 001 – 250 000	313 782	6 347	300 463	7 054	281 141	7 239	243 072	6 663
S: 250 001 – 350 000	494 335	11 136	504 305	12 692	488 571	13 061	440 573	12 386
T: 350 001 – 500 000	294 340	7 602	338 367	9 509	376 585	11 174	406 995	12 742
U: 500 001 – 750 000	187 337	5 915	209 188	6 898	220 458	7 569	240 710	8 648
V: 750 001 – 1 000 000	61 883	2 387	70 919	2 837	76 817	3 186	87 367	3 737
W: 1 000 001 – 2 000 000	52 782	2 486	58 998	2 920	61 985	3 215	67 939	3 697
X: 2 000 001 – 5 000 000	13 808	816	14 817	942	16 339	1 084	16 146	1 156
Y: 5 000 001 +	2 967	203	2 940	221	3 661	294	3 140	272
<b>Total</b>	<b>2 129 366</b>	<b>48 255</b>	<b>2 071 656</b>	<b>52 626</b>	<b>2 006 470</b>	<b>55 191</b>	<b>1 846 138</b>	<b>55 460</b>



**Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2015 – 2018**  
(continued)

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	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%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.5%	0.1%	0.5%	0.2%	0.3%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.7%	0.2%	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	1.0%	0.3%	0.7%	0.2%	0.5%	0.2%	0.3%	0.1%
K: 90 000 – 100 000	1.4%	0.6%	1.0%	0.3%	0.9%	0.4%	0.5%	0.1%
L: 100 001 – 110 000	1.9%	1.0%	1.4%	0.6%	1.0%	0.4%	0.7%	0.2%
M: 110 001 – 120 000	2.4%	1.4%	1.8%	0.9%	1.4%	0.6%	0.9%	0.4%
N: 120 001 – 130 000	2.6%	1.7%	2.1%	1.2%	1.7%	0.9%	1.3%	0.7%
O: 130 001 – 140 000	2.7%	1.8%	2.3%	1.5%	1.9%	1.2%	1.5%	0.8%
P: 140 001 – 150 000	2.8%	1.9%	2.4%	1.6%	2.2%	1.4%	1.7%	1.0%
Q: 150 001 – 200 000	16.3%	14.4%	14.1%	11.3%	12.9%	9.8%	10.5%	7.4%
R: 200 001 – 250 000	14.7%	13.2%	14.5%	13.4%	14.0%	13.1%	13.2%	12.0%
S: 250 001 – 350 000	23.2%	23.1%	24.3%	24.1%	24.3%	23.7%	23.9%	22.3%
T: 350 001 – 500 000	13.8%	15.8%	16.3%	18.1%	18.8%	20.2%	22.0%	23.0%
U: 500 001 – 750 000	8.8%	12.3%	10.1%	13.1%	11.0%	13.7%	13.0%	15.6%
V: 750 001 – 1 000 000	2.9%	4.9%	3.4%	5.4%	3.8%	5.8%	4.7%	6.7%
W: 1 000 001 – 2 000 000	2.5%	5.2%	2.8%	5.5%	3.1%	5.8%	3.7%	6.7%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.7%	1.8%	0.8%	2.0%	0.9%	2.1%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.4%	0.2%	0.5%	0.2%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund<sup>1</sup> by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	-	-	-	-	472	13	350	10
B: = 0	-	-	-	-	115	4	101	4
C: 1 – 20 000	-	-	-	-	15 438	23	11 351	19
D: 20 001 – 30 000	-	-	-	-	12 908	26	10 284	24
E: 30 001 – 40 000	-	-	-	-	18 089	47	13 142	37
F: 40 001 – 50 000	-	-	-	-	23 414	71	16 805	53
G: 50 001 – 60 000	-	-	-	-	28 023	100	19 290	69
H: 60 001 – 70 000	-	-	-	-	34 694	150	23 801	98
I: 70 001 – 80 000	-	-	-	-	48 777	244	32 208	154
J: 80 001 – 90 000	-	-	-	-	64 231	393	42 698	243
K: 90 000 – 100 000	-	-	-	-	74 906	555	50 821	354
L: 100 001 – 110 000	-	-	-	-	80 657	702	58 271	490
M: 110 001 – 120 000	-	-	-	-	87 613	882	61 794	588
N: 120 001 – 130 000	-	-	-	-	91 339	1 014	69 252	773
O: 130 001 – 140 000	-	-	-	-	92 108	1 107	70 861	844
P: 140 001 – 150 000	-	-	-	-	93 834	1 223	72 967	935
Q: 150 001 – 200 000	-	-	-	-	478 262	8 026	381 767	6 232
R: 200 001 – 250 000	-	-	-	-	452 942	11 015	388 397	9 168
S: 250 001 – 350 000	-	-	-	-	711 269	23 203	671 817	22 093
T: 350 001 – 500 000	-	-	-	-	519 334	22 255	564 879	24 863
U: 500 001 – 750 000	-	-	-	-	310 745	17 025	342 099	19 253
V: 750 001 – 1 000 000	-	-	-	-	113 393	8 202	129 030	9 520
W: 1 000 001 – 2 000 000	-	-	-	-	87 783	8 801	99 095	10 172
X: 2 000 001 – 5 000 000	-	-	-	-	21 286	3 511	21 738	3 710
Y: 5 000 001 +	-	-	-	-	4 441	1 151	3 873	1 072
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 466 073</b>	<b>109 744</b>	<b>3 156 691</b>	<b>110 780</b>

1. Pension, retirement annuity and provident fund contributions (codes 3817 to 3819, 3825 to 3828) resulting from retirement reform announced from 1 March 2016 in section 11F (replacement of section 11(k)) of the Income Tax Act.

**Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund<sup>1</sup> by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	-	-	-	-	0.0%	0.0%	0.0%	0.0%
B: = 0	-	-	-	-	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	-	-	-	-	0.4%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	-	-	-	-	0.4%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	-	-	-	-	0.5%	0.0%	0.4%	0.0%
F: 40 001 – 50 000	-	-	-	-	0.7%	0.1%	0.5%	0.0%
G: 50 001 – 60 000	-	-	-	-	0.8%	0.1%	0.6%	0.1%
H: 60 001 – 70 000	-	-	-	-	1.0%	0.1%	0.8%	0.1%
I: 70 001 – 80 000	-	-	-	-	1.4%	0.2%	1.0%	0.1%
J: 80 001 – 90 000	-	-	-	-	1.9%	0.4%	1.4%	0.2%
K: 90 000 – 100 000	-	-	-	-	2.2%	0.5%	1.6%	0.3%
L: 100 001 – 110 000	-	-	-	-	2.3%	0.6%	1.8%	0.4%
M: 110 001 – 120 000	-	-	-	-	2.5%	0.8%	2.0%	0.5%
N: 120 001 – 130 000	-	-	-	-	2.6%	0.9%	2.2%	0.7%
O: 130 001 – 140 000	-	-	-	-	2.7%	1.0%	2.2%	0.8%
P: 140 001 – 150 000	-	-	-	-	2.7%	1.1%	2.3%	0.8%
Q: 150 001 – 200 000	-	-	-	-	13.8%	7.3%	12.1%	5.6%
R: 200 001 – 250 000	-	-	-	-	13.1%	10.0%	12.3%	8.3%
S: 250 001 – 350 000	-	-	-	-	20.5%	21.1%	21.3%	19.9%
T: 350 001 – 500 000	-	-	-	-	15.0%	20.3%	17.9%	22.4%
U: 500 001 – 750 000	-	-	-	-	9.0%	15.5%	10.8%	17.4%
V: 750 001 – 1 000 000	-	-	-	-	3.3%	7.5%	4.1%	8.6%
W: 1 000 001 – 2 000 000	-	-	-	-	2.5%	8.0%	3.1%	9.2%
X: 2 000 001 – 5 000 000	-	-	-	-	0.6%	3.2%	0.7%	3.3%
Y: 5 000 001 +	-	-	-	-	0.1%	1.0%	0.1%	1.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Pension, retirement annuity and provident fund contributions (codes 3817 to 3819, 3825 to 3828) resulting from retirement reform announced from 1 March 2016 in section 11F (replacement of section 11(k)) of the Income Tax Act.

**Table A2.7.1: Assessed individual taxpayers: Deductions, 2015 – 2018**

Tax year Deduction	2015 [88.6% assessed] Number of taxpayers	Amount allowed (R million)	2016 [87.8% assessed] Number of taxpayers	Amount allowed (R million)	2017 [85.8% assessed] Number of taxpayers	Amount allowed (R million)	2018 [74.9% assessed] Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	2 320 357	37 665	2 284 246	39 605	—	—	—	—
4002 Arrears pension fund contributions	56 714	88	60 545	93	—	—	—	—
4006 Current retirement annuity fund contributions	1 567 767	20 007	1 541 675	21 533	—	—	—	—
4007 Arrears retirement annuity fund contributions	30 479	43	33 371	45	—	—	—	—
4011 Donations	89 757	951	77 004	707	83 257	807	84 093	809
4014 Travel expenses - fixed cost - business cost claimed against allowance	388 106	22 646	382 756	22 420	366 683	22 246	344 405	22 185
4015 Travel expenses - actual business cost	33 208	1 358	22 199	1 179	21 019	1 153	20 204	1 142
4016 Other	33 342	2 749	32 475	2 859	30 650	2 798	28 339	2 638
4017 Subsistence allowance - local	10 997	127	9 491	115	9 163	109	8 524	100
4018 Income protection contributions <sup>3</sup>	465 082	3 107	—	—	—	—	—	—
4027 Depreciation	8 087	121	7 782	126	7 558	131	7 562	164
4028 Home office expense	15 760	423	15 825	431	16 058	441	16 260	447
4029 Retirement fund contributions	53 614	3 127	53 183	3 228	3 953 548	195 409	3 592 958	193 531
4048 Employer provided vehicle expenses	1 166	84	1 459	107	53 668	3 455	50 753	3 454
4050 Employer provided vehicle expenses (operating lease)	20 874	1 911	26 513	2 578	1 645	123	1 541	115
Other <sup>1</sup>	3 019 543	18 651	2 977 005	19 278	22 892	2 261	22 025	2 611
Medical Tax Credits Rebate <sup>2</sup>	783 753	4 284	795 774	4 478	2 915 447	20 317	2 782 962	20 607
Medical Tax Credits Rebate - additional expense <sup>2</sup>	—	—	—	—	860 867	5 188	900 341	5 631
<b>Total</b>		<b>94 408</b>		<b>95 026</b>		<b>228 932</b>		<b>227 197</b>
<b>Percentage of total</b>								
4001 Current pension fund contributions		39.9%		41.7%		—		—
4002 Arrears pension fund contributions		0.1%		0.1%		—		—
4006 Current retirement annuity fund contributions		21.2%		22.7%		—		—
4007 Arrears retirement annuity fund contributions		0.0%		0.0%		—		—
4011 Donations		1.0%		0.7%		0.4%		0.4%
4014 Travel expenses - fixed cost - business cost claimed against allowance		24.0%		23.6%		9.7%		9.8%
4015 Travel expenses - actual business cost		1.4%		1.2%		0.5%		0.5%
4016 Other		2.9%		3.0%		1.2%		1.2%
4017 Subsistence allowance - local		0.1%		0.1%		0.0%		0.0%
4018 Income protection contributions <sup>3</sup>		3.3%		—		—		—
4027 Depreciation		0.1%		0.1%		0.1%		0.1%
4028 Home office expense		0.4%		0.5%		0.2%		0.2%
4029 Retirement fund contributions		—		—		85.4%		85.2%
4048 Employer provided vehicle expenses		3.3%		3.4%		1.5%		1.5%
4050 Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
Other <sup>1</sup>		2.0%		2.7%		1.0%		1.1%
Medical Tax Credits Rebate <sup>2</sup>		19.8%		20.3%		8.9%		9.1%
Medical Tax Credits Rebate - additional expense <sup>2</sup>		4.5%		4.7%		2.3%		2.5%
<b>Total</b>		<b>100.0%</b>		<b>125.0%</b>		<b>111.1%</b>		<b>111.5%</b>

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

3. Deductions for Income Insurance Protection Contributions can no longer be claimed from the 2016 year of assessment.

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 A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001<sup>1</sup>) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	887	14	1 985	29	-	-	-	-
B: = 0	17	0	24	0	-	-	-	-
C: 1 – 20 000	7 343	7	6 846	8	-	-	-	-
D: 20 001 – 30 000	5 962	9	5 756	9	-	-	-	-
E: 30 001 – 40 000	8 473	16	7 567	15	-	-	-	-
F: 40 001 – 50 000	10 205	24	8 804	21	-	-	-	-
G: 50 001 – 60 000	11 990	33	9 718	27	-	-	-	-
H: 60 001 – 70 000	16 395	56	13 313	43	-	-	-	-
I: 70 001 – 80 000	24 621	101	18 088	72	-	-	-	-
J: 80 001 – 90 000	36 048	171	27 139	128	-	-	-	-
K: 90 000 – 100 000	45 769	246	35 762	190	-	-	-	-
L: 100 001 – 110 000	56 706	336	45 972	273	-	-	-	-
M: 110 001 – 120 000	60 368	378	52 633	338	-	-	-	-
N: 120 001 – 130 000	62 072	418	53 873	366	-	-	-	-
O: 130 001 – 140 000	67 162	501	55 694	406	-	-	-	-
P: 140 001 – 150 000	68 161	549	62 729	505	-	-	-	-
Q: 150 001 – 200 000	381 502	3 748	322 090	3 135	-	-	-	-
R: 200 001 – 250 000	360 353	4 739	349 037	4 462	-	-	-	-
S: 250 001 – 350 000	516 424	8 789	539 366	9 197	-	-	-	-
T: 350 001 – 500 000	292 264	6 542	341 601	7 694	-	-	-	-
U: 500 001 – 750 000	174 076	5 166	195 830	5 900	-	-	-	-
V: 750 001 – 1 000 000	57 105	2 253	67 873	2 699	-	-	-	-
W: 1 000 001 – 2 000 000	44 135	2 421	50 210	2 827	-	-	-	-
X: 2 000 001 – 5 000 000	10 404	879	10 545	975	-	-	-	-
Y: 5 000 001 +	1 915	268	1 791	288	-	-	-	-
<b>Total</b>	<b>2 320 357</b>	<b>37 665</b>	<b>2 284 246</b>	<b>39 605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001<sup>1</sup>) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.1%	0.1%	-	-	-	-
B: = 0	0.0%	0.0%	0.0%	0.0%	-	-	-	-
C: 1 – 20 000	0.3%	0.0%	0.3%	0.0%	-	-	-	-
D: 20 001 – 30 000	0.3%	0.0%	0.3%	0.0%	-	-	-	-
E: 30 001 – 40 000	0.4%	0.0%	0.3%	0.0%	-	-	-	-
F: 40 001 – 50 000	0.4%	0.1%	0.4%	0.1%	-	-	-	-
G: 50 001 – 60 000	0.5%	0.1%	0.4%	0.1%	-	-	-	-
H: 60 001 – 70 000	0.7%	0.1%	0.6%	0.1%	-	-	-	-
I: 70 001 – 80 000	1.1%	0.3%	0.8%	0.2%	-	-	-	-
J: 80 001 – 90 000	1.6%	0.5%	1.2%	0.3%	-	-	-	-
K: 90 000 – 100 000	2.0%	0.7%	1.6%	0.5%	-	-	-	-
L: 100 001 – 110 000	2.4%	0.9%	2.0%	0.7%	-	-	-	-
M: 110 001 – 120 000	2.6%	1.0%	2.3%	0.9%	-	-	-	-
N: 120 001 – 130 000	2.7%	1.1%	2.4%	0.9%	-	-	-	-
O: 130 001 – 140 000	2.9%	1.3%	2.4%	1.0%	-	-	-	-
P: 140 001 – 150 000	2.9%	1.5%	2.7%	1.3%	-	-	-	-
Q: 150 001 – 200 000	16.4%	9.9%	14.1%	7.9%	-	-	-	-
R: 200 001 – 250 000	15.5%	12.6%	15.3%	11.3%	-	-	-	-
S: 250 001 – 350 000	22.3%	23.3%	23.6%	23.2%	-	-	-	-
T: 350 001 – 500 000	12.6%	17.4%	15.0%	19.4%	-	-	-	-
U: 500 001 – 750 000	7.5%	13.7%	8.6%	14.9%	-	-	-	-
V: 750 001 – 1 000 000	2.5%	6.0%	3.0%	6.8%	-	-	-	-
W: 1 000 001 – 2 000 000	1.9%	6.4%	2.2%	7.1%	-	-	-	-
X: 2 000 001 – 5 000 000	0.4%	2.3%	0.5%	2.5%	-	-	-	-
Y: 5 000 001 +	0.1%	0.7%	0.1%	0.7%	-	-	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006<sup>1</sup>) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	39	11	50	1	-	-	-	-
B: = 0	1 992	4	2 432	4	-	-	-	-
C: 1 – 20 000	8 268	26	8 679	27	-	-	-	-
D: 20 001 – 30 000	4 775	17	4 847	17	-	-	-	-
E: 30 001 – 40 000	5 344	24	5 103	23	-	-	-	-
F: 40 001 – 50 000	6 053	32	5 606	31	-	-	-	-
G: 50 001 – 60 000	8 277	52	6 926	44	-	-	-	-
H: 60 001 – 70 000	11 658	76	9 433	66	-	-	-	-
I: 70 001 – 80 000	15 031	91	11 884	82	-	-	-	-
J: 80 001 – 90 000	18 922	105	14 616	93	-	-	-	-
K: 90 000 – 100 000	23 177	123	17 143	103	-	-	-	-
L: 100 001 – 110 000	28 608	156	22 368	134	-	-	-	-
M: 110 001 – 120 000	29 512	165	24 932	147	-	-	-	-
N: 120 001 – 130 000	29 999	170	25 160	155	-	-	-	-
O: 130 001 – 140 000	32 093	182	26 391	163	-	-	-	-
P: 140 001 – 150 000	33 320	191	29 402	175	-	-	-	-
Q: 150 001 – 200 000	198 045	1 162	166 883	1 069	-	-	-	-
R: 200 001 – 250 000	216 661	1 387	195 175	1 308	-	-	-	-
S: 250 001 – 350 000	357 625	2 807	363 364	2 900	-	-	-	-
T: 350 001 – 500 000	229 597	2 797	258 863	3 102	-	-	-	-
U: 500 001 – 750 000	161 993	3 121	177 360	3 444	-	-	-	-
V: 750 001 – 1 000 000	66 346	1 937	75 345	2 207	-	-	-	-
W: 1 000 001 – 2 000 000	61 228	2 936	69 225	3 407	-	-	-	-
X: 2 000 001 – 5 000 000	16 115	1 573	17 425	1 806	-	-	-	-
Y: 5 000 001 +	3 089	860	3 063	1 022	-	-	-	-
<b>Total</b>	<b>1 567 767</b>	<b>20 007</b>	<b>1 541 675</b>	<b>21 533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006<sup>1</sup>) by taxable income group, 2015 – 2018**  
(continued)

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.1%	0.0%	0.0%	-	-	-	-
B: = 0	0.1%	0.0%	0.2%	0.0%	-	-	-	-
C: 1 – 20 000	0.5%	0.1%	0.6%	0.1%	-	-	-	-
D: 20 001 – 30 000	0.3%	0.1%	0.3%	0.1%	-	-	-	-
E: 30 001 – 40 000	0.3%	0.1%	0.3%	0.1%	-	-	-	-
F: 40 001 – 50 000	0.4%	0.2%	0.4%	0.1%	-	-	-	-
G: 50 001 – 60 000	0.5%	0.3%	0.4%	0.2%	-	-	-	-
H: 60 001 – 70 000	0.7%	0.4%	0.6%	0.3%	-	-	-	-
I: 70 001 – 80 000	1.0%	0.5%	0.8%	0.4%	-	-	-	-
J: 80 001 – 90 000	1.2%	0.5%	0.9%	0.4%	-	-	-	-
K: 90 000 – 100 000	1.5%	0.6%	1.1%	0.5%	-	-	-	-
L: 100 001 – 110 000	1.8%	0.8%	1.5%	0.6%	-	-	-	-
M: 110 001 – 120 000	1.9%	0.8%	1.6%	0.7%	-	-	-	-
N: 120 001 – 130 000	1.9%	0.9%	1.6%	0.7%	-	-	-	-
O: 130 001 – 140 000	2.0%	0.9%	1.7%	0.8%	-	-	-	-
P: 140 001 – 150 000	2.1%	1.0%	1.9%	0.8%	-	-	-	-
Q: 150 001 – 200 000	12.6%	5.8%	10.8%	5.0%	-	-	-	-
R: 200 001 – 250 000	13.8%	6.9%	12.7%	6.1%	-	-	-	-
S: 250 001 – 350 000	22.8%	14.0%	23.6%	13.5%	-	-	-	-
T: 350 001 – 500 000	14.6%	14.0%	16.8%	14.4%	-	-	-	-
U: 500 001 – 750 000	10.3%	15.6%	11.5%	16.0%	-	-	-	-
V: 750 001 – 1 000 000	4.2%	9.7%	4.9%	10.3%	-	-	-	-
W: 1 000 001 – 2 000 000	3.9%	14.7%	4.5%	15.8%	-	-	-	-
X: 2 000 001 – 5 000 000	1.0%	7.9%	1.1%	8.4%	-	-	-	-
Y: 5 000 001 +	0.2%	4.3%	0.2%	4.7%	-	-	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.4: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	150	10	124	9	93	8	90	6
B: = 0	15	1	5	0	27	2	19	1
C: 1 – 20 000	188	2	184	2	142	2	116	2
D: 20 001 – 30 000	180	3	163	2	160	2	138	2
E: 30 001 – 40 000	258	4	244	4	201	4	170	3
F: 40 001 – 50 000	373	8	296	7	298	7	219	5
G: 50 001 – 60 000	533	13	441	10	426	11	330	9
H: 60 001 – 70 000	873	23	621	15	696	21	455	13
I: 70 001 – 80 000	1 171	33	1 017	27	998	30	688	21
J: 80 001 – 90 000	1 611	47	1 205	34	1 339	39	871	28
K: 90 000 – 100 000	1 968	58	1 666	46	1 594	45	1 109	36
L: 100 001 – 110 000	2 303	72	1 921	59	1 961	60	1 300	42
M: 110 001 – 120 000	2 577	88	2 265	71	2 164	70	1 591	55
N: 120 001 – 130 000	2 723	93	2 364	78	2 325	78	1 760	62
O: 130 001 – 140 000	3 023	108	2 582	89	2 498	89	1 889	70
P: 140 001 – 150 000	3 543	131	2 819	99	2 765	103	2 081	82
Q: 150 001 – 200 000	21 697	868	19 052	738	16 574	658	13 714	575
R: 200 001 – 250 000	25 148	1 137	22 923	988	20 681	908	17 773	818
S: 250 001 – 350 000	57 909	2 990	53 412	2 702	47 819	2 456	40 727	2 149
T: 350 001 – 500 000	83 252	4 991	80 296	4 736	74 059	4 481	66 258	4 140
U: 500 001 – 750 000	91 362	5 933	93 665	6 095	90 966	6 061	89 183	6 275
V: 750 001 – 1 000 000	40 597	2 718	44 396	2 985	45 812	3 202	48 591	3 564
W: 1 000 001 – 2 000 000	36 548	2 553	40 312	2 795	41 300	2 975	44 173	3 311
X: 2 000 001 – 5 000 000	8 750	660	9 412	721	10 017	790	9 771	794
Y: 5 000 001 +	1 354	104	1 371	106	1 768	143	1 389	121
<b>Total</b>	<b>388 106</b>	<b>22 646</b>	<b>382 756</b>	<b>22 420</b>	<b>366 683</b>	<b>22 246</b>	<b>344 405</b>	<b>22 185</b>

# PERSONAL INCOME TAX

**Table A2.7.4: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	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	0.0%	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%	0.1%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	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%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.4%	0.2%	0.3%	0.2%	0.4%	0.2%	0.3%	0.1%
K: 90 000 – 100 000	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%
L: 100 001 – 110 000	0.6%	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%
M: 110 001 – 120 000	0.7%	0.4%	0.6%	0.3%	0.6%	0.3%	0.5%	0.2%
N: 120 001 – 130 000	0.7%	0.4%	0.6%	0.3%	0.6%	0.4%	0.5%	0.3%
O: 130 001 – 140 000	0.8%	0.5%	0.7%	0.4%	0.7%	0.4%	0.5%	0.3%
P: 140 001 – 150 000	0.9%	0.6%	0.7%	0.4%	0.8%	0.5%	0.6%	0.4%
Q: 150 001 – 200 000	5.6%	3.8%	5.0%	3.3%	4.5%	3.0%	4.0%	2.6%
R: 200 001 – 250 000	6.5%	5.0%	6.0%	4.4%	5.6%	4.1%	5.2%	3.7%
S: 250 001 – 350 000	14.9%	13.2%	14.0%	12.1%	13.0%	11.0%	11.8%	9.7%
T: 350 001 – 500 000	21.5%	22.0%	21.0%	21.1%	20.2%	20.1%	19.2%	18.7%
U: 500 001 – 750 000	23.5%	26.2%	24.5%	27.2%	24.8%	27.2%	25.9%	28.3%
V: 750 001 – 1 000 000	10.5%	12.0%	11.6%	13.3%	12.5%	14.4%	14.1%	16.1%
W: 1 000 001 – 2 000 000	9.4%	11.3%	10.5%	12.5%	11.3%	13.4%	12.8%	14.9%
X: 2 000 001 – 5 000 000	2.3%	2.9%	2.5%	3.2%	2.7%	3.6%	2.8%	3.6%
Y: 5 000 001 +	0.3%	0.5%	0.4%	0.5%	0.5%	0.6%	0.4%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.5: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	127	8	106	7	106	9	108	7
B: = 0	3	0	4	0	21	2	32	3
C: 1 – 20 000	115	4	83	3	116	4	122	6
D: 20 001 – 30 000	104	3	68	2	72	3	80	4
E: 30 001 – 40 000	120	3	88	4	105	4	73	3
F: 40 001 – 50 000	168	5	139	5	133	5	129	6
G: 50 001 – 60 000	311	9	187	7	192	7	173	8
H: 60 001 – 70 000	455	12	334	10	291	10	291	10
I: 70 001 – 80 000	739	19	414	12	421	13	458	15
J: 80 001 – 90 000	796	21	448	15	420	14	436	16
K: 90 000 – 100 000	819	22	508	18	477	17	473	19
L: 100 001 – 110 000	945	25	459	16	462	18	488	20
M: 110 001 – 120 000	980	26	506	19	504	18	444	18
N: 120 001 – 130 000	1 000	28	540	20	477	19	465	20
O: 130 001 – 140 000	1 042	28	486	19	513	21	415	17
P: 140 001 – 150 000	1 057	30	499	19	458	18	436	18
Q: 150 001 – 200 000	4 966	142	2 390	92	2 275	96	2 124	93
R: 200 001 – 250 000	3 962	121	2 132	90	1 971	87	1 943	92
S: 250 001 – 350 000	5 116	187	3 296	149	3 169	150	3 037	149
T: 350 001 – 500 000	4 082	191	3 340	174	3 073	170	2 956	162
U: 500 001 – 750 000	3 230	199	2 951	197	2 648	173	2 630	180
V: 750 001 – 1 000 000	1 314	99	1 354	105	1 268	102	1 248	99
W: 1 000 001 – 2 000 000	1 390	131	1 449	143	1 437	142	1 276	128
X: 2 000 001 – 5 000 000	326	39	372	47	367	46	323	43
Y: 5 000 001 +	41	6	46	6	43	6	44	7
<b>Total</b>	<b>33 208</b>	<b>1 358</b>	<b>22 199</b>	<b>1 179</b>	<b>21 019</b>	<b>1 153</b>	<b>20 204</b>	<b>1 142</b>

# PERSONAL INCOME TAX

**Table A2.7.5: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.6%	0.5%	0.6%	0.5%	0.8%	0.5%	0.6%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.2%	0.2%
C: 1 – 20 000	0.3%	0.3%	0.4%	0.3%	0.6%	0.4%	0.6%	0.5%
D: 20 001 – 30 000	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.4%	0.3%
E: 30 001 – 40 000	0.4%	0.2%	0.4%	0.3%	0.5%	0.4%	0.4%	0.3%
F: 40 001 – 50 000	0.5%	0.4%	0.6%	0.4%	0.6%	0.4%	0.6%	0.5%
G: 50 001 – 60 000	0.9%	0.7%	0.8%	0.6%	0.9%	0.6%	0.9%	0.7%
H: 60 001 – 70 000	1.4%	0.9%	1.5%	0.9%	1.4%	0.9%	1.4%	0.9%
I: 70 001 – 80 000	2.2%	1.4%	1.9%	1.0%	2.0%	1.2%	2.3%	1.3%
J: 80 001 – 90 000	2.4%	1.5%	2.0%	1.3%	2.0%	1.3%	2.2%	1.4%
K: 90 000 – 100 000	2.5%	1.6%	2.3%	1.5%	2.3%	1.5%	2.3%	1.6%
L: 100 001 – 110 000	2.8%	1.9%	2.1%	1.4%	2.2%	1.6%	2.4%	1.7%
M: 110 001 – 120 000	3.0%	1.9%	2.3%	1.6%	2.4%	1.5%	2.2%	1.6%
N: 120 001 – 130 000	3.0%	2.0%	2.4%	1.7%	2.3%	1.6%	2.3%	1.8%
O: 130 001 – 140 000	3.1%	2.1%	2.2%	1.6%	2.4%	1.8%	2.1%	1.5%
P: 140 001 – 150 000	3.2%	2.2%	2.2%	1.6%	2.2%	1.6%	2.2%	1.6%
Q: 150 001 – 200 000	15.0%	10.4%	10.8%	7.8%	10.8%	8.3%	10.5%	8.2%
R: 200 001 – 250 000	11.9%	8.9%	9.6%	7.6%	9.4%	7.6%	9.6%	8.1%
S: 250 001 – 350 000	15.4%	13.8%	14.8%	12.6%	15.1%	13.0%	15.0%	13.1%
T: 350 001 – 500 000	12.3%	14.1%	15.0%	14.8%	14.6%	14.7%	14.6%	14.1%
U: 500 001 – 750 000	9.7%	14.6%	13.3%	16.7%	12.6%	15.0%	13.0%	15.7%
V: 750 001 – 1 000 000	4.0%	7.3%	6.1%	8.9%	6.0%	8.8%	6.2%	8.7%
W: 1 000 001 – 2 000 000	4.2%	9.6%	6.5%	12.1%	6.8%	12.3%	6.3%	11.2%
X: 2 000 001 – 5 000 000	1.0%	2.9%	1.7%	4.0%	1.7%	4.0%	1.6%	3.8%
Y: 5 000 001 +	0.1%	0.4%	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.6: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	142	19	137	20	126	22	120	20
B: = 0	8	1	10	1	33	6	41	6
C: 1 – 20 000	113	7	110	6	146	8	138	11
D: 20 001 – 30 000	119	5	73	3	92	5	99	5
E: 30 001 – 40 000	106	5	111	6	108	5	87	4
F: 40 001 – 50 000	152	5	170	6	174	10	153	7
G: 50 001 – 60 000	238	8	197	9	215	10	188	14
H: 60 001 – 70 000	357	13	343	15	287	12	258	11
I: 70 001 – 80 000	517	17	437	17	422	18	399	17
J: 80 001 – 90 000	486	15	450	18	433	18	409	18
K: 90 000 – 100 000	561	20	491	20	439	17	447	19
L: 100 001 – 110 000	581	22	502	20	497	20	469	21
M: 110 001 – 120 000	581	23	587	23	525	22	456	18
N: 120 001 – 130 000	639	23	572	21	489	21	452	23
O: 130 001 – 140 000	650	28	523	20	587	24	443	20
P: 140 001 – 150 000	655	24	577	23	536	26	508	24
Q: 150 001 – 200 000	3 276	133	2 895	121	2 704	126	2 393	116
R: 200 001 – 250 000	3 062	135	2 802	132	2 561	129	2 317	122
S: 250 001 – 350 000	5 282	270	5 101	266	4 656	256	4 296	264
T: 350 001 – 500 000	5 565	366	5 575	365	5 106	338	4 857	326
U: 500 001 – 750 000	4 960	463	5 091	476	4 786	439	4 487	417
V: 750 001 – 1 000 000	2 209	297	2 410	340	2 380	329	2 266	307
W: 1 000 001 – 2 000 000	2 386	515	2 542	566	2 596	563	2 352	506
X: 2 000 001 – 5 000 000	610	259	678	293	661	307	615	271
Y: 5 000 001 +	87	76	91	73	91	66	89	71
<b>Total</b>	<b>33 342</b>	<b>2 749</b>	<b>32 475</b>	<b>2 859</b>	<b>30 650</b>	<b>2 798</b>	<b>28 339</b>	<b>2 638</b>

# PERSONAL INCOME TAX

**Table A2.7.6: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.7%	0.4%	0.7%	0.4%	0.8%	0.4%	0.8%
B: = 0	0.0%	0.1%	0.0%	0.0%	0.1%	0.2%	0.1%	0.2%
C: 1 – 20 000	0.3%	0.3%	0.3%	0.2%	0.5%	0.3%	0.5%	0.4%
D: 20 001 – 30 000	0.4%	0.2%	0.2%	0.1%	0.3%	0.2%	0.3%	0.2%
E: 30 001 – 40 000	0.3%	0.2%	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	0.5%	0.2%	0.5%	0.2%	0.6%	0.3%	0.5%	0.3%
G: 50 001 – 60 000	0.7%	0.3%	0.6%	0.3%	0.7%	0.4%	0.7%	0.5%
H: 60 001 – 70 000	1.1%	0.5%	1.1%	0.5%	0.9%	0.4%	0.9%	0.4%
I: 70 001 – 80 000	1.6%	0.6%	1.3%	0.6%	1.4%	0.7%	1.4%	0.6%
J: 80 001 – 90 000	1.5%	0.6%	1.4%	0.6%	1.4%	0.6%	1.4%	0.7%
K: 90 000 – 100 000	1.7%	0.7%	1.5%	0.7%	1.4%	0.6%	1.6%	0.7%
L: 100 001 – 110 000	1.7%	0.8%	1.5%	0.7%	1.6%	0.7%	1.7%	0.8%
M: 110 001 – 120 000	1.7%	0.8%	1.8%	0.8%	1.7%	0.8%	1.6%	0.7%
N: 120 001 – 130 000	1.9%	0.8%	1.8%	0.7%	1.6%	0.7%	1.6%	0.9%
O: 130 001 – 140 000	1.9%	1.0%	1.6%	0.7%	1.9%	0.9%	1.6%	0.8%
P: 140 001 – 150 000	2.0%	0.9%	1.8%	0.8%	1.7%	0.9%	1.8%	0.9%
Q: 150 001 – 200 000	9.8%	4.8%	8.9%	4.2%	8.8%	4.5%	8.4%	4.4%
R: 200 001 – 250 000	9.2%	4.9%	8.6%	4.6%	8.4%	4.6%	8.2%	4.6%
S: 250 001 – 350 000	15.8%	9.8%	15.7%	9.3%	15.2%	9.2%	15.2%	10.0%
T: 350 001 – 500 000	16.7%	13.3%	17.2%	12.8%	16.7%	12.1%	17.1%	12.3%
U: 500 001 – 750 000	14.9%	16.8%	15.7%	16.7%	15.6%	15.7%	15.8%	15.8%
V: 750 001 – 1 000 000	6.6%	10.8%	7.4%	11.9%	7.8%	11.8%	8.0%	11.6%
W: 1 000 001 – 2 000 000	7.2%	18.7%	7.8%	19.8%	8.5%	20.1%	8.3%	19.2%
X: 2 000 001 – 5 000 000	1.8%	9.4%	2.1%	10.2%	2.2%	11.0%	2.2%	10.3%
Y: 5 000 001 +	0.3%	2.8%	0.3%	2.6%	0.3%	2.4%	0.3%	2.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029<sup>1</sup>) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	-	-	-	-	46	1	6	0
B: = 0	-	-	-	-	254	6	215	7
C: 1 – 20 000	-	-	-	-	32 941	68	23 378	54
D: 20 001 – 30 000	-	-	-	-	19 323	76	14 912	65
E: 30 001 – 40 000	-	-	-	-	24 704	123	17 979	95
F: 40 001 – 50 000	-	-	-	-	30 637	181	21 843	136
G: 50 001 – 60 000	-	-	-	-	36 571	264	25 527	193
H: 60 001 – 70 000	-	-	-	-	44 627	371	30 996	260
I: 70 001 – 80 000	-	-	-	-	61 157	569	41 590	391
J: 80 001 – 90 000	-	-	-	-	75 640	845	51 358	553
K: 90 000 – 100 000	-	-	-	-	86 271	1 112	59 705	744
L: 100 001 – 110 000	-	-	-	-	92 142	1 354	67 267	973
M: 110 001 – 120 000	-	-	-	-	99 491	1 642	70 823	1 133
N: 120 001 – 130 000	-	-	-	-	102 389	1 846	77 820	1 404
O: 130 001 – 140 000	-	-	-	-	103 551	2 020	80 001	1 553
P: 140 001 – 150 000	-	-	-	-	104 646	2 196	81 890	1 692
Q: 150 001 – 200 000	-	-	-	-	531 339	13 961	427 087	10 975
R: 200 001 – 250 000	-	-	-	-	498 962	18 447	430 100	15 365
S: 250 001 – 350 000	-	-	-	-	778 659	39 289	735 294	36 648
T: 350 001 – 500 000	-	-	-	-	581 743	38 695	625 788	41 719
U: 500 001 – 750 000	-	-	-	-	362 614	31 381	394 048	33 943
V: 750 001 – 1 000 000	-	-	-	-	138 308	15 679	154 459	17 561
W: 1 000 001 – 2 000 000	-	-	-	-	113 586	17 307	127 119	19 795
X: 2 000 001 – 5 000 000	-	-	-	-	28 161	6 400	28 577	6 777
Y: 5 000 001 +	-	-	-	-	5 786	1 575	5 176	1 492
<b>Total</b>	-	-	-	-	<b>3 953 548</b>	<b>195 409</b>	<b>3 592 958</b>	<b>193 531</b>

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.

# PERSONAL INCOME TAX

**Table A2.7.7: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029<sup>1</sup>) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	-	-	-	-	0.0%	0.0%	0.0%	0.0%
B: = 0	-	-	-	-	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	-	-	-	-	0.8%	0.0%	0.7%	0.0%
D: 20 001 – 30 000	-	-	-	-	0.5%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	-	-	-	-	0.6%	0.1%	0.5%	0.0%
F: 40 001 – 50 000	-	-	-	-	0.8%	0.1%	0.6%	0.1%
G: 50 001 – 60 000	-	-	-	-	0.9%	0.1%	0.7%	0.1%
H: 60 001 – 70 000	-	-	-	-	1.1%	0.2%	0.9%	0.1%
I: 70 001 – 80 000	-	-	-	-	1.5%	0.3%	1.2%	0.2%
J: 80 001 – 90 000	-	-	-	-	1.9%	0.4%	1.4%	0.3%
K: 90 000 – 100 000	-	-	-	-	2.2%	0.6%	1.7%	0.4%
L: 100 001 – 110 000	-	-	-	-	2.3%	0.7%	1.9%	0.5%
M: 110 001 – 120 000	-	-	-	-	2.5%	0.8%	2.0%	0.6%
N: 120 001 – 130 000	-	-	-	-	2.6%	0.9%	2.2%	0.7%
O: 130 001 – 140 000	-	-	-	-	2.6%	1.0%	2.2%	0.8%
P: 140 001 – 150 000	-	-	-	-	2.6%	1.1%	2.3%	0.9%
Q: 150 001 – 200 000	-	-	-	-	13.4%	7.1%	11.9%	5.7%
R: 200 001 – 250 000	-	-	-	-	12.6%	9.4%	12.0%	7.9%
S: 250 001 – 350 000	-	-	-	-	19.7%	20.1%	20.5%	18.9%
T: 350 001 – 500 000	-	-	-	-	14.7%	19.8%	17.4%	21.6%
U: 500 001 – 750 000	-	-	-	-	9.2%	16.1%	11.0%	17.5%
V: 750 001 – 1 000 000	-	-	-	-	3.5%	8.0%	4.3%	9.1%
W: 1 000 001 – 2 000 000	-	-	-	-	2.9%	8.9%	3.5%	10.2%
X: 2 000 001 – 5 000 000	-	-	-	-	0.7%	3.3%	0.8%	3.5%
Y: 5 000 001 +	-	-	-	-	0.1%	0.8%	0.1%	0.8%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 A2.7.8: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	9	1	9	1	5	0	3	0
B: = 0	-	-	-	-	1	0	1	0
C: 1 – 20 000	13	0	19	0	20	1	10	0
D: 20 001 – 30 000	24	0	20	0	17	1	19	0
E: 30 001 – 40 000	31	0	35	1	26	0	25	1
F: 40 001 – 50 000	42	1	35	0	43	1	41	1
G: 50 001 – 60 000	66	2	46	1	48	1	32	1
H: 60 001 – 70 000	93	2	76	2	82	2	62	2
I: 70 001 – 80 000	122	4	129	4	113	4	80	2
J: 80 001 – 90 000	185	5	166	5	133	4	106	3
K: 90 000 – 100 000	203	7	194	6	199	7	137	4
L: 100 001 – 110 000	251	9	217	7	172	6	156	5
M: 110 001 – 120 000	296	10	224	8	284	11	194	8
N: 120 001 – 130 000	437	15	335	13	292	12	208	9
O: 130 001 – 140 000	483	18	399	15	389	17	291	13
P: 140 001 – 150 000	520	20	460	18	411	17	304	13
Q: 150 001 – 200 000	3 513	150	3 119	135	2 992	138	2 348	110
R: 200 001 – 250 000	5 626	258	4 785	229	4 343	220	3 497	183
S: 250 001 – 350 000	12 162	613	11 365	569	10 944	571	9 482	524
T: 350 001 – 500 000	12 553	724	12 477	734	12 560	762	12 544	775
U: 500 001 – 750 000	9 635	653	10 712	725	11 194	789	11 066	804
V: 750 001 – 1 000 000	3 472	264	3 952	312	4 364	360	4 725	398
W: 1 000 001 – 2 000 000	3 097	276	3 487	325	3 953	382	4 296	433
X: 2 000 001 – 5 000 000	701	82	830	101	966	127	1 000	137
Y: 5 000 001 +	80	12	92	17	117	22	126	28
<b>Total</b>	<b>53 614</b>	<b>3 127</b>	<b>53 183</b>	<b>3 228</b>	<b>53 668</b>	<b>3 455</b>	<b>50 753</b>	<b>3 454</b>

# PERSONAL INCOME TAX

**Table A2.7.8: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	–	–	–	–	0.0%	0.0%	0.0%	0.0%
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	0.1%	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%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%
L: 100 001 – 110 000	0.5%	0.3%	0.4%	0.2%	0.3%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.6%	0.3%	0.4%	0.2%	0.5%	0.3%	0.4%	0.2%
N: 120 001 – 130 000	0.8%	0.5%	0.6%	0.4%	0.5%	0.3%	0.4%	0.3%
O: 130 001 – 140 000	0.9%	0.6%	0.8%	0.5%	0.7%	0.5%	0.6%	0.4%
P: 140 001 – 150 000	1.0%	0.6%	0.9%	0.6%	0.8%	0.5%	0.6%	0.4%
Q: 150 001 – 200 000	6.6%	4.8%	5.9%	4.2%	5.6%	4.0%	4.6%	3.2%
R: 200 001 – 250 000	10.5%	8.3%	9.0%	7.1%	8.1%	6.4%	6.9%	5.3%
S: 250 001 – 350 000	22.7%	19.6%	21.4%	17.6%	20.4%	16.5%	18.7%	15.2%
T: 350 001 – 500 000	23.4%	23.2%	23.5%	22.7%	23.4%	22.1%	24.7%	22.4%
U: 500 001 – 750 000	18.0%	20.9%	20.1%	22.5%	20.9%	22.8%	21.8%	23.3%
V: 750 001 – 1 000 000	6.5%	8.4%	7.4%	9.7%	8.1%	10.4%	9.3%	11.5%
W: 1 000 001 – 2 000 000	5.8%	8.8%	6.6%	10.1%	7.4%	11.1%	8.5%	12.5%
X: 2 000 001 – 5 000 000	1.3%	2.6%	1.6%	3.1%	1.8%	3.7%	2.0%	4.0%
Y: 5 000 001 +	0.1%	0.4%	0.2%	0.5%	0.2%	0.6%	0.2%	0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.7.9: Assessed individual taxpayers: Medical Tax Credits<sup>1</sup> by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	267	0	268	0	187	0	169	0
D: 20 001 – 30 000	236	0	210	0	158	0	151	0
E: 30 001 – 40 000	246	0	256	0	212	0	159	0
F: 40 001 – 50 000	303	0	287	0	223	0	209	0
G: 50 001 – 60 000	287	1	299	1	253	0	191	0
H: 60 001 – 70 000	355	1	305	1	252	0	232	0
I: 70 001 – 80 000	30 582	27	15 999	10	10 630	6	6 577	3
J: 80 001 – 90 000	43 159	103	33 386	65	26 707	46	19 046	31
K: 90 000 – 100 000	52 447	173	40 882	127	36 084	109	24 308	73
L: 100 001 – 110 000	65 727	265	50 409	193	39 268	147	29 464	111
M: 110 001 – 120 000	82 510	361	62 251	268	50 031	217	37 206	162
N: 120 001 – 130 000	88 466	427	71 353	335	59 027	281	47 667	221
O: 130 001 – 140 000	88 872	451	78 371	397	67 938	347	54 281	275
P: 140 001 – 150 000	90 243	468	79 882	427	72 526	404	59 066	332
Q: 150 001 – 200 000	479 825	2 830	430 411	2 521	394 247	2 432	326 046	2 067
R: 200 001 – 300 000	789 760	5 076	775 321	5 086	735 065	5 140	662 818	4 817
S: 300 001 – 400 000	453 680	3 068	498 133	3 555	527 796	4 024	529 732	4 206
T: 400 001 – 500 000	240 148	1 625	265 958	1 892	286 624	2 187	318 168	2 566
U: 500 001 – 750 000	284 845	2 019	315 704	2 331	332 140	2 613	362 582	2 994
V: 750 001 – 1 000 000	104 682	778	119 923	927	129 011	1 062	144 655	1 256
W: 1 000 001 – 2 000 000	92 610	724	105 021	858	111 232	968	124 312	1 139
X: 2 000 001 – 5 000 000	24 950	206	27 117	235	29 519	272	30 151	294
Y: 5 000 001 +	5 343	46	5 259	48	6 317	61	5 772	59
<b>Total</b>	<b>3 019 543</b>	<b>18 651</b>	<b>2 977 005</b>	<b>19 278</b>	<b>2 915 447</b>	<b>20 317</b>	<b>2 782 962</b>	<b>20 607</b>

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.

# PERSONAL INCOME TAX

Table A2.7.9: Assessed individual taxpayers: Medical Tax Credits<sup>1</sup> by taxable income group, 2015 – 2018 (continued)

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
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	1.0%	0.1%	0.5%	0.1%	0.4%	0.0%	0.2%	0.0%
J: 80 001 – 90 000	1.4%	0.6%	1.1%	0.3%	0.9%	0.2%	0.7%	0.1%
K: 90 000 – 100 000	1.7%	0.9%	1.4%	0.7%	1.2%	0.5%	0.9%	0.4%
L: 100 001 – 110 000	2.2%	1.4%	1.7%	1.0%	1.3%	0.7%	1.1%	0.5%
M: 110 001 – 120 000	2.7%	1.9%	2.1%	1.4%	1.7%	1.1%	1.3%	0.8%
N: 120 001 – 130 000	2.9%	2.3%	2.4%	1.7%	2.0%	1.4%	1.7%	1.1%
O: 130 001 – 140 000	2.9%	2.4%	2.6%	2.1%	2.3%	1.7%	2.0%	1.3%
P: 140 001 – 150 000	3.0%	2.5%	2.7%	2.2%	2.5%	2.0%	2.1%	1.6%
Q: 150 001 – 200 000	15.9%	15.2%	14.5%	13.1%	13.5%	12.0%	11.7%	10.0%
R: 200 001 – 300 000	26.2%	27.2%	26.0%	26.4%	25.2%	25.3%	23.8%	23.4%
S: 300 001 – 400 000	15.0%	16.5%	16.7%	18.4%	18.1%	19.8%	19.0%	20.4%
T: 400 001 – 500 000	8.0%	8.7%	8.9%	9.8%	9.8%	10.8%	11.4%	12.5%
U: 500 001 – 750 000	9.4%	10.8%	10.6%	12.1%	11.4%	12.9%	13.0%	14.5%
V: 750 001 – 1 000 000	3.5%	4.2%	4.0%	4.8%	4.4%	5.2%	5.2%	6.1%
W: 1 000 001 – 2 000 000	3.1%	3.9%	3.5%	4.4%	3.8%	4.8%	4.5%	5.5%
X: 2 000 001 – 5 000 000	0.8%	1.1%	0.9%	1.2%	1.0%	1.3%	1.1%	1.4%
Y: 5 000 001 +	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 A2.7.10: Assessed individual taxpayers: Medical Tax Credits<sup>1</sup> - additional expense by taxable income group, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1	0	-	-	-	-	-	-
B: = 0	-	-	-	-	-	-	-	-
C: 1 – 20 000	121	0	111	0	107	0	120	0
D: 20 001 – 30 000	111	0	101	0	94	0	92	0
E: 30 001 – 40 000	132	0	120	0	118	0	108	0
F: 40 001 – 50 000	144	0	132	0	119	0	127	0
G: 50 001 – 60 000	151	0	134	0	141	0	117	0
H: 60 001 – 70 000	179	0	149	0	147	0	152	0
I: 70 001 – 80 000	847	1	500	0	430	0	291	0
J: 80 001 – 90 000	2 725	2	1 276	2	1 547	2	929	1
K: 90 000 – 100 000	8 818	9	5 570	5	5 121	6	2 897	3
L: 100 001 – 110 000	12 818	17	8 471	12	7 978	13	6 010	8
M: 110 001 – 120 000	18 535	29	13 656	20	12 584	21	9 088	14
N: 120 001 – 130 000	21 345	40	17 067	30	15 669	31	14 662	31
O: 130 001 – 140 000	24 007	52	21 190	42	19 956	44	16 817	34
P: 140 001 – 150 000	27 937	65	24 021	55	23 347	58	20 877	47
Q: 150 001 – 200 000	163 561	541	149 906	479	152 791	518	139 273	444
R: 200 001 – 300 000	233 568	1 195	243 312	1 194	259 176	1 366	260 972	1 363
S: 300 001 – 400 000	118 908	758	141 664	836	166 795	1 015	184 793	1 148
T: 400 001 – 500 000	56 938	459	63 110	500	76 789	594	101 075	716
U: 500 001 – 750 000	60 004	562	65 534	641	72 368	738	87 875	880
V: 750 001 – 1 000 000	17 549	223	21 777	270	24 796	316	28 758	387
W: 1 000 001 – 2 000 000	12 085	233	14 394	280	16 546	325	21 041	401
X: 2 000 001 – 5 000 000	2 613	75	3 013	92	3 481	111	3 588	122
Y: 5 000 001 +	656	20	566	20	767	29	679	29
<b>Total</b>	<b>783 753</b>	<b>4 284</b>	<b>795 774</b>	<b>4 478</b>	<b>860 867</b>	<b>5 188</b>	<b>900 341</b>	<b>5 631</b>

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.

# PERSONAL INCOME TAX

**Table A2.7.10: Assessed individual taxpayers: Medical Tax Credits<sup>1</sup> - additional expense by taxable income group, 2015 – 2018 (continued)**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	—	—	—	—	—	—
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	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
K: 90 000 – 100 000	1.1%	0.2%	0.7%	0.1%	0.6%	0.1%	0.3%	0.1%
L: 100 001 – 110 000	1.6%	0.4%	1.1%	0.3%	0.9%	0.2%	0.7%	0.1%
M: 110 001 – 120 000	2.4%	0.7%	1.7%	0.4%	1.5%	0.4%	1.0%	0.3%
N: 120 001 – 130 000	2.7%	0.9%	2.1%	0.7%	1.8%	0.6%	1.6%	0.6%
O: 130 001 – 140 000	3.1%	1.2%	2.7%	0.9%	2.3%	0.8%	1.9%	0.6%
P: 140 001 – 150 000	3.6%	1.5%	3.0%	1.2%	2.7%	1.1%	2.3%	0.8%
Q: 150 001 – 200 000	20.9%	12.6%	18.8%	10.7%	17.7%	10.0%	15.5%	7.9%
R: 200 001 – 300 000	29.8%	27.9%	30.6%	26.7%	30.1%	26.3%	29.0%	24.2%
S: 300 001 – 400 000	15.2%	17.7%	17.8%	18.7%	19.4%	19.6%	20.5%	20.4%
T: 400 001 – 500 000	7.3%	10.7%	7.9%	11.2%	8.9%	11.4%	11.2%	12.7%
U: 500 001 – 750 000	7.7%	13.1%	8.2%	14.3%	8.4%	14.2%	9.8%	15.6%
V: 750 001 – 1 000 000	2.2%	5.2%	2.7%	6.0%	2.9%	6.1%	3.2%	6.9%
W: 1 000 001 – 2 000 000	1.5%	5.4%	1.8%	6.3%	1.9%	6.3%	2.3%	7.1%
X: 2 000 001 – 5 000 000	0.3%	1.8%	0.4%	2.0%	0.4%	2.1%	0.4%	2.2%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.4%	0.1%	0.6%	0.1%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 A2.7.11: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001<sup>1</sup>) by deduction value, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	189 476	530	173 598	485	-	-	-	-
B: 5 001 – 10 000	575 742	4 422	477 239	3 646	-	-	-	-
C: 10 001 – 15 000	516 241	6 393	512 143	6 252	-	-	-	-
D: 15 001 – 20 000	459 375	7 930	457 649	7 967	-	-	-	-
E: 20 001 – 25 000	244 660	5 418	284 452	6 347	-	-	-	-
F: 25 001 – 30 000	122 515	3 329	134 280	3 676	-	-	-	-
G: 30 001 – 35 000	72 593	2 338	80 207	2 595	-	-	-	-
H: 35 001 – 40 000	44 240	1 649	51 272	1 914	-	-	-	-
I: 40 001 – 45 000	30 197	1 279	33 686	1 426	-	-	-	-
J: 45 001 – 50 000	17 252	817	23 017	1 086	-	-	-	-
K: 50 001 – 60 000	19 560	1 064	23 432	1 275	-	-	-	-
L: 60 001 – 70 000	10 307	665	11 770	759	-	-	-	-
M: 70 001 – 80 000	6 152	459	7 097	529	-	-	-	-
N: 80 001 – 90 000	3 766	319	4 496	380	-	-	-	-
O: 90 000 – 100 000	2 472	234	2 872	272	-	-	-	-
P: 100 001 – 120 000	2 728	297	3 173	346	-	-	-	-
Q: 120 001 – 140 000	1 262	163	1 583	204	-	-	-	-
R: 140 001 – 160 000	723	108	889	133	-	-	-	-
S: 160 001 – 180 000	377	64	505	85	-	-	-	-
T: 180 001 – 250 000	462	96	586	121	-	-	-	-
U: 250 001 +	257	91	300	110	-	-	-	-
<b>Total</b>	<b>2 320 357</b>	<b>37 665</b>	<b>2 284 246</b>	<b>39 605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.12: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006<sup>1</sup>) by deduction value, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	754 609	2 203	697 978	2 062	-	-	-	-
B: 5 001 – 10 000	402 674	2 808	398 766	2 804	-	-	-	-
C: 10 001 – 15 000	134 531	1 643	144 499	1 766	-	-	-	-
D: 15 001 – 20 000	67 368	1 169	72 809	1 263	-	-	-	-
E: 20 001 – 25 000	43 377	974	46 157	1 035	-	-	-	-
F: 25 001 – 30 000	31 018	851	33 112	909	-	-	-	-
G: 30 001 – 35 000	21 770	705	23 440	759	-	-	-	-
H: 35 001 – 40 000	17 836	667	19 522	730	-	-	-	-
I: 40 001 – 45 000	13 312	566	14 410	612	-	-	-	-
J: 45 001 – 50 000	11 019	524	12 079	574	-	-	-	-
K: 50 001 – 60 000	16 044	882	17 853	981	-	-	-	-
L: 60 001 – 70 000	11 153	723	12 422	805	-	-	-	-
M: 70 001 – 80 000	8 276	619	9 214	689	-	-	-	-
N: 80 001 – 90 000	6 229	529	6 927	589	-	-	-	-
O: 90 000 – 100 000	4 900	467	5 441	518	-	-	-	-
P: 100 001 – 120 000	6 771	742	7 690	843	-	-	-	-
Q: 120 001 – 140 000	4 352	564	4 905	634	-	-	-	-
R: 140 001 – 160 000	3 005	449	3 388	506	-	-	-	-
S: 160 001 – 180 000	1 979	337	2 352	399	-	-	-	-
T: 180 001 – 250 000	3 743	785	4 283	901	-	-	-	-
U: 250 001 +	3 801	1 804	4 428	2 153	-	-	-	-
<b>Total</b>	<b>1 567 767</b>	<b>20 007</b>	<b>1 541 675</b>	<b>21 533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 A2.7.13: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	17 721	46	18 698	49	17 455	45	15 435	40
B: 5 001 – 10 000	18 500	139	19 059	143	17 536	132	15 549	117
C: 10 001 – 15 000	19 478	243	20 329	252	18 692	232	16 954	210
D: 15 001 – 20 000	18 736	330	18 553	326	17 030	300	15 093	265
E: 20 001 – 25 000	20 242	460	19 793	450	18 724	426	16 092	366
F: 25 001 – 30 000	20 345	565	19 751	548	18 608	517	15 708	437
G: 30 001 – 35 000	17 960	584	16 717	544	16 252	529	13 243	430
H: 35 001 – 40 000	20 659	772	19 656	734	18 524	692	16 043	599
I: 40 001 – 45 000	17 963	764	16 851	716	15 822	672	14 340	610
J: 45 001 – 50 000	18 810	896	18 031	859	16 766	799	15 694	748
K: 50 001 – 60 000	37 224	2 064	34 822	1 932	31 888	1 772	29 742	1 655
L: 60 001 – 70 000	29 172	1 896	27 792	1 806	25 916	1 685	24 102	1 567
M: 70 001 – 80 000	27 779	2 078	27 254	2 040	25 416	1 902	24 219	1 813
N: 80 001 – 90 000	24 022	2 042	24 217	2 059	23 202	1 972	22 408	1 905
O: 90 000 – 100 000	19 453	1 848	19 738	1 875	19 415	1 844	19 106	1 816
P: 100 001 – 120 000	27 603	3 024	28 600	3 133	28 669	3 147	28 881	3 173
Q: 120 001 – 140 000	15 313	1 978	15 561	2 008	16 870	2 180	18 093	2 337
R: 140 001 – 160 000	8 435	1 256	8 654	1 288	9 570	1 425	10 827	1 612
S: 160 001 – 180 000	4 318	731	4 360	738	5 144	871	5 998	1 017
T: 180 001 – 250 000	3 845	778	3 794	768	4 559	924	6 072	1 232
U: 250 001 +	528	153	526	155	625	183	806	237
<b>Total</b>	<b>388 106</b>	<b>22 646</b>	<b>382 756</b>	<b>22 420</b>	<b>366 683</b>	<b>22 246</b>	<b>344 405</b>	<b>22 185</b>

**Table A2.7.14: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029<sup>1</sup>) by deduction value, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	-	-	-	-	269 655	645	193 826	510
B: 5 001 – 10 000	-	-	-	-	295 526	2 216	241 314	1 811
C: 10 001 – 15 000	-	-	-	-	311 119	3 881	254 899	3 192
D: 15 001 – 20 000	-	-	-	-	276 152	4 845	221 133	3 860
E: 20 001 – 25 000	-	-	-	-	284 758	6 393	237 275	5 343
F: 25 001 – 30 000	-	-	-	-	258 489	7 072	226 576	6 232
G: 30 001 – 35 000	-	-	-	-	230 958	7 549	184 760	5 990
H: 35 001 – 40 000	-	-	-	-	194 060	7 258	197 636	7 403
I: 40 001 – 45 000	-	-	-	-	179 381	7 635	159 681	6 772
J: 45 001 – 50 000	-	-	-	-	169 101	8 041	149 732	7 116
K: 50 001 – 60 000	-	-	-	-	340 606	18 703	312 850	17 254
L: 60 001 – 70 000	-	-	-	-	264 456	17 155	272 742	17 662
M: 70 001 – 80 000	-	-	-	-	190 711	14 239	217 765	16 284
N: 80 001 – 90 000	-	-	-	-	157 388	13 351	156 023	13 249
O: 90 000 – 100 000	-	-	-	-	113 075	10 711	125 584	11 907
P: 100 001 – 120 000	-	-	-	-	144 252	15 742	155 974	16 996
Q: 120 001 – 140 000	-	-	-	-	87 706	11 321	92 803	11 986
R: 140 001 – 160 000	-	-	-	-	54 895	8 198	56 423	8 423
S: 160 001 – 180 000	-	-	-	-	34 459	5 833	36 674	6 206
T: 180 001 – 250 000	-	-	-	-	54 898	11 440	56 086	11 671
U: 250 001 +	-	-	-	-	41 903	13 181	43 202	13 664
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 953 548</b>	<b>195 409</b>	<b>3 592 958</b>	<b>193 531</b>

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 A2.7.15: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by deduction value, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	750	2	994	3	930	3	846	2
B: 5 001 – 10 000	1 438	11	1 513	12	1 410	11	1 288	10
C: 10 001 – 15 000	1 994	25	1 907	24	1 747	22	1 611	20
D: 15 001 – 20 000	2 346	41	2 220	39	2 152	38	1 887	33
E: 20 001 – 25 000	2 590	58	2 395	54	2 205	50	1 986	45
F: 25 001 – 30 000	2 864	79	2 510	69	2 357	65	2 160	60
G: 30 001 – 35 000	2 941	96	2 687	87	2 423	79	2 181	71
H: 35 001 – 40 000	3 204	120	3 030	114	2 729	102	2 411	91
I: 40 001 – 45 000	3 444	146	3 312	141	3 020	129	2 483	106
J: 45 001 – 50 000	3 643	173	3 474	165	3 303	157	2 797	133
K: 50 001 – 60 000	6 897	378	6 531	358	6 422	353	5 625	309
L: 60 001 – 70 000	5 515	357	5 422	351	5 910	383	5 492	357
M: 70 001 – 80 000	4 486	335	4 292	321	4 397	329	4 549	340
N: 80 001 – 90 000	3 321	281	3 420	290	3 531	300	3 455	293
O: 90 000 – 100 000	2 208	209	2 503	237	2 744	260	2 804	266
P: 100 001 – 120 000	2 890	315	3 300	360	3 816	416	3 751	410
Q: 120 001 – 140 000	1 502	193	1 648	212	1 924	248	2 236	288
R: 140 001 – 160 000	654	97	900	134	1 105	164	1 338	199
S: 160 001 – 180 000	298	50	354	60	570	96	653	110
T: 180 001 – 250 000	407	85	490	102	613	128	776	159
U: 250 001 +	222	73	281	94	360	124	424	152
<b>Total</b>	<b>53 614</b>	<b>3 127</b>	<b>53 183</b>	<b>3 228</b>	<b>53 668</b>	<b>3 455</b>	<b>50 753</b>	<b>3 454</b>

**Table A2.7.16: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value<sup>1</sup>, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	1 169 335	3 391	1 139 390	3 426	1 046 869	3 290	985 228	3 284
B: 5 001 – 10 000	1 306 571	9 194	1 284 137	9 394	1 287 469	9 881	1 222 654	9 874
C: 10 001 – 15 000	534 681	5 913	520 782	5 938	542 542	6 502	533 768	6 725
D: 15 001 – 20 000	8 403	140	32 048	505	36 693	603	39 001	671
E: 20 001 – 25 000	516	11	573	13	1 701	36	2 049	45
F: 25 001 – 30 000	24	1	60	2	160	4	200	5
G: 30 001 – 35 000	5	0	7	0	8	0	40	1
H: 35 001 – 40 000	2	0	2	0	5	0	8	0
I: 40 001 – 45 000	-	-	2	0	-	-	7	0
J: 45 001 – 50 000	5	0	-	-	-	-	-	-
K: 50 001 – 60 000	-	-	1	0	-	-	2	0
L: 60 001 – 70 000	-	-	-	-	-	-	1	0
M: 70 001 – 80 000	-	-	-	-	-	-	2	0
N: 80 001 – 90 000	-	-	-	-	-	-	1	0
O: 90 000 – 100 000	1	0	2	0	-	-	-	-
P: 100 001 – 120 000	-	-	-	-	-	-	1	0
Q: 120 001 – 140 000	-	-	1	0	-	-	-	-
R: 140 001 – 160 000	-	-	-	-	-	-	-	-
S: 160 001 – 180 000	-	-	-	-	-	-	-	-
T: 180 001 – 250 000	-	-	-	-	-	-	-	-
U: 250 001 +	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 019 543</b>	<b>18 651</b>	<b>2 977 005</b>	<b>19 278</b>	<b>2 915 447</b>	<b>20 317</b>	<b>2 782 962</b>	<b>20 607</b>

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 A2.7.17: Assessed individual taxpayers: Medical Tax Credits Rebate - additional expense by deduction value<sup>1</sup>, 2015 – 2018**

Tax year	2015 [88.6% assessed]		2016 [87.8% assessed]		2017 [85.8% assessed]		2018 [74.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	522 816	950	529 336	961	555 756	1 055	592 383	1 202
B: 5 001 – 10 000	136 382	967	135 509	960	147 752	1 054	145 146	1 032
C: 10 001 – 15 000	59 389	720	61 121	745	73 760	905	66 978	825
D: 15 001 – 20 000	25 636	441	27 543	473	35 716	612	38 116	655
E: 20 001 – 25 000	17 567	391	16 081	361	15 487	344	19 072	424
F: 25 001 – 30 000	9 073	247	10 651	290	12 895	351	12 717	350
G: 30 001 – 35 000	4 868	157	5 784	187	7 255	234	9 601	310
H: 35 001 – 40 000	2 693	100	3 272	122	4 255	159	5 469	204
I: 40 001 – 45 000	1 620	68	1 973	83	2 360	100	3 438	146
J: 45 001 – 50 000	1 025	49	1 223	58	1 574	74	2 126	101
K: 50 001 – 60 000	1 211	66	1 453	79	1 691	92	2 374	129
L: 60 001 – 70 000	575	37	723	47	874	56	1 094	71
M: 70 001 – 80 000	321	24	370	28	529	39	619	46
N: 80 001 – 90 000	166	14	226	19	298	25	408	35
O: 90 000 – 100 000	128	12	152	14	192	18	237	22
P: 100 001 – 120 000	143	16	160	17	224	24	263	29
Q: 120 001 – 140 000	65	8	75	10	107	14	122	16
R: 140 001 – 160 000	17	3	43	6	44	7	62	9
S: 160 001 – 180 000	20	3	26	4	31	5	36	6
T: 180 001 – 250 000	25	5	35	7	43	9	54	11
U: 250 001 +	13	4	18	6	24	8	26	9
<b>Total</b>	<b>783 753</b>	<b>4 284</b>	<b>795 774</b>	<b>4 478</b>	<b>860 867</b>	<b>5 188</b>	<b>900 341</b>	<b>5 631</b>

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.

# PERSONAL INCOME TAX

**Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2008 – 2017**

Taxable income group	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
A: < 0	44 436	46 176	48 106	49 400	50 223	47 351	47 454	36 483	32 638	29 040
B: = 0	92 070	78 354	81 669	72 377	64 085	56 334	53 275	52 972	57 511	65 107
C: 1 – 20 000	78 835	60 827	61 108	54 796	51 116	44 959	43 114	39 338	41 732	48 261
D: 20 001 – 30 000	49 207	37 880	34 925	31 584	28 132	23 322	21 654	18 405	18 841	20 212
E: 30 001 – 40 000	75 379	55 982	46 604	39 233	32 719	26 406	24 569	20 329	20 200	21 279
F: 40 001 – 50 000	101 469	80 000	56 096	45 724	39 219	30 529	27 715	22 173	21 460	22 194
G: 50 001 – 60 000	104 320	82 566	80 405	70 900	62 264	41 070	34 905	27 110	25 034	25 286
H: 60 001 – 70 000	112 926	92 273	79 275	64 866	55 873	52 810	48 242	36 386	30 307	28 463
I: 70 001 – 80 000	116 223	98 373	85 357	75 920	63 299	48 153	43 023	41 140	40 730	39 975
J: 80 001 – 90 000	126 560	100 730	88 093	78 920	70 918	52 562	46 186	39 091	34 895	33 004
K: 90 000 – 100 000	133 675	107 383	90 745	77 339	73 674	58 544	50 473	42 118	37 330	35 402
L: 100 001 – 110 000	141 277	117 961	94 217	81 182	71 651	60 761	54 724	46 783	40 842	37 141
M: 110 001 – 120 000	158 526	113 226	105 724	85 321	75 645	64 009	57 397	50 559	45 316	41 971
N: 120 001 – 130 000	130 319	130 165	98 278	90 535	75 707	63 408	56 721	51 258	45 337	41 744
O: 130 001 – 140 000	126 481	140 137	98 169	89 231	84 904	63 222	58 668	52 804	47 623	43 727
P: 140 001 – 150 000	119 247	115 007	113 398	89 125	82 251	65 161	60 978	53 941	49 920	45 194
Q: 150 001 – 200 000	377 208	453 164	502 588	490 967	445 996	359 095	323 590	292 784	263 562	242 445
R: 200 001 – 250 000	210 105	254 056	300 809	345 566	372 611	392 951	358 355	321 349	284 526	257 132
S: 250 001 – 350 000	227 287	279 875	318 367	361 118	402 282	513 850	550 733	583 382	577 584	540 628
T: 350 001 – 500 000	148 028	186 848	212 281	252 047	287 417	344 039	377 035	417 589	463 868	502 584
U: 500 001 – 750 000	83 852	108 959	131 896	159 438	187 953	231 527	263 739	302 211	330 394	353 505
V: 750 001 – 1 000 000	28 823	37 370	44 385	54 818	68 290	85 783	102 324	122 507	139 662	153 041
W: 1 000 001 – 2 000 000	27 325	35 016	39 526	48 870	60 326	75 815	92 177	117 555	134 828	149 395
X: 2 000 001 – 5 000 000	8 436	9 685	10 156	12 579	14 744	18 848	22 634	29 688	33 707	39 524
Y: 5 000 001 +	1 879	1 880	1 716	2 037	2 594	3 384	4 208	5 938	6 046	7 639
<b>Total</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>
<= 0	136 506	124 530	129 775	121 777	114 308	103 685	100 729	89 455	90 149	94 147
1 – 70 000	522 136	409 528	358 413	307 103	269 323	219 096	200 199	163 741	157 574	165 695
70 001 – 350 000	1 866 908	1 910 077	1 895 745	1 865 224	1 818 938	1 741 716	1 660 848	1 575 209	1 467 665	1 358 363
350 001 – 500 000	148 028	186 848	212 281	252 047	287 417	344 039	377 035	417 589	463 868	502 584
500 000 +	150 315	192 910	227 679	277 742	333 907	415 357	485 082	577 899	644 637	703 104
<b>Total</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>	<b>2 823 893</b>

Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2008 – 2017 (continued)

Tax year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Taxable income group</b>	<b>Number of Taxpayers Assessed</b>									
A: <= 0	1.6%	1.6%	1.7%	1.7%	1.7%	1.8%	1.7%	1.7%	1.3%	1.2%
B: = 0	3.3%	2.8%	2.9%	2.6%	2.3%	2.0%	1.9%	1.9%	2.0%	2.3%
C: 1 – 20 000	2.8%	2.2%	2.2%	1.9%	1.8%	1.6%	1.5%	1.4%	1.5%	1.7%
D: 20 001 – 30 000	1.7%	1.3%	1.2%	1.1%	1.0%	0.8%	0.8%	0.7%	0.7%	0.7%
E: 30 001 – 40 000	2.7%	2.0%	1.7%	1.4%	1.2%	0.9%	0.9%	0.7%	0.7%	0.8%
F: 40 001 – 50 000	3.6%	2.8%	2.0%	1.6%	1.4%	1.1%	1.0%	0.8%	0.8%	0.8%
G: 50 001 – 60 000	3.7%	2.9%	2.8%	2.5%	2.2%	1.5%	1.2%	1.0%	0.9%	0.9%
H: 60 001 – 70 000	4.0%	3.3%	2.8%	2.3%	2.0%	1.9%	1.7%	1.3%	1.1%	1.0%
I: 70 001 – 80 000	4.1%	3.5%	3.0%	2.7%	2.2%	1.7%	1.5%	1.5%	1.4%	1.4%
J: 80 001 – 90 000	4.5%	3.6%	3.1%	2.8%	2.5%	1.9%	1.6%	1.4%	1.2%	1.2%
K: 90 000 – 100 000	4.7%	3.8%	3.2%	2.7%	2.6%	2.1%	1.8%	1.5%	1.3%	1.3%
L: 100 001 – 110 000	5.0%	4.2%	3.3%	2.9%	2.5%	2.2%	1.9%	1.7%	1.4%	1.3%
M: 110 001 – 120 000	5.6%	4.0%	3.7%	3.0%	2.7%	2.3%	2.0%	1.8%	1.6%	1.5%
N: 120 001 – 130 000	4.6%	4.6%	3.5%	3.2%	2.7%	2.2%	2.0%	1.8%	1.6%	1.5%
O: 130 001 – 140 000	4.5%	5.0%	3.5%	3.2%	3.0%	2.2%	2.0%	1.9%	1.7%	1.5%
P: 140 001 – 150 000	4.2%	4.1%	4.0%	3.2%	2.9%	2.3%	2.2%	1.9%	1.8%	1.6%
Q: 150 001 – 200 000	13.4%	16.0%	17.8%	17.4%	15.8%	12.7%	11.5%	10.4%	9.3%	8.6%
R: 200 001 – 250 000	7.4%	9.0%	10.7%	12.2%	13.2%	13.9%	12.7%	11.4%	10.1%	9.1%
S: 250 001 – 350 000	8.0%	9.9%	11.3%	12.8%	14.2%	18.2%	19.5%	20.7%	20.5%	19.1%
T: 350 001 – 500 000	5.2%	6.6%	7.5%	8.9%	10.2%	12.2%	13.4%	14.8%	16.4%	17.8%
U: 500 001 – 750 000	3.0%	3.9%	4.7%	5.6%	6.7%	8.2%	9.3%	10.7%	11.7%	12.5%
V: 750 001 – 1 000 000	1.0%	1.3%	1.6%	1.9%	2.4%	3.0%	3.6%	4.3%	4.9%	5.4%
W: 1 000 001 – 2 000 000	1.0%	1.2%	1.4%	1.7%	2.1%	2.7%	3.3%	4.2%	4.8%	5.3%
X: 2 000 001 – 5 000 000	0.3%	0.3%	0.4%	0.4%	0.5%	0.7%	0.8%	1.1%	1.2%	1.4%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	4.8%	4.4%	4.6%	4.3%	4.0%	3.7%	3.6%	3.2%	3.2%	3.3%
1 – 70 000	18.5%	14.5%	12.7%	10.9%	9.5%	7.8%	7.1%	5.8%	5.6%	5.9%
70 001 – 350 000	66.1%	67.6%	67.1%	66.1%	64.4%	61.7%	58.8%	55.8%	52.0%	48.1%
350 001 – 500 000	5.2%	6.6%	7.5%	8.9%	10.2%	12.2%	13.4%	14.8%	16.4%	17.8%
500 000 +	5.3%	6.8%	8.1%	9.8%	11.8%	14.7%	17.2%	20.5%	22.8%	24.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A2.8.2: Assessed individual taxpayers: Taxable income by taxable income group, 2008 – 2017**

Taxable income group	Number of taxpayers <sup>1</sup>	Tax year										
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
		(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	44 436	-10 988	-12 746	-13 534	-15 029	-16 250	-17 011	-17 818	-17 577	-18 116	-18 429	-
B: = 0	92 070	-	-	-	-	-	-	-	-	-	-	-
C: 1 – 20 000	78 835	813	621	606	546	508	436	412	367	388	428	428
D: 20 001 – 30 000	49 207	1 244	957	881	796	708	587	545	463	473	506	506
E: 30 001 – 40 000	75 379	2 678	1 982	1 645	1 383	1 152	929	864	714	709	747	747
F: 40 001 – 50 000	101 469	4 558	3 621	2 548	2 073	1 775	1 382	1 253	1 002	969	1 002	1 002
G: 50 001 – 60 000	104 320	5 754	4 566	4 427	3 933	3 484	2 286	1 938	1 505	1 388	1 398	1 398
H: 60 001 – 70 000	112 926	7 347	6 004	5 165	4 223	3 634	3 422	3 152	2 388	1 981	1 858	1 858
I: 70 001 – 80 000	116 223	8 719	7 381	6 409	5 697	4 758	3 616	3 228	3 068	3 041	2 994	2 994
J: 80 001 – 90 000	126 560	10 775	8 564	7 491	6 718	6 031	4 476	3 931	3 328	2 971	2 810	2 810
K: 90 000 – 100 000	133 675	12 701	10 222	8 621	7 353	6 999	5 570	4 804	4 008	3 551	3 369	3 369
L: 100 001 – 110 000	141 277	14 860	12 379	9 904	8 522	7 526	6 383	5 748	4 916	4 291	3 903	3 903
M: 110 001 – 120 000	158 526	18 227	13 032	12 167	9 830	8 705	7 370	6 611	5 825	5 222	4 836	4 836
N: 120 001 – 130 000	130 319	16 273	16 298	12 284	11 319	9 469	7 926	7 092	6 409	5 670	5 220	5 220
O: 130 001 – 140 000	126 481	17 080	18 900	13 255	12 045	11 466	8 535	7 923	7 131	6 430	5 905	5 905
P: 140 001 – 150 000	119 247	17 275	16 671	16 467	12 928	11 924	9 452	8 845	7 825	7 244	6 557	6 557
Q: 150 001 – 200 000	377 208	64 846	78 205	87 114	85 623	78 514	62 928	56 795	51 391	46 231	42 553	42 553
R: 200 001 – 250 000	210 105	46 883	56 677	67 023	77 002	83 350	88 263	80 904	72 598	64 083	57 956	57 956
S: 250 001 – 350 000	227 287	66 768	82 284	93 661	106 156	118 219	150 590	162 146	172 576	172 096	161 940	161 940
T: 350 001 – 500 000	148 028	61 228	77 390	87 894	104 268	119 177	142 934	156 531	173 288	192 239	208 332	208 332
U: 500 001 – 750 000	83 852	50 327	65 389	79 101	95 803	113 388	139 764	159 365	183 091	200 470	214 333	214 333
V: 750 001 – 1 000 000	28 823	24 697	32 032	38 028	46 928	58 460	73 507	87 769	105 148	119 811	131 340	131 340
W: 1 000 001 – 2 000 000	27 325	36 491	46 648	52 458	64 711	79 946	100 659	122 351	156 185	179 391	199 079	199 079
X: 2 000 001 – 5 000 000	8 436	24 307	27 815	29 005	35 837	42 044	53 376	64 322	84 301	95 076	112 431	112 431
Y: 5 000 001 +	1 879	20 102	17 902	16 431	18 068	24 677	33 375	41 815	75 543	63 315	77 661	77 661
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>592 796</b>	<b>639 050</b>	<b>706 732</b>	<b>779 664</b>	<b>890 756</b>	<b>970 527</b>	<b>1 105 492</b>	<b>1 158 925</b>	<b>1 228 728</b>	<b>1 228 728</b>
<= 0	136 506	-10 988	-12 746	-13 534	-15 029	-16 250	-17 011	-17 818	-17 577	-18 116	-18 429	-18 429
1 – 70 000	522 136	22 395	17 752	15 272	12 954	11 262	9 041	8 164	6 439	5 907	5 939	5 939
70 001 – 350 000	1 866 908	294 406	320 613	334 394	343 192	346 961	355 110	348 027	339 074	320 831	298 042	298 042
350 001 – 500 000	148 028	61 228	77 390	87 894	104 268	119 177	142 934	156 531	173 288	192 239	208 332	208 332
500 000 +	150 315	155 924	189 786	215 024	261 347	318 514	400 682	475 623	604 268	658 064	734 844	734 844
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>592 796</b>	<b>639 050</b>	<b>706 732</b>	<b>779 664</b>	<b>890 756</b>	<b>970 527</b>	<b>1 105 492</b>	<b>1 158 925</b>	<b>1 228 728</b>	<b>1 228 728</b>

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



# PERSONAL INCOME TAX

Table A2.8.2: Assessed individual taxpayers: composition of taxable income by taxable income group, 2008 – 2017 (continued)

Taxable income group Percentage of total	Number of taxpayers <sup>1</sup>	Tax year										
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
A: < 0	1.6%	-2.1%	-2.2%	-2.1%	-2.1%	-2.1%	-1.9%	-1.8%	-1.6%	-1.6%	-1.5%	
B: = 0	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	2.8%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
D: 20 001 – 30 000	1.7%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	
E: 30 001 – 40 000	2.7%	0.5%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
F: 40 001 – 50 000	3.6%	0.9%	0.6%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	
G: 50 001 – 60 000	3.7%	1.1%	0.8%	0.7%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	
H: 60 001 – 70 000	4.0%	1.4%	1.0%	0.8%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%	0.1%	
I: 70 001 – 80 000	4.1%	1.7%	1.2%	1.0%	0.8%	0.6%	0.4%	0.3%	0.2%	0.2%	0.2%	
J: 80 001 – 90 000	4.5%	2.1%	1.4%	1.2%	1.0%	0.8%	0.5%	0.4%	0.3%	0.3%	0.2%	
K: 90 000 – 100 000	4.7%	2.4%	1.7%	1.3%	1.0%	0.9%	0.6%	0.5%	0.4%	0.3%	0.3%	
L: 100 001 – 110 000	5.0%	2.8%	2.1%	1.5%	1.2%	1.0%	0.7%	0.6%	0.4%	0.3%	0.3%	
M: 110 001 – 120 000	5.6%	3.5%	2.2%	1.9%	1.4%	1.1%	0.8%	0.7%	0.5%	0.4%	0.4%	
N: 120 001 – 130 000	4.6%	3.1%	2.7%	1.9%	1.6%	1.2%	0.9%	0.7%	0.6%	0.4%	0.4%	
O: 130 001 – 140 000	4.5%	3.3%	3.2%	2.1%	1.7%	1.5%	1.0%	0.8%	0.6%	0.5%	0.5%	
P: 140 001 – 150 000	4.2%	3.3%	2.8%	2.6%	1.8%	1.5%	1.1%	0.9%	0.7%	0.6%	0.5%	
Q: 150 001 – 200 000	13.4%	12.4%	13.2%	13.6%	12.1%	10.1%	7.1%	5.9%	4.6%	4.0%	3.5%	
R: 200 001 – 250 000	7.4%	9.0%	9.6%	10.5%	10.9%	10.7%	9.9%	8.3%	6.6%	5.5%	4.7%	
S: 250 001 – 350 000	8.0%	12.8%	13.9%	14.7%	15.0%	15.2%	16.9%	16.7%	15.6%	14.8%	13.2%	
T: 350 001 – 500 000	5.2%	11.7%	13.1%	13.8%	14.8%	15.3%	16.0%	16.1%	15.7%	16.6%	17.0%	
U: 500 001 – 750 000	3.0%	9.6%	11.0%	12.4%	13.6%	14.5%	15.7%	16.4%	16.6%	17.3%	17.4%	
V: 750 001 – 1 000 000	1.0%	4.7%	5.4%	6.0%	6.6%	7.5%	8.3%	9.0%	9.5%	10.3%	10.7%	
W: 1 000 001 – 2 000 000	1.0%	7.0%	7.9%	8.2%	9.2%	10.3%	11.3%	12.6%	14.1%	15.5%	16.2%	
X: 2 000 001 – 5 000 000	0.3%	4.6%	4.7%	4.5%	5.1%	5.4%	6.0%	6.6%	7.6%	8.2%	9.2%	
Y: 5 000 001 +	0.1%	3.8%	3.0%	2.6%	2.6%	3.2%	3.7%	4.3%	6.8%	5.5%	6.3%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	
<= 0	4.8%	-2.1%	-2.2%	-2.1%	-2.1%	-2.1%	-1.9%	-1.8%	-1.6%	-1.6%	-1.5%	
1 – 70 000	18.5%	4.3%	3.0%	2.4%	1.8%	1.4%	1.0%	0.8%	0.6%	0.5%	0.5%	
70 001 – 350 000	66.1%	56.3%	54.1%	52.3%	48.6%	44.5%	39.9%	35.9%	30.7%	27.7%	24.3%	
350 001 – 500 000	5.2%	11.7%	13.1%	13.8%	14.8%	15.3%	16.0%	16.1%	15.7%	16.6%	17.0%	
500 000 +	5.3%	29.8%	32.0%	33.6%	37.0%	40.9%	45.0%	49.0%	54.7%	56.8%	59.8%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

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

**Table A2.8.3: Assessed individual taxpayers: Tax assessed by taxable income group, 2008 – 2017**

Taxable income group	Tax year	2008 – 2017										
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
	Number of taxpayers <sup>1</sup>	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	44 436	6	12	4	6	9	4	7	4	5	5	5
B: = 0	92 070	3	0	0	0	0	0	0	0	0	0	6
C: 1 – 20 000	78 835	0	0	1	1	1	1	1	1	1	1	3
D: 20 001 – 30 000	49 207	0	0	1	1	1	1	1	1	1	1	2
E: 30 001 – 40 000	75 379	1	1	1	1	1	1	2	1	1	1	4
F: 40 001 – 50 000	101 469	41	11	1	1	2	2	2	1	2	2	3
G: 50 001 – 60 000	104 320	214	127	22	7	2	3	3	2	2	2	4
H: 60 001 – 70 000	112 926	415	290	138	81	44	13	6	3	3	3	5
I: 70 001 – 80 000	116 223	636	470	282	213	146	56	35	17	9	8	8
J: 80 001 – 90 000	126 560	929	670	432	340	269	115	80	53	37	32	32
K: 90 000 – 100 000	133 675	1 224	917	615	474	394	182	140	100	72	64	64
L: 100 001 – 110 000	141 277	1 557	1 222	814	647	513	263	206	155	119	100	100
M: 110 001 – 120 000	158 526	2 064	1 380	1 110	841	688	369	301	219	179	152	152
N: 120 001 – 130 000	130 319	2 012	1 863	1 206	1 059	830	469	386	276	223	196	196
O: 130 001 – 140 000	126 481	2 275	2 346	1 407	1 205	1 093	574	499	357	291	254	254
P: 140 001 – 150 000	119 247	2 438	2 211	1 919	1 399	1 208	704	609	442	376	320	320
Q: 150 001 – 200 000	377 208	10 291	11 847	12 027	11 341	9 906	6 096	5 175	3 851	3 221	2 768	2 768
R: 200 001 – 250 000	210 105	8 802	10 166	11 051	12 235	12 731	11 186	9 979	7 977	6 696	5 659	5 659
S: 250 001 – 350 000	227 287	14 726	17 427	18 525	20 321	21 755	24 150	25 242	24 830	24 639	22 376	22 376
T: 350 001 – 500 000	148 028	15 929	19 509	20 905	24 182	26 770	29 443	31 416	32 797	36 290	38 041	38 041
U: 500 001 – 750 000	83 852	14 983	19 063	22 028	26 180	30 133	34 994	39 181	43 018	47 462	49 509	49 509
V: 750 001 – 1 000 000	28 823	7 999	10 235	11 694	14 293	17 448	21 024	24 677	28 334	32 568	35 113	35 113
W: 1 000 001 – 2 000 000	27 325	12 653	16 051	17 579	21 570	26 372	32 318	38 627	47 179	54 861	60 247	60 247
X: 2 000 001 – 5 000 000	8 436	9 103	10 382	10 712	13 176	15 385	19 238	23 069	29 565	33 666	39 396	39 396
Y: 5 000 001 +	1 879	7 904	7 032	6 492	7 097	9 660	12 961	16 293	29 326	24 692	30 071	30 071
<b>Total</b>	<b>2 823 893</b>	<b>116 205</b>	<b>133 234</b>	<b>138 969</b>	<b>156 668</b>	<b>175 361</b>	<b>194 169</b>	<b>215 938</b>	<b>248 511</b>	<b>265 415</b>	<b>284 340</b>	<b>284 340</b>
<= 0	136 506	9	12	5	6	9	5	8	5	5	5	12
1 – 70 000	522 136	671	429	164	91	50	22	15	9	10	20	20
70 001 – 350 000	2 014 936	62 883	70 029	70 293	74 255	76 304	73 608	74 068	71 074	72 151	69 972	69 972
350 001 – 500 000	83 852	14 983	19 063	22 028	26 180	30 133	34 994	39 181	43 018	47 462	49 509	49 509
500 000 +	66 463	37 659	43 700	46 478	56 136	68 865	85 541	102 665	134 405	145 786	164 827	164 827
<b>Total</b>	<b>2 823 893</b>	<b>116 205</b>	<b>133 234</b>	<b>138 969</b>	<b>156 668</b>	<b>175 361</b>	<b>194 169</b>	<b>215 938</b>	<b>248 511</b>	<b>265 415</b>	<b>284 340</b>	<b>284 340</b>

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

# PERSONAL INCOME TAX

Table A2.8.3: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2008 – 2017 (continued)

Taxable income group Percentage of total	Number of taxpayers <sup>1</sup>	Tax year													
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017				
A: < 0	1.6%	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%
B: = 0	3.3%	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%
C: 1 – 20 000	2.8%	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%
D: 20 001 – 30 000	1.7%	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%
E: 30 001 – 40 000	2.7%	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%
F: 40 001 – 50 000	3.6%	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%
G: 50 001 – 60 000	3.7%	0.2%	0.1%	0.0%	0.0%	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	4.0%	0.4%	0.2%	0.1%	0.1%	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	4.1%	0.5%	0.4%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	4.5%	0.8%	0.5%	0.3%	0.2%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	4.7%	1.1%	0.7%	0.4%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	5.0%	1.3%	0.9%	0.6%	0.4%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
M: 110 001 – 120 000	5.6%	1.8%	1.0%	0.8%	0.5%	0.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
N: 120 001 – 130 000	4.6%	1.7%	1.4%	0.9%	0.7%	0.5%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
O: 130 001 – 140 000	4.5%	2.0%	1.8%	1.0%	0.8%	0.6%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	4.2%	2.1%	1.7%	1.4%	0.9%	0.7%	0.4%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Q: 150 001 – 200 000	13.4%	8.9%	8.9%	8.7%	7.2%	5.6%	3.1%	3.1%	3.1%	2.4%	2.4%	1.5%	1.2%	1.0%	1.0%
R: 200 001 – 250 000	7.4%	7.6%	7.6%	8.0%	7.8%	7.3%	5.8%	5.8%	5.8%	4.6%	4.6%	3.2%	2.5%	2.0%	2.0%
S: 250 001 – 350 000	8.0%	12.7%	13.1%	13.3%	13.0%	12.4%	12.4%	12.4%	12.4%	11.7%	11.7%	10.0%	9.3%	7.9%	7.9%
T: 350 001 – 500 000	5.2%	13.7%	14.6%	15.0%	15.4%	15.3%	15.2%	15.2%	15.2%	14.5%	14.5%	13.2%	13.7%	13.4%	13.4%
U: 500 001 – 750 000	3.0%	12.9%	14.3%	15.9%	16.7%	17.2%	18.0%	18.0%	17.2%	18.1%	18.1%	17.3%	17.9%	17.4%	17.4%
V: 750 001 – 1 000 000	1.0%	6.9%	7.7%	8.4%	9.1%	9.9%	10.8%	10.8%	9.9%	11.4%	11.4%	11.4%	12.3%	12.3%	12.3%
W: 1 000 001 – 2 000 000	1.0%	10.9%	12.0%	12.6%	13.8%	15.0%	16.6%	16.6%	15.0%	17.9%	17.9%	19.0%	20.7%	21.2%	21.2%
X: 2 000 001 – 5 000 000	0.3%	7.8%	7.8%	7.7%	8.4%	8.8%	9.9%	9.9%	8.8%	10.7%	10.7%	11.9%	12.7%	13.9%	13.9%
Y: 5 000 001 +	0.1%	6.8%	5.3%	4.7%	4.5%	5.5%	6.7%	6.7%	5.5%	7.5%	7.5%	11.8%	9.3%	10.6%	10.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<= 0	4.8%	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%
1 – 70 000	18.5%	0.6%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
70 001 – 350 000	71.4%	54.1%	52.6%	50.6%	47.4%	43.5%	37.9%	34.3%	28.6%	27.2%	24.6%	24.6%	24.6%	24.6%	24.6%
350 001 – 500 000	3.0%	12.9%	14.3%	15.9%	16.7%	17.2%	18.0%	18.1%	17.2%	18.1%	18.1%	17.3%	17.9%	17.4%	17.4%
500 000 +	2.4%	32.4%	32.8%	33.4%	35.8%	39.3%	44.1%	47.5%	54.1%	54.1%	54.1%	54.1%	54.9%	58.0%	58.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

**Table A2.8.4: Assessed individual taxpayers: effective tax rate by taxable income group, 2008 – 2017**

Taxable income group	Number of taxpayers <sup>1</sup>	Tax year												
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017			
A: < 0	44 436	-0.1%	-0.1%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	92 070	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%
C: 1 – 20 000	76 835	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	0.2%	0.2%	0.2%	0.2%	0.3%	0.7%
D: 20 001 – 30 000	49 207	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%
E: 30 001 – 40 000	75 379	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.5%
F: 40 001 – 50 000	101 469	0.9%	0.3%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%
G: 50 001 – 60 000	104 320	3.7%	2.8%	0.5%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.3%
H: 60 001 – 70 000	112 926	5.6%	4.8%	2.7%	1.9%	1.2%	0.4%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.3%
I: 70 001 – 80 000	116 223	7.3%	6.4%	4.4%	3.7%	3.1%	1.6%	1.1%	0.6%	0.6%	1.1%	0.6%	0.3%	0.3%
J: 80 001 – 90 000	126 560	8.6%	7.8%	5.8%	5.1%	4.5%	2.6%	2.0%	1.6%	1.6%	2.0%	1.6%	1.2%	1.2%
K: 90 000 – 100 000	133 675	9.6%	9.0%	7.1%	6.4%	5.6%	3.3%	2.9%	2.5%	2.5%	2.9%	2.5%	2.0%	1.9%
L: 100 001 – 110 000	141 277	10.5%	9.9%	8.2%	7.6%	6.8%	4.1%	3.6%	3.2%	3.6%	4.1%	3.6%	2.8%	2.6%
M: 110 001 – 120 000	158 526	11.3%	10.6%	9.1%	8.6%	7.9%	5.0%	4.6%	4.3%	5.0%	5.0%	4.6%	3.4%	3.1%
N: 120 001 – 130 000	130 319	12.4%	11.4%	9.8%	9.4%	8.8%	5.9%	5.4%	5.0%	5.9%	5.9%	5.4%	3.9%	3.8%
O: 130 001 – 140 000	126 481	13.3%	12.4%	10.6%	10.0%	9.5%	6.7%	6.3%	6.3%	6.7%	6.3%	6.3%	4.5%	4.3%
P: 140 001 – 150 000	119 247	14.1%	13.3%	11.7%	10.8%	10.1%	7.4%	6.9%	7.4%	7.4%	6.9%	6.9%	5.2%	4.9%
Q: 150 001 – 200 000	377 208	15.9%	15.1%	13.8%	13.2%	12.6%	9.7%	9.1%	9.7%	9.7%	9.1%	9.1%	7.0%	6.5%
R: 200 001 – 250 000	210 105	18.8%	17.9%	16.5%	15.9%	15.3%	12.7%	12.3%	12.7%	12.7%	12.3%	12.3%	10.4%	9.8%
S: 250 001 – 350 000	227 287	22.1%	21.2%	19.8%	19.1%	18.4%	16.0%	15.6%	16.0%	16.0%	15.6%	14.4%	14.3%	13.8%
T: 350 001 – 500 000	148 028	26.0%	25.2%	23.8%	23.2%	22.5%	20.6%	20.1%	20.6%	20.6%	20.1%	18.9%	18.9%	18.3%
U: 500 001 – 750 000	83 852	29.8%	29.2%	27.8%	27.3%	26.6%	25.0%	24.6%	25.0%	25.0%	24.6%	23.5%	23.7%	23.1%
V: 750 001 – 1 000 000	28 823	32.4%	32.0%	30.8%	30.5%	29.8%	28.6%	28.1%	28.6%	28.6%	28.1%	26.9%	27.2%	26.7%
W: 1 000 001 – 2 000 000	27 325	34.7%	34.4%	33.5%	33.3%	33.0%	32.1%	31.6%	32.1%	32.1%	31.6%	30.2%	30.6%	30.3%
X: 2 000 001 – 5 000 000	8 436	37.5%	37.3%	36.9%	36.8%	36.6%	36.0%	35.9%	36.0%	36.0%	35.9%	35.1%	35.4%	35.0%
Y: 5 000 001 +	1 879	39.3%	39.3%	39.5%	39.3%	39.1%	38.8%	39.0%	38.8%	38.8%	39.0%	38.8%	39.0%	38.7%
<b>Total</b>	<b>2 823 893</b>	<b>22.2%</b>	<b>22.5%</b>	<b>21.7%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>21.8%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>22.9%</b>	<b>23.1%</b>
<= 0	136 506	-0.1%	-0.1%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%
1 – 70 000	522 136	3.0%	2.4%	1.1%	0.7%	0.4%	0.2%	0.2%	0.4%	0.2%	0.2%	0.1%	0.2%	0.3%
70 001 – 350 000	2 014 936	21.4%	21.8%	21.0%	21.6%	22.0%	20.7%	21.3%	22.0%	20.7%	21.3%	21.0%	22.5%	23.5%
350 001 – 500 000	83 852	24.5%	24.6%	25.1%	25.1%	25.3%	24.5%	25.0%	25.3%	24.5%	25.0%	24.8%	24.7%	23.8%
500 000 +	66 463	24.2%	23.0%	21.6%	21.5%	21.6%	21.3%	21.6%	21.6%	21.3%	21.6%	22.2%	22.2%	22.4%
<b>Total</b>	<b>2 823 893</b>	<b>22.2%</b>	<b>22.5%</b>	<b>21.7%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>21.8%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>22.2%</b>	<b>22.5%</b>	<b>22.9%</b>	<b>23.1%</b>

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

**Table A2.8.5: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2008 – 2017**

Taxable income group	Number of taxpayers <sup>1</sup>	Tax year										
		2009	2010	2011	2012	2013	2014	2015	2016	2017		
A: < 0	44 436	16.0%	11.0%	11.0%	10.3%	9.1%	8.4%	6.9%	6.4%	5.9%		
B: = 0	92 070	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
C: 1 – 20 000	78 835	-23.6%	-13.7%	-12.4%	-11.1%	-11.7%	-10.7%	-10.7%	-8.8%	-6.9%		
D: 20 001 – 30 000	49 207	-23.1%	-15.9%	-13.8%	-13.1%	-13.9%	-12.9%	-13.2%	-11.4%	-9.5%		
E: 30 001 – 40 000	75 379	-26.0%	-21.6%	-19.8%	-19.0%	-19.1%	-17.2%	-17.2%	-15.3%	-13.2%		
F: 40 001 – 50 000	101 469	-20.6%	-25.2%	-23.1%	-21.0%	-21.2%	-19.4%	-19.5%	-17.6%	-15.5%		
G: 50 001 – 60 000	104 320	-20.6%	-12.3%	-11.9%	-11.8%	-16.9%	-16.6%	-17.4%	-16.3%	-14.5%		
H: 60 001 – 70 000	112 926	-18.3%	-16.2%	-16.9%	-16.1%	-14.2%	-13.2%	-14.8%	-15.1%	-14.2%		
I: 70 001 – 80 000	116 223	-15.3%	-14.3%	-13.2%	-14.1%	-16.1%	-15.3%	-13.9%	-12.3%	-11.2%		
J: 80 001 – 90 000	126 560	-20.5%	-16.6%	-14.6%	-13.5%	-16.1%	-15.5%	-15.5%	-14.9%	-13.9%		
K: 90 000 – 100 000	133 675	-19.5%	-17.6%	-16.7%	-13.8%	-15.2%	-15.0%	-15.2%	-14.7%	-13.7%		
L: 100 001 – 110 000	141 277	-16.7%	-18.4%	-16.9%	-15.6%	-15.6%	-14.6%	-14.6%	-14.4%	-13.8%		
M: 110 001 – 120 000	158 526	-28.5%	-18.3%	-18.6%	-16.9%	-16.6%	-15.6%	-15.0%	-14.5%	-13.7%		
N: 120 001 – 130 000	130 319	0.2%	-13.1%	-11.4%	-12.7%	-13.4%	-12.9%	-12.5%	-12.3%	-11.9%		
O: 130 001 – 140 000	126 481	10.7%	-11.9%	-11.0%	-9.5%	-13.0%	-12.0%	-11.7%	-11.5%	-11.1%		
P: 140 001 – 150 000	119 247	-3.5%	-2.4%	-9.2%	-8.9%	-11.4%	-10.6%	-10.7%	-10.3%	-10.2%		
Q: 150 001 – 200 000	377 208	20.6%	15.9%	9.7%	4.9%	-0.6%	-2.2%	-3.3%	-4.1%	-4.6%		
R: 200 001 – 250 000	210 105	20.9%	19.6%	18.0%	15.5%	13.5%	9.5%	6.4%	4.0%	2.4%		
S: 250 001 – 350 000	227 287	23.2%	18.4%	16.7%	15.4%	17.7%	15.9%	14.5%	12.6%	10.3%		
T: 350 001 – 500 000	148 028	26.4%	19.8%	19.4%	18.1%	18.5%	16.9%	16.0%	15.4%	14.6%		
U: 500 001 – 750 000	83 852	29.9%	25.4%	23.9%	22.5%	22.7%	21.2%	20.3%	18.9%	17.5%		
V: 750 001 – 1 000 000	28 823	29.7%	24.1%	23.9%	24.0%	24.4%	23.5%	23.0%	21.8%	20.4%		
W: 1 000 001 – 2 000 000	27 325	27.8%	19.9%	21.0%	21.7%	22.5%	22.3%	23.1%	22.0%	20.7%		
X: 2 000 001 – 5 000 000	8 436	14.4%	9.2%	13.8%	14.7%	17.0%	17.6%	19.4%	18.6%	18.6%		
Y: 5 000 001 +	1 879	-10.9%	-9.6%	-3.5%	5.3%	10.7%	13.0%	20.8%	15.4%	16.2%		
<b>Total</b>	<b>2 823 893</b>	<b>13.4%</b>	<b>10.5%</b>	<b>10.6%</b>	<b>10.5%</b>	<b>11.2%</b>	<b>10.9%</b>	<b>11.3%</b>	<b>10.5%</b>	<b>10.0%</b>		
<= 0	136 506	16.0%	11.0%	11.0%	10.3%	9.1%	8.4%	6.9%	6.4%	5.9%		
1 – 70 000	522 136	-20.7%	-17.4%	-16.7%	-15.8%	-16.6%	-15.5%	-16.3%	-15.3%	-13.7%		
70 001 – 350 000	2 014 936	8.9%	6.6%	5.2%	4.2%	3.8%	2.8%	2.0%	1.1%	0.1%		
350 001 – 500 000	83 852	26.4%	19.8%	19.4%	18.1%	18.5%	16.9%	16.0%	15.4%	14.6%		
500 000 +	66 463	21.7%	17.4%	18.8%	19.6%	20.8%	20.4%	21.4%	19.7%	18.8%		
<b>Total</b>	<b>2 823 893</b>	<b>13.4%</b>	<b>10.5%</b>	<b>10.6%</b>	<b>10.5%</b>	<b>11.2%</b>	<b>10.9%</b>	<b>11.3%</b>	<b>10.5%</b>	<b>10.0%</b>		

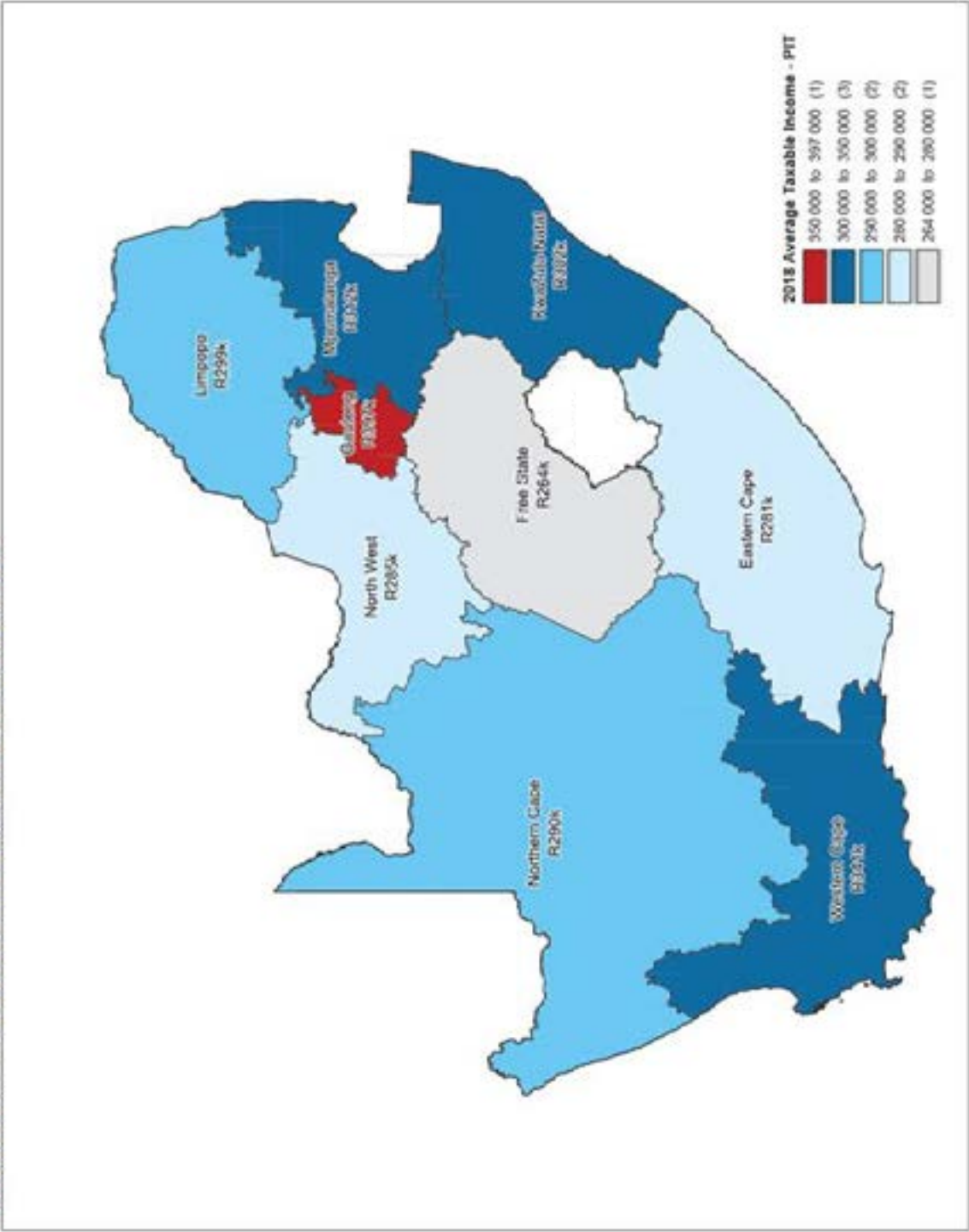
1. Number of taxpayers for taxable income group of base year.

# PERSONAL INCOME TAX

**Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2008 - 2017**

Tax year	2008				2017				
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	CAGR of taxable income
0 - 5	1 914	161	27	16.9%	2	1	0	29.1%	-40.2%
6 - 10	3 460	262	41	15.6%	263	44	8	17.5%	-16.4%
11 - 15	4 848	360	60	16.6%	2 197	327	57	17.4%	-1.0%
16 - 20	16 427	720	88	12.1%	3 747	605	112	18.5%	-1.7%
21 - 25	159 527	12 474	1 470	11.8%	5 280	1 053	206	19.6%	-21.9%
26 - 30	341 388	44 849	7 424	16.6%	27 092	7 653	1 397	18.3%	-16.2%
31 - 35	414 052	70 941	14 218	20.0%	210 644	83 419	18 070	21.7%	1.6%
36 - 40	445 325	87 361	19 297	22.1%	355 260	159 486	37 117	23.3%	6.2%
41 - 45	402 814	83 055	18 944	22.8%	429 163	205 593	49 898	24.3%	9.5%
46 - 50	359 239	78 721	18 770	23.8%	435 781	210 834	51 719	24.5%	10.4%
51 - 55	262 902	59 733	14 837	24.8%	398 896	187 978	45 576	24.2%	12.1%
56 - 60	168 261	40 781	10 705	26.2%	341 736	162 745	38 116	23.4%	14.8%
61 - 65	108 462	23 775	6 251	26.3%	243 647	104 631	23 485	22.4%	17.9%
66 - 70	66 473	10 708	2 373	22.2%	153 055	49 681	9 338	18.8%	18.6%
71 - 75	38 313	5 219	1 032	19.8%	97 572	25 117	4 553	18.1%	19.1%
75 +	30 488	3 847	669	17.4%	119 558	29 562	4 688	15.9%	25.4%
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>10.0%</b>
0 - 55	2 411 896	438 636	95 175	21.7%	1 868 325	856 992	204 160	23.8%	7.7%
56 +	411 997	84 330	21 029	24.9%	955 568	371 737	80 180	21.6%	17.9%
<b>Total</b>	<b>2 823 893</b>	<b>522 966</b>	<b>116 205</b>	<b>22.2%</b>	<b>2 823 893</b>	<b>1 228 728</b>	<b>284 340</b>	<b>23.1%</b>	<b>10.0%</b>
<b>Percentage of total</b>									
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	0.6%	0.1%	0.1%		0.1%	0.0%	0.0%		
21 - 25	5.6%	2.4%	1.3%		0.2%	0.1%	0.1%		
26 - 30	12.1%	8.6%	6.4%		1.0%	0.6%	0.5%		
31 - 35	14.7%	13.6%	12.2%		7.5%	6.8%	6.4%		
36 - 40	15.8%	16.7%	16.6%		12.6%	13.0%	13.1%		
41 - 45	14.3%	15.9%	16.3%		15.2%	16.7%	17.5%		
46 - 50	12.7%	15.1%	16.2%		15.4%	17.2%	18.2%		
51 - 55	9.3%	11.4%	12.8%		14.1%	15.3%	16.0%		
56 - 60	6.0%	7.8%	9.2%		12.1%	13.2%	13.4%		
61 - 65	3.8%	4.5%	5.4%		8.6%	8.5%	8.3%		
66 - 70	2.4%	2.0%	2.0%		5.4%	4.0%	3.3%		
71 - 75	1.4%	1.0%	0.9%		3.5%	2.0%	1.6%		
75 +	1.1%	0.7%	0.6%		4.2%	2.4%	1.6%		
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		
0 - 55	85.4%	83.9%	81.9%		66.2%	69.7%	71.8%		
56 +	14.6%	16.1%	18.1%		33.8%	30.3%	28.2%		
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		

Map A2.10: Assessed individual taxpayers by province, 2018



# PERSONAL INCOME TAX

**Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2017 - 2018**

Tax year		2017				2018			
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	5 816	1 205	174	207 187	5 188	1 228	189	214 190
Blue Crane Route Local Municipality	EC102	2 009	443	78	220 508	1 709	438	81	222 320
Buffalo City Metropolitan Municipality	BUF	93 362	25 525	4 631	273 398	84 733	25 675	4 848	278 237
Dr. Beyers Naude Local Municipality	EC101	5 350	1 026	168	191 776	4 624	1 004	176	193 835
Elundini Local Municipality	EC141	13 382	4 610	1 005	344 493	12 318	4 526	990	346 386
Emalahleni Local Municipality	EC136	5 232	1 017	145	194 381	4 873	1 069	159	207 366
Engcobo Local Municipality	EC137	6 041	1 233	163	204 105	5 503	1 266	187	213 292
Enoch Mgijima Local Municipality	EC139	15 670	3 823	633	243 969	14 127	3 878	663	252 400
Great Kei Local Municipality	EC123	1 030	255	48	247 573	881	240	46	256 992
Intsika Yethu Local Municipality	EC135	3 500	777	108	222 000	3 258	800	117	228 255
Inxuba Yethemba Local Municipality	EC131	7 293	1 756	341	240 779	6 360	1 730	351	244 507
King Sabata Dalindyebo Local Municipality	EC157	28 723	7 395	1 236	257 459	26 654	7 589	1 320	262 903
Kouga Local Municipality	EC108	10 984	2 691	481	244 993	9 967	2 622	475	253 179
Kou-Kamma Local Municipality	EC109	1 565	354	62	226 198	1 416	364	67	233 544
Makana Local Municipality	EC104	7 659	1 994	350	260 347	7 074	2 023	370	269 542
Matatiele Local Municipality	EC441	8 113	1 898	293	233 946	7 408	1 912	308	241 155
Mbashe Local Municipality	EC121	5 797	1 312	185	226 324	5 380	1 356	205	234 063
Mbizana Local Municipality	EC443	6 624	1 494	213	225 543	6 080	1 571	240	231 596
Mhlonlo Local Municipality	EC156	5 580	1 285	198	230 287	5 127	1 295	208	234 962
Mhqwama Local Municipality	EC122	9 416	2 277	337	241 822	8 655	2 317	362	247 905
Ndlambe Local Municipality	EC105	5 991	1 430	252	238 691	5 425	1 396	254	247 281
Nelson Mandela Bay Metropolitan Municipality NMA		155 678	41 295	7 354	265 259	143 460	41 256	7 595	271 909
Ngqushwa Local Municipality	EC126	2 492	487	71	195 425	2 215	468	70	202 725
Ngquza Hill Local Municipality	EC153	8 530	1 984	284	232 591	8 006	2 074	318	236 681
Ntabankulu Local Municipality	EC444	1 734	414	63	238 754	1 549	409	65	246 295
Nyandeni Local Municipality	EC155	6 709	1 458	203	217 320	6 112	1 514	226	223 885
Port St Johns Local Municipality	EC154	1 980	468	70	236 364	1 908	494	77	241 010
Raymond Mhlaba Local Municipality	EC129	7 128	1 645	269	230 780	6 410	1 654	281	229 975
Sakhisizwe Local Municipality	EC138	4 315	865	141	200 463	3 838	903	150	204 839
Senqu Local Municipality	EC142	4 790	1 043	153	217 745	4 082	1 020	161	225 942
Sundays River Valley Local Municipality	EC106	2 238	630	133	281 501	2 045	554	111	281 132
Umzimvubu Local Municipality	EC442	6 992	1 639	246	234 411	6 398	1 682	268	240 176
Walter Sisulu Local Municipality	EC145	4 504	970	156	215 364	3 898	950	159	221 811
<b>Total</b>		<b>456 227</b>	<b>116 698</b>	<b>20 244</b>	<b>255 789</b>	<b>416 681</b>	<b>117 277</b>	<b>21 097</b>	<b>281 455</b>
<b>Percentage of total</b>									
Amahlathi Local Municipality	EC124	1.3%	1.0%	0.9%		1.2%	1.0%	0.9%	
Blue Crane Route Local Municipality	EC102	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.5%	21.9%	22.9%		20.3%	21.9%	23.0%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.8%		1.1%	0.9%	0.8%	
Elundini Local Municipality	EC141	2.9%	4.0%	5.0%		3.0%	3.9%	4.7%	
Emalahleni Local Municipality	EC136	1.1%	0.9%	0.7%		1.2%	0.9%	0.8%	
Engcobo Local Municipality	EC137	1.3%	1.1%	0.8%		1.3%	1.1%	0.9%	
Enoch Mgijima Local Municipality	EC139	3.4%	3.3%	3.1%		3.4%	3.3%	3.1%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.8%	0.7%	0.5%		0.8%	0.7%	0.6%	
Inxuba Yethemba Local Municipality	EC131	1.6%	1.5%	1.7%		1.5%	1.5%	1.7%	
King Sabata Dalindyebo Local Municipality	EC157	6.3%	6.3%	6.1%		6.4%	6.5%	6.3%	
Kouga Local Municipality	EC108	2.4%	2.3%	2.4%		2.4%	2.2%	2.3%	
Kou-Kamma Local Municipality	EC109	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Makana Local Municipality	EC104	1.7%	1.7%	1.7%		1.7%	1.7%	1.8%	
Matatiele Local Municipality	EC441	1.8%	1.6%	1.4%		1.8%	1.6%	1.5%	
Mbashe Local Municipality	EC121	1.3%	1.1%	0.9%		1.3%	1.2%	1.0%	
Mbizana Local Municipality	EC443	1.5%	1.3%	1.1%		1.5%	1.3%	1.1%	
Mhlonlo Local Municipality	EC156	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Mhqwama Local Municipality	EC122	2.1%	2.0%	1.7%		2.1%	2.0%	1.7%	
Ndlambe Local Municipality	EC105	1.3%	1.2%	1.2%		1.3%	1.2%	1.2%	
Nelson Mandela Bay Metropolitan Municipality NMA		34.1%	35.4%	36.3%		34.4%	35.2%	36.0%	
Ngqushwa Local Municipality	EC126	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Ngquza Hill Local Municipality	EC153	1.9%	1.7%	1.4%		1.9%	1.8%	1.5%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Nyandeni Local Municipality	EC155	1.5%	1.2%	1.0%		1.5%	1.3%	1.1%	
Port St Johns Local Municipality	EC154	0.4%	0.4%	0.3%		0.5%	0.4%	0.4%	
Raymond Mhlaba Local Municipality	EC129	1.6%	1.4%	1.3%		1.5%	1.4%	1.3%	
Sakhisizwe Local Municipality	EC138	0.9%	0.7%	0.7%		0.9%	0.8%	0.7%	
Senqu Local Municipality	EC142	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Sundays River Valley Local Municipality	EC106	0.5%	0.5%	0.7%		0.5%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.5%	1.4%	1.2%		1.5%	1.4%	1.3%	
Walter Sisulu Local Municipality	EC145	1.0%	0.8%	0.8%		0.9%	0.8%	0.8%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

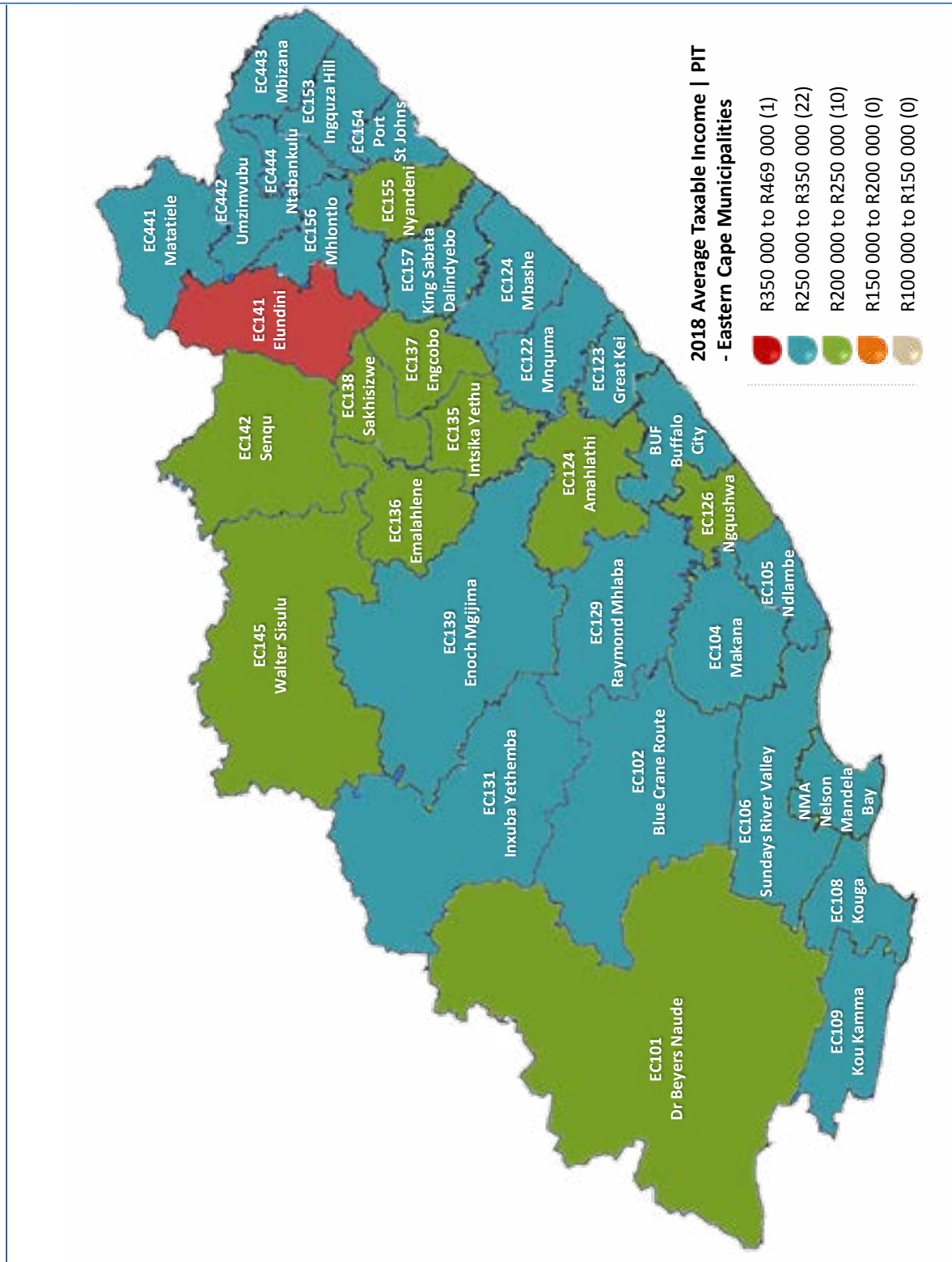


# PERSONAL INCOME TAX

**Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2017 - 2018 (continued)**

Tax year		2017				2018			
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	1.3%	1.0%	0.9%		1.2%	1.0%	0.9%	
Blue Crane Route Local Municipality	EC102	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.5%	21.9%	22.9%		20.3%	21.9%	23.0%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.8%		1.1%	0.9%	0.8%	
Elundini Local Municipality	EC141	2.9%	4.0%	5.0%		3.0%	3.9%	4.7%	
Ermahlani Local Municipality	EC136	1.1%	0.9%	0.7%		1.2%	0.9%	0.8%	
Engcobo Local Municipality	EC137	1.3%	1.1%	0.8%		1.3%	1.1%	0.9%	
Enoch Mgijima Local Municipality	EC139	3.4%	3.3%	3.1%		3.4%	3.3%	3.1%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.8%	0.7%	0.5%		0.8%	0.7%	0.6%	
Inxuba Yethemba Local Municipality	EC131	1.6%	1.5%	1.7%		1.5%	1.5%	1.7%	
King Sabata Dalindyebo Local Municipality	EC157	6.3%	6.3%	6.1%		6.4%	6.5%	6.3%	
Kouga Local Municipality	EC108	2.4%	2.3%	2.4%		2.4%	2.2%	2.3%	
Kou-Kamma Local Municipality	EC109	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Makana Local Municipality	EC104	1.7%	1.7%	1.7%		1.7%	1.7%	1.8%	
Matatiele Local Municipality	EC441	1.8%	1.6%	1.4%		1.8%	1.6%	1.5%	
Mbhashe Local Municipality	EC121	1.3%	1.1%	0.9%		1.3%	1.2%	1.0%	
Mbizana Local Municipality	EC443	1.5%	1.3%	1.1%		1.5%	1.3%	1.1%	
Mhlonlto Local Municipality	EC156	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Minquma Local Municipality	EC122	2.1%	2.0%	1.7%		2.1%	2.0%	1.7%	
Ndlambe Local Municipality	EC105	1.3%	1.2%	1.2%		1.3%	1.2%	1.2%	
Nelson Mandela Bay Metropolitan Municipality NMA		34.1%	35.4%	36.3%		34.4%	35.2%	36.0%	
Ngqushwa Local Municipality	EC126	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Ngquza Hill Local Municipality	EC153	1.9%	1.7%	1.4%		1.9%	1.8%	1.5%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Nyandeni Local Municipality	EC155	1.5%	1.2%	1.0%		1.5%	1.3%	1.1%	
Port St Johns Local Municipality	EC154	0.4%	0.4%	0.3%		0.5%	0.4%	0.4%	
Raymond Mhlaba Local Municipality	EC129	1.6%	1.4%	1.3%		1.5%	1.4%	1.3%	
Sakhisizwe Local Municipality	EC138	0.9%	0.7%	0.7%		0.9%	0.8%	0.7%	
Senqu Local Municipality	EC142	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Sundays River Valley Local Municipality	EC106	0.5%	0.5%	0.7%		0.5%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.5%	1.4%	1.2%		1.5%	1.4%	1.3%	
Walter Sisulu Local Municipality	EC145	1.0%	0.8%	0.8%		0.9%	0.8%	0.8%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2018**

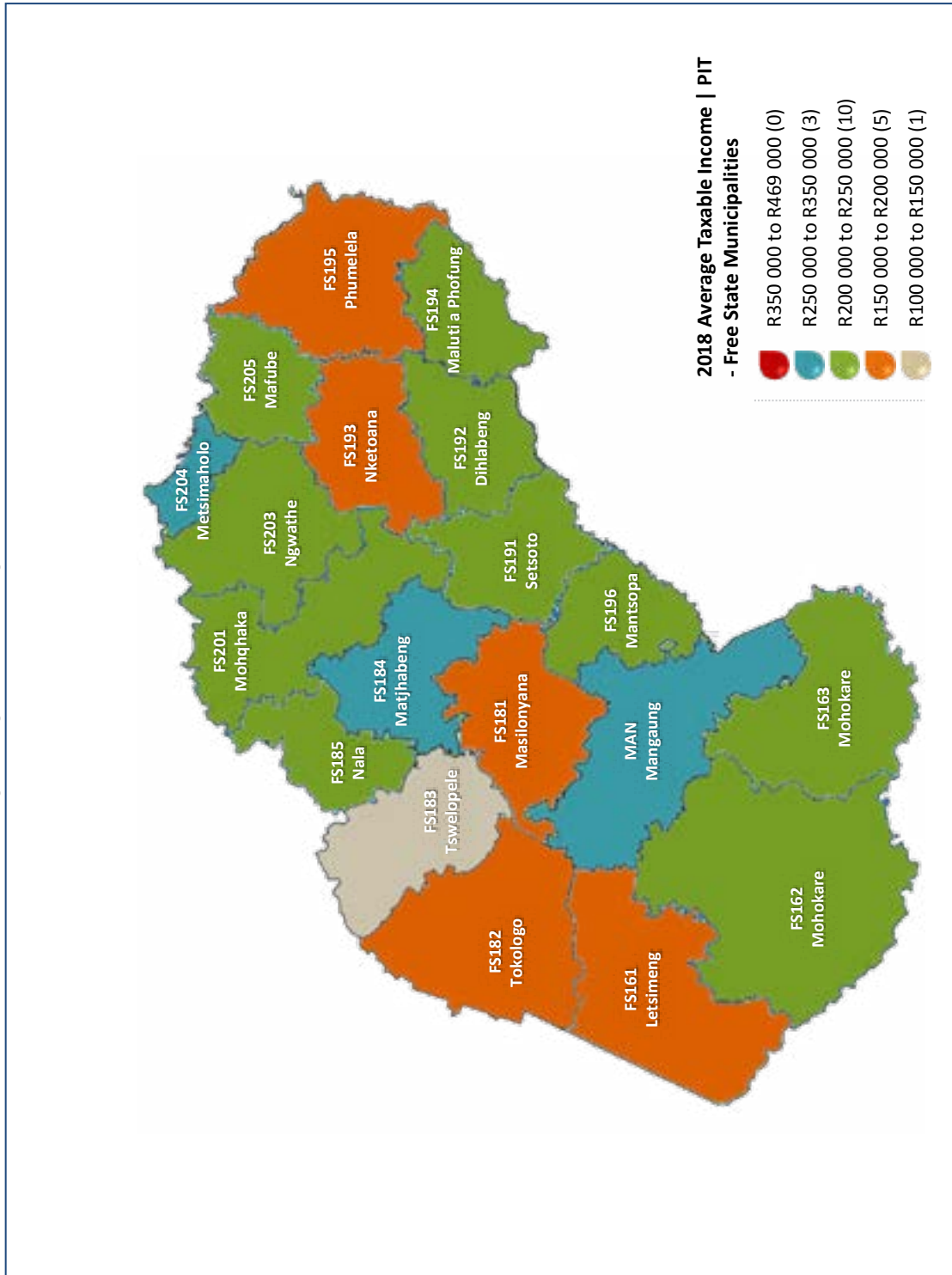


# PERSONAL INCOME TAX

**Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2017 - 2018**

Tax year		2017				2018			
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)
Dhlabeng Local Municipality	FS192	13 773	2 955	536	214 550	12 469	3 103	564	222 805
Kopanong Local Municipality	FS162	3 572	701	120	196 249	2 927	645	113	200 413
Letsemeng Local Municipality	FS161	3 183	503	112	158 027	2 218	429	88	156 140
Mafube Local Municipality	FS205	3 793	615	127	162 141	3 093	629	129	181 044
Maluti a Phofung Local Municipality	FS194	20 677	4 407	661	213 135	18 591	4 437	698	219 776
Mangaung Metropolitan Municipality	MAN	102 864	26 754	4 750	260 091	93 134	26 888	4 955	266 942
Mantsopa Local Municipality	FS196	2 977	607	98	203 897	2 583	604	98	213 690
Masilonyana Local Municipality	FS181	5 036	726	117	144 162	3 614	660	109	162 987
Matjhabeng Local Municipality	FS184	45 624	11 140	1 885	244 170	38 377	10 644	1 880	250 314
Metsimaholo Local Municipality	FS204	24 359	6 663	1 298	273 533	21 930	6 601	1 331	280 959
Mohokare Local Municipality	FS163	1 931	302	47	156 396	1 623	328	55	168 091
Moqhaka Local Municipality	FS201	16 007	3 379	565	211 095	14 039	3 440	592	217 902
Nala Local Municipality	FS185	5 317	914	175	171 901	4 352	947	181	183 666
Ngwathe Local Municipality	FS203	9 845	1 900	374	192 991	8 716	1 927	365	202 251
Nketoana Local Municipality	FS193	3 256	451	107	138 514	2 895	537	122	150 689
Phumelela Local Municipality	FS195	2 759	453	97	164 190	2 337	463	97	177 053
Setsoto Local Municipality	FS191	6 130	1 079	182	176 020	5 334	1 125	200	179 850
Tokolologo Local Municipality	FS182	1 461	154	39	105 407	1 219	216	42	131 771
Tswelopele Local Municipality	FS183	3 396	306	114	90 106	2 845	417	119	105 731
<b>Total</b>		<b>275 960</b>	<b>64 009</b>	<b>11 404</b>	<b>231 950</b>	<b>242 296</b>	<b>64 040</b>	<b>11 738</b>	<b>264 305</b>
<b>Percentage of total</b>									
Dhlabeng Local Municipality	FS192	5.0%	4.6%	4.7%		5.1%	4.8%	4.8%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.1%		1.2%	1.0%	1.0%	
Letsemeng Local Municipality	FS161	1.2%	0.8%	1.0%		0.9%	0.7%	0.7%	
Mafube Local Municipality	FS205	1.4%	1.0%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	7.5%	6.9%	5.8%		7.7%	6.9%	5.9%	
Mangaung Metropolitan Municipality	MAN	37.3%	41.8%	41.7%		38.4%	42.0%	42.2%	
Mantsopa Local Municipality	FS196	1.1%	0.9%	0.9%		1.1%	0.9%	0.8%	
Masilonyana Local Municipality	FS181	1.8%	1.1%	1.0%		1.5%	1.0%	0.9%	
Matjhabeng Local Municipality	FS184	16.5%	17.4%	16.5%		15.8%	16.6%	16.0%	
Metsimaholo Local Municipality	FS204	8.8%	10.4%	11.4%		9.1%	10.3%	11.3%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.4%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.8%	5.3%	5.0%		5.8%	5.4%	5.0%	
Nala Local Municipality	FS185	1.9%	1.4%	1.5%		1.8%	1.5%	1.5%	
Ngwathe Local Municipality	FS203	3.6%	3.0%	3.3%		3.6%	3.0%	3.1%	
Nketoana Local Municipality	FS193	1.2%	0.7%	0.9%		1.2%	0.8%	1.0%	
Phumelela Local Municipality	FS195	1.0%	0.7%	0.9%		1.0%	0.7%	0.8%	
Setsoto Local Municipality	FS191	2.2%	1.7%	1.6%		2.2%	1.8%	1.7%	
Tokolologo Local Municipality	FS182	0.5%	0.2%	0.3%		0.5%	0.3%	0.4%	
Tswelopele Local Municipality	FS183	1.2%	0.5%	1.0%		1.2%	0.7%	1.0%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Map A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2018**

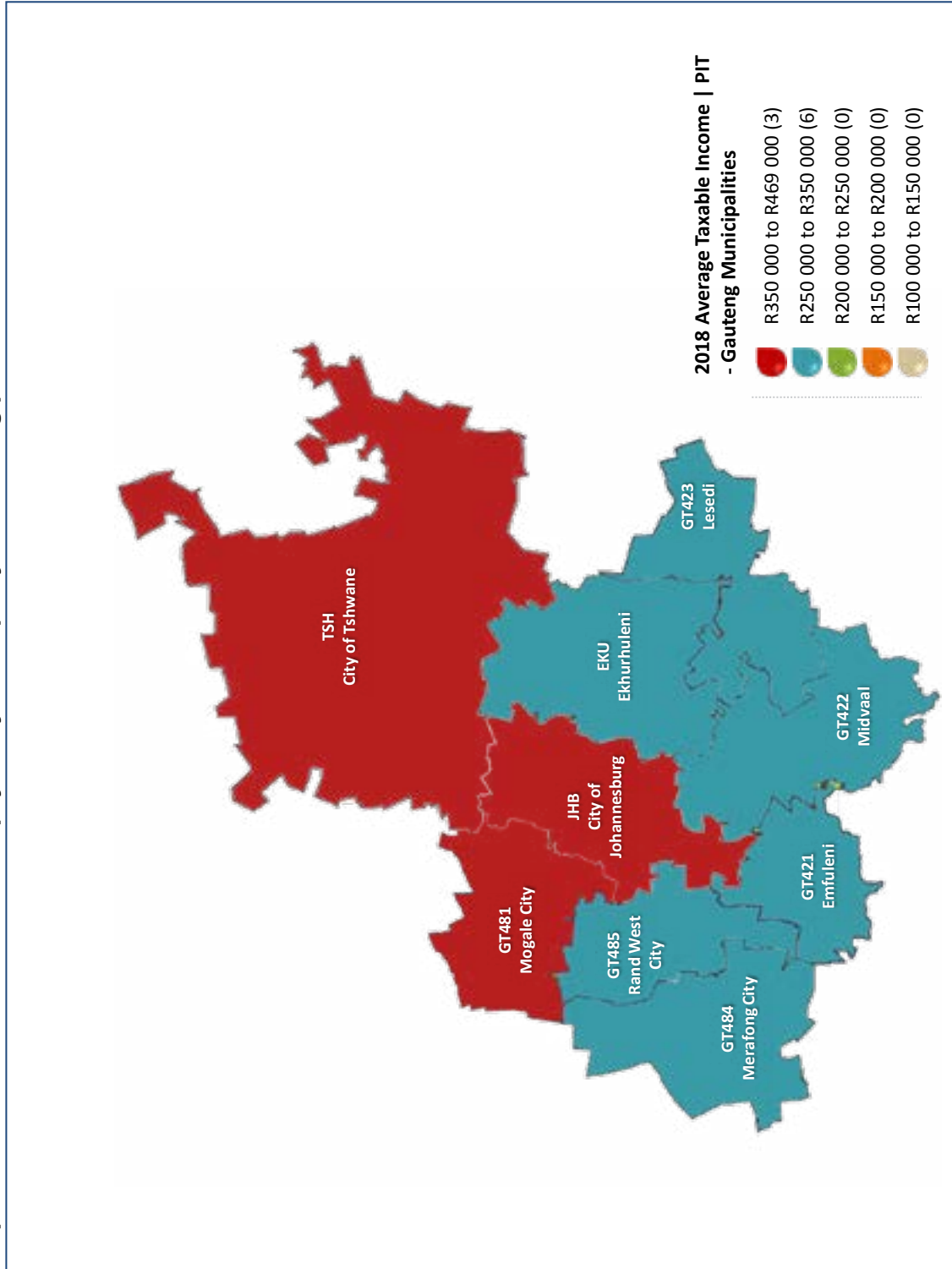


# PERSONAL INCOME TAX

**Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2017 - 2018**

Tax year Municipality	2017				2018			
	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	705 302	306 488	78 170	434 549	636 460	298 019	78 527	446 838
City of Tshwane Metropolitan Municipality TSH	516 571	186 536	41 328	361 104	476 079	187 277	42 865	371 691
Ekurhuleni Metropolitan Municipality EKU	506 459	153 580	31 083	303 243	456 765	153 317	32 261	315 067
Ermfuleni Local Municipality GT421	89 510	24 462	4 531	273 288	80 486	24 162	4 633	284 027
Lesedi Local Municipality GT423	10 514	2 896	601	275 442	9 476	2 894	630	279 070
Merafong City Local Municipality GT484	22 123	6 247	1 184	282 376	19 630	5 788	1 090	301 819
Midvaal Local Municipality GT422	13 987	4 297	868	307 214	12 815	4 277	889	320 914
Mogale City Local Municipality GT481	48 735	15 622	3 263	320 550	43 428	15 382	3 342	331 873
Randfontein/Westonaria Municipality GT485	33 448	9 134	1 689	273 081	28 351	8 579	1 633	284 423
<b>Total</b>	<b>1 946 649</b>	<b>709 262</b>	<b>162 717</b>	<b>364 350</b>	<b>1 763 490</b>	<b>699 695</b>	<b>165 870</b>	<b>396 767</b>
<b>Percentage of total</b>								
City of Johannesburg Metropolitan Municipality JHB	36.2%	43.2%	48.0%		36.1%	42.6%	47.3%	
City of Tshwane Metropolitan Municipality TSH	26.5%	26.3%	25.4%		27.0%	26.8%	25.8%	
Ekurhuleni Metropolitan Municipality EKU	26.0%	21.7%	19.1%		25.9%	21.9%	19.4%	
Ermfuleni Local Municipality GT421	4.6%	3.4%	2.8%		4.6%	3.5%	2.8%	
Lesedi Local Municipality GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Merafong City Local Municipality GT484	1.1%	0.9%	0.7%		1.1%	0.8%	0.7%	
Midvaal Local Municipality GT422	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Mogale City Local Municipality GT481	2.5%	2.2%	2.0%		2.5%	2.2%	2.0%	
Randfontein/Westonaria Municipality GT485	1.7%	1.3%	1.0%		1.6%	1.2%	1.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2018



# PERSONAL INCOME TAX

**Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2017 – 2018**

Tax year	Municipality	2017				2018				
		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	9 355	2 289	376	244 682	8 378	2 259	387	253 686
	Alfred Duma Local Municipality	KZN238	16 474	4 146	698	251 669	14 429	4 074	714	261 131
	Big Five Hlabisa Local Municipality	KZN276	2 508	542	75	216 108	2 256	545	80	228 475
	Dannhauser Local Municipality	KZN254	2 782	594	95	213 515	2 495	587	98	224 394
	Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	1 851	370	67	199 892	1 616	399	76	206 173
	eDumbe Local Municipality	KZN261	1 854	414	64	223 301	1 643	413	66	226 945
	Emadlangeni Local Municipality	KZN253	1 117	232	38	207 699	992	239	41	212 637
	Endumeni Local Municipality	KZN241	7 493	1 834	316	244 762	6 614	1 805	328	251 608
	Ethekwini Metropolitan Municipality	ETH	417 250	122 068	23 944	292 554	379 802	119 942	24 452	303 409
	Greater Kokstad Local Municipality	KZN433	5 102	1 292	231	253 234	4 597	1 285	232	251 834
	Impendle Local Municipality	KZN224	708	153	24	216 102	610	145	22	220 170
	Inkosi Langalibalele Local Municipality	KZN237	6 336	1 415	220	223 327	5 600	1 386	231	233 831
	Jozini Local Municipality	KZN272	5 140	1 161	160	225 875	4 595	1 152	169	229 222
	KwaDukuza Local Municipality	KZN292	16 347	5 413	1 188	331 131	14 615	5 275	1 189	341 070
	Mandeni Local Municipality	KZN291	4 960	1 091	151	219 960	4 371	1 084	162	229 345
	Maphumulo Local Municipality	KZN294	1 038	229	32	220 617	948	239	35	227 589
	Mfolozi Local Municipality	KZN281	1 965	448	66	227 990	1 821	455	71	240 667
	Mkhambathini Local Municipality	KZN226	716	185	35	258 380	619	178	35	268 345
	Mpofana Local Municipality	KZN223	1 338	272	56	203 288	1 242	285	54	226 011
	Msinga Local Municipality	KZN244	3 254	664	87	204 057	2 758	647	92	210 687
	Mthonjaneni Local Municipality	KZN285	1 669	380	58	227 681	1 489	378	60	233 268
	Mtubatuba Local Municipality	KZN275	7 069	1 591	229	225 067	6 252	1 599	248	232 981
	Ndwendwe Local Municipality	KZN293	1 903	384	48	201 787	1 718	382	50	208 917
	New castle Local Municipality	KZN252	29 871	7 568	1 242	253 356	26 577	7 445	1 279	260 686
	Nkandla Local Municipality	KZN286	2 478	565	80	228 006	2 191	549	83	235 271
	Nongoma Local Municipality	KZN265	5 721	1 228	163	214 648	4 944	1 227	181	219 149
	Nqutu Local Municipality	KZN242	1 910	514	94	269 110	1 734	521	101	286 204
	Okhahlamba Local Municipality	KZN235	2 761	523	99	189 424	2 415	529	101	196 951
	Ray Nkonyeni Local Municipality	KZN216	28 349	6 984	1 174	246 358	25 422	6 906	1 210	253 992
	Richmond Local Municipality	KZN227	1 162	252	43	216 867	949	248	47	224 838
	The Msunduzi Local Municipality	KZN225	70 956	19 699	3 584	277 623	63 840	19 628	3 715	287 105
	Ubuhlebezwe Local Municipality	KZN434	1 761	431	68	244 747	1 502	410	69	252 732
	Ulundi Local Municipality	KZN266	8 741	1 954	266	223 544	7 956	1 972	287	230 540
	Umdoni Local Municipality	KZN212	7 833	1 978	339	252 521	7 139	1 889	316	261 010
	Umkhambayalingana Local Municipality	KZN271	4 110	878	115	213 625	3 714	896	129	219 373
	uMhlatuze Local Municipality	KZN282	43 461	12 392	2 285	285 129	39 346	12 655	2 474	294 132
	uMlalazi Local Municipality	KZN284	7 154	1 826	297	255 242	6 423	1 797	305	261 138
	uMngeni Local Municipality	KZN222	11 787	3 271	683	277 509	10 790	3 261	679	288 423
	uMshwathi Local Municipality	KZN221	2 602	629	106	241 737	2 400	652	120	254 751
	UMuziwabantu Local Municipality	KZN214	2 759	681	106	246 829	2 383	651	106	256 848
	Unvoti Local Municipality	KZN245	4 578	1 110	183	242 464	4 031	1 077	185	248 771
	Unzimkhulu Local Municipality	KZN435	4 266	992	146	232 536	3 766	991	156	241 587
	Umzumbe Local Municipality	KZN213	2 083	457	61	219 395	1 872	463	66	228 366
	UPhongolo Local Municipality	KZN262	3 781	840	132	222 163	3 342	857	141	225 280
	<b>Total</b>		<b>766 353</b>	<b>211 939</b>	<b>39 524</b>	<b>276 555</b>	<b>692 196</b>	<b>209 377</b>	<b>40 642</b>	<b>302 482</b>

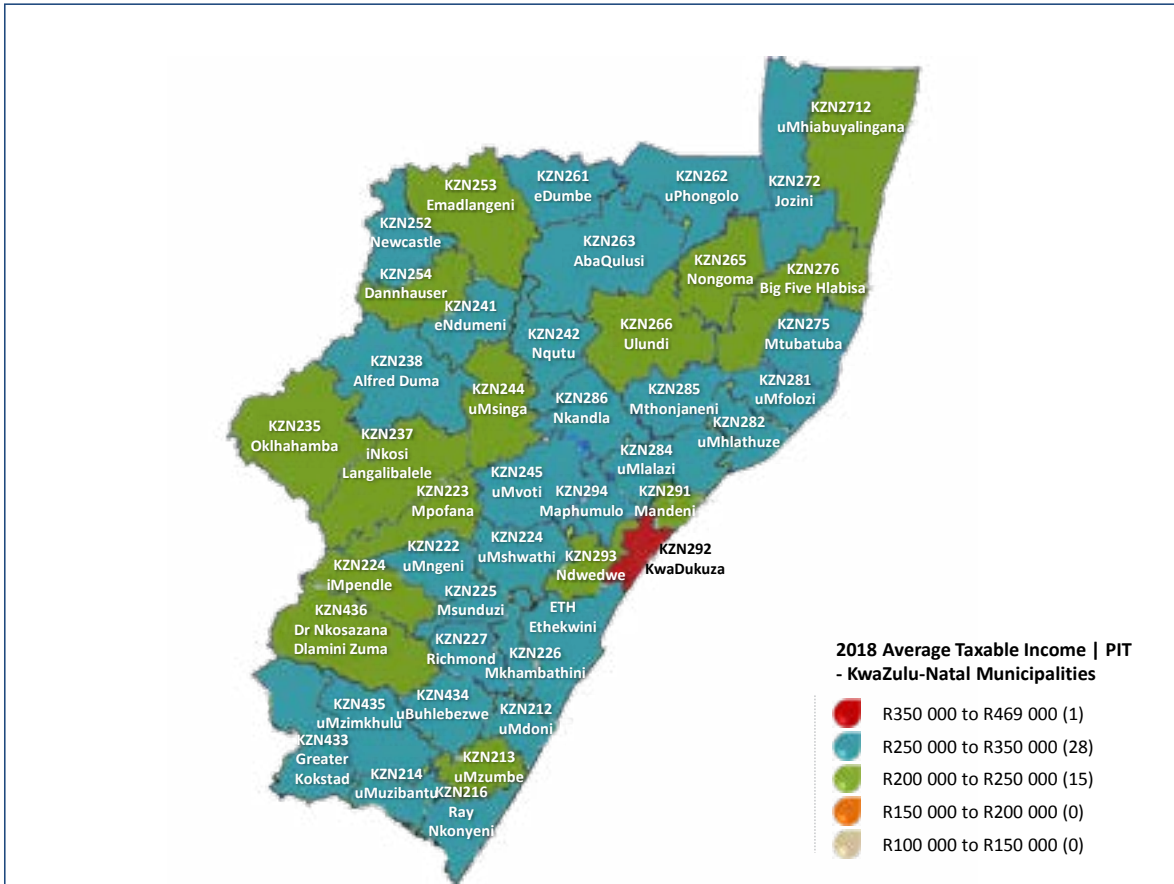
# PERSONAL INCOME TAX

**Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2017 – 2018**  
(continued)

Tax year		2017				2018			
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%		1.2%	1.1%	1.0%	
Alfred Duma Local Municipality	KZN238	2.1%	2.0%	1.8%		2.1%	1.9%	1.8%	
Big Five Hlabisa Local Municipality	KZN276	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
eDumbe Local Municipality	KZN261	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Ethekwini Metropolitan Municipality	ETH	54.4%	57.6%	60.6%		54.9%	57.3%	60.2%	
Greater Kokstad Local Municipality	KZN433	0.7%	0.6%	0.6%		0.7%	0.6%	0.6%	
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%		0.8%	0.7%	0.6%	
Jozini Local Municipality	KZN272	0.7%	0.5%	0.4%		0.7%	0.6%	0.4%	
KwaDukuza Local Municipality	KZN292	2.1%	2.6%	3.0%		2.1%	2.5%	2.9%	
Mandeni Local Municipality	KZN291	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Mkhambathini Local Municipality	KZN226	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Mtubatuba Local Municipality	KZN275	0.9%	0.8%	0.6%		0.9%	0.8%	0.6%	
Ndwedwe Local Municipality	KZN293	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.9%	3.6%	3.1%		3.8%	3.6%	3.1%	
Nkandla Local Municipality	KZN286	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
Nongoma Local Municipality	KZN265	0.7%	0.6%	0.4%		0.7%	0.6%	0.4%	
Nqutu Local Municipality	KZN242	0.2%	0.2%	0.2%		0.3%	0.2%	0.2%	
Okhahlamba Local Municipality	KZN235	0.4%	0.2%	0.3%		0.3%	0.3%	0.2%	
Ray Nkonyeni Local Municipality	KZN216	3.7%	3.3%	3.0%		3.7%	3.3%	3.0%	
Richmond Local Municipality	KZN227	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	9.3%	9.3%	9.1%		9.2%	9.4%	9.1%	
Ubulhebezwe Local Municipality	KZN434	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ulundi Local Municipality	KZN266	1.1%	0.9%	0.7%		1.1%	0.9%	0.7%	
Umdoni Local Municipality	KZN212	1.0%	0.9%	0.9%		1.0%	0.9%	0.8%	
Umhlabuyalingana Local Municipality	KZN271	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
uMhlathuze Local Municipality	KZN282	5.7%	5.8%	5.8%		5.7%	6.0%	6.1%	
uMlalazi Local Municipality	KZN284	0.9%	0.9%	0.8%		0.9%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.5%	1.5%	1.7%		1.6%	1.6%	1.7%	
uMshwathi Local Municipality	KZN221	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
UMuziwabantu Local Municipality	KZN214	0.4%	0.3%	0.3%		0.3%	0.3%	0.3%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.6%	0.5%	0.4%		0.5%	0.5%	0.4%	
Umzumbe Local Municipality	KZN213	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	



Map A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2018

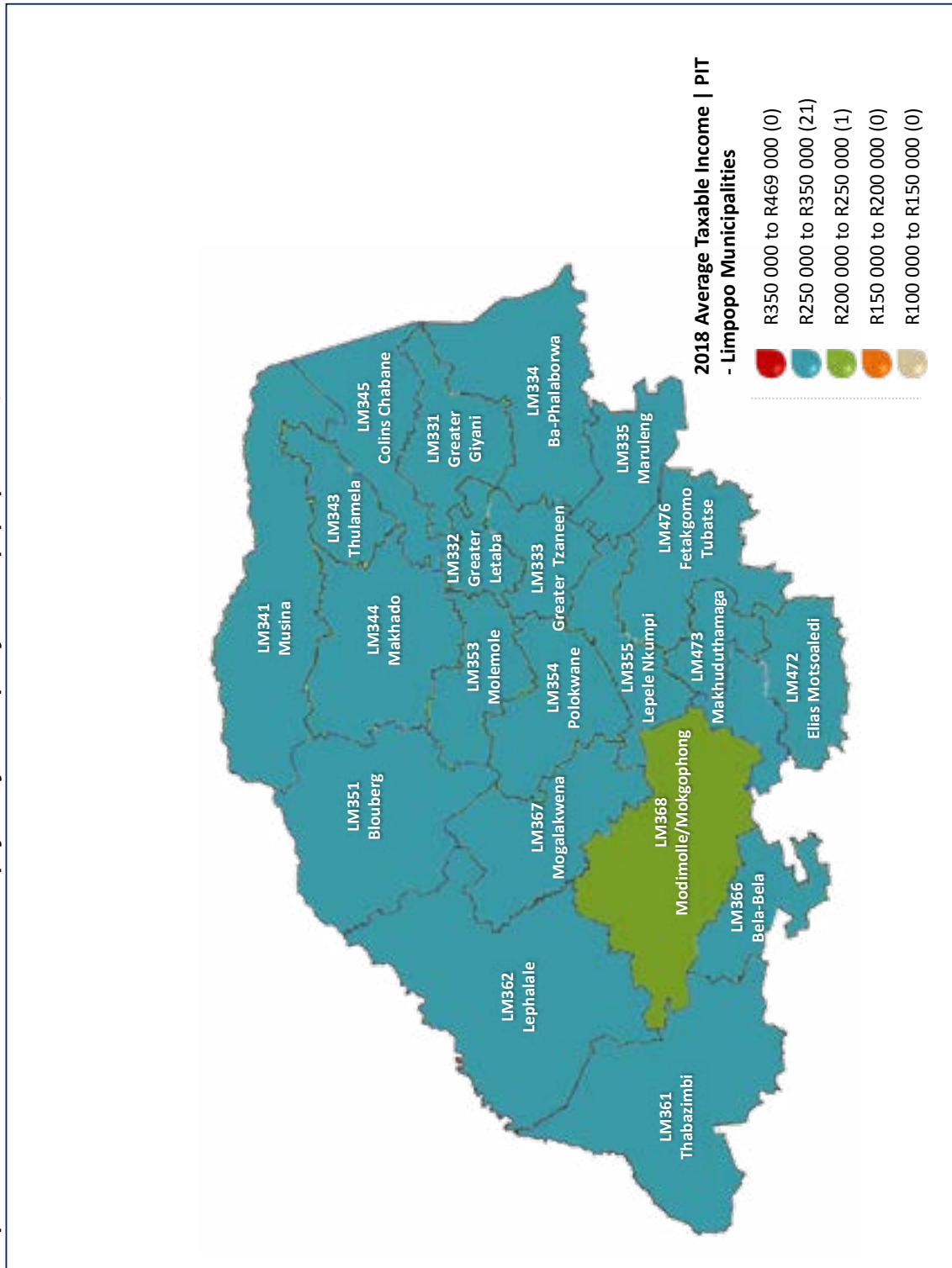


# PERSONAL INCOME TAX

**Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2017 - 2018**

Tax year		2017				2018			
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	11 771	3 687	715	313 227	10 501	3 601	714	322 539
Bela-Bela Local Municipality	LIM366	4 544	1 142	207	251 320	4 079	1 107	200	256 385
Blouberg Local Municipality	LIM351	5 132	1 204	186	234 606	4 488	1 206	195	241 143
Elias Motsoaledi Local Municipality	LIM472	9 506	2 272	391	239 007	8 424	2 286	413	250 439
Ephraim Mogale Local Municipality	LIM471	4 912	1 118	188	227 606	4 420	1 118	195	235 642
Greater Giyani Local Municipality	LIM331	10 734	2 645	396	246 413	9 852	2 711	430	250 519
Greater Letaba Local Municipality	LIM332	4 866	1 245	196	255 857	4 449	1 245	205	261 728
Greater Tubatse/Fetakgomo Local Municipality	LIM476	19 181	4 806	788	250 560	16 491	4 656	815	262 115
Greater Tzaneen Local Municipality	LIM333	17 572	4 740	824	269 747	15 782	4 763	864	275 518
Lepele-Nkumpi Local Municipality	LIM355	12 905	3 183	500	246 649	11 675	3 241	533	253 126
Lephalale Local Municipality	LIM362	11 040	3 270	664	296 196	9 102	3 025	646	303 209
Makhado Local Municipality	LIM344	24 158	6 300	1 037	260 783	22 279	6 492	1 124	267 142
Makhuduthamaga Local Municipality	LIM473	7 306	1 823	287	249 521	6 589	1 825	304	257 890
Malamulele Local Municipality	LIM345	2 285	551	83	241 138	1 923	542	88	241 814
Maruleng Local Municipality	LIM335	4 336	1 366	291	315 037	3 925	1 356	301	324 175
Modimolle/Mookgophong Local Municipality	LIM368	6 031	1 180	216	195 656	5 340	1 203	215	209 962
Mogalakwena Local Municipality	LIM367	18 003	4 836	844	268 622	15 789	4 761	872	276 016
Molemole Local Municipality	LIM353	2 205	560	94	253 968	1 961	555	94	253 245
Musina Local Municipality	LIM341	4 076	1 131	223	277 478	3 627	1 174	240	285 365
Polokwane Local Municipality	LIM354	64 205	18 609	3 390	289 837	58 608	18 644	3 522	296 515
Thabazimbi Local Municipality	LIM361	8 446	2 470	517	292 446	6 894	2 396	533	314 662
Thulamela Local Municipality	LIM343	33 690	8 583	1 333	254 764	30 822	8 835	1 457	259 010
<b>Total</b>		<b>286 904</b>	<b>76 721</b>	<b>13 370</b>	<b>267 410.00</b>	<b>257 020</b>	<b>76 742</b>	<b>13 960</b>	<b>298 584</b>
<b>Percentage of total</b>									
Ba-Phalaborwa Local Municipality	LIM334	4.1%	4.8%	5.3%		4.1%	4.7%	5.1%	
Bela-Bela Local Municipality	LIM366	1.6%	1.5%	1.5%		1.6%	1.4%	1.4%	
Blouberg Local Municipality	LIM351	1.8%	1.6%	1.4%		1.7%	1.6%	1.4%	
Elias Motsoaledi Local Municipality	LIM472	3.3%	3.0%	2.9%		3.3%	3.0%	3.0%	
Ephraim Mogale Local Municipality	LIM471	1.7%	1.5%	1.4%		1.7%	1.5%	1.4%	
Greater Giyani Local Municipality	LIM331	3.7%	3.4%	3.0%		3.8%	3.5%	3.1%	
Greater Letaba Local Municipality	LIM332	1.7%	1.6%	1.5%		1.7%	1.6%	1.5%	
Greater Tubatse/Fetakgomo Local Municipality	LIM476	6.7%	6.3%	5.9%		6.4%	6.1%	5.8%	
Greater Tzaneen Local Municipality	LIM333	6.1%	6.2%	6.2%		6.1%	6.2%	6.2%	
Lepele-Nkumpi Local Municipality	LIM355	4.5%	4.1%	3.7%		4.5%	4.2%	3.8%	
Lephalale Local Municipality	LIM362	3.8%	4.3%	5.0%		3.5%	3.9%	4.6%	
Makhado Local Municipality	LIM344	8.4%	8.2%	7.8%		8.7%	8.5%	8.1%	
Makhuduthamaga Local Municipality	LIM473	2.5%	2.4%	2.1%		2.6%	2.4%	2.2%	
Malamulele Local Municipality	LIM345	0.8%	0.7%	0.6%		0.7%	0.7%	0.6%	
Maruleng Local Municipality	LIM335	1.5%	1.8%	2.2%		1.5%	1.8%	2.2%	
Modimolle/Mookgophong Local Municipality	LIM368	2.1%	1.5%	1.6%		2.1%	1.6%	1.5%	
Mogalakwena Local Municipality	LIM367	6.3%	6.3%	6.3%		6.1%	6.2%	6.2%	
Molemole Local Municipality	LIM353	0.8%	0.7%	0.7%		0.8%	0.7%	0.7%	
Musina Local Municipality	LIM341	1.4%	1.5%	1.7%		1.4%	1.5%	1.7%	
Polokwane Local Municipality	LIM354	22.4%	24.3%	25.4%		22.8%	24.3%	25.2%	
Thabazimbi Local Municipality	LIM361	2.9%	3.2%	3.9%		2.7%	3.1%	3.8%	
Thulamela Local Municipality	LIM343	11.7%	11.2%	10.0%		12.0%	11.5%	10.4%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2018

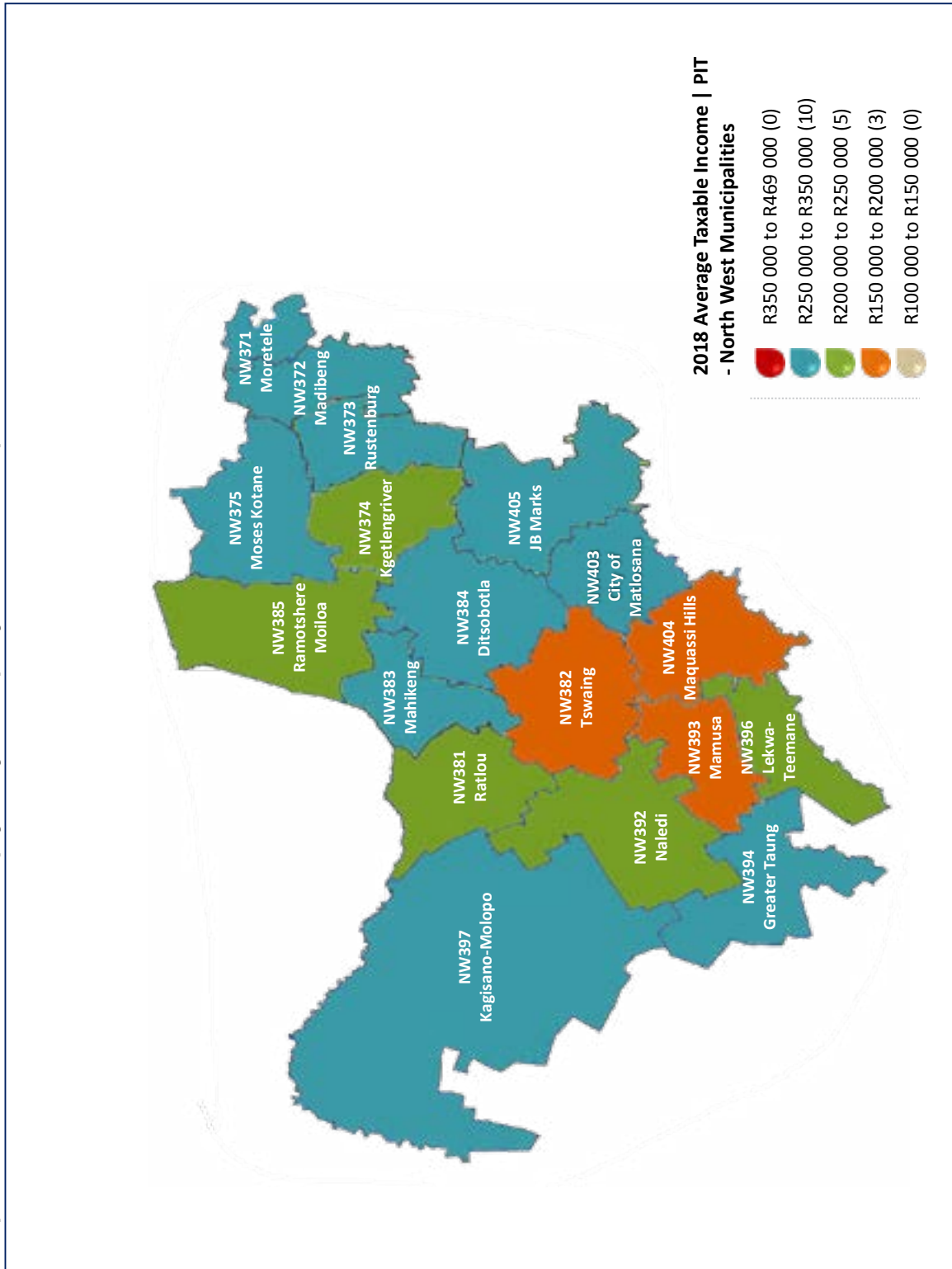


# PERSONAL INCOME TAX

**Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2017 - 2018**

Tax year		2017				2018			
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	45 131	10 662	1 882	236 246	38 777	10 309	1 906	245 752
Ditsobotla Local Municipality	NW384	9 617	2 093	393	217 635	8 397	2 122	404	229 934
Greater Taung Local Municipality	NW394	6 260	1 376	200	219 808	5 574	1 416	221	224 544
Kagisano/Molopo Local Municipality	NW397	3 862	891	141	230 709	3 338	868	147	236 755
Kgetlengrivier Local Municipality	NW374	2 541	472	99	185 754	1 964	426	97	190 634
Lekw a-Teemane Local Municipality	NW396	2 740	544	92	198 540	2 228	497	91	204 372
Madibeng Local Municipality	NW372	27 992	8 205	1 686	293 119	24 121	8 031	1 740	307 591
Mafikeng Local Municipality	NW383	22 745	6 084	1 017	267 487	20 448	6 093	1 072	272 037
Mamusa Local Municipality	NW393	2 674	432	83	161 556	2 317	449	84	177 894
Maquassi Hills Local Municipality	NW404	3 634	551	100	151 624	3 022	562	103	157 429
Moretele Local Municipality	NW371	4 961	1 158	169	233 421	4 526	1 166	181	238 295
Moses Kotane Local Municipality	NW375	9 942	2 158	304	217 059	7 318	1 867	293	224 290
Naledi Local Municipality	NW392	5 713	1 119	227	195 869	5 051	1 174	238	207 244
Ramotshere Moiloa Local Municipality	NW385	5 760	1 251	191	217 188	5 016	1 243	202	225 184
Ratlou Local Municipality	NW381	1 157	235	32	203 111	984	229	34	205 684
Rustenburg Local Municipality	NW373	81 389	22 289	4 113	273 858	61 764	19 943	4 042	287 607
Tswaing Local Municipality	NW382	4 887	658	146	134 643	4 220	705	151	148 079
Ventersdorp/Tlokweng Local Municipality	NW405	28 318	6 973	1 323	246 239	25 343	6 926	1 335	257 832
<b>Total</b>		<b>269 323</b>	<b>67 151</b>	<b>12 198</b>	<b>249 333</b>	<b>224 408</b>	<b>64 026</b>	<b>12 341</b>	<b>285 311</b>
<b>Percentage of total</b>									
City of Matlosana Local Municipality	NW403	16.8%	15.9%	15.4%		17.3%	16.1%	15.4%	
Ditsobotla Local Municipality	NW384	3.6%	3.1%	3.2%		3.7%	3.3%	3.3%	
Greater Taung Local Municipality	NW394	2.3%	2.0%	1.6%		2.5%	2.2%	1.8%	
Kagisano/Molopo Local Municipality	NW397	1.4%	1.3%	1.2%		1.5%	1.4%	1.2%	
Kgetlengrivier Local Municipality	NW374	0.9%	0.7%	0.8%		0.9%	0.7%	0.8%	
Lekw a-Teemane Local Municipality	NW396	1.0%	0.8%	0.8%		1.0%	0.8%	0.7%	
Madibeng Local Municipality	NW372	10.4%	12.2%	13.8%		10.7%	12.5%	14.1%	
Mafikeng Local Municipality	NW383	8.4%	9.1%	8.3%		9.1%	9.5%	8.7%	
Mamusa Local Municipality	NW393	1.0%	0.6%	0.7%		1.0%	0.7%	0.7%	
Maquassi Hills Local Municipality	NW404	1.3%	0.8%	0.8%		1.3%	0.9%	0.8%	
Moretele Local Municipality	NW371	1.8%	1.7%	1.4%		2.0%	1.8%	1.5%	
Moses Kotane Local Municipality	NW375	3.7%	3.2%	2.5%		3.3%	2.9%	2.4%	
Naledi Local Municipality	NW392	2.1%	1.7%	1.9%		2.3%	1.8%	1.9%	
Ramotshere Moiloa Local Municipality	NW385	2.1%	1.9%	1.6%		2.2%	1.9%	1.6%	
Ratlou Local Municipality	NW381	0.4%	0.3%	0.3%		0.4%	0.4%	0.3%	
Rustenburg Local Municipality	NW373	30.2%	33.2%	33.7%		27.5%	31.1%	32.8%	
Tswaing Local Municipality	NW382	1.8%	1.0%	1.2%		1.9%	1.1%	1.2%	
Ventersdorp/Tlokweng Local Municipality	NW405	10.5%	10.4%	10.8%		11.3%	10.8%	10.8%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2018

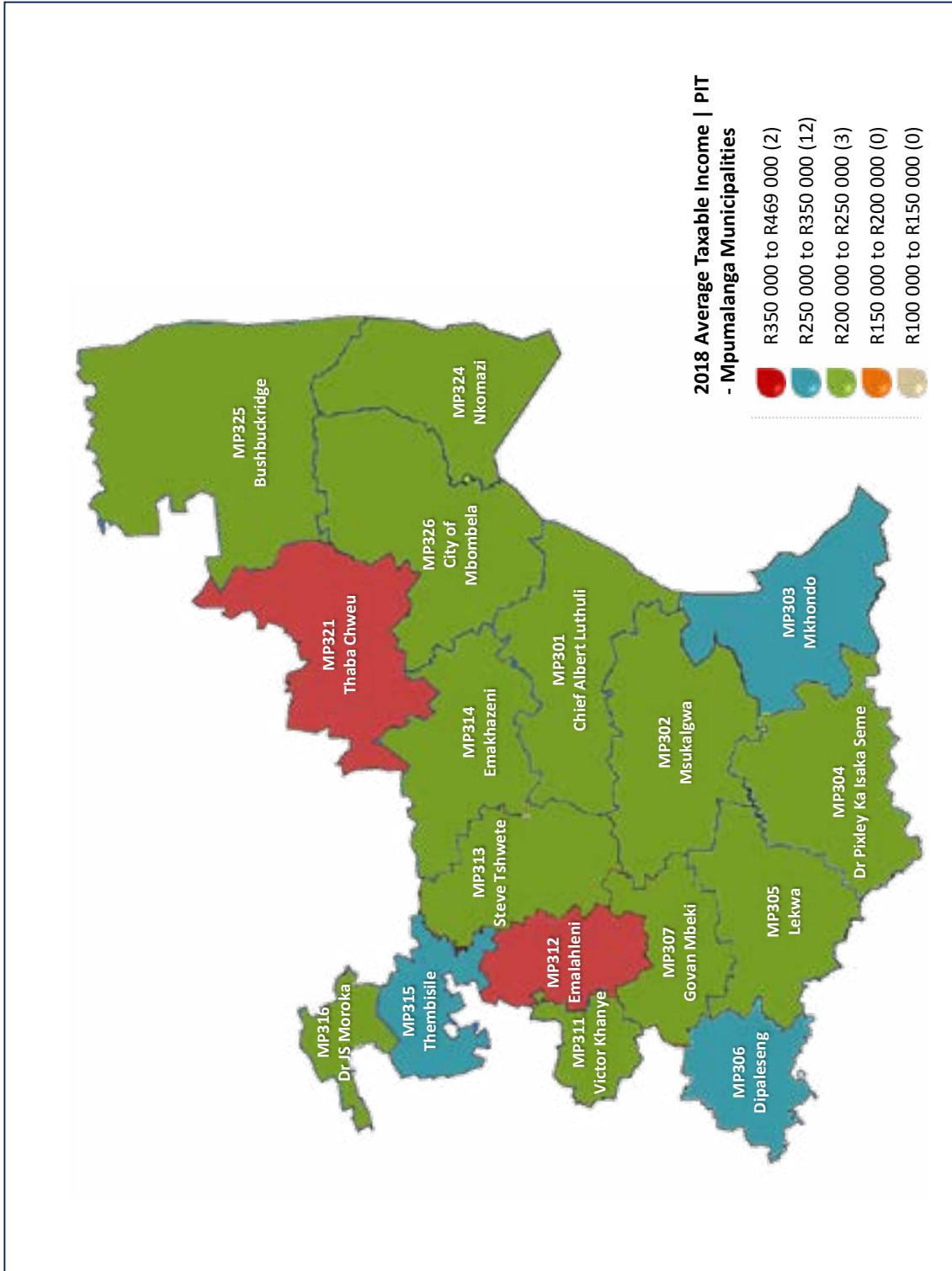


# PERSONAL INCOME TAX

**Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2017 - 2018**

Tax year		2017				2018			
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	5 223	1 177	183	225 349	4 539	1 180	198	233 891
Bushbuckridge Local Municipality	MP325	17 451	4 237	643	242 794	15 612	4 228	688	246 992
Dipaleseng Local Municipality	MP306	3 833	634	100	165 406	3 162	682	128	175 983
Dr JS Moroka Local Municipality	MP316	7 059	1 583	226	224 253	6 250	1 600	243	229 762
Emakhazeni Local Municipality	MP314	2 885	653	116	226 343	2 549	647	119	242 388
Emalahleni Local Municipality	MP312	60 900	19 019	3 888	312 299	53 691	19 150	4 117	323 408
Govan Mbeki Local Municipality	MP307	55 690	16 224	3 405	291 327	49 267	16 017	3 496	302 400
Lekw a Local Municipality	MP305	13 280	3 184	642	239 759	11 814	3 293	685	244 248
Mbombela/Umjindi Local Municipal	MP326	57 604	16 062	2 961	278 835	51 724	15 852	3 054	294 621
Mkhondo Local Municipality	MP303	6 799	1 874	327	275 629	6 020	1 724	315	265 802
Msukaligw a Local Municipality	MP302	14 327	3 568	658	249 040	12 757	3 575	694	255 495
Nkomazi Local Municipality	MP324	11 346	2 778	456	244 844	10 125	2 801	495	253 782
Pixley Ka Seme Local Municipality	MP304	5 138	1 000	192	194 628	4 390	962	197	197 076
Steve Tshwete Local Municipality	MP313	32 058	9 873	2 045	307 973	28 114	9 773	2 129	320 867
Thaba Chw eu Local Municipality	MP321	9 130	3 063	683	335 487	8 173	3 010	696	353 508
Thembisile Local Municipality	MP315	8 856	1 870	253	211 156	7 720	1 866	274	218 392
Victor Khanye Local Municipality	MP311	7 104	1 807	331	254 364	6 325	1 787	339	267 360
<b>Total</b>		<b>318 683</b>	<b>88 606</b>	<b>17 109</b>	<b>278 038</b>	<b>282 232</b>	<b>88 147</b>	<b>17 867</b>	<b>312 321</b>
<b>Percentage of total</b>									
Albert Luthuli Local Municipality	MP301	1.6%	1.3%	1.1%		1.6%	1.3%	1.1%	
Bushbuckridge Local Municipality	MP325	5.5%	4.8%	3.8%		5.5%	4.8%	3.9%	
Dipaleseng Local Municipality	MP306	1.2%	0.7%	0.6%		1.1%	0.8%	0.7%	
Dr JS Moroka Local Municipality	MP316	2.2%	1.8%	1.3%		2.2%	1.8%	1.4%	
Emakhazeni Local Municipality	MP314	0.9%	0.7%	0.7%		0.9%	0.7%	0.7%	
Emalahleni Local Municipality	MP312	19.1%	21.5%	22.7%		19.0%	21.7%	23.0%	
Govan Mbeki Local Municipality	MP307	17.5%	18.3%	19.9%		17.5%	18.2%	19.6%	
Lekw a Local Municipality	MP305	4.2%	3.6%	3.8%		4.2%	3.7%	3.8%	
Mbombela/Umjindi Local Municipal	MP326	18.1%	18.1%	17.3%		18.3%	18.0%	17.1%	
Mkhondo Local Municipality	MP303	2.1%	2.1%	1.9%		2.1%	2.0%	1.8%	
Msukaligw a Local Municipality	MP302	4.5%	4.0%	3.8%		4.5%	4.1%	3.9%	
Nkomazi Local Municipality	MP324	3.6%	3.1%	2.7%		3.6%	3.2%	2.8%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.1%		1.6%	1.1%	1.1%	
Steve Tshwete Local Municipality	MP313	10.1%	11.1%	12.0%		10.0%	11.1%	11.9%	
Thaba Chw eu Local Municipality	MP321	2.9%	3.5%	4.0%		2.9%	3.4%	3.9%	
Thembisile Local Municipality	MP315	2.8%	2.1%	1.5%		2.7%	2.1%	1.5%	
Victor Khanye Local Municipality	MP311	2.2%	2.0%	1.9%		2.2%	2.0%	1.9%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2018



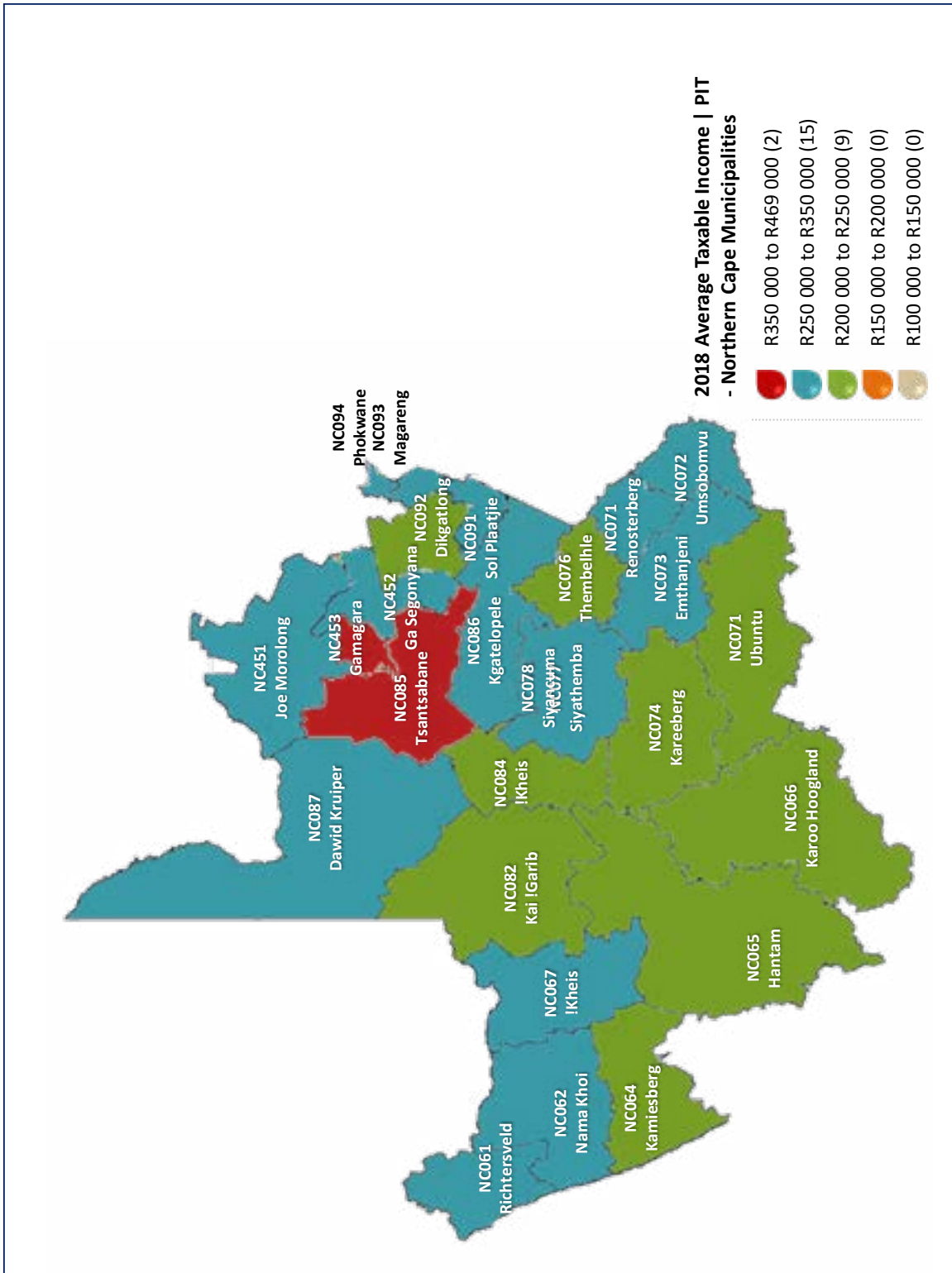
# PERSONAL INCOME TAX

**Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2017 - 2018**

Tax year		2017				2018			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
IKheis Local Municipality	NC084	814	132	20	162 162	696	144	24	168 885
Daw id Kruiper Local Municipality	NC087	14 487	3 205	527	221 233	12 801	3 233	585	226 160
Dikgatlong Local Municipality	NC092	2 269	447	63	197 003	2 069	467	69	202 596
Ernthanjeni Local Municipality	NC073	3 950	935	154	236 709	3 005	845	151	243 857
Gamagara Local Municipality	NC453	6 029	2 228	491	369 547	5 368	2 417	580	379 969
Ga-Segonyana Local Municipality	NC452	11 429	2 923	489	255 753	9 785	2 982	550	259 846
Hantam Local Municipality	NC065	1 769	349	58	197 287	1 468	313	54	209 628
Joe Morolong Local Municipality	NC451	1 709	427	88	249 854	1 508	459	102	258 089
Kai IGarib Local Municipality	NC082	3 906	798	138	204 301	3 495	798	144	220 650
Kamiesberg Local Municipality	NC064	529	109	18	206 049	451	100	18	219 347
Kareeberg Local Municipality	NC074	837	165	26	197 133	717	145	23	193 335
Karoo Hoogland Local Municipality	NC066	1 308	254	45	194 190	1 112	234	44	199 692
Kgatelopele Local Municipality	NC086	2 559	775	154	302 853	2 188	744	150	310 268
Khâi-Ma Local Municipality	NC067	2 254	577	101	255 989	2 097	611	116	265 097
Magareng Local Municipality	NC093	1 426	313	46	219 495	1 236	310	48	225 912
Nama Khoi Local Municipality	NC062	4 305	1 056	172	245 296	3 837	1 072	186	254 828
Phokwane Local Municipality	NC094	4 628	1 068	175	230 769	3 885	1 042	183	237 560
Renosterberg Local Municipality	NC075	624	142	24	227 564	493	128	22	238 491
Richtersveld Local Municipality	NC061	915	215	34	234 973	821	213	36	243 697
Siyancuma Local Municipality	NC078	2 253	540	106	239 680	2 070	522	106	248 229
Siyathemba Local Municipality	NC077	1 366	304	53	222 548	1 155	303	56	233 100
Sol Plaatjie Local Municipality	NC091	38 244	10 094	1 785	263 937	34 305	10 210	1 887	268 668
Thembelihle Local Municipality	NC076	1 255	223	49	177 689	1 066	240	64	179 924
Tsantsabane Local Municipality	NC085	4 370	1 371	270	313 730	3 819	1 424	307	323 258
Ubuntu Local Municipality	NC071	1 090	224	33	205 505	982	218	34	211 238
Umsobomvu Local Municipality	NC072	1 582	351	56	221 871	1 186	343	69	231 402
<b>Total</b>		<b>115 907</b>	<b>29 225</b>	<b>5 175</b>	<b>252 142</b>	<b>101 615</b>	<b>29 517</b>	<b>5 608</b>	<b>290 479</b>
<b>Percentage of total</b>									
IKheis Local Municipality	NC084	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Daw id Kruiper Local Municipality	NC087	12.5%	11.0%	10.2%		12.6%	11.0%	10.4%	
Dikgatlong Local Municipality	NC092	2.0%	1.5%	1.2%		2.0%	1.6%	1.2%	
Ernthanjeni Local Municipality	NC073	3.4%	3.2%	3.0%		3.0%	2.9%	2.7%	
Gamagara Local Municipality	NC453	5.2%	7.6%	9.5%		5.3%	8.2%	10.3%	
Ga-Segonyana Local Municipality	NC452	9.9%	10.0%	9.4%		9.6%	10.1%	9.8%	
Hantam Local Municipality	NC065	1.5%	1.2%	1.1%		1.4%	1.1%	1.0%	
Joe Morolong Local Municipality	NC451	1.5%	1.5%	1.7%		1.5%	1.6%	1.8%	
Kai IGarib Local Municipality	NC082	3.4%	2.7%	2.7%		3.4%	2.7%	2.6%	
Kamiesberg Local Municipality	NC064	0.5%	0.4%	0.3%		0.4%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.7%	0.6%	0.5%		0.7%	0.5%	0.4%	
Karoo Hoogland Local Municipality	NC066	1.1%	0.9%	0.9%		1.1%	0.8%	0.8%	
Kgatelopele Local Municipality	NC086	2.2%	2.7%	3.0%		2.2%	2.5%	2.7%	
Khâi-Ma Local Municipality	NC067	1.9%	2.0%	2.0%		2.1%	2.1%	2.1%	
Magareng Local Municipality	NC093	1.2%	1.1%	0.9%		1.2%	1.1%	0.9%	
Nama Khoi Local Municipality	NC062	3.7%	3.6%	3.3%		3.8%	3.6%	3.3%	
Phokwane Local Municipality	NC094	4.0%	3.7%	3.4%		3.8%	3.5%	3.3%	
Renosterberg Local Municipality	NC075	0.5%	0.5%	0.5%		0.5%	0.4%	0.4%	
Richtersveld Local Municipality	NC061	0.8%	0.7%	0.7%		0.8%	0.7%	0.6%	
Siyancuma Local Municipality	NC078	1.9%	1.8%	2.0%		2.0%	1.8%	1.9%	
Siyathemba Local Municipality	NC077	1.2%	1.0%	1.0%		1.1%	1.0%	1.0%	
Sol Plaatjie Local Municipality	NC091	33.0%	34.5%	34.5%		33.8%	34.6%	33.6%	
Thembelihle Local Municipality	NC076	1.1%	0.8%	0.9%		1.0%	0.8%	1.1%	
Tsantsabane Local Municipality	NC085	3.8%	4.7%	5.2%		3.8%	4.8%	5.5%	
Ubuntu Local Municipality	NC071	0.9%	0.8%	0.6%		1.0%	0.7%	0.6%	
Umsobomvu Local Municipality	NC072	1.4%	1.2%	1.1%		1.2%	1.2%	1.2%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	



**Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2018**

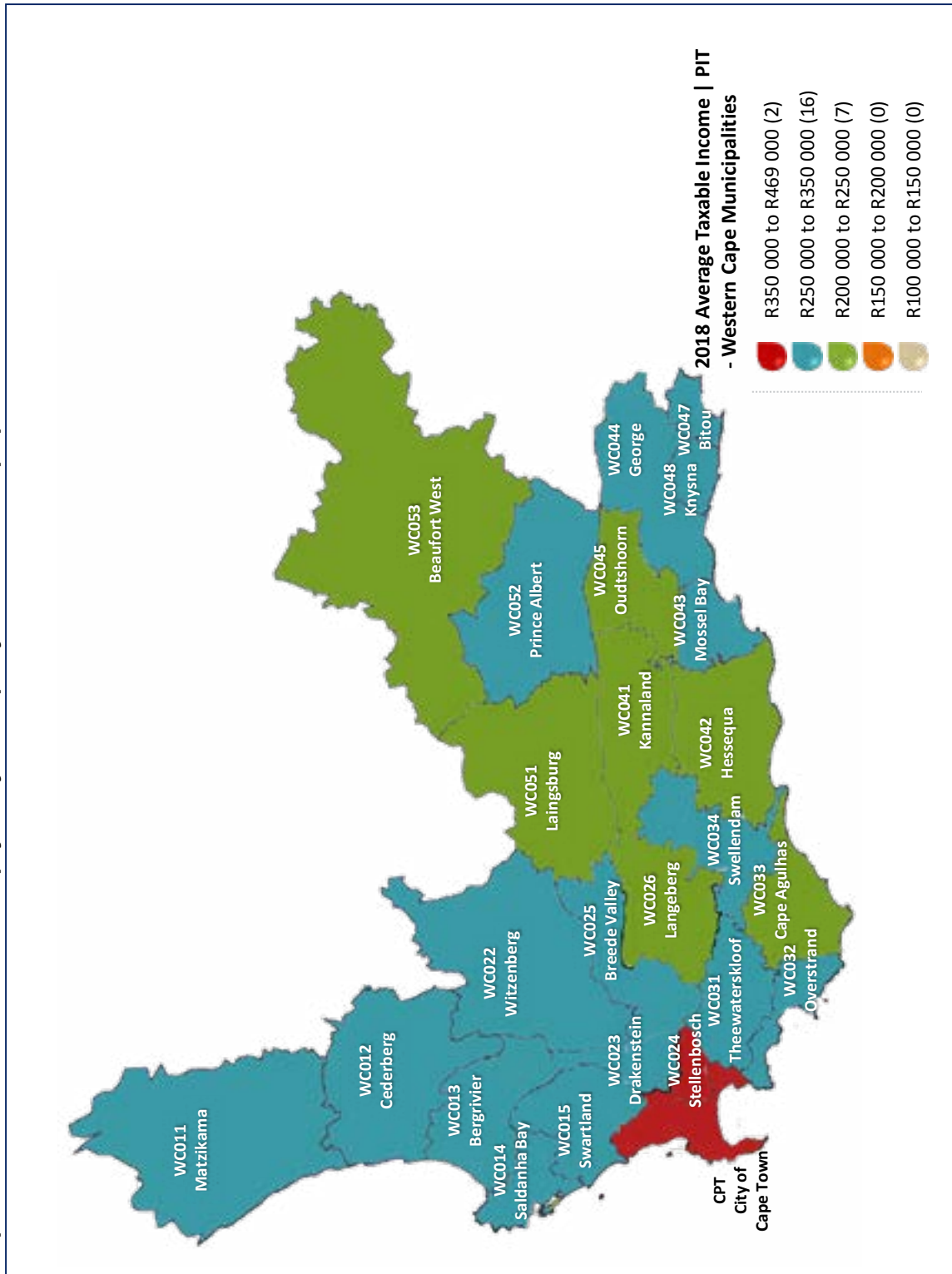


# PERSONAL INCOME TAX

**Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2017 - 2018**

Tax year		2017				2018			
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	3 414	687	105	201 230	3 088	698	111	207 677
Bergrivier Local Municipality	WC013	5 375	1 324	259	246 326	4 723	1 252	247	244 902
Bitou Local Municipality	WC047	4 588	1 270	260	276 809	4 062	1 227	261	289 556
Breede Valley Local Municipality	WC025	19 427	4 454	760	229 269	16 841	4 374	782	236 076
Cape Agulhas Local Municipality	WC033	4 008	915	176	228 293	3 587	869	171	237 377
Cederberg Local Municipality	WC012	3 079	907	219	294 576	2 667	704	135	250 289
City of Cape Town Metropolitan Municipality	CPT	628 358	208 077	45 483	331 144	568 953	205 960	46 810	340 802
Drakenstein Local Municipality	WC023	33 328	9 792	2 000	293 807	29 950	9 727	2 076	301 101
George Local Municipality	WC044	27 140	6 458	1 149	237 951	24 347	6 395	1 167	246 069
Hessequa Local Municipality	WC042	6 537	1 412	263	216 001	5 879	1 367	254	227 664
Kannaland Local Municipality	WC041	1 386	258	41	186 147	1 228	260	44	197 998
Knysna Local Municipality	WC048	9 647	2 423	451	251 166	8 758	2 412	460	262 622
Laingsburg Local Municipality	WC051	534	102	16	191 011	437	92	15	191 901
Langeberg Local Municipality	WC026	8 300	1 873	325	225 663	7 557	1 862	340	242 921
Matzikama Local Municipality	WC011	5 432	1 280	236	235 641	4 754	1 334	253	250 545
Mossel Bay Local Municipality	WC043	17 342	4 054	738	233 768	15 770	3 945	717	244 048
Oudtshoorn Local Municipality	WC045	9 651	2 029	304	210 237	8 758	2 053	326	220 541
Overstrand Local Municipality	WC032	14 524	3 742	701	257 643	13 029	3 532	661	265 838
Prince Albert Local Municipality	WC052	823	215	50	261 239	730	208	47	273 724
Saldanha Bay Local Municipality	WC014	15 884	4 263	824	268 383	13 710	4 125	828	279 580
Stellenbosch Local Municipality	WC024	21 298	9 291	2 427	436 238	19 290	8 314	2 115	414 847
Swartland Local Municipality	WC015	10 554	2 692	507	255 069	9 407	2 657	524	265 451
Swellendam Local Municipality	WC034	3 552	819	150	230 574	3 136	809	159	236 903
Theewaterskloof Local Municipality	WC031	8 259	2 007	360	243 008	7 231	1 925	355	255 913
Witzenberg Local Municipality	WC022	7 441	1 829	331	245 800	6 628	1 802	338	252 179
<b>Total</b>		<b>869 881</b>	<b>272 173</b>	<b>58 135</b>	<b>312 885</b>	<b>784 520</b>	<b>267 903</b>	<b>59 196</b>	<b>341 487</b>
<b>Percentage of total</b>									
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%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.5%	0.5%	0.4%		0.5%	0.5%	0.4%	
Breede Valley Local Municipality	WC025	2.2%	1.6%	1.3%		2.1%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.3%	0.4%		0.3%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	72.2%	76.5%	78.2%		72.5%	76.9%	79.1%	
Drakenstein Local Municipality	WC023	3.8%	3.6%	3.4%		3.8%	3.6%	3.5%	
George Local Municipality	WC044	3.1%	2.4%	2.0%		3.1%	2.4%	2.0%	
Hessequa Local Municipality	WC042	0.8%	0.5%	0.5%		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	1.1%	0.9%	0.8%		1.1%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	1.0%	0.7%	0.6%		1.0%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.0%	1.5%	1.3%		2.0%	1.5%	1.2%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.5%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.7%	1.4%	1.2%		1.7%	1.3%	1.1%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.8%	1.6%	1.4%		1.7%	1.5%	1.4%	
Stellenbosch Local Municipality	WC024	2.4%	3.4%	4.2%		2.5%	3.1%	3.6%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Theewaterskloof Local Municipality	WC031	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Witzenberg Local Municipality	WC022	0.9%	0.7%	0.6%		0.8%	0.7%	0.6%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2018



# COMPANY INCOME TAX

For the 2017 tax year and 2018/19 fiscal year as at 31 July 2019

## CIT

Third largest contributor to tax revenue

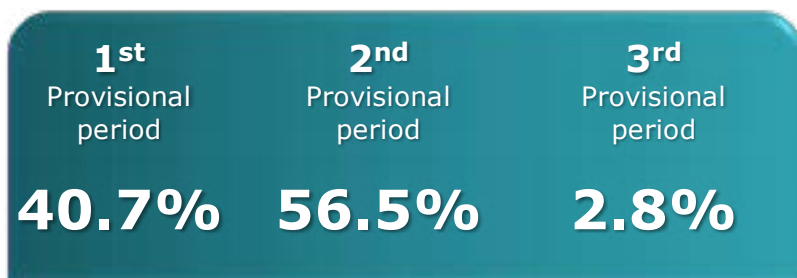
18.1%

2017/18



16.6%

2018/19



Total CIT Provisional Tax Collected in 2016

Nearly 3.2 million companies on register as at March 2018

### 2017 tax year

814 151

Assessed (majority of remainder inactive or dormant)



159 433

Assessed as Small Business Corporations (using graduated tax rates as opposed to a fixed rate)

### Contribution by financial year-end in tax year 2017

36.5%

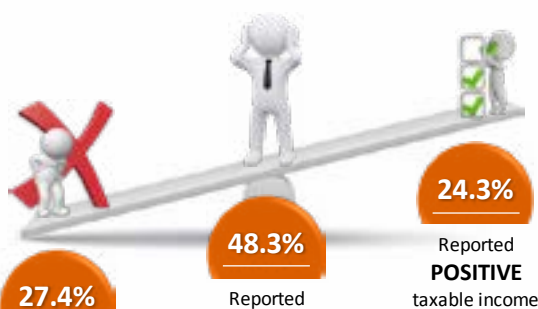
December

20.6%

June

21.3%

February



Reported **NEGATIVE** taxable income

Reported **ZERO** taxable income

Reported **POSITIVE** taxable income

### Sector contribution of companies with assessed losses

13.7%

Financing, insurance, real estate & business services sector



7.9%

Construction sector



5.9%

Agencies and other services



## 3 COMPANY INCOME TAX

### KEY FACTS

Analysis of Company Income Tax (CIT) returns assessed for the 2017 tax year and CIT collections in the 2018/19 fiscal year show:

- CIT has remained the third largest contributor to total tax revenue collected in 2018/19, at 16.6%. This is well below the peak of 26.7% achieved prior to the 2008/09 global financial crisis. The 2008/09 exceptional performance was mainly as a result of elevated levels in the global demand for commodities in the prior years including high commodity prices in 2008/09. The impact of the recession on CIT collections were felt in 2009/10 as the effects of lower corporate profits filtered through;
- There were over 3.2 million companies registered for CIT as at 31 March 2018. Of these, 991 207 companies were expected to submit income tax returns for the tax year 2017; but only 82.1% of these companies were assessed in 2017;
- Out of the 814 151 companies assessed as at 31 July 2019 for tax year 2017, 24.3% had positive taxable income, while 48.3% had taxable income equal to zero and the remaining 27.4% reported an assessed loss;
- The concentrated nature of the South African economy is evident as only 380 large companies (0.2% of the companies with positive taxable income) had taxable income of more than R200 million and were liable for 57.2% of the CIT assessed for the 814 151 companies assessed;
- The *Financial intermediation, insurance, real-estate and business services* sector accounted for 201 950 (24.8%) of the assessed companies and was liable for 41.5% of the CIT assessed, thus continues to contribute the most amongst all the sectors;
- As at 31 July 2019, 814 151 companies had been assessed for the 2017 tax year, with 159 433 being assessed as Small Business Corporations (SBCs), taxed at the applicable graduated income tax rates, and the remainder taxed at the fixed company tax rate of 28%;
- With 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, CIT collections continue to improve substantially, with the third provisional tax payments decreasing from 12.9% of total provisional tax collections in 2009/10 to 2.7% in 2017/18 and subsequently to their lowest level of 2.3% in 2018/19; and
- During 2017/18, 52.1% of the tax paid related to the 2017 tax year and 46.7% related to the 2018 tax year.

## INTRODUCTION

Company Income Tax (CIT) is a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies, including close corporations, and is currently levied at a rate of 28% with the exception of Small Business Corporations (SBCs), which have a special tax dispensation in the form of graduated income tax rates. After PIT and VAT, CIT has remained the third largest contributor to total tax revenue since 2009/10.

CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1%, the highest growth achieved in the past decade, mainly as a result of the commodity price boom experienced in 2008. However, this trend sharply reversed in 2009/10, when collections dipped by as much as 18.1% as the effects of the global financial crisis took its toll on many companies' profitability. 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 18.1% in 2017/18 then further to 16.6% in 2018/19. This is highlighted by the reduction in the CIT-to-GDP ratio, which decreased from 6.9% to 4.4% during this period. The decline can largely be attributed to sluggish economic growth, structural challenges in some sectors of the economy, low confidence levels and political uncertainty. All of these factors play a role in subdued investment activity, resulting in lower profitability for companies.

The CIT from the *Mining and quarrying* sector was further severely impacted by stagnant commodity prices, lower demand for commodities as well as low production in the face of continued power outages. Other sectors that were adversely impacted were the *Manufacturing* sector, largely due demand constraints as well as power supply constraints as well as the *Construction* sector which has been impacted by the government's (the biggest spender) budget cuts with cuts in infrastructure spending.

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

- The gold mining formula;
- Long-term insurers;
- Farming deductions and valuations; and
- Depreciation of capital assets for qualifying expenditure e.g.
  - Section 12B of the Income Tax Act 58 of 1962, relating to investment in renewable energy infrastructure;
  - Section 13quin of the Income Tax Act concerning commercial buildings; and
  - Section 11D of the Income Tax Act with respect to Research and Development (R&D) expenditure incurred.

SBCs with a gross income not exceeding R20 million for a particular year of assessment qualify for a special tax dispensation in the form of graduated income tax rates instead of the fixed rate.

Micro businesses may elect to pay only turnover tax provided they have an annual turnover of R1 million or less in a year of assessment and meet certain criteria. The turnover tax system replaces Income Tax, Provisional Tax, Capital Gains Tax and Dividends Tax for micro businesses. Turnover tax has a graduated tax rate structure with a maximum marginal rate of 6% before March 2015. This marginal rate was reduced to 3% with effect from 1 March 2015.

Capital Gains Tax (CGT) is not raised separately from CIT. The taxable portion of capital gains is included in CIT taxable income at an inclusion rate of 80% for the years of assessment commencing on or after 1 March 2016. For the years of assessment commencing on or after 1 March 2012 the inclusion rate was 66.6% and, prior to that, it was 50%. More information pertaining to the CGT levied on companies can be found in Chapter 6 of this publication.

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

This chapter gives an overview of:

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

## PROVISIONAL TAX PAYMENTS

All companies are classified as provisional taxpayers and must comply with the requirements of the provisional tax payments system. This system requires taxpayers to provide for their final tax liability by paying two provisional tax payments accounting in total 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). A third voluntary "top-up" payment may be made after the end of the tax year. Failure to adhere to this payment system attracts penalties and interest.

The first provisional tax payment is required within six months of the commencement of the year of assessment. The second provisional tax payment must be made no later than the last business day of the year of assessment. The 80% rule 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 penalty of 20% on the underpayment of provisional tax. The third payment is a voluntary "top up" payment in order to avoid the payment of interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment, if the year of assessment ends in February.

If SARS is of the opinion that the taxable income estimate for a company's first or second provisional tax return has been understated, the company may be 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.

# COMPANY INCOME TAX

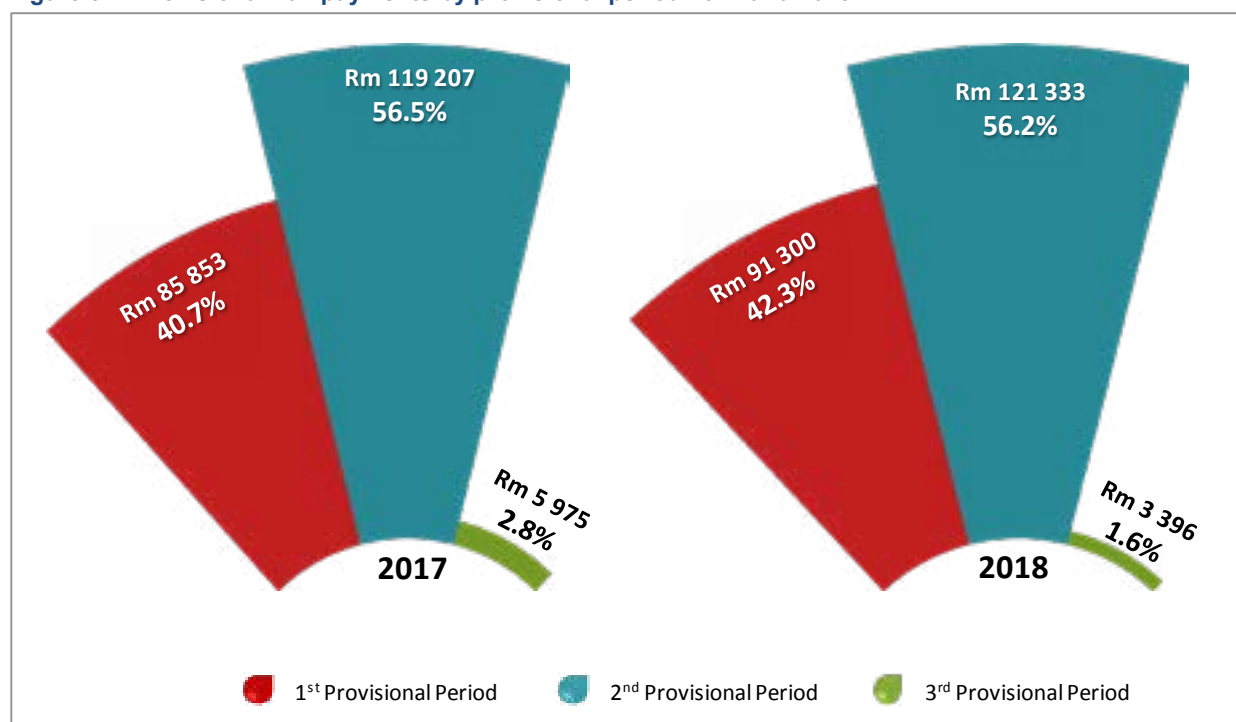
The additional payment resulting from the paragraph 19(3) provision is captured as either a first or second provisional tax payment even though it is paid after the due date.

As a result of a more rigorous application by SARS of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), the value of third provisional tax payments have declined significantly. Third provisional tax payments have remained on average at approximately R6.0 billion (3.5% - 2.8%) between 2015 to 2017 reducing further to R3.4 billion (1.6%) for 2018. This is well below the maximum of 20% allowed for third provisional tax payments and payments on assessment (*Table 3.1 and Figure 3.1*).

**Table 3.1: Provisional tax payments by provisional period by tax year, 2015 - 2018**

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2015	76 599	-0.6%	102 192	4.7%	6 436	7.1%	<b>185 226</b>
2016	82 167	7.3%	113 480	11.0%	5 855	-9.0%	<b>201 503</b>
2017	85 853	4.5%	119 207	5.0%	5 975	2.0%	<b>211 035</b>
2018	91 300	6.3%	121 333	1.8%	3 396	-43.2%	<b>216 029</b>
Percentage of total							
2015	41.4%		55.2%		3.5%		<b>100.0%</b>
2016	40.8%		56.3%		2.9%		<b>100.0%</b>
2017	40.7%		56.5%		2.8%		<b>100.0%</b>
2018	42.3%		56.2%		1.6%		<b>100.0%</b>

**Figure 3.1: Provisional Tax payments by provisional period 2017 and 2018**

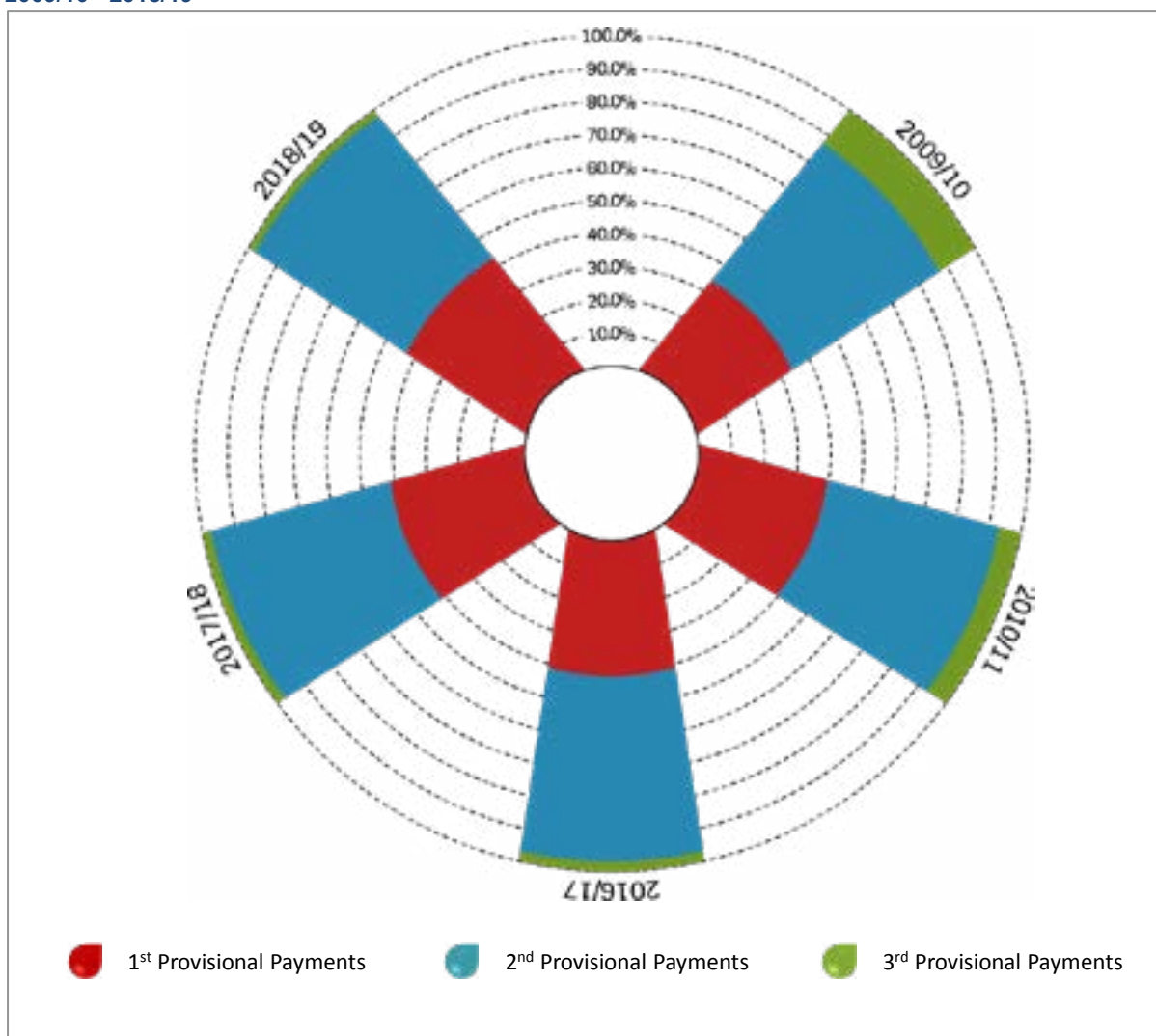




The introduction of the 80% rule improved CIT compliance and brought most of the CIT collections into the applicable year of assessment. The 80% rule also substantially reduced third provisional payments to levels well below the allowable 20%.

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2018/19. Third provisional tax payments decreased from 12.9% of total provisional tax collections in 2009/10 to 2.3% in 2018/19 and have remained constant at approximately 3.0% for the past four fiscal years (details can be seen in Table A3.1.1).

**Figure 3.2: Select Provisional Tax payments by provisional period and fiscal year between 2009/10 - 2018/19**



## Company tax-year

Companies are allowed to select their own financial year-ends and these need not coincide with the fiscal year (i.e. from 1 April to 31 March) or the period 1 March to the end of February which is traditionally the tax year for individuals. The year of assessment, or tax year, of a company corresponds with its financial year. Companies may choose financial years ending in any month of the year.

# COMPANY INCOME TAX

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 an example of the provisional tax payment timeline as determined by the companies' financial year-end.

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

Fiscal year Date due	Company financial year-end 2018											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2017/18</b>	Number of payments - 12											
31-Jul-17	2018 1st											
31-Aug-17	2018 1st											
30-Sep-17	2018 1st											
31-Oct-17	2018 1st											
30-Nov-17	2018 1st											
31-Dec-17	2018 1st											
31-Jan-18	2018 2nd											
28-Feb-18	2018 2nd											
31-Mar-18	2018 2nd											
<b>2018/19</b>	Number of payments - 21											
30-Apr-18	2018 2nd											
31-May-18	2018 2nd											
30-Jun-18	2018 2nd											
31-Jul-18	2018 3rd											
31-Aug-18	2018 3rd <sup>1</sup>											
30-Sep-18	2018 3rd											
31-Oct-18	2018 3rd											
30-Nov-18	2018 3rd											
31-Dec-18	2018 3rd											
31-Jan-19	2018 3rd											
28-Feb-19	2018 3rd											
31-Mar-19	2018 3rd											
<b>2019/20</b>	Number of payments - 3											
30-Apr-19	2018 3rd											
31-May-19	2018 3rd											
30-Jun-19	2018 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 2018 would be due on 30 September 2018.

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 60% to the total provisional tax payments for any fiscal year. *Figure 3.3* shows a breakdown of 2016 and 2017 provisional tax payments according to the different financial year-ends.

The assessments for a tax year are lagging as a result of the provision that tax returns must be filed not later than a year after the respective company's financial year-end. However, the provisional tax payment system is designed to ensure that all or almost all payments in respect of 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 2017/18, about 52.1% of the tax paid related to the 2017 tax year and 46.7% related to the 2018 tax year.

# COMPANY INCOME TAX

Figure 3.3: Provisional tax payments by companies' financial year-end, 2016 and 2017

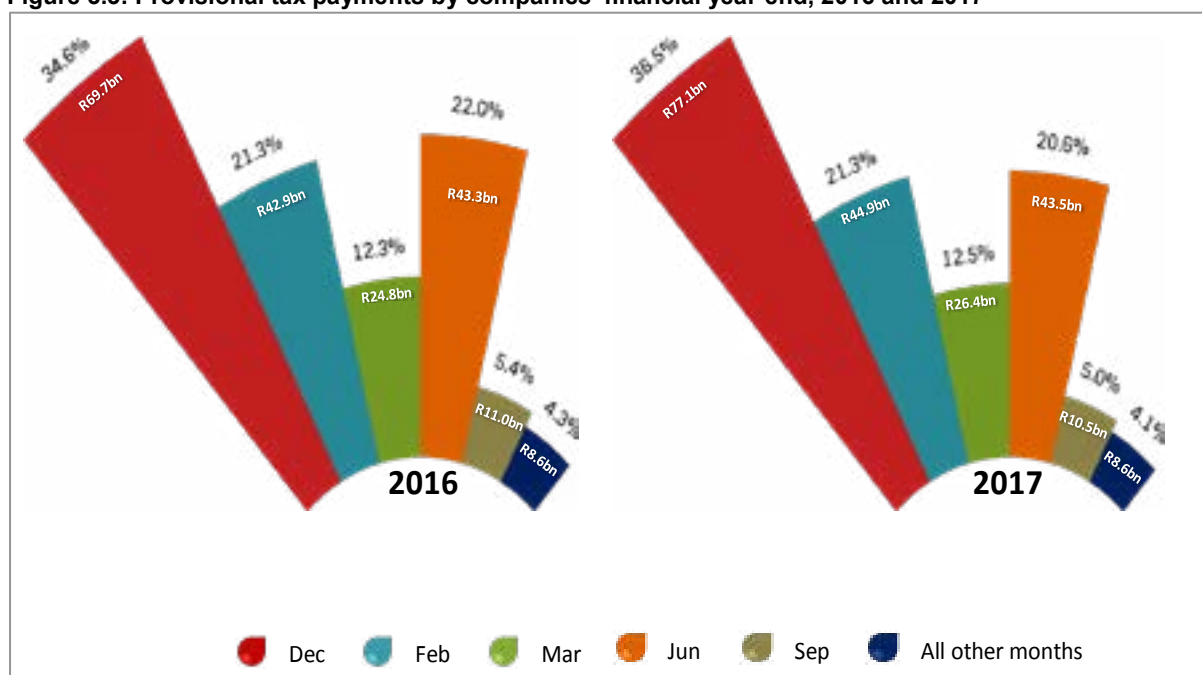


Table 3.3: Provisional tax payments by tax year and fiscal year, 2014/15 - 2018/19

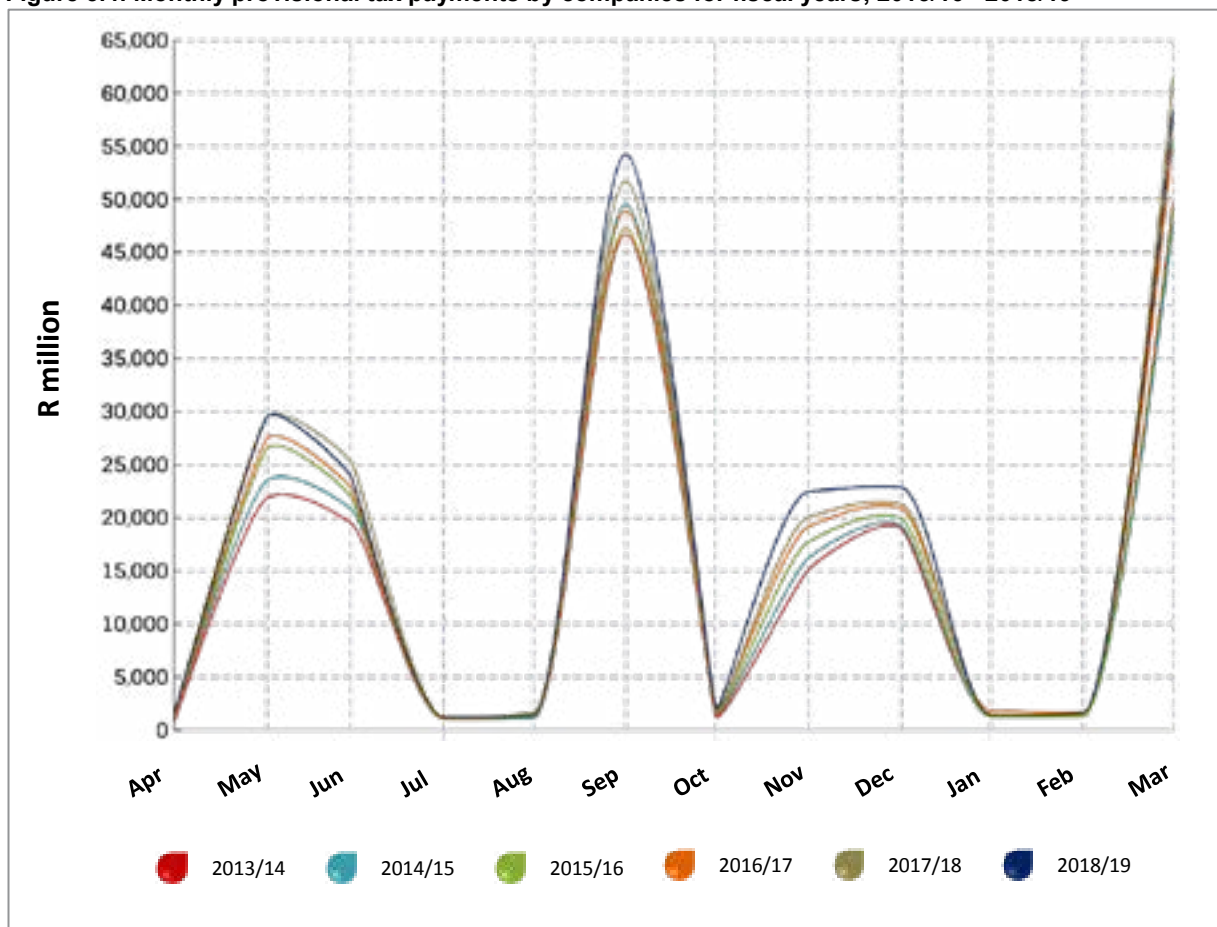
R million	2014/15	2015/16	2016/17	2017/18	2018/19	Total
<b>Tax year (down)</b>						
Prior to 2013	54	40	10	52	22	178
2013	1 798	108	18	7	7	1 938
2014	97 218	1 508	99	47	19	98 890
2015	85 877	96 899	2 393	58	38	185 263
2016	16	91 923	107 260	2 189	176	201 564
2017	–	109	94 958	114 002	2 005	211 074
2018	–	1	25	102 160	113 847	216 032
post 2018	–	–	0	100	104 724	104 824
<b>Total</b>	<b>184 963</b>	<b>190 587</b>	<b>204 762</b>	<b>218 613</b>	<b>220 839</b>	
prior to y-1	54	148	127	163	263	
y-1	1 798	1 508	2 393	2 189	2 005	
y	97 218	96 899	107 260	114 002	113 847	
y+1	85 877	91 923	94 958	102 160	104 724	
post y+1	16	110	25	100	–	
<b>Total</b>	<b>184 963</b>	<b>190 587</b>	<b>204 762</b>	<b>218 613</b>	<b>220 839</b>	
prior to y-1	0.0%	0.1%	0.1%	0.1%	0.1%	
y-1	1.0%	0.8%	1.2%	1.0%	0.9%	
y	52.6%	50.8%	52.4%	52.1%	51.6%	
y+1	46.4%	48.2%	46.4%	46.7%	47.4%	
post y+1	0.0%	0.1%	0.0%	0.0%	–	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

The collection of provisional tax has since recovered from the time it dropped to its lowest level of R135.1 billion in 2009/10 over the period of 2008/09 to 2018/19 due to the global financial crisis. It has grown by a compound annual growth rate (CAGR) of 6.1% over the past nine years, from R137.1 billion in 2010/11 to R220.8 billion in 2018/19. Total CIT collections amounted to R214.4 billion in 2018/19. 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 2015 tax year, 27.3% of assessed companies had assessed losses (mostly incurred during and brought forward from the period of the global financial crisis). This ratio has improved marginally, as 26.4% of assessed companies had assessed losses in 2016. The volatility of company profits can be seen again as the ratio of assessed losses has increased further in the latter tax years, 27.4% in 2017 and 28.7% in 2018.

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

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

**Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2015/16 - 2018/19**



## NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

On 31 March 2019, SARS had a little over 2.0 million companies on its register. The broadening of the tax base, through education, outreach and enforcement initiatives has contributed to the increase in the number of companies on register in the past. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax when they are registered with the CIPC also facilitated a more accurate tax register. A comparative data analysis of the CIT register against internal and third party data sets was conducted during the 2017/18 fiscal year. Based on this analysis, a significant number of companies that had no taxpayer activity since 2008 were removed from the register. This was again done during the 2018/19 fiscal year when more companies were removed from the register. This resulted in a decline in the number of companies from 3.7 million as at 31 March 2017 to 2.0 million as at 31 March 2019. Furthermore, most of the 2.0 million companies on register as at 31 March 2019 were inactive or dormant, and only 903 320 were expected to submit returns for the 2018 tax year.

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

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 prior to the relevant tax year, but do not yet had an assessment for the year in question.

The number of companies expected to submit returns was 991 207 in the 2017 tax year, however this was lower than the 2016 tax year when the expected number was 1 033 787. For 2017, 82.1% of the companies expected to submit returns had been assessed by July 2019, whilst only 63.4% of the companies expected to submit returns in 2018 were assessed (*Table 3.4*). At the time of extraction, the number of assessments recorded for 2018, the most recent completed tax year, was relatively low because taxpayers have until 12 months after the end of their financial year to submit their returns.

**Table 3.4: Number of companies, 2015 – 2018**

Date	Registered <sup>1</sup>	Percentage growth in register	Tax year	Expected to submit returns <sup>2</sup>	Assessed	Percentage assessed
31-Mar-16	3 278 708	11.7%	2015	977 149	875 366	89.6%
31-Mar-17	3 732 416	13.8%	2016	1 033 787	902 854	87.3%
31-Mar-18	3 202 007 <sup>3</sup>	-14.2%	2017	991 207	814 151	82.1%
31-Mar-19	2 020 759 <sup>3</sup>	-36.9%	2018	903 320	572 335	63.4%

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.

3. A comparative data analysis of the CIT register against internal and third party data sets was conducted, a significant number of companies with no taxpayer activity since 2008 status was thus changed to dormant.

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

The value of provisional tax collections for previous tax years (2015 to 2017) have been over 95% of the amount of the final tax liability as reflected in issued assessments. Provisional tax collections for a specific tax year are known by SARS well before assessments for a specific tax year are raised and this enables extrapolations of tax collections and results in analysis that is more reliable. Tax assessed as a percentage of provisional tax payments received for a relevant tax year is, therefore, a good gauge of the completeness of the issued assessments.

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received for those tax years. For tax year 2017, more provisional tax was paid compared to the actual tax assessed to date (31 July 2019). Of all the years under review, the assessment process for the 2015 tax year is closest to completion; hence, the tax assessed is more than the provisional tax payments.

**Table 3.5: Provisional tax payments and tax assessed by tax year, 2015 - 2018**

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2015	185 226	186 168	100.5%
2016	201 503	197 111	97.8%
2017	211 035	203 456	96.4%
2018	216 029	114 379	52.9%

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 effective tax rates for different taxable income groups of companies assessed in respect of tax year 2017. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different rates due to sector and segment specific dispensations. The effective tax rates for companies will also be different due to different allowable deductions. These include long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which 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 in excess of R0 while the number of taxpayers and tax assessed totals are the totals for all categories. The average tax rate for all categories is below 28% and this is also as a result of tax rate variations as described above.

**Table 3.6: Number of companies, taxable income and tax assessed, 2017**

Number	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate
Loss	222 821	-913 025	2 551	N/A
R nil	393 623	—	7	N/A
R1 to R1 million	161 390	32 201	6 582	20.4%
R1 million to R100 million	35 611	239 304	66 724	27.9%
R100 million +	706	461 848	127 592	27.6%
<b>Total</b>	<b>814 151</b>	<b>733 354</b>	<b>203 456</b>	<b>27.7%</b>

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2017.

**Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2017**

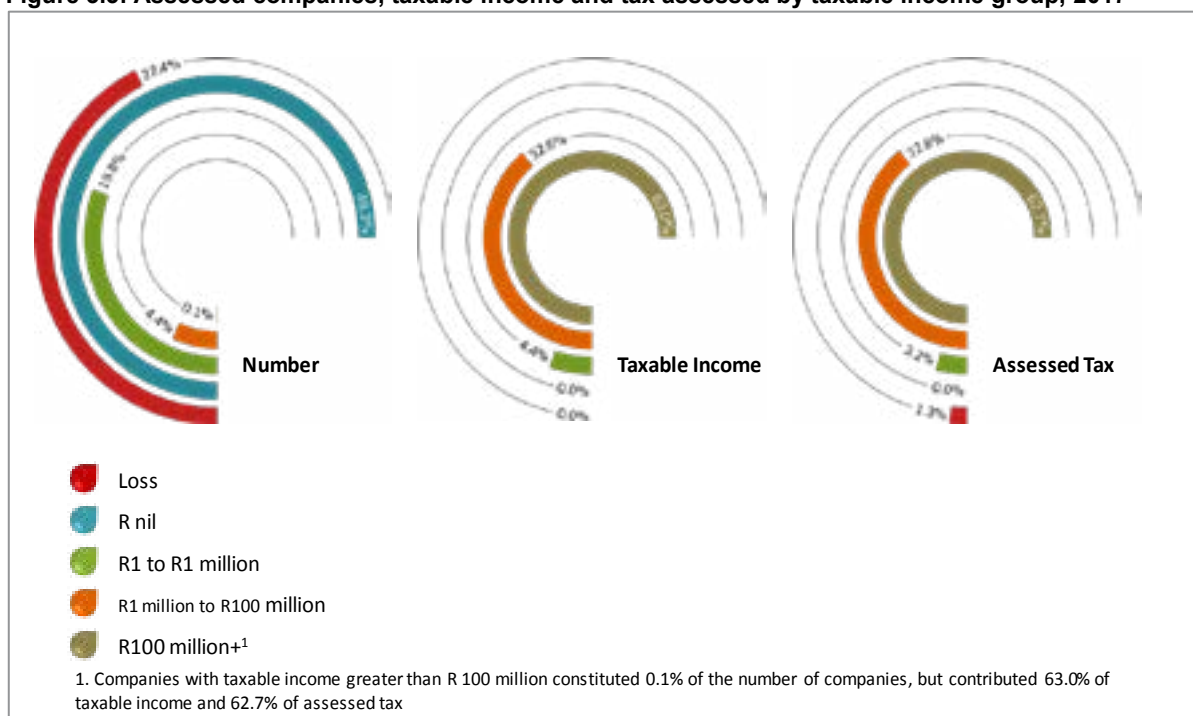


Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2017 tax year, 24.3% of all assessed companies reported positive taxable income, a further 27.4% reported assessed losses and the remaining 48.3% reported zero taxable income.

Table A3.3.2 shows that 57.2% of the tax assessed in 2017 was paid by large companies with taxable income in excess of R200 million. These companies comprised only 0.2% of the total number of companies assessed that had positive taxable income.

## Distribution by sector

As at July 2019, the *Financial intermediation, insurance, real-estate & business services* sector had the highest number of taxpayers (24.8% assessed) in respect of the 2017 tax year. This sector accounted for 41.5% of the tax assessed in respect of 2017. The sector with the lowest number of taxpayers (0.4% assessed) in respect of 2017 tax year was *Mining and quarrying* but accounted for 9.8% of the tax assessed. (See Table A3.4.2) (Figure 3.6).

Figure 3.6: Companies' tax assessed by economic activity, 2017

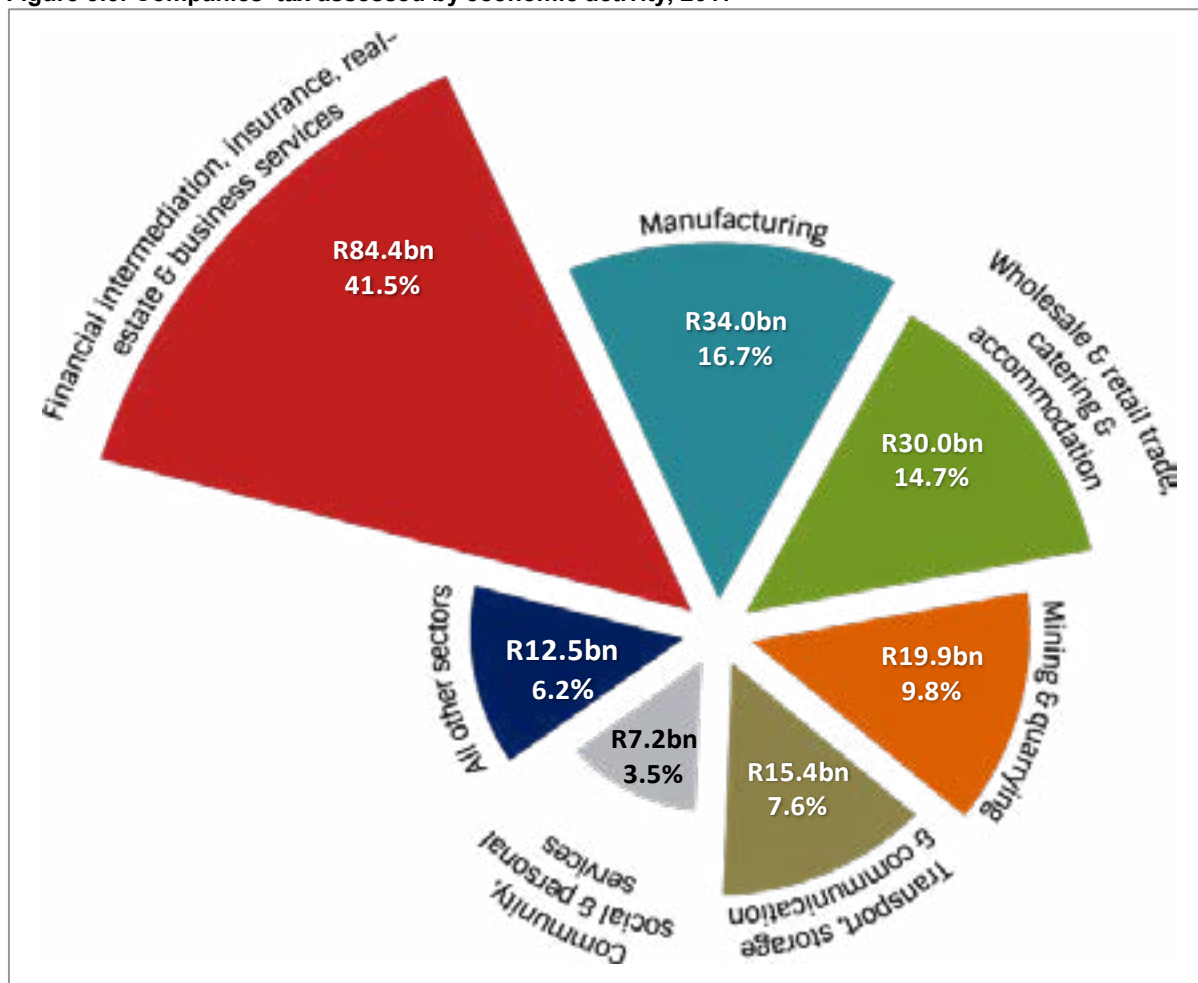


Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. Table A3.4.2 uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system used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

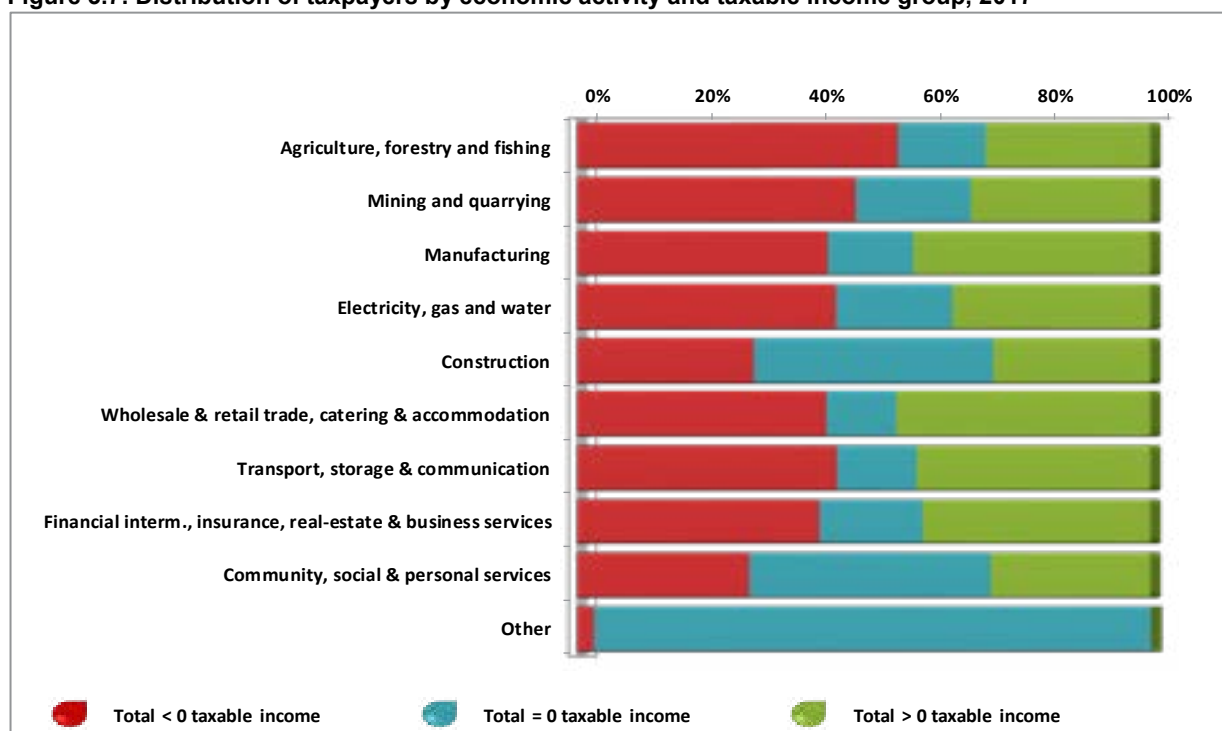
Tables A3.4.3 to A3.4.5 show the number of companies reporting positive, negative (assessed loss) and zero taxable income.

Tables A3.5.1 to A3.5.8 show the number of taxpayers and the tax assessed by economic activity, as displayed in Table A3.4.2, disaggregated in 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 2017. 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, 2017



## Tracking of taxable income and tax liability of a cohort across 10 consecutive tax years, 2008 - 2017

To track the variances in taxable income of company taxpayers over a 10-year tax period, all company taxpayers that were assessed for every tax year from 2008 to 2017 were identified and their taxable income and assessed tax analysed. There were 337 266 company taxpayers that were common to the 10-year tax period.

The cumulative taxable income (including positive taxable income and assessed losses) of these company taxpayers decreased by a CAGR of 179.1% from R297.8 billion in 2008 to an assessed loss of R36.1 billion in 2017. This substantial negative growth was driven mainly by companies in the taxable income grouping of R500 000 and less. (Table 3.8.2)

The average taxable income level across the 10-year period has deteriorated substantially, in particular for companies with taxable income R500 000 or less due to the companies moving from either a positive taxable income position to an assessed loss or zero taxable income position.

Table 3.7 illustrates the taxable income and tax assessed, in the 2008 taxable income groups, for the common companies assessed for the 2008 - 2017 period.

**Table 3.7: Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2008 and 2017**

Tax year	2008				2017			
	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate
A: < -10 000 000	1 959	-158 632	538	-0.3%	5 140	-591 643	2 423	-0.4%
B: -5 000 001 to -10 000 000	1 545	-10 763	3	0.0%	4 057	-28 412	16	-0.1%
C: -1 000 001 to -5 000 000	9 433	-20 027	8	0.0%	22 843	-49 559	71	-0.1%
D: -500 001 to -1 000 000	8 923	-6 281	0	0.0%	17 089	-12 231	27	-0.2%
E: -250 001 to -500 000	12 711	-4 519	0	0.0%	17 991	-6 493	3	0.0%
F: -100 001 to -250 000	19 508	-3 188	2	0.0%	21 064	-3 509	1	0.0%
G: -1 to -100 000	56 027	-1 679	0	0.0%	44 417	-1 440	15	-1.0%
H: =0	107 172	-	3	0.0%	86 050	-	79	0.0%
I: 1 to 100 000	55 802	1 717	362	21.1%	38 640	1 520	269	17.7%
J: 100 001 to 250 000	19 473	3 205	737	23.0%	19 510	3 229	655	20.3%
K: 250 001 to 500 000	14 298	5 062	1 222	24.2%	17 119	6 168	1 337	21.7%
L: 500 001 to 750 000	6 390	3 920	1 071	27.3%	8 899	5 439	1 278	23.5%
M: 750 001 to 1 000 000	3 968	3 434	963	28.1%	5 751	5 007	1 293	25.8%
N: 1 000 001 to 2 500 000	9 508	14 973	4 289	28.6%	12 929	20 495	5 724	27.9%
O: 2 500 001 to 5 000 000	4 374	15 367	4 437	28.9%	6 414	22 546	6 392	28.4%
P: 5 000 001 to 7 500 000	1 777	10 841	3 126	28.8%	2 601	15 853	4 552	28.7%
Q: 7 500 001 to 10 000 000	953	8 249	2 375	28.8%	1 475	12 844	3 643	28.4%
R: 10 000 001 to 25 000 000	1 878	29 119	8 358	28.7%	2 939	45 466	12 798	28.1%
S: 25 000 001 to 50 000 000	725	24 998	7 116	28.5%	1 131	39 327	11 081	28.2%
T: 50 000 001 to 75 000 000	247	15 024	4 273	28.4%	373	22 765	6 307	27.7%
U: 75 000 001 to 100 000 000	114	10 027	2 876	28.7%	211	18 448	5 118	27.7%
V: 100 000 001 to 200 000 000	219	30 805	8 795	28.6%	278	38 447	10 757	28.0%
W: >200 000 001	262	326 187	92 745	28.4%	345	399 670	111 245	27.8%
<b>Total</b>	<b>337 266</b>	<b>297 838</b>	<b>143 298</b>		<b>337 266</b>	<b>-36 062</b>	<b>185 084</b>	
Total < 0 taxable income	110 106	-205 089	551	-0.3%	132 601	-693 286	2 556	-0.4%
Total = 0 taxable income	107 172	-	3	0.0%	86 050	-	79	0.0%
Total > 0 taxable income	119 988	502 927	142 745	28.4%	118 615	657 225	182 449	27.8%
<b>Total</b>	<b>337 266</b>	<b>297 838</b>	<b>143 298</b>		<b>337 266</b>	<b>-36 062</b>	<b>185 084</b>	

During the first two years of the 10-year tax period, the exchange rate appreciation, higher demand for commodities as well as higher commodity prices contributed to the growth in taxable income prior to the global financial crisis. The effects of the global financial crisis started to take its toll as can be seen in the cumulative taxable income that decreased to R136.6 billion in 2009 from R297.8 billion in 2008. The taxable income for the latter years subsequently declined due to lower demand as well as lower prices for commodities that had a negative effect on company profitability.

Nonetheless, the value of tax assessed for the 337 266 corporate taxpayers common to the 10-year period increased although at a lower rate by a CAGR of 2.9%, from R143.3 billion in respect of tax year 2008 to R185.1 billion for tax year 2017 in nominal terms.

# COMPANY INCOME TAX

Table 3.8 shows assessed company taxpayers and taxable income, according to the age brackets defined in the 2008 tax year.

**Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2008 and 2017**

Tax year	2008				2017				
Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate
<b>Total &lt; 0 taxable income</b>									
0 - 4	32 945	-30 723	7	0.0%	10 - 14	47 041	-171 645	137	-0.1%
5 - 9	33 867	-48 146	115	-0.2%	15 - 19	37 063	-134 872	113	-0.1%
10 - 14	22 668	-48 667	17	0.0%	20 - 24	24 658	-153 583	78	-0.1%
15 - 19	8 684	-16 806	205	-1.2%	25 - 29	9 977	-66 026	3	0.0%
20 - 24	4 858	-6 470	-	0.0%	30 - 34	5 748	-17 057	2	0.0%
25 - 29	1 701	-4 070	-	0.0%	35 - 39	2 074	-9 997	0	0.0%
30 - 34	4 953	-42 254	153	-0.4%	40 - 44	5 544	-119 634	1 888	-1.6%
> 35	430	-7 954	54	-0.7%	> 45	496	-20 472	335	-1.6%
<b>Total</b>	<b>110 106</b>	<b>-205 089</b>	<b>551</b>			<b>132 601</b>	<b>-693 286</b>	<b>2 556</b>	
<b>Total = 0 taxable income</b>									
0 - 4	70 352	-	1	0.0%	10 - 14	46 392	-	32	0.0%
5 - 9	20 962	-	1	0.0%	15 - 19	19 509	-	43	0.0%
10 - 14	8 008	-	0	0.0%	20 - 24	9 294	-	4	0.0%
15 - 19	2 933	-	0	0.0%	25 - 29	4 002	-	0	0.0%
20 - 24	1 749	-	0	0.0%	30 - 34	2 574	-	0	0.0%
25 - 29	855	-	0	0.0%	35 - 39	1 463	-	0	0.0%
30 - 34	2 081	-	0	0.0%	40 - 44	2 579	-	0	0.0%
> 35	232	-	0	0.0%	> 45	237	-	-	0.0%
<b>Total</b>	<b>107 172</b>	<b>-</b>	<b>3</b>			<b>86 050</b>	<b>-</b>	<b>79</b>	
<b>Total &gt; 0 taxable income</b>									
0 - 4	26 132	36 040	10 084	28.0%	10 - 14	35 996	83 945	23 184	27.6%
5 - 9	33 866	77 370	22 070	28.5%	15 - 19	32 123	117 428	31 626	26.9%
10 - 14	26 770	76 863	21 944	28.5%	20 - 24	23 494	112 192	31 123	27.7%
15 - 19	12 567	76 351	21 770	28.5%	25 - 29	10 205	74 290	20 508	27.6%
20 - 24	8 199	27 520	7 828	28.4%	30 - 34	6 484	35 255	9 781	27.7%
25 - 29	3 493	36 476	10 230	28.0%	35 - 39	2 512	23 451	6 440	27.5%
30 - 34	8 276	151 992	43 040	28.3%	40 - 44	7 187	180 696	51 542	28.5%
> 35	685	20 313	5 778	28.4%	> 45	614	29 970	8 246	27.5%
<b>Total</b>	<b>119 988</b>	<b>502 927</b>	<b>142 745</b>			<b>118 615</b>	<b>657 225</b>	<b>182 449</b>	
<b>Grand Total</b>	<b>337 266</b>	<b>297 838</b>	<b>143 298</b>			<b>337 266</b>	<b>-36 062</b>	<b>185 084</b>	

Total CIT assessed increased from R161.5 billion for the 2008 tax year to R203.5 billion for the 2017 tax year, an increase in the CAGR rate of 2.6%. The group of 337 266 common company taxpayers' proportional contribution to total tax assessed increased slightly from 88.8% (R143.3 billion of the 2008 CIT assessed) to 91.0% (R185.1 billion of the 2017 total CIT assessed).

The 10-year segment experienced a slightly higher CAGR rate of 2.9% for total tax assessed compared to an overall CAGR rate of 2.6% for all companies. This is indicative that this segment contributed to the growth of tax revenue over the period post 2008. This is due to more established companies showing an improvement and resilience despite the prevailing economic challenges. This can be seen in companies within the taxable income grouping of more than R50 million, where the number of taxpayers as well as the tax assessed in these groupings have grown since 2008. The concentrated nature of the South African economy is again evident as on average over the 10-year period 995 large companies (0.8% of companies with positive taxable income) with taxable income of more than R50 million were liable for 73.0% of the CIT assessed.

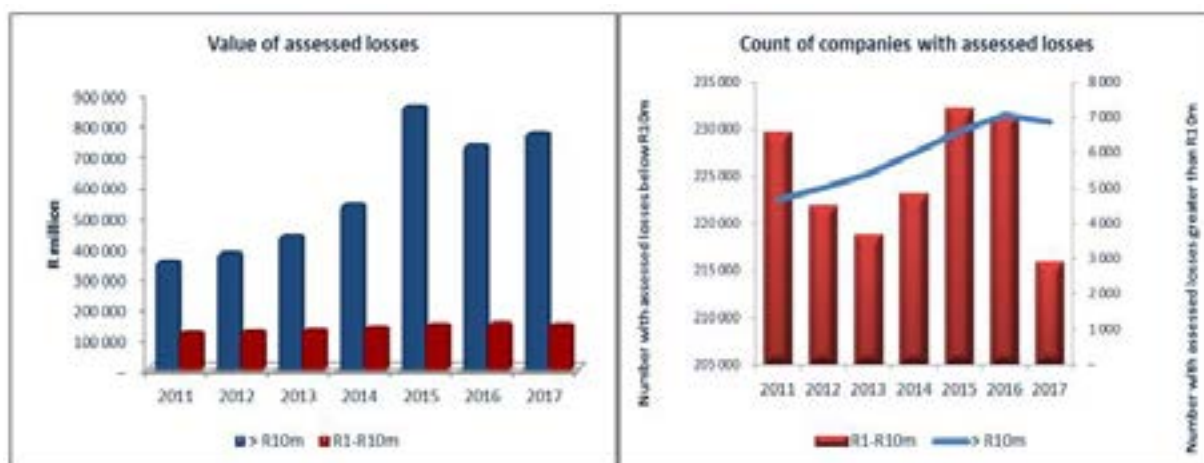
Tables A3.8.1 to A3.8.4 show number of taxpayers, cumulative taxable income, cumulative tax assessed and effective tax rates by taxable income group from 2008 to 2017.

## COMPANIES WITH ASSESSED LOSSES

Assessed tax losses for companies may include losses incurred during a specific tax year as well as assessed losses brought forward from previous tax years. If a company, therefore, has a taxable profit for a specific tax year, it is possible that the 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 *Financing, insurance, real-estate & business services* sector contained the highest proportion of companies with assessed losses in 2017 (13.7%), followed by the *Construction* sector (7.9%) and the *Agencies and other services* sector (5.9%). See Table A3.6.1 for the total number of companies with assessed losses or profits by sector. Also see Figure 3.8 for the number of companies with assessed losses by tax year, 2011 to 2017.

**Figure 3.8: Value of assessed losses and number of taxpayers with assessed losses by tax year, 2011 - 2017**



The number of companies reporting assessed losses, as well as the value of assessed losses, increased sharply after the global financial crisis. The value of assessed losses for companies with losses greater than R10 million declined significantly at a rate of 14.8% in respect of tax year 2016 compared to a growth of 59.8% in 2015. The values of these assessed losses have subsequently increased by 5.2% in 2017, indicative of deterioration in company profits. The value of assessed losses for companies in the R1 to R10 million range, however, declined by 2.4% in 2017 from a growth rate of 2.4% in 2016. The number of companies with assessed losses incurred of more than R10 million peaked in 2016 from the 2015 tax year, but increased albeit at a slower pace in 2017. However, the number of companies in the R1 to R10 million range with assessed losses has been on a declining trend for the period from 2011 to 2013. This number grew substantially between 2014 to hit a record high in 2015, but it has subsequently been declining since the 2016 tax year.

## SMALL BUSINESS CORPORATIONS

Companies are taxed as SBCs for a particular tax year if they meet specific criteria. These criteria include:

- 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%. *Table 3.9* shows the increase in the SBC taxable income brackets from the 2015 to the 2018 tax years. The threshold of the first SBC bracket increased by 7.1% from R70 700 in respect of tax year 2015 to R75 750 for the 2018 tax year.

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

**Table 3.9: Small Business Corporation tax rates, 2015 and 2018**

Tax year	2015	SBC rate for 2015	2018	SBC rate for 2018	Percentage increase in top bracket
Rand					
	0 – 70 700	0%	0 – 75 750	0%	7.1%
Taxable income brackets	70 701 – 365 000	7%	75 751 – 365 000	7%	–
	365 001 – 550 000	21%	365 001 – 550 000	21%	–
	550 001 – and over	28%	550 001 – and over	28%	–

In any calendar year, SBCs could be taxed by applying two different tax year rates. In 2017 they could be taxed on either 2016/2017 tax rates or 2017/2018 tax rates. This would occur because:

- 2016/2017 tax rates (rates in effect from 1 April 2016 to 31 March 2017) are applicable to SBCs with years of assessment ending between 1 January 2017 and 31 March 2017; and
- 2017/2018 tax rates (rates in effect from 1 April 2017 to 31 March 2018) are applicable to SBCs with years of assessment ending between 1 April 2017 and 31 December 2017.

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

# COMPANY INCOME TAX

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2014/15 – 2018/19

R million	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
<b>Fiscal year</b>													
2014/15	254	37 790	25 850	884	992	44 796	1 056	2 787	9 413	593	661	59 889	184 963
2015/16	222	42 636	25 515	1 774	1 102	44 479	1 051	2 719	10 389	655	830	59 213	190 587
2016/17	228	45 409	26 091	1 596	1 306	43 679	1 123	2 844	10 897	649	918	70 021	204 762
2017/18	306	47 651	27 657	1 817	1 536	46 032	1 177	2 689	10 818	624	806	77 499	218 613
2018/19	319	52 960	27 552	2 196	1 282	47 328	1 270	2 820	10 957	644	883	72 627	220 839
<b>Percentage of total</b>													
2014/15	0.1%	20.4%	14.0%	0.5%	0.5%	24.2%	0.6%	1.5%	5.1%	0.3%	0.4%	32.4%	100.0%
2015/16	0.1%	22.4%	13.4%	0.9%	0.6%	23.3%	0.6%	1.4%	5.5%	0.3%	0.4%	31.1%	100.0%
2016/17	0.1%	22.2%	12.7%	0.8%	0.6%	21.3%	0.5%	1.4%	5.3%	0.3%	0.4%	34.2%	100.0%
2017/18	0.1%	21.8%	12.7%	0.8%	0.7%	21.1%	0.5%	1.2%	4.9%	0.3%	0.4%	35.5%	100.0%
2018/19	0.1%	24.0%	12.5%	1.0%	0.6%	21.4%	0.6%	1.3%	5.0%	0.3%	0.4%	32.9%	100.0%
<b>Period</b>													
	<b>1st</b>	<b>Percentage</b>			<b>2nd</b>	<b>Percentage</b>			<b>3rd</b>	<b>Percentage</b>			<b>Total</b>
	<b>Provisional</b>	<b>change</b>			<b>Provisional</b>	<b>change</b>			<b>Provisional</b>	<b>change</b>			
	<b>period</b>				<b>period</b>				<b>period</b>				
2014/15	77 610	2.1%			101 125	4.7%			6 228	-4.8%			184 963
2015/16	79 440	2.4%			105 327	4.2%			5 820	-6.5%			190 587
2016/17	84 088	5.9%			114 281	8.5%			6 393	9.8%			204 762
2017/18	90 036	7.1%			122 615	7.3%			5 962	-6.7%			218 613
2018/19	94 339	4.8%			121 518	-0.9%			4 981	-16.4%			220 839
<b>Percentage of total</b>													
2014/15	42.0%				54.7%				3.4%				100.0%
2015/16	41.7%				55.3%				3.1%				100.0%
2016/17	41.1%				55.8%				3.1%				100.0%
2017/18	41.2%				56.1%				2.7%				100.0%
2018/19	42.7%				55.0%				2.3%				100.0%

**Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2015 – 2018**

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2015	241	38 064	26 590	948	1 063	43 234	1 005	2 674	10 025	627	917	59 838	185 226
2016	249	42 974	24 837	1 817	1 222	44 347	1 112	2 802	10 968	618	815	69 741	201 503
2017	222	44 889	26 366	1 585	1 488	43 540	1 167	2 795	10 461	622	769	77 131	211 035
2018	329	49 651	27 583	1 969	1 327	47 938	1 337	2 832	10 898	427	866	70 873	216 029
<b>Percentage of total</b>													
2015	0.1%	20.5%	14.4%	0.5%	0.6%	23.3%	0.5%	1.4%	5.4%	0.3%	0.5%	32.3%	100.0%
2016	0.1%	21.3%	12.3%	0.9%	0.6%	22.0%	0.6%	1.4%	5.4%	0.3%	0.4%	34.6%	100.0%
2017	0.1%	21.3%	12.5%	0.8%	0.7%	20.6%	0.6%	1.3%	5.0%	0.3%	0.4%	36.5%	100.0%
2018	0.2%	23.0%	12.8%	0.9%	0.6%	22.2%	0.6%	1.3%	5.0%	0.2%	0.4%	32.8%	100.0%
<b>Period</b>	<b>1st Provisional period</b>	<b>Percentage change</b>	<b>2nd Provisional period</b>	<b>Percentage change</b>	<b>3rd Provisional period</b>	<b>Percentage change</b>	<b>Total</b>						
2015	76 599	-0.6%	102 192	4.7%	6 436	7.1%	185 226						
2016	82 167	7.3%	113 480	11.0%	5 855	-9.0%	201 503						
2017	85 853	4.5%	119 207	5.0%	5 975	2.0%	211 035						
2018	91 300	6.3%	121 333	1.8%	3 396	-43.2%	216 029						
<b>Percentage of total</b>													
2015	41.4%		55.2%		3.5%		100.0%						
2016	40.8%		56.3%		2.9%		100.0%						
2017	40.7%		56.5%		2.8%		100.0%						
2018	42.3%		56.2%		1.6%		100.0%						

# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2014/15 – 2018/19**

Fiscal year Sector (R million)	2014/15	2015/16	2016/17	2017/18	2018/19
Agencies and other services <sup>1</sup>	4 926	5 461	6 139	6 260	6 457
Agriculture, forestry and fishing	3 727	4 518	4 837	6 167	5 500
Bricks, ceramic, glass, cement and similar products	1 011	1 180	985	945	867
Catering and accommodation	1 779	1 513	1 700	1 747	2 146
Chemicals and chemical, rubber and plastic products	5 019	7 177	4 236	4 148	4 130
Clothing and footwear	1 447	1 584	1 449	1 640	1 888
Coal and petroleum products	6 315	1 847	3 482	4 021	2 716
Construction	4 820	5 007	10 787	5 380	4 276
Educational services	462	509	570	670	756
Electricity, gas and water	1 324	1 884	2 716	2 384	2 415
Financing, insurance, real estate and business services	58 920	63 558	61 365	74 582	76 895
Food, drink and tobacco	11 181	11 418	9 996	9 936	8 129
Leather, leather goods and fur (excl. footwear & clothing)	75	50	113	59	84
Long term insurance	10 444	7 675	11 491	8 864	8 205
Machinery and related items	4 140	4 140	4 250	4 268	4 391
Medical, dental and other health and veterinary services	3 876	4 314	4 613	4 331	4 576
Metal (including metal products)	3 851	3 029	4 056	4 492	3 794
Mining and quarrying	12 239	8 425	16 020	21 860	24 257
Other manufacturing industries	3 028	3 279	3 260	3 185	3 625
Paper, printing and publishing	2 297	2 611	2 667	2 776	2 392
Personal and household services	328	341	321	325	346
Recreation and cultural services	1 745	1 868	1 460	1 625	1 629
Research and scientific institutes	221	266	339	267	388
Retail trade	10 437	13 698	12 508	12 422	14 118
Scientific, optical and similar equipment	598	640	529	580	545
Social and related community services	29	28	28	35	39
Specialised repair services	277	362	402	277	263
Textiles	250	311	331	353	350
Transport equipment	603	563	449	301	356
Transport, storage and communications	14 402	16 623	15 391	15 969	15 797
Vehicles, parts and accessories	6 209	6 118	6 835	6 205	6 798
Wholesale trade	6 673	7 463	7 924	8 604	8 850
Wood, wood products and furniture	375	471	452	399	414
Other <sup>2</sup>	1 936	2 656	3 059	3 533	3 447
<b>Total</b>	<b>184 963</b>	<b>190 587</b>	<b>204 762</b>	<b>218 613</b>	<b>220 839</b>

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

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



# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2014/15 – 2018/19 (continued)**

Fiscal year Sector (percentage of total)	2014/15	2015/16	2016/17	2017/18	2018/19
Agencies and other services	2.7%	2.9%	3.0%	2.9%	2.9%
Agriculture, forestry and fishing	2.0%	2.4%	2.4%	2.8%	2.5%
Bricks, ceramic, glass, cement and similar products	0.5%	0.6%	0.5%	0.4%	0.4%
Catering and accommodation	1.0%	0.8%	0.8%	0.8%	1.0%
Chemicals and chemical, rubber and plastic products	2.7%	3.8%	2.1%	1.9%	1.9%
Clothing and footwear	0.8%	0.8%	0.7%	0.8%	0.9%
Coal and petroleum products	3.4%	1.0%	1.7%	1.8%	1.2%
Construction	2.6%	2.6%	5.3%	2.5%	1.9%
Educational services	0.2%	0.3%	0.3%	0.3%	0.3%
Electricity, gas and water	0.7%	1.0%	1.3%	1.1%	1.1%
Financing, insurance, real estate and business services	31.9%	33.3%	30.0%	34.1%	34.8%
Food, drink and tobacco	6.0%	6.0%	4.9%	4.5%	3.7%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.1%	0.0%	0.0%
Long term insurance	5.6%	4.0%	5.6%	4.1%	3.7%
Machinery and related items	2.2%	2.2%	2.1%	2.0%	2.0%
Medical, dental and other health and veterinary services	2.1%	2.3%	2.3%	2.0%	2.1%
Metal (including metal products)	2.1%	1.6%	2.0%	2.1%	1.7%
Mining and quarrying	6.6%	4.4%	7.8%	10.0%	11.0%
Other manufacturing industries	1.6%	1.7%	1.6%	1.5%	1.6%
Paper, printing and publishing	1.2%	1.4%	1.3%	1.3%	1.1%
Personal and household services	0.2%	0.2%	0.2%	0.1%	0.2%
Recreation and cultural services	0.9%	1.0%	0.7%	0.7%	0.7%
Research and scientific institutes	0.1%	0.1%	0.2%	0.1%	0.2%
Retail trade	5.6%	7.2%	6.1%	5.7%	6.4%
Scientific, optical and similar equipment	0.3%	0.3%	0.3%	0.3%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.2%	0.2%	0.1%	0.1%
Textiles	0.1%	0.2%	0.2%	0.2%	0.2%
Transport equipment	0.3%	0.3%	0.2%	0.1%	0.2%
Transport, storage and communications	7.8%	8.7%	7.5%	7.3%	7.2%
Vehicles, parts and accessories	3.4%	3.2%	3.3%	2.8%	3.1%
Wholesale trade	3.6%	3.9%	3.9%	3.9%	4.0%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other	1.0%	1.4%	1.5%	1.6%	1.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.2.1: Companies: Provisional tax payments by sector, 2015/16– 2018/19 (continued)**

Fiscal year Sector (percentage change year-on-year)	2015/16	2016/17	2017/18	2018/19
Agencies and other services	10.9%	12.4%	2.0%	3.2%
Agriculture, forestry and fishing	21.2%	7.0%	27.5%	-10.8%
Bricks, ceramic, glass, cement and similar products	16.6%	-16.5%	-4.0%	-8.3%
Catering and accommodation	-15.0%	12.4%	2.7%	22.8%
Chemicals and chemical, rubber and plastic products	43.0%	-41.0%	-2.1%	-0.4%
Clothing and footwear	9.5%	-8.5%	13.2%	15.1%
Coal and petroleum products	-70.8%	88.5%	15.5%	-32.5%
Construction	3.9%	115.4%	-50.1%	-20.5%
Educational services	10.2%	12.0%	17.5%	12.9%
Electricity, gas and water	42.3%	44.2%	-12.2%	1.3%
Financing, insurance, real estate and business services	7.9%	-3.5%	21.5%	3.1%
Food, drink and tobacco	2.1%	-12.5%	-0.6%	-18.2%
Leather, leather goods and fur (excl. footwear & clothing)	-33.7%	126.4%	-47.4%	41.3%
Long term insurance	-26.5%	49.7%	-22.9%	-7.4%
Machinery and related items	0.0%	2.7%	0.4%	2.9%
Medical, dental and other health and veterinary services	11.3%	6.9%	-6.1%	5.7%
Metal (including metal products)	-21.3%	33.9%	10.7%	-15.5%
Mining and quarrying	-31.2%	90.1%	36.5%	11.0%
Other manufacturing industries	8.3%	-0.6%	-2.3%	13.8%
Paper, printing and publishing	13.7%	2.2%	4.1%	-13.9%
Personal and household services	3.9%	-5.7%	1.1%	6.5%
Recreation and cultural services	7.0%	-21.8%	11.3%	0.2%
Research and scientific institutes	20.5%	27.4%	-21.1%	45.0%
Retail trade	31.2%	-8.7%	-0.7%	13.7%
Scientific, optical and similar equipment	7.0%	-17.3%	9.7%	-6.1%
Social and related community services	-2.0%	0.7%	24.7%	12.3%
Specialised repair services	30.8%	10.9%	-31.0%	-5.3%
Textiles	24.6%	6.6%	6.5%	-0.8%
Transport equipment	-6.7%	-20.2%	-32.8%	18.2%
Transport, storage and communications	15.4%	-7.4%	3.8%	-1.1%
Vehicles, parts and accessories	-1.5%	11.7%	-9.2%	9.6%
Wholesale trade	11.8%	6.2%	8.6%	2.9%
Wood, wood products and furniture	25.5%	-4.0%	-11.7%	3.7%
Other	37.2%	15.2%	15.5%	-2.4%
<b>Total</b>	<b>3.0%</b>	<b>7.4%</b>	<b>6.8%</b>	<b>1.0%</b>

# COMPANY INCOME TAX

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2015 – 2018

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% 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	6 594	-855 008	1 349	7 082	-728 630	2 994	6 876	-766 849	2 389	4 195	-434 323	40
B: -5 000 001 to -10 000 000	5 475	-38 274	8	5 684	-39 731	90	5 686	-39 829	1	4 180	-29 186	-
C: -1 000 001 to -5 000 000	31 993	-68 682	12	32 928	-70 856	7	32 221	-69 652	134	25 009	-53 807	1
D: -500 001 to -1 000 000	26 097	-18 533	0	26 145	-18 634	1	25 153	-17 936	26	19 592	-14 015	0
E: -250 001 to -500 000	30 516	-10 947	7	30 046	-10 802	0	28 135	-10 129	0	21 845	-7 875	0
F: -100 001 to -250 000	38 899	-6 423	0	38 191	-6 306	1	35 709	-5 910	0	26 735	-4 451	0
G: -1 to -100 000	99 279	-3 017	1	98 379	-2 986	0	89 041	-2 721	1	62 680	-1 972	0
H: = 0	441 113	-	20	463 092	-	10	393 623	-	7	251 351	-	95
I: 1 to 100 000	83 624	3 062	425	85 581	3 179	420	83 002	3 115	404	63 909	2 433	326
J: 100 001 to 250 000	32 196	5 279	981	32 676	5 350	963	32 231	5 277	937	26 241	4 312	774
K: 250 001 to 500 000	25 079	9 001	1 766	25 840	9 266	1 775	25 564	9 175	1 755	20 877	7 507	1 416
L: 500 001 to 750 000	12 435	7 603	1 772	12 886	7 860	1 797	12 630	7 701	1 745	10 552	6 422	1 441
M: 750 001 to 1 000 000	7 889	6 886	1 748	8 107	7 076	1 771	7 963	6 932	1 742	6 627	5 772	1 447
N: 1 000 001 to 2 500 000	16 182	25 507	7 075	17 125	27 089	7 463	16 950	26 746	7 342	13 916	22 022	6 023
O: 2 500 001 to 5 000 000	7 607	26 717	7 576	7 985	28 045	7 921	8 112	28 437	7 964	6 526	22 980	6 443
P: 5 000 001 to 7 500 000	2 988	18 206	5 156	3 151	19 215	5 425	3 199	19 490	5 486	2 508	15 350	4 302
Q: 7 500 001 to 10 000 000	1 618	13 993	3 960	1 792	15 508	4 358	1 821	15 833	4 451	1 331	11 503	3 227
R: 10 000 001 to 25 000 000	3 250	50 288	14 224	3 461	53 473	14 982	3 523	54 317	15 170	2 589	39 498	11 074
S: 25 000 001 to 50 000 000	1 214	41 720	11 678	1 296	45 215	12 577	1 311	45 666	12 759	883	30 421	8 498
T: 50 000 001 to 75 000 000	410	24 880	6 948	452	27 660	7 673	447	27 207	7 550	259	15 654	4 325
U: 75 000 001 to 100 000 000	219	18 799	5 291	246	21 344	5 944	248	21 608	6 002	142	12 295	3 428
V: 100 000 001 to 200 000 000	329	45 289	12 729	329	45 510	12 734	326	45 147	12 582	204	27 994	7 796
W: 200 000 001 +	360	368 235	103 443	380	389 326	108 205	380	416 702	115 010	184	195 012	53 723
<b>Total</b>	<b>875 366</b>	<b>186 168</b>	<b>186 168</b>	<b>902 854</b>	<b>197 111</b>	<b>197 111</b>	<b>814 151</b>	<b>203 456</b>	<b>203 456</b>	<b>572 335</b>	<b>114 379</b>	<b>114 379</b>
Total < 0 taxable income	238 853	-1 000 884	1 377	238 455	-877 945	3 093	222 821	-913 025	2 551	164 236	-545 630	41
Total = 0 taxable income	441 113	-	20	463 092	-	10	393 623	-	7	251 351	-	95
Total > 0 taxable income	195 400	665 465	184 771	201 307	705 115	194 008	197 707	733 354	200 899	156 748	419 177	114 243
<b>Total</b>	<b>875 366</b>	<b>186 168</b>	<b>186 168</b>	<b>902 854</b>	<b>197 111</b>	<b>197 111</b>	<b>814 151</b>	<b>203 456</b>	<b>203 456</b>	<b>572 335</b>	<b>114 379</b>	<b>114 379</b>
<b>Percentage</b>												
Total < 0 taxable income	27.3%			26.4%			27.4%			28.7%		
Total = 0 taxable income	50.4%			51.3%			48.3%			43.9%		
Total > 0 taxable income	22.3%			22.3%			24.3%			27.4%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

# COMPANY INCOME TAX

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2015 – 2018

Tax year	2015 [100.0% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% 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	42.8%	0.5%	0.2%	42.5%	0.5%	0.2%	42.0%	0.4%	0.2%	40.8%	0.6%	0.3%
J: 100 001 to 250 000	16.5%	0.8%	0.5%	16.2%	0.8%	0.5%	16.3%	0.7%	0.5%	16.7%	1.0%	0.7%
K: 250 001 to 500 000	12.8%	1.4%	1.0%	12.8%	1.3%	0.9%	12.9%	1.3%	0.9%	13.3%	1.8%	1.2%
L: 500 001 to 750 000	6.4%	1.1%	1.0%	6.4%	1.1%	0.9%	6.4%	1.1%	0.9%	6.7%	1.5%	1.3%
M: 750 001 to 1 000 000	4.0%	1.0%	0.9%	4.0%	1.0%	0.9%	4.0%	0.9%	0.9%	4.2%	1.4%	1.3%
N: 1 000 001 to 2 500 000	8.3%	3.8%	3.8%	8.5%	3.8%	3.8%	8.6%	3.6%	3.7%	8.9%	5.3%	5.3%
O: 2 500 001 to 5 000 000	3.9%	4.0%	4.1%	4.0%	4.0%	4.1%	4.1%	3.9%	4.0%	4.2%	5.5%	5.6%
P: 5 000 001 to 7 500 000	1.5%	2.7%	2.8%	1.6%	2.7%	2.8%	1.6%	2.7%	2.7%	1.6%	3.7%	3.8%
Q: 7 500 001 to 10 000 000	0.8%	2.1%	2.1%	0.9%	2.2%	2.2%	0.9%	2.2%	2.2%	0.8%	2.7%	2.8%
R: 10 000 001 to 25 000 000	1.7%	7.6%	7.7%	1.7%	7.6%	7.7%	1.8%	7.4%	7.6%	1.7%	9.4%	9.7%
S: 25 000 001 to 50 000 000	0.6%	6.3%	6.3%	0.6%	6.4%	6.5%	0.7%	6.2%	6.4%	0.6%	7.3%	7.4%
T: 50 000 001 to 75 000 000	0.2%	3.7%	3.8%	0.2%	3.9%	4.0%	0.2%	3.7%	3.8%	0.2%	3.7%	3.8%
U: 75 000 001 to 100 000 000	0.1%	2.8%	2.9%	0.1%	3.0%	3.1%	0.1%	2.9%	3.0%	0.1%	2.9%	3.0%
V: 100 000 001 to 200 000 000	0.2%	6.8%	6.9%	0.2%	6.5%	6.6%	0.2%	6.2%	6.3%	0.1%	6.7%	6.8%
W: 200 000 001 +	0.2%	55.3%	56.0%	0.2%	55.2%	55.8%	0.2%	56.8%	57.2%	0.1%	46.5%	47.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2015 – 2018**

Tax year	2015 [100.5% assessed tax as % of provisional tax]				2016 [97.8% assessed tax as % of provisional tax]				2017 [96.4% assessed tax as % of provisional tax]				2018 [92.9% 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)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	55 799	-4 408	5 902	5 806	56 365	-6 865	5 806	51 812	-13 608	6 596	36 999	-2 495	4 297			
Agriculture, forestry and fishing	23 626	-31 288	4 449	5 515	23 760	-31 906	5 515	22 486	-36 296	4 571	17 173	-25 390	3 563			
Bricks, ceramic, glass, cement and similar products	3 112	-2 864	1 047	1 059	3 110	-4 159	891	2 734	-7 966	891	1 910	531	617			
Catering and accommodation	24 972	-16 953	1 391	1 565	24 863	-15 715	1 565	23 058	-11 704	2 603	17 128	-7 519	1 288			
Chemicals and chemical, rubber and plastic products	5 022	-2 257	3 178	3 860	5 016	-1 198	3 860	4 803	-1 705	3 368	3 716	3 228	2 020			
Clothing and footwear	5 224	1 951	1 578	1 673	5 322	1 722	1 673	4 939	2 399	1 776	3 487	1 473	897			
Coal and petroleum products	1 447	10 793	4 595	2 875	1 466	9 954	2 875	1 344	-11 256	2 771	965	7 403	2 043			
Construction	71 012	-27 138	5 762	6 108	73 022	-34 554	6 108	67 391	-49 876	5 647	48 010	-17 916	4 090			
Educational services	7 868	-211 518	606	677	8 159	-653	677	7 836	-1 071	705	5 701	-776	288			
Electricity, gas and water	3 873	-45 330	2 136	2 344	4 046	-83 865	2 344	3 776	-101 060	2 283	2 697	-114 566	1 820			
Financing, insurance, real estate and business service	158 633	54 589	57 354	63 804	157 272	81 808	63 804	148 762	86 104	64 704	115 554	49 776	38 791			
Food, drink and tobacco	9 439	11 170	9 976	9 918	9 814	11 716	9 918	9 142	14 575	9 331	6 449	5 123	5 151			
Leather, leather goods and fur (excl. footwear & clothing)	610	9	44	79	687	-52	79	657	-46	55	519	17	42			
Long term insurance	75	6 978	11 497	12 051	72	-9 333	12 051	70	4 246	12 792	18	4 505	2 903			
Machinery and related items	8 573	4 047	4 062	3 809	8 530	1 062	3 809	8 067	985	3 981	6 191	2 485	2 098			
Medical, dental and other health and veterinary service	9 262	11 298	4 238	4 399	9 793	11 473	4 399	9 695	7 805	4 327	7 622	1 882	2 582			
Metal (including metal products)	7 260	-14 068	3 622	3 718	7 164	-17 890	3 718	6 873	-20 622	4 156	5 163	2 624	2 439			
Mining and quarrying	2 987	-45 998	11 940	13 624	3 483	-57 295	13 624	3 349	12 397	19 916	1 826	3 885	3 513			
Other manufacturing industries	8 566	-15 803	2 851	3 003	8 248	-17 638	3 003	7 281	-14 085	3 362	5 226	-6 420	2 129			
Paper, printing and publishing	6 220	973	2 214	2 700	6 158	2 145	2 700	5 735	2 374	2 787	4 295	-2 317	1 095			
Personal and household services	11 984	-848	389	360	12 080	-1 532	360	11 116	-1 690	345	8 211	-876	318			
Recreation and cultural services	7 473	-2 242	1 890	2 101	7 696	-2 100	2 101	7 183	-3 728	1 727	5 193	-1 266	813			
Research and scientific institutes	1 304	-904	399	266	1 362	-1 089	266	1 306	-837	350	962	-409	157			
Retail trade	38 838	7 421	11 090	11 674	38 133	10 169	11 674	35 477	18 752	11 650	27 345	16 674	10 086			
Scientific, optical and similar equipment	1 543	1 258	779	509	1 565	203	509	1 487	61	500	1 116	91	253			
Social and related community services	24 787	-372	115	161	24 236	-785	161	21 749	-1 662	91	13 454	-625	68			
Specialised repair services	6 650	-1 247	452	403	6 607	-1 362	403	6 149	-860	298	4 558	-727	195			
Textiles	2 170	-4 161	298	304	2 165	-2 903	304	2 002	-2 475	340	1 494	-1 049	240			
Transport equipment	2 445	424	615	436	2 387	-252	436	2 067	-1 612	298	1 470	-1 948	208			
Transport, storage and communications	20 523	-27 063	16 254	16 520	20 860	-24 258	16 520	19 506	-63 281	15 427	14 265	-50 664	12 010			
Vehicles, parts and accessories	10 242	8 569	7 306	6 996	10 470	7 947	6 996	9 778	5 614	6 546	7 502	3 801	2 983			
Wholesale trade	17 980	8 567	7 242	8 274	18 144	13 100	8 274	17 014	15 946	8 856	12 814	6 234	4 961			
Wood, wood products and furniture	3 904	-2 284	459	478	3 937	-1 668	478	3 580	-1 626	386	2 676	-1 294	322			
Other <sup>2</sup>	311 943	-6 718	100	41	336 862	-7 057	41	285 927	-3 862	22	180 626	70	100			
<b>Total</b>	<b>875 366</b>	<b>186 168</b>	<b>197 111</b>	<b>203 456</b>	<b>902 854</b>	<b>197 111</b>	<b>203 456</b>	<b>814 151</b>	<b>203 456</b>	<b>203 456</b>	<b>572 335</b>	<b>114 379</b>				

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

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

# COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2015 – 2018 (continued)

Tax year		2015 [100.5% assessed tax as % of provisional tax]		2016 [97.8% assessed tax as % of provisional tax]		2017 [96.4% assessed tax as % of provisional tax]		2018 [52.9% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services		6.4%	3.2%	6.2%	2.9%	6.4%	3.2%	6.5%	3.8%
Agriculture, forestry and fishing		2.7%	2.4%	2.6%	2.8%	2.8%	2.2%	3.0%	3.1%
Bricks, ceramic, glass, cement and similar products		0.4%	0.6%	0.3%	0.5%	0.3%	0.4%	0.3%	0.5%
Catering and accommodation		2.9%	0.7%	2.8%	0.8%	2.8%	1.3%	3.0%	1.1%
Chemicals and chemical, rubber and plastic products		0.6%	1.7%	0.6%	2.0%	0.6%	1.7%	0.6%	1.8%
Clothing and footwear		0.6%	0.8%	0.6%	0.8%	0.6%	0.9%	0.6%	0.8%
Coal and petroleum products		0.2%	2.5%	0.2%	1.5%	0.2%	1.4%	0.2%	1.8%
Construction		8.1%	3.1%	8.1%	3.1%	8.3%	2.8%	8.4%	3.6%
Educational services		0.9%	0.3%	0.9%	0.3%	1.0%	0.3%	1.0%	0.3%
Electricity, gas and water		0.4%	1.1%	0.4%	1.2%	0.5%	1.1%	0.5%	1.6%
Financing, insurance, real estate and business services		18.1%	30.8%	17.4%	32.4%	18.3%	31.8%	20.2%	33.9%
Food, drink and tobacco		1.1%	5.4%	1.1%	5.0%	1.1%	4.6%	1.1%	4.5%
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%	6.2%	0.0%	6.1%	0.0%	6.3%	0.0%	2.5%
Machinery and related items		1.0%	2.4%	0.9%	1.9%	1.0%	2.0%	1.1%	1.8%
Medical, dental and other health and veterinary services		1.1%	2.3%	1.1%	2.2%	1.2%	2.1%	1.3%	2.3%
Metal (including metal products)		0.8%	1.9%	0.8%	1.9%	0.8%	2.0%	0.9%	2.1%
Mining and quarrying		0.3%	6.4%	0.4%	6.9%	0.4%	9.8%	0.3%	3.1%
Other manufacturing industries		1.0%	1.5%	0.9%	1.5%	0.9%	1.7%	0.9%	1.9%
Paper, printing and publishing		0.7%	1.2%	0.7%	1.4%	0.7%	1.4%	0.8%	1.0%
Personal and household services		1.4%	0.2%	1.3%	0.2%	1.4%	0.2%	1.4%	0.3%
Recreation and cultural services		0.9%	1.0%	0.9%	1.1%	0.9%	0.8%	0.9%	0.7%
Research and scientific institutes		0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%
Retail trade		4.4%	6.0%	4.2%	5.9%	4.4%	5.7%	4.8%	8.8%
Scientific, optical and similar equipment		0.2%	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Social and related community services		2.8%	0.1%	2.7%	0.1%	2.7%	0.0%	2.4%	0.1%
Specialised repair services		0.8%	0.2%	0.7%	0.2%	0.8%	0.1%	0.8%	0.2%
Textiles		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%
Transport equipment		0.3%	0.3%	0.3%	0.2%	0.3%	0.1%	0.3%	0.2%
Transport, storage and communications		2.3%	8.7%	2.3%	8.4%	2.4%	7.6%	2.5%	10.5%
Vehicles, parts and accessories		1.2%	3.9%	1.2%	3.5%	1.2%	3.2%	1.3%	2.6%
Wholesale trade		2.1%	3.9%	2.0%	4.2%	2.1%	4.4%	2.2%	4.3%
Wood, wood products and furniture		0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.5%	0.3%
Other		35.6%	0.1%	37.3%	0.0%	35.1%	0.0%	31.6%	0.1%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2015 – 2018

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [96.9% assessed tax as % of provisional tax]		
Economic activity <sup>1</sup>	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
<b>Primary sector</b>	<b>26 613</b>	<b>-77 286</b>	<b>16 388</b>	<b>27 243</b>	<b>-89 201</b>	<b>19 139</b>	<b>25 835</b>	<b>-23 899</b>	<b>24 488</b>	<b>18 999</b>	<b>-21 505</b>	<b>7 076</b>
Agriculture, forestry and fishing	23 626	-31 288	4 449	23 760	-31 906	5 515	22 486	-36 296	4 571	17 173	-25 390	3 563
Mining and quarrying	2 987	-45 998	11 940	3 483	-57 295	13 624	3 349	12 397	19 916	1 826	3 885	3 513
<b>Secondary sector</b>	<b>140 420</b>	<b>-83 282</b>	<b>43 556</b>	<b>142 637</b>	<b>-137 377</b>	<b>42 874</b>	<b>131 878</b>	<b>-191 934</b>	<b>41 931</b>	<b>95 384</b>	<b>-122 536</b>	<b>25 463</b>
Manufacturing <sup>2</sup>	65 535	-10 814	35 659	65 569	-18 958	34 422	60 711	-40 999	34 001	44 677	9 946	19 553
Electricity, gas and water	3 873	-45 330	2 136	4 046	-83 865	2 344	3 776	-101 060	2 283	2 697	-114 566	1 820
Construction	71 012	-27 138	5 762	73 022	-34 554	6 108	67 391	-49 876	5 647	48 010	-17 916	4 090
<b>Tertiary sector</b>	<b>396 390</b>	<b>-168 132</b>	<b>126 123</b>	<b>396 112</b>	<b>60 805</b>	<b>135 058</b>	<b>370 511</b>	<b>40 025</b>	<b>137 016</b>	<b>277 326</b>	<b>17 517</b>	<b>81 740</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	98 682	6 357	27 480	98 217	14 139	28 912	91 476	27 748	29 953	69 347	18 464	19 513
Transport, storage and communication	20 523	-27 063	16 254	20 860	-24 258	16 520	19 506	-63 281	15 427	14 265	-50 664	12 010
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	215 811	56 255	75 152	215 071	64 521	81 926	201 950	75 905	84 441	153 533	51 378	46 148
Community, social and personal services <sup>5</sup>	61 374	-203 682	7 238	61 964	6 403	7 700	57 579	-347	7 195	40 181	-1 661	4 069
<b>Other<sup>6</sup></b>	<b>311 943</b>	<b>-6 718</b>	<b>100</b>	<b>336 862</b>	<b>-7 057</b>	<b>41</b>	<b>285 927</b>	<b>-3 862</b>	<b>22</b>	<b>180 626</b>	<b>70</b>	<b>100</b>
<b>Total</b>	<b>875 366</b>	<b>186 168</b>	<b>100</b>	<b>902 854</b>	<b>197 111</b>	<b>100</b>	<b>814 151</b>	<b>203 456</b>	<b>203 456</b>	<b>572 335</b>	<b>114 379</b>	<b>114 379</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>3.0%</b>	<b>8.8%</b>	<b>100.0%</b>	<b>3.0%</b>	<b>9.7%</b>	<b>100.0%</b>	<b>3.2%</b>	<b>12.0%</b>	<b>100.0%</b>	<b>3.3%</b>	<b>6.2%</b>	<b>100.0%</b>
Agriculture, forestry and fishing	2.7%	2.4%	100.0%	2.6%	2.8%	100.0%	2.8%	2.2%	100.0%	3.0%	3.1%	100.0%
Mining and quarrying	0.3%	6.4%	100.0%	0.4%	6.9%	100.0%	0.4%	9.8%	100.0%	0.3%	3.1%	100.0%
<b>Secondary sector</b>	<b>16.0%</b>	<b>23.4%</b>	<b>100.0%</b>	<b>15.8%</b>	<b>21.8%</b>	<b>100.0%</b>	<b>16.2%</b>	<b>20.6%</b>	<b>100.0%</b>	<b>16.7%</b>	<b>22.3%</b>	<b>100.0%</b>
Manufacturing	7.5%	19.2%	100.0%	7.3%	17.5%	100.0%	7.5%	16.7%	100.0%	7.8%	17.1%	100.0%
Electricity, gas and water	0.4%	1.1%	100.0%	0.4%	1.2%	100.0%	0.5%	1.1%	100.0%	0.5%	1.6%	100.0%
Construction	8.1%	3.1%	100.0%	8.1%	3.1%	100.0%	8.3%	2.8%	100.0%	8.4%	3.6%	100.0%
<b>Tertiary sector</b>	<b>45.3%</b>	<b>67.7%</b>	<b>100.0%</b>	<b>43.9%</b>	<b>68.5%</b>	<b>100.0%</b>	<b>45.5%</b>	<b>67.3%</b>	<b>100.0%</b>	<b>48.5%</b>	<b>71.5%</b>	<b>100.0%</b>
Wholesale and retail trade, catering and accommodation	11.3%	14.8%	100.0%	10.9%	14.7%	100.0%	11.2%	14.7%	100.0%	12.1%	17.1%	100.0%
Transport, storage and communication	2.3%	8.7%	100.0%	2.3%	8.4%	100.0%	2.4%	7.6%	100.0%	2.5%	10.5%	100.0%
Financial intermediation, insurance, real-estate and business services	24.7%	40.4%	100.0%	23.8%	41.6%	100.0%	24.8%	41.5%	100.0%	26.8%	40.3%	100.0%
Community, social and personal services	7.0%	3.9%	100.0%	6.9%	3.9%	100.0%	7.1%	3.5%	100.0%	7.0%	3.6%	100.0%
<b>Other</b>	<b>35.6%</b>	<b>0.1%</b>	<b>100.0%</b>	<b>37.3%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>35.1%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>31.6%</b>	<b>0.1%</b>	<b>100.0%</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

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

# COMPANY INCOME TAX

**Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2015 – 2018**

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	14 629	21 774	5 890	15 236	23 791	5 801	15 333	24 559	6 593	12 141	15 977	4 295
Agriculture, forestry and fishing	6 250	16 168	4 448	6 476	20 089	5 510	6 489	16 733	4 571	5 208	13 079	3 563
Bricks, ceramic, glass, cement and similar products	1 011	3 769	1 047	1 016	3 829	1 059	944	3 231	891	703	2 250	617
Catering and accommodation	7 312	5 234	1 391	7 535	5 924	1 562	7 362	9 654	2 603	5 761	4 890	1 288
Chemicals and chemical, rubber and plastic products	2 292	11 429	3 178	2 350	14 094	3 860	2 380	12 316	3 368	1 871	7 320	2 020
Clothing and footwear	2 194	5 723	1 578	2 276	6 026	1 673	2 264	6 366	1 776	1 609	3 292	897
Coal and petroleum products	700	16 411	4 595	731	12 131	2 875	700	11 172	2 771	536	8 991	2 043
Construction	17 448	21 048	5 761	18 409	23 029	6 106	18 520	21 373	5 647	14 900	15 301	3 998
Educational services	2 742	2 279	606	2 820	2 562	677	2 855	2 679	705	2 138	1 159	288
Electricity, gas and water	1 265	7 565	2 136	1 316	8 279	2 344	1 307	8 219	2 283	1 009	6 557	1 820
Financing, insurance, real estate and business services	65 150	206 615	57 351	66 444	234 575	63 800	64 547	237 659	64 702	52 490	143 704	38 790
Food, drink and tobacco	3 155	35 724	9 976	3 245	35 661	9 918	3 185	33 548	9 331	2 431	18 563	5 151
Leather, leather goods and fur (excl. footwear & clothing)	188	174	44	188	296	79	174	211	55	152	162	42
Long term insurance	35	33 091	10 130	36	23 895	8 972	38	34 360	10 245	10	7 340	2 863
Machinery and related items	4 078	15 875	4 402	4 034	13 941	3 809	3 881	14 561	3 981	3 046	7 760	2 098
Medical, dental and other health and veterinary services	5 157	15 536	4 238	5 588	16 210	4 399	5 683	15 973	4 327	4 569	9 679	2 582
Metal (including metal products)	3 131	13 101	3 621	3 077	13 449	3 717	3 090	15 023	4 156	2 453	8 860	2 439
Mining and quarrying	853	43 606	11 940	1 023	49 822	13 623	1 052	72 738	19 916	689	12 691	3 513
Other manufacturing industries	2 921	10 323	2 851	2 918	10 892	3 002	2 748	12 210	3 362	2 109	7 720	2 129
Paper, printing and publishing	2 165	8 035	2 212	2 214	9 777	2 700	2 163	10 093	2 786	1 636	4 029	1 094
Personal and household services	3 519	1 545	388	3 665	1 475	360	3 616	1 426	345	2 804	1 286	318
Recreation and cultural services	2 188	6 884	1 890	2 428	7 674	2 101	2 374	6 302	1 726	1 719	3 014	813
Research and scientific institutes	491	1 399	399	508	974	266	506	1 284	350	362	595	157
Retail trade	18 906	40 810	11 089	19 150	43 343	11 674	18 314	43 083	11 650	14 482	37 348	10 086
Scientific, optical and similar equipment	637	2 842	779	702	1 890	509	694	1 857	500	529	941	253
Social and related community services	1 199	410	115	1 428	575	161	1 546	324	91	1 188	240	68
Specialised repair services	2 520	1 791	452	2 520	1 625	403	2 473	1 259	298	1 820	851	195
Textiles	812	1 105	298	829	1 120	304	826	1 261	340	607	901	240
Transport equipment	770	2 207	615	739	1 593	436	674	1 095	298	502	761	208
Transport, storage and communications	7 766	58 803	16 254	8 118	59 574	16 520	7 972	55 775	15 427	6 081	43 357	12 009
Vehicles, parts and accessories	4 557	26 325	7 306	4 657	25 253	6 996	4 821	23 586	6 545	3 629	10 948	2 983
Wholesale trade	7 837	25 822	7 242	8 062	29 806	8 274	7 951	31 876	8 856	6 381	18 020	4 961
Wood, wood products and furniture	1 365	1 723	459	1 413	1 804	478	1 434	1 480	386	1 105	1 237	322
Other <sup>2</sup>	157	318	89	156	135	37	91	66	18	78	356	99
<b>Total</b>	<b>195 400</b>	<b>184 771</b>	<b>184 771</b>	<b>201 307</b>	<b>194 008</b>	<b>194 008</b>	<b>197 707</b>	<b>200 899</b>	<b>200 899</b>	<b>156 748</b>	<b>114 243</b>	<b>114 243</b>

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

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



**Table A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2015 – 2018**

Tax year	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	17 778	-26 182	6	18 262	-30 655	2	17 649	-38 167	0	13 485	-18 472	0
Agriculture, forestry and fishing	13 051	-47 456	0	12 971	-51 995	5	12 577	-53 030	0	9 778	-38 469	-
Bricks, ceramic, glass, cement and similar products	1 173	-6 633	-	1 193	-7 988	-	1 116	-11 197	-	817	-1 719	-
Catering and accommodation	11 833	-22 186	0	11 707	-21 638	0	11 181	-21 358	0	8 427	-12 409	0
Chemicals and chemical, rubber and plastic products	2 228	-13 686	-	2 192	-15 291	-	2 068	-14 021	0	1 593	-4 092	-
Clothing and footwear	1 995	-3 772	-	2 018	-4 304	-	1 854	-3 968	-	1 374	-1 820	-
Coal and petroleum products	561	-5 618	-	563	-2 177	-	496	-22 428	-	349	-1 588	-
Construction	20 581	-48 186	0	21 159	-57 584	1	20 768	-71 249	0	16 139	-33 216	0
Educational services	3 543	-213 798	0	3 814	-3 215	0	3 751	-3 751	0	2 826	-1 936	-
Electricity, gas and water	1 657	-52 895	-	1 769	-92 144	-	1 703	-109 279	-	1 248	-121 123	-
Financing, insurance, real estate and business services	72 165	-152 026	1	70 636	-152 767	4	67 003	-151 555	1	51 784	-93 927	0
Food, drink and tobacco	4 138	-24 554	-	4 255	-23 945	-	4 092	-18 973	-	2 925	-13 440	-
Leather, leather goods and fur (excl. footwear & clothing)	216	-165	-	224	-348	0	222	-256	-	152	-145	-
Long term insurance	39	-26 113	1 367	36	-33 228	3 079	31	-30 115	2 547	7	-2 834	40
Machinery and related items	3 872	-11 829	0	3 885	-12 879	-	3 669	-13 576	0	2 869	-5 275	-
Medical, dental and other health and veterinary services	3 180	-4 238	-	3 278	-4 737	-	3 289	-8 168	-	2 661	-7 797	-
Metal (including metal products)	3 502	-27 169	-	3 569	-31 339	1	3 351	-35 644	-	2 469	-6 237	-
Mining and quarrying	1 417	-89 604	0	1 702	-107 118	0	1 627	-60 341	0	812	-8 806	-
Other manufacturing industries	3 505	-26 126	0	3 323	-28 530	0	3 016	-26 296	-	2 219	-14 140	-
Paper, printing and publishing	2 865	-7 062	1	2 730	-7 633	0	2 551	-7 719	0	1 945	-6 346	0
Personal and household services	5 292	-2 392	-	5 448	-3 007	0	5 216	-3 117	0	4 036	-2 163	0
Recreation and cultural services	3 973	-9 126	-	3 899	-9 774	0	3 753	-10 030	0	2 870	-4 280	0
Research and scientific institutes	588	-2 303	-	626	-2 063	-	621	-2 121	-	498	-1 003	0
Retail trade	15 980	-33 390	0	15 469	-33 174	0	14 444	-24 331	0	11 221	-20 674	0
Scientific, optical and similar equipment	704	-1 584	-	677	-1 687	-	660	-1 796	-	488	-850	-
Social and related community services	1 455	-782	-	1 413	-1 360	-	1 271	-1 987	-	740	-865	-
Specialised repair services	3 022	-3 038	-	3 067	-2 987	0	2 892	-2 119	0	2 294	-1 577	-
Textiles	964	-5 266	0	918	-4 023	0	852	-3 736	0	620	-1 950	-
Transport equipment	956	-1 784	-	925	-1 845	0	849	-2 706	0	639	-2 708	-
Transport, storage and communications	9 078	-85 865	-	9 253	-83 833	0	8 834	-119 057	0	6 614	-94 021	0
Vehicles, parts and accessories	4 704	-17 755	0	4 800	-17 306	0	4 547	-17 971	0	3 455	-7 147	-
Wholesale trade	7 067	-17 255	0	7 046	-16 706	0	6 666	-15 931	0	4 984	-11 785	0
Wood, wood products and furniture	1 987	-4 006	-	1 952	-3 472	0	1 736	-3 106	0	1 332	-2 531	0
Other <sup>2</sup>	13 784	-7 037	1	13 686	-7 193	1	8 466	-3 929	1	566	-286	0
<b>Total</b>	<b>238 853</b>	<b>1 377</b>	<b>3 093</b>	<b>238 455</b>	<b>3 093</b>	<b>2 551</b>	<b>222 821</b>	<b>2 551</b>	<b>164 236</b>	<b>41</b>		

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

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

# COMPANY INCOME TAX

**Table A3.4.5: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2015 – 2018**

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% assessed tax as % of provisional tax]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	23 392	-	-	22 867	-	-	18 830	-	-	11 373	-	-
Agriculture, forestry and fishing	4 325	-	0	4 313	-	0	3 420	-	-	2 187	-	0
Bricks, ceramic, glass, cement and similar products	928	-	0	911	-	0	674	-	-	390	-	-
Catering and accommodation	5 827	-	0	5 621	-	0	4 515	-	-	2 940	-	0
Chemicals and chemical, rubber and plastic products	502	-	0	474	-	0	355	-	-	252	-	0
Clothing and footwear	1 035	-	-	1 028	-	-	821	-	-	504	-	-
Coal and petroleum products	186	-	-	172	-	-	148	-	-	80	-	-
Construction	32 983	-	1	33 454	-	1	28 103	-	-	16 971	-	91
Educational services	1 583	-	0	1 525	-	0	1 230	-	-	737	-	-
Electricity, gas and water	951	-	-	961	-	-	766	-	-	440	-	-
Financing, insurance, real estate and business services	21 318	-	2	20 192	-	0	17 212	-	-	11 280	-	0
Food, drink and tobacco	2 146	-	0	2 314	-	0	1 865	-	-	1 093	-	0
Leather, leather goods and fur (excl. footwear & clothing)	206	-	-	275	-	-0	261	-	-	215	-	-
Long term insurance	1	-	-	-	-	-	1	-	-	1	-	0
Machinery and related items	623	-	-0	611	-	-	517	-	-	276	-	0
Medical, dental and other health and veterinary services	925	-	-	927	-	-	723	-	-	392	-	0
Metal (including metal products)	627	-	1	518	-	-0	432	-	-	241	-	0
Mining and quarrying	717	-	-	758	-	-0	670	-	-	325	-	-
Other manufacturing industries	2 140	-	0	2 007	-	0	1 517	-	-	898	-	0
Paper, printing and publishing	1 190	-	0	1 214	-	0	1 021	-	-	714	-	0
Personal and household services	3 173	-	1	2 967	-	0	2 284	-	-	1 371	-	-0
Recreation and cultural services	1 312	-	-	1 369	-	0	1 056	-	-	604	-	0
Research and scientific institutes	225	-	-	228	-	-	179	-	-	102	-	-0
Retail trade	3 952	-	0	3 514	-	0	2 719	-	-	1 642	-	0
Scientific, optical and similar equipment	202	-	-	186	-	-	133	-	-	99	-	-
Social and related community services	22 133	-	-	21 395	-	-	18 932	-	-	11 526	-	-
Specialised repair services	1 108	-	0	1 020	-	0	784	-	-	444	-	-
Textiles	394	-	-0	418	-	0	324	-	-0	267	-	0
Transport equipment	719	-	-	723	-	0	544	-	-	329	-	-
Transport, storage and communications	3 679	-	0	3 489	-	0	2 700	-	-	1 570	-	0
Vehicles, parts and accessories	981	-	0	1 013	-	0	710	-	-	418	-	0
Wholesale trade	3 076	-	0	3 036	-	0	2 397	-	-	1 449	-	0
Wood, wood products and furniture	552	-	-	572	-	-0	410	-	-	239	-	0
Other <sup>2</sup>	298 002	-	10	323 020	-	3	277 370	-	-	179 982	-	1
<b>Total</b>	<b>441 113</b>		<b>20</b>	<b>463 092</b>		<b>10</b>	<b>393 623</b>		<b>7</b>	<b>251 351</b>		<b>95</b>

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

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

# COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2015

Tax year	2015 [100.5% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Comm unity, social and personal services	Other	
A: < 0	13 051	1 417	28 666	1 657	20 581	42 606	9 078	90 570	17 443	13 784	238 853
B: = 0	4 325	717	11 450	951	32 983	14 944	3 679	44 936	29 126	298 002	441 113
C: 1 to 100 000	1 985	208	9 180	502	8 737	18 751	3 159	34 039	7 008	55	83 624
D: 100 001 to 250 000	930	97	3 886	211	2 725	6 706	1 253	13 894	2 460	34	32 196
E: 250 001 to 500 000	959	103	3 274	170	2 017	5 226	947	10 570	1 790	23	25 079
F: 500 001 to 750 000	489	55	1 725	78	968	2 414	500	5 302	893	11	12 435
G: 750 001 to 1 000 000	363	35	1 119	54	598	1 484	285	3 355	591	5	7 889
H: 1 000 001 to 2 500 000	697	95	2 554	113	1 160	3 217	671	6 529	1 129	17	16 182
I: 2 500 001 to 5 000 000	390	61	1 409	53	559	1 498	375	2 827	428	7	7 607
J: 5 000 001 to 7 500 000	135	30	585	18	234	599	147	1 094	146	-	2 988
K: 7 500 001 to 10 000 000	75	22	336	13	111	295	99	580	86	1	1 618
L: 10 000 001 to 25 000 000	137	51	747	30	219	560	178	1 174	151	3	3 250
M: 25 000 001 to 50 000 000	54	33	297	7	64	197	70	434	58	-	1 214
N: 50 000 001 to 75 000 000	12	17	113	4	24	46	25	151	18	-	410
O: 75 000 001 to 100 000 000	6	2	59	3	9	32	16	80	12	-	219
P: 100 000 001 to 200 000 000	8	15	64	2	16	47	23	136	17	1	329
Q: 200 000 001 +	10	29	71	7	7	60	18	140	18	-	360
<b>Total</b>	<b>23 626</b>	<b>2 987</b>	<b>65 535</b>	<b>3 873</b>	<b>71 012</b>	<b>98 682</b>	<b>20 523</b>	<b>215 811</b>	<b>61 374</b>	<b>311 943</b>	<b>875 366</b>
Total < 0 taxable income	13 051	1 417	28 666	1 657	20 581	42 606	9 078	90 570	17 443	13 784	238 853
Total = 0 taxable income	4 325	717	11 450	951	32 983	14 944	3 679	44 936	29 126	298 002	441 113
Total > 0 taxable income	6 250	853	25 419	1 265	17 448	41 132	7 766	80 305	14 805	157	195 400
<b>Total</b>	<b>23 626</b>	<b>2 987</b>	<b>65 535</b>	<b>3 873</b>	<b>71 012</b>	<b>98 682</b>	<b>20 523</b>	<b>215 811</b>	<b>61 374</b>	<b>311 943</b>	<b>875 366</b>
<b>Percentage</b>											
Total < 0 taxable income	55.2%	47.4%	43.7%	42.8%	29.0%	43.2%	44.2%	42.0%	28.4%	4.4%	27.3%
Total = 0 taxable income	18.3%	24.0%	17.5%	24.6%	46.4%	15.1%	17.9%	20.8%	47.5%	95.5%	50.4%
Total > 0 taxable income	26.5%	28.6%	38.8%	32.7%	24.6%	41.7%	37.8%	37.2%	24.1%	0.1%	22.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2015 (continued)

Tax year		2015 [100.5% assessed tax as % of provisional tax]											
Sector	Percentage by taxable income group	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
A: < 0		5.5%	0.6%	12.0%	0.7%	8.6%	17.8%	3.8%	37.9%	7.3%	5.8%	100.0%	
B: = 0		1.0%	0.2%	2.6%	0.2%	7.5%	3.4%	0.8%	10.2%	6.6%	67.6%	100.0%	
C: 1 to 100 000		2.4%	0.2%	11.0%	0.6%	10.4%	22.4%	3.8%	40.7%	8.4%	0.1%	100.0%	
D: 100 001 to 250 000		2.9%	0.3%	12.1%	0.7%	8.5%	20.8%	3.9%	43.2%	7.6%	0.1%	100.0%	
E: 250 001 to 500 000		3.8%	0.4%	13.1%	0.7%	8.0%	20.8%	3.8%	42.1%	7.1%	0.1%	100.0%	
F: 500 001 to 750 000		3.9%	0.4%	13.9%	0.6%	7.8%	19.4%	4.0%	42.6%	7.2%	0.1%	100.0%	
G: 750 001 to 1 000 000		4.6%	0.4%	14.2%	0.7%	7.6%	18.8%	3.6%	42.5%	7.5%	0.1%	100.0%	
H: 1 000 001 to 2 500 000		4.3%	0.6%	15.8%	0.7%	7.2%	19.9%	4.1%	40.3%	7.0%	0.1%	100.0%	
I: 2 500 001 to 5 000 000		5.1%	0.8%	18.5%	0.7%	7.3%	19.7%	4.9%	37.2%	5.6%	0.1%	100.0%	
J: 5 000 001 to 7 500 000		4.5%	1.0%	19.6%	0.6%	7.8%	20.0%	4.9%	36.6%	4.9%	-	100.0%	
K: 7 500 001 to 10 000 000		4.6%	1.4%	20.8%	0.8%	6.9%	18.2%	6.1%	35.8%	5.3%	0.1%	100.0%	
L: 10 000 001 to 25 000 000		4.2%	1.6%	23.0%	0.9%	6.7%	17.2%	5.5%	36.1%	4.6%	0.1%	100.0%	
M: 25 000 001 to 50 000 000		4.4%	2.7%	24.5%	0.6%	5.3%	16.2%	5.8%	35.7%	4.8%	-	100.0%	
N: 50 000 001 to 75 000 000		2.9%	4.1%	27.6%	1.0%	5.9%	11.2%	6.1%	36.8%	4.4%	-	100.0%	
O: 75 000 001 to 100 000 000		2.7%	0.9%	26.9%	1.4%	4.1%	14.6%	7.3%	36.5%	5.5%	-	100.0%	
P: 100 000 001 to 200 000 000		2.4%	4.6%	19.5%	0.6%	4.9%	14.3%	7.0%	41.3%	5.2%	0.3%	100.0%	
Q: 200 000 001 +		2.8%	8.1%	19.7%	1.9%	1.9%	16.7%	5.0%	38.9%	5.0%	-	100.0%	
<b>Total</b>		<b>2.7%</b>	<b>0.3%</b>	<b>7.5%</b>	<b>0.4%</b>	<b>8.1%</b>	<b>11.3%</b>	<b>2.3%</b>	<b>24.7%</b>	<b>7.0%</b>	<b>35.6%</b>	<b>100.0%</b>	
A: < 0		55.2%	47.4%	43.7%	42.8%	29.0%	43.2%	44.2%	42.0%	28.4%	4.4%	27.3%	
B: = 0		18.3%	24.0%	17.5%	24.6%	46.4%	15.1%	17.9%	20.8%	47.5%	95.5%	50.4%	
C: 1 to 100 000		8.4%	7.0%	14.0%	13.0%	12.3%	19.0%	15.4%	15.8%	11.4%	0.0%	9.6%	
D: 100 001 to 250 000		3.9%	3.2%	5.9%	5.4%	3.8%	6.8%	6.1%	6.4%	4.0%	0.0%	3.7%	
E: 250 001 to 500 000		4.1%	3.4%	5.0%	4.4%	2.8%	5.3%	4.6%	4.9%	2.9%	0.0%	2.9%	
F: 500 001 to 750 000		2.1%	1.8%	2.6%	2.0%	1.4%	2.4%	2.4%	2.5%	1.5%	0.0%	1.4%	
G: 750 001 to 1 000 000		1.5%	1.2%	1.7%	1.4%	0.8%	1.5%	1.4%	1.6%	1.0%	0.0%	0.9%	
H: 1 000 001 to 2 500 000		3.0%	3.2%	3.9%	2.9%	1.6%	3.3%	3.3%	3.0%	1.8%	0.0%	1.8%	
I: 2 500 001 to 5 000 000		1.7%	2.0%	2.1%	1.4%	0.8%	1.5%	1.8%	1.3%	0.7%	0.0%	0.9%	
J: 5 000 001 to 7 500 000		0.6%	1.0%	0.9%	0.5%	0.3%	0.6%	0.7%	0.5%	0.2%	-	0.3%	
K: 7 500 001 to 10 000 000		0.3%	0.7%	0.5%	0.3%	0.2%	0.3%	0.5%	0.3%	0.1%	0.0%	0.2%	
L: 10 000 001 to 25 000 000		0.6%	1.7%	1.1%	0.8%	0.3%	0.6%	0.9%	0.5%	0.2%	0.0%	0.4%	
M: 25 000 001 to 50 000 000		0.2%	1.1%	0.5%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	-	0.1%	
N: 50 000 001 to 75 000 000		0.1%	0.6%	0.2%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%	
O: 75 000 001 to 100 000 000		0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%	
P: 100 000 001 to 200 000 000		0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	
Q: 200 000 001 +		0.0%	1.0%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	-	0.0%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2015

Tax year	2015 [100.5% assessed tax as % of provisional tax]								
	Primary sector	Secondary sector		Tertiary sector			Other	Total tax assessed	
Sector	Agriculture, forestry and fishing	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications			Financial inter-mediation, insurance, real-estate & business services
A: < 0	0	2	—	0	0	0	1 374	0	1 377
B: = 0	0	1	—	1	0	0	7	1	20
C: 1 to 100 000	11	34	2	25	66	11	245	30	425
D: 100 001 to 250 000	26	97	5	61	173	30	522	63	981
E: 250 001 to 500 000	55	197	11	118	330	57	881	106	1 766
F: 500 001 to 750 000	63	231	10	130	332	66	815	115	1 772
G: 750 001 to 1 000 000	77	243	12	125	327	61	772	121	1 748
H: 1 000 001 to 2 500 000	309	1 109	48	522	1 407	291	2 869	471	7 075
I: 2 500 001 to 5 000 000	390	1 415	53	583	1 471	383	2 807	407	7 576
J: 5 000 001 to 7 500 000	232	1 010	31	416	1 031	258	1 877	251	5 156
K: 7 500 001 to 10 000 000	186	821	33	279	718	244	1 413	211	3 960
L: 10 000 001 to 25 000 000	578	3 250	122	966	2 428	815	5 157	679	14 224
M: 25 000 001 to 50 000 000	211	2 842	74	624	1 905	694	4 163	564	11 678
N: 50 000 001 to 75 000 000	138	1 911	71	385	779	423	2 588	314	6 948
O: 75 000 001 to 100 000 000	300	1 423	70	221	839	363	1 900	292	5 291
P: 100 000 001 to 200 000 000	1 355	2 439	73	620	1 744	885	5 342	670	12 729
Q: 200 000 001 +	4 449	11 940	1 523	687	13 928	11 673	42 420	2 944	103 443
<b>Total</b>	<b>4 449</b>	<b>35 659</b>	<b>2 136</b>	<b>5 762</b>	<b>27 480</b>	<b>16 254</b>	<b>75 152</b>	<b>7 238</b>	<b>186 168</b>

# COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2015 (continued)

Tax year		2015 [100.5% assessed tax as % of provisional tax]										
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed		
		Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations			Financial inter- mediation, insurance, real-estate & business services	
C:	1 to 100 000	2.5%	0.3%	8.0%	0.4%	5.9%	15.6%	2.6%	57.6%	7.0%	0.1%	100.0%
D:	100 001 to 250 000	2.6%	0.4%	9.9%	0.5%	6.2%	17.6%	3.0%	53.2%	6.4%	0.1%	100.0%
E:	250 001 to 500 000	3.1%	0.4%	11.2%	0.6%	6.7%	18.7%	3.2%	49.9%	6.0%	0.1%	100.0%
F:	500 001 to 750 000	3.6%	0.4%	13.0%	0.6%	7.3%	18.8%	3.7%	46.0%	6.5%	0.1%	100.0%
G:	750 001 to 1 000 000	4.4%	0.4%	13.9%	0.7%	7.2%	18.7%	3.5%	44.2%	6.9%	0.1%	100.0%
H:	1 000 001 to 2 500 000	4.4%	0.6%	15.7%	0.7%	7.4%	19.9%	4.1%	40.6%	6.7%	0.1%	100.0%
I:	2 500 001 to 5 000 000	5.1%	0.8%	18.7%	0.7%	7.7%	19.4%	5.0%	37.1%	5.4%	0.1%	100.0%
J:	5 000 001 to 7 500 000	4.5%	1.0%	19.6%	0.6%	8.1%	20.0%	5.0%	36.4%	4.9%	—	100.0%
K:	7 500 001 to 10 000 000	4.7%	1.3%	20.7%	0.8%	7.0%	18.1%	6.2%	35.7%	5.3%	0.1%	100.0%
L:	10 000 001 to 25 000 000	4.1%	1.5%	22.9%	0.9%	6.8%	17.1%	5.7%	36.3%	4.8%	0.1%	100.0%
M:	25 000 001 to 50 000 000	4.4%	2.5%	24.3%	0.6%	5.3%	16.3%	5.9%	35.7%	4.8%	—	100.0%
N:	50 000 001 to 75 000 000	3.0%	3.8%	27.5%	1.0%	5.5%	11.2%	6.1%	37.2%	4.5%	—	100.0%
O:	75 000 001 to 100 000 000	2.6%	0.9%	26.9%	1.3%	4.2%	15.9%	6.9%	35.9%	5.5%	—	100.0%
P:	100 000 001 to 200 000 000	2.4%	4.8%	19.2%	0.6%	4.9%	13.7%	6.9%	42.0%	5.3%	0.4%	100.0%
Q:	200 000 001 +	1.3%	9.9%	18.0%	1.5%	0.7%	13.5%	11.3%	41.0%	2.8%	—	100.0%
<b>Total</b>		<b>2.4%</b>	<b>6.4%</b>	<b>19.2%</b>	<b>1.1%</b>	<b>3.1%</b>	<b>14.8%</b>	<b>8.7%</b>	<b>40.4%</b>	<b>3.9%</b>	<b>0.1%</b>	<b>100.0%</b>
C:	1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	0.5%	0.2%
D:	100 001 to 250 000	0.6%	0.0%	0.3%	0.2%	1.1%	0.6%	0.2%	0.7%	0.9%	1.4%	0.5%
E:	250 001 to 500 000	1.2%	0.1%	0.6%	0.5%	2.0%	1.2%	0.4%	1.2%	1.5%	2.1%	0.9%
F:	500 001 to 750 000	1.4%	0.1%	0.6%	0.5%	2.3%	1.2%	0.4%	1.1%	1.6%	1.7%	1.0%
G:	750 001 to 1 000 000	1.7%	0.1%	0.7%	0.6%	2.2%	1.2%	0.4%	1.0%	1.7%	1.3%	0.9%
H:	1 000 001 to 2 500 000	6.9%	0.4%	3.1%	2.2%	9.1%	5.1%	1.8%	3.8%	6.5%	7.6%	3.8%
I:	2 500 001 to 5 000 000	8.8%	0.5%	4.0%	2.5%	10.1%	5.4%	2.4%	3.7%	5.6%	8.0%	4.1%
J:	5 000 001 to 7 500 000	5.2%	0.4%	2.8%	1.4%	7.2%	3.8%	1.6%	2.5%	3.5%	—	2.8%
K:	7 500 001 to 10 000 000	4.2%	0.4%	2.3%	1.5%	4.8%	2.6%	1.5%	1.9%	2.9%	2.6%	2.1%
L:	10 000 001 to 25 000 000	13.0%	1.8%	9.1%	5.7%	16.8%	8.8%	5.0%	6.9%	9.4%	13.5%	7.6%
M:	25 000 001 to 50 000 000	11.7%	2.4%	8.0%	3.5%	10.8%	6.9%	4.3%	5.5%	7.8%	—	6.3%
N:	50 000 001 to 75 000 000	4.7%	2.2%	5.4%	3.3%	6.7%	2.8%	2.6%	3.4%	4.3%	—	3.7%
O:	75 000 001 to 100 000 000	3.1%	0.4%	4.0%	3.3%	3.8%	3.1%	2.2%	2.5%	4.0%	—	2.8%
P:	100 000 001 to 200 000 000	6.8%	5.1%	6.8%	3.4%	10.8%	6.3%	5.4%	7.1%	9.3%	50.5%	6.8%
Q:	200 000 001 +	30.5%	86.1%	52.3%	71.3%	11.9%	50.7%	71.8%	56.4%	40.7%	—	55.6%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2016

Tax year	2016 [97.8% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0	12 971	1 702	28 414	1 769	21 159	42 089	9 253	89 560	17 852	13 686	238 455
B: = 0	4 313	758	11 423	961	33 454	14 204	3 489	43 287	28 183	323 020	463 092
C: 1 to 100 000	2 019	249	9 182	542	9 432	18 738	3 391	34 372	7 603	53	85 581
D: 100 001 to 250 000	916	136	3 760	213	2 921	6 875	1 271	13 947	2 603	34	32 676
E: 250 001 to 500 000	991	113	3 411	171	2 095	5 256	1 027	10 784	1 970	22	25 840
F: 500 001 to 750 000	528	76	1 709	87	957	2 530	473	5 572	942	12	12 886
G: 750 001 to 1 000 000	340	55	1 176	45	604	1 588	289	3 423	581	6	8 107
H: 1 000 001 to 2 500 000	756	124	2 705	108	1 212	3 313	674	6 999	1 222	12	17 125
I: 2 500 001 to 5 000 000	383	70	1 449	58	535	1 617	372	3 026	463	12	7 985
J: 5 000 001 to 7 500 000	185	37	596	21	214	614	163	1 155	163	3	3 151
K: 7 500 001 to 10 000 000	93	21	379	13	113	350	91	641	90	1	1 792
L: 10 000 001 to 25 000 000	156	42	734	34	202	609	210	1 309	164	1	3 461
M: 25 000 001 to 50 000 000	58	32	311	6	69	220	75	469	56	-	1 296
N: 50 000 001 to 75 000 000	18	20	111	5	24	62	32	159	21	-	452
O: 75 000 001 to 100 000 000	12	6	56	2	14	36	15	88	17	-	246
P: 100 000 001 to 200 000 000	15	13	71	6	7	63	15	130	9	-	329
Q: 200 000 001 +	6	29	82	5	10	53	20	150	25	-	380
<b>Total</b>	<b>23 760</b>	<b>3 483</b>	<b>65 569</b>	<b>4 046</b>	<b>73 022</b>	<b>98 217</b>	<b>20 860</b>	<b>215 071</b>	<b>61 964</b>	<b>336 862</b>	<b>902 854</b>
Total < 0 taxable income	12 971	1 702	28 414	1 769	21 159	42 089	9 253	89 560	17 852	13 686	238 455
Total = 0 taxable income	4 313	758	11 423	961	33 454	14 204	3 489	43 287	28 183	323 020	463 092
Total > 0 taxable income	6 476	1 023	25 732	1 316	18 409	41 924	8 118	82 224	15 929	156	201 307
<b>Total</b>	<b>23 760</b>	<b>3 483</b>	<b>65 569</b>	<b>4 046</b>	<b>73 022</b>	<b>98 217</b>	<b>20 860</b>	<b>215 071</b>	<b>61 964</b>	<b>336 862</b>	<b>902 854</b>
<b>Percentage</b>											
Total < 0 taxable income	54.6%	48.9%	43.3%	43.7%	29.0%	42.9%	44.4%	41.6%	28.8%	4.1%	26.4%
Total = 0 taxable income	18.2%	21.8%	17.4%	23.8%	45.8%	14.5%	16.7%	20.1%	45.5%	95.9%	51.3%
Total > 0 taxable income	27.3%	29.4%	39.2%	32.5%	25.2%	42.7%	38.9%	38.2%	25.7%	0.0%	22.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

**Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2016** (continued)  
2016 [97.8% assessed tax as % of provisional tax]

Tax year	2016 [97.8% assessed tax as % of provisional tax]											
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying		Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	5.4%	0.7%		11.9%	0.7%	8.9%	17.7%	3.9%	37.6%	7.5%	5.7%	100.0%
B: = 0	0.9%	0.2%		2.5%	0.2%	7.2%	3.1%	0.8%	9.3%	6.1%	69.8%	100.0%
C: 1 to 100 000	2.4%	0.3%		10.7%	0.6%	11.0%	21.9%	4.0%	40.2%	8.9%	0.1%	100.0%
D: 100 001 to 250 000	2.8%	0.4%		11.5%	0.7%	8.9%	21.0%	3.9%	42.7%	8.0%	0.1%	100.0%
E: 250 001 to 500 000	3.8%	0.4%		13.2%	0.7%	8.1%	20.3%	4.0%	41.7%	7.6%	0.1%	100.0%
F: 500 001 to 750 000	4.1%	0.6%		13.3%	0.7%	7.4%	19.6%	3.7%	43.2%	7.3%	0.1%	100.0%
G: 750 001 to 1 000 000	4.2%	0.7%		14.5%	0.6%	7.5%	19.6%	3.6%	42.2%	7.2%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.4%	0.7%		15.8%	0.6%	7.1%	19.3%	3.9%	40.9%	7.1%	0.1%	100.0%
I: 2 500 001 to 5 000 000	4.8%	0.9%		18.1%	0.7%	6.7%	20.3%	4.7%	37.9%	5.8%	0.2%	100.0%
J: 5 000 001 to 7 500 000	5.9%	1.2%		18.9%	0.7%	6.8%	19.5%	5.2%	36.7%	5.2%	0.1%	100.0%
K: 7 500 001 to 10 000 000	5.2%	1.2%		21.1%	0.7%	6.3%	19.5%	5.1%	35.8%	5.0%	0.1%	100.0%
L: 10 000 001 to 25 000 000	4.5%	1.2%		21.2%	1.0%	5.8%	17.6%	6.1%	37.8%	4.7%	0.0%	100.0%
M: 25 000 001 to 50 000 000	4.5%	2.5%		24.0%	0.5%	5.3%	17.0%	5.8%	36.2%	4.3%	-	100.0%
N: 50 000 001 to 75 000 000	4.0%	4.4%		24.6%	1.1%	5.3%	13.7%	7.1%	35.2%	4.6%	-	100.0%
O: 75 000 001 to 100 000 000	4.9%	2.4%		22.8%	0.8%	5.7%	14.6%	6.1%	35.8%	6.9%	-	100.0%
P: 100 000 001 to 200 000 000	4.6%	4.0%		21.6%	1.8%	2.1%	19.1%	4.6%	39.5%	2.7%	-	100.0%
Q: 200 000 001 +	1.6%	7.6%		21.6%	1.3%	2.6%	13.9%	5.3%	39.5%	6.6%	-	100.0%
<b>Total</b>	<b>2.6%</b>	<b>0.4%</b>		<b>7.3%</b>	<b>0.4%</b>	<b>8.1%</b>	<b>10.9%</b>	<b>2.3%</b>	<b>23.8%</b>	<b>6.9%</b>	<b>37.3%</b>	<b>100.0%</b>
A: < 0	54.6%	48.9%		43.3%	43.7%	29.0%	42.9%	44.4%	41.6%	28.8%	4.1%	26.4%
B: = 0	18.2%	21.8%		17.4%	23.8%	45.8%	14.5%	16.7%	20.1%	45.5%	95.9%	51.3%
C: 1 to 100 000	8.5%	7.1%		14.0%	13.4%	12.9%	19.1%	16.3%	16.0%	12.3%	0.0%	9.5%
D: 100 001 to 250 000	3.9%	3.9%		5.7%	5.3%	4.0%	7.0%	6.1%	6.5%	4.2%	0.0%	3.6%
E: 250 001 to 500 000	4.2%	3.2%		5.2%	4.2%	2.9%	5.4%	4.9%	5.0%	3.2%	0.0%	2.9%
F: 500 001 to 750 000	2.2%	2.2%		2.6%	2.2%	1.3%	2.6%	2.3%	2.6%	1.5%	0.0%	1.4%
G: 750 001 to 1 000 000	1.4%	1.6%		1.8%	1.1%	0.8%	1.6%	1.4%	1.6%	0.9%	0.0%	0.9%
H: 1 000 001 to 2 500 000	3.2%	3.6%		4.1%	2.7%	1.7%	3.4%	3.2%	3.3%	2.0%	0.0%	1.9%
I: 2 500 001 to 5 000 000	1.6%	2.0%		2.2%	1.4%	0.7%	1.6%	1.8%	1.4%	0.7%	0.0%	0.9%
J: 5 000 001 to 7 500 000	0.8%	1.1%		0.9%	0.5%	0.3%	0.6%	0.8%	0.5%	0.3%	0.0%	0.3%
K: 7 500 001 to 10 000 000	0.4%	0.6%		0.6%	0.3%	0.2%	0.4%	0.4%	0.3%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.7%	1.2%		1.1%	0.8%	0.3%	0.6%	1.0%	0.6%	0.3%	0.0%	0.4%
M: 25 000 001 to 50 000 000	0.2%	0.9%		0.5%	0.1%	0.1%	0.2%	0.4%	0.2%	0.1%	-	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.6%		0.2%	0.1%	0.0%	0.1%	0.2%	0.1%	0.0%	-	0.1%
O: 75 000 001 to 100 000 000	0.1%	0.2%		0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000	0.1%	0.4%		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%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	-	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2016

Tax year	2016 [97.8% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: <0	5	0	2	-	1	0	0	3 085	0	1	3 093
B: =0	0	-0	0	-	1	3	0	3	0	3	10
C: 1 to 100 000	10	1	32	2	25	63	11	243	32	0	420
D: 100 001 to 250 000	25	3	90	5	60	167	28	517	65	1	963
E: 250 001 to 500 000	57	9	207	10	114	326	58	878	114	2	1 775
F: 500 001 to 750 000	66	11	222	11	121	343	62	841	118	2	1 797
G: 750 001 to 1 000 000	73	13	250	9	124	349	62	771	119	1	1 771
H: 1 000 001 to 2 500 000	328	56	1 186	47	537	1 443	295	3 059	507	5	7 463
I: 2 500 001 to 5 000 000	379	68	1 435	58	541	1 597	375	3 014	441	13	7 921
J: 5 000 001 to 7 500 000	318	63	1 040	36	377	1 061	277	1 978	268	5	5 425
K: 7 500 001 to 10 000 000	229	52	921	32	271	859	213	1 557	221	3	4 358
L: 10 000 001 to 25 000 000	681	193	3 155	151	874	2 632	943	5 635	713	5	14 982
M: 25 000 001 to 50 000 000	568	306	3 026	66	670	2 113	703	4 582	543	-	12 577
N: 50 000 001 to 75 000 000	297	316	1 917	89	418	1 064	507	2 694	370	-	7 673
O: 75 000 001 to 100 000 000	292	141	1 353	49	336	857	352	2 156	410	-	5 944
P: 100 000 001 to 200 000 000	608	498	2 728	212	260	2 391	568	5 135	335	-	12 734
Q: 200 000 001 +	1 578	11 894	16 859	1 568	1 377	13 643	12 065	45 778	3 443	-	108 205
<b>Total</b>	<b>5 515</b>	<b>13 624</b>	<b>34 422</b>	<b>2 344</b>	<b>6 108</b>	<b>28 912</b>	<b>16 520</b>	<b>81 926</b>	<b>7 700</b>	<b>41</b>	<b>197 111</b>

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2016 (continued)

Tax year		2016 [97.8% assessed tax as % of provisional tax]											
Sector	Percentage by taxable income group	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport and storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
C:	1 to 100 000	2.4%	0.3%	7.7%	0.4%	6.0%	15.1%	2.7%	57.8%	7.6%	0.1%	100.0%	
D:	100 001 to 250 000	2.6%	0.4%	9.3%	0.5%	6.2%	17.3%	2.9%	53.7%	6.8%	0.2%	100.0%	
E:	250 001 to 500 000	3.2%	0.5%	11.6%	0.6%	6.4%	18.4%	3.3%	49.5%	6.4%	0.1%	100.0%	
F:	500 001 to 750 000	3.7%	0.6%	12.4%	0.6%	6.7%	19.1%	3.4%	46.8%	6.6%	0.1%	100.0%	
G:	750 001 to 1 000 000	4.1%	0.7%	14.1%	0.5%	7.0%	19.7%	3.5%	43.5%	6.7%	0.1%	100.0%	
H:	1 000 001 to 2 500 000	4.4%	0.7%	15.9%	0.6%	7.2%	19.3%	4.0%	41.0%	6.8%	0.1%	100.0%	
I:	2 500 001 to 5 000 000	4.8%	0.9%	18.1%	0.7%	6.8%	20.2%	4.7%	38.1%	5.6%	0.2%	100.0%	
J:	5 000 001 to 7 500 000	5.9%	1.2%	19.2%	0.7%	7.0%	19.6%	5.1%	36.5%	4.9%	0.1%	100.0%	
K:	7 500 001 to 10 000 000	5.3%	1.2%	21.1%	0.7%	6.2%	19.7%	4.9%	35.7%	5.1%	0.1%	100.0%	
L:	10 000 001 to 25 000 000	4.5%	1.3%	21.1%	1.0%	5.8%	17.6%	6.3%	37.6%	4.8%	0.0%	100.0%	
M:	25 000 001 to 50 000 000	4.5%	2.4%	24.1%	0.5%	5.3%	16.8%	5.6%	36.4%	4.3%	-	100.0%	
N:	50 000 001 to 75 000 000	3.9%	4.1%	25.0%	1.2%	5.4%	13.9%	6.6%	35.1%	4.8%	-	100.0%	
O:	75 000 001 to 100 000 000	4.9%	2.4%	22.8%	0.8%	5.6%	14.4%	5.9%	36.3%	6.9%	-	100.0%	
P:	100 000 001 to 200 000 000	4.8%	3.9%	21.4%	1.7%	2.0%	18.8%	4.5%	40.3%	2.6%	-	100.0%	
Q:	200 000 001 +	1.5%	11.0%	15.6%	1.4%	1.3%	12.6%	11.2%	42.3%	3.2%	-	100.0%	
<b>Total</b>		<b>2.8%</b>	<b>6.9%</b>	<b>17.5%</b>	<b>1.2%</b>	<b>3.1%</b>	<b>14.7%</b>	<b>8.4%</b>	<b>41.6%</b>	<b>3.9%</b>	<b>0.0%</b>	<b>100.0%</b>	
C:	1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	1.0%	0.2%	
D:	100 001 to 250 000	0.5%	0.0%	0.3%	0.2%	1.0%	0.6%	0.2%	0.6%	0.9%	3.6%	0.5%	
E:	250 001 to 500 000	1.0%	0.1%	0.6%	0.4%	1.9%	1.1%	0.4%	1.1%	1.5%	4.6%	0.9%	
F:	500 001 to 750 000	1.2%	0.1%	0.6%	0.5%	2.0%	1.2%	0.4%	1.0%	1.5%	4.4%	0.9%	
G:	750 001 to 1 000 000	1.3%	0.1%	0.7%	0.4%	2.0%	1.2%	0.4%	0.9%	1.5%	2.4%	0.9%	
H:	1 000 001 to 2 500 000	6.0%	0.4%	3.4%	2.0%	8.8%	5.0%	1.8%	3.7%	6.6%	12.4%	3.8%	
I:	2 500 001 to 5 000 000	6.9%	0.5%	4.2%	2.5%	8.9%	5.5%	2.3%	3.7%	5.7%	31.8%	4.0%	
J:	5 000 001 to 7 500 000	5.8%	0.5%	3.0%	1.6%	6.2%	3.7%	1.7%	2.4%	3.5%	11.3%	2.8%	
K:	7 500 001 to 10 000 000	4.2%	0.4%	2.7%	1.4%	4.4%	3.0%	1.3%	1.9%	2.9%	6.6%	2.2%	
L:	10 000 001 to 25 000 000	12.4%	1.4%	9.2%	6.4%	14.3%	9.1%	5.7%	6.9%	9.3%	12.8%	7.6%	
M:	25 000 001 to 50 000 000	10.3%	2.2%	8.8%	2.8%	11.0%	7.3%	4.3%	5.6%	7.0%	-	6.4%	
N:	50 000 001 to 75 000 000	5.4%	2.3%	5.6%	3.8%	6.8%	3.7%	3.1%	3.3%	4.8%	-	3.9%	
O:	75 000 001 to 100 000 000	5.3%	1.0%	3.9%	2.1%	5.5%	3.0%	2.1%	2.6%	5.3%	-	3.0%	
P:	100 000 001 to 200 000 000	11.0%	3.7%	7.9%	9.0%	4.3%	8.3%	3.4%	6.3%	4.4%	-	6.5%	
Q:	200 000 001 +	28.6%	87.3%	48.0%	66.9%	22.6%	47.2%	73.0%	55.9%	44.7%	-	54.9%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table A3.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2017

Tax year		2017 [96.4% assessed tax as % of provisional tax]										
Sector	Taxable income group (Number of taxpayers)	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0		12 577	1 627	26 532	1 703	20 768	39 730	8 834	85 304	17 280	8 466	222 821
B: = 0		3 420	670	9 022	766	28 103	11 125	2 700	36 222	24 225	277 370	393 623
C: 1 to 100 000		1 914	250	8 896	548	9 535	17 668	3 248	33 369	7 550	24	83 002
D: 100 001 to 250 000		906	131	3 683	217	3 028	6 660	1 281	13 595	2 711	19	32 231
E: 250 001 to 500 000		967	159	3 268	162	2 130	5 192	1 002	10 636	2 034	14	25 564
F: 500 001 to 750 000		575	66	1 725	77	960	2 457	492	5 316	954	8	12 630
G: 750 001 to 1 000 000		370	41	1 141	47	568	1 522	261	3 402	604	7	7 963
H: 1 000 001 to 2 500 000		773	134	2 648	114	1 136	3 344	678	6 897	1 213	13	16 950
I: 2 500 001 to 5 000 000		425	65	1 396	58	537	1 654	376	3 097	500	4	8 112
J: 5 000 001 to 7 500 000		171	33	633	24	208	641	159	1 199	129	2	3 199
K: 7 500 001 to 10 000 000		108	15	373	15	89	359	104	665	93	-	1 821
L: 10 000 001 to 25 000 000		175	57	777	19	220	671	197	1 248	159	-	3 523
M: 25 000 001 to 50 000 000		64	35	312	8	54	218	86	482	52	-	1 311
N: 50 000 001 to 75 000 000		13	15	108	6	21	76	30	153	25	-	447
O: 75 000 001 to 100 000 000		12	5	57	4	10	44	18	81	17	-	248
P: 100 000 001 to 200 000 000		8	13	59	5	12	61	21	131	16	-	326
Q: 200 000 001 +		8	33	81	3	12	54	19	153	17	-	380
<b>Total</b>		<b>22 486</b>	<b>3 349</b>	<b>60 711</b>	<b>3 776</b>	<b>67 391</b>	<b>91 476</b>	<b>19 506</b>	<b>201 950</b>	<b>57 579</b>	<b>285 927</b>	<b>814 151</b>
Total < 0 taxable income		12 577	1 627	26 532	1 703	20 768	39 730	8 834	85 304	17 280	8 466	222 821
Total = 0 taxable income		3 420	670	9 022	766	28 103	11 125	2 700	36 222	24 225	277 370	393 623
Total > 0 taxable income		6 489	1 052	25 157	1 307	18 520	40 621	7 972	80 424	16 074	91	197 707
<b>Total</b>		<b>22 486</b>	<b>3 349</b>	<b>60 711</b>	<b>3 776</b>	<b>67 391</b>	<b>91 476</b>	<b>19 506</b>	<b>201 950</b>	<b>57 579</b>	<b>285 927</b>	<b>814 151</b>
<b>Percentage</b>												
Total < 0 taxable income		55.9%	48.6%	43.7%	45.1%	30.8%	43.4%	45.3%	42.2%	30.0%	3.0%	27.4%
Total = 0 taxable income		15.2%	20.0%	14.9%	20.3%	41.7%	12.2%	13.8%	17.9%	42.1%	97.0%	48.3%
Total > 0 taxable income		28.9%	31.4%	41.4%	34.6%	27.5%	44.4%	40.9%	39.8%	27.9%	0.0%	24.3%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2017 (continued)

Tax year	2017 [96.4% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	5.6%	0.7%	11.9%	0.8%	9.3%	17.8%	4.0%	38.3%	7.8%	100.0%
B: = 0	0.9%	0.2%	2.3%	0.2%	7.1%	2.8%	0.7%	9.2%	6.2%	100.0%
C: 1 to 100 000	2.3%	0.3%	10.7%	0.7%	11.5%	21.3%	3.9%	40.2%	9.1%	100.0%
D: 100 001 to 250 000	2.8%	0.4%	11.4%	0.7%	9.4%	20.7%	4.0%	42.2%	8.4%	100.0%
E: 250 001 to 500 000	3.8%	0.6%	12.8%	0.6%	8.3%	20.3%	3.9%	41.6%	8.0%	100.0%
F: 500 001 to 750 000	4.6%	0.5%	13.7%	0.6%	7.6%	19.5%	3.9%	42.1%	7.6%	100.0%
G: 750 001 to 1 000 000	4.6%	0.5%	14.3%	0.6%	7.1%	19.1%	3.3%	42.7%	7.6%	100.0%
H: 1 000 001 to 2 500 000	4.6%	0.8%	15.6%	0.7%	6.7%	19.7%	4.0%	40.7%	7.2%	100.0%
I: 2 500 001 to 5 000 000	5.2%	0.8%	17.2%	0.7%	6.6%	20.4%	4.6%	38.2%	6.2%	100.0%
J: 5 000 001 to 7 500 000	5.3%	1.0%	19.8%	0.8%	6.5%	20.0%	5.0%	37.5%	4.0%	100.0%
K: 7 500 001 to 10 000 000	5.9%	0.8%	20.5%	0.8%	4.9%	19.7%	5.7%	36.5%	5.1%	100.0%
L: 10 000 001 to 25 000 000	5.0%	1.6%	22.1%	0.5%	6.2%	19.0%	5.6%	35.4%	4.5%	100.0%
M: 25 000 001 to 50 000 000	4.9%	2.7%	23.8%	0.6%	4.1%	16.6%	6.6%	36.8%	4.0%	100.0%
N: 50 000 001 to 75 000 000	2.9%	3.4%	24.2%	1.3%	4.7%	17.0%	6.7%	34.2%	5.6%	100.0%
O: 75 000 001 to 100 000 000	4.8%	2.0%	23.0%	1.6%	4.0%	17.7%	7.3%	32.7%	6.9%	100.0%
P: 100 000 001 to 200 000 000	2.5%	4.0%	18.1%	1.5%	3.7%	18.7%	6.4%	40.2%	4.9%	100.0%
Q: 200 000 001 +	2.1%	8.7%	21.3%	0.8%	3.2%	14.2%	5.0%	40.3%	4.5%	100.0%
<b>Total</b>	<b>2.8%</b>	<b>0.4%</b>	<b>7.5%</b>	<b>0.5%</b>	<b>8.3%</b>	<b>11.2%</b>	<b>2.4%</b>	<b>24.8%</b>	<b>7.1%</b>	<b>100.0%</b>
A: < 0	55.9%	48.6%	43.7%	45.1%	30.8%	43.4%	45.3%	42.2%	30.0%	27.4%
B: = 0	15.2%	20.0%	14.9%	20.3%	41.7%	12.2%	13.8%	17.9%	42.1%	48.3%
C: 1 to 100 000	8.5%	7.5%	14.7%	14.5%	14.1%	19.3%	16.7%	16.5%	13.1%	10.2%
D: 100 001 to 250 000	4.0%	3.9%	6.1%	5.7%	4.5%	7.3%	6.6%	6.7%	4.7%	4.0%
E: 250 001 to 500 000	4.3%	4.7%	5.4%	4.3%	3.2%	5.7%	5.1%	5.3%	3.5%	3.1%
F: 500 001 to 750 000	2.6%	2.0%	2.8%	2.0%	1.4%	2.7%	2.5%	2.6%	1.7%	1.6%
G: 750 001 to 1 000 000	1.6%	1.2%	1.9%	1.2%	0.8%	1.7%	1.3%	1.7%	1.0%	1.0%
H: 1 000 001 to 2 500 000	3.4%	4.0%	4.4%	3.0%	1.7%	3.7%	3.5%	3.4%	2.1%	2.1%
I: 2 500 001 to 5 000 000	1.9%	1.9%	2.3%	1.5%	0.8%	1.8%	1.9%	1.5%	0.9%	1.0%
J: 5 000 001 to 7 500 000	0.8%	1.0%	1.0%	0.6%	0.3%	0.7%	0.8%	0.6%	0.2%	0.4%
K: 7 500 001 to 10 000 000	0.5%	0.4%	0.6%	0.4%	0.1%	0.4%	0.5%	0.3%	0.2%	0.2%
L: 10 000 001 to 25 000 000	0.8%	1.7%	1.3%	0.5%	0.3%	0.7%	1.0%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000	0.3%	1.0%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	0.2%
N: 50 000 001 to 75 000 000	0.1%	0.4%	0.2%	0.2%	0.0%	0.1%	0.2%	0.1%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.1%	0.1%	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%	0.4%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Q: 200 000 001 +	0.0%	1.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2017

Tax year	2017 [96.4% assessed tax as % of provisional tax]								
	Primary sector	Secondary sector		Tertiary sector			Other		
Sector	Agriculture, forestry and fishing	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and com muni- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	Total tax assessed
A: < 0	0	0	-	0	0	0	2 549	0	2 551
B: = 0	0	0	0	0	0	0	2	0	7
C: 1 to 100 000	10	32	2	25	60	11	231	31	404
D: 100 001 to 250 000	25	86	5	60	162	29	497	68	937
E: 250 001 to 500 000	56	201	10	115	317	56	868	120	1 755
F: 500 001 to 750 000	67	220	10	121	329	65	806	116	1 745
G: 750 001 to 1 000 000	80	242	10	121	335	58	763	123	1 742
H: 1 000 001 to 2 500 000	340	1 158	50	498	1 445	300	2 984	503	7 342
I: 2 500 001 to 5 000 000	421	1 382	58	536	1 637	370	3 015	480	7 964
J: 5 000 001 to 7 500 000	296	1 092	40	366	1 099	276	2 045	214	5 486
K: 7 500 001 to 10 000 000	265	916	35	226	876	249	1 620	228	4 451
L: 10 000 001 to 25 000 000	747	3 382	82	930	2 840	846	5 393	699	15 170
M: 25 000 001 to 50 000 000	607	3 080	80	541	2 104	850	4 657	488	12 759
N: 50 000 001 to 75 000 000	211	1 833	100	361	1 297	485	2 614	413	7 550
O: 75 000 001 to 100 000 000	286	1 395	94	235	1 073	425	1 958	416	6 002
P: 100 000 001 to 200 000 000	339	2 118	197	423	2 434	796	5 142	626	12 582
Q: 200 000 001 +	821	16 862	1 512	1 088	13 945	10 612	49 298	2 669	115 010
<b>Total</b>	<b>4 571</b>	<b>34 001</b>	<b>2 283</b>	<b>5 647</b>	<b>29 953</b>	<b>15 427</b>	<b>84 441</b>	<b>7 195</b>	<b>203 456</b>

# COMPANY INCOME TAX

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2017 (continued)

Tax year		2017 [96.4% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
		Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and com muni- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	
C:	1 to 100 000	2.4%	0.4%	7.9%	0.4%	6.2%	14.7%	2.8%	57.3%	7.8%	100.0%
D:	100 001 to 250 000	2.6%	0.5%	9.2%	0.5%	6.4%	17.2%	3.1%	53.1%	7.2%	100.0%
E:	250 001 to 500 000	3.2%	0.6%	11.5%	0.6%	6.5%	18.1%	3.2%	49.5%	6.8%	100.0%
F:	500 001 to 750 000	3.8%	0.5%	12.6%	0.5%	6.9%	18.9%	3.7%	46.2%	6.7%	100.0%
G:	750 001 to 1 000 000	4.6%	0.5%	13.9%	0.6%	7.0%	19.2%	3.3%	43.8%	7.1%	100.0%
H:	1 000 001 to 2 500 000	4.6%	0.8%	15.8%	0.7%	6.8%	19.7%	4.1%	40.6%	6.9%	100.0%
I:	2 500 001 to 5 000 000	5.3%	0.8%	17.4%	0.7%	6.7%	20.6%	4.6%	37.9%	6.0%	100.0%
J:	5 000 001 to 7 500 000	5.4%	1.0%	19.9%	0.7%	6.7%	20.0%	5.0%	37.3%	3.9%	100.0%
K:	7 500 001 to 10 000 000	6.0%	0.8%	20.6%	0.8%	5.1%	19.7%	5.6%	36.4%	5.1%	100.0%
L:	10 000 001 to 25 000 000	4.9%	1.7%	22.3%	0.5%	6.1%	18.7%	5.6%	35.5%	4.6%	100.0%
M:	25 000 001 to 50 000 000	4.8%	2.8%	24.1%	0.6%	4.2%	16.5%	6.7%	36.5%	3.8%	100.0%
N:	50 000 001 to 75 000 000	2.8%	3.1%	24.3%	1.3%	4.8%	17.2%	6.4%	34.6%	5.5%	100.0%
O:	75 000 001 to 100 000 000	4.8%	2.0%	23.2%	1.8%	3.9%	17.9%	7.1%	32.6%	6.9%	100.0%
P:	100 000 001 to 200 000 000	2.7%	4.0%	16.8%	1.6%	3.4%	19.3%	6.3%	40.9%	5.0%	100.0%
Q:	200 000 001 +	0.7%	15.8%	14.7%	1.3%	0.9%	12.1%	9.2%	42.9%	2.3%	100.0%
<b>Total</b>		<b>2.2%</b>	<b>9.8%</b>	<b>16.7%</b>	<b>1.1%</b>	<b>2.8%</b>	<b>14.7%</b>	<b>7.6%</b>	<b>41.5%</b>	<b>3.5%</b>	<b>100.0%</b>
C:	1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	0.2%
D:	100 001 to 250 000	0.5%	0.0%	0.3%	0.2%	1.1%	0.5%	0.2%	0.6%	0.9%	0.5%
E:	250 001 to 500 000	1.2%	0.1%	0.6%	0.4%	2.0%	1.1%	0.4%	1.0%	1.7%	0.9%
F:	500 001 to 750 000	1.5%	0.0%	0.6%	0.4%	2.1%	1.1%	0.4%	1.0%	1.6%	0.9%
G:	750 001 to 1 000 000	1.8%	0.0%	0.7%	0.4%	2.1%	1.1%	0.4%	0.9%	1.7%	0.9%
H:	1 000 001 to 2 500 000	7.4%	0.3%	3.4%	2.2%	8.8%	4.8%	1.9%	3.5%	7.0%	3.6%
I:	2 500 001 to 5 000 000	9.2%	0.3%	4.1%	2.5%	9.5%	5.5%	2.4%	3.6%	6.7%	3.9%
J:	5 000 001 to 7 500 000	6.5%	0.3%	3.2%	1.7%	6.5%	3.7%	1.8%	2.4%	3.0%	2.7%
K:	7 500 001 to 10 000 000	5.8%	0.2%	2.7%	1.5%	4.0%	2.9%	1.6%	1.9%	3.2%	2.2%
L:	10 000 001 to 25 000 000	16.3%	1.3%	9.9%	3.6%	16.5%	9.5%	5.5%	6.4%	9.7%	7.5%
M:	25 000 001 to 50 000 000	13.3%	1.8%	9.1%	3.5%	9.6%	7.0%	5.5%	5.5%	6.8%	6.3%
N:	50 000 001 to 75 000 000	4.6%	1.2%	5.4%	4.4%	6.4%	4.3%	3.1%	3.1%	5.7%	3.7%
O:	75 000 001 to 100 000 000	6.3%	0.6%	4.1%	4.1%	4.2%	3.6%	2.8%	2.3%	5.8%	2.9%
P:	100 000 001 to 200 000 000	7.4%	2.5%	6.2%	8.6%	7.5%	8.1%	5.2%	6.1%	8.7%	6.2%
Q:	200 000 001 +	18.0%	91.4%	49.6%	66.2%	19.3%	46.6%	68.8%	58.4%	37.1%	56.5%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2018

Tax year	2018 [52.9% assessed tax as % of provisional tax]										
	Primary sector			Secondary sector			Tertiary sector				Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
A: < 0	9 778	812	19 791	1 248	16 139	30 381	6 614	65 774	13 133	566	164 236
B: = 0	2 187	325	5 597	440	16 971	6 893	1 570	22 756	14 630	179 982	251 351
C: 1 to 100 000	1 487	160	6 456	419	7 633	13 154	2 355	26 550	5 669	26	63 909
D: 100 001 to 250 000	736	84	2 923	171	2 420	5 403	1 018	11 332	2 148	6	26 241
E: 250 001 to 500 000	762	106	2 625	131	1 806	4 272	786	8 734	1 633	22	20 877
F: 500 001 to 750 000	500	50	1 422	74	756	2 119	407	4 437	781	6	10 552
G: 750 001 to 1 000 000	291	30	940	41	504	1 298	250	2 780	490	3	6 627
H: 1 000 001 to 2 500 000	684	88	2 112	77	867	2 857	535	5 726	959	11	13 916
I: 2 500 001 to 5 000 000	329	63	1 155	39	432	1 365	299	2 466	376	2	6 526
J: 5 000 001 to 7 500 000	143	31	475	21	163	510	101	936	128	-	2 508
K: 7 500 001 to 10 000 000	67	6	273	8	77	288	71	490	50	1	1 331
L: 10 000 001 to 25 000 000	132	29	550	16	163	529	148	919	103	-	2 589
M: 25 000 001 to 50 000 000	49	19	196	3	42	156	54	316	48	-	883
N: 50 000 001 to 75 000 000	10	8	65	2	15	40	18	90	11	-	259
O: 75 000 001 to 100 000 000	3	4	27	1	8	24	8	60	7	-	142
P: 100 000 001 to 200 000 000	7	3	38	3	10	29	18	91	5	-	204
Q: 200 000 001 +	8	8	32	3	4	29	13	76	10	1	184
<b>Total</b>	<b>17 173</b>	<b>1 826</b>	<b>44 677</b>	<b>2 697</b>	<b>48 010</b>	<b>69 347</b>	<b>14 265</b>	<b>153 533</b>	<b>40 181</b>	<b>180 626</b>	<b>572 335</b>
Total < 0 taxable income	9 778	812	19 791	1 248	16 139	30 381	6 614	65 774	13 133	566	164 236
Total = 0 taxable income	2 187	325	5 597	440	16 971	6 893	1 570	22 756	14 630	179 982	251 351
Total > 0 taxable income	5 208	689	19 289	1 009	14 900	32 073	6 081	65 003	12 418	78	156 748
<b>Total</b>	<b>17 173</b>	<b>1 826</b>	<b>44 677</b>	<b>2 697</b>	<b>48 010</b>	<b>69 347</b>	<b>14 265</b>	<b>153 533</b>	<b>40 181</b>	<b>180 626</b>	<b>572 335</b>
<b>Percentage</b>											
Total < 0 taxable income	56.9%	44.5%	44.3%	46.3%	33.6%	43.8%	46.4%	42.8%	32.7%	0.3%	28.7%
Total = 0 taxable income	12.7%	17.8%	12.5%	16.3%	35.3%	9.9%	11.0%	14.8%	36.4%	99.6%	43.9%
Total > 0 taxable income	30.3%	37.7%	43.2%	37.4%	31.0%	46.3%	42.6%	42.3%	30.9%	0.0%	27.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2018 (continued)

Tax year		2018 [52.9% assessed tax as % of provisional tax]											
Sector	Percentage by taxable income group	Primary sector			Secondary sector			Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying		Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0		6.0%	0.5%	0.8%	12.1%	0.8%	9.8%	18.5%	4.0%	40.0%	8.0%	0.3%	100.0%
B: = 0		0.9%	0.1%	0.2%	2.2%	0.2%	6.8%	2.7%	0.6%	9.1%	5.8%	71.6%	100.0%
C: 1 to 100 000		2.3%	0.3%	0.7%	10.1%	0.7%	11.9%	20.6%	3.7%	41.5%	8.9%	0.0%	100.0%
D: 100 001 to 250 000		2.8%	0.3%	0.7%	11.1%	0.7%	9.2%	20.6%	3.9%	43.2%	8.2%	0.0%	100.0%
E: 250 001 to 500 000		3.6%	0.5%	0.6%	12.6%	0.6%	8.7%	20.5%	3.8%	41.8%	7.8%	0.1%	100.0%
F: 500 001 to 750 000		4.7%	0.5%	0.7%	13.5%	0.7%	7.2%	20.1%	3.9%	42.0%	7.4%	0.1%	100.0%
G: 750 001 to 1 000 000		4.4%	0.5%	0.6%	14.2%	0.6%	7.6%	19.6%	3.8%	41.9%	7.4%	0.0%	100.0%
H: 1 000 001 to 2 500 000		4.9%	0.6%	0.6%	15.2%	0.6%	6.2%	20.5%	3.8%	41.1%	6.9%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.0%	1.0%	0.6%	17.7%	0.6%	6.6%	20.9%	4.6%	37.8%	5.8%	0.0%	100.0%
J: 5 000 001 to 7 500 000		5.7%	1.2%	0.8%	18.9%	0.8%	6.5%	20.3%	4.0%	36.8%	5.1%	-	100.0%
K: 7 500 001 to 10 000 000		5.0%	0.5%	0.6%	20.5%	0.6%	5.8%	21.6%	5.3%	36.8%	3.8%	0.1%	100.0%
L: 10 000 001 to 25 000 000		5.1%	1.1%	0.6%	21.2%	0.6%	6.3%	20.4%	5.7%	35.5%	4.0%	-	100.0%
M: 25 000 001 to 50 000 000		5.5%	2.2%	0.3%	22.2%	0.3%	4.8%	17.7%	6.1%	35.8%	5.4%	-	100.0%
N: 50 000 001 to 75 000 000		3.9%	3.1%	0.8%	25.1%	0.8%	5.8%	15.4%	6.9%	34.7%	4.2%	-	100.0%
O: 75 000 001 to 100 000 000		2.1%	2.8%	0.7%	19.0%	0.7%	5.6%	16.9%	5.6%	42.3%	4.9%	-	100.0%
P: 100 000 001 to 200 000 000		3.4%	1.5%	1.5%	18.6%	1.5%	4.9%	14.2%	8.8%	44.6%	2.5%	-	100.0%
Q: 200 000 001 +		4.3%	4.3%	1.6%	17.4%	1.6%	2.2%	15.8%	7.1%	41.3%	5.4%	0.5%	100.0%
<b>Total</b>		<b>3.0%</b>	<b>0.3%</b>	<b>0.5%</b>	<b>7.8%</b>	<b>0.5%</b>	<b>8.4%</b>	<b>12.1%</b>	<b>2.5%</b>	<b>26.8%</b>	<b>7.0%</b>	<b>31.6%</b>	<b>100.0%</b>
A: < 0		56.9%	44.5%	46.3%	44.3%	46.3%	33.6%	43.8%	46.4%	42.8%	32.7%	0.3%	28.7%
B: = 0		12.7%	17.8%	16.3%	12.5%	16.3%	35.3%	9.9%	11.0%	14.8%	36.4%	99.6%	43.9%
C: 1 to 100 000		8.7%	8.8%	14.5%	14.5%	15.5%	15.9%	19.0%	16.5%	17.3%	14.1%	0.0%	11.2%
D: 100 001 to 250 000		4.3%	4.6%	6.5%	6.5%	6.3%	5.0%	7.8%	7.1%	7.4%	5.3%	0.0%	4.6%
E: 250 001 to 500 000		4.4%	5.8%	4.9%	5.9%	4.9%	3.8%	6.2%	5.5%	5.7%	4.1%	0.0%	3.6%
F: 500 001 to 750 000		2.9%	2.7%	3.2%	3.2%	2.7%	1.6%	3.1%	2.9%	2.9%	1.9%	0.0%	1.8%
G: 750 001 to 1 000 000		1.7%	1.6%	2.1%	2.1%	1.5%	1.0%	1.9%	1.8%	1.8%	1.2%	0.0%	1.2%
H: 1 000 001 to 2 500 000		4.0%	4.8%	4.7%	4.7%	2.9%	1.8%	4.1%	3.8%	3.7%	2.4%	0.0%	2.4%
I: 2 500 001 to 5 000 000		1.9%	3.5%	2.6%	2.6%	1.4%	0.9%	2.0%	2.1%	1.6%	0.9%	0.0%	1.1%
J: 5 000 001 to 7 500 000		0.8%	1.7%	0.8%	1.1%	0.8%	0.3%	0.7%	0.7%	0.6%	0.3%	0.0%	0.4%
K: 7 500 001 to 10 000 000		0.4%	0.3%	0.6%	0.6%	0.3%	0.2%	0.4%	0.5%	0.3%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000		0.8%	1.0%	0.6%	1.2%	0.6%	0.3%	0.8%	1.0%	0.6%	0.3%	-	0.5%
M: 25 000 001 to 50 000 000		0.3%	1.0%	0.4%	0.4%	0.1%	0.1%	0.2%	0.4%	0.2%	0.1%	-	0.2%
N: 50 000 001 to 75 000 000		0.1%	0.4%	0.1%	0.1%	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%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	-	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	-	0.0%
Q: 200 000 001 +		0.0%	0.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



# COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2018

Tax year	2018 [52.9% assessed tax as % of provisional tax]													
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed		
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services					
A: < 0	-	-	0	-	0	0	0	41	0	0	0	41	0	41
B: = 0	0	-	0	-	91	0	0	2	0	0	0	95	1	95
C: 1 to 100 000	8	1	25	2	21	47	8	190	24	8	0	326	0	326
D: 100 001 to 250 000	20	3	70	4	50	132	23	419	53	419	0	774	0	774
E: 250 001 to 500 000	42	8	157	8	95	258	44	714	88	44	2	1 416	2	1 416
F: 500 001 to 750 000	58	7	182	10	93	280	51	666	93	51	1	1 441	1	1 441
G: 750 001 to 1 000 000	62	6	198	8	107	284	55	626	100	55	1	1 447	1	1 447
H: 1 000 001 to 2 500 000	303	36	915	32	375	1 247	232	2 477	399	232	5	6 023	5	6 023
I: 2 500 001 to 5 000 000	329	61	1 161	38	427	1 343	303	2 419	360	303	2	6 443	2	6 443
J: 5 000 001 to 7 500 000	248	49	816	34	290	875	177	1 595	217	177	-	4 302	-	4 302
K: 7 500 001 to 10 000 000	161	14	662	20	184	697	176	1 188	122	176	2	3 227	2	3 227
L: 10 000 001 to 25 000 000	577	138	2 358	66	678	2 210	631	3 969	448	631	-	11 074	-	11 074
M: 25 000 001 to 50 000 000	482	187	1 848	32	384	1 481	565	3 066	454	565	-	8 498	-	8 498
N: 50 000 001 to 75 000 000	169	134	1 091	35	254	664	306	1 474	198	306	-	4 325	-	4 325
O: 75 000 001 to 100 000 000	73	83	662	28	187	578	189	1 455	173	189	-	3 428	-	3 428
P: 100 000 001 to 200 000 000	263	111	1 476	100	389	1 062	708	3 494	194	708	-	7 796	-	7 796
Q: 200 000 001 +	767	2 674	7 934	1 403	463	8 354	8 541	22 353	1 146	8 541	87	53 723	87	53 723
<b>Total</b>	<b>3 563</b>	<b>3 513</b>	<b>19 553</b>	<b>1 820</b>	<b>4 090</b>	<b>19 513</b>	<b>12 010</b>	<b>46 148</b>	<b>4 069</b>	<b>12 010</b>	<b>46 148</b>	<b>114 379</b>	<b>100</b>	<b>114 379</b>

# COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2018 (continued)

Tax year	2018 [52.9% assessed tax as % of provisional tax]							Total tax assessed			
	Primary sector		Secondary sector		Tertiary sector						
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manu- facturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, insurance, real-estate & business services	Community, social and personal services	Other	
C: 1 to 100 000	2.4%	0.3%	7.6%	0.5%	6.4%	14.4%	2.6%	58.3%	7.4%	0.1%	100.0%
D: 100 001 to 250 000	2.5%	0.4%	9.0%	0.5%	6.5%	17.1%	3.0%	54.1%	6.9%	0.0%	100.0%
E: 250 001 to 500 000	3.0%	0.6%	11.1%	0.5%	6.7%	18.2%	3.1%	50.4%	6.2%	0.1%	100.0%
F: 500 001 to 750 000	4.0%	0.5%	12.6%	0.7%	6.5%	19.4%	3.5%	46.2%	6.5%	0.1%	100.0%
G: 750 001 to 1 000 000	4.3%	0.4%	13.7%	0.6%	7.4%	19.6%	3.8%	43.3%	6.9%	0.1%	100.0%
H: 1 000 001 to 2 500 000	5.0%	0.6%	15.2%	0.5%	6.2%	20.7%	3.8%	41.1%	6.6%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.1%	0.9%	18.0%	0.6%	6.6%	20.8%	4.7%	37.5%	5.6%	0.0%	100.0%
J: 5 000 001 to 7 500 000	5.8%	1.2%	19.0%	0.8%	6.7%	20.4%	4.1%	37.1%	5.0%	-	100.0%
K: 7 500 001 to 10 000 000	5.0%	0.4%	20.5%	0.6%	5.7%	21.6%	5.5%	36.8%	3.8%	0.1%	100.0%
L: 10 000 001 to 25 000 000	5.2%	1.2%	21.3%	0.6%	6.1%	20.0%	5.7%	35.8%	4.0%	-	100.0%
M: 25 000 001 to 50 000 000	5.7%	2.2%	21.7%	0.4%	4.5%	17.4%	6.6%	36.1%	5.3%	-	100.0%
N: 50 000 001 to 75 000 000	3.9%	3.1%	25.2%	0.8%	5.9%	15.4%	7.1%	34.1%	4.6%	-	100.0%
O: 75 000 001 to 100 000 000	2.1%	2.4%	19.3%	0.8%	5.5%	16.8%	5.5%	42.5%	5.1%	-	100.0%
P: 100 000 001 to 200 000 000	3.4%	1.4%	18.9%	1.3%	5.0%	13.6%	9.1%	44.8%	2.5%	-	100.0%
Q: 200 000 001 +	1.4%	5.0%	14.8%	2.6%	3.6%	15.6%	15.9%	41.6%	2.1%	0.2%	100.0%
<b>Total</b>	<b>3.1%</b>	<b>3.1%</b>	<b>17.1%</b>	<b>1.6%</b>	<b>3.6%</b>	<b>17.1%</b>	<b>10.5%</b>	<b>40.3%</b>	<b>3.6%</b>	<b>0.1%</b>	<b>100.0%</b>
C: 1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.4%	0.6%	0.3%	0.3%
D: 100 001 to 250 000	0.6%	0.1%	0.4%	0.2%	1.2%	0.7%	0.2%	0.9%	1.3%	0.3%	0.7%
E: 250 001 to 500 000	1.2%	0.2%	0.8%	0.4%	2.3%	1.3%	0.4%	1.5%	2.2%	2.1%	1.2%
F: 500 001 to 750 000	1.6%	0.2%	0.9%	0.5%	2.3%	1.4%	0.4%	1.4%	2.3%	0.9%	1.3%
G: 750 001 to 1 000 000	1.7%	0.2%	1.0%	0.5%	2.6%	1.5%	0.5%	1.4%	2.4%	0.7%	1.3%
H: 1 000 001 to 2 500 000	8.5%	1.0%	4.7%	1.8%	9.2%	6.4%	1.9%	5.4%	9.8%	4.6%	5.3%
I: 2 500 001 to 5 000 000	9.2%	1.7%	5.9%	2.1%	10.4%	6.9%	2.5%	5.2%	8.8%	1.6%	5.6%
J: 5 000 001 to 7 500 000	7.0%	1.4%	4.2%	1.9%	7.1%	4.5%	1.5%	3.5%	5.3%	-	3.8%
K: 7 500 001 to 10 000 000	4.5%	0.4%	3.4%	1.1%	4.5%	3.6%	1.5%	2.6%	3.0%	2.3%	2.8%
L: 10 000 001 to 25 000 000	16.2%	3.9%	12.1%	3.6%	16.6%	11.3%	5.3%	8.6%	11.0%	-	9.7%
M: 25 000 001 to 50 000 000	13.5%	5.3%	9.4%	1.7%	9.4%	7.6%	4.7%	6.6%	11.2%	-	7.4%
N: 50 000 001 to 75 000 000	4.8%	3.8%	5.6%	1.9%	6.2%	3.4%	2.5%	3.2%	4.9%	-	3.8%
O: 75 000 001 to 100 000 000	2.0%	2.4%	3.4%	1.5%	4.6%	3.0%	1.6%	3.2%	4.3%	-	3.0%
P: 100 000 001 to 200 000 000	7.4%	3.2%	7.5%	5.5%	9.5%	5.4%	5.9%	7.6%	4.8%	-	6.8%
Q: 200 000 001 +	21.5%	76.1%	40.6%	77.1%	11.3%	42.8%	71.1%	48.4%	28.2%	86.4%	47.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2015 – 2018**

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% assessed tax as % of provisional tax]		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Number of taxpayers	41 170	14 629	55 799	41 129	15 236	56 365	36 479	15 333	51 812	24 858	12 141	36 999
Agencies and other services <sup>1</sup>	17 376	6 250	23 626	17 284	6 476	23 760	15 997	6 489	22 486	11 965	5 208	17 173
Agriculture, forestry and fishing	2 101	1 011	3 112	2 094	1 016	3 110	1 790	944	2 734	1 207	703	1 910
Bricks, ceramic, glass, cement and similar products	17 860	7 312	24 972	17 328	7 535	24 863	15 696	7 362	23 058	11 367	5 761	17 128
Catering and accommodation	2 730	2 292	5 022	2 666	2 350	5 016	2 423	2 380	4 803	1 845	1 871	3 716
Chemicals and chemical, rubber and plastic products	3 030	2 194	5 224	3 046	2 276	5 322	2 675	2 264	4 939	1 878	1 609	3 487
Clothing and footwear	747	700	1 447	735	731	1 466	644	700	1 344	429	536	965
Coal and petroleum products	53 564	17 448	71 012	54 613	18 409	73 022	48 871	18 520	67 391	33 110	14 900	48 010
Construction	5 126	2 742	7 868	5 339	2 820	8 159	4 981	2 855	7 836	3 563	2 138	5 701
Educational services	2 808	1 265	3 873	2 730	1 316	4 046	2 469	1 307	3 776	1 688	1 009	2 697
Electricity, gas and water	93 483	65 150	158 633	90 828	66 444	157 272	84 215	64 547	148 762	63 064	52 490	115 554
Financing, insurance, real estate and business services	6 284	3 155	9 439	6 569	3 245	9 814	5 957	3 185	9 142	4 018	2 431	6 449
Food, drink and tobacco	422	188	610	499	188	687	483	174	657	367	152	519
Leather, leather goods and fur (excl. footwear & clothing)	40	35	75	36	36	72	32	38	70	8	10	18
Long term insurance	4 495	4 078	8 573	4 496	4 034	8 530	4 186	3 881	8 067	3 145	3 046	6 191
Machinery and related items	4 105	5 157	9 262	4 205	5 588	9 793	4 012	5 683	9 695	3 053	4 569	7 622
Medical, dental and other health and veterinary services	4 129	3 131	7 260	4 087	3 077	7 164	3 783	3 090	6 873	2 710	2 453	5 163
Metal (including metal products)	2 134	853	2 987	2 460	1 023	3 483	2 297	1 052	3 349	1 137	689	1 826
Mining and quarrying	5 645	2 921	8 566	5 330	2 918	8 248	4 533	2 748	7 281	3 117	2 109	5 226
Other manufacturing industries	4 055	2 165	6 220	3 944	2 214	6 158	3 572	2 163	5 735	2 659	1 636	4 295
Paper, printing and publishing	8 465	3 519	11 984	8 415	3 665	12 080	7 500	3 616	11 116	5 407	2 804	8 211
Personal and household services	5 285	2 188	7 473	5 268	2 428	7 696	4 809	2 374	7 183	3 474	1 719	5 193
Recreation and cultural services	813	491	1 304	854	508	1 362	800	506	1 306	600	362	962
Research and scientific institutes	19 932	18 906	38 838	18 983	19 150	38 133	17 163	18 314	35 477	12 863	14 482	27 345
Retail trade	906	637	1 543	863	702	1 565	793	694	1 487	587	529	1 116
Scientific, optical and similar equipment	23 588	1 199	24 787	22 808	1 428	24 236	20 203	1 546	21 749	12 266	1 188	13 454
Social and related community services	4 130	2 520	6 650	4 087	2 520	6 607	3 676	2 473	6 149	2 738	1 820	4 558
Specialised repair services	1 358	812	2 170	1 336	829	2 165	1 176	826	2 002	887	607	1 494
Textiles	1 675	770	2 445	1 648	739	2 387	1 393	674	2 067	968	502	1 470
Transport equipment	12 757	7 766	20 523	12 742	8 118	20 860	11 534	7 972	19 506	8 184	6 081	14 265
Transport, storage and communications	5 685	4 557	10 242	5 813	4 657	10 470	5 257	4 521	9 778	3 873	3 629	7 502
Vehicles, parts and accessories	10 143	7 837	17 980	10 082	8 062	18 144	9 063	7 951	17 014	6 433	6 381	12 814
Wholesale trade	2 539	1 365	3 904	2 524	1 413	3 937	2 146	1 434	3 580	1 571	1 105	2 676
Wood, wood products and furniture	311 786	157	311 943	336 706	156	336 862	285 836	91	285 927	180 548	78	180 626
Other <sup>2</sup>	679 966	195 400	875 366	701 547	201 307	902 854	616 444	197 707	814 151	415 587	156 748	572 335
<b>Total</b>												

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

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

# COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2015 – 2018 (continued)

Tax year	2015 [100.5% assessed tax as % of provisional tax]			2016 [97.8% assessed tax as % of provisional tax]			2017 [96.4% assessed tax as % of provisional tax]			2018 [52.9% assessed tax as % of provisional tax]		
	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Percentage of total												
Agencies and other services	6.1%	7.5%	13.5%	5.9%	7.6%	13.4%	5.9%	7.8%	13.7%	6.0%	7.7%	13.7%
Agriculture, forestry and fishing	2.6%	3.2%	5.8%	2.5%	3.2%	5.7%	2.6%	3.3%	5.9%	2.9%	3.3%	6.2%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.8%	0.3%	0.5%	0.8%	0.3%	0.5%	0.8%	0.3%	0.4%	0.7%
Catering and accommodation	2.6%	3.7%	6.3%	2.5%	3.7%	6.2%	2.5%	3.7%	6.3%	2.7%	3.7%	6.4%
Chemicals and chemical, rubber and plastic products	0.4%	1.2%	1.6%	0.4%	1.2%	1.5%	0.4%	1.2%	1.6%	0.4%	1.2%	1.6%
Clothing and footwear	0.4%	1.1%	1.6%	0.4%	1.1%	1.6%	0.4%	1.1%	1.6%	0.5%	1.0%	1.5%
Coal and petroleum products	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%	0.1%	0.4%	0.5%	0.1%	0.3%	0.4%
Construction	7.9%	8.9%	16.8%	7.8%	9.1%	16.9%	7.9%	9.4%	17.3%	8.0%	9.5%	17.5%
Educational services	0.8%	1.4%	2.2%	0.8%	1.4%	2.2%	0.8%	1.4%	2.3%	0.9%	1.4%	2.2%
Electricity, gas and water	0.4%	0.6%	1.0%	0.4%	0.7%	1.0%	0.4%	0.7%	1.1%	0.4%	0.6%	1.0%
Financing, insurance, real estate and business services	13.7%	33.3%	47.1%	12.9%	33.0%	46.0%	13.7%	32.6%	46.3%	15.2%	33.5%	48.7%
Food, drink and tobacco	0.9%	1.6%	2.5%	0.9%	1.6%	2.5%	1.0%	1.6%	2.6%	1.0%	1.6%	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%	0.0%
Machinery and related items	0.7%	2.1%	2.7%	0.6%	2.0%	2.6%	0.7%	2.0%	2.6%	0.8%	1.9%	2.7%
Medical, dental and other health and veterinary services	0.6%	2.6%	3.2%	0.6%	2.8%	3.4%	0.7%	2.9%	3.5%	0.7%	2.9%	3.6%
Metal (including metal products)	0.6%	1.6%	2.2%	0.6%	1.5%	2.1%	0.6%	1.6%	2.2%	0.7%	1.6%	2.2%
Mining and quarrying	0.3%	0.4%	0.8%	0.4%	0.5%	0.9%	0.4%	0.5%	0.9%	0.3%	0.4%	0.7%
Other manufacturing industries	0.8%	1.5%	2.3%	0.8%	1.4%	2.2%	0.7%	1.4%	2.1%	0.8%	1.3%	2.1%
Paper, printing and publishing	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.6%	1.0%	1.7%
Personal and household services	1.2%	1.8%	3.0%	1.2%	1.8%	3.0%	1.2%	1.8%	3.0%	1.3%	1.8%	3.1%
Recreation and cultural services	0.8%	1.1%	1.9%	0.8%	1.2%	2.0%	0.8%	1.2%	2.0%	0.8%	1.1%	1.9%
Research and scientific institutes	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%
Retail trade	2.9%	9.7%	12.6%	2.7%	9.5%	12.2%	2.8%	9.3%	12.0%	3.1%	9.2%	12.3%
Scientific, optical and similar equipment	0.1%	0.3%	0.5%	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.1%	0.3%	0.5%
Social and related community services	3.5%	0.6%	4.1%	3.3%	0.7%	4.0%	3.3%	0.8%	4.1%	3.0%	0.8%	3.7%
Specialised repair services	0.6%	1.3%	1.9%	0.6%	1.3%	1.8%	0.6%	1.3%	1.8%	0.7%	1.2%	1.8%
Textiles	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%
Transport equipment	0.2%	0.4%	0.6%	0.2%	0.4%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%
Transport, storage and communications	1.9%	4.0%	5.9%	1.8%	4.0%	5.8%	1.9%	4.0%	5.9%	2.0%	3.9%	5.8%
Vehicles, parts and accessories	0.8%	2.3%	3.2%	0.8%	2.3%	3.1%	0.9%	2.3%	3.1%	0.9%	2.3%	3.2%
Wholesale trade	1.5%	4.0%	5.5%	1.4%	4.0%	5.4%	1.5%	4.0%	5.5%	1.5%	4.1%	5.6%
Wood, wood products and furniture	0.4%	0.7%	1.1%	0.4%	0.7%	1.1%	0.3%	0.7%	1.1%	0.4%	0.7%	1.1%
Other	45.9%	0.1%	45.9%	48.0%	0.1%	48.1%	46.4%	0.0%	46.4%	43.4%	0.0%	43.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# COMPANY INCOME TAX

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2015 – 2018

Tax year	2015			2016			2017			2018		
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	7	-212 768	-	14	-572	-	12	-627	-	12	-2 136	-
B: -10 000 001 to -25 000 000	67	-961	-	67	-943	-	82	-1 177	-	69	-1 017	-
C: -5 000 001 to -10 000 000	226	-1 480	-	283	-1 898	-	303	-2 046	-	288	-1 959	-
D: -1 000 001 to -5 000 000	4 241	-7 817	0	4 700	-8 690	0	4 930	-9 117	-	4 408	-8 273	-
E: -100 001 to -1 000 000	24 376	-8 625	0	25 010	-8 944	0	24 792	-8 964	0	21 281	-7 713	0
F: -1 to -100 000	22 394	-791	-	22 992	-810	0	22 282	-774	0	18 784	-652	0
G: = 0	29 338	-	0	30 967	-	0	29 523	-	0	23 262	-	0
H: 1 to 100 000	40 002	1 619	6	42 141	1 739	5	42 384	1 765	5	36 844	1 535	4
I: 100 001 to 250 000	13 324	2 168	86	13 998	2 273	87	14 249	2 315	87	12 461	2 022	75
J: 250 001 to 500 000	10 195	3 646	240	10 840	3 878	254	10 870	3 878	252	9 720	3 476	226
K: 500 001 to 750 000	3 997	2 412	299	4 347	2 609	320	4 421	2 649	324	4 018	2 404	293
L: 750 001 to 1 000 000	1 930	1 679	287	2 034	1 770	302	2 032	1 764	300	1 815	1 578	269
M: 1 000 001 to 2 500 000	2 564	3 866	838	2 750	4 139	897	2 838	4 259	921	2 460	3 699	800
N: 2 500 001 to 5 000 000	493	1 667	420	544	1 797	450	596	1 970	492	506	1 663	415
O: 5 000 001 +	84	587	156	119	828	219	119	860	230	84	587	156
<b>Total</b>	<b>153 238</b>	<b>2 333</b>	<b>2 333</b>	<b>160 806</b>	<b>2 534</b>	<b>2 534</b>	<b>159 433</b>	<b>2 611</b>	<b>2 611</b>	<b>136 012</b>	<b>2 240</b>	<b>2 240</b>
Total < 0 taxable income	51 311	-232 442	0	53 066	-21 857	0	52 401	-22 705	0	44 842	-21 750	0
Total = 0 taxable income	29 338	-	0	30 967	-	0	29 523	-	0	23 262	-	0
Total > 0 taxable income	72 589	17 644	2 333	76 773	19 031	2 533	77 509	19 460	2 611	67 908	16 963	2 239
<b>Total</b>	<b>153 238</b>	<b>2 333</b>	<b>2 333</b>	<b>160 806</b>	<b>2 534</b>	<b>2 534</b>	<b>159 433</b>	<b>2 611</b>	<b>2 611</b>	<b>136 012</b>	<b>2 240</b>	<b>2 240</b>
<b>Percentage</b>												
Total < 0 taxable income	33.5%			33.0%			32.9%			33.0%		
Total = 0 taxable income	19.1%			19.3%			18.5%			17.1%		
Total > 0 taxable income	47.4%			47.7%			48.6%			49.9%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

# COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2015 – 2018

Sector	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	16 968	-362	148	18 041	-333	171	18 519	-507	179	16 391	-249	159
Agriculture, forestry and fishing	5 881	-1 315	164	6 115	-1 424	191	6 019	-1 312	207	5 287	-1 288	163
Bricks, ceramic, glass, cement and similar products	998	-29	15	1 065	-41	14	1 059	-49	12	844	-40	10
Catering and accommodation	8 074	-693	60	8 370	-700	64	8 235	-735	73	7 029	-692	64
Chemicals and chemical, rubber and plastic products	2 285	-76	23	2 474	-129	22	2 388	-100	19	1 962	-95	16
Clothing and footwear	227	-19	3	231	5	5	238	-23	3	192	-13	4
Coal and petroleum products	26 368	-646	262	28 630	-923	260	28 933	-1 194	263	24 052	-1 233	212
Construction	3 235	-210 922	42	3 520	-67	37	3 592	-104	35	3 028	-44	34
Educational services	1 350	-27	20	1 417	-104	19	1 480	-81	19	1 259	-83	15
Electricity, gas and water	18 246	1 061	437	19 007	1 229	485	18 799	1 414	517	16 243	1 006	446
Financing, insurance, real estate and business services	3 019	-1 869	26	3 227	-204	29	3 095	-195	32	2 629	-1 907	38
Food, drink and tobacco	219	4	4	221	6	4	221	-6	4	191	12	6
Leather, leather goods and fur (excl. footwear & clothing)	1	-0	-	1	-0	-	-	-	-	-	-	-
Long term insurance	3 104	81	78	3 108	15	85	2 984	29	82	2 551	-61	64
Machinery and related items	3 172	1 139	238	3 516	1 292	278	3 788	1 405	306	3 469	1 270	273
Medical, dental and other health and veterinary services	2 660	-76	61	2 730	-134	67	2 626	-214	66	2 137	-133	56
Metal (including metal products)	503	-52	10	664	-106	13	633	-113	13	534	5	14
Mining and quarrying	2 663	-82	49	2 707	-92	62	2 471	-149	44	2 122	-109	36
Other manufacturing industries	2 545	-6	38	2 591	-61	35	2 523	-21	34	2 155	-43	29
Paper, printing and publishing	5 232	-144	29	5 561	-149	29	5 534	-149	29	4 889	-149	27
Personal and household services	2 602	-97	27	2 787	-39	39	2 752	-91	35	2 373	-95	26
Recreation and cultural services	347	37	12	385	24	8	398	27	10	343	12	7
Research and scientific institutes	16 874	-14	197	16 869	-44	195	16 114	-73	198	13 544	-40	171
Retail trade	482	9	13	530	27	15	536	19	17	482	26	14
Scientific, optical and similar equipment	93	-6	-	86	-3	0	74	-5	0	57	0	0
Social and related community services	3 523	-100	32	3 537	-128	33	3 517	-169	34	2 927	-185	30
Specialised repair services	829	-77	11	867	-47	13	845	-24	15	707	-6	12
Textiles	876	-45	13	887	-69	15	827	-67	8	707	-25	8
Transport equipment	7 972	-327	106	8 317	-331	116	8 120	-503	115	6 678	-320	106
Transport, storage and communications	4 018	-190	49	4 203	-215	52	4 081	-245	50	3 547	-255	44
Vehicles, parts and accessories	5 751	103	96	5 951	64	104	5 899	44	109	5 029	63	91
Wholesale trade	1 540	-129	23	1 607	-175	27	1 596	-114	30	1 333	-143	24
Wood, wood products and furniture	38	1	0	29	4	1	21	-3	0	20	0	0
Other <sup>2</sup>												
<b>Total</b>	<b>153 238</b>		<b>2 333</b>	<b>160 806</b>		<b>2 534</b>	<b>159 433</b>		<b>2 611</b>	<b>136 012</b>		<b>2 240</b>

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

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

# COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2015 – 2018 (continued)

Sector	2015			2016			2017			2018		
	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)	Number of taxpayers	Tax assessed (R million)	
Agencies and other services	11.1%	11.2%	6.4%	11.2%	6.7%	11.6%	6.8%	12.1%	6.8%	12.1%	7.1%	
Agriculture, forestry and fishing	3.8%	3.8%	7.0%	3.8%	7.5%	3.8%	7.9%	3.9%	7.9%	3.9%	7.3%	
Bricks, ceramic, glass, cement and similar products	0.7%	0.7%	0.6%	0.7%	0.6%	0.7%	0.5%	0.6%	0.5%	0.6%	0.4%	
Catering and accommodation	5.3%	5.2%	2.6%	5.2%	2.5%	5.2%	2.8%	5.2%	2.8%	5.2%	2.9%	
Chemicals and chemical, rubber and plastic products	1.0%	1.0%	1.9%	1.0%	1.7%	1.0%	2.0%	1.0%	2.0%	1.0%	1.9%	
Clothing and footwear	1.5%	1.5%	1.0%	1.5%	0.9%	1.5%	0.7%	1.4%	0.7%	1.4%	0.7%	
Coal and petroleum products	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	
Construction	17.2%	17.8%	11.2%	17.8%	10.3%	18.1%	10.1%	17.7%	10.1%	17.7%	9.5%	
Educational services	2.1%	2.2%	1.8%	2.2%	1.5%	2.3%	1.3%	2.2%	1.3%	2.2%	1.5%	
Electricity, gas and water	0.9%	0.9%	0.9%	0.9%	0.8%	0.9%	0.7%	0.9%	0.7%	0.9%	0.7%	
Financing, insurance, real estate and business services	11.9%	11.8%	18.7%	11.8%	19.2%	11.8%	19.8%	11.9%	19.8%	11.9%	19.9%	
Food, drink and tobacco	2.0%	2.0%	1.1%	2.0%	1.2%	1.9%	1.2%	1.9%	1.2%	1.9%	1.7%	
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	
Long term insurance	0.0%	0.0%	—	0.0%	—	—	—	—	—	—	—	
Machinery and related items	2.0%	1.9%	3.4%	1.9%	3.3%	1.9%	3.1%	1.9%	3.1%	1.9%	2.9%	
Medical, dental and other health and veterinary services	2.1%	2.2%	10.2%	2.2%	11.0%	2.4%	11.7%	2.6%	11.7%	2.6%	12.2%	
Metal (including metal products)	1.7%	1.7%	2.6%	1.7%	2.7%	1.6%	2.5%	1.6%	2.5%	1.6%	2.5%	
Mining and quarrying	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%	0.4%	0.5%	0.4%	0.6%	
Other manufacturing industries	1.7%	1.7%	2.1%	1.7%	2.4%	1.5%	1.7%	1.6%	1.7%	1.6%	1.6%	
Paper, printing and publishing	1.7%	1.6%	1.6%	1.6%	1.4%	1.6%	1.3%	1.6%	1.3%	1.6%	1.3%	
Personal and household services	3.4%	3.5%	1.2%	3.5%	1.1%	3.5%	1.1%	3.6%	1.1%	3.6%	1.2%	
Recreation and cultural services	1.7%	1.7%	1.2%	1.7%	1.5%	1.7%	1.3%	1.7%	1.3%	1.7%	1.2%	
Research and scientific institutes	0.2%	0.2%	0.5%	0.2%	0.3%	0.2%	0.4%	0.3%	0.4%	0.3%	0.3%	
Retail trade	11.0%	10.5%	8.5%	10.5%	7.7%	10.1%	7.6%	10.0%	7.6%	10.0%	7.6%	
Scientific, optical and similar equipment	0.3%	0.3%	0.6%	0.3%	0.6%	0.3%	0.6%	0.4%	0.6%	0.4%	0.6%	
Social and related community services	0.1%	0.1%	—	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Specialised repair services	2.3%	2.2%	1.4%	2.2%	1.3%	2.2%	1.3%	2.2%	1.3%	2.2%	1.3%	
Textiles	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.5%	0.5%	
Transport equipment	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	
Transport, storage and communications	5.2%	5.2%	4.5%	5.2%	4.6%	5.1%	4.4%	4.9%	4.4%	4.9%	4.7%	
Vehicles, parts and accessories	2.6%	2.6%	2.1%	2.6%	2.1%	2.6%	1.9%	2.6%	1.9%	2.6%	1.9%	
Wholesale trade	3.8%	3.7%	4.1%	3.7%	4.1%	3.7%	4.2%	3.7%	4.2%	3.7%	4.1%	
Wood, wood products and furniture	1.0%	1.0%	1.0%	1.0%	1.1%	1.0%	1.1%	1.0%	1.1%	1.0%	1.1%	
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# COMPANY INCOME TAX

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2015 – 2018

Economic activity <sup>1</sup>	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
<b>Primary sector</b>	<b>6 384</b>	<b>-1 367</b>	<b>174</b>	<b>6 779</b>	<b>-1 530</b>	<b>205</b>	<b>6 662</b>	<b>-1 425</b>	<b>220</b>	<b>5 821</b>	<b>-1 282</b>	<b>176</b>
Agriculture, forestry and fishing	5 881	-1 315	164	6 115	-1 424	191	6 019	-1 312	207	5 287	-1 288	163
Mining and quarrying	503	-52	10	664	-106	13	633	-113	13	534	5	14
<b>Secondary sector</b>	<b>50 708</b>	<b>-2 919</b>	<b>684</b>	<b>53 847</b>	<b>-1 899</b>	<b>716</b>	<b>53 338</b>	<b>-2 126</b>	<b>700</b>	<b>44 624</b>	<b>-3 828</b>	<b>566</b>
Manufacturing <sup>2</sup>	22 990	-2 247	401	23 800	-872	437	22 925	-860	418	19 313	-2 511	358
Electricity, gas and water	1 350	-27	20	1 417	-104	19	1 480	-81	19	1 259	-83	15
Construction	26 368	-646	262	28 630	-923	260	28 933	-1 194	263	24 052	-1 233	212
<b>Tertiary sector</b>	<b>96 108</b>	<b>-210 514</b>	<b>1 474</b>	<b>100 151</b>	<b>600</b>	<b>1 613</b>	<b>99 422</b>	<b>309</b>	<b>1 690</b>	<b>85 547</b>	<b>323</b>	<b>1 477</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	38 240	-894	435	38 930	-1 023	449	37 846	-1 178	465	32 076	-1 110	399
Transport, storage and communication	7 972	-327	106	8 317	-331	116	8 120	-503	115	6 678	-320	106
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	35 562	736	597	37 434	919	665	37 716	934	706	32 977	769	612
Community, social and personal services <sup>5</sup>	14 334	-210 029	336	15 470	1 034	383	15 740	1 057	405	13 816	983	360
<b>Other<sup>6</sup></b>	<b>38</b>	<b>1</b>	<b>0</b>	<b>29</b>	<b>4</b>	<b>1</b>	<b>21</b>	<b>-3</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>153 238</b>		<b>2 333</b>	<b>160 806</b>		<b>2 534</b>	<b>159 433</b>		<b>2 611</b>	<b>136 012</b>		<b>2 240</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>4.2%</b>	<b>7.5%</b>	<b>7.5%</b>	<b>4.2%</b>	<b>8.1%</b>	<b>8.1%</b>	<b>4.2%</b>	<b>8.4%</b>	<b>8.4%</b>	<b>4.3%</b>	<b>7.9%</b>	<b>7.9%</b>
Agriculture, forestry and fishing	3.8%	7.0%	7.0%	3.8%	7.5%	7.5%	3.8%	7.9%	7.9%	3.9%	7.3%	7.3%
Mining and quarrying	0.3%	0.4%	0.4%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.6%	0.6%
<b>Secondary sector</b>	<b>33.1%</b>	<b>29.3%</b>	<b>29.3%</b>	<b>33.5%</b>	<b>28.3%</b>	<b>28.3%</b>	<b>33.5%</b>	<b>26.8%</b>	<b>26.8%</b>	<b>32.8%</b>	<b>26.2%</b>	<b>26.2%</b>
Manufacturing	15.0%	17.2%	17.2%	14.8%	17.2%	17.2%	14.4%	16.0%	16.0%	14.2%	16.0%	16.0%
Electricity, gas and water	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.9%	0.7%	0.7%	0.9%	0.7%	0.7%
Construction	17.2%	11.2%	11.2%	17.8%	10.3%	10.3%	18.1%	10.1%	10.1%	17.7%	9.5%	9.5%
<b>Tertiary sector</b>	<b>62.7%</b>	<b>63.2%</b>	<b>63.2%</b>	<b>62.3%</b>	<b>63.6%</b>	<b>63.6%</b>	<b>62.4%</b>	<b>64.7%</b>	<b>64.7%</b>	<b>62.9%</b>	<b>66.0%</b>	<b>66.0%</b>
Wholesale and retail trade, catering and accommodation	25.0%	18.6%	18.6%	24.2%	17.7%	17.7%	23.7%	17.8%	17.8%	23.6%	17.8%	17.8%
Transport, storage and communication	5.2%	4.5%	4.5%	5.2%	4.6%	4.6%	5.1%	4.4%	4.4%	4.9%	4.7%	4.7%
Financial intermediation, insurance, real-estate and business services	23.2%	25.6%	25.6%	23.3%	26.2%	26.2%	23.7%	27.0%	27.0%	24.2%	27.3%	27.3%
Community, social and personal services	9.4%	14.4%	14.4%	9.6%	15.1%	15.1%	9.9%	15.5%	15.5%	10.2%	16.1%	16.1%
<b>Other</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; 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), 2015–2018**

Sector	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	6 672	1 223	148	7 329	1 392	171	7 633	1 436	179	7 077	1 302	159
Agriculture, forestry and fishing	2 461	1 032	164	2 654	1 164	191	2 702	1 242	207	2 462	1 044	163
Bricks, ceramic, glass, cement and similar products	402	106	15	418	106	14	400	97	12	338	82	10
Catering and accommodation	3 495	559	60	3 674	604	64	3 682	650	73	3 225	570	64
Chemicals and chemical, rubber and plastic products	834	299	44	836	299	43	846	337	52	716	281	43
Clothing and footwear	1 243	209	23	1 327	212	22	1 351	205	19	1 106	173	16
Coal and petroleum products	99	27	3	104	35	5	97	24	3	85	29	4
Construction	9 850	2 069	262	10 698	2 146	260	11 187	2 201	263	10 091	1 872	212
Educational services	1 613	328	42	1 676	314	37	1 774	313	35	1 537	289	34
Electricity, gas and water	626	158	20	644	153	19	673	156	19	584	130	15
Financing, insurance, real estate and business services	10 053	3 057	437	10 648	3 360	485	10 663	3 504	517	9 342	3 047	446
Food, drink and tobacco	1 323	247	26	1 406	274	29	1 418	280	32	1 193	282	38
Leather, leather goods and fur (excl. footwear & clothing)	110	27	4	119	31	4	111	27	4	108	33	6
Long term insurance	—	—	—	—	—	—	—	—	—	—	—	—
Machinery and related items	1 717	570	78	1 678	595	85	1 627	579	82	1 394	473	64
Medical, dental and other health and veterinary services	2 197	1 324	238	2 471	1 521	278	2 696	1 661	306	2 488	1 502	273
Metal (including metal products)	1 357	438	61	1 344	458	67	1 318	446	66	1 102	377	56
Mining and quarrying	198	73	10	270	89	13	251	93	13	184	83	14
Other manufacturing industries	1 176	352	49	1 185	406	62	1 106	333	44	928	278	36
Paper, printing and publishing	1 181	290	38	1 180	280	35	1 194	279	34	1 000	240	29
Personal and household services	2 404	309	29	2 556	324	29	2 610	337	29	2 347	309	27
Recreation and cultural services	1 175	235	27	1 315	302	39	1 325	281	35	1 128	227	26
Research and scientific institutes	163	70	12	188	60	8	193	67	10	181	56	7
Retail trade	9 993	1 835	197	10 132	1 859	195	9 773	1 851	198	8 207	1 606	171
Scientific, optical and similar equipment	238	88	13	301	101	15	308	110	17	266	93	14
Social and related community services	3	0	—	18	2	0	11	1	0	9	1	0
Specialised repair services	1 717	310	32	1 714	322	33	1 740	329	34	1 468	286	30
Textiles	414	91	11	432	102	13	436	112	15	374	93	12
Transport equipment	376	89	13	379	103	15	341	71	8	277	68	8
Transport, storage and communications	3 751	860	106	4 045	935	116	4 008	929	115	3 412	830	106
Vehicles, parts and accessories	2 077	438	49	2 189	471	52	2 160	467	50	1 919	423	44
Wholesale trade	2 923	747	96	3 078	805	104	3 066	825	109	2 706	704	91
Wood, wood products and furniture	731	181	23	749	202	27	805	215	30	650	178	24
Other <sup>2</sup>	17	3	0	16	4	1	4	1	0	4	0	0
<b>Total</b>	<b>72 689</b>	<b>2 333</b>	<b>2 333</b>	<b>76 773</b>	<b>2 533</b>	<b>2 533</b>	<b>77 509</b>	<b>2 611</b>	<b>2 611</b>	<b>67 908</b>	<b>2 239</b>	<b>2 239</b>

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

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

# COMPANY INCOME TAX

**Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2015 – 2018**

Sector	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	4 749	-1 585	0	4 892	-1 726	-	5 073	-1 944	0	4 936	-1 551	0
Agriculture, forestry and fishing	2 470	-2 347	-	2 496	-2 587	-	2 470	-2 554	-	2 210	-2 331	-
Bricks, ceramic, glass, cement and similar products	340	-135	-	353	-147	-	348	-146	-	285	-123	-
Catering and accommodation	2 881	-1 252	-	3 061	-1 304	-	3 050	-1 385	0	2 545	-1 262	0
Chemicals and chemical, rubber and plastic products	556	-234	-	566	-272	-	545	-274	-	473	-254	-
Clothing and footwear	723	-285	-	789	-341	-	732	-305	-	643	-268	-
Coal and petroleum products	82	-46	-	65	-30	-	82	-47	-	67	-42	-
Construction	7 145	-2 714	-	7 608	-3 069	0	7 719	-3 395	-	6 581	-3 106	0
Educational services	1 118	-211 250	-	1 291	-381	0	1 296	-416	0	1 084	-332	-
Electricity, gas and water	464	-184	-	507	-257	-	525	-237	-	452	-213	-
Financing, insurance, real estate and business services	6 416	-1 996	0	6 524	-2 131	-	6 471	-2 090	-	5 575	-2 041	-
Food, drink and tobacco	1 104	-2 115	-	1 169	-478	-	1 124	-476	-	984	-2 190	-
Leather, leather goods and fur (excl. footwear & clothing)	83	-23	-	79	-25	-	83	-33	-	62	-21	-
Long term insurance	1	-0	-	1	-0	-	-	-	-	-	-	-
Machinery and related items	1 202	-489	-	1 226	-580	-	1 189	-550	-	1 025	-534	-
Medical, dental and other health and veterinary services	721	-184	-	780	-229	-	848	-256	-	792	-233	-
Metal (including metal products)	1 127	-513	-	1 231	-592	-	1 147	-661	-	917	-510	-
Mining and quarrying	161	-124	-	218	-196	0	201	-206	-	130	-78	-
Other manufacturing industries	983	-433	-	955	-499	-	874	-481	-	763	-387	-
Paper, printing and publishing	982	-296	-	1 005	-341	-	932	-299	-	804	-284	-
Personal and household services	1 980	-453	-	2 128	-473	0	2 061	-486	-	1 819	-458	-
Recreation and cultural services	1 064	-331	-	1 078	-341	-	1 090	-372	0	951	-322	-
Research and scientific institutes	116	-33	-	129	-36	-	142	-40	-	120	-44	-
Retail trade	5 414	-1 849	0	5 308	-1 903	0	5 035	-1 924	-	4 301	-1 646	-
Scientific, optical and similar equipment	174	-79	-	163	-74	-	177	-91	-	149	-66	-
Social and related community services	24	-6	-	24	-4	-	16	-5	-	14	-1	-
Specialised repair services	1 408	-410	-	1 430	-450	-	1 433	-498	0	1 195	-472	-
Textiles	327	-168	-	334	-149	-	315	-136	-	264	-99	-
Transport equipment	290	-134	-	289	-172	-	272	-139	-	219	-93	-
Transport, storage and communications	2 952	-1 187	-	3 007	-1 266	-	2 959	-1 432	-	2 444	-1 150	-
Vehicles, parts and accessories	1 652	-628	-	1 718	-686	-	1 661	-712	-	1 427	-678	-
Wholesale trade	1 917	-644	-	1 910	-741	-	1 864	-781	-	1 562	-642	-
Wood, wood products and furniture	678	-310	-	731	-377	-	664	-329	-	589	-321	-
Other <sup>2</sup>	7	-2	-	1	-0	-	3	-4	-	-	-	-
<b>Total</b>	<b>51 311</b>	<b>0</b>	<b>0</b>	<b>53 066</b>	<b>0</b>	<b>0</b>	<b>52 401</b>	<b>0</b>	<b>0</b>	<b>44 842</b>	<b>0</b>	<b>0</b>

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

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

**Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2015 – 2018**

Sector	2015			2016			2017			2018		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services <sup>1</sup>	5 547	-	-	5 820	-	0	5 813	-	-	4 918	-	0
Agriculture, forestry and fishing	950	-	-	965	-	-	847	-	-	615	-	-
Bricks, ceramic, glass, cement and similar products	256	-	-	294	-	-	311	-	-	221	-	-
Catering and accommodation	1 698	-	-	1 635	-	-	1 503	-	-	1 259	-	-
Chemicals and chemical, rubber and plastic products	153	-	-	153	-	-	125	-	-	112	-	-
Clothing and footwear	319	-	-	358	-	-	305	-	-	213	-	-
Coal and petroleum products	46	-	-	62	-	-	59	-	-	40	-	-
Construction	9 373	-	-	10 324	-	-	10 027	-	-	7 380	-	-
Educational services	504	-	-	553	-	-	522	-	-	407	-	-
Electricity, gas and water	260	-	-	266	-	-	282	-	-	223	-	-
Financing, insurance, real estate and business services	1 777	-	-	1 835	-	-	1 665	-	-	1 326	-	-
Food, drink and tobacco	592	-	-	652	-	-	553	-	-	452	-	-
Leather, leather goods and fur (excl. footwear & clothing)	26	-	-	23	-	-	27	-	-	21	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	185	-	-	204	-	-	168	-	-	132	-	-
Medical, dental and other health and veterinary services	254	-	-	265	-	-	244	-	-	189	-	-
Metal (including metal products)	176	-	-	155	-	-	161	-	-	118	-	-
Mining and quarrying	144	-	0	176	-	-	181	-	-	220	-	0
Other manufacturing industries	504	-	-	567	-	-	491	-	-	431	-	-
Paper, printing and publishing	382	-	-	406	-	-	397	-	-	351	-	-
Personal and household services	848	-	-	877	-	-	863	-	-	723	-	-
Recreation and cultural services	363	-	-	394	-	-	337	-	-	294	-	-
Research and scientific institutes	68	-	-	68	-	-	63	-	-	42	-	-
Retail trade	1 467	-	-	1 429	-	-	1 306	-	-	1 036	-	0
Scientific, optical and similar equipment	70	-	-	66	-	-	51	-	-	67	-	-
Social and related community services	66	-	-	44	-	-	47	-	-	34	-	-
Specialised repair services	398	-	0	393	-	-	344	-	-	264	-	-
Textiles	88	-	-	101	-	-	94	-	-	69	-	-
Transport equipment	210	-	-	219	-	-	214	-	-	211	-	-
Transport, storage and communications	1 269	-	-	1 265	-	-	1 153	-	-	822	-	-
Vehicles, parts and accessories	289	-	-	296	-	-	260	-	-	201	-	0
Wholesale trade	911	-	-	963	-	-	969	-	-	761	-	-
Wood, wood products and furniture	131	-	-	127	-	-	127	-	-	94	-	-
Other <sup>2</sup>	14	-	-	12	-	-	14	-	-	16	-	-
<b>Total</b>	<b>29 338</b>	<b>0</b>	<b>0</b>	<b>30 967</b>	<b>0</b>	<b>0</b>	<b>29 523</b>	<b>0</b>	<b>0</b>	<b>23 262</b>	<b>0</b>	<b>0</b>

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

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

**Table A3.7.7: Small business corporations: Tax assessed by turnover group, 2015 – 2018**

Tax year	2015		2016		2017		2018	
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	43 048	98	45 818	79	43 879	64	35 302	49
B: 100 001 to 250 000	10 101	4	10 360	4	10 281	2	8 934	4
C: 250 001 to 500 000	13 985	11	14 142	11	14 147	11	12 091	9
D: 500 001 to 750 000	11 405	22	12 113	20	11 793	22	10 226	19
E: 750 001 to 1 000 000	11 944	32	12 722	34	12 751	35	11 174	30
F: 1 000 001 to 2 500 000	26 656	203	27 394	218	27 294	214	23 239	168
G: 2 500 001 to 5 000 000	17 655	418	18 325	424	18 383	423	16 135	374
H: 5 000 001 to 7 500 000	7 797	401	8 320	450	8 585	451	7 727	393
I: 7 500 001 to 10 000 000	4 295	318	4 747	383	4 999	394	4 439	344
J: 10 000 001 to 14 000 000	3 808	416	3 962	426	4 078	440	3 803	389
K: 14 000 000 to 20 000 000	2 541	409	2 902	484	3 242	555	2 942	459
L: 20 000 000 to +	3	0	1	-	1	-	-	-
<b>Total</b>	<b>153 238</b>	<b>2 333</b>	<b>160 806</b>	<b>2 534</b>	<b>159 433</b>	<b>2 611</b>	<b>136 012</b>	<b>2 240</b>

# COMPANY INCOME TAX

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2008 to 2017

Taxable Income Group	Number of taxpayers - per Tax Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
A: < -10 000 000	1 959	2 536	2 990	3 297	3 568	3 925	4 220	4 536	4 891	5 140	
B: -5 000 001 to -10 000 000	1 545	1 992	2 306	2 573	2 838	3 068	3 309	3 557	3 832	4 057	
C: -1 000 001 to -5 000 000	9 433	12 120	14 151	15 890	17 241	18 673	19 712	20 655	21 811	22 843	
D: -500 001 to -1 000 000	8 923	11 266	12 889	14 072	14 927	15 591	15 913	16 210	16 690	17 089	
E: -250 001 to -500 000	12 711	15 069	16 621	17 307	17 471	17 806	17 883	18 276	18 129	17 991	
F: -100 001 to -250 000	19 508	21 829	23 139	22 740	22 349	22 246	22 312	21 893	21 529	21 064	
G: -1 to -100 000	56 027	56 687	55 340	52 796	51 133	50 204	49 167	48 038	46 725	44 417	
H: =0	107 172	98 602	93 789	91 172	88 521	86 048	84 390	83 592	83 319	86 050	
I: 1 to 100 000	55 802	49 919	48 292	46 404	45 374	43 603	42 307	41 060	39 834	38 640	
J: 100 001 to 250 000	19 473	19 997	20 224	20 747	20 830	20 816	20 370	20 295	19 862	19 510	
K: 250 001 to 500 000	14 298	15 161	15 298	16 017	16 602	17 049	17 277	17 182	17 228	17 119	
L: 500 001 to 750 000	6 390	6 888	7 002	7 529	7 835	8 138	8 643	8 961	9 069	8 899	
M: 750 001 to 1 000 000	3 968	4 280	4 705	5 005	5 147	5 416	5 819	5 816	5 905	5 751	
N: 1 000 001 to 2 500 000	9 508	9 970	9 674	10 270	10 942	11 484	12 081	12 505	13 043	12 929	
O: 2 500 001 to 5 000 000	4 374	4 549	4 614	4 815	5 276	5 570	5 745	6 076	6 257	6 414	
P: 5 000 001 to 7 500 000	1 777	1 871	1 862	1 906	2 049	2 095	2 265	2 423	2 530	2 601	
Q: 7 500 001 to 10 000 000	953	1 006	964	1 063	1 139	1 207	1 315	1 318	1 441	1 475	
R: 10 000 001 to 25 000 000	1 878	2 005	1 917	2 092	2 246	2 410	2 493	2 728	2 894	2 939	
S: 25 000 001 to 50 000 000	725	701	679	697	803	880	969	1 019	1 091	1 131	
T: 50 000 001 to 75 000 000	247	256	257	265	289	283	315	337	366	373	
U: 75 000 001 to 100 000 000	114	117	119	133	143	184	164	181	199	211	
V: 100 000 001 to 200 000 000	219	223	219	210	256	258	281	276	281	278	
W: >200 000 001	262	222	215	266	287	312	316	332	340	345	
<b>Total</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	
Total < 0 taxable income	110 106	121 499	127 436	128 675	129 527	131 513	132 516	133 165	133 607	132 601	
Total = 0 taxable income	107 172	98 602	93 789	91 172	88 521	86 048	84 390	83 592	83 319	86 050	
Total > 0 taxable income	119 988	117 165	116 041	117 419	119 218	119 705	120 360	120 509	120 340	118 615	
<b>Total</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	<b>337 266</b>	
<b>Percentage</b>											
Total < 0 taxable income	32.6%	36.0%	37.8%	38.2%	38.4%	39.0%	39.3%	39.5%	39.6%	39.3%	
Total = 0 taxable income	31.8%	29.2%	27.8%	27.0%	26.2%	25.5%	25.0%	24.8%	24.7%	25.5%	
Total > 0 taxable income	35.6%	34.7%	34.4%	34.8%	35.3%	35.5%	35.7%	35.7%	35.7%	35.2%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

# COMPANY INCOME TAX

Table A3.8.2: Assessed companies: cumulative taxable income by taxable income group, 2008 to 2017

Taxable Income Group	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
A: < -10 000 000	-158 632	-212 949	-254 575	-276 564	-302 659	-343 317	-404 224	-469 126	-534 293	-591 643
B: -5 000 001 to -10 000 000	-10 763	-14 001	-16 049	-17 880	-19 798	-21 465	-23 040	-24 885	-26 811	-28 412
C: -1 000 001 to -5 000 000	-20 027	-25 777	-29 872	-33 482	-36 515	-39 738	-42 068	-44 432	-47 123	-49 559
D: -500 001 to -1 000 000	-6 281	-7 935	-9 108	-9 963	-10 591	-11 083	-11 357	-11 551	-11 927	-12 231
E: -250 001 to -500 000	-4 519	-5 375	-5 943	-6 186	-6 274	-6 409	-6 445	-6 568	-6 540	-6 493
F: -100 001 to -250 000	-3 188	-3 595	-3 812	-3 764	-3 706	-3 690	-3 702	-3 633	-3 580	-3 509
G: -1 to -100 000	-1 679	-1 754	-1 739	-1 673	-1 649	-1 609	-1 574	-1 534	-1 510	-1 440
HI: =0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 717	1 708	1 700	1 688	1 678	1 643	1 613	1 590	1 569	1 520
J: 100 001 to 250 000	3 205	3 279	3 333	3 416	3 446	3 443	3 366	3 358	3 292	3 229
K: 250 001 to 500 000	5 062	5 350	5 407	5 668	5 892	6 089	6 210	6 194	6 204	6 168
L: 500 001 to 750 000	3 920	4 225	4 298	4 616	4 809	4 985	5 296	5 486	5 537	5 439
M: 750 001 to 1 000 000	3 434	3 710	4 106	4 370	4 503	4 734	5 082	5 084	5 160	5 007
N: 1 000 001 to 2 500 000	14 973	15 704	15 334	16 120	17 213	18 163	19 146	19 770	20 708	20 495
O: 2 500 001 to 5 000 000	15 367	16 051	16 163	16 905	18 523	19 576	20 193	21 377	22 006	22 546
P: 5 000 001 to 7 500 000	10 841	11 413	11 362	11 618	12 517	12 709	13 818	14 786	15 427	15 853
Q: 7 500 001 to 10 000 000	8 249	8 688	8 351	9 182	9 818	10 422	11 374	11 403	12 455	12 844
R: 10 000 001 to 25 000 000	29 119	31 169	29 634	32 222	34 795	37 133	38 675	42 320	44 820	45 466
S: 25 000 001 to 50 000 000	24 998	24 212	23 466	24 171	27 495	30 725	33 597	35 060	38 104	39 327
T: 50 000 001 to 75 000 000	15 024	15 716	15 682	16 350	17 833	17 328	19 406	20 361	22 344	22 765
U: 75 000 001 to 100 000 000	10 027	10 001	10 187	11 358	12 359	15 885	13 932	15 531	17 354	18 448
V: 100 000 001 to 200 000 000	30 805	32 105	31 034	29 554	35 284	35 994	39 825	37 865	39 021	38 447
W: >200 000 001	326 187	224 695	234 337	304 135	308 777	353 688	360 385	355 967	373 357	399 670
<b>Total</b>	<b>297 838</b>	<b>136 637</b>	<b>93 297</b>	<b>141 863</b>	<b>133 749</b>	<b>145 205</b>	<b>99 507</b>	<b>34 420</b>	<b>-4 428</b>	<b>-36 062</b>
Total < 0 taxable income	-205 089	-271 388	-321 098	-349 511	-381 192	-427 311	-492 410	-561 731	-631 784	-693 286
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	502 927	408 025	414 395	491 374	514 940	572 516	591 917	596 151	627 356	657 225
<b>Total</b>	<b>297 838</b>	<b>136 637</b>	<b>93 297</b>	<b>141 863</b>	<b>133 749</b>	<b>145 205</b>	<b>99 507</b>	<b>34 420</b>	<b>-4 428</b>	<b>-36 062</b>

Table A3.3: Assessed companies: cumulative tax assessed by taxable income group, 2008 to 2017

Taxable Income Group	(R million) per Tax Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
A: <-10 000 000	538	947	897	660	1 745	694	1 047	1 314	3 001	2 423	
B: -5 000 001 to -10 000 000	3	0	3	6	29	9	2	19	110	16	
C: -1 000 001 to -5 000 000	8	36	3	4	117	19	25	48	23	71	
D: -500 001 to -1 000 000	0	2	0	2	3	3	7	4	8	27	
E: -250 001 to -500 000	0	2	1	2	9	1	3	8	11	3	
F: -100 001 to -250 000	2	0	0	1	1	2	2	1	1	1	
G: -1 to -100 000	0	1	1	1	2	29	10	5	6	15	
H: =0	3	52	2	2	4	41	21	96	86	79	
I: 1 to 100 000	362	329	310	302	295	297	323	289	283	269	
J: 100 001 to 250 000	737	720	716	798	729	706	689	696	669	655	
K: 250 001 to 500 000	1 222	1 236	1 247	1 279	1 323	1 284	1 307	1 290	1 302	1 337	
L: 500 001 to 750 000	1 071	1 118	1 125	1 206	1 247	1 254	1 267	1 314	1 316	1 278	
M: 750 001 to 1 000 000	963	1 012	1 112	1 180	1 210	1 258	1 316	1 312	1 331	1 293	
N: 1 000 001 to 2 500 000	4 289	4 394	4 329	4 537	4 856	5 110	5 380	5 558	5 869	5 724	
O: 2 500 001 to 5 000 000	4 437	4 540	4 636	4 813	5 286	5 601	5 793	6 119	6 329	6 392	
P: 5 000 001 to 7 500 000	3 126	3 227	3 239	3 329	3 574	3 638	3 965	4 233	4 482	4 552	
Q: 7 500 001 to 10 000 000	2 375	2 452	2 375	2 607	2 803	2 980	3 245	3 268	3 556	3 643	
R: 10 000 001 to 25 000 000	8 358	8 806	8 415	9 170	9 874	10 542	11 082	12 044	12 694	12 798	
S: 25 000 001 to 50 000 000	7 116	6 820	6 664	6 900	7 761	8 735	9 743	10 011	10 670	11 081	
T: 50 000 001 to 75 000 000	4 273	4 518	4 470	4 618	5 082	4 888	5 578	5 680	6 278	6 307	
U: 75 000 001 to 100 000 000	2 876	2 864	2 905	3 281	3 525	4 447	3 866	4 328	4 869	5 118	
V: 100 000 001 to 200 000 000	8 795	9 176	8 777	8 425	9 979	10 214	11 299	10 811	10 980	10 757	
W: >200 000 001	92 745	63 430	66 166	86 221	87 122	100 949	103 454	100 120	104 457	111 245	
<b>Total</b>	<b>143 298</b>	<b>115 682</b>	<b>117 393</b>	<b>139 344</b>	<b>146 574</b>	<b>162 701</b>	<b>169 424</b>	<b>168 568</b>	<b>178 330</b>	<b>185 084</b>	
Total < 0 taxable income	551	988	905	676	1 905	757	1 096	1 399	3 159	2 556	
Total = 0 taxable income	3	52	2	2	4	41	21	96	86	79	
Total > 0 taxable income	142 745	114 642	116 486	138 665	144 664	161 903	168 307	167 073	175 086	182 449	
<b>Total</b>	<b>143 298</b>	<b>115 682</b>	<b>117 393</b>	<b>139 344</b>	<b>146 574</b>	<b>162 701</b>	<b>169 424</b>	<b>168 568</b>	<b>178 330</b>	<b>185 084</b>	

# COMPANY INCOME TAX

Table A3.8.4: Assessed companies: effective tax rate by taxable income group, 2008 to 2017

Taxable Income Group	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
A: < 10 000 000	-0.3%	-0.4%	-0.4%	-0.2%	-0.6%	-0.2%	-0.3%	-0.3%	-0.6%	-0.4%
B: 5 000 001 to -10 000 000	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	-0.1%	-0.4%	-0.1%
C: -1 000 001 to -5 000 000	0.0%	-0.1%	0.0%	0.0%	-0.3%	0.0%	-0.1%	-0.1%	0.0%	-0.1%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	-0.1%	-0.2%
E: -250 001 to -500 000	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	-0.1%	-0.2%	0.0%
F: -100 001 to -250 000	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	0.0%
G: -1 to -100 000	0.0%	-0.1%	0.0%	-0.1%	-0.1%	-1.8%	-0.6%	-0.3%	-0.4%	-1.0%
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	21.1%	19.2%	18.2%	17.9%	17.6%	18.1%	20.0%	18.2%	18.0%	17.7%
J: 100 001 to 250 000	23.0%	22.0%	21.5%	23.4%	21.1%	20.5%	20.5%	20.7%	20.3%	20.3%
K: 250 001 to 500 000	24.2%	23.1%	23.1%	22.6%	22.4%	21.1%	21.0%	20.8%	21.0%	21.7%
L: 500 001 to 750 000	27.3%	26.5%	26.2%	26.1%	25.9%	25.2%	23.9%	24.0%	23.8%	23.5%
M: 750 001 to 1 000 000	28.1%	27.3%	27.1%	27.0%	26.9%	26.6%	25.9%	25.8%	25.8%	25.8%
N: 1 000 001 to 2 500 000	28.6%	28.0%	28.2%	28.1%	28.2%	28.1%	28.1%	28.1%	28.3%	27.9%
O: 2 500 001 to 5 000 000	28.9%	28.3%	28.7%	28.5%	28.5%	28.6%	28.7%	28.6%	28.8%	28.4%
P: 5 000 001 to 7 500 000	28.8%	28.3%	28.5%	28.7%	28.6%	28.6%	28.7%	28.6%	29.1%	28.7%
Q: 7 500 001 to 10 000 000	28.8%	28.2%	28.4%	28.4%	28.6%	28.6%	28.5%	28.7%	28.6%	28.4%
R: 10 000 001 to 25 000 000	28.7%	28.3%	28.4%	28.5%	28.4%	28.4%	28.7%	28.5%	28.3%	28.1%
S: 25 000 001 to 50 000 000	28.5%	28.2%	28.4%	28.5%	28.2%	28.4%	29.0%	28.6%	28.0%	28.2%
T: 50 000 001 to 75 000 000	28.4%	28.7%	28.5%	28.2%	28.5%	28.2%	28.7%	27.9%	28.1%	27.7%
U: 75 000 001 to 100 000 000	28.7%	28.6%	28.5%	28.9%	28.5%	28.0%	27.7%	27.9%	28.1%	27.7%
V: 100 000 001 to 200 000 000	28.6%	28.6%	28.3%	28.5%	28.3%	28.4%	28.4%	28.6%	28.1%	28.0%
W: >200 000 001	28.4%	28.2%	28.2%	28.3%	28.2%	28.5%	28.7%	28.1%	28.0%	27.8%



# VALUE-ADDED TAX

For the 2018/19 fiscal year

## Registered VAT vendors



**55.9%**  
active

**802 957** registered VAT vendors  
448 710 were active



77.2% | Companies & close corporations



17.3% | Individuals



2.8% | Trusts



1.7% | Partnerships



1.0% | Other



**84.2%**

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



**37.3%**

Vendors with a turnover of R1 million or less

**13.5%**

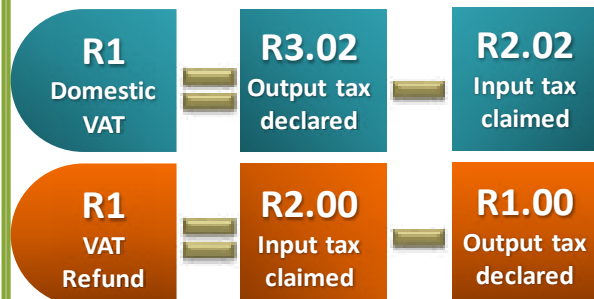
Vendors making payments and receiving refunds in the monthly category

Account for **79.6%** of VAT payments

Account for **91.4%** of VAT refunds



Ratio of payments and refunds



## 4 VALUE-ADDED TAX

### KEY FACTS

In the 2018/19 fiscal year:

- Net VAT collections totalled R324.8 billion and grew by 9.0% compared to the previous year. Domestic VAT that amounted to R378.7 billion and grew by 12.6%, was the key driver for the aggregate growth in net VAT. This growth was augmented by the collection of R175.2 billion in Import VAT, which grew by 14.7% compared to the prior year. VAT refunds totalled R229.2 billion and grew by 19.9%. All the double-digit growth rates were as a result of the 1 percentage point VAT rate hike, which came into effect on 1 April 2018. The VAT refund growth was further boosted by concerted efforts to reduce the VAT credit book as stated in Chapter 3 of the 2018 Medium Term Budget Policy Statement;
- The subdued household consumption expenditure curtailed the growth in Domestic VAT collections, which were below expectation. Consumption was constrained by low consumer confidence and high debt levels, high costs of servicing debt as well as slow growth in employment. The main sectors that contributed to nominal Domestic VAT growth were *Financial intermediation, insurance, real estate & business services; Wholesale and retail trade, catering and accommodation and Manufacturing*;
- VAT refunds increased the most in the *Mining & quarrying; Manufacturing*; as well as *Wholesale and retail trade, catering and accommodation sectors*; and
- There were 802 957 registered vendors as at 31 March 2019, of which 448 710 (55.9%) were active. Key statistics include the following:
  - The 13.5% of VAT vendors in the monthly submission category contributed 79.6% to Domestic VAT payments and received 91.4% of VAT refunds;
  - The 84.2% of VAT vendors that submitted returns bi-monthly (every two months), accounted for 20.3% of Domestic VAT payments and received 8.5% of VAT refunds;
  - Companies and close corporations comprised 77.2% of VAT vendors, individuals 17.3%, trusts 2.8%, partnerships 1.7% and the remaining enterprises 1.0%;
  - The *Financial intermediation, insurance, real estate & business services* sector is the largest sector, constituting 41.3% 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 37.3% of the total number of active vendors;
  - On average, for each R1.00 in Domestic VAT declared, R3.02 in output tax was declared and R2.02 in input tax was claimed; and
  - On average, for each R1.00 in VAT refund claimed, R1.00 in output tax was declared while R2.00 in input tax was claimed.

## INTRODUCTION

This chapter reports on the Domestic VAT payments and VAT refunds associated with vendors active in the year as well as some information regarding Import VAT. More detail is contained in Chapter 5.

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

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

The standard rate of VAT in South Africa was increased to 15% with effect from 1 April 2018; before that date, it was at 14% since 1993. Value-Added Tax is levied at each stage of the production and distribution chain as value is added. It is intended to tax all consumption of goods and services except those that are exempt or zero-rated. Some basic food items, for example, are zero-rated to provide relief to low-income groups.

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

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

Consumers may benefit more from the zero-rating of goods and services than from exempt supplies. This is because input VAT on zero-rated supplies is claimed as an input cost by the VAT vendor and VAT is levied at zero per cent (effectively no VAT) on the sales made by the VAT vendor. In contrast, input VAT on exempt supplies may not be claimed, and output VAT may not be levied on exempt sales. The cost to the vendor of procuring goods and services in exempt supplies is therefore higher than the cost of supplies in zero-rated sales.

A VAT refund occurs when a vendor's input tax exceeds its output tax. Examples of circumstances under which this situation may occur include:

- Zero-rated supplies, such as goods for export, are produced. Input tax can be claimed for the production of such supplies but there will be no output tax against which to set off the input tax;
- Capital investments - Input tax on capital items results in large once-off input tax claims; and
- 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; and
- The 10-year cohort analysis.

## THE VAT REGISTER

According to the VAT Act 89 of 1991, it is mandatory for a business that produces taxable supplies valued at more than R1 million in any consecutive 12-month period to register for VAT. A business may also voluntarily register if the value of its taxable supplies in the previous 12 months exceeded R50 000 or if it can reasonably be expected to exceed that amount within 12 months from the date of registration.

The number of vendors registered for VAT as well as those that are active have been increasing since 2015/16. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status. In 2018/19, there were 802 957 registered VAT vendors of which 448 710 were active. (See *Table 4.1*).

**Table 4.1: Number of registered VAT vendors, 2015/16 - 2018/19**

Fiscal year	Registered <sup>1</sup>	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2015/16	706 874	4.1%	425 225	1.0%	60.2%
2016/17	742 388	5.0%	432 072	1.6%	58.2%
2017/18	773 783	4.2%	434 981	0.7%	56.2%
2018/19	802 957	3.8%	448 710	3.2%	55.9%

1. As per register at 31 March of each year, the data 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 a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds are included in the published collection figures which are yet to be allocated to specific vendors;
- Debt equalisation by SARS where, for example, a VAT refund is set off against a CIT-related debt; or
- Journal entries passed to allocate Domestic VAT payments between different tax periods within the VAT system.

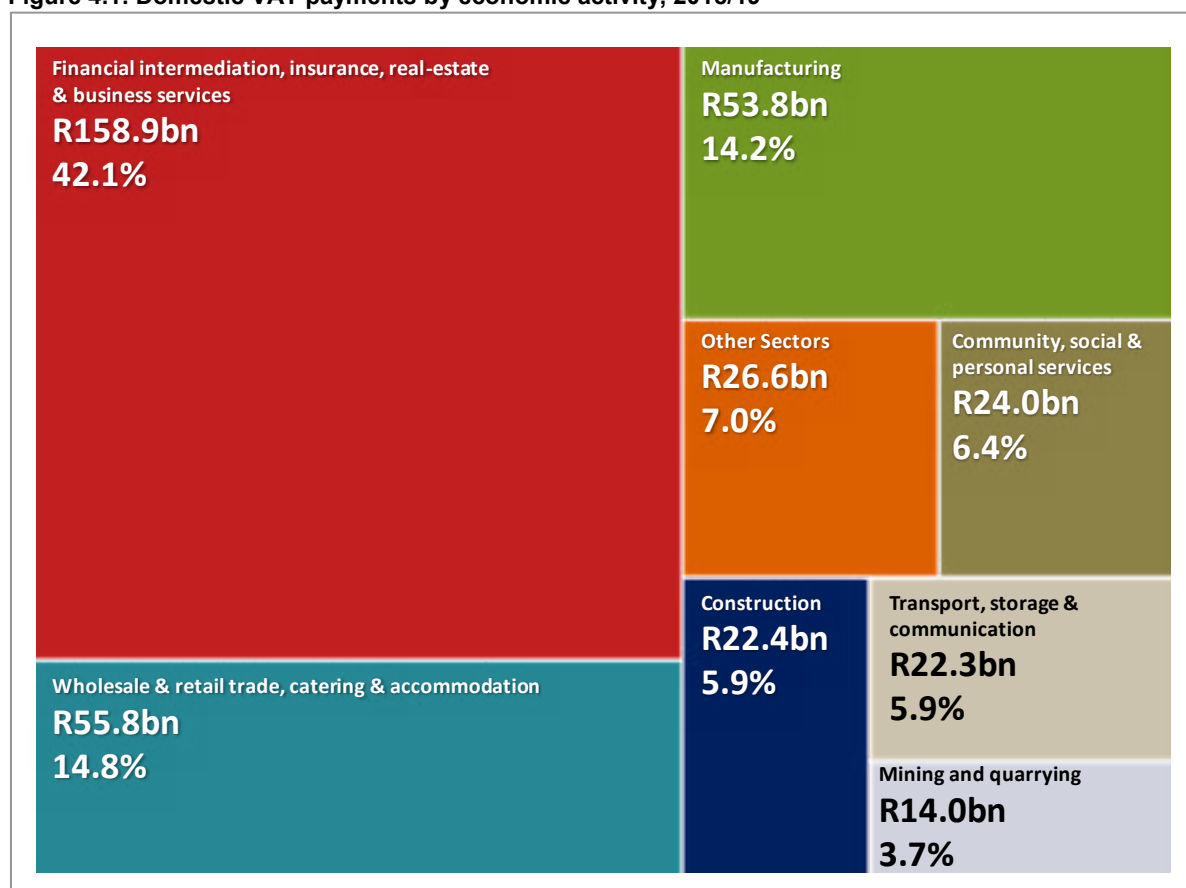
## By sector

The SARS sector codes are not yet aligned with the Sectoral 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 & 4.2*, reclassifies the SARS sector codes according to the SIC 5 system. The three sectors with the highest number of active VAT vendors in 2018/19 were *Financial intermediation, insurance, real estate & business services* sector (41.3%) followed by *Wholesale & retail trade, catering & accommodation* (18.7%); as well as the *Agriculture, forestry & fishing* (12.6%) sectors, as shown in *Table A4.1.2*.

The *Financial intermediation, insurance, real estate & business services* sector contributed R158.9 billion (42.1%) to Domestic VAT in 2018/19, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R42.8 billion (18.6%).

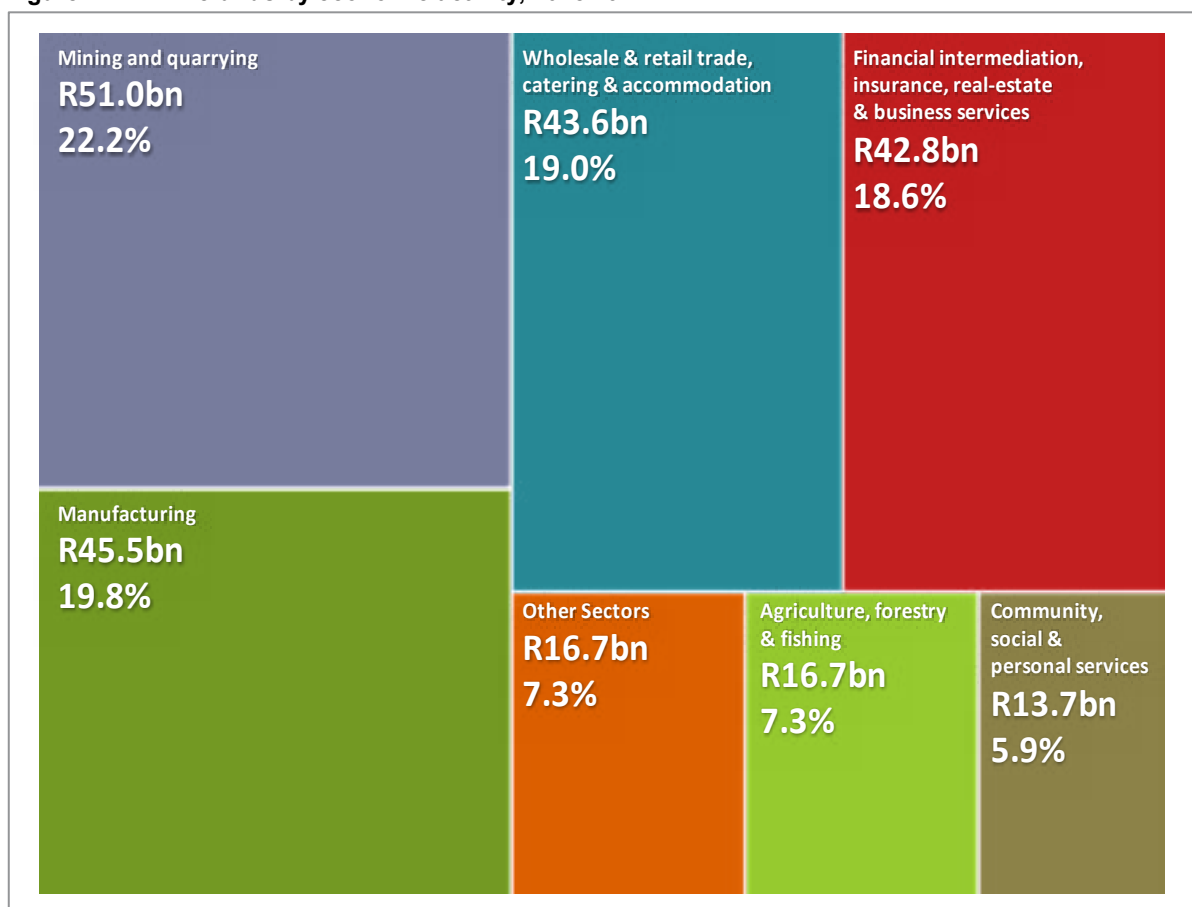
The *Mining & quarrying* sector had the second lowest number of active vendors at only 0.7% in 2018/19 and contributed R14.0 billion (3.7%) of the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, namely R51.0 billion (22.2%). The large volume of zero-rated mineral exports makes the *Mining & 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, 2018/19**



The largest total VAT refunds as seen in *Figure 4.2* were paid to the *Mining & quarrying* sector (22.2%), followed by the *Manufacturing* sector (19.8%), the *Wholesale & retail trade, catering & accommodation* sector (19.0%) and the *Financial intermediation, insurance, real estate & business services* sector (18.6%). The *Mining & quarrying* sector, manufacturing, as well as the *Wholesale & retail trade, catering & accommodation* sector (because of vehicle manufacturers) benefited from zero-rated exports, while *Financial intermediation, insurance, real estate & business services* sector received substantial VAT refunds mainly due to holding companies claiming high input tax on capital investments.

**Figure 4.2: VAT refunds by economic activity, 2018/19**



## By sector – including Import VAT

*Table A4.2.6* provides an overview of declared Import VAT flows by SARS sector codes. Note that declarations do not always translate exactly into collections. The declared Import VAT recorded in each sector is based on bill of entry declarations and is then classified using the sector indicated by the importer's associated VAT reference number.

Although, as indicated below, the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), there is a close relationship between the two. In 2015/16, Import VAT amounts captured on bills of entry matched 99.0% of actual Import VAT collections; this ratio reached 100.1% in 2017/18 and decreased to 98.5% in 2018/19 (see *Table 4.2*.)

**Table 4.2: Import VAT per bills of entry vs. actual Import VAT collected, 2015/16 – 2018/19**

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
2015/16	149 187.6	150 744.5	99.0%
2016/17	148 228.0	149 265.5	99.3%
2017/18	152 923.1	152 788.8	100.1%
2018/19	172 615.3	175 184.6	98.5%

After the inclusion of Import VAT for 2018/19, as shown in *Table A4.2.7*, the *Financial intermediation, insurance, real-estate & business services* sector remained the largest contributing sector with net VAT payments of R146.6 billion. The inclusion of Import VAT in an overall view of vendors in 2018/19 reflects a more accurate picture of the performance of VAT. For example, the contribution of the *Wholesale & retail trade, catering & accommodation* sector increased over six-fold from R12.2 billion to R81.2 billion. The overall view of the *Mining and quarrying* sector, which is the only sector showing a net outflow in 2018/19 before the inclusion of Import VAT, improved as a result of the inclusion; the sector's net outflow decreased from R36.9 billion to R32.9 billion.

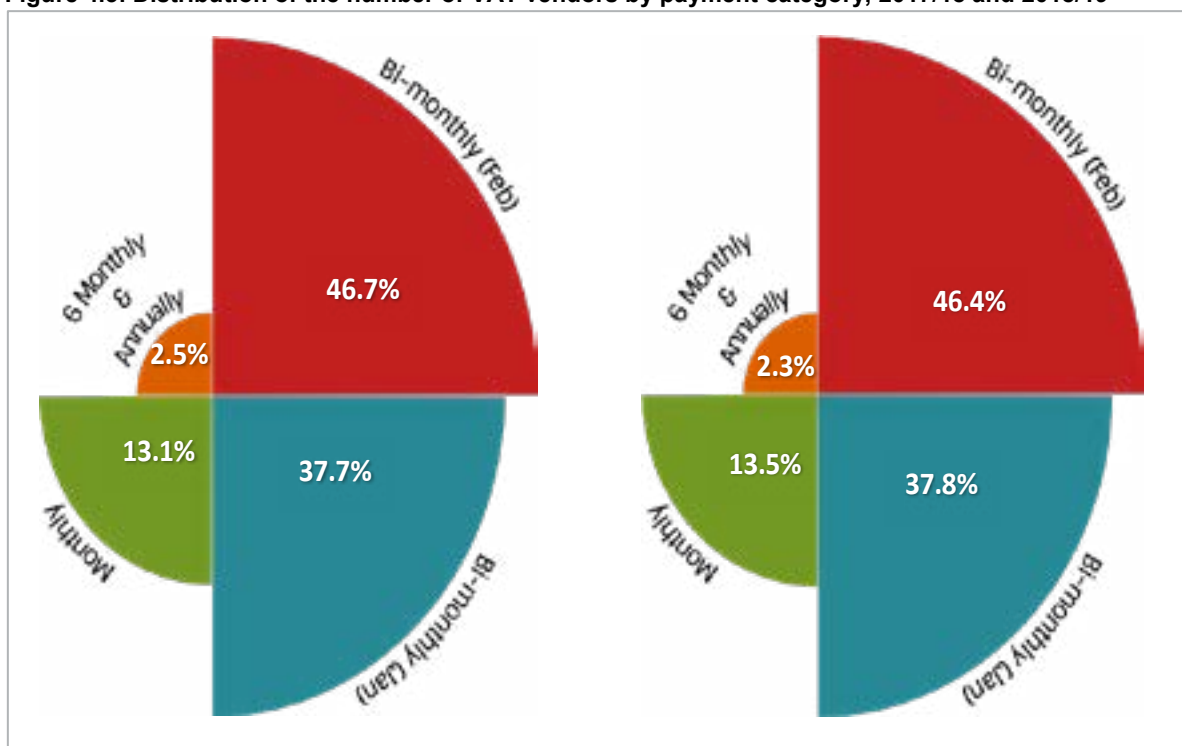
### By payment category

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 a 12-month period exceeds R30 million, the vendor is required to account for and pay VAT every month. Some farming enterprises are allowed to pay VAT six-monthly (twice a year).

In 2018/19, 84.2% of vendors submitted returns bi-monthly and 13.5% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 13.5% of vendors that submitted returns monthly contributed 79.6% to Domestic VAT payments and accounted for 91.4% of the VAT refunds as shown in *Table A4.2.1*.

*Table A4.2.1* provides a summary of the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2* to *A4.2.5* provide a breakdown of the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of the 60 352 vendors that fell in the monthly category in 2018/19 were in the *Financing, insurance, real estate & business services* sector (24.7%) followed by the *Retail trade* sector (13.0%).

Figure 4.3: Distribution of the number of VAT vendors by payment category, 2017/18 and 2018/19



## By type of enterprise

In 2018/19, 77.2% of active VAT vendors were companies or close corporations. They contributed 92.3% to Domestic VAT payments and accounted for 90.4% of VAT refunds. Although individuals (sole proprietors) comprised 17.3% of VAT vendors, they only contributed 3.0% of Domestic VAT payments and received just 1.3% of VAT refunds.

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise for 2015/16 to 2018/19.

## INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or “credit input” method that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed *input tax*) from the VAT collected on the supplies they produce (VAT collected 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. The burden of VAT, therefore, rests on the final consumer while maintaining neutrality in the business chain. However, as suggested above, input tax may not be claimed for some expenses. These include the cost of, for example, the acquisition of motor cars or entertainment expenses.



VAT returns submitted to SARS reflect amounts payable to SARS, amounts refundable by SARS or reflect a zero liability (such a return is called a *nil* return). The input and output tax tables (Tables A4.4.1 to A4.4.3) show the values recorded by sector in the VAT return submissions (the relevant form is the VAT201 form).

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

- Adjustments may have been made during the audit 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; or
- Refunds may have been delayed due to additional verification procedures.

The total values for output tax and input tax declared are the sum of amounts reflected on all returns (given in Table A4.4.1), and hence include returns related to the intermediate transactions between VAT vendors. There is no output tax payable on the supply of zero-rated goods and services; however, the input tax claimed on the acquisition of these goods and services is included in the input tax totals.

As mentioned earlier, no VAT is charged on the supply of exempt goods and services and hence no input tax (or deemed input tax) can be claimed on the acquisition of such goods and services. The value of changes in the use of goods and services, amounts related to changes in accounting practices 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, 2015/16 - 2018/19**

Fiscal year	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and services)	Supply of accommodation	Adjustments <sup>1</sup>	Total output tax
<b>R million</b>					
2015/16	1 173 226	32 020	2 540	11 363	<b>1 219 150</b>
2016/17	1 263 976	36 909	2 836	12 034	<b>1 315 756</b>
2017/18	1 320 499	36 697	3 026	11 646	<b>1 371 867</b>
2018/19	1 459 836	37 543	3 281	36 029	<b>1 536 689</b>
<b>Percentage of total</b>					
2015/16	96.2%	2.6%	0.2%	0.9%	<b>100.0%</b>
2016/17	96.1%	2.8%	0.2%	0.9%	<b>100.0%</b>
2017/18	96.3%	2.7%	0.2%	0.8%	<b>100.0%</b>
2018/19	95.0%	2.4%	0.2%	2.3%	<b>100.0%</b>

<sup>1</sup>. Comprises VAT of Change in use and export of second-hand goods, as well as VAT of Other and imported services.

Since 2015/16, the supply of standard-rated goods and services has contributed more than 96.0% to total output tax, except for 2018/19. Over the same period, the contribution of the supply of capital goods was below 3.0%; this is in line with subdued business confidence levels that have led to low capital investments.

**Table 4.4: Input tax by class of supply, 2015/16 - 2018/19**

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 <sup>1</sup>	Total input tax
<b>R million</b>						
2015/16	108 896	6 586	847 472	119 698	9 546	<b>1 092 197</b>
2016/17	110 852	7 251	912 590	119 361	11 314	<b>1 161 368</b>
2017/18	114 137	6 461	976 117	122 112	11 330	<b>1 230 157</b>
2018/19	118 961	4 833	1 072 425	144 217	36 948	<b>1 377 384</b>
<b>Percentage of total</b>						
2015/16	10.0%	0.6%	77.6%	11.0%	0.9%	<b>100.0%</b>
2016/17	9.5%	0.6%	78.6%	10.3%	1.0%	<b>100.0%</b>
2017/18	9.3%	0.5%	79.3%	9.9%	0.9%	<b>100.0%</b>
2018/19	8.6%	0.4%	77.9%	10.5%	2.7%	<b>100.0%</b>

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

As was the case in previous years, the largest portion of input tax declared relates to the purchase of other goods and services; in 2018/19, this class of supply accounted for 77.9% as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 8.6% of input tax. Imports lead to a further 10.9% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2018/19 amounted to R149.1 billion, while the total value of Import VAT on bill of entry declarations totalled R172.6 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 of Domestic VAT payable and how much input tax is claimed per R1 of VAT refundable.

*Table 4.5* illustrates that, irrespective of whether the economy is expanding or contracting, the ratios move in a narrow range. The quantum of declarations varies according to the level of economic activity.

**Table 4.5: Output/input tax declared for each R1 Domestic VAT payable and VAT refundable, 2015/16 - 2018/19**

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
2015/16	-1.93	2.93	1.00	-2.10	1.10	-1.00
2016/17	-1.89	2.89	1.00	-2.10	1.10	-1.00
2017/18	-2.00	3.00	1.00	-2.08	1.08	-1.00
2018/19	-2.02	3.02	1.00	-2.00	1.00	-1.00

For each R1 in Domestic VAT declared in 2018/19:

R3.02 in output tax was declared (R1 273.2 billion ÷ R421.5 billion) (see table A4.4.2); and

R2.02 in input tax was claimed (R851.7 billion ÷ R421.5 billion).

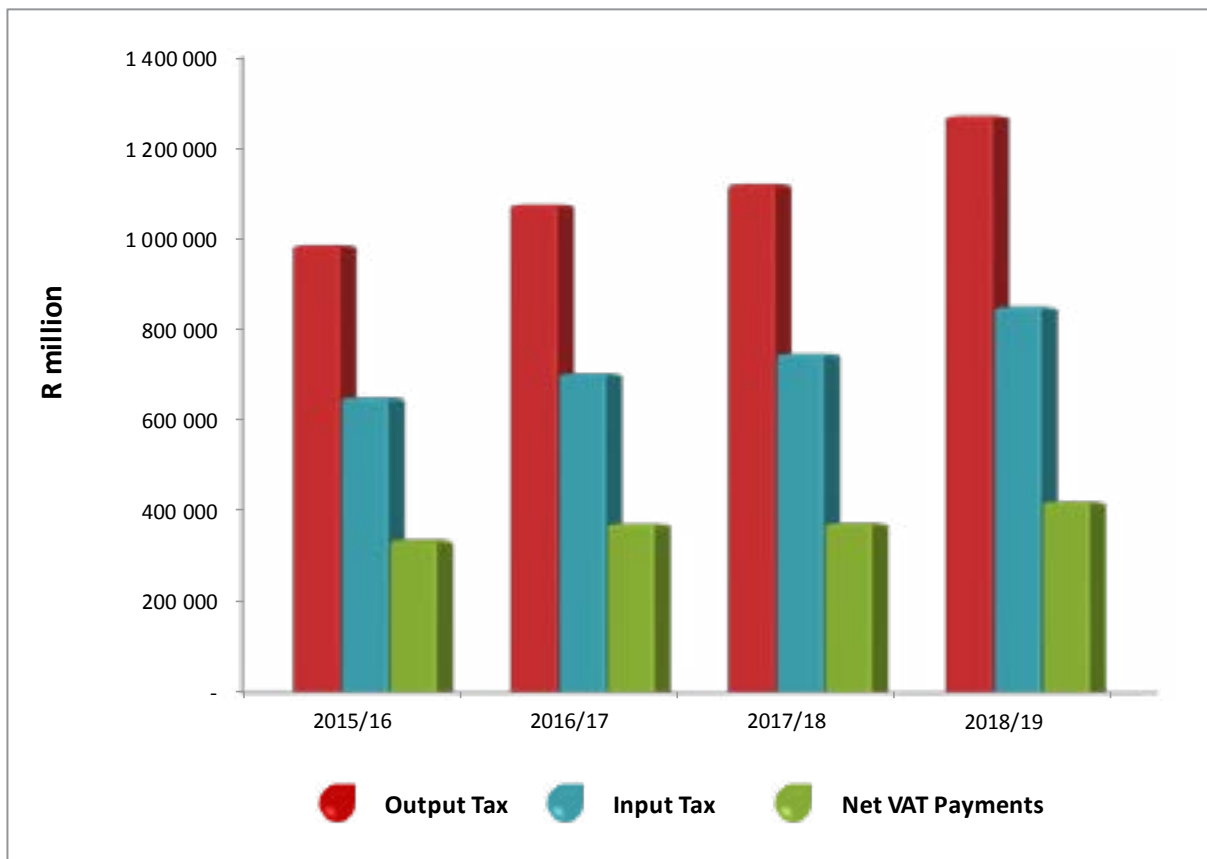
For each R1 in VAT refund claimed in 2018/19:

- R1.00 in output tax was declared (R263.5 billion ÷ R262.2 billion) (see table A4.4.3); and
- R2.00 in input tax was claimed (R525.6 billion ÷ R262.2 billion).

Some sectors deviate significantly from these nationally aggregated ratios. The *Mining & quarrying* sector, for example, which received refunds of R51.0 billion in 2018/19, declared only R0.47 in output tax and claimed R1.47 in input tax for each R1 of VAT refunds claimed.

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

**Figure 4.4: Composition of Domestic VAT payable (output/input), 2015/16 - 2018/19**



## DISTRIBUTION OF VENDORS BY TURNOVER GROUP

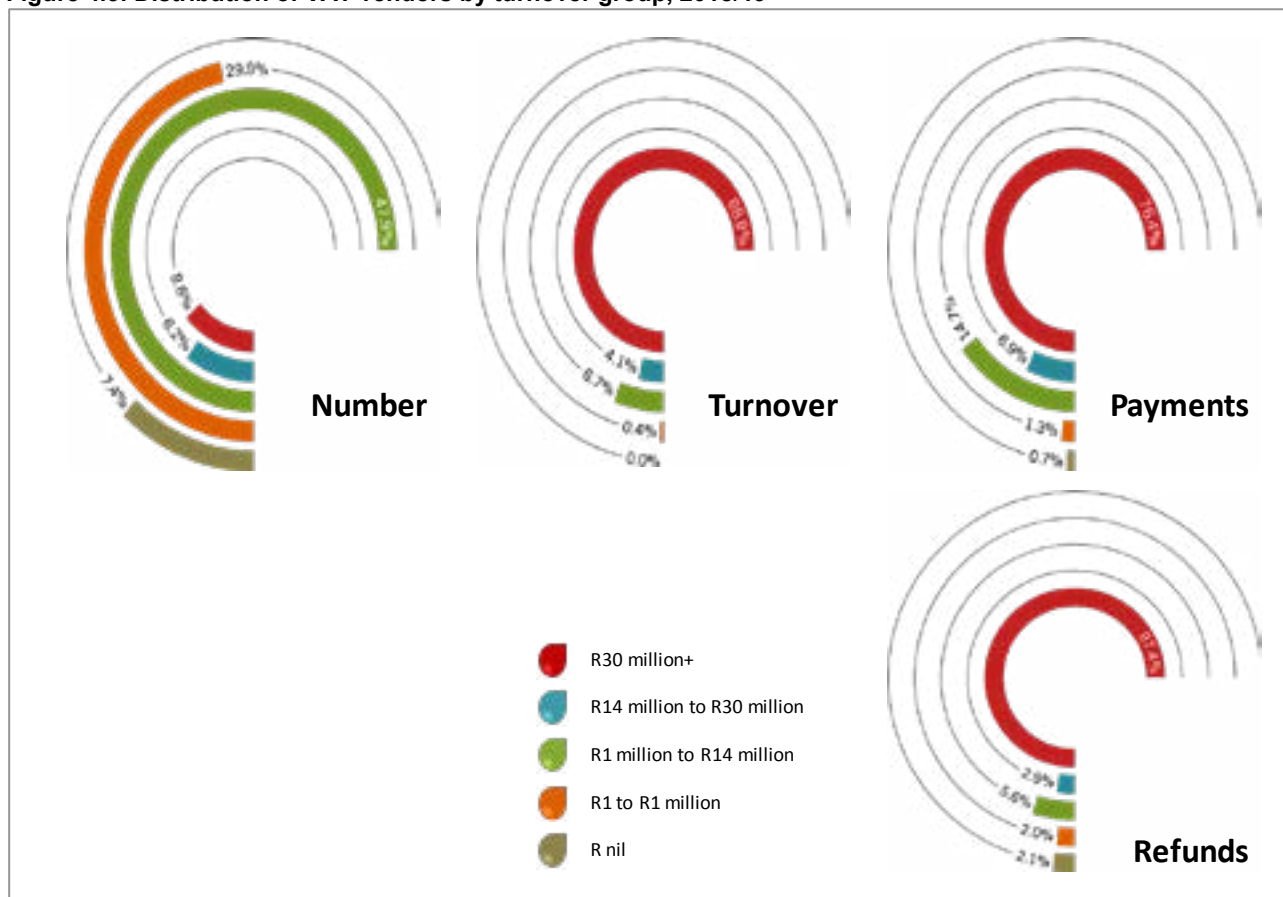
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

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

In 2018/19, 37.3% of vendors had a turnover of R1 million or less i.e. below the mandatory VAT registration threshold. However, these vendors accounted for only 2.0% of Domestic VAT payments and 4.1% of VAT refunds. In contrast, 3.0% of VAT vendors who had an annual turnover greater than R100 million accounted for 63.6% of Domestic VAT payments and 80.3% of VAT refunds, as shown in Table A4.6.1.

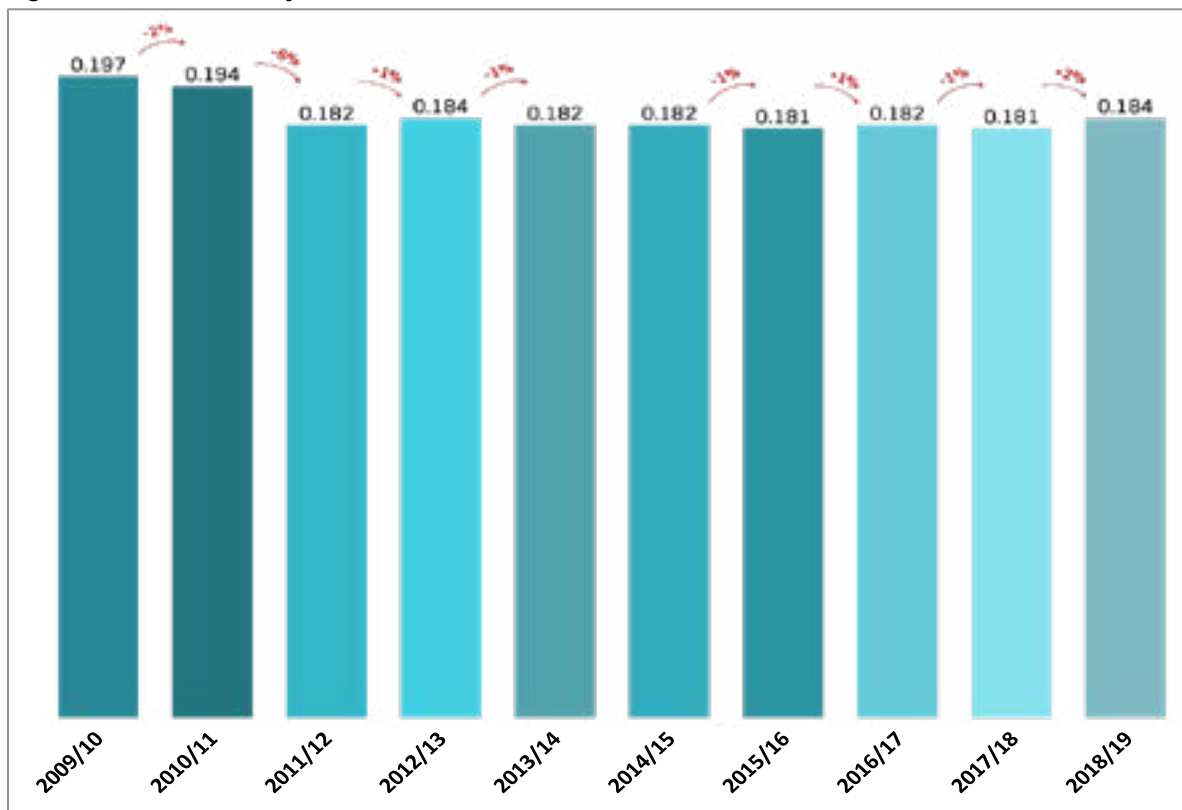
**Figure 4.5: Distribution of VAT vendors by turnover group, 2018/19**



## 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 is an indication of 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. VAT efficiency factors calculated for the period 2009/10 to 2018/19 show that relatively high efficiency ratios of 0.197 and 0.194 were attained in 2009/10 and 2010/11 respectively, but since 2011/12 have remained constant just above 0.180, as shown in Figure 4.6.

Figure 4.6: VAT efficiency factors based on turnover, 2009/10 - 2018/19



## TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2009/10 TO 2018/19

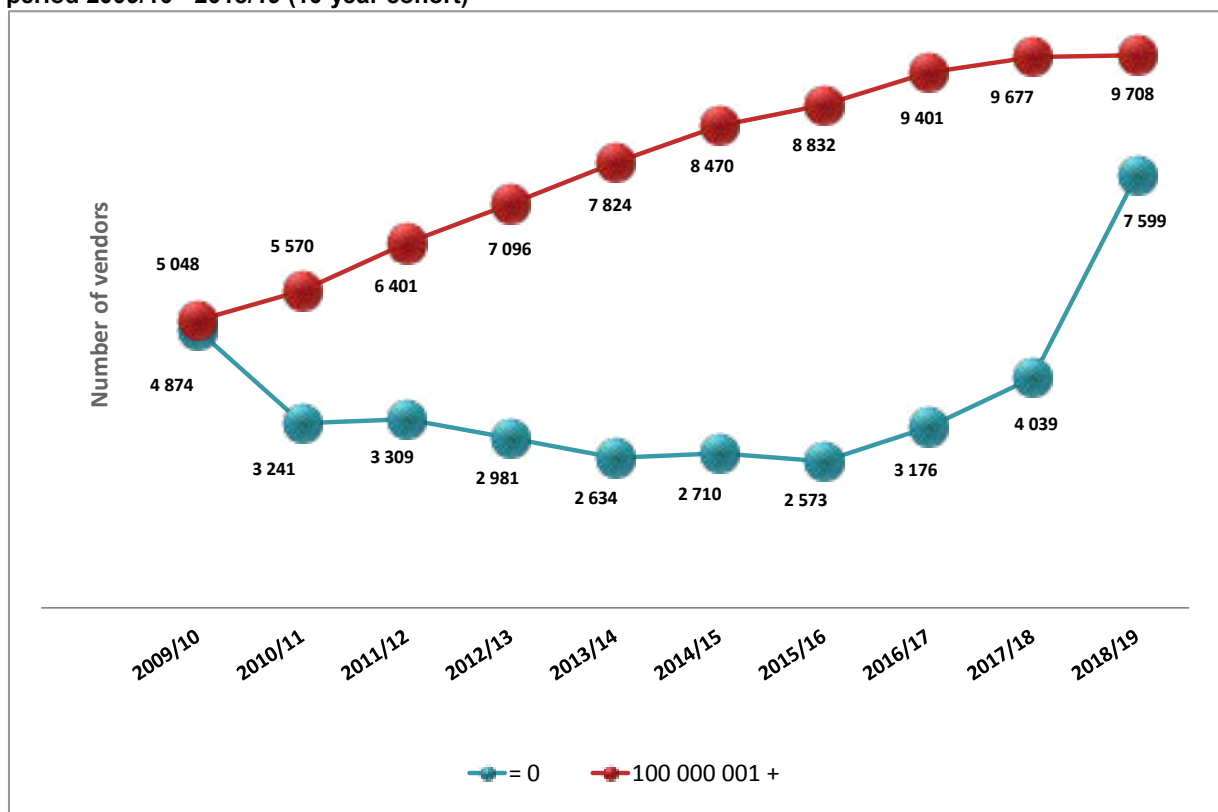
A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2009/10 to 2018/19 were grouped by turnover intervals per fiscal year. There were 227 431 vendors that met the criteria set for the population. Their number, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2009/10 to 2018/19.

The number of vendors per turnover grouping as per the base year changed each year 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 2009/10 and the most recent year 2018/19 is negative for most of the lower base turnover segments ranging from the R1 to R50 000 turnover bracket to the R2 000 001 to R3 000 000 turnover bracket, as shown in *Table A4.7.2*. The R3 million+ grouping increased in number, with the two largest turnover groupings of R50 000 001 to R100 000 000 and R100 million+ growing by a CAGR of 5.7% and 7.5% respectively.

The growth in numbers of the nil turnover group had a CAGR of 5.1% between the base year 2009/10 and the most recent year 2018/19. However, that growth has not occurred evenly throughout the decade as shown in *Figure 4.7* below. The number decreased compared to the previous year in four of the 10 years. There was a marked decrease in 2010/11 compared to 2009/10 when the number of vendors with nil returns decreased by 34%. The size of this group increased significantly in the last three years from 2016/17 to 2018/19. At a macroeconomic level, the decrease in nil returns after 2009/10 can be explained by the continued impact of the economic recovery after the financial crisis driven partly by the expansion in infrastructure for the World Cup in 2010.

From 2016/17 to 2018/19, the South African economy recorded periods of technical recession that contributed to the increase in nil returns.

**Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2009/10 - 2018/19 (10-year cohort)**



The turnover levels during the 10-year period increased for the groups of vendors with turnovers above R3 million in the base year 2009/10 as well as in the most recent year 2018/19. Most groups of vendors with a turnover of less than R3 million in 2009/10 and in 2018/19 reflected decreased turnover levels. The cumulative turnover of the 10-year cohort increased by a CAGR of 7.8% from R5.4 trillion in 2009/10 to R10.6 trillion in 2018/19, as shown in *Table A4.7.2*. The total Domestic VAT payments for the 227 431 vendors of interest increased by a CAGR of 7.2%, from R149.2 billion to R279.4 billion during the same period. VAT refunds paid to these vendors grew by a CAGR of 7.7% from R89.9 billion to R175.1 billion. This confirms that the economy has remained subdued over the decade as the growth rates slightly exceeded the higher end of the inflation target band. 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 A4.7.8*.

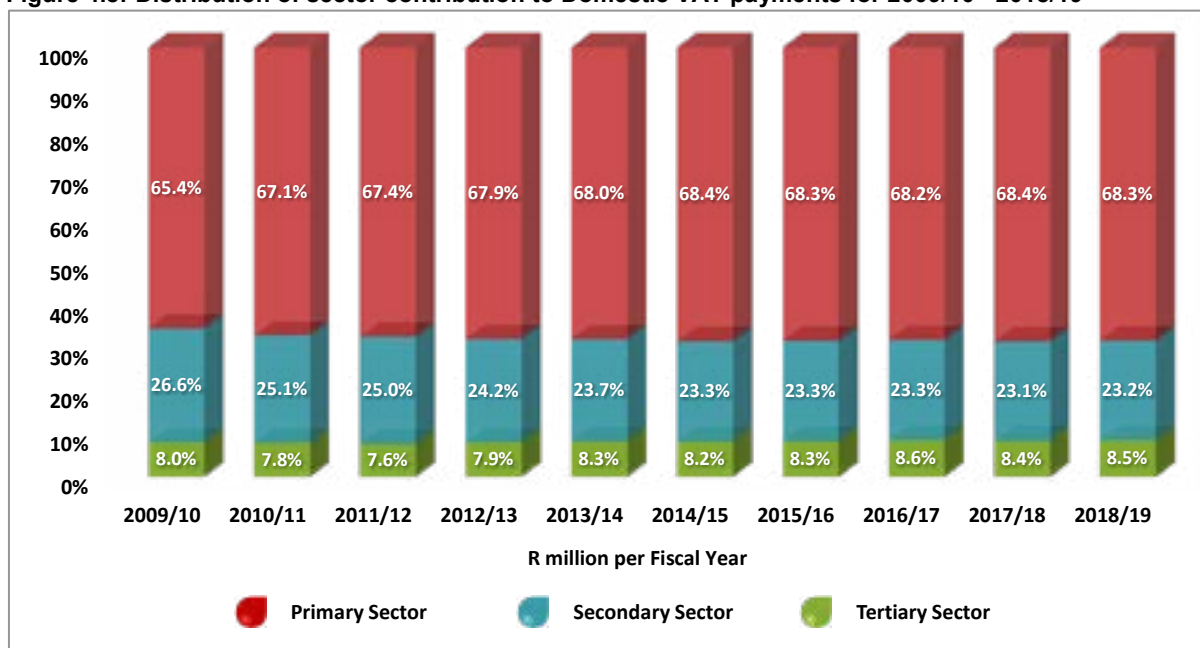
The percentage change in vendor count by turnover for 2018/19 compared to 2009/10 was a decline for those vendors with a non-zero base turnover of less than R3 million per annum compared to a surge in the number of vendors with a base turnover in excess of R5 million per annum (as seen in *Table 4.6*). For all 10 years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping; a 13.8% decline in these numbers was recorded for 2018/19 compared to 2009/10.

**Table 4.6: Number of Vendors, Turnover, and averages per turnover bracket, 2009/10 – 2018/19**

Turnover group	2009/10			2018/19			% 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	4 874	–	–	7 599	–	–	55.9%		0.0%
B: 1 to 50 000	5 513	155	28 038	4 753	126	26 429	-13.8%	-5.7%	-0.7%
C: 50 001 to 100 000	6 743	504	74 779	5 486	407	74 202	-18.6%	-0.8%	-0.1%
D: 100 001 to 200 000	12 063	1 794	148 703	9 683	1 441	148 782	-19.7%	0.1%	0.0%
E: 200 001 to 300 000	10 535	2 631	249 708	8 428	2 100	249 180	-20.0%	-0.2%	0.0%
F: 300 001 to 500 000	17 476	6 942	397 226	13 870	5 501	396 643	-20.6%	-0.1%	0.0%
G: 500 001 to 700 000	14 333	8 564	597 516	11 506	6 876	597 615	-19.7%	0.0%	0.0%
H: 700 001 to 1 000 000	17 520	14 807	845 136	14 089	11 906	845 027	-19.6%	0.0%	0.0%
I: 1 000 001 to 2 000 000	36 994	53 383	1 443 007	31 876	46 332	1 453 512	-13.8%	0.7%	0.1%
J: 2 000 001 to 3 000 000	20 391	50 073	2 455 640	19 329	47 664	2 465 927	-5.2%	0.4%	0.0%
K: 3 000 001 to 5 000 000	22 004	85 388	3 880 558	22 793	88 829	3 897 207	3.6%	0.4%	0.0%
L: 5 000 001 to 10 000 000	22 380	157 998	7 059 767	26 028	184 709	7 096 533	16.3%	0.5%	0.1%
M: 10 000 001 to 14 000 000	8 046	95 063	11 814 980	10 088	119 338	11 829 731	25.4%	0.1%	0.0%
N: 14 000 001 to 20 000 000	6 948	115 953	16 688 700	8 604	143 775	16 710 245	23.8%	0.1%	0.0%
O: 20 000 001 to 30 000 000	6 144	149 724	24 369 161	7 714	188 030	24 375 149	25.6%	0.0%	0.0%
P: 30 000 001 to 50 000 000	5 648	218 334	38 656 958	8 006	312 006	38 971 532	41.7%	0.8%	0.1%
Q: 50 000 001 to 100 000 000	4 771	332 923	69 780 519	7 871	549 013	69 751 422	65.0%	0.0%	0.0%
R: 100 000 001 +	5 048	4 105 938	813 379 173	9 708	8 865 757	913 242 400	92.3%	12.3%	1.3%
<b>Total</b>	<b>227 431</b>	<b>5 400 173</b>	<b>23 744 226</b>	<b>227 431</b>	<b>10 573 810</b>	<b>46 492 387</b>	<b>0.0%</b>	<b>95.8%</b>	<b>7.8%</b>

In respect of the average turnover per vendor, a comparison of 2009/10 to 2018/19 shows that the highest increase of 12.3% was recorded by those vendors with a base turnover in excess of R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R100 000 as well as between R200 001 and R500 000 per annum. Effectively, there was minimal growth of average turnover for other groupings ranging from 0% to 0.8%. As might be expected, the average turnover CAGR for all turnover groupings ranged from -0.7% to 1.3%. The significant average total turnover percentage change of 95.8% is mainly due to inflationary growth of turnover over the decade for the 227 431 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 2009/10 - 2018/19**



At an economic activity level, the primary sector contribution to Domestic VAT has increased slightly from 8.0% in 2009/10 to 8.5% in 2018/19 as seen in Figure 4.8. The secondary sector has shown strain, decreasing to 23.2% in 2018/19 from 26.6% in 2009/10. On the other hand, the contribution of the tertiary sector has steadily increased, contributing 68.3% in 2018/19 from 65.4% in 2009/10. This has been driven by the *Financial intermediation, insurance, real estate & business services* sector, which is the largest contributor and continues to do well. This detail is available in *Table A4.7.7*.

On the other hand, the sectors receiving the highest VAT refunds in 2018/19 were *Mining & quarrying, Manufacturing*, as well as *Wholesale & retail trade, catering & accommodation*, as a result of large volumes of zero-rated exports in these sectors. This trend is observed in *Table A4.7.9*.



Table A4.1.1: VAT: Payments and refunds by sector, 2015/16 – 2018/19

Fiscal year Sector	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	33 532	25 172	-10 757	36 916	28 154	-10 971	39 927	29 658	-11 478	43 498	33 178	-13 491
Agriculture, forestry and fishing <sup>2</sup>	55 756	12 159	-11 260	55 679	13 371	-12 740	55 641	14 167	-14 082	56 351	15 703	-16 700
Bricks, ceramic, glass, cement and similar products	1 620	947	-227	1 659	1 058	-262	1 677	1 144	-308	1 741	1 192	-364
Catering and accommodation	12 915	4 651	-586	13 203	5 307	-604	13 233	5 492	-1 105	13 717	6 040	-817
Chemicals and chemical, rubber and plastic products	3 775	6 972	-4 402	3 964	5 921	-4 306	3 894	6 562	-4 106	4 016	7 105	-6 077
Clothing and footwear	1 463	964	-238	1 518	1 036	-288	1 530	1 106	-186	1 665	1 211	-222
Coal and petroleum products	793	1 265	-6 009	840	1 441	-5 730	877	1 460	-5 969	958	1 593	-8 269
Construction	29 201	19 495	-5 010	30 510	20 728	-5 664	31 414	20 950	-6 077	33 544	22 394	-6 004
Educational services	1 784	737	-145	1 883	747	-159	1 953	850	-239	2 079	917	-246
Electricity, gas and water <sup>2</sup>	1 336	6 409	-2 658	1 523	6 953	-3 347	1 655	7 712	-2 936	1 872	10 859	-2 136
Financing, insurance, real estate and business services <sup>2</sup>	142 558	100 649	-23 363	140 976	107 375	-25 478	139 042	111 738	-25 618	140 881	124 993	-29 039
Food, drink and tobacco	3 707	11 965	-4 541	3 975	12 401	-4 962	4 184	13 851	-5 102	4 498	15 804	-5 851
Leather, leather goods and fur (excl. footwear & clothing)	273	127	-182	273	165	-197	269	189	-203	291	160	-140
Machinery and related items	7 787	8 114	-3 187	7 966	9 505	-3 355	8 017	9 503	-3 657	8 345	9 786	-4 395
Medical, dental and other health and veterinary services	15 224	9 204	-511	15 674	10 016	-554	16 011	10 678	-796	16 619	12 585	-654
Metal (including metal products)	6 358	4 978	-7 123	6 457	5 406	-7 809	6 441	5 330	-9 226	6 634	5 902	-13 095
Mining and quarrying	2 676	9 887	-33 871	2 800	10 186	-35 197	2 948	10 935	-39 849	3 179	14 010	-50 954
Other manufacturing industries	3 358	2 044	-2 921	3 622	2 425	-3 149	3 826	2 700	-3 367	4 040	3 195	-3 871
Paper, printing and publishing	3 461	2 865	-496	3 512	3 189	-551	3 455	3 295	-830	3 606	3 272	-729
Personal and household services	3 096	890	-50	3 255	942	-72	3 368	995	-135	3 612	1 150	-111
Public administration	714	3 309	-8 606	693	3 413	-8 549	691	4 052	-9 199	671	4 277	-11 336
Recreation and cultural services	3 386	3 295	-477	3 527	3 558	-837	3 575	3 838	-769	3 701	4 284	-562
Research and scientific institutes	629	585	-192	680	696	-204	707	604	-241	727	681	-262
Retail trade	37 500	18 323	-6 422	37 162	19 779	-6 627	36 305	20 887	-6 892	36 872	22 517	-7 893
Scientific, optical and similar equipment	716	680	-196	726	914	-276	754	825	-349	779	919	-355
Social and related community services	2 429	618	-490	2 471	630	-521	2 504	671	-607	2 568	771	-747
Specialised repair services	7 130	2 305	-687	7 231	2 416	-436	7 046	2 421	-475	7 209	2 559	-663
Textiles	1 139	1 027	-459	1 255	1 098	-553	1 178	1 109	-519	1 241	1 224	-791
Transport equipment	1 138	1 127	-729	1 266	1 257	-1 123	1 322	1 285	-712	1 398	1 284	-1 074
Transport, storage and communications	12 626	16 172	-6 489	12 827	18 176	-7 824	12 999	19 307	-7 115	13 744	22 280	-8 598
Vehicles, parts and accessories	4 600	4 081	-15 329	4 919	5 039	-18 736	5 134	4 925	-17 979	5 530	5 718	-22 765
Wholesale trade	20 181	14 360	-8 837	20 814	16 453	-9 387	21 015	17 672	-9 604	20 651	19 007	-11 477
Wood, wood products and furniture	2 364	963	-301	2 396	1 004	-413	2 389	1 053	-439	2 473	1 107	-268
<b>Total</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>	<b>432 072</b>	<b>320 759</b>	<b>-180 912</b>	<b>434 981</b>	<b>336 964</b>	<b>-190 969</b>	<b>448 710</b>	<b>377 675</b>	<b>-229 957</b>

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

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

# VALUE-ADDED TAX

Table A4.1.1: VAT: Payments and refunds by sector, 2015/16 – 2018/19 (continued)

Sector	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Percentage of total												
Agencies and other services	7.9%	8.5%	6.5%	8.5%	8.8%	6.1%	9.2%	8.8%	6.0%	9.7%	8.8%	5.9%
Agriculture, forestry and fishing	13.1%	4.1%	6.8%	12.9%	4.2%	7.0%	12.8%	4.2%	7.4%	12.6%	4.2%	7.3%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%
Catering and accommodation	3.0%	1.6%	0.4%	3.1%	1.7%	0.3%	3.0%	1.6%	0.6%	3.1%	1.6%	0.4%
Chemicals and chemical, rubber and plastic products	0.9%	2.4%	2.6%	0.9%	1.8%	2.4%	0.9%	1.9%	2.6%	0.9%	1.9%	2.6%
Clothing and footwear	0.3%	0.3%	0.1%	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%
Coal and petroleum products	0.2%	0.4%	3.6%	0.2%	0.4%	3.2%	0.2%	0.4%	3.1%	0.2%	0.4%	3.6%
Construction	6.9%	6.6%	3.0%	7.1%	6.5%	3.1%	7.2%	6.2%	3.2%	7.5%	5.9%	2.6%
Educational services	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.3%	0.1%	0.5%	0.2%	0.1%
Electricity, gas and water	0.3%	2.2%	1.6%	0.4%	2.2%	1.9%	0.4%	2.3%	1.5%	0.4%	2.9%	0.9%
Financing, insurance, real estate and business services	33.5%	34.0%	14.0%	32.6%	33.5%	14.1%	32.0%	33.2%	13.4%	31.4%	33.1%	12.6%
Food, drink and tobacco	0.9%	4.0%	2.7%	0.9%	3.9%	2.7%	1.0%	4.1%	2.7%	1.0%	4.2%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Machinery and related items	1.8%	2.7%	1.9%	1.8%	3.0%	1.9%	1.8%	2.8%	1.9%	1.9%	2.6%	1.9%
Medical, dental and other health and veterinary services	3.6%	3.1%	0.3%	3.6%	3.1%	0.3%	3.7%	3.2%	0.4%	3.7%	3.3%	0.3%
Metal (including metal products)	1.5%	1.7%	4.3%	1.5%	1.7%	4.3%	1.5%	1.6%	4.8%	1.5%	1.6%	5.7%
Mining and quarrying	0.6%	3.3%	20.3%	0.6%	3.2%	19.5%	0.7%	3.2%	20.9%	0.7%	3.7%	22.2%
Other manufacturing industries	0.8%	0.7%	1.8%	0.8%	0.8%	1.7%	0.9%	0.8%	1.8%	0.9%	0.8%	1.7%
Paper, printing and publishing	0.7%	1.0%	0.3%	0.8%	1.0%	0.3%	0.8%	1.0%	0.4%	0.8%	0.9%	0.3%
Personal and household services	0.2%	0.3%	0.0%	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%	0.8%	0.3%	0.0%
Public administration	0.2%	1.1%	5.2%	0.2%	1.1%	4.7%	0.2%	1.2%	4.8%	0.1%	1.1%	4.9%
Recreation and cultural services	0.8%	1.1%	0.3%	0.8%	1.1%	0.5%	0.8%	1.1%	0.4%	0.8%	1.1%	0.2%
Research and scientific institutes	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Retail trade	8.8%	6.2%	3.9%	8.6%	6.2%	3.7%	8.3%	6.2%	3.6%	8.2%	6.0%	3.4%
Scientific, optical and similar equipment	0.2%	0.2%	0.1%	0.2%	0.3%	0.2%	0.2%	0.2%	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	1.7%	0.8%	0.4%	1.7%	0.8%	0.2%	1.6%	0.7%	0.2%	1.6%	0.7%	0.3%
Textiles	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport equipment	0.3%	0.4%	0.4%	0.3%	0.4%	0.6%	0.3%	0.4%	0.4%	0.3%	0.3%	0.5%
Transport, storage and communications	3.0%	5.5%	3.9%	3.0%	5.7%	4.3%	3.0%	5.7%	3.7%	3.1%	5.9%	3.7%
Vehicles, parts and accessories	1.1%	1.4%	9.2%	1.1%	1.6%	10.4%	1.2%	1.5%	9.4%	1.2%	1.5%	9.9%
Wholesale trade	4.7%	4.8%	5.3%	4.8%	5.1%	5.2%	4.8%	5.2%	5.0%	4.6%	5.0%	5.0%
Wood, wood products and furniture	0.6%	0.3%	0.2%	0.6%	0.3%	0.2%	0.5%	0.3%	0.2%	0.6%	0.3%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table A4.1.2: VAT: Payments and refunds by economic activity, 2015/16 – 2018/19

Fiscal year	2015/16			2016/17			2017/18			2018/19		
Economic activity <sup>1</sup>	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
<b>Primary sector</b>	<b>58 432</b>	<b>22 046</b>	<b>-45 130</b>	<b>58 479</b>	<b>23 557</b>	<b>-47 937</b>	<b>58 589</b>	<b>25 102</b>	<b>-53 931</b>	<b>59 530</b>	<b>29 712</b>	<b>-67 654</b>
Agriculture, forestry and fishing	55 756	12 159	-11 260	55 679	13 371	-12 740	55 641	14 167	-14 082	56 351	15 703	-16 700
Mining and quarrying	2 676	9 887	-33 871	2 800	10 186	-35 197	2 948	10 935	-39 849	3 179	14 010	-50 954
<b>Secondary sector</b>	<b>68 489</b>	<b>69 943</b>	<b>-38 680</b>	<b>71 362</b>	<b>74 501</b>	<b>-42 016</b>	<b>72 882</b>	<b>78 073</b>	<b>-44 787</b>	<b>77 101</b>	<b>87 006</b>	<b>-53 641</b>
Manufacturing <sup>2</sup>	37 952	44 039	-31 012	39 329	46 820	-33 005	39 813	49 412	-35 774	41 685	53 753	-45 502
Electricity, gas and water	1 336	6 409	-2 658	1 523	6 953	-3 347	1 655	7 712	-2 936	1 872	10 859	-2 136
Construction	29 201	19 495	-5 010	30 510	20 728	-5 664	31 414	20 950	-6 077	33 544	22 394	-6 004
<b>Tertiary sector</b>	<b>298 304</b>	<b>204 360</b>	<b>-82 951</b>	<b>302 231</b>	<b>222 701</b>	<b>-90 959</b>	<b>303 510</b>	<b>233 788</b>	<b>-92 251</b>	<b>312 079</b>	<b>260 957</b>	<b>-108 661</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	82 328	43 730	-31 870	83 329	48 994	-35 790	82 733	51 397	-36 054	83 979	55 841	-43 615
Transport, storage and communication	12 626	16 172	-6 489	12 827	18 176	-7 824	12 999	19 307	-7 115	13 744	22 280	-8 598
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	176 719	126 406	-34 312	178 572	136 224	-36 653	179 676	142 001	-37 338	185 106	158 852	-42 792
Community, social and personal services <sup>5</sup>	26 633	18 052	-10 279	27 503	19 306	-10 692	28 102	21 083	-11 744	29 250	23 985	-13 656
<b>Total</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>	<b>432 072</b>	<b>320 759</b>	<b>-180 912</b>	<b>434 981</b>	<b>336 964</b>	<b>-190 969</b>	<b>448 710</b>	<b>377 675</b>	<b>-229 957</b>
<b>Percentage of total</b>												
<b>Primary sector</b>	<b>13.7%</b>	<b>7.4%</b>	<b>27.1%</b>	<b>13.5%</b>	<b>7.3%</b>	<b>26.5%</b>	<b>13.5%</b>	<b>7.4%</b>	<b>28.2%</b>	<b>13.3%</b>	<b>7.9%</b>	<b>29.4%</b>
Agriculture, forestry and fishing	13.1%	4.1%	6.8%	12.9%	4.2%	7.0%	12.8%	4.2%	7.4%	12.6%	4.2%	7.3%
Mining and quarrying	0.6%	3.3%	20.3%	0.6%	3.2%	19.5%	0.7%	3.2%	20.9%	0.7%	3.7%	22.2%
<b>Secondary sector</b>	<b>16.1%</b>	<b>23.6%</b>	<b>23.2%</b>	<b>16.5%</b>	<b>23.2%</b>	<b>23.2%</b>	<b>16.8%</b>	<b>23.2%</b>	<b>23.5%</b>	<b>17.2%</b>	<b>23.0%</b>	<b>23.3%</b>
Manufacturing	8.9%	14.9%	18.6%	9.1%	14.6%	18.2%	9.2%	14.7%	18.7%	9.3%	14.2%	19.8%
Electricity, gas and water	0.3%	2.2%	1.6%	0.4%	2.2%	1.9%	0.4%	2.3%	1.5%	0.4%	2.9%	0.9%
Construction	6.9%	6.6%	3.0%	7.1%	6.5%	3.1%	7.2%	6.2%	3.2%	7.5%	5.9%	2.6%
<b>Tertiary sector</b>	<b>70.2%</b>	<b>69.0%</b>	<b>49.7%</b>	<b>69.9%</b>	<b>69.4%</b>	<b>50.3%</b>	<b>69.8%</b>	<b>69.4%</b>	<b>48.3%</b>	<b>69.6%</b>	<b>69.1%</b>	<b>47.3%</b>
Wholesale and retail trade, catering and accommodation	19.4%	14.8%	19.1%	19.3%	15.3%	19.8%	19.0%	15.3%	18.9%	18.7%	14.8%	19.0%
Transport, storage and communication	3.0%	5.5%	3.9%	3.0%	5.7%	4.3%	3.0%	5.7%	3.7%	3.1%	5.9%	3.7%
Financial intermediation, insurance, real-estate and business services	41.6%	42.7%	20.6%	41.3%	42.5%	20.3%	41.3%	42.1%	19.6%	41.3%	42.1%	18.6%
Community, social and personal services	6.3%	6.1%	6.2%	6.4%	6.0%	5.9%	6.5%	6.3%	6.1%	6.5%	6.4%	5.9%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

Table A4.2.1: VAT: Payments and refunds by payment category, 2015/16 – 2018/19

Fiscal year	2015/16			2016/17			2017/18			2018/19		
Payment category <sup>1</sup>	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	160 718	30 089	-7 592	162 339	30 051	-7 904	163 821	30 806	-7 823	169 654	33 905	-8 321
B: Bi-monthly (Feb)	203 350	38 325	-10 038	203 969	37 903	-9 931	203 032	38 827	-10 460	208 086	42 778	-11 205
C: Monthly	48 316	227 530	-148 983	53 912	252 447	-162 914	57 090	266 959	-172 541	60 352	300 628	-210 279
D: 6-monthly	11 836	352	-137	10 808	304	-145	10 046	299	-126	9 628	297	-130
E: Annually	1 005	52	-10	1 044	54	-17	992	72	-19	990	67	-21
<b>Total</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>	<b>432 072</b>	<b>320 759</b>	<b>-180 912</b>	<b>434 981</b>	<b>336 964</b>	<b>-190 969</b>	<b>448 710</b>	<b>377 675</b>	<b>-229 957</b>
<b>Percentage of total</b>												
A: Bi-monthly (Jan)	37.8%	10.2%	4.6%	37.6%	9.4%	4.4%	37.7%	9.1%	4.1%	37.8%	9.0%	3.6%
B: Bi-monthly (Feb)	47.8%	12.9%	6.0%	47.2%	11.8%	5.5%	46.7%	11.5%	5.5%	46.4%	11.3%	4.9%
C: Monthly	11.4%	76.8%	89.3%	12.5%	78.7%	90.1%	13.1%	79.2%	90.4%	13.5%	79.6%	91.4%
D: 6-monthly	2.8%	0.1%	0.1%	2.5%	0.1%	0.1%	2.3%	0.1%	0.1%	2.1%	0.1%	0.1%
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%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Payment categories as per section 27(1) of the Value-Added Tax Act 89 of 1991

2. 4-monthly category discontinued with effect from 1 July 2015 and absorbed into category B (bi-monthly February)

# VALUE-ADDED TAX

**Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2015/16 – 2018/19**

Fiscal year Sector	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	4 053	19 193	-9 456	4 837	22 027	-9 307	5 317	23 121	-9 586	5 896	25 634	-11 350
Agriculture, forestry and fishing <sup>2</sup>	3 079	6 806	-6 841	3 678	10 121	-8 320	4 106	10 789	-9 569	4 442	9 383	-11 772
Bricks, ceramic, glass, cement and similar products	275	678	-182	301	802	-226	321	879	-258	342	918	-328
Catering and accommodation	842	2 433	-269	956	2 980	-247	1 047	3 073	-316	1 123	3 434	-359
Chemicals and chemical, rubber and plastic products	936	6 357	-4 265	1 008	5 326	-4 214	1 041	5 949	-4 794	1 062	6 442	-5 926
Clothing and footwear	221	749	-216	250	836	-264	258	907	-166	270	985	-199
Coal and petroleum products	380	1 211	-5 979	413	1 387	-5 705	442	1 397	-5 942	492	1 526	-8 217
Construction	3 371	14 414	-4 099	3 825	15 773	-4 531	4 091	15 868	-5 011	4 376	16 788	-4 914
Educational services	121	392	-98	150	378	-102	168	431	-166	191	455	-160
Electricity, gas and water <sup>2</sup>	218	6 172	-2 141	242	6 749	-2 736	263	7 489	-2 863	301	10 595	-1 758
Financing, insurance, real estate and business services <sup>2</sup>	12 254	73 949	-17 458	13 612	78 985	-19 929	14 258	82 946	-19 866	14 913	96 003	-23 078
Food, drink and tobacco	848	11 519	-4 375	942	11 964	-4 791	1 021	13 381	-4 935	1 089	15 284	-5 672
Leather, leather goods and fur (excl. footwear & clothing)	38	78	-174	41	122	-188	44	148	-191	46	111	-121
Machinery and related items	1 266	6 626	-2 987	1 407	8 086	-3 110	1 473	8 083	-3 454	1 537	8 281	-4 162
Medical, dental and other health and veterinary services	576	5 225	-313	655	5 735	-400	705	6 186	-603	755	7 448	-494
Metal (including metal products)	1 217	3 754	-7 012	1 328	4 187	-7 713	1 372	4 159	-9 113	1 409	4 619	-12 967
Mining and quarrying	983	9 204	-33 325	1 064	9 732	-34 722	1 139	10 437	-39 647	1 222	13 422	-50 602
Other manufacturing industries	474	1 523	-2 790	559	1 875	-3 019	614	2 131	-3 261	655	2 548	-3 749
Paper, printing and publishing	425	2 246	-439	460	2 576	-508	470	2 536	-610	483	2 647	-663
Personal and household services	111	394	-17	141	438	-29	161	480	-95	184	558	-65
Public administration	558	3 227	-8 491	552	3 357	-8 475	549	3 993	-9 139	537	4 225	-11 304
Recreation and cultural services	361	2 656	-295	427	2 907	-670	437	3 184	-578	464	3 555	-373
Research and scientific institutes	74	443	-157	94	543	-172	97	456	-211	95	509	-224
Retail trade	6 841	14 516	-5 765	7 308	16 005	-5 941	7 586	17 162	-6 181	7 875	18 543	-7 127
Scientific, optical and similar equipment	117	531	-166	133	775	-250	145	683	-319	150	766	-319
Social and related community services	298	324	-223	325	326	-246	361	366	-328	367	413	-419
Specialised repair services	473	1 157	-632	517	1 265	-368	543	1 293	-416	559	1 342	-594
Textiles	234	869	-435	236	920	-527	242	933	-494	247	1 026	-758
Transport equipment	173	966	-648	188	1 087	-1 058	209	1 106	-648	210	1 078	-911
Transport, storage and communications	2 096	14 085	-5 931	2 296	16 134	-7 340	2 391	17 207	-6 532	2 519	19 936	-8 008
Vehicles, parts and accessories	874	3 496	-15 263	952	4 431	-18 646	980	4 313	-17 850	1 046	5 023	-22 615
Wholesale trade	4 282	11 779	-8 278	4 724	13 994	-8 783	4 942	15 204	-8 998	5 181	16 439	-10 850
Wood, wood products and furniture	247	558	-266	291	626	-379	297	668	-400	314	692	-223
<b>Total</b>	<b>48 316</b>	<b>227 530</b>	<b>-148 983</b>	<b>53 912</b>	<b>252 447</b>	<b>-162 914</b>	<b>57 090</b>	<b>266 959</b>	<b>-172 541</b>	<b>60 352</b>	<b>300 628</b>	<b>-210 279</b>

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

2. Data has been manually 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), 2015/16 – 2018/19**

Fiscal year Sector	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	14 151	2 770	-659	15 391	2 783	-783	16 753	3 083	-901	18 315	3 575	-1 048
Agriculture, forestry and fishing	12 617	1 458	-1 397	12 812	1 532	-1 414	13 052	1 617	-1 497	13 531	1 784	-1 533
Bricks, ceramic, glass, cement and similar products	616	119	-25	613	107	-14	609	109	-23	654	114	-21
Catering and accommodation	5 468	981	-141	5 546	1 056	-185	5 554	1 097	-231	5 759	1 146	-174
Chemicals and chemical, rubber and plastic products	1 300	263	-59	1 324	265	-52	1 335	275	-58	1 401	297	-70
Clothing and footwear	609	107	-10	608	93	-12	615	94	-12	662	105	-14
Coal and petroleum products	187	27	-18	201	26	-17	195	29	-12	221	30	-25
Construction	12 123	2 237	-429	12 559	2 294	-629	12 968	2 366	-565	13 909	2 602	-450
Educational services	793	153	-19	815	158	-22	838	184	-18	906	209	-34
Electricity, gas and water	561	100	-429	641	96	-482	684	101	-28	771	115	-122
Financing, insurance, real estate and business services	57 583	11 960	-2 657	56 515	11 761	-2 589	55 621	11 802	-2 681	56 382	13 009	-2 752
Food, drink and tobacco	1 384	207	-69	1 465	202	-77	1 521	219	-80	1 636	244	-74
Leather, leather goods and fur (excl. footwear & clothing)	108	20	-3	113	20	-5	106	19	-7	112	25	-13
Machinery and related items	3 020	668	-90	3 061	639	-95	3 068	634	-102	3 196	665	-99
Medical, dental and other health and veterinary services	6 821	1 835	-91	7 048	2 000	-66	7 204	2 106	-123	7 471	2 374	-70
Metal (including metal products)	2 420	556	-56	2 389	544	-47	2 401	533	-61	2 502	588	-74
Mining and quarrying	754	371	-82	786	204	-90	821	222	-82	887	245	-193
Other manufacturing industries	1 434	252	-68	1 518	269	-71	1 568	269	-54	1 649	302	-65
Paper, printing and publishing	1 488	293	-25	1 482	295	-17	1 438	285	-19	1 511	296	-30
Personal and household services	1 399	229	-15	1 453	231	-21	1 489	237	-22	1 624	274	-27
Public administration	77	23	-33	71	27	-32	72	26	-31	68	28	-15
Recreation and cultural services	1 448	300	-86	1 504	304	-82	1 511	305	-98	1 557	334	-100
Research and scientific institutes	269	70	-16	284	87	-15	294	72	-14	299	80	-20
Retail trade	13 851	1 685	-311	13 577	1 665	-310	13 080	1 658	-296	13 330	1 746	-346
Scientific, optical and similar equipment	288	72	-14	290	67	-13	288	69	-17	306	75	-19
Social and related community services	1 113	144	-143	1 131	161	-133	1 125	162	-130	1 167	189	-158
Specialised repair services	3 045	508	-23	3 112	531	-28	3 035	526	-25	3 088	553	-25
Textiles	420	71	-13	487	84	-16	439	85	-16	476	96	-17
Transport equipment	472	83	-41	525	88	-35	530	91	-28	568	107	-111
Transport, storage and communications	4 857	893	-265	4 831	895	-219	4 914	934	-239	5 282	1 018	-276
Vehicles, parts and accessories	1 802	299	-32	1 928	296	-50	2 028	290	-49	2 184	330	-45
Wholesale trade	7 307	1 148	-256	7 324	1 103	-286	7 743	1 136	-281	7 261	1 160	-275
Wood, wood products and furniture	933	187	-14	935	171	-17	922	171	-24	969	191	-24
<b>Total</b>	<b>160 718</b>	<b>30 089</b>	<b>-7 592</b>	<b>162 339</b>	<b>30 051</b>	<b>-7 904</b>	<b>163 821</b>	<b>30 806</b>	<b>-7 823</b>	<b>169 654</b>	<b>33 905</b>	<b>-8 321</b>

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

**Table A4.2.4: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of February, April, June, August, October and December), 2015/16 – 2018/19**

Fiscal year Sector	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	15 318	3 207	-642	16 677	3 342	-881	17 848	3 451	-991	19 279	3 963	-1 093
Agriculture, forestry and fishing	28 058	3 636	-2 880	28 211	3 685	-2 860	28 294	3 816	-2 890	28 616	4 231	-3 262
Bricks, ceramic, glass, cement and similar products	729	150	-20	745	149	-22	747	156	-27	745	159	-16
Catering and accommodation	6 604	1 237	-185	6 700	1 271	-173	6 632	1 322	-559	6 835	1 460	-284
Chemicals and chemical, rubber and plastic products	1 537	351	-78	1 530	330	-71	1 517	338	-54	1 553	366	-81
Clothing and footwear	633	108	-11	660	107	-12	657	104	-8	733	122	-10
Coal and petroleum products	226	26	-12	226	28	-9	240	35	-14	245	37	-26
Construction	13 705	2 844	-481	14 124	2 661	-503	14 353	2 716	-501	15 256	3 004	-641
Educational services	870	191	-28	918	211	-35	947	234	-55	982	253	-52
Electricity, gas and water	557	138	-87	640	109	-129	708	122	-45	800	148	-256
Financing, insurance, real estate and business services	71 918	14 698	-3 242	70 008	14 307	-2 963	68 347	14 568	-3 052	68 758	15 927	-3 191
Food, drink and tobacco	1 473	239	-96	1 567	235	-94	1 641	251	-87	1 772	275	-106
Leather, leather goods and fur (excl. footwear & clothing)	127	28	-5	119	23	-4	119	22	-5	133	24	-6
Machinery and related items	3 501	821	-109	3 498	780	-150	3 476	785	-101	3 612	840	-134
Medical, dental and other health and veterinary services	7 825	2 144	-108	7 969	2 282	-88	8 101	2 385	-71	8 392	2 763	-90
Metal (including metal products)	2 721	668	-55	2 740	676	-49	2 668	638	-52	2 723	694	-54
Mining and quarrying	938	312	-464	950	250	-385	987	276	-119	1 069	343	-158
Other manufacturing industries	1 449	270	-64	1 544	281	-59	1 643	300	-53	1 735	344	-58
Paper, printing and publishing	1 548	326	-32	1 570	318	-26	1 547	474	-200	1 612	328	-35
Personal and household services	1 586	267	-18	1 661	273	-22	1 718	278	-17	1 804	318	-19
Public administration	79	58	-83	70	29	-41	70	33	-29	66	24	-16
Recreation and cultural services	1 576	339	-96	1 595	347	-85	1 626	349	-94	1 679	395	-88
Research and scientific institutes	286	73	-18	302	67	-18	316	77	-16	333	93	-18
Retail trade	16 806	2 122	-345	16 274	2 109	-376	15 636	2 067	-415	15 665	2 228	-421
Scientific, optical and similar equipment	311	77	-16	303	71	-13	321	72	-14	323	78	-17
Social and related community services	1 017	150	-124	1 014	143	-142	1 017	144	-149	1 033	170	-171
Specialised repair services	3 611	640	-32	3 601	620	-41	3 467	602	-35	3 561	664	-44
Textiles	485	87	-12	532	94	-10	497	91	-9	518	101	-16
Transport equipment	491	78	-40	553	82	-30	581	89	-36	618	100	-52
Transport, storage and communications	5 668	1 194	-294	5 695	1 147	-265	5 687	1 166	-344	5 938	1 327	-314
Vehicles, parts and accessories	1 924	297	-34	2 039	312	-40	2 126	322	-81	2 300	364	-105
Wholesale trade	8 590	1 432	-303	8 765	1 356	-319	8 329	1 332	-324	8 208	1 409	-351
Wood, wood products and furniture	1 183	218	-22	1 169	207	-17	1 169	213	-15	1 190	224	-22
<b>Total</b>	<b>203 350</b>	<b>38 325</b>	<b>-10 038</b>	<b>203 969</b>	<b>37 903</b>	<b>-9 931</b>	<b>203 032</b>	<b>38 827</b>	<b>-10 460</b>	<b>208 086</b>	<b>42 778</b>	<b>-11 205</b>

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

**Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2015/16 – 2018/19**

Fiscal year	2015/16			2016/17			2017/18			2018/19		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services <sup>1</sup>	10	2	-0	11	2	-0	9	3	-0	8	5	-
Agriculture, forestry and fishing	12 002	359	-142	10 978	-1 968	-146	10 189	-2 055	-126	9 762	304	-133
Bricks, ceramic, glass, cement and similar products	-	-	-	-	-	-	-	-	-	-	-	-
Catering and accommodation	1	0	-	1	0	-	-	-	-	-	-	-
Chemicals and chemical, rubber and plastic products	2	1	-	2	0	-	1	1	-	-	-	-
Clothing and footwear	-	-	-	-	-	-	-	-	-	-	-	-
Coal and petroleum products	-	-	-	-	-	-	-	-	-	-	-	-
Construction	2	0	-	2	0	-	2	0	-	3	1	-
Educational services	-	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas and water	-	-	-	-	-	-	-	-	-	-	-	-
Financing, insurance, real estate and business services	803	42	-6	841	2 322	-16	816	2 422	-19	828	54	-18
Food, drink and tobacco	2	0	-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	2	0	-0	2	0	-0	1	-	-0	1	-	-0
Metal (including metal products)	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	1	0	-	-	-	-	1	0	-	1	0	-
Other manufacturing industries	1	0	-	1	0	-	1	0	-	1	0	-
Paper, printing and publishing	-	-	-	-	-	-	-	-	-	-	-	-
Personal and household services	-	-	-	-	-	-	-	-	-	-	-	-
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	1	0	-	1	0	-	1	0	-	1	0	-
Research and scientific institutes	-	-	-	-	-	-	-	-	-	-	-	-
Retail trade	2	0	-	3	0	-0	3	0	-	2	0	-
Scientific, optical and similar equipment	-	-	-	-	-	-	-	-	-	-	-	-
Social and related community services	1	-	-0	1	-	-0	1	0	-0	1	0	-
Specialised repair services	1	0	-	1	0	-	1	0	-	1	0	-
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	2	0	-	-	-	-	2	0	-	2	0	-
Transport, storage and communications	5	0	-0	5	0	-0	7	0	-0	5	0	-0
Vehicles, parts and accessories	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale trade	2	1	-0	1	-	-0	1	-	-0	1	-	-0
Wood, wood products and furniture	1	0	-	1	0	-	1	0	-	-	-	-
Other <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12 841</b>	<b>404</b>	<b>-147</b>	<b>11 852</b>	<b>357</b>	<b>-162</b>	<b>11 038</b>	<b>371</b>	<b>-145</b>	<b>10 618</b>	<b>364</b>	<b>-150</b>

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

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



**Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2016/17 – 2018/19**

Fiscal year	2016/17				2017/18				2018/19			
	Import VAT	VAT Payments	Gross VAT	Net VAT Refunds	Import VAT	VAT Payments	Gross VAT	Net VAT Refunds	Import VAT	VAT Payments	Gross VAT	Net VAT Refunds
Agencies and other services <sup>1</sup>	9 868	28 154	38 022	-10 971	27 051	29 658	39 136	-11 478	27 658	33 178	43 830	-13 491
Agriculture, forestry and fishing <sup>2</sup>	1 485	13 371	14 856	-12 740	2 116	14 167	15 760	-14 082	1 678	15 703	17 453	-16 700
Bricks, ceramic, glass, cement and similar products	600	1 058	1 658	-262	1 395	1 144	1 836	-308	1 528	817	2 009	-364
Catering and accommodation	83	5 307	5 390	-604	4 786	111	5 492	-1 105	4 498	197	6 236	-817
Chemicals and chemical, rubber and plastic products	10 920	5 921	16 842	-4 336	12 505	10 971	17 533	-4 906	12 627	7 105	19 128	-6 077
Clothing and footwear	1 365	1 036	2 401	-288	2 113	1 106	2 395	-186	2 209	1 425	2 636	-222
Coal and petroleum products	1 370	1 441	2 811	-5 730	-2 919	1 875	1 480	-5 969	-2 633	2 408	4 001	-8 269
Construction	2 087	20 728	22 815	-5 664	17 152	2 180	20 950	-6 077	17 053	22 394	24 433	-6 004
Educational services	45	747	791	-159	633	35	850	-239	646	917	951	-246
Electricity, gas and water <sup>2</sup>	2 784	6 953	9 737	-3 347	6 390	2 061	7 712	-2 936	6 837	10 859	12 476	-2 136
Financing, insurance, real estate and business services <sup>2</sup>	17 952	107 375	125 326	-25 479	99 847	18 196	111 738	-25 618	104 316	124 993	144 773	-29 039
Food, drink and tobacco	4 908	12 401	17 308	-4 962	12 347	5 660	13 851	-5 102	14 408	15 804	21 923	-5 851
Leather, leather goods and fur (excl. footwear & clothing)	229	165	394	-197	196	252	189	441	238	160	396	-140
Machinery and related items	10 287	9 505	19 791	-3 355	16 436	10 860	9 503	-3 657	16 705	11 935	9 786	-4 395
Medical, dental and other health and veterinary services	387	10 016	10 404	-554	9 850	460	10 678	-796	10 341	785	12 585	-654
Metal (including metal products)	4 960	5 406	10 367	-7 809	2 558	5 863	5 330	-9 226	1 967	6 752	5 902	-13 095
Mining and quarrying	2 773	10 186	12 959	-35 197	-22 238	3 627	10 935	-39 849	-25 286	4 051	14 010	-50 954
Other manufacturing industries	2 466	2 425	4 891	-3 149	1 742	2 670	2 700	-3 367	2 003	3 288	3 195	-6 463
Paper, printing and publishing	2 114	3 189	5 302	-551	4 752	2 082	3 295	-830	4 547	2 442	3 272	-729
Personal and household services	64	942	1 006	-72	934	84	995	-135	944	80	1 150	-111
Public administration	3	3 413	3 416	-8 549	-5 132	80	4 052	-9 199	-5 066	113	4 277	-11 336
Recreation and cultural services	254	3 558	3 812	-837	2 975	250	3 838	-769	3 319	195	4 284	-562
Research and scientific institutes	71	696	767	-204	562	54	604	-241	417	70	681	-262
Retail trade	9 620	19 779	29 399	-6 627	22 772	11 155	20 887	-6 892	25 150	12 576	22 517	-7 893
Scientific, optical and similar equipment	1 219	914	2 132	-276	1 856	1 203	825	-349	1 679	1 358	2 277	-355
Social and related community services	26	630	656	-521	135	26	671	-607	90	22	771	-747
Specialised repair services	979	2 416	3 395	-436	2 958	1 021	2 421	-475	2 967	1 299	3 859	-663
Textiles	1 684	1 098	2 782	-553	2 229	1 706	1 109	-519	2 296	2 069	1 224	-791
Transport equipment	1 064	1 257	2 321	-1 123	1 198	763	1 285	-712	1 336	798	1 284	-1 074
Transport, storage and communications	5 734	18 176	23 911	-7 824	16 087	5 685	19 307	-7 115	17 877	5 831	22 280	-8 598
Vehicles, parts and accessories	25 297	5 039	30 336	-18 736	11 601	26 443	4 925	-17 979	13 388	30 430	36 148	-22 765
Wholesale trade	20 369	16 453	36 822	-9 387	27 435	21 904	17 672	-9 604	29 973	24 483	19 007	-11 477
Wood, wood products and furniture	290	1 004	1 294	-413	881	330	1 053	-439	944	371	1 107	-268
Other <sup>3</sup>	4 871	-	4 871	-	4 871	2 263	-	-	2 263	4 591	4 591	-
<b>Total</b>	<b>148 228</b>	<b>320 759</b>	<b>468 987</b>	<b>-180 913</b>	<b>288 073</b>	<b>152 923</b>	<b>336 964</b>	<b>-190 969</b>	<b>298 918</b>	<b>172 615</b>	<b>377 675</b>	<b>-229 957</b>
											<b>560 291</b>	<b>-229 957</b>
												<b>320 334</b>

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

2. Data has been manually 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, 2016/17 – 2018/19 (continued)

Fiscal year	2016/17				2017/18				2018/19			
	Import VAT	VAT Payments	Gross VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT Refunds	Net
Agriculture, forestry and fishing	6.7%	8.8%	8.1%	9.4%	6.2%	8.8%	8.0%	9.3%	6.2%	8.8%	8.0%	9.5%
Bricks, ceramic, glass, cement and similar products	1.0%	4.2%	3.2%	0.7%	1.0%	4.2%	3.2%	0.6%	1.0%	4.2%	3.2%	0.2%
Catering and accommodation	0.1%	1.7%	1.1%	1.7%	0.1%	1.6%	1.1%	1.5%	0.1%	1.6%	1.1%	1.7%
Chemicals and chemical, rubber and plastic products	7.4%	1.8%	3.6%	4.3%	7.2%	1.9%	3.6%	4.2%	7.0%	1.9%	3.5%	4.1%
Clothing and footwear	0.9%	0.3%	0.5%	0.2%	0.8%	0.3%	0.5%	0.7%	0.8%	0.3%	0.5%	0.8%
Coal and petroleum products	0.9%	0.4%	0.6%	-1.0%	1.2%	0.7%	0.7%	-0.9%	1.4%	0.7%	0.7%	-1.3%
Construction	1.4%	6.5%	4.9%	6.0%	1.4%	6.2%	4.7%	5.7%	1.2%	5.9%	4.4%	5.8%
Educational services	0.0%	0.2%	0.2%	0.1%	0.0%	0.3%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%
Electricity, gas and water	1.9%	2.2%	2.1%	2.2%	1.3%	2.3%	2.0%	2.3%	0.9%	2.9%	2.3%	3.2%
Financing, insurance, real estate and business services	12.1%	33.5%	26.7%	34.7%	11.9%	33.2%	26.5%	34.9%	11.5%	33.1%	26.3%	36.1%
Food, drink and tobacco	3.3%	3.9%	3.7%	4.3%	3.7%	4.1%	4.0%	4.8%	3.5%	4.2%	4.0%	5.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Machinery and related items	6.9%	3.0%	4.2%	5.7%	7.1%	2.8%	4.2%	5.6%	6.9%	2.6%	3.9%	5.4%
Medical, dental and other health and veterinary services	0.3%	3.1%	2.2%	3.4%	0.3%	3.2%	2.3%	3.5%	0.5%	3.3%	2.4%	4.0%
Metal (including metal products)	3.3%	1.7%	2.2%	0.9%	3.8%	1.6%	2.3%	0.7%	3.9%	1.6%	2.3%	-0.1%
Mining and quarrying	1.9%	3.2%	2.8%	-7.7%	2.4%	3.2%	3.0%	-8.5%	2.3%	3.7%	3.3%	-10.3%
Other manufacturing industries	1.7%	0.8%	1.0%	0.6%	1.7%	0.8%	1.1%	0.7%	1.9%	0.8%	1.2%	0.8%
Paper, printing and publishing	1.4%	1.0%	1.1%	1.6%	1.4%	1.0%	1.1%	1.5%	1.4%	0.9%	1.0%	1.6%
Personal and household services	0.0%	0.3%	0.2%	0.3%	0.1%	0.3%	0.2%	0.3%	0.0%	0.3%	0.2%	0.3%
Public administration	0.0%	1.1%	0.7%	-1.8%	0.1%	1.2%	0.8%	-1.7%	0.1%	1.1%	0.8%	-2.2%
Recreation and cultural services	0.2%	1.1%	0.8%	1.0%	0.2%	1.1%	0.8%	1.1%	0.1%	1.1%	0.8%	1.2%
Research and scientific institutes	0.0%	0.2%	0.1%	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%	0.2%	0.1%	0.2%
Retail trade	6.5%	6.2%	6.3%	7.9%	7.3%	6.2%	6.5%	8.4%	7.3%	6.0%	6.4%	8.5%
Scientific, optical and similar equipment	0.8%	0.3%	0.5%	0.6%	0.8%	0.2%	0.4%	0.6%	0.8%	0.2%	0.4%	0.6%
Social and related community services	0.0%	0.2%	0.1%	0.0%	0.0%	0.2%	0.1%	0.0%	0.0%	0.2%	0.1%	0.0%
Specialised repair services	0.7%	0.8%	0.7%	1.0%	0.7%	0.7%	0.7%	1.0%	0.8%	0.7%	0.7%	1.0%
Textiles	1.1%	0.3%	0.6%	0.8%	1.1%	0.3%	0.6%	0.8%	1.2%	0.3%	0.6%	0.8%
Transport equipment	0.7%	0.4%	0.5%	0.4%	0.5%	0.4%	0.4%	0.4%	0.5%	0.3%	0.4%	0.3%
Transport, storage and communications	3.9%	5.7%	5.1%	5.6%	3.7%	5.7%	5.1%	6.0%	3.4%	5.9%	5.1%	6.1%
Vehicles, parts and accessories	17.1%	1.6%	6.5%	4.0%	17.3%	1.5%	6.4%	4.5%	17.6%	1.5%	6.6%	4.2%
Wholesale trade	13.7%	5.1%	7.9%	9.5%	14.3%	5.2%	8.1%	10.0%	14.2%	5.0%	7.9%	10.0%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.4%
Other	3.3%	0.0%	1.0%	1.7%	1.5%	0.0%	0.5%	0.8%	2.7%	0.0%	0.8%	1.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2016/17 – 2018/19**

Economic activity <sup>1</sup>	2016/17			2017/18			2018/19			Net				
	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds					
<b>Primary sector</b>	4 288	23 557	-47 937	-20 122	5 220	25 102	30 323	-53 931	-23 608	5 801	29 712	35 513	-67 654	-32 140
Agriculture, forestry and fishing	1 485	13 371	-12 740	2 116	1 593	14 167	15 760	-14 082	1 678	1 750	15 703	17 453	-16 700	753
Mining and quarrying	2 773	10 186	-35 197	-22 238	3 627	10 935	14 562	-39 849	-25 286	4 051	14 010	18 061	-50 954	-32 893
<b>Secondary sector</b>	48 346	74 501	-42 016	80 831	50 458	78 073	128 531	-44 787	83 744	55 677	87 006	142 683	-53 641	89 041
Manufacturing <sup>2</sup>	43 475	46 820	-33 005	57 290	46 217	49 412	95 629	-35 774	59 855	52 020	53 753	105 773	-45 502	60 272
Electricity, gas and water	2 764	6 953	-3 347	6 390	2 061	7 712	9 773	-2 936	6 837	1 618	10 859	12 476	-2 136	10 340
Construction	2 087	20 728	-5 664	17 152	2 180	20 950	23 130	-6 077	17 053	2 039	22 394	24 433	-6 004	18 429
<b>Tertiary sector</b>	90 753	222 701	-90 960	222 493	94 982	233 788	328 770	-92 251	236 519	106 547	260 957	367 504	-108 661	258 843
Wholesale and retail trade, catering and accommodation <sup>3</sup>	56 349	48 994	-35 790	69 553	60 634	51 397	112 031	-36 054	75 976	68 985	55 841	124 826	-43 615	81 211
Transport, storage and communication	5 734	18 176	-7 824	16 087	5 685	19 307	24 992	-7 115	17 877	5 831	22 280	28 111	-8 598	19 513
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	27 890	136 224	-36 654	127 461	27 727	142 001	169 728	-37 338	132 390	30 502	158 852	189 354	-42 792	146 562
Community, social and personal services <sup>5</sup>	779	19 306	-10 692	9 394	936	21 083	22 019	-11 744	10 275	1 229	23 985	25 213	-13 656	11 557
<b>Other<sup>6</sup></b>	4 871	-	-	4 871	2 263	-	2 263	-	2 263	4 591	-	4 591	-	4 591
<b>Total</b>	148 228	320 759	-180 913	288 073	152 923	336 964	489 887	-190 969	298 918	172 615	377 675	550 291	-229 957	320 334
<b>Percentage of total</b>														
<b>Primary sector</b>	2.9%	7.3%	-5.9%	-7.0%	3.4%	7.4%	6.2%	-28.2%	-7.9%	3.4%	7.9%	6.5%	29.4%	-10.0%
Agriculture, forestry and fishing	1.0%	4.2%	3.2%	0.7%	1.0%	4.2%	3.2%	7.4%	0.6%	1.0%	4.2%	3.2%	7.3%	0.2%
Mining and quarrying	1.9%	3.2%	2.8%	-7.7%	2.4%	3.2%	3.0%	20.9%	-8.5%	2.3%	3.7%	3.3%	22.2%	-10.3%
<b>Secondary sector</b>	32.6%	23.2%	26.2%	28.1%	33.0%	23.2%	26.2%	23.5%	28.0%	32.3%	23.0%	25.9%	23.3%	27.8%
Manufacturing	29.3%	14.6%	19.3%	19.9%	30.2%	14.7%	19.5%	18.7%	20.0%	30.1%	14.2%	19.2%	19.8%	18.8%
Electricity, gas and water	1.9%	2.2%	2.1%	2.2%	1.3%	2.3%	2.0%	1.5%	2.3%	0.9%	2.9%	2.3%	0.9%	3.2%
Construction	1.4%	6.5%	4.9%	6.0%	1.4%	6.2%	4.7%	3.2%	5.7%	1.2%	5.9%	4.4%	2.6%	5.8%
<b>Tertiary sector</b>	61.2%	69.4%	66.8%	77.2%	62.1%	69.4%	67.1%	48.3%	79.1%	61.7%	69.1%	66.8%	47.3%	80.8%
Wholesale and retail trade, catering and accommodation	38.0%	15.3%	22.5%	24.1%	39.6%	15.3%	22.9%	18.9%	25.4%	40.0%	14.8%	22.7%	19.0%	25.4%
Transport, storage and communication	3.9%	5.7%	5.1%	5.6%	3.7%	5.7%	5.1%	3.7%	6.0%	3.4%	5.9%	5.1%	3.7%	6.1%
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	18.8%	42.5%	35.0%	44.2%	18.1%	42.1%	34.6%	19.6%	44.3%	17.7%	42.1%	34.4%	18.6%	45.8%
Community, social and personal services	0.5%	6.0%	4.3%	3.3%	0.6%	6.3%	4.5%	6.1%	3.4%	0.7%	6.4%	4.6%	5.9%	3.6%
<b>Other</b>	3.3%	0.0%	1.0%	1.7%	1.5%	0.0%	0.5%	0.0%	0.8%	2.7%	0.0%	0.8%	0.0%	1.4%
<b>Total</b>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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, 2015/16 – 2018/19

Fiscal year	2015/16			2016/17			2017/18			2018/19		
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	87 922	10 644	-2 995	84 617	10 707	-2 983	80 082	10 549	-2 859	77 789	11 164	-2 986
B : Partnership	8 588	5 341	-3 568	8 208	5 486	-1 843	7 746	5 027	-1 997	7 454	5 731	-2 325
C : Company/Close corporation	313 774	271 128	-147 994	323 142	293 520	-162 396	330 491	310 157	-171 441	346 333	348 566	-207 994
D : Government/Local/Public authority	854	5 296	-9 637	819	5 903	-10 539	801	6 252	-10 194	768	6 662	-11 912
E : Association not for gain	2 412	1 836	-975	2 321	1 650	-912	2 344	1 695	-937	2 287	2 059	-1 152
F : Estate/Trust	10 069	1 736	-1 353	11 354	2 216	-1 580	11 985	2 534	-1 623	12 654	2 898	-1 527
G : Club	631	253	-37	607	273	-26	580	288	-36	564	368	-42
H : Welfare organisation	926	56	-193	855	57	-156	787	60	-178	765	62	-192
I : Other	49	58	-7	149	946	-477	165	401	-1 703	96	166	-1 825
<b>Total</b>	<b>425 225</b>	<b>296 348</b>	<b>-166 760</b>	<b>432 072</b>	<b>320 759</b>	<b>-180 912</b>	<b>434 981</b>	<b>336 964</b>	<b>-190 969</b>	<b>448 710</b>	<b>377 675</b>	<b>-229 957</b>
<b>Percentage of total</b>												
A : Individual	20.7%	3.6%	1.8%	19.6%	3.3%	1.6%	18.4%	3.1%	1.5%	17.3%	3.0%	1.3%
B : Partnership	2.0%	1.8%	2.1%	1.9%	1.7%	1.0%	1.8%	1.5%	1.0%	1.7%	1.5%	1.0%
C : Company/Close corporation	73.8%	91.5%	88.7%	74.8%	91.5%	89.8%	76.0%	92.0%	89.8%	77.2%	92.3%	90.4%
D : Government/Local/Public authority	0.2%	1.8%	5.8%	0.2%	1.8%	5.8%	0.2%	1.9%	5.3%	0.2%	1.8%	5.2%
E : Association not for gain	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
F : Estate/Trust	2.4%	0.6%	0.8%	2.6%	0.7%	0.9%	2.8%	0.8%	0.8%	2.8%	0.8%	0.7%
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	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
I : Other	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.0%	0.1%	0.9%	0.0%	0.0%	0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# VALUE-ADDED TAX

Table A4.4.1: VAT: Total output/input tax by sector, 2015/16 – 2018/19

Fiscal year	2015/16			2016/17			2017/18			2018/19		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	77 131	-62 486	14 645	86 940	-68 798	18 142	93 702	-75 279	18 423	108 073	-89 087	18 986
Agriculture, forestry and fishing <sup>2</sup>	38 798	-37 864	933	42 274	-41 060	1 214	45 921	-45 722	199	50 853	-50 445	408
Bricks, ceramic, glass, cement and similar products	4 259	-3 835	710	4 628	-3 835	793	5 040	-4 212	829	5 618	-4 758	860
Catering and accommodation	14 600	-10 575	4 025	16 240	-11 701	4 539	16 837	-12 166	4 671	18 891	-13 630	5 261
Chemicals and chemical, rubber and plastic products	41 088	-38 541	2 547	41 591	-39 412	2 179	42 740	-41 420	1 320	48 571	-47 370	1 201
Clothing and footwear	4 856	-4 132	723	5 522	-4 038	1 485	5 224	-4 234	990	5 679	-4 690	989
Coal and petroleum products	9 081	-14 003	-4 923	8 223	-12 534	-4 310	8 718	-13 455	-4 737	10 620	-16 348	-5 728
Construction	60 280	-45 546	14 734	64 869	-48 725	16 144	67 340	-52 689	14 651	73 258	-56 956	16 302
Educational services	1 499	-927	572	1 574	-981	593	1 715	-1 138	577	2 178	-1 475	704
Electricity, gas and water <sup>2</sup>	33 041	-29 449	3 592	37 122	-33 548	3 574	36 965	-32 081	4 884	41 351	-32 782	8 570
Financing, insurance, real estate and business services <sup>2</sup>	334 947	-258 090	76 857	359 820	-273 218	86 602	376 118	-291 403	84 715	413 626	-316 615	97 011
Food, drink and tobacco	41 582	-34 350	7 233	46 184	-38 021	8 163	47 082	-38 571	8 511	52 324	-42 097	10 226
Leather, leather goods and fur (excl. footwear & clothing)	737	-792	-55	774	-816	-42	741	-772	-30	722	-685	37
Machinery and related items	33 207	-28 394	4 813	36 014	-29 438	6 575	36 343	-30 985	5 358	39 238	-33 713	5 525
Medical, dental and other health and veterinary services	18 601	-9 923	8 678	20 198	-10 626	9 571	21 505	-11 718	9 787	25 822	-14 348	11 473
Metal (including metal products)	28 361	-30 739	-2 378	30 912	-33 367	-2 455	32 727	-36 787	-4 060	36 973	-42 786	-5 813
Mining and quarrying	46 459	-71 021	-24 562	48 404	-74 220	-25 816	54 148	-82 748	-28 600	65 236	-98 440	-33 204
Other manufacturing industries	9 475	-10 461	-986	10 405	-10 988	-583	11 928	-12 703	-775	13 925	-14 429	-504
Paper, printing and publishing	11 544	-9 237	2 307	12 240	-9 494	2 747	11 784	-9 334	2 450	13 158	-10 574	2 584
Personal and household services	2 028	-1 187	842	2 191	-1 301	890	2 370	-1 585	786	2 756	-1 705	1 051
Public administration	21 080	-26 225	-5 144	25 870	-30 280	-4 410	23 043	-29 043	-6 000	25 540	-32 175	-6 635
Recreation and cultural services	8 790	-5 899	2 790	9 694	-6 956	2 739	10 277	-7 185	3 092	11 611	-7 875	3 736
Research and scientific institutes	1 030	-635	396	1 191	-713	478	1 066	-711	355	1 204	-776	428
Retail trade	155 729	-143 980	11 749	168 745	-154 700	14 045	172 068	-158 751	13 318	190 050	-174 556	15 495
Scientific, optical and similar equipment	2 393	-2 003	390	2 784	-2 128	656	2 792	-2 296	496	3 099	-2 572	527
Social and related community services	1 824	-1 670	154	1 916	-1 839	77	2 025	-2 082	-57	2 186	-2 081	106
Specialised repair services	8 134	-6 498	1 636	8 203	-6 194	2 009	8 138	-6 240	1 899	8 828	-6 920	1 908
Textiles	5 628	-5 086	542	5 593	-4 964	629	5 760	-5 231	529	6 480	-5 953	527
Transport equipment	3 423	-3 066	357	3 850	-3 666	184	4 285	-3 698	587	4 276	-4 137	138
Transport, storage and communications	50 773	-41 187	9 586	53 700	-41 919	11 781	59 489	-47 446	12 043	69 375	-55 102	14 273
Vehicles, parts and accessories	43 991	-55 727	-11 736	45 335	-57 906	-12 572	47 260	-59 852	-12 591	52 857	-68 980	-16 123
Wholesale trade	100 549	-95 247	5 302	108 400	-100 246	8 155	112 246	-104 798	7 448	127 518	-119 382	8 137
Wood, wood products and furniture	4 230	-3 607	623	4 349	-3 736	612	4 471	-3 824	647	4 792	-3 943	850
<b>Total</b>	<b>1 219 150</b>	<b>-1 092 197</b>	<b>126 952</b>	<b>1 315 756</b>	<b>-1 161 368</b>	<b>154 388</b>	<b>1 371 867</b>	<b>-1 230 157</b>	<b>141 711</b>	<b>1 536 689</b>	<b>-1 377 384</b>	<b>159 305</b>

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

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

**Table A4.4.2: VAT: Payments output/input tax by sector, 2015/16 – 2018/19**

Fiscal year	2015/16			2016/17			2017/18			2018/19		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	72 242	-38 589	33 654	76 391	-43 666	32 725	82 435	-49 317	33 118	93 440	-56 163	37 277
Agriculture, forestry and fishing <sup>2</sup>	29 619	-15 361	14 258	49 131	-30 776	18 355	53 565	-34 870	18 695	38 999	-21 572	17 427
Bricks, ceramic, glass, cement and similar products	3 824	-2 824	1 000	4 213	-3 037	1 176	4 649	-3 423	1 226	5 058	-3 813	1 245
Catering and accommodation	13 758	-8 708	5 050	15 484	-9 746	5 739	16 097	-10 083	6 013	18 181	-11 894	6 287
Chemicals and chemical, rubber and plastic products	27 989	-20 649	7 340	26 295	-19 484	6 811	27 228	-20 029	7 200	29 108	-21 881	7 227
Clothing and footwear	4 132	-3 085	1 047	4 764	-2 948	1 816	4 643	-3 397	1 246	5 057	-3 789	1 268
Coal and petroleum products	4 311	-2 877	1 434	4 054	-2 310	1 744	4 091	-2 567	1 524	5 289	-3 619	1 671
Construction	55 839	-28 501	27 338	59 754	-35 990	23 763	62 370	-38 192	24 178	77 040	-39 899	37 141
Educational services	1 408	-596	811	1 496	-614	882	1 624	-770	854	2 061	-1 071	990
Electricity, gas and water <sup>2</sup>	22 574	-15 972	6 602	28 405	-20 676	7 729	27 532	-19 475	8 057	34 970	-23 773	11 197
Financing, insurance, real estate and business services <sup>2</sup>	293 515	-184 123	109 392	297 809	-179 546	118 263	306 966	-188 765	118 201	366 746	-233 329	133 417
Food, drink and tobacco	33 371	-21 170	12 201	38 012	-24 411	13 600	39 285	-24 847	14 437	44 491	-27 177	17 314
Leather, leather goods and fur (excl. footwear & clothing)	553	-412	141	586	-405	181	642	-434	208	626	-455	171
Machinery and related items	26 719	-18 136	8 583	30 226	-19 697	10 529	29 965	-19 874	10 091	31 480	-21 382	10 097
Medical, dental and other health and veterinary services	18 084	-8 467	9 617	19 472	-8 893	10 579	20 961	-9 868	11 093	24 788	-12 150	12 638
Metal (including metal products)	19 656	-14 354	5 301	21 692	-15 577	6 115	22 186	-16 171	6 015	25 888	-16 632	9 256
Mining and quarrying	28 918	-17 104	11 814	31 962	-18 530	13 432	32 889	-20 094	12 795	42 067	-26 469	15 599
Other manufacturing industries	7 638	-5 406	2 232	8 386	-5 538	2 847	9 423	-6 439	2 984	11 209	-7 839	3 370
Paper, printing and publishing	10 119	-6 904	3 214	10 778	-7 362	3 416	10 594	-7 224	3 370	11 365	-7 980	3 385
Personal and household services	1 946	-991	956	2 119	-1 000	1 119	2 262	-1 108	1 154	2 598	-1 270	1 328
Public administration	11 447	-6 167	5 280	13 371	-5 811	7 560	11 554	-6 329	5 225	11 718	-6 490	5 228
Recreation and cultural services	8 301	-4 892	3 409	9 331	-5 546	3 784	9 767	-5 730	4 037	11 232	-6 884	4 348
Research and scientific institutes	930	-327	602	1 105	-347	758	956	-292	664	1 073	-365	708
Retail trade	130 021	-109 720	20 301	143 639	-119 928	23 711	149 310	-126 714	22 597	164 979	-140 314	24 665
Scientific, optical and similar equipment	1 902	-1 139	763	2 210	-1 178	1 032	2 366	-1 498	868	2 579	-1 542	1 036
Social and related community services	1 368	-546	822	1 539	-700	838	1 734	-835	899	1 881	-1 049	832
Specialised repair services	7 237	-4 787	2 451	7 529	-4 808	2 721	7 441	-4 838	2 603	7 973	-5 317	2 656
Textiles	4 728	-3 630	1 098	4 779	-3 536	1 243	5 032	-3 875	1 157	5 789	-4 499	1 290
Transport equipment	2 700	-1 425	1 275	3 196	-1 725	1 471	3 659	-2 025	1 634	3 433	-2 103	1 331
Transport, storage and communications	42 320	-24 627	17 693	47 356	-26 318	21 038	52 942	-26 930	26 013	60 470	-36 904	23 567
Vehicles, parts and accessories	20 134	-15 796	4 338	22 803	-16 991	5 812	23 350	-18 041	5 309	26 664	-20 766	5 898
Wholesale trade	76 645	-60 700	15 945	84 975	-64 366	20 610	89 895	-70 432	19 463	100 575	-80 105	20 470
Wood, wood products and furniture	3 762	-2 717	1 045	3 893	-2 802	1 091	4 069	-2 908	1 161	4 390	-3 245	1 145
<b>Total</b>	<b>987 708</b>	<b>-650 700</b>	<b>337 007</b>	<b>1 076 754</b>	<b>-704 264</b>	<b>372 490</b>	<b>1 121 487</b>	<b>-747 399</b>	<b>374 088</b>	<b>1 273 220</b>	<b>-851 739</b>	<b>421 482</b>

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

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

**Table A4.4.3: VAT: Refunds output/input tax by sector, 2015/16 – 2018/19**

Fiscal year	2015/16			2016/17			2017/18			2018/19		
	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services <sup>1</sup>	4 889	-23 897	-19 009	10 549	-25 132	-14 583	11 267	-25 962	-14 695	14 634	-32 924	-18 290
Agriculture, forestry and fishing <sup>2</sup>	9 178	-22 504	-13 325	9 803	-24 664	-14 862	10 548	-26 559	-16 011	11 854	-28 873	-17 020
Bricks, ceramic, glass, cement and similar products	435	-725	-290	415	-798	-383	391	-788	-397	560	-945	-385
Catering and accommodation	843	-1 867	-1 025	756	-1 955	-1 199	740	-2 083	-1 343	710	-1 736	-1 026
Chemicals and chemical, rubber and plastic products	13 099	-17 893	-4 793	15 297	-19 928	-4 631	15 512	-21 392	-5 880	19 463	-25 489	-6 026
Clothing and footwear	724	-1 047	-323	758	-1 089	-331	580	-837	-256	622	-900	-278
Coal and petroleum products	4 769	-11 127	-6 357	4 170	-10 224	-6 054	4 627	-10 888	-6 260	5 331	-12 730	-7 399
Construction	4 441	-17 045	-12 605	5 115	-12 734	-7 619	4 969	-14 496	-9 527	-3 782	-17 057	-20 838
Educational services	92	-331	-239	78	-367	-289	90	-368	-278	118	-404	-286
Electricity, gas and water <sup>2</sup>	10 467	-13 477	-3 010	8 717	-12 872	-4 156	9 433	-12 606	-3 173	6 382	-9 009	-2 627
Financing, insurance, real estate and business services <sup>2</sup>	41 433	-73 967	-32 535	45 350	-79 290	-33 941	50 960	-86 930	-35 970	46 880	-83 287	-36 406
Food, drink and tobacco	8 211	-13 180	-4 969	8 172	-13 609	-5 437	7 797	-13 723	-5 926	7 832	-14 920	-7 088
Leather, leather goods and fur (excl. footwear & clothing)	184	-379	-195	188	-411	-223	99	-338	-238	96	-230	-135
Machinery and related items	6 488	-10 258	-3 770	5 788	-9 742	-3 954	6 378	-11 111	-4 733	7 758	-12 331	-4 573
Medical, dental and other health and veterinary services	517	-1 456	-939	726	-1 733	-1 008	544	-1 849	-1 306	1 033	-2 198	-1 165
Metal (including metal products)	8 705	-16 385	-7 679	9 220	-17 790	-8 571	10 541	-20 616	-10 075	11 085	-26 154	-15 069
Mining and quarrying	17 541	-53 917	-36 376	16 442	-55 689	-39 247	21 259	-62 654	-41 395	23 169	-71 972	-48 803
Other manufacturing industries	1 837	-5 055	-3 218	2 019	-5 450	-3 430	2 505	-6 264	-3 759	2 717	-6 590	-3 874
Paper, printing and publishing	1 425	-2 332	-907	1 463	-2 132	-669	1 190	-2 110	-920	1 793	-2 594	-801
Personal and household services	82	-196	-114	72	-301	-229	108	-477	-368	158	-435	-278
Public administration	9 633	-20 058	-10 424	12 499	-24 469	-11 970	11 489	-22 715	-11 225	13 822	-25 685	-11 863
Recreation and cultural services	489	-1 107	-618	364	-1 409	-1 046	509	-1 454	-945	379	-991	-612
Research and scientific institutes	101	-308	-207	86	-366	-280	110	-418	-309	130	-411	-280
Retail trade	25 707	-34 260	-8 552	25 105	-34 772	-9 666	22 758	-32 037	-9 279	25 072	-34 242	-9 170
Scientific, optical and similar equipment	491	-864	-373	574	-950	-376	426	-798	-372	520	-1 029	-510
Social and related community services	457	-1 124	-667	378	-1 139	-761	291	-1 247	-956	305	-1 032	-727
Specialised repair services	897	-1 712	-815	674	-1 386	-712	697	-1 401	-704	855	-1 603	-748
Textiles	900	-1 457	-556	814	-1 428	-614	728	-1 357	-629	691	-1 454	-764
Transport equipment	723	-1 642	-919	655	-1 942	-1 287	626	-1 673	-1 047	842	-2 034	-1 192
Transport, storage and communications	8 453	-16 560	-8 107	6 344	-15 601	-9 257	6 547	-20 517	-13 970	8 904	-18 198	-9 294
Vehicles, parts and accessories	23 858	-39 931	-16 074	22 532	-40 915	-18 383	23 910	-41 810	-17 900	26 192	-48 214	-22 021
Wholesale trade	23 904	-34 547	-10 643	23 425	-35 880	-12 455	22 351	-34 366	-12 015	26 943	-39 277	-12 334
Wood, wood products and furniture	468	-890	-422	456	-934	-478	401	-916	-514	402	-697	-295
<b>Total</b>	<b>231 442</b>	<b>-441 497</b>	<b>-210 055</b>	<b>239 001</b>	<b>-457 103</b>	<b>-218 102</b>	<b>250 381</b>	<b>-482 758</b>	<b>-232 377</b>	<b>263 469</b>	<b>-525 645</b>	<b>-262 177</b>

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

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

# VALUE-ADDED TAX

**Table A4.5.1: VAT : Output/input tax declared and claimed for each R1 VAT declared, 2015/16 – 2018/19**

Fiscal year	2015/16			2016/17			2017/18			2018/19		
	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 <sup>1</sup>	-1.15	2.15	1.00	-1.33	2.33	1.00	-1.49	2.49	1.00	-1.51	2.51	1.00
Agriculture, forestry and fishing	-1.08	2.08	1.00	-1.68	2.68	1.00	-1.87	2.87	1.00	-1.24	2.24	1.00
Bricks, ceramic, glass, cement and similar products	-2.83	3.83	1.00	-2.58	3.58	1.00	-2.79	3.79	1.00	-3.06	4.06	1.00
Catering and accommodation	-1.72	2.72	1.00	-1.70	2.70	1.00	-1.68	2.68	1.00	-1.89	2.89	1.00
Chemicals and chemical, rubber and plastic products	-2.81	3.81	1.00	-2.86	3.86	1.00	-2.78	3.78	1.00	-3.03	4.03	1.00
Clothing and footwear	-2.95	3.95	1.00	-1.62	2.62	1.00	-2.73	3.73	1.00	-2.99	3.99	1.00
Coal and petroleum products	-2.01	3.01	1.00	-1.32	2.32	1.00	-1.68	2.68	1.00	-2.17	3.17	1.00
Construction	-1.04	2.04	1.00	-1.51	2.51	1.00	-1.58	2.58	1.00	-1.07	2.07	1.00
Educational services	-0.73	1.73	1.00	-0.70	1.70	1.00	-0.90	1.90	1.00	-1.08	2.08	1.00
Electricity, gas and water	-2.42	3.42	1.00	-2.68	3.68	1.00	-2.42	3.42	1.00	-2.12	3.12	1.00
Financing, insurance, real estate and business services	-1.68	2.68	1.00	-1.52	2.52	1.00	-1.60	2.60	1.00	-1.75	2.75	1.00
Food, drink and tobacco	-1.74	2.74	1.00	-1.79	2.79	1.00	-1.72	2.72	1.00	-1.57	2.57	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.93	3.93	1.00	-2.23	3.23	1.00	-2.09	3.09	1.00	-2.65	3.65	1.00
Machinery and related items	-2.11	3.11	1.00	-1.87	2.87	1.00	-1.97	2.97	1.00	-2.12	3.12	1.00
Medical, dental and other health and veterinary services	-0.88	1.88	1.00	-0.84	1.84	1.00	-0.89	1.89	1.00	-0.96	1.96	1.00
Metal (including metal products)	-2.71	3.71	1.00	-2.55	3.55	1.00	-2.69	3.69	1.00	-1.80	2.80	1.00
Mining and quarrying	-1.45	2.45	1.00	-1.38	2.38	1.00	-1.57	2.57	1.00	-1.70	2.70	1.00
Other manufacturing industries	-2.42	3.42	1.00	-1.95	2.95	1.00	-2.16	3.16	1.00	-2.33	3.33	1.00
Paper, printing and publishing	-2.15	3.15	1.00	-2.15	3.15	1.00	-2.14	3.14	1.00	-2.36	3.36	1.00
Personal and household services	-1.04	2.04	1.00	-0.89	1.89	1.00	-0.96	1.96	1.00	-0.96	1.96	1.00
Public administration	-1.17	2.17	1.00	-0.77	1.77	1.00	-1.21	2.21	1.00	-1.24	2.24	1.00
Recreation and cultural services	-1.44	2.44	1.00	-1.47	2.47	1.00	-1.42	2.42	1.00	-1.58	2.58	1.00
Research and scientific institutes	-0.54	1.54	1.00	-0.46	1.46	1.00	-0.44	1.44	1.00	-0.52	1.52	1.00
Retail trade	-5.40	6.40	1.00	-5.06	6.06	1.00	-5.61	6.61	1.00	-5.69	6.69	1.00
Scientific, optical and similar equipment	-1.49	2.49	1.00	-1.14	2.14	1.00	-1.73	2.73	1.00	-1.49	2.49	1.00
Social and related community services	-0.66	1.66	1.00	-0.84	1.84	1.00	-0.93	1.93	1.00	-1.26	2.26	1.00
Specialised repair services	-1.95	2.95	1.00	-1.77	2.77	1.00	-1.86	2.86	1.00	-2.00	3.00	1.00
Textiles	-3.31	4.31	1.00	-2.85	3.85	1.00	-3.35	4.35	1.00	-3.49	4.49	1.00
Transport equipment	-1.12	2.12	1.00	-1.17	2.17	1.00	-1.24	2.24	1.00	-1.58	2.58	1.00
Transport, storage and communications	-1.39	2.39	1.00	-1.25	2.25	1.00	-1.04	2.04	1.00	-1.57	2.57	1.00
Vehicles, parts and accessories	-3.64	4.64	1.00	-2.92	3.92	1.00	-3.40	4.40	1.00	-3.52	4.52	1.00
Wholesale trade	-3.81	4.81	1.00	-3.12	4.12	1.00	-3.62	4.62	1.00	-3.91	4.91	1.00
Wood, wood products and furniture	-2.60	3.60	1.00	-2.57	3.57	1.00	-2.50	3.50	1.00	-2.83	3.83	1.00
<b>Total</b>	<b>-1.93</b>	<b>2.93</b>	<b>1.00</b>	<b>-1.89</b>	<b>2.89</b>	<b>1.00</b>	<b>-2.00</b>	<b>3.00</b>	<b>1.00</b>	<b>-2.02</b>	<b>3.02</b>	<b>1.00</b>

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



**Table A4.5.2: VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2015/16 – 2018/19**

Fiscal year	2015/16		2016/17		2017/18		2018/19		
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
Agencies and other services <sup>1</sup>	-1.26	0.26	-1.00	-1.72	0.72	-1.00	-1.77	0.77	-1.00
Agriculture, forestry and fishing	-1.69	0.69	-1.00	-1.66	0.66	-1.00	-1.66	0.66	-1.00
Bricks, ceramic, glass, cement and similar products	-2.50	1.50	-1.00	-2.08	1.08	-1.00	-1.98	0.98	-1.00
Catering and accommodation	-1.82	0.82	-1.00	-1.63	0.63	-1.00	-1.55	0.55	-1.00
Chemicals and chemical, rubber and plastic products	-3.73	2.73	-1.00	-4.30	3.30	-1.00	-3.64	2.64	-1.00
Clothing and footwear	-3.24	2.24	-1.00	-3.29	2.29	-1.00	-3.27	2.27	-1.00
Coal and petroleum products	-1.75	0.75	-1.00	-1.69	0.69	-1.00	-1.74	0.74	-1.00
Construction	-1.35	0.35	-1.00	-1.67	0.67	-1.00	-1.52	0.52	-1.00
Educational services	-1.38	0.38	-1.00	-1.27	0.27	-1.00	-1.32	0.32	-1.00
Electricity, gas and water	-4.48	3.48	-1.00	-3.10	2.10	-1.00	-3.97	2.97	-1.00
Financing, insurance, real estate and business services	-2.27	1.27	-1.00	-2.34	1.34	-1.00	-2.42	1.42	-1.00
Food, drink and tobacco	-2.65	1.65	-1.00	-2.50	1.50	-1.00	-2.32	1.32	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.94	0.94	-1.00	-1.84	0.84	-1.00	-1.42	0.42	-1.00
Machinery and related items	-2.72	1.72	-1.00	-2.46	1.46	-1.00	-2.35	1.35	-1.00
Medical, dental and other health and veterinary services	-1.55	0.55	-1.00	-1.72	0.72	-1.00	-1.42	0.42	-1.00
Metal (including metal products)	-2.13	1.13	-1.00	-2.08	1.08	-1.00	-2.05	1.05	-1.00
Mining and quarrying	-1.48	0.48	-1.00	-1.42	0.42	-1.00	-1.51	0.51	-1.00
Other manufacturing industries	-1.57	0.57	-1.00	-1.59	0.59	-1.00	-1.67	0.67	-1.00
Paper, printing and publishing	-2.57	1.57	-1.00	-3.19	2.19	-1.00	-2.29	1.29	-1.00
Personal and household services	-1.72	0.72	-1.00	-1.31	0.31	-1.00	-1.29	0.29	-1.00
Public administration	-1.92	0.92	-1.00	-2.04	1.04	-1.00	-2.02	1.02	-1.00
Recreation and cultural services	-1.79	0.79	-1.00	-1.35	0.35	-1.00	-1.54	0.54	-1.00
Research and scientific institutes	-1.49	0.49	-1.00	-1.31	0.31	-1.00	-1.36	0.36	-1.00
Retail trade	-4.01	3.01	-1.00	-3.60	2.60	-1.00	-3.45	2.45	-1.00
Scientific, optical and similar equipment	-2.32	1.32	-1.00	-2.53	1.53	-1.00	-2.14	1.14	-1.00
Social and related community services	-1.68	0.68	-1.00	-1.50	0.50	-1.00	-1.30	0.30	-1.00
Specialised repair services	-2.10	1.10	-1.00	-1.95	0.95	-1.00	-1.99	0.99	-1.00
Textiles	-2.62	1.62	-1.00	-2.33	1.33	-1.00	-2.16	1.16	-1.00
Transport equipment	-1.79	0.79	-1.00	-1.51	0.51	-1.00	-1.60	0.60	-1.00
Transport, storage and communications	-2.04	1.04	-1.00	-1.69	0.69	-1.00	-1.47	0.47	-1.00
Vehicles, parts and accessories	-2.48	1.48	-1.00	-2.23	1.23	-1.00	-2.34	1.34	-1.00
Wholesale trade	-3.25	2.25	-1.00	-2.88	1.88	-1.00	-2.86	1.86	-1.00
Wood, wood products and furniture	-2.11	1.11	-1.00	-1.95	0.95	-1.00	-1.78	0.78	-1.00
<b>Total</b>	<b>-2.10</b>	<b>1.10</b>	<b>-1.00</b>	<b>-2.10</b>	<b>1.10</b>	<b>-1.00</b>	<b>-2.08</b>	<b>1.08</b>	<b>-1.00</b>

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

# VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover<sup>1</sup> (payments and refunds), 2015/16 – 2018/19

Fiscal year Turnover group	2015/16			2016/17			2017/18			2018/19		
	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	27 151	—	2 272	-5 364	29 837	—	2 445	-5 242	27 887	—	2 283	-5 023
B: 1 to 50 000	11 160	293	63	-821	10 227	263	71	-565	9 937	254	73	-765
C: 50 001 to 100 000	12 141	894	100	-324	11 647	859	102	-291	10 888	804	98	-284
D: 100 001 to 200 000	19 900	2 952	306	-576	18 641	2 778	259	-466	18 127	2 705	263	-517
E: 200 001 to 300 000	16 759	4 180	336	-412	15 952	3 981	329	-770	15 190	3 795	326	-395
F: 300 001 to 500 000	27 039	10 709	815	-499	25 787	10 227	792	-702	25 481	10 110	772	-695
G: 500 001 to 700 000	21 725	12 974	927	-609	21 159	12 639	885	-510	20 814	12 424	854	-611
H: 700 001 to 1 000 000	26 986	22 801	1 560	-732	26 425	22 333	1 511	-669	26 235	22 181	1 489	-689
I: 1 000 001 to 2 000 000	61 907	90 004	6 095	-1 658	62 655	91 222	5 866	-1 912	63 078	91 867	5 883	-1 938
J: 2 000 001 to 3 000 000	37 111	91 413	5 520	-1 221	37 874	93 243	5 605	-1 392	38 704	95 262	5 773	-1 336
K: 3 000 001 to 5 000 000	41 967	163 119	9 222	-2 006	43 856	170 581	9 641	-2 103	45 070	175 303	9 883	-2 024
L: 5 000 001 to 10 000 000	44 870	317 454	15 821	-3 412	47 064	332 906	16 771	-3 818	49 191	348 164	17 637	-4 143
M: 10 000 001 to 14 000 000	16 509	195 260	8 751	-1 933	17 236	203 710	9 020	-2 001	17 955	212 422	9 661	-2 551
N: 14 000 001 to 20 000 000	13 899	232 238	9 701	-2 437	14 704	245 683	10 358	-2 594	15 187	253 337	10 801	-2 642
O: 20 000 001 to 30 000 000	12 274	299 784	11 664	-3 005	12 444	303 701	12 101	-3 065	12 796	311 560	12 399	-3 226
P: 30 000 001 to 50 000 000	11 610	449 643	16 235	-5 234	11 489	450 066	15 916	-4 824	11 629	454 015	16 712	-5 305
Q: 50 000 001 to 100 000 000	10 522	735 786	22 833	-7 154	12 238	852 454	26 041	-8 412	13 186	924 213	27 471	-9 467
R: 100 000 001 +	11 685	9 071 493	184 125	-129 364	12 837	9 816 887	203 045	-141 575	13 626	10 389 611	214 585	-149 359
<b>Total</b>	<b>425 225</b>	<b>11 700 998</b>	<b>296 348</b>	<b>-166 760</b>	<b>432 072</b>	<b>12 613 531</b>	<b>320 759</b>	<b>-180 912</b>	<b>434 981</b>	<b>13 308 025</b>	<b>336 964</b>	<b>-190 969</b>
									<b>448 710</b>	<b>13 698 161</b>		<b>377 675</b>
												<b>-229 957</b>

1. VAT exclusive.

# VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover (payments and refunds), 2015/16 – 2018/19 (continued)

Fiscal year Turnover group Percentage of total	2015/16				2016/17				2017/18				2018/19			
	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	6.4%	0.0%	0.8%	3.2%	6.9%	0.0%	0.8%	2.9%	6.4%	0.0%	0.7%	2.6%	7.4%	0.0%	0.7%	2.1%
B: 1 to 50 000	2.6%	0.0%	0.0%	0.5%	2.4%	0.0%	0.0%	0.3%	2.3%	0.0%	0.0%	0.4%	2.5%	0.0%	0.0%	0.2%
C: 50 001 to 100 000	2.9%	0.0%	0.0%	0.2%	2.7%	0.0%	0.0%	0.2%	2.5%	0.0%	0.0%	0.1%	2.6%	0.0%	0.0%	0.3%
D: 100 001 to 200 000	4.7%	0.0%	0.1%	0.3%	4.3%	0.0%	0.1%	0.3%	4.2%	0.0%	0.1%	0.3%	4.3%	0.0%	0.1%	0.3%
E: 200 001 to 300 000	3.9%	0.0%	0.1%	0.2%	3.7%	0.0%	0.1%	0.4%	3.5%	0.0%	0.1%	0.2%	3.6%	0.0%	0.1%	0.2%
F: 300 001 to 500 000	6.4%	0.1%	0.3%	0.3%	6.0%	0.1%	0.2%	0.4%	5.9%	0.1%	0.2%	0.4%	5.9%	0.1%	0.2%	0.3%
G: 500 001 to 700 000	5.1%	0.1%	0.3%	0.4%	4.9%	0.1%	0.3%	0.3%	4.8%	0.1%	0.3%	0.3%	4.9%	0.1%	0.3%	0.3%
H: 700 001 to 1 000 000	6.3%	0.2%	0.5%	0.4%	6.1%	0.2%	0.5%	0.4%	6.0%	0.2%	0.4%	0.4%	6.1%	0.2%	0.5%	0.4%
I: 1 000 001 to 2 000 000	14.6%	0.8%	2.1%	1.0%	14.5%	0.7%	1.8%	1.1%	14.5%	0.7%	1.7%	1.0%	14.4%	0.7%	1.8%	1.0%
J: 2 000 001 to 3 000 000	8.7%	0.8%	1.9%	0.7%	8.8%	0.7%	1.7%	0.8%	8.9%	0.7%	1.7%	0.7%	8.7%	0.7%	1.8%	0.7%
K: 3 000 001 to 5 000 000	9.9%	1.4%	3.1%	1.2%	10.2%	1.4%	3.0%	1.2%	10.4%	1.3%	2.9%	1.1%	10.0%	1.3%	3.0%	1.1%
L: 5 000 001 to 10 000 000	10.6%	2.7%	5.3%	2.0%	10.9%	2.6%	5.2%	2.1%	11.3%	2.6%	5.2%	2.2%	10.9%	2.5%	5.3%	1.8%
M: 10 000 001 to 14 000 000	3.9%	1.7%	3.0%	1.2%	4.0%	1.6%	2.8%	1.1%	4.1%	1.6%	2.9%	1.3%	4.0%	1.5%	2.9%	1.0%
N: 14 000 001 to 20 000 000	3.3%	2.0%	3.3%	1.5%	3.4%	1.9%	3.2%	1.4%	3.5%	1.9%	3.2%	1.4%	3.3%	1.8%	3.1%	1.3%
O: 20 000 001 to 30 000 000	2.9%	2.6%	3.9%	1.8%	2.9%	2.4%	3.8%	1.7%	2.9%	2.3%	3.7%	1.7%	2.9%	2.3%	3.8%	1.6%
P: 30 000 001 to 50 000 000	2.7%	3.8%	5.5%	3.1%	2.7%	3.6%	5.0%	2.7%	2.7%	3.4%	5.0%	2.8%	2.8%	3.6%	5.3%	2.7%
Q: 50 000 001 to 100 000 000	2.5%	6.3%	7.7%	4.3%	2.8%	6.8%	8.1%	4.6%	3.0%	6.9%	8.2%	5.0%	2.7%	6.2%	7.5%	4.4%
R: 100 000 001 +	2.8%	77.5%	62.1%	77.6%	3.0%	77.8%	63.3%	78.3%	3.1%	78.1%	63.7%	78.2%	3.0%	79.0%	63.6%	80.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2009/10 – 2018/19**

Turnover group	Number of Vendors per Fiscal Year									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
A: = 0	4 874	3 241	3 309	2 981	2 634	2 710	2 573	3 176	4 039	7 599
B: 1 to 50 000	5 513	4 793	4 149	3 919	3 751	3 611	3 634	3 678	3 829	4 753
C: 50 001 to 100 000	6 743	6 629	6 310	6 027	5 863	5 613	5 258	5 275	5 226	5 486
D: 100 001 to 200 000	12 063	11 427	10 807	10 414	10 056	9 671	9 423	9 357	9 288	9 683
E: 200 001 to 300 000	10 535	9 910	9 424	9 052	8 792	8 431	8 343	8 315	8 141	8 428
F: 300 001 to 500 000	17 476	16 439	15 993	15 157	14 536	14 137	13 942	13 729	13 813	13 870
G: 500 001 to 700 000	14 333	13 697	13 232	12 620	12 161	11 732	11 498	11 458	11 393	11 506
H: 700 001 to 1 000 000	17 520	17 251	16 463	15 914	15 200	14 574	14 408	14 225	13 891	14 089
I: 1 000 001 to 2 000 000	36 994	37 090	36 474	35 813	34 969	34 448	33 687	32 829	32 418	31 876
J: 2 000 001 to 3 000 000	20 391	21 212	21 143	21 011	20 992	20 694	20 659	20 129	19 957	19 329
K: 3 000 001 to 5 000 000	22 004	23 094	23 584	24 109	24 351	24 347	24 353	24 313	23 849	22 793
L: 5 000 001 to 10 000 000	22 380	23 470	24 519	25 231	26 030	26 778	27 290	27 178	27 431	26 028
M: 10 000 001 to 14 000 000	8 046	8 670	8 932	9 609	9 780	10 309	10 489	10 577	10 621	10 088
N: 14 000 001 to 20 000 000	6 948	7 243	7 729	8 082	8 745	8 976	9 105	9 281	9 216	8 604
O: 20 000 001 to 30 000 000	6 144	6 452	6 822	7 192	7 710	8 045	8 338	8 149	8 057	7 714
P: 30 000 001 to 50 000 000	5 648	6 045	6 353	6 832	7 295	7 549	8 064	7 866	7 770	8 006
Q: 50 000 001 to 100 000 000	4 771	5 198	5 787	6 372	6 742	7 336	7 535	8 495	8 815	7 871
R: 100 000 001 +	5 048	5 570	6 401	7 096	7 824	8 470	8 832	9 401	9 677	9 708
<b>Total</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>	<b>227 431</b>

**Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2009/10 - 2018/19**

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2009/10	2018/19	CAGR	2009/10	2018/19	CAGR	2009/10	2018/19	CAGR	2009/10	2018/19	CAGR
A: = 0	4 874	7 599	5.1%	-	-	0.0%	341	1 085	13.7%	-1 344	-769	-6.0%
B: 1 to 50 000	5 513	4 753	-1.6%	155	126	-2.3%	39	43	1.1%	-254	-110	-8.9%
C: 50 001 to 100 000	6 743	5 486	-2.3%	504	407	-2.4%	59	67	1.4%	-155	-73	-8.0%
D: 100 001 to 200 000	12 063	9 683	-2.4%	1 794	1 441	-2.4%	168	166	-0.1%	-321	-131	-9.5%
E: 200 001 to 300 000	10 535	8 428	-2.4%	2 631	2 100	-2.5%	221	207	-0.7%	-213	-111	-7.0%
F: 300 001 to 500 000	17 476	13 870	-2.5%	6 942	5 501	-2.6%	541	515	-0.6%	-395	-241	-5.3%
G: 500 001 to 700 000	14 333	11 506	-2.4%	8 564	6 876	-2.4%	618	588	-0.6%	-304	-260	-1.7%
H: 700 001 to 1 000 000	17 520	14 089	-2.4%	14 807	11 906	-2.4%	1 011	1 003	-0.1%	-464	-233	-7.4%
I: 1 000 001 to 2 000 000	36 994	31 876	-1.6%	53 383	46 332	-1.6%	3 378	3 633	0.8%	-1 119	-747	-4.4%
J: 2 000 001 to 3 000 000	20 391	19 329	-0.6%	50 073	47 664	-0.5%	2 916	3 517	2.1%	-733	-583	-2.5%
K: 3 000 001 to 5 000 000	22 004	22 793	0.4%	85 388	88 829	0.4%	4 435	6 059	3.5%	-1 130	-1 100	-0.3%
L: 5 000 001 to 10 000 000	22 380	26 028	1.7%	157 998	184 709	1.8%	7 203	11 175	5.0%	-1 756	-1 678	-0.5%
M: 10 000 001 to 14 000 000	8 046	10 088	2.5%	95 063	119 338	2.6%	3 988	6 384	5.4%	-1 063	-1 157	0.9%
N: 14 000 001 to 20 000 000	6 948	8 604	2.4%	115 953	143 775	2.4%	4 593	7 172	5.1%	-1 533	-1 506	-0.2%
O: 20 000 001 to 30 000 000	6 144	7 714	2.6%	149 724	188 030	2.6%	5 584	8 985	5.4%	-1 909	-1 910	0.0%
P: 30 000 001 to 50 000 000	5 648	8 006	4.0%	218 334	312 006	4.0%	7 408	13 168	6.6%	-2 713	-3 612	3.2%
Q: 50 000 001 to 100 000 000	4 771	7 871	5.7%	332 923	549 013	5.7%	10 912	19 368	6.6%	-4 087	-6 061	4.5%
R: 100 000 001 +	5 048	9 708	7.5%	4 105 938	8 865 757	8.9%	95 814	196 286	8.3%	-70 377	-154 793	9.2%
<b>Total</b>	<b>227 431</b>	<b>227 431</b>	<b>0.0%</b>	<b>5 400 173</b>	<b>10 573 810</b>	<b>7.8%</b>	<b>149 229</b>	<b>279 421</b>	<b>7.2%</b>	<b>-89 871</b>	<b>-175 075</b>	<b>7.7%</b>

**Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2009/10 – 2018/19**

Turnover group	R millions per Fiscal Year									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
A: = 0	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	155	145	122	117	112	106	105	104	105	126
C: 50 001 to 100 000	504	495	463	446	433	416	389	389	387	407
D: 100 001 to 200 000	1 794	1 696	1 605	1 548	1 498	1 442	1 405	1 402	1 385	1 441
E: 200 001 to 300 000	2 631	2 474	2 344	2 260	2 191	2 106	2 081	2 073	2 034	2 100
F: 300 001 to 500 000	6 942	6 521	6 336	6 022	5 775	5 620	5 530	5 446	5 483	5 501
G: 500 001 to 700 000	8 564	8 180	7 910	7 541	7 269	7 008	6 870	6 838	6 804	6 876
H: 700 001 to 1 000 000	14 807	14 563	13 926	13 457	12 860	12 328	12 177	12 029	11 734	11 906
I: 1 000 001 to 2 000 000	53 383	53 622	52 741	51 919	50 762	50 060	48 937	47 805	47 121	46 332
J: 2 000 001 to 3 000 000	50 073	52 140	51 994	51 746	51 686	51 018	50 890	49 638	49 152	47 664
K: 3 000 001 to 5 000 000	85 388	89 855	91 746	93 947	94 813	94 840	94 793	94 708	93 001	88 829
L: 5 000 001 to 10 000 000	157 998	166 208	173 555	178 546	184 286	189 734	193 746	192 865	194 672	184 709
M: 10 000 001 to 14 000 000	95 063	102 496	105 633	113 717	115 640	121 927	124 071	125 192	125 762	119 338
N: 14 000 001 to 20 000 000	115 953	121 078	129 119	134 990	146 249	149 971	152 345	155 053	153 861	143 775
O: 20 000 001 to 30 000 000	149 724	157 431	166 638	175 815	188 557	196 273	203 817	199 410	196 470	188 030
P: 30 000 001 to 50 000 000	218 334	233 594	246 218	263 480	282 730	293 022	312 880	309 287	304 729	312 006
Q: 50 000 001 to 100 000 000	332 923	363 298	403 932	444 609	473 096	516 127	527 728	591 956	616 126	549 013
R: 100 000 001 +	4 105 938	4 558 970	5 518 209	5 982 244	6 678 646	7 258 442	7 667 091	8 240 041	8 554 572	8 865 757
<b>Total</b>	<b>5 400 173</b>	<b>5 932 767</b>	<b>6 972 492</b>	<b>7 522 401</b>	<b>8 296 602</b>	<b>8 950 443</b>	<b>9 404 855</b>	<b>10 034 237</b>	<b>10 363 396</b>	<b>10 573 810</b>

**Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2009/10 – 2018/19**

Turnover group	R millions per Fiscal Year									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
A: = 0	341	224	220	166	180	195	530	700	763	1 085
B: 1 to 50 000	39	30	19	18	19	15	31	18	15	43
C: 50 001 to 100 000	59	72	48	49	47	43	41	46	37	67
D: 100 001 to 200 000	168	155	147	139	138	129	135	127	137	166
E: 200 001 to 300 000	221	207	201	190	187	184	175	182	173	207
F: 300 001 to 500 000	541	510	501	494	473	461	451	452	446	515
G: 500 001 to 700 000	618	608	587	582	550	550	529	530	516	588
H: 700 001 to 1 000 000	1 011	1 006	992	967	930	917	895	892	862	1 003
I: 1 000 001 to 2 000 000	3 378	3 462	3 495	3 494	3 470	3 504	3 435	3 375	3 289	3 633
J: 2 000 001 to 3 000 000	2 916	3 116	3 155	3 283	3 272	3 328	3 290	3 213	3 207	3 517
K: 3 000 001 to 5 000 000	4 435	4 839	5 077	5 355	5 584	5 687	5 693	5 764	5 653	6 059
L: 5 000 001 to 10 000 000	7 203	7 855	8 390	8 860	9 392	9 930	10 276	10 425	10 575	11 175
M: 10 000 001 to 14 000 000	3 988	4 386	4 634	5 177	5 337	5 685	5 801	5 883	5 981	6 384
N: 14 000 001 to 20 000 000	4 593	4 958	5 322	5 761	6 333	6 636	6 602	6 915	6 957	7 172
O: 20 000 001 to 30 000 000	5 584	6 110	6 475	6 971	7 648	7 994	8 414	8 282	8 253	8 985
P: 30 000 001 to 50 000 000	7 408	8 006	8 499	9 653	10 494	11 144	12 071	11 560	11 961	13 168
Q: 50 000 001 to 100 000 000	10 912	11 696	12 628	13 775	14 543	16 234	17 087	19 335	19 741	19 368
R: 100 000 001 +	95 814	102 562	111 778	124 961	135 512	148 639	154 994	170 114	178 334	196 286
<b>Total</b>	<b>149 229</b>	<b>159 802</b>	<b>172 168</b>	<b>189 896</b>	<b>204 110</b>	<b>221 277</b>	<b>230 450</b>	<b>247 814</b>	<b>256 901</b>	<b>279 421</b>

# VALUE-ADDED TAX

**Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2009/10 – 2018/19**

Turnover group	R millions per Fiscal Year										
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	
A: = 0	-1 344	-686	-535	-454	-500	-458	-381	-383	-776	-769	
B: 1 to 50 000	-254	-120	-129	-147	-113	-83	-80	-118	-122	-110	
C: 50 001 to 100 000	-155	-159	-69	-168	-60	-95	-75	-94	-62	-73	
D: 100 001 to 200 000	-321	-190	-196	-196	-141	-128	-122	-140	-125	-131	
E: 200 001 to 300 000	-213	-155	-150	-119	-268	-167	-131	-118	-118	-111	
F: 300 001 to 500 000	-395	-248	-312	-225	-205	-295	-168	-177	-177	-241	
G: 500 001 to 700 000	-304	-229	-209	-238	-178	-213	-230	-188	-239	-260	
H: 700 001 to 1 000 000	-464	-289	-339	-415	-252	-248	-254	-228	-211	-233	
I: 1 000 001 to 2 000 000	-1 119	-777	-904	-712	-684	-936	-647	-801	-674	-747	
J: 2 000 001 to 3 000 000	-733	-729	-693	-561	-529	-505	-538	-608	-552	-583	
K: 3 000 001 to 5 000 000	-1 130	-1 184	-953	-1 037	-910	-961	-1 079	-867	-864	-1 100	
L: 5 000 001 to 10 000 000	-1 756	-1 793	-1 791	-1 928	-1 758	-1 738	-1 789	-1 886	-1 691	-1 678	
M: 10 000 001 to 14 000 000	-1 063	-910	-1 061	-1 168	-1 008	-1 112	-1 025	-1 084	-1 055	-1 157	
N: 14 000 001 to 20 000 000	-1 533	-1 266	-1 325	-1 258	-1 558	-1 388	-1 341	-1 366	-1 310	-1 506	
O: 20 000 001 to 30 000 000	-1 909	-1 469	-1 724	-1 726	-1 876	-1 799	-1 773	-1 712	-1 735	-1 910	
P: 30 000 001 to 50 000 000	-2 713	-2 357	-2 684	-2 915	-2 800	-3 404	-3 149	-2 960	-2 937	-3 612	
Q: 50 000 001 to 100 000 000	-4 087	-3 524	-4 395	-4 533	-5 154	-6 059	-4 786	-5 569	-5 899	-6 061	
R: 100 000 001 +	-70 377	-63 804	-84 864	-89 107	-100 429	-101 123	-110 161	-120 794	-125 637	-154 793	
<b>Total</b>	<b>-89 871</b>	<b>-79 889</b>	<b>-102 333</b>	<b>-106 906</b>	<b>-118 423</b>	<b>-120 713</b>	<b>-127 728</b>	<b>-139 094</b>	<b>-144 185</b>	<b>-175 075</b>	

**Table A4.7.6: VAT: Payments by sector, 10-year cohort 2009/10 – 2018/19**

Sector	R million per Fiscal Year										
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	
Agencies and other services	11 427	12 727	14 030	15 839	16 979	18 551	18 397	19 645	19 875	20 098	
Agriculture, forestry and fishing	6 317	6 619	7 287	8 514	9 343	10 454	11 409	12 809	13 350	14 528	
Bricks, ceramic, glass, cement and similar products	502	525	568	630	673	780	789	840	836	865	
Catering and accommodation	1 670	2 019	2 011	2 357	2 506	2 717	2 965	3 306	3 371	3 559	
Chemicals and chemical, rubber and plastic products	3 293	3 634	3 573	3 875	3 901	4 331	4 767	4 954	5 487	5 834	
Clothing and footwear	468	511	566	605	587	716	678	791	874	928	
Coal and petroleum products	1 014	1 249	1 211	1 114	1 305	1 065	1 062	1 248	1 289	1 346	
Construction	8 862	8 791	9 023	10 211	11 759	12 140	13 221	13 794	13 501	13 968	
Educational services	251	257	279	383	401	469	529	483	502	530	
Electricity, gas and water	4 301	3 181	4 803	4 039	4 106	4 869	5 207	5 419	5 659	8 335	
Financing, insurance, real estate and business services	45 181	50 183	54 782	60 624	65 266	70 889	75 304	79 582	82 781	90 835	
Food, drink and tobacco	7 407	7 904	8 467	9 514	9 865	10 490	10 830	10 970	12 239	13 369	
Leather, leather goods and fur (excl. footwear & clothing)	80	85	84	99	97	94	109	147	170	138	
Machinery and related items	5 694	5 608	5 784	6 279	6 014	6 659	6 611	7 902	7 664	7 769	
Medical, dental and other health and veterinary services	4 163	4 625	5 110	5 532	6 112	6 674	7 271	7 614	7 956	9 217	
Metal (including metal products)	3 239	3 191	3 364	3 685	4 131	4 128	4 085	4 449	4 382	4 503	
Mining and quarrying	5 570	5 913	5 858	6 577	7 598	7 767	7 769	8 381	8 243	9 302	
Other manufacturing industries	987	1 082	1 097	1 141	1 230	1 284	1 381	1 494	1 557	1 656	
Paper, printing and publishing	1 905	1 978	2 053	2 134	2 220	2 354	2 179	2 491	2 486	2 594	
Personal and household services	403	469	508	542	593	622	643	662	685	753	
Public administration	1 727	2 234	2 220	2 806	2 859	3 025	3 314	3 478	3 892	4 091	
Recreation and cultural services	1 661	2 050	1 975	2 158	2 565	2 733	2 858	3 032	3 210	3 441	
Research and scientific institutes	138	150	180	226	250	276	313	342	313	348	
Retail trade	9 118	10 419	11 242	12 627	13 378	14 406	15 219	15 962	16 654	17 616	
Scientific, optical and similar equipment	302	354	364	379	457	485	564	770	658	746	
Social and related community services	313	357	381	403	454	498	512	512	536	579	
Specialised repair services	1 148	1 249	1 448	1 614	1 719	1 783	1 806	1 871	1 896	1 964	
Textiles	642	872	805	829	772	781	846	891	874	978	
Transport equipment	392	429	538	655	683	763	707	780	946	892	
Transport, storage and communications	9 337	9 960	11 065	11 869	12 695	13 714	13 884	15 571	16 438	18 739	
Vehicles, parts and accessories	3 767	2 840	2 503	2 443	2 890	3 566	2 944	3 565	3 408	3 859	
Wholesale trade	7 331	7 685	8 330	9 515	10 038	11 474	11 513	13 263	14 325	15 183	
Wood, wood products and furniture	619	650	661	678	663	718	760	796	842	858	
<b>Total</b>	<b>149 229</b>	<b>159 802</b>	<b>172 168</b>	<b>189 896</b>	<b>204 110</b>	<b>221 277</b>	<b>230 450</b>	<b>247 814</b>	<b>256 901</b>	<b>279 421</b>	

**Table A4.7: VAT: Payments by economic activity, 10-year cohort 2009/10 – 2018/19**

Fiscal year	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>Economic activity<sup>1</sup></b>										
<b>Primary sector</b>	11 887	12 532	13 145	15 092	16 941	18 221	19 179	21 190	21 593	23 830
Agriculture, forestry and fishing	6 317	6 619	7 287	8 514	9 343	10 454	11 409	12 809	13 350	14 528
Mining and quarrying	5 570	5 913	5 858	6 577	7 598	7 767	7 769	8 381	8 243	9 302
<b>Secondary sector</b>	39 707	40 047	42 960	45 866	48 463	51 657	53 799	57 736	59 465	64 780
Manufacturing <sup>2</sup>	26 544	28 074	29 135	31 617	32 598	34 648	35 371	38 524	40 305	42 476
Electricity, gas and water	4 301	3 181	4 803	4 039	4 106	4 869	5 207	5 419	5 659	6 335
Construction	8 862	8 791	9 023	10 211	11 759	12 140	13 221	13 794	13 501	13 968
<b>Tertiary sector</b>	97 635	107 223	116 063	128 938	138 706	151 398	157 472	168 887	175 842	190 811
Wholesale and retail trade, catering and accommodation <sup>3</sup>	23 035	24 211	25 533	28 556	30 531	33 945	34 448	37 967	39 655	42 181
Transport, storage and communication	9 337	9 960	11 065	11 869	12 695	13 714	13 884	15 571	16 438	18 739
Financial intermediation, insurance, real-estate and business services <sup>4</sup>	56 746	63 060	68 992	76 689	82 495	89 716	94 014	99 569	102 969	111 281
Community, social and personal services <sup>5</sup>	8 517	9 992	10 473	11 824	12 985	14 022	15 126	15 781	16 781	18 610
<b>Total</b>	<b>149 229</b>	<b>159 802</b>	<b>172 168</b>	<b>189 896</b>	<b>204 110</b>	<b>221 277</b>	<b>230 450</b>	<b>247 814</b>	<b>256 901</b>	<b>279 421</b>
<b>Percentage of total</b>										
<b>Primary sector</b>	8.0%	7.8%	7.6%	7.9%	8.3%	8.2%	8.3%	8.6%	8.4%	8.5%
Agriculture, forestry and fishing	4.2%	4.1%	4.2%	4.5%	4.6%	4.7%	5.0%	5.2%	5.2%	5.2%
Mining and quarrying	3.7%	3.7%	3.4%	3.5%	3.7%	3.5%	3.4%	3.4%	3.2%	3.3%
<b>Secondary sector</b>	26.6%	25.1%	25.0%	24.2%	23.7%	23.3%	23.3%	23.3%	23.1%	23.2%
Manufacturing	17.8%	17.6%	16.9%	16.6%	16.0%	15.7%	15.3%	15.5%	15.7%	15.2%
Electricity, gas and water	2.9%	2.0%	2.8%	2.1%	2.0%	2.2%	2.3%	2.2%	2.2%	3.0%
Construction	5.9%	5.5%	5.2%	5.4%	5.8%	5.5%	5.7%	5.6%	5.3%	5.0%
<b>Tertiary sector</b>	65.4%	67.1%	67.4%	67.9%	68.0%	68.4%	68.3%	68.2%	68.4%	68.3%
Wholesale and retail trade, catering and accommodation	15.4%	15.2%	14.8%	15.0%	15.0%	15.3%	14.9%	15.3%	15.4%	15.1%
Transport, storage and communication	6.3%	6.2%	6.4%	6.3%	6.2%	6.2%	6.0%	6.3%	6.4%	6.7%
Financial intermediation, insurance, real-estate and business services	38.0%	39.5%	40.1%	40.4%	40.4%	40.5%	40.8%	40.2%	40.1%	39.8%
Community, social and personal services	5.7%	6.3%	6.1%	6.2%	6.4%	6.3%	6.6%	6.4%	6.5%	6.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

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

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

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

**Table A4.7.8: VAT: Refunds by sector, 10-year cohort 2009/10 – 2018/19**

Sector	R million per Fiscal Year											
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19		
Agencies and other services	-4 417	-4 253	-5 210	-5 605	-5 814	-6 534	-6 207	-7 332	-7 138	-8 050		
Agriculture, forestry and fishing	-5 733	-5 298	-6 326	-6 521	-7 219	-8 107	-8 031	-9 174	-9 546	-11 277		
Bricks, ceramic, glass, cement and similar products	-271	-251	-221	-157	-125	-151	-178	-192	-233	-293		
Catering and accommodation	-430	-287	-270	-237	-278	-285	-318	-267	-627	-362		
Chemicals and chemical, rubber and plastic products	-1 650	-1 452	-2 308	-2 415	-2 860	-2 925	-2 883	-3 522	-3 954	-4 898		
Clothing and footwear	-57	-52	-74	-96	-141	-114	-144	-219	-121	-157		
Coal and petroleum products	-3 252	-3 539	-5 033	-5 246	-6 550	-5 540	-5 376	-5 313	-5 369	-7 367		
Construction	-2 230	-1 554	-1 748	-1 756	-2 017	-1 762	-2 023	-1 742	-1 735	-1 758		
Educational services	-142	-84	-151	-94	-127	-125	-60	-74	-103	-93		
Electricity, gas and water	-4 076	-1 830	-2 340	-1 629	-2 174	-1 124	-600	-1 281	-969	-668		
Financing, insurance, real estate and business services	-11 595	-9 412	-10 174	-11 620	-11 927	-13 077	-13 584	-14 982	-14 788	-16 725		
Food, drink and tobacco	-2 380	-2 339	-2 977	-3 081	-3 571	-3 590	-4 067	-4 330	-4 320	-4 820		
Leather, leather goods and fur (excl. footwear & clothing)	-33	-57	-84	-75	-129	-163	-167	-189	-196	-124		
Machinery and related items	-1 181	-1 303	-1 873	-2 396	-2 713	-2 646	-2 399	-2 511	-2 752	-3 373		
Medical, dental and other health and veterinary services	-298	-205	-224	-201	-252	-252	-229	-351	-428	-342		
Metal (including metal products)	-4 404	-4 139	-5 814	-5 760	-6 892	-6 896	-6 261	-7 014	-7 885	-11 048		
Mining and quarrying	-23 294	-20 960	-29 674	-29 672	-31 393	-29 786	-30 529	-31 333	-35 551	-45 055		
Other manufacturing industries	-1 140	-1 164	-1 691	-1 543	-1 706	-1 913	-2 087	-2 147	-2 397	-2 755		
Paper, printing and publishing	-187	-232	-344	-392	-428	-446	-357	-420	-484	-538		
Personal and household services	-25	-13	-40	-22	-27	-21	-19	-20	-28	-26		
Public administration	-6 372	-4 447	-4 939	-4 824	-5 100	-6 435	-7 908	-7 787	-8 577	-10 560		
Recreation and cultural services	-202	-265	-226	-299	-325	-230	-222	-190	-226	-246		
Research and scientific institutes	-115	-73	-121	-115	-100	-143	-159	-156	-194	-189		
Retail trade	-2 616	-2 445	-3 050	-3 478	-3 766	-3 845	-4 615	-4 357	-4 232	-5 164		
Scientific, optical and similar equipment	-97	-80	-94	-104	-114	-147	-142	-143	-220	-232		
Social and related community services	-288	-274	-292	-289	-269	-299	-283	-310	-349	-371		
Specialised repair services	-336	-295	-333	-273	-280	-331	-516	-351	-385	-560		
Textiles	-170	-127	-221	-237	-287	-350	-384	-476	-340	-469		
Transport equipment	-446	-222	-379	-389	-444	-448	-594	-659	-493	-585		
Transport, storage and communications	-3 654	-2 793	-3 767	-4 234	-4 554	-5 595	-5 286	-6 486	-5 628	-6 702		
Vehicles, parts and accessories	-5 217	-7 233	-7 981	-8 736	-10 354	-10 605	-14 835	-18 245	-17 353	-21 713		
Wholesale trade	-3 416	-3 104	-4 194	-5 241	-6 335	-6 594	-7 019	-7 169	-7 198	-8 398		
Wood, wood products and furniture	-147	-106	-161	-168	-153	-234	-249	-353	-364	-154		
<b>Total</b>	<b>-89 871</b>	<b>-79 889</b>	<b>-102 333</b>	<b>-106 906</b>	<b>-118 423</b>	<b>-120 713</b>	<b>-127 728</b>	<b>-139 094</b>	<b>-144 185</b>	<b>-175 075</b>		



Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2009/10 – 2018/19

Fiscal year Economic activity <sup>1</sup>	R million per Fiscal Year									
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>Primary sector</b>	<b>-29 027</b>	<b>-26 258</b>	<b>-35 999</b>	<b>-36 193</b>	<b>-38 612</b>	<b>-37 894</b>	<b>-38 559</b>	<b>-40 506</b>	<b>-45 097</b>	<b>-56 332</b>
Agriculture, forestry and fishing	-5 733	-5 298	-6 326	-6 521	-7 219	-8 107	-8 031	-9 174	-9 546	-11 277
Mining and quarrying	-23 294	-20 960	-29 674	-29 672	-31 393	-29 786	-30 529	-31 333	-35 551	-45 055
<b>Secondary sector</b>	<b>-21 721</b>	<b>-18 447</b>	<b>-25 361</b>	<b>-25 445</b>	<b>-30 303</b>	<b>-28 449</b>	<b>-27 910</b>	<b>-30 511</b>	<b>-31 833</b>	<b>-39 241</b>
Manufacturing <sup>2</sup>	-15 416	-15 062	-21 273	-22 059	-26 112	-25 563	-25 287	-27 488	-29 129	-36 814
Electricity, gas and water	-4 076	-1 830	-2 340	-1 629	-2 174	-1 124	-600	-1 281	-969	-668
Construction	-2 230	-1 554	-1 748	-1 756	-2 017	-1 762	-2 023	-1 742	-1 735	-1 758
<b>Tertiary sector</b>	<b>-39 123</b>	<b>-35 184</b>	<b>-40 972</b>	<b>-45 268</b>	<b>-49 508</b>	<b>-54 370</b>	<b>-61 259</b>	<b>-68 077</b>	<b>-67 255</b>	<b>-79 502</b>
Wholesale and retail trade, catering and accommodation <sup>3</sup>	-12 015	-13 364	-15 828	-17 965	-21 012	-21 661	-27 302	-30 388	-29 796	-36 198
Transport, storage and communication services <sup>4</sup>	-3 654	-2 793	-3 767	-4 234	-4 554	-5 595	-5 286	-6 486	-5 628	-6 702
Community, social and personal services <sup>5</sup>	-16 127	-13 738	-15 505	-17 340	-17 842	-19 754	-19 950	-22 470	-22 120	-24 964
	-7 327	-5 289	-5 871	-5 730	-6 100	-7 361	-8 721	-8 733	-9 712	-11 638
<b>Total</b>	<b>-89 871</b>	<b>-79 889</b>	<b>-102 333</b>	<b>-106 906</b>	<b>-118 423</b>	<b>-120 713</b>	<b>-127 728</b>	<b>-139 094</b>	<b>-144 185</b>	<b>-175 075</b>
<b>Percentage of total</b>										
<b>Primary sector</b>	<b>32.3%</b>	<b>32.9%</b>	<b>35.2%</b>	<b>33.9%</b>	<b>32.6%</b>	<b>31.4%</b>	<b>30.2%</b>	<b>29.1%</b>	<b>31.3%</b>	<b>32.2%</b>
Agriculture, forestry and fishing	6.4%	6.6%	6.2%	6.1%	6.1%	6.7%	6.3%	6.6%	6.6%	6.4%
Mining and quarrying	25.9%	26.2%	29.0%	27.8%	26.5%	24.7%	23.9%	22.5%	24.7%	25.7%
<b>Secondary sector</b>	<b>24.2%</b>	<b>23.1%</b>	<b>24.8%</b>	<b>23.8%</b>	<b>25.6%</b>	<b>23.6%</b>	<b>21.9%</b>	<b>21.9%</b>	<b>22.1%</b>	<b>22.4%</b>
Manufacturing	17.2%	18.9%	20.8%	20.6%	22.0%	21.2%	19.8%	19.8%	20.2%	21.0%
Electricity, gas and water	4.5%	2.3%	2.3%	1.5%	1.8%	0.9%	0.5%	0.9%	0.7%	0.4%
Construction	2.5%	1.9%	1.7%	1.6%	1.7%	1.5%	1.6%	1.3%	1.2%	1.0%
<b>Tertiary sector</b>	<b>43.5%</b>	<b>44.0%</b>	<b>40.0%</b>	<b>42.3%</b>	<b>41.8%</b>	<b>45.0%</b>	<b>48.0%</b>	<b>48.9%</b>	<b>46.6%</b>	<b>45.4%</b>
Wholesale and retail trade, catering and accommodation	13.4%	16.7%	15.5%	16.8%	17.7%	17.9%	21.4%	21.8%	20.7%	20.7%
Transport, storage and communication services	4.1%	3.5%	3.7%	4.0%	3.8%	4.6%	4.1%	4.7%	3.9%	3.8%
Community, social and personal services	17.9%	17.2%	15.2%	16.2%	15.1%	16.4%	15.6%	16.2%	15.3%	14.3%
	8.2%	6.6%	5.7%	5.4%	5.2%	6.1%	6.8%	6.3%	6.7%	6.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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.

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 payment category, 10-year cohort 2009/10 – 2018/19

Fiscal year	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	10 Year CAGR
<b>Payment category<sup>1</sup></b>	<b>Number of vendors</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	<b>Payments (R million)</b>	
A: Bi-monthly (Jan)	75 604	11 091	11 917	13 014	14 065	14 993	15 619	16 295	16 525	17 550	5.6%
B: Bi-monthly (Feb)	107 772	15 307	16 612	18 149	19 580	21 114	21 875	22 788	23 400	25 059	6.0%
C: Monthly	37 901	133 286	143 506	158 598	170 318	185 012	192 793	208 562	216 790	236 582	6.6%
D: 6-monthly	5 757	106	121	122	132	140	145	152	159	202	6.5%
E: Annually	397	13	12	13	13	16	18	17	26	28	9.0%
<b>Total</b>	<b>227 431</b>	<b>159 802</b>	<b>172 168</b>	<b>189 896</b>	<b>204 110</b>	<b>221 277</b>	<b>230 450</b>	<b>247 814</b>	<b>256 901</b>	<b>279 421</b>	<b>6.5%</b>
<b>Percentage of total</b>											
A: Bi-monthly (Jan)	33.2%	6.9%	6.9%	6.9%	6.9%	6.8%	6.8%	6.6%	6.4%	6.3%	
B: Bi-monthly (Feb)	47.4%	9.6%	9.6%	9.6%	9.6%	9.5%	9.5%	9.2%	9.1%	9.0%	
C: Monthly	16.7%	83.4%	83.4%	83.5%	83.4%	83.6%	83.7%	84.2%	84.4%	84.7%	
D: 6-monthly	2.5%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

1. Payment categories as per section 27(1) of the Value-Added Tax Act 89 of 1991.

**Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2009/10 – 2018/19**

Fiscal year	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	10 Year
Payment category <sup>1</sup>	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)	CAGR
A: Bi-monthly (Jan)	75 604	-1 725	-1 759	-1 906	-1 852	-2 019	-1 980	-2 150	-2 085	-2 152	-0.3%
B: Bi-monthly (Feb)	107 772	-2 998	-3 259	-3 292	-3 448	-3 802	-3 596	-3 772	-4 117	-4 293	1.7%
C: Monthly	37 901	-75 113	-97 265	-101 660	-113 079	-114 848	-122 106	-133 116	-137 937	-168 576	7.2%
D: 6-monthly	5 757	-48	-49	-48	-44	-42	-45	-51	-42	-51	0.6%
E: Annually	397	-1	-1	-1	-0	-1	-1	-5	-3	-3	1.5%
<b>Total</b>	<b>227 431</b>	<b>-89 871</b>	<b>-102 333</b>	<b>-106 906</b>	<b>-118 423</b>	<b>-120 713</b>	<b>-127 728</b>	<b>-139 094</b>	<b>-144 185</b>	<b>-175 075</b>	<b>6.9%</b>
<b>Percentage of total</b>											
A: Bi-monthly (Jan)	33.2%	2.5%	1.7%	1.8%	1.6%	1.7%	1.5%	1.5%	1.4%	1.2%	
B: Bi-monthly (Feb)	47.4%	4.0%	3.2%	3.1%	2.9%	3.1%	2.8%	2.7%	2.9%	2.5%	
C: Monthly	16.7%	93.4%	95.0%	95.1%	95.5%	95.1%	95.6%	95.7%	95.7%	96.3%	
D: 6-monthly	2.5%	0.1%	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%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

1. Payment categories as per section 27(1) of the Value-Added Tax Act 89 of 1991.

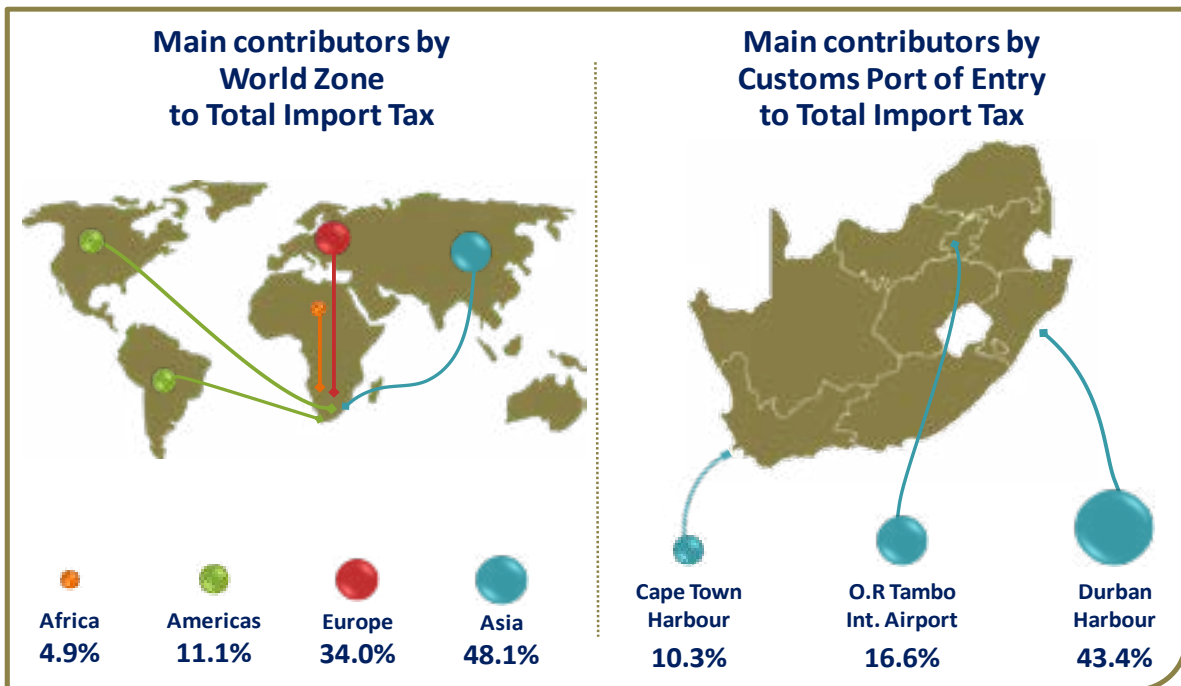
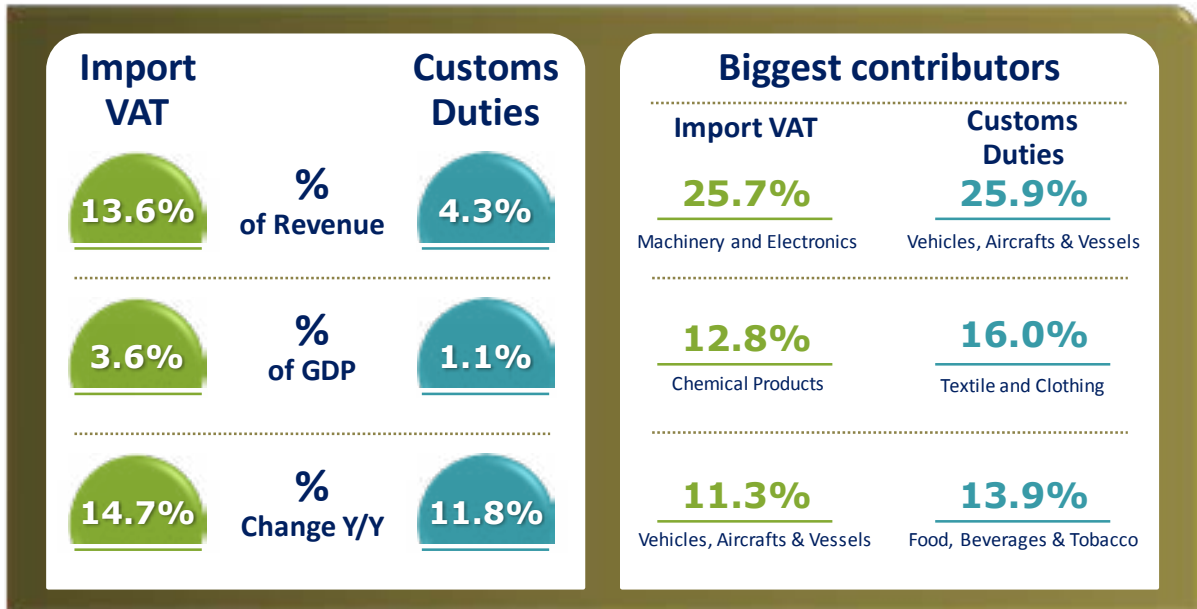
# IMPORT VAT AND CUSTOMS DUTIES

For the 2018/19 fiscal year



Number of registered importers

319 949



## 5 IMPORT VAT AND CUSTOMS DUTIES

### KEY FACTS

For the 2018/19 fiscal year:

- Import VAT collections totalled R175.2 billion and grew year-on-year (y/y) by 14.7% compared to 2.4% recorded in 2017/18. This was mainly driven by the steady levels of imports of key contributing commodities combined with the revenue impact of the 1 percentage point increase in the VAT rate from 14% to 15% effective 01 April 2018.
- Collections of Customs Duties totalled R55.0 billion and experienced a y/y improvement of 11.8%, on the back of a 7.8% growth rate in 2017/18. Revenue from two of the sub-categories of Customs Duties, namely Specific Excise Duties and *Ad valorem* Duties (referencing Sections A and B respectively of Part 2 of Schedule 1 to the Customs and Excise Act 91 of 1964), contributed R6.6 billion (11.9%) and R10.5 billion (19.1%) respectively to the year's total Duty collection with the majority of the remaining R37.9 billion (69.0%) comprising all other Customs Duties levied, predominantly General Duties (Part 1 of Schedule 1 to the Customs and Excise Act 91 of 1964).
- Despite a subdued economic environment with passive levels of investment, domestic demand and household consumption, the double-digit growth rates registered by both Import VAT and Customs Duties were driven by increases in contributions from key commodities underpinned by an overall 9.7% expansion in merchandise imports for the year 2018/19.
- Import VAT and Customs Duties accounted for 13.6% and 4.3% of the year's Total Tax Revenue respectively; resulting in a 17.9% aggregate which was in line with the average over the preceding five fiscal years. The share of these taxes to GDP notched up to 4.7% from the preceding five-year average of 4.6%, with Import VAT recording 3.6% and Customs Duties at 1.1% for the year.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 25.7%, down from 26.6% in 2017/18; while *Vehicles, Aircraft and Vessels* accounted the most for Customs Duties at 25.9%, dipping from 26.8% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.2% of the combined Total Import Tax contribution, compared to 82.5% in 2017/18.
- On a country basis, China at 26.7% and Germany at 11.4% of Total Import Tax contribution remain the principal suppliers of taxable goods.
- The Importer register grew y/y by 2.5% to 319 949.

## 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.

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

Import VAT is levied on the importation of goods and services into South Africa in terms of the VAT Act 89 of 1991. This is an indirect consumption tax and there are certain goods and services, including specific mineral oils and several basic food items, which are supplied at either a 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 National Budget Speech 2018, 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 taken into account when comparing Import VAT for 2018/19 to previous years.

Customs Duties are imposed under the Customs and Excise Act 91 of 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 91 of 1964 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.

This chapter gives an overview of:

- Methodology;
- Declarations and Payment process;
- Harmonised System section;
- World zone and selected trade blocs;
- Country of origin; and
- 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 on importation.

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

## 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 that the amount payable (as reflected on the declaration) was settled.

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

## BY HARMONISED SYSTEM SECTION

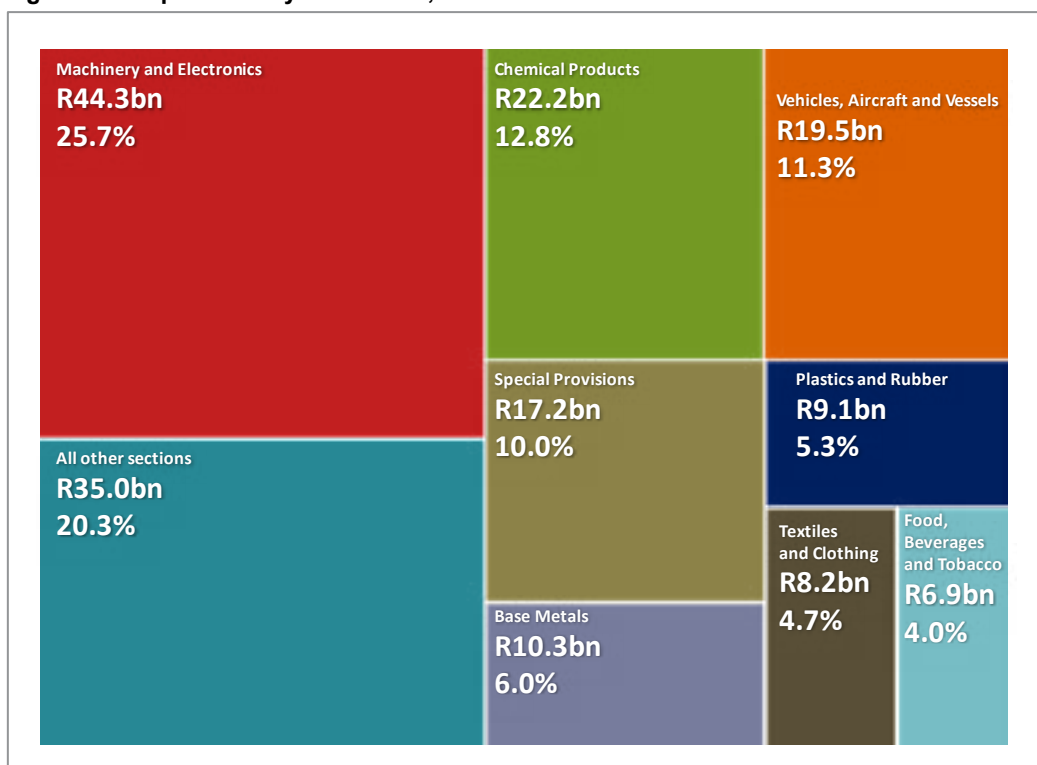
Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that imports of *Machinery and Electronics* (17.2%) accounts for the largest portion of Customs value in 2018/19, followed by *Mineral Products* (14.1%) and *Chemical Products* (14.0%).

Import VAT for 2018/19, as shown in Figure 5.1, was collected mostly from the importation of *Machinery and Electronics* (25.7%); *Chemical Products* (12.8%); *Vehicles, Aircraft and Vessels* (11.3%); *Special Provisions* (10.0%); *Base Metals* (6.0%); *Plastics and Rubber* (5.3%); *Textiles and Clothing* (4.7%) as well as *Food, Beverages and Tobacco* (4.0%). The *All Other sections* grouping (20.3%) comprises the remaining 14 HS sections.

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

Figure 5.1: Import VAT by HS section, 2018/19



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 bill of entry 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 61.7% of the year's Import VAT total in 2018/19, with *Secondary* activities at 32.3% and *Primary* activities at 3.4%.

Import VAT from the top 3 contributing economic sectors made up 87.8% of the total, namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 40.0%, followed by *Manufacturing* (*Secondary*) at 30.1% and *Financial Intermediation, Insurance, Real-Estate and Business Services* (*Tertiary*) at 17.7%.

The largest contributing HS sections to Customs Duties in 2018/19, as shown in *Figure 5.2*, were *Vehicles, Aircraft and Vessels* (25.9%); *Textiles and Clothing* (16.0%); *Food, Beverages and Tobacco* (13.9%) as well as *Machinery and Electronics* (12.1%).

Imports under the *Food, Beverages and Tobacco* section made up 98.6% of the Specific Excise Duty total, largely driven by cigarettes (40.2%) sourced mainly from Switzerland; and whiskies (32.9%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (64.4%) as well as *Machinery and Electronics* (31.1%) were the largest contributors to the *Ad valorem* Duty total; with 38.1% of the former's total comprising luxury vehicles from Germany, while 72.2% of the latter's total made up by electronic devices mainly from China.

The overall effective Customs Duty rate in 2018/19 was 3.1% compared to previous year's 3.2%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.4%; *Hides*,



# IMPORT VAT AND CUSTOMS DUTIES

*Skins and Leather* at 19.4%; *Textiles and Clothing* at 15.8%; *Food, Beverages and Tobacco* at 11.4% as well as *Vehicles, Aircraft and Vessels* at 7.6%.

**Figure 5.2: Customs Duties by HS section, 2018/19**

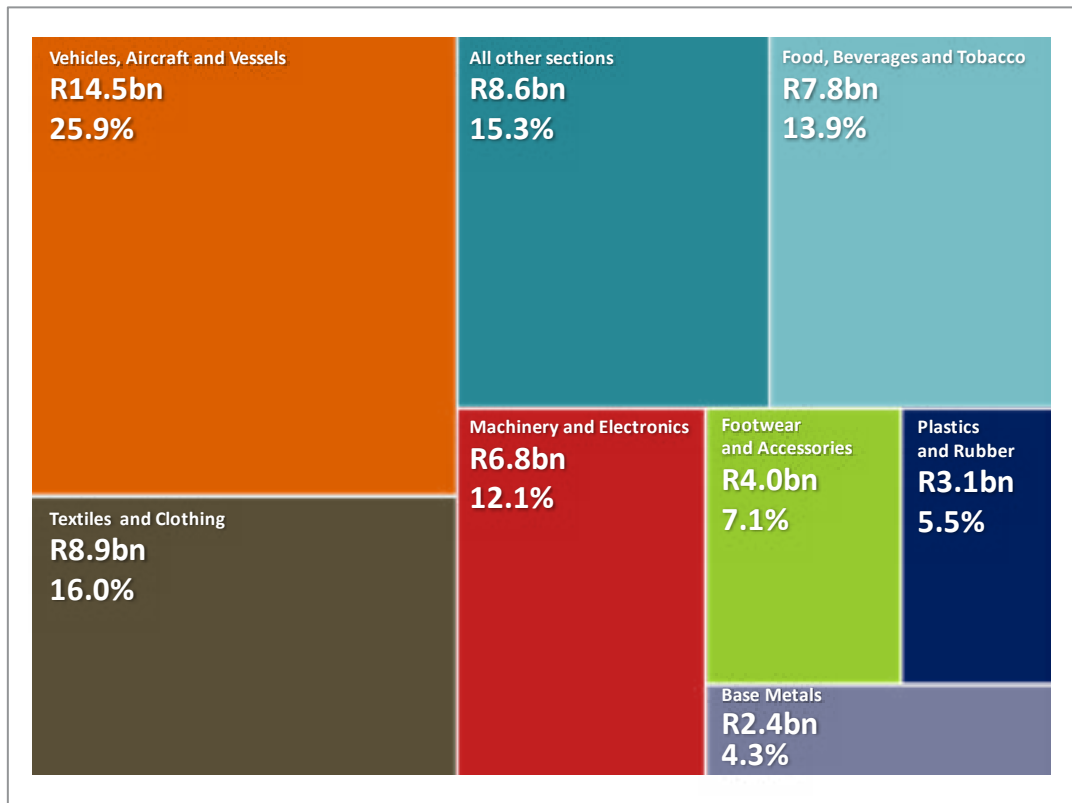
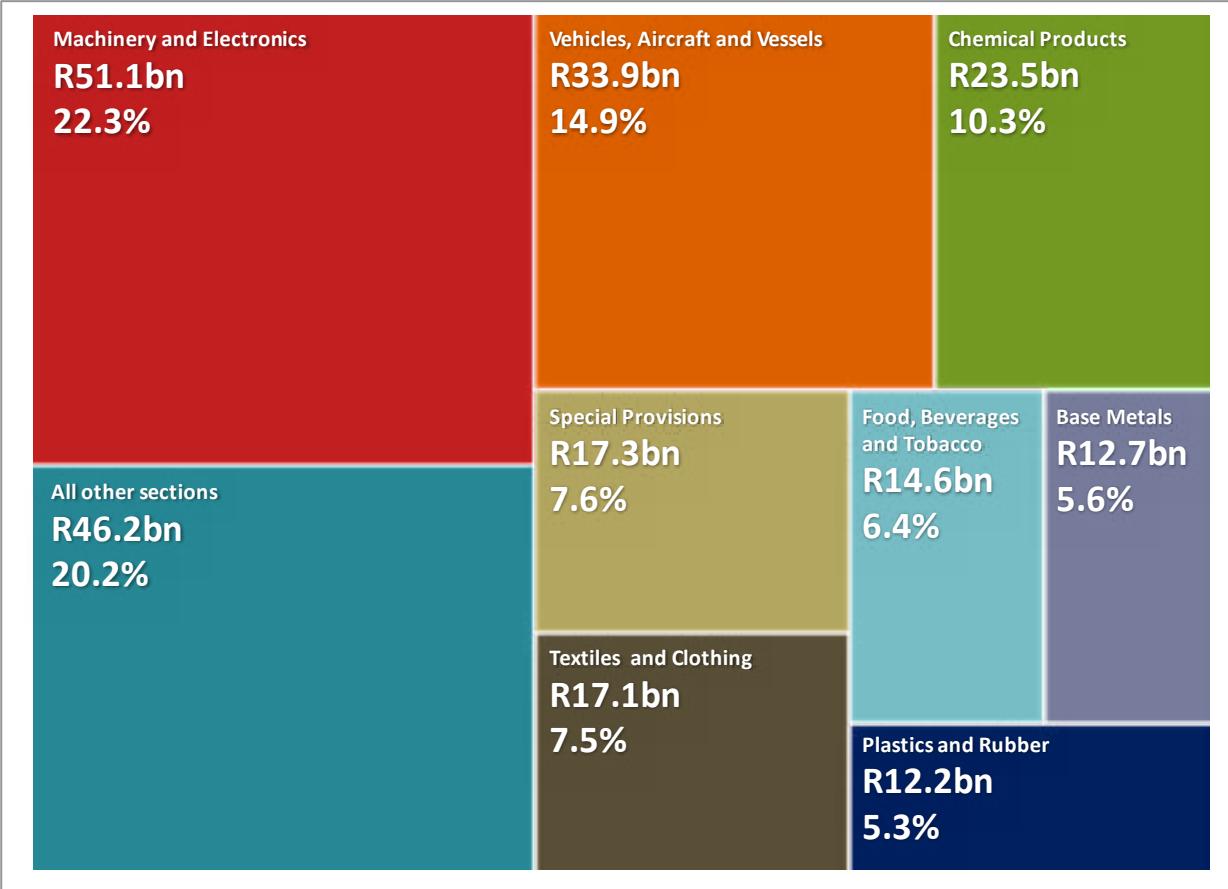


Figure 5.3 shows the top four contributing sections – *Machinery and Electronics*; *Vehicles, Aircraft and Vessels*; *Chemical Products* as well as *Special Provisions* – combined, made up more than half (55.0%) of the Total Import Tax for 2018/19.

# IMPORT VAT AND CUSTOMS DUTIES

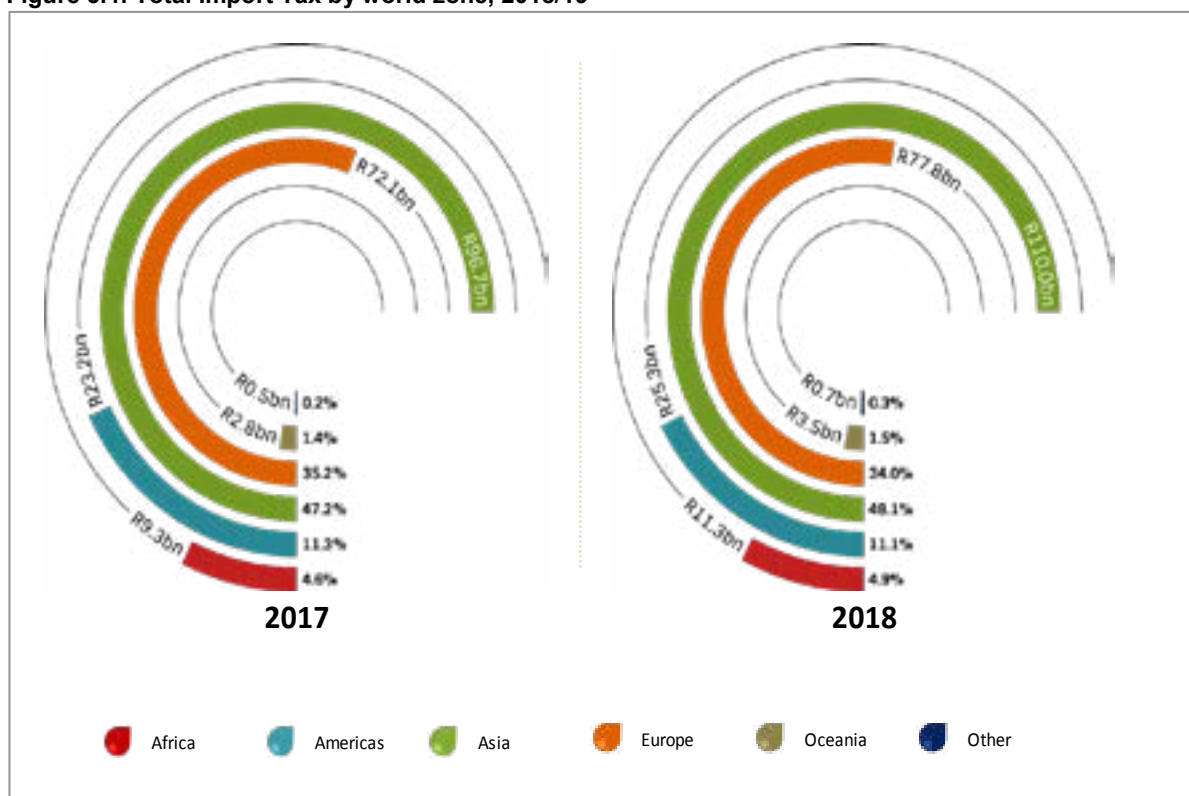
Figure 5.3: Total Import Tax by HS section, 2018/19



## BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 48.1% of the Total Import Tax, followed by Europe at 34.0% and the Americas at 11.1%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

Figure 5.4: Total Import Tax by world zone, 2018/19



Asia was South Africa's largest import supplier in 2018/19 at 36.1% of total Customs value, 44.9% of Import VAT and 58.2% of Customs Duties; with goods imported from China, India, Japan and Thailand accounting for 78.7% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest supplier, contributed 24.6% to total Customs value, 35.0% to Import VAT and 30.9% to Customs Duties; with imports from Germany, United Kingdom, Italy, France, Switzerland and Spain constituting 69.9% of Europe's share of South Africa's Total Import Tax.

The Africa world zone - which comprises the rest of Africa including Botswana, Eswatini (formerly known as Swaziland), Lesotho and Namibia - continues to grow as an important strategic trade partner for South Africa; specifically in light of the African Continental Free Trade Area agreement signed in 2018, in conjunction with other existing trade agreements including SACU and Southern African Development Community (SADC). In 2018, Africa remained the only world zone with which South Africa recorded a positive trade balance (R176.6 billion) which culminated into a 28.2% contribution to the Customs value as well as 4.9% to the Total Import Tax for 2018/19.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at 93.8% share, with Eswatini being the continent's biggest contributor to Import VAT at 23.5%.

The growing trade with Africa in 2018/19 was further emphasized within the selected trade bloc category where the African Union (AU) overtook the European Union (EU) to become South Africa's top supplier in terms of Customs value at 26.3% share, while contributing a modest 4.6% to Total Import Tax.

The EU trade bloc recorded 23.1% of the total Customs value and 31.1% of Total Import Tax; with imports from Germany, United Kingdom, Italy, France, Switzerland and Spain being the major contributors.

BRICS<sup>2</sup> is the largest trade bloc contributor to Total Import Tax at 33.9%, while accounting for 20.6% of the year's Customs value; with China, India and Brazil among SA's top eleven suppliers in terms of revenue.

## BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top six countries of origin – China, Germany, United States, India, United Kingdom and Japan – collectively accounted for 56.8% of the Total Import Tax for 2018/19.

Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (46.0%) and Import VAT (44.8%) for 2018/19. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (31.8%), *Machinery and Electronics* (20.3%) as well as *Footwear and Accessories* (12.7%).

Merchandise imported from Germany under the *Special Provisions* section (automotive parts for purposes of the Motor Industry Development Programme/Automotive Production and Development Programme) recorded the highest Customs value (28.3%) and Import VAT (30.8%) contributions, while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (84.0%).

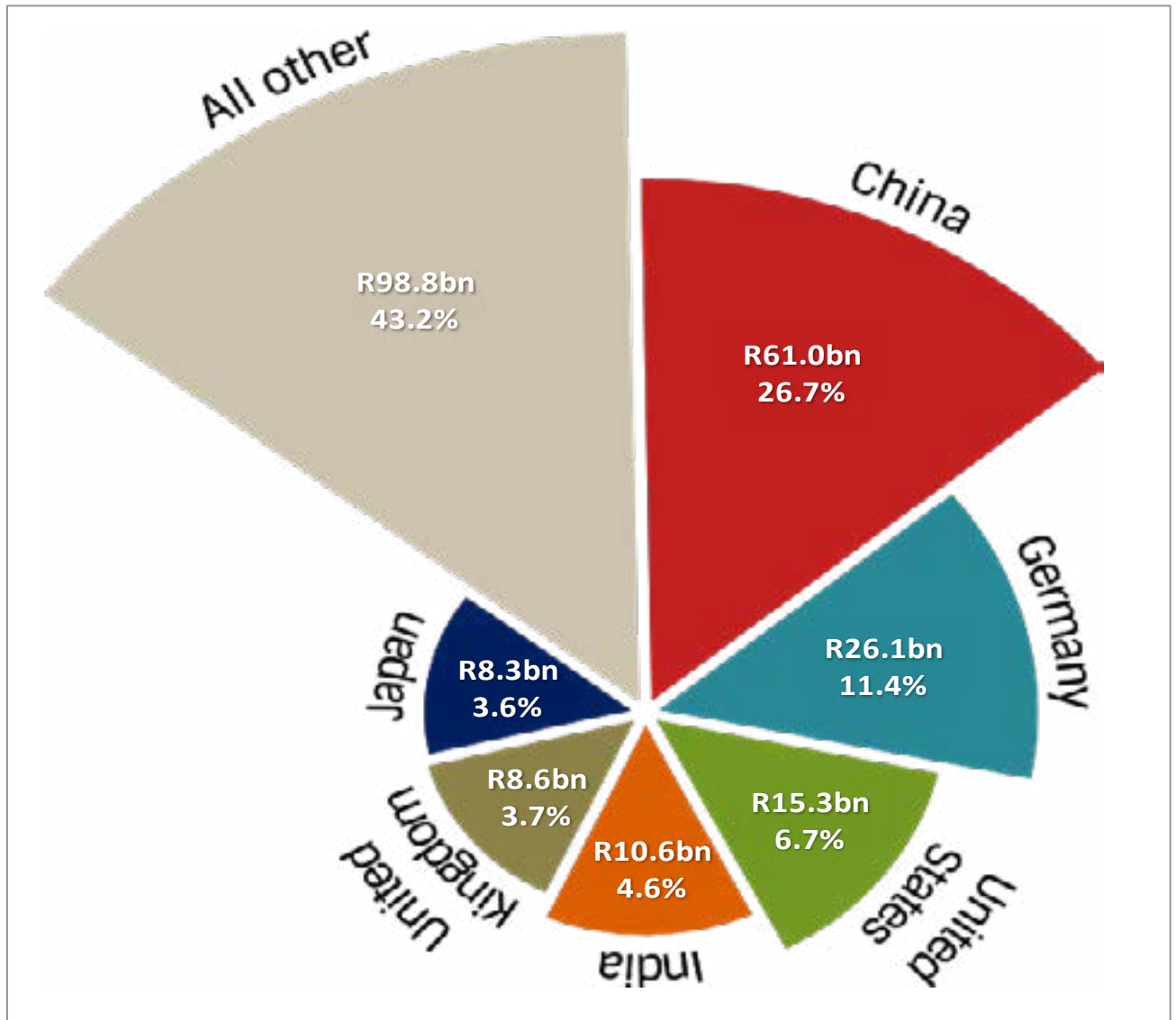
Eswatini is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2018/19, ranking 11<sup>th</sup> in Customs value at 1.3% and 13<sup>th</sup> for Import VAT at 1.4%, with the latter supported by goods imported under the sections of *Chemical Products* (41.2%); *Food, Beverages and Tobacco* (26.1%) as well as *Textiles and Clothing* (18.9%).

Table A5.3.1 shows the 20 countries that were the leading suppliers of goods contributing to Total Import Tax.

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<sup>2</sup> Brazil, Russia, India, China and South Africa

Figure 5.5: Total Import Tax by country of origin, 2018/19



## 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 years 2015/16 to 2018/19, according to their Total Import Tax share by:

- Top 4 Sea Harbours – Durban, Cape Town, Port Elizabeth and Richards Bay;
- Top 4 Airports – O.R. Tambo, Cape Town, King Shaka and Port Elizabeth;
- Top 6 Border Posts and Inland Offices – Johannesburg, East London, Pretoria, Germiston/Alberton, Oshoek and BeitBridge;
- Other Offices – all remaining Customs offices across the above categories.

# IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6 shows the contribution of each of these categories to the Total Import Tax in 2018/19.

Figure 5.6: Total Import Tax by Customs port of entry group, 2018/19

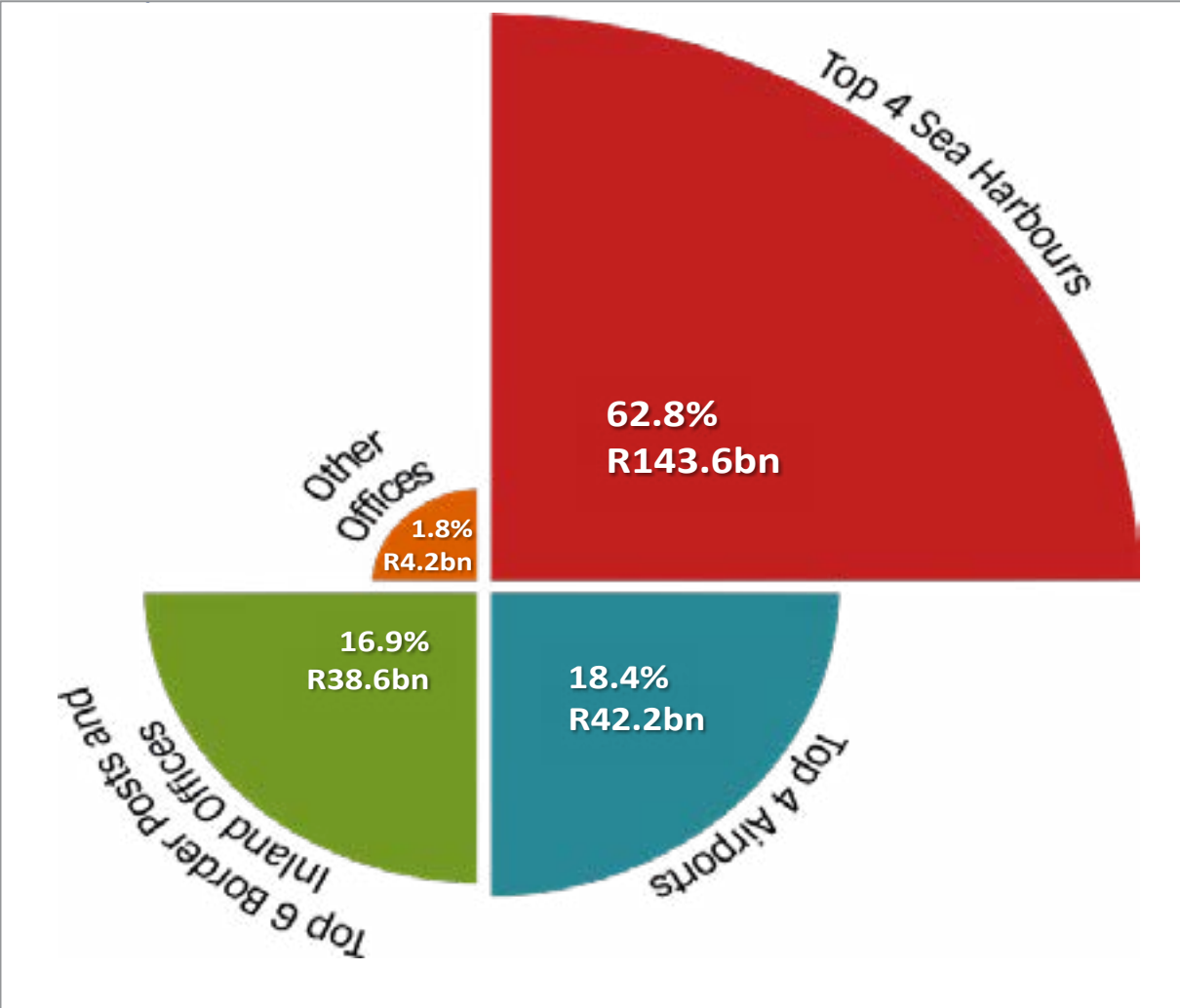


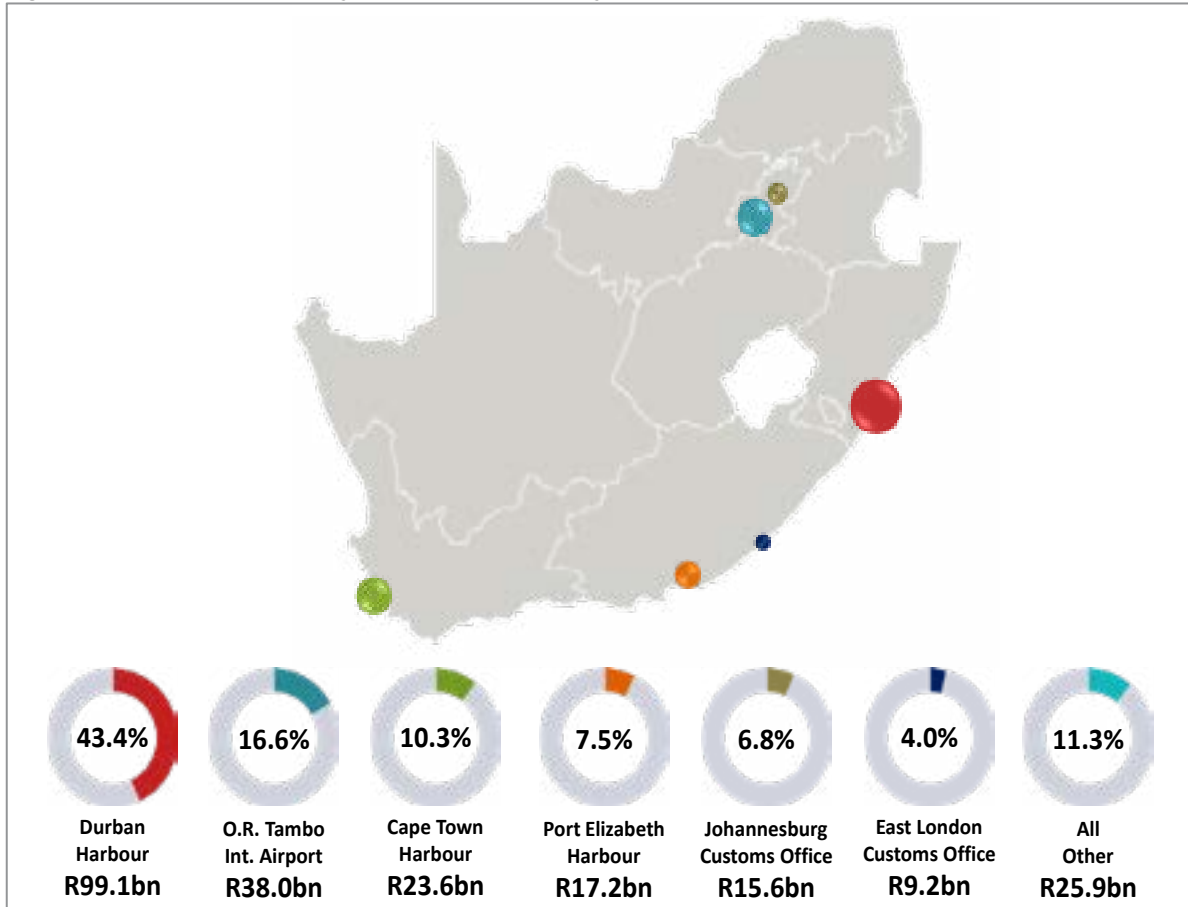
Table A5.4.2 lists the contributions of the top ports of entry, while Figure 5.7 shows the contribution of the top six offices – Durban Harbour, OR Tambo International Airport, Cape Town Harbour, Port Elizabeth Harbour, Johannesburg Customs Office and East London Customs – which together accounted for 88.7% of the Total Import Tax for 2018/19.

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence it contributes significantly to the South African economy. In 2018/19, goods imported through Durban Harbour constituted 39.5% of the national Customs value total, 42.6% of the Import VAT total and 45.7% of Customs Duties revenue. This was driven principally by imports of *Mineral Products* at 22.7% of the port’s Customs value; *Machinery and Electronics* at 23.7% of the port’s Import VAT; and *Vehicles, Aircraft and Vessels* at 23.9% of the port’s Customs Duties collected.

# IMPORT VAT AND CUSTOMS DUTIES

O.R. Tambo International Airport is Africa's largest and busiest airport. In 2018/19, the value of the cargo imported through this airport represented 19.4% of the Customs value of goods imported into the country, while contributing 18.9% to the Import VAT total and 9.6% to the Customs Duties total. More than half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

**Figure 5.7: Total Import Tax by customs port of entry, 2018/19**



# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2015/16 – 2018/19

HS section R million	Section Chapter <sup>1</sup>	2015/16				2016/17				2017/18				2018/19			
		Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>
Animals and Animal Products	1 - 5	17 614	2 271	520	2 791	19 470	2 579	734	3 314	24 189	3 141	1 427	4 568	24 301	3 365	1 428	4 793
Vegetable Products	6 - 14	29 816	3 063	1 577	4 640	34 122	2 712	1 461	4 173	26 451	2 024	1 063	3 086	26 149	2 260	667	2 926
Fats and Oils	3 15	15 174	1 157	182	1 339	18 655	1 493	205	1 698	17 774	1 283	171	1 454	14 298	1 346	154	1 500
Food, Beverages and Tobacco	4 16 - 24	57 569	5 185	5 092	10 278	62 665	6 091	6 173	12 265	60 173	6 063	7 083	13 146	68 402	6 858	7 778	14 636
Mineral Products	5 25 - 27	178 208	4 164	31	4 195	177 957	4 182	40	4 221	203 716	5 053	33	5 085	252 698	6 192	47	6 239
Chemical Products	6 28 - 38	149 062	17 494	1 037	18 531	150 502	17 648	1 081	18 729	187 469	18 934	1 163	20 096	250 884	22 163	1 316	23 479
Plastics and Rubber	7 39 - 40	51 834	7 183	2 161	9 345	55 645	7 676	2 348	10 024	57 525	8 106	2 970	11 075	61 942	9 145	3 069	12 214
Hides, Skins and Leather	8 41 - 43	5 524	829	935	1 764	5 168	760	870	1 630	4 892	740	882	1 622	4 892	808	950	1 757
Wood and articles thereof	9 44 - 46	5 520	814	194	1 008	5 448	797	182	979	5 415	791	181	972	5 733	902	190	1 092
Pulp and Paper Products	10 47 - 49	19 497	2 867	182	2 848	19 710	2 623	166	2 788	26 794	2 484	174	2 658	35 611	3 113	188	3 301
Textiles and Clothing	11 50 - 63	52 564	7 649	9 193	16 842	52 583	7 457	8 614	16 071	54 591	7 545	8 714	16 259	56 482	8 191	8 930	17 121
Footwear and Accessories	12 64 - 67	17 843	2 634	3 762	6 396	17 144	2 604	3 720	6 323	16 263	2 582	3 721	6 304	16 194	2 916	3 952	6 867
Ceramic Products etc.	13 68 - 70	14 053	2 095	796	2 890	14 067	2 101	789	2 889	14 124	2 121	811	2 932	15 868	2 545	856	3 400
Precious Stones	14 71	98 166	1 237	190	1 427	120 438	1 519	177	1 696	106 600	1 595	174	1 770	113 029	1 948	171	2 119
Base Metals	15 72 - 83	136 807	9 437	1 514	10 952	169 130	8 961	1 763	10 724	167 358	9 241	2 262	11 503	153 415	10 279	2 420	12 899
Machinery and Electronics	16 84 - 85	321 565	42 429	5 353	47 782	297 357	39 886	5 339	45 225	300 199	40 699	5 284	45 962	306 882	44 285	6 775	51 060
Vehicles, Aircraft and Vessels	17 86 - 89	189 513	18 221	13 135	31 355	171 735	17 644	11 608	29 252	168 719	18 648	13 850	32 497	190 483	19 452	14 496	33 948
Photographic and instruments	18 90 - 92	33 604	4 573	33	4 607	35 362	4 798	50	4 848	36 119	4 576	75	4 651	35 060	5 139	89	5 228
Misc Manufactured Articles	20 94 - 96	22 178	3 292	1 603	4 896	21 711	3 176	1 474	4 650	21 900	3 204	1 502	4 706	23 534	3 660	1 698	5 358
Works of Art/Antiques	21 97	609	26	0	26	2 536	31	0	31	639	31	1	32	1 050	45	0	45
Special Provisions <sup>3</sup>	22 98	84 111	12 578	38	12 616	88 825	13 344	35	13 379	94 311	13 924	66	13 989	107 007	17 202	69	17 270
Other Unclassified	93, 99	16 303	189	82	271	21 507	145	68	212	19 975	140	78	219	22 617	803	742	1 545
<b>Total</b>		<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>196 798</b>	<b>1 561 735</b>	<b>148 228</b>	<b>46 896</b>	<b>195 124</b>	<b>1 615 196</b>	<b>152 923</b>	<b>51 664</b>	<b>204 567</b>	<b>1 786 540</b>	<b>172 615</b>	<b>55 985</b>	<b>228 600</b>

Important to Note: All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Total Import Tax is Import VAT plus Customs Duties.
3. Special Provisions: Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).



# IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2015/16 – 2018/19 (continued)

HS section R million	Section Chapter	2015/16				2016/17				2017/18				2018/19			
		Customs value	Import VAT	Customs Duties	Total import Tax	Customs value	Import VAT	Customs Duties	Total import Tax	Customs value	Import VAT	Customs Duties	Total import Tax	Customs value	Import VAT	Customs Duties	Total import Tax
Animals and Animal Products	1	1.2%	1.5%	1.1%	1.4%	1.2%	1.7%	1.7%	1.5%	2.1%	1.5%	1.7%	1.5%	1.4%	1.9%	2.6%	2.1%
Vegetable Products	2	2.0%	2.1%	3.3%	2.4%	2.2%	3.1%	2.1%	1.6%	1.3%	2.1%	1.5%	1.5%	1.5%	1.3%	1.2%	1.3%
Fats and Oils	3	1.0%	0.8%	0.4%	0.7%	1.2%	1.0%	0.4%	0.9%	0.8%	0.3%	0.7%	0.8%	0.8%	0.8%	0.3%	0.7%
Food, Beverages and Tobacco	4	3.8%	3.5%	10.7%	5.2%	4.0%	4.1%	13.2%	3.7%	4.0%	13.7%	6.4%	3.8%	3.8%	4.0%	13.9%	6.4%
Mineral Products	5	11.7%	2.8%	0.1%	2.1%	11.4%	2.8%	2.2%	12.6%	3.3%	0.1%	2.5%	14.1%	14.1%	3.6%	0.1%	2.7%
Chemical Products	6	9.8%	11.7%	2.2%	9.4%	9.6%	11.9%	2.3%	11.6%	12.4%	2.3%	9.8%	14.0%	12.8%	2.3%	10.3%	
Plastics and Rubber	7	3.4%	4.8%	4.5%	4.7%	3.6%	5.2%	5.0%	3.6%	5.3%	5.7%	5.4%	3.5%	5.3%	5.5%	5.3%	
Hides, Skins and Leather	8	0.4%	0.6%	2.0%	0.9%	0.3%	0.5%	1.9%	0.3%	0.5%	1.7%	0.8%	0.3%	0.5%	1.7%	0.8%	
Wood and articles thereof	9	0.4%	0.5%	0.4%	0.5%	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.5%	0.3%	0.5%	0.3%	0.5%	
Pulp and Paper Products	10	1.3%	1.8%	0.4%	1.4%	1.3%	1.8%	0.4%	1.7%	1.8%	0.3%	1.3%	2.0%	1.8%	0.3%	1.4%	
Textiles and Clothing	11	3.5%	5.1%	19.3%	8.6%	3.4%	5.0%	18.4%	3.4%	4.9%	16.9%	7.9%	3.2%	4.7%	16.0%	7.5%	
Footwear and Accessories	12	1.2%	1.8%	7.9%	3.2%	1.1%	1.8%	7.9%	1.0%	1.7%	7.2%	3.1%	0.9%	1.7%	7.1%	3.0%	
Ceramic Products etc.	13	0.9%	1.4%	1.7%	1.5%	0.9%	1.4%	1.7%	0.9%	1.4%	1.6%	1.4%	0.9%	1.5%	1.5%	1.5%	
Precious Stones	14	6.5%	0.8%	0.4%	0.7%	7.7%	1.0%	0.4%	6.6%	1.0%	0.3%	0.9%	6.3%	1.1%	0.3%	0.9%	
Base Metals	15	9.0%	6.3%	3.2%	5.6%	10.8%	6.0%	3.8%	10.4%	6.0%	4.4%	5.6%	8.6%	6.0%	4.3%	5.6%	
Machinery and Electronics	16	21.2%	28.4%	11.2%	24.3%	19.0%	26.9%	11.4%	18.6%	26.6%	10.2%	22.5%	17.2%	25.7%	12.1%	22.3%	
Vehicles, Aircraft and Vessels	17	12.5%	12.2%	27.6%	15.9%	11.0%	11.9%	24.8%	10.4%	12.2%	26.8%	15.9%	10.7%	11.3%	25.9%	14.9%	
Photographic and instruments	18	2.2%	3.1%	0.1%	2.3%	2.3%	3.2%	0.1%	2.2%	3.0%	0.1%	2.3%	2.0%	3.0%	0.2%	2.3%	
Misc Manufactured Articles	20	1.5%	2.2%	3.4%	2.5%	1.4%	2.1%	3.1%	1.4%	2.1%	2.9%	2.3%	1.3%	2.1%	3.0%	2.3%	
Works of Art/Antiques	21	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	
Special Provisions	22	5.5%	8.4%	0.1%	6.4%	5.7%	9.0%	0.1%	5.8%	9.1%	0.1%	6.8%	6.0%	10.0%	0.1%	7.6%	
Other Unclassified	93, 99	1.1%	0.1%	0.2%	0.1%	1.4%	0.1%	0.1%	1.2%	0.1%	0.2%	0.1%	1.3%	0.5%	1.3%	0.7%	
<b>Total</b>		<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2015/16 – 2018/19

World zone / trade bloc	2015/16				2016/17				2017/18				2018/19			
	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>
Africa	353 934	8 796	217	9 013	406 285	8 479	362	8 842	423 867	8 787	559	9 346	503 370	10 577	696	11 273
Americas	161 405	18 773	4 715	23 488	157 461	18 762	4 720	23 483	151 164	17 888	5 287	23 175	171 453	20 194	5 121	25 315
Asia	557 412	65 003	28 345	93 348	564 887	63 807	27 383	91 190	599 556	67 713	28 943	96 656	645 510	77 461	32 583	110 044
Europe	425 821	54 250	14 108	68 358	414 458	54 733	14 236	68 969	417 193	55 430	16 659	72 089	438 684	60 480	17 291	77 771
Oceania	15 462	2 077	211	2 287	15 817	2 150	182	2 332	19 372	2 645	198	2 843	21 730	3 274	223	3 497
Other	3 088	290	14	3 04	2 828	296	13	3 09	4 044	460	18	4 78	5 793	630	70	700
<b>Total</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>196 798</b>	<b>1 561 735</b>	<b>148 228</b>	<b>46 896</b>	<b>195 124</b>	<b>1 615 196</b>	<b>152 923</b>	<b>51 664</b>	<b>204 587</b>	<b>1 786 540</b>	<b>172 615</b>	<b>55 985</b>	<b>228 600</b>
<b>Percentage of total</b>																
Africa	23.3%	5.9%	0.5%	4.6%	26.0%	5.7%	0.8%	4.5%	26.2%	5.7%	1.1%	4.6%	28.2%	6.1%	1.2%	4.9%
Americas	10.6%	12.6%	9.9%	11.9%	10.1%	12.7%	10.1%	12.0%	9.4%	11.7%	10.2%	11.3%	9.6%	11.7%	9.1%	11.1%
Asia	36.7%	43.6%	59.5%	47.4%	36.2%	43.0%	58.4%	46.7%	37.1%	44.3%	56.0%	47.2%	36.1%	44.9%	58.2%	48.1%
Europe	28.1%	36.4%	29.6%	34.7%	26.5%	36.9%	30.4%	35.3%	25.8%	36.2%	32.2%	35.2%	24.6%	35.0%	30.9%	34.0%
Oceania	1.0%	1.4%	0.4%	1.2%	1.0%	1.5%	0.4%	1.2%	1.2%	1.7%	0.4%	1.4%	1.2%	1.9%	0.4%	1.5%
Other	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.0%	0.2%	0.3%	0.3%	0.0%	0.2%	0.3%	0.4%	0.1%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Selected trade blocs</b>																
African Union	328 609	8 238	163	8 402	374 945	7 837	295	8 132	393 216	8 171	490	8 661	469 020	9 905	548	10 453
BRICS <sup>3</sup>	315 943	42 127	20 988	63 125	304 221	41 549	20 205	61 754	332 743	44 873	22 112	66 985	367 136	52 542	24 977	77 519
European Union	402 509	51 182	12 260	63 442	393 100	51 765	11 368	63 133	396 511	52 473	13 745	66 217	412 609	56 838	14 257	71 096
SADC <sup>4</sup>	258 047	7 776	42	7 817	297 742	7 366	148	7 514	319 518	7 576	266	7 842	363 736	9 132	301	9 433
<b>Percentage of total</b>																
African Union	21.7%	5.5%	0.3%	4.3%	24.0%	5.3%	0.6%	4.2%	24.3%	5.3%	0.9%	4.2%	26.3%	5.7%	1.0%	4.6%
BRICS <sup>3</sup>	20.8%	28.2%	44.1%	32.1%	19.5%	28.0%	43.1%	31.6%	20.6%	29.3%	42.8%	32.7%	20.6%	30.4%	44.6%	33.9%
European Union	26.5%	34.3%	25.8%	32.2%	25.2%	34.9%	24.2%	32.4%	24.5%	34.3%	26.6%	32.4%	23.1%	32.9%	25.5%	31.1%
SADC <sup>4</sup>	17.0%	5.2%	0.1%	4.0%	19.1%	5.0%	0.3%	3.9%	19.8%	5.0%	0.5%	3.8%	20.4%	5.3%	0.5%	4.1%

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

4. Southern African Development Community (SADC).

# IMPORT VAT AND CUSTOMS DUTIES

**Table A6.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2015/16 – 2018/19**

Country of origin <sup>1</sup>	2015/16				2016/17				2017/18				2018/19			
	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>
China	222 032	32 535	17 514	50 049	217 853	32 158	16 973	49 130	237 946	34 713	18 202	52 915	260 352	40 367	20 622	60 989
Germany	149 513	19 832	4 776	24 608	145 017	20 227	4 309	24 536	138 898	19 731	5 106	24 837	137 971	20 926	5 179	26 105
United States	93 482	11 710	2 773	14 483	89 369	11 389	3 022	14 411	88 684	11 230	2 858	14 088	93 547	12 749	2 561	15 311
India	64 904	5 746	2 219	7 965	56 194	5 427	2 020	7 447	66 097	6 301	2 374	8 676	68 534	7 705	2 860	10 565
United Kingdom	49 941	5 393	3 496	8 889	43 684	4 795	3 207	8 002	48 131	5 101	3 746	8 848	53 986	5 052	3 513	8 565
Japan	47 049	6 028	1 582	7 609	46 154	5 847	1 621	7 468	46 606	5 897	1 918	7 815	49 782	6 448	1 816	8 263
Thailand	30 753	3 797	951	4 748	34 981	4 376	979	5 355	38 516	4 593	1 005	5 599	43 888	5 642	1 142	6 784
Italy	32 701	4 340	792	5 132	31 163	4 047	765	4 812	34 286	4 205	779	4 984	38 051	4 810	801	5 611
France	33 071	3 914	423	4 337	40 327	4 976	442	5 417	33 310	4 416	517	4 933	32 103	4 428	665	5 093
Switzerland	13 414	1 711	1 145	2 855	11 141	1 802	2 110	3 912	11 933	1 812	2 495	4 307	12 351	1 975	2 693	4 668
Brazil	22 569	2 862	667	3 529	25 081	3 278	563	3 841	23 329	3 082	1 224	4 306	29 769	3 234	1 225	4 459
Spain	21 880	2 919	715	3 633	21 983	2 918	600	3 518	23 510	3 177	862	4 039	22 039	3 241	1 095	4 337
Viet Nam	20 831	2 630	1 591	4 221	17 002	2 216	1 444	3 659	18 529	2 436	1 215	3 651	13 600	2 209	1 459	3 669
Australia	12 843	1 708	155	1 864	13 026	1 764	108	1 872	16 458	2 234	131	2 364	18 970	2 866	142	3 008
Korea, Republic Of	22 620	2 562	916	3 478	23 130	2 299	832	3 130	19 026	2 144	629	2 774	17 903	2 263	625	2 889
Netherlands	20 022	2 634	146	2 781	19 181	2 637	171	2 808	18 142	2 394	161	2 555	16 373	2 394	433	2 827
Poland	9 667	1 387	365	1 752	10 583	1 481	350	1 831	11 415	1 603	416	2 019	14 054	2 124	516	2 640
Eswatini <sup>4</sup>	20 143	2 003	0	2 003	21 588	2 183	1	2 184	21 710	2 252	2	2 254	22 534	2 489	3	2 492
Indonesia	13 333	1 503	585	2 088	15 167	1 585	629	2 213	13 212	1 527	613	2 140	13 648	1 698	737	2 434
Sweden	13 126	1 676	147	1 823	12 606	1 773	197	1 970	13 154	1 927	270	2 197	14 246	2 142	267	2 409
Other countries	603 257	32 299	6 652	38 951	666 507	31 053	6 555	37 608	692 323	32 145	7 140	39 285	812 840	37 851	7 631	45 482
<b>Total</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>196 798</b>	<b>1 561 735</b>	<b>148 228</b>	<b>46 896</b>	<b>195 124</b>	<b>1 615 196</b>	<b>152 923</b>	<b>51 664</b>	<b>204 587</b>	<b>1 786 540</b>	<b>172 615</b>	<b>55 985</b>	<b>228 600</b>

**Important to Note:** All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

3. Top-20 countries as determined by their contribution to Total Import Tax for 2018/19.

4. Formerly known as Swaziland.

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2015/16 – 2018/19 (continued)

Country of origin	2015/16				2016/17				2017/18				2018/19			
	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax	Customs value	Import VAT	Customs Duties	Total Import Tax
China	14.6%	21.8%	36.8%	25.4%	13.9%	21.7%	36.2%	25.2%	14.7%	22.7%	35.2%	25.9%	14.6%	23.4%	36.8%	26.7%
Germany	9.9%	13.3%	10.0%	12.5%	9.3%	13.6%	9.2%	12.6%	8.6%	12.9%	9.9%	12.1%	7.7%	12.1%	9.3%	11.4%
United States	6.2%	7.8%	5.8%	7.4%	5.7%	7.7%	6.4%	7.4%	5.5%	7.3%	5.5%	6.9%	5.2%	7.4%	4.6%	6.7%
India	4.3%	3.9%	4.7%	4.0%	3.6%	3.7%	4.3%	3.8%	4.1%	4.1%	4.6%	4.2%	3.8%	4.5%	5.1%	4.6%
United Kingdom	3.3%	3.6%	7.3%	4.5%	2.8%	3.2%	6.8%	4.1%	3.0%	3.3%	7.3%	4.3%	3.0%	2.9%	6.3%	3.7%
Japan	3.1%	4.0%	3.3%	3.9%	3.0%	3.9%	3.5%	3.8%	2.9%	3.9%	3.7%	3.8%	2.8%	3.7%	3.2%	3.6%
Thailand	2.0%	2.5%	2.0%	2.4%	2.2%	3.0%	2.1%	2.7%	2.4%	3.0%	1.9%	2.7%	2.5%	3.3%	2.0%	3.0%
Italy	2.2%	2.9%	1.7%	2.6%	2.0%	2.7%	1.6%	2.5%	2.1%	2.7%	1.5%	2.4%	2.1%	2.8%	1.4%	2.5%
France	2.2%	2.6%	0.9%	2.2%	2.6%	3.4%	0.9%	2.8%	2.1%	2.9%	1.0%	2.4%	1.8%	2.6%	1.2%	2.2%
Switzerland	0.9%	1.1%	2.4%	1.5%	0.7%	1.2%	4.5%	2.0%	0.7%	1.2%	4.8%	2.1%	0.7%	1.1%	4.8%	2.0%
Brazil	1.5%	1.9%	1.4%	1.8%	1.6%	2.2%	1.2%	2.0%	1.4%	2.0%	2.4%	2.1%	1.7%	1.9%	2.2%	2.0%
Spain	1.4%	2.0%	1.5%	1.8%	1.4%	2.0%	1.3%	1.8%	1.5%	2.1%	1.7%	2.0%	1.2%	1.9%	2.0%	1.9%
Viet Nam	1.4%	1.8%	3.3%	2.1%	1.1%	1.5%	3.1%	1.9%	1.1%	1.6%	2.4%	1.8%	0.8%	1.3%	2.6%	1.6%
Australia	0.8%	1.1%	0.3%	0.9%	0.8%	1.2%	0.2%	1.0%	1.0%	1.5%	0.3%	1.2%	1.1%	1.7%	0.3%	1.3%
Korea, Republic Of	1.5%	1.7%	1.9%	1.8%	1.5%	1.6%	1.8%	1.6%	1.2%	1.4%	1.2%	1.4%	1.0%	1.3%	1.1%	1.3%
Netherlands	1.3%	1.8%	0.3%	1.4%	1.2%	1.8%	0.4%	1.4%	1.1%	1.6%	0.3%	1.2%	0.9%	1.4%	0.8%	1.2%
Poland	0.6%	0.9%	0.8%	0.9%	0.7%	1.0%	0.7%	0.9%	0.7%	1.0%	0.8%	1.0%	0.8%	1.2%	0.9%	1.2%
Eswatini	1.3%	1.3%	0.0%	1.0%	1.4%	1.5%	0.0%	1.1%	1.3%	1.5%	0.0%	1.1%	1.3%	1.4%	0.0%	1.1%
Indonesia	0.9%	1.0%	1.2%	1.1%	1.0%	1.1%	1.3%	1.1%	0.8%	1.0%	1.2%	1.0%	0.8%	1.0%	1.3%	1.1%
Sweden	0.9%	1.1%	0.3%	0.9%	0.8%	1.2%	0.4%	1.0%	0.8%	1.3%	0.5%	1.1%	0.8%	1.2%	0.5%	1.1%
Other countries	39.8%	21.6%	14.0%	19.8%	42.7%	20.9%	14.0%	19.3%	42.9%	21.0%	13.8%	19.2%	45.5%	21.9%	13.6%	19.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Top Customs offices per port of entry group, 2015/16 – 2018/19

R million Customs port of entry	2015/16				2016/17				2017/18				2018/19			
	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>
<b>Top 4 Sea Harbours</b>																
Durban Harbour	575 853	61 009	21 628	82 637	585 756	59 828	21 537	81 365	622 968	64 123	23 931	88 054	705 727	73 521	25 581	99 102
Cape Town Harbour	131 904	14 499	6 995	21 494	125 387	14 524	6 784	21 308	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 564
Port Elizabeth Harbour	87 411	11 275	3 225	14 500	85 686	11 296	3 272	14 568	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154
Richards Bay Harbour	15 120	2 118	29	2 147	20 509	2 960	10	2 971	22 799	3 108	25	3 133	26 921	3 803	20	3 822
<b>Total</b>	<b>810 287</b>	<b>88 900</b>	<b>31 877</b>	<b>120 778</b>	<b>817 339</b>	<b>88 609</b>	<b>31 603</b>	<b>120 212</b>	<b>849 562</b>	<b>93 022</b>	<b>35 656</b>	<b>128 678</b>	<b>959 622</b>	<b>105 569</b>	<b>38 062</b>	<b>143 632</b>
<b>Top 4 Airports</b>																
O.R. Tambo International Airport	329 492	28 488	4 288	32 776	336 652	28 311	4 157	32 468	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028
Cape Town International Airport	14 593	1 943	500	2 443	17 385	2 346	518	2 864	20 357	2 400	614	3 014	17 733	2 632	661	3 293
King Shaka International Airport	3 459	447	104	551	3 209	423	114	537	3 539	419	114	533	4 083	566	149	715
Port Elizabeth International Airport	984	142	9	150	692	102	9	111	809	119	5	125	890	134	7	140
<b>Total</b>	<b>348 528</b>	<b>31 020</b>	<b>4 901</b>	<b>35 920</b>	<b>357 937</b>	<b>31 182</b>	<b>4 798</b>	<b>35 980</b>	<b>349 034</b>	<b>31 669</b>	<b>5 055</b>	<b>36 723</b>	<b>369 278</b>	<b>35 997</b>	<b>6 179</b>	<b>42 176</b>
<b>Top 6 Border Posts and Inland Offices</b>																
Johannesburg Customs Office	84 304	11 298	4 165	15 463	84 545	10 552	4 215	14 767	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638
East London Customs Office	45 298	6 280	2 916	9 196	46 600	6 511	2 467	8 978	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211
Pretoria Customs Office	28 055	4 349	1 586	5 934	29 174	4 475	1 377	5 852	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286
Gerritsfontein/Alberton Customs Office	14 310	1 493	2 114	3 607	11 877	1 381	2 375	3 757	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855
Oshoek Customs Office	13 466	1 463	0	1 463	13 931	1 531	1	1 532	13 994	1 582	2	1 584	14 253	1 750	2	1 752
Beit Bridge Customs Office	80 755	1 383	7	1 390	100 199	766	4	770	108 292	596	41	637	118 954	772	73	845
<b>Total</b>	<b>266 188</b>	<b>26 266</b>	<b>10 788</b>	<b>37 053</b>	<b>286 326</b>	<b>25 216</b>	<b>10 440</b>	<b>35 656</b>	<b>293 939</b>	<b>24 607</b>	<b>10 826</b>	<b>36 433</b>	<b>308 432</b>	<b>27 085</b>	<b>11 501</b>	<b>38 586</b>
Other Offices	92 129	3 002	45	3 047	100 134	3 221	55	3 276	122 660	3 626	127	3 753	149 208	3 964	242	4 206
<b>Total</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>195 798</b>	<b>1 561 735</b>	<b>148 228</b>	<b>46 896</b>	<b>195 124</b>	<b>1 615 196</b>	<b>152 923</b>	<b>51 664</b>	<b>204 587</b>	<b>1 786 540</b>	<b>172 615</b>	<b>55 985</b>	<b>228 600</b>
<b>Top 4 Sea Harbours</b>	53.4%	59.6%	67.0%	61.4%	52.3%	59.8%	67.4%	61.6%	52.6%	60.8%	69.0%	62.9%	53.7%	61.2%	68.0%	62.8%
<b>Top 4 Airports</b>	23.0%	20.8%	10.3%	18.3%	22.9%	21.0%	10.2%	18.4%	21.6%	20.7%	9.8%	17.9%	20.7%	20.9%	11.0%	18.4%
<b>Top 6 Border Posts and Inland Offices</b>	17.5%	17.6%	22.7%	18.8%	18.3%	17.0%	22.3%	18.3%	18.2%	16.1%	21.0%	17.3%	17.3%	15.7%	20.5%	16.9%
<b>Other Offices</b>	6.1%	2.0%	0.1%	1.5%	6.4%	2.2%	0.1%	1.7%	7.6%	2.4%	0.2%	1.8%	8.4%	2.3%	0.4%	1.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Important to Note: All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad valorem excise on Imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

# IMPORT VAT AND CUSTOMS DUTIES

Table A6.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2015/16 – 2018/19

R million Customs port of entry	2015/16				2016/17				2017/18				2018/19			
	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>	Customs value	Import VAT	Customs Duties <sup>1</sup>	Total Import Tax <sup>2</sup>
Durban Harbour	575 553	61 009	21 628	82 637	568 756	59 828	21 537	81 365	622 988	64 123	23 931	88 054	705 727	73 521	25 581	99 102
O.R. Tambo International Airport	329 492	28 488	4 288	32 776	338 682	28 311	4 157	32 468	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028
Cape Town Harbour	131 904	14 499	6 995	21 494	125 387	14 524	6 784	21 308	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 554
Port Elizabeth Harbour	87 411	11 275	3 225	14 500	85 686	11 296	3 272	14 568	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154
Johannesburg Customs Office	84 304	11 298	4 165	15 463	84 545	10 552	4 215	14 767	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638
East London Customs Office	45 298	6 280	2 916	9 196	46 600	6 511	2 467	8 978	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211
Pretoria Customs Office	28 055	4 349	1 586	5 934	29 174	4 475	1 377	5 852	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286
Germiston/Alberton Customs Office	14 310	1 493	2 114	3 607	11 877	1 381	2 375	3 757	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855
Richards Bay Harbour	15 120	2 118	29	2 147	20 509	2 960	10	2 971	22 799	3 108	25	3 133	26 921	3 803	20	3 822
Cape Town International Airport	14 593	1 943	500	2 443	17 385	2 346	518	2 864	20 357	2 400	614	3 014	17 733	2 632	661	3 293
Oshoek Customs Office	13 466	1 463	0	1 463	13 931	1 531	1	1 532	13 994	1 582	2	1 584	14 253	1 750	2	1 752
Belt Bridge Customs Office	80 755	1 383	7	1 390	100 199	766	4	770	108 282	596	41	637	118 954	772	73	845
King Shaka International Airport	3 459	447	104	551	3 209	423	114	537	3 539	419	114	533	4 083	566	149	715
Port Elizabeth International Airport	984	142	9	150	692	102	9	111	809	119	5	125	890	134	7	140
Other	92 129	3 002	45	3 047	100 134	3 221	55	3 276	122 680	3 626	127	3 753	149 208	3 964	242	4 206
<b>Total</b>	<b>1 517 132</b>	<b>149 188</b>	<b>47 611</b>	<b>196 798</b>	<b>1 561 735</b>	<b>148 228</b>	<b>46 896</b>	<b>195 124</b>	<b>1 615 196</b>	<b>152 923</b>	<b>51 664</b>	<b>204 487</b>	<b>1 786 540</b>	<b>172 615</b>	<b>55 985</b>	<b>228 600</b>
Durban Harbour	38.0%	40.9%	45.4%	42.0%	37.5%	40.4%	45.9%	41.7%	38.6%	41.9%	46.3%	43.0%	39.5%	42.6%	45.7%	43.4%
O.R. Tambo International Airport	21.7%	19.1%	9.0%	16.7%	21.6%	19.1%	8.9%	16.6%	20.1%	18.8%	8.4%	16.2%	19.4%	18.9%	9.6%	16.6%
Cape Town Harbour	8.7%	9.7%	14.7%	10.9%	8.0%	9.8%	14.5%	10.9%	7.7%	9.5%	14.2%	10.7%	8.0%	9.1%	14.2%	10.3%
Port Elizabeth Harbour	5.8%	7.6%	6.8%	7.4%	5.5%	7.6%	7.0%	7.5%	4.9%	7.3%	8.4%	7.6%	4.7%	7.3%	8.1%	7.5%
Johannesburg Customs Office	5.6%	7.6%	8.7%	7.9%	5.4%	7.1%	9.0%	7.6%	5.2%	6.6%	8.0%	6.9%	4.6%	6.3%	8.6%	6.8%
East London Customs Office	3.0%	4.2%	6.1%	4.7%	3.0%	4.4%	5.3%	4.6%	3.0%	4.3%	4.9%	4.5%	2.4%	3.7%	5.1%	4.0%
Pretoria Customs Office	1.9%	2.9%	3.3%	3.0%	1.9%	3.0%	2.9%	3.0%	1.8%	2.9%	2.8%	2.9%	2.1%	3.5%	2.3%	3.2%
Germiston/Alberton Customs Office	0.9%	1.0%	4.4%	1.8%	0.8%	0.9%	5.1%	1.9%	0.7%	0.8%	5.1%	2.0%	0.7%	0.8%	4.3%	1.7%
Richards Bay Harbour	1.0%	1.4%	0.1%	1.1%	1.3%	2.0%	0.0%	1.5%	1.4%	2.0%	0.0%	1.5%	1.5%	2.2%	0.0%	1.7%
Cape Town International Airport	0.9%	1.3%	0.1%	1.2%	1.1%	1.6%	1.1%	1.5%	1.3%	1.6%	1.2%	1.5%	1.0%	1.5%	1.2%	1.4%
Oshoek Customs Office	0.8%	1.0%	0.0%	0.7%	0.9%	1.0%	0.0%	0.8%	0.9%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%
Belt Bridge Customs Office	5.3%	0.9%	0.0%	0.7%	6.4%	0.5%	0.0%	0.4%	6.7%	0.4%	0.1%	0.3%	6.7%	0.4%	0.1%	0.4%
King Shaka International Airport	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.3%	0.3%
Port Elizabeth International Airport	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Other	6.1%	2.0%	0.1%	1.5%	6.4%	2.2%	0.1%	1.7%	7.6%	2.4%	0.2%	1.8%	8.4%	2.3%	0.4%	1.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Important to Note: All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad Valorem excise on Imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

# OTHER TAXES AND COLLECTIONS

For the 2018/19 fiscal

## Capital Gains Tax Liability



An aggregate of **R142.6 billion** has been raised since the introduction of CGT in October 2001



Transfer duties amounted to **R7.2 billion** down from R7.7 billion in 2017/18

Property transfers that were subjected to transfer duty



**R188.9bn**

Average transfer duty paid



**R77 606**

Mineral and Petroleum Resources Royalty payments amounted to **R8.6 billion, a 13.1% increase from 2017/18**



This increase is attributed to a significant improvement in commodity prices such as coal as well as the platinum sub-sectors

Contributions to the SACU pool during 2018/19

**R100.0 billion**



Diesel refunds increased by 93.3% from R3.0 billion to **R5.8 billion** in 2018/19

This increase was driven by the revived use of diesel generators for electricity production in the energy sector

## 6 OTHER TAXES AND COLLECTIONS

### KEY FACTS

For the 2018/19 fiscal year:

- Capital Gains Tax (CGT) of R17.9 billion was raised of which R9.5 billion was attributable to individuals and trusts and R8.3 billion to companies. This reflects a marginal increase of R249 million (1.4%) on the R17.6 billion raised in 2017/18. An aggregate of R142.6 billion has been raised since the introduction of CGT in October 2001, with R66.1 billion from individuals and trusts and R76.5 billion from companies.
- Transfer Duty collected of R7.2 billion decreased from R7.7 billion collected in 2017/18, representing a 5.4% transaction volume increase year-on-year and a 6.2% decrease in Transfer Duty collections.
- Diesel refunds increased from R3.0 billion in 2017/18 to R5.8 billion in 2018/19, an increase of 93.3%. This increase was driven by the use of diesel generators for electricity generation in the energy sector.
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew by R1.0 billion (13.1%) to R8.6 billion due to a significant improvement in the prices of commodities such as coal. The growth, however, was still at a lower rate compared to the growth in 2016/17 of R2.1bn (56.5%).
- Total contributions to the Southern African Customs Union (SACU) pool amounted to R100.0 billion, up by 10.7% on the contributions from the previous year.

### INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2018/19. It gives an overview of:

- Capital Gains Tax (CGT);
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalty (MPRR); and
- The Southern African Customs Union.



## CAPITAL GAINS TAX

CGT is a tax on the proceeds from the disposal of assets in terms of the Income Tax Act 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 2019, which amounted to R142.6 billion.

It is generally difficult to determine the tax base of CGT as gains are only taxed on the realisation of capital gains and the taxable capital gain is taxed at the marginal tax rate 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 experienced distress selling of assets, most notably the selling of holiday homes and equities, made capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.7% for natural persons and from 14.0% to 18.7% for companies. 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. These adjustments increased the maximum effective tax rates from 13.7% to 18% for natural persons, from 18.7% to 22.4% for companies and from 27.3% to 36% for trusts.

**Table 6.1: Capital Gains Tax raised, 2014/15– 2018/19**

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2014/15	23 879	37 847	<b>61 726</b>
2014/15	5 538	6 135	<b>11 672</b>
2015/16	7 526	9 155	<b>16 681</b>
2016/17	9 638	7 422	<b>17 061</b>
2017/18	10 015	7 609	<b>17 623</b>
2018/19	9 534	8 339	<b>17 872</b>
Cumulative	66 130	76 506	<b>142 636</b>

## TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act 40 of 1949, at progressive rates on the value of any property that is acquired by any individual or juristic entity, subject to 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).

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 property is included as part of a fair-valuation of 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 will be 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 Transfer Duty rates applicable to various values of property transfers from 23 February 2011 to 28 February 2015. **Table 6.3** shows revised rates effective from 1 March 2015 to 29 February 2016 and **Table 6.4** shows revised rates effective from 1 March 2016 to 28 February 2017 whilst **Table 6.5** reflects the rate of Transfer Duty payable from 1 March 2017 to 31 March 2019.

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

Fair market value or consideration			Rate of Transfer Duty <sup>1</sup>
0	-	600 000	0% of the amount
600 001	-	1 000 000	3% of the amount above R600 000
1 000 000	-	1 500 000	R12 000 + 5% of the amount above R1 million
1 500 001	+		R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011 to 28 February 2015

**Table 6.3: All persons (including Companies, Close Corporations and Trusts)**

Fair market value or consideration			Rate of Transfer Duty <sup>1</sup>
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	+		R85 000 + 11% of the amount above R2.25 million

1. Effective from 01 March 2015 to 29 February 2016

**Table 6.4: All persons (including Companies, Close Corporations and Trusts)**

Fair market value or consideration			Rate of Transfer Duty <sup>1</sup>
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	-	10 000 000	R85 000 + 11% of the amount above R2.25 million
10 000 001	+		R937 500 + 13% of the amount above R10.0 million

1. Effective from 01 March 2016 to date 28 February 2017

# OTHER TAXES AND COLLECTIONS

**Table 6.5: All persons (including Companies, Close Corporations and Trusts)**

Fair market value or consideration			Rate of Transfer Duty <sup>1</sup>
0	-	900 000	0% of the amount
900 001	-	1 250 000	3% of the amount above R900 000
1 250 001	-	1 750 000	R10 500 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R40 500 + 8% of the amount above R1.75 million
2 250 001	-	10 000 000	R80 500 + 11% of the amount above R2.25 million
10 000 001	+		R933 000 + 13% of the amount above R10.0 million

1. Effective from 01 March 2017 to 31 March 2019

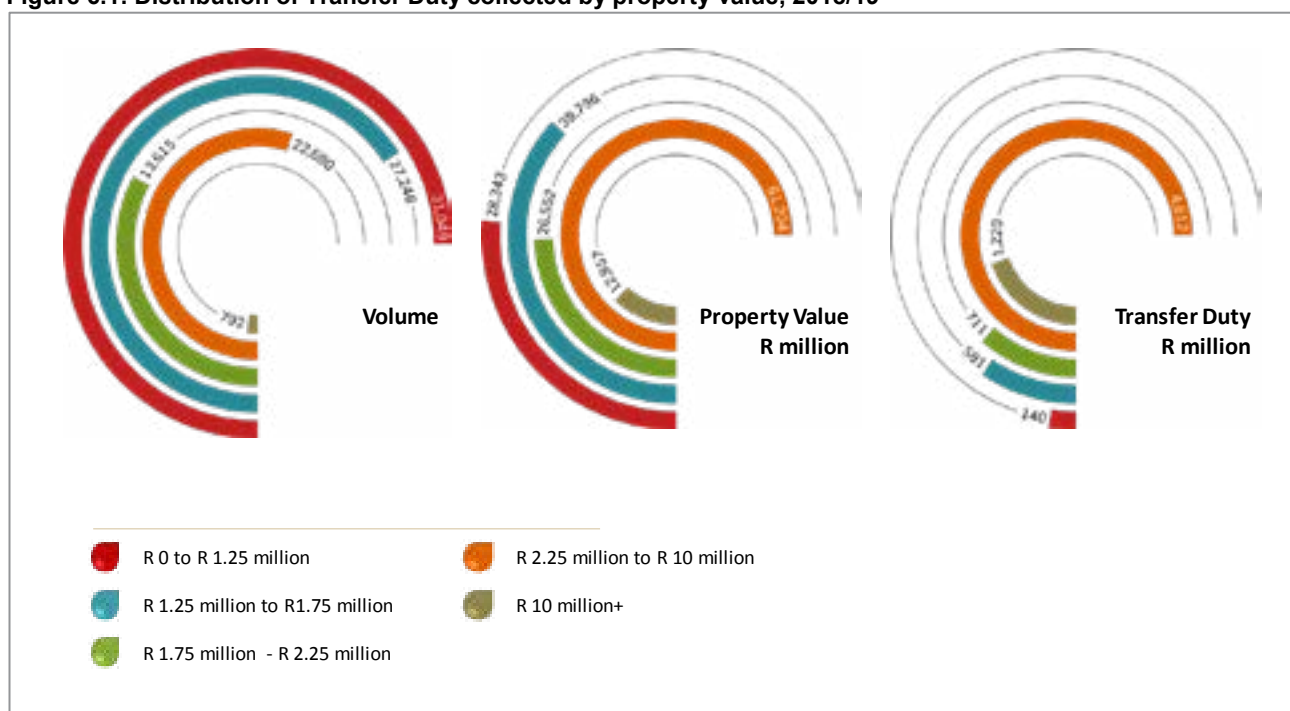
The migration of Transfer Duty payments onto SARS' electronic e-filing platform in 2013 has improved the accuracy of information on property transactions and associated duties.

From 1 March 2015, the threshold of property values liable for transfer duties was increased to R750 000. This was raised to over R900 000 from 1 March 2017.

In 2018/19 a total number of 93 329 properties were transferred at a combined value of R188.9 billion. This represents an increase from the 85 664 properties transferred in 2017/18 at a value of R179.0 billion. This resulted in Transfer Duty collections of R7.2 billion down from the R7.7 billion received in 2017/18, representing 8.9% transaction volume increase year-on-year and 6.2% decrease in Transfer Duty collections.

The transaction volume increase in 2018/19 is surprising considering the tough economic conditions, but did not translate into added Transfer Duty collections. In the current year, 75% (2018 - 74%) of the transfer volume accounted for 20% (2018 - 19%) of the Transfer Duty collected. The transaction volume and related value-bands for 2018/19 is graphically displayed in *figure 6.1* below.

**Figure 6.1: Distribution of Transfer Duty collected by property value, 2018/19**



The average value of property transferred was R2 million (2017/18: R2.1 million) and the average Transfer Duty paid on these transfers was R77 606 (2017/18: R90 155). *Table A6.1.1* shows the Transfer Duty collected in each value category in 2017/18 and *Table A6.1.2* shows the Transfer Duty collected in 2018/19, including the percentage and cumulative percentage contribution per category.

The Pareto analysis of the past two years reveals that 84% of the transaction volume contributed 30% of the transfer duties in 2018/19 while in 2017/18, 82% of the transaction volume contributed 28% toward transfer duties, underpinned by close to 60% of the property value.

## TRANSFER DUTY DECLARATIONS

The Transfer Duty declarations require a description 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;
- 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 acres 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 office buildings, warehouses or retail space;
- Industrial building – A building used for manufacturing or distribution, e.g. factory, workshop or warehouse;
- 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 will be 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 2018/19, primary residences made up 81.4% (2017/18: 82.5%) of the total number of dutiable transfers, accounting for 79.2% (2017/18: 79.2%) of the total property value and 76.0% (2017/18: 75.7%) of Transfer Duties collected for the year. There was a 7.5% increase in the number of primary residence transactions with a 5.8% (R337 million) attributable decrease in Transfer Duty collections represented by a 5.3% (R7.5 billion) increase in total property value.

## DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001, and reimburses users of diesel in respect of fuel levies collected at source. The refund is intended to promote the international competitiveness of primary production in fishing, farming, forestry and mining and reducing the road-related tax burden of the Road Accident Fund (RAF) levy for certain non-road users especially offshore activities. With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants with a capacity exceeding 200 Megawatts that use distillate fuel solely for the purpose of generating electricity for peak demand.

Diesel refund rates differ according to the purpose for which the fuel is used. Primary producers on land (farming, forestry and mining) qualify for a refund amounting to 100 percent of the RAF levy and

# OTHER TAXES AND COLLECTIONS

40 percent of the Fuel Levy (FL) in respect of 80 percent of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, offshore mining, National Sea Rescue Institute vessels (NSRI), vessels conducting research in support of 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 harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants are refunded 50 percent 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 Fuel levy and RAF levy rates. The applicable rates for the past five years are shown in *Table 6.6*:

**Table 6.6: Diesel refund rates, 2014/15 - 2018/19**

Effective Date	Onland c/l <sup>1</sup>	Offshore c/l <sup>1</sup>	Rail and harbour c/l <sup>1</sup>	Peak Power Plants c/l <sup>1</sup>
02/04/2014	187.8	313.5	104.0	313.5
01/04/2015	250.0	394.0	154.0	394.0
06/04/2016	262.0	424.0	154.0	289.0
05/04/2017	283.0	463.0	163.0	313.0
04/04/2018	321.8	515.0	193.0	354.0

1. Cents per litre

The Diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims are refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2015/16 to 2018/19 are shown in *Table 6.7*.

**Table 6.7: Diesel refunds 2015/16 - 2018/19**

Diesel Refunds (In R million)	2015/16		2016/17		2017/18		2018/19	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
<b>On land (only 80% of eligible litres qualify)</b>	<b>1 515.2</b>	<b>3 467.8</b>	<b>1 467.0</b>	<b>3 742.8</b>	<b>1 053.5</b>	<b>2 920.0</b>	<b>1 181.9</b>	<b>3 504.0</b>
Agriculture, forestry and fishing	553.6	1 271.7	538.9	1 372.0	614.0	1 674.7	524.6	1 602.5
Mining and quarrying	945.0	2 157.1	891.3	2 274.3	416.5	1 180.3	615.7	1 772.0
Other	16.6	39.0	36.7	96.4	23.0	65.0	41.6	129.5
<b>Rail (100% of eligible litres qualify)</b>	<b>157.0</b>	<b>214.3</b>	<b>160.4</b>	<b>247.1</b>	<b>16.7</b>	<b>25.9</b>	<b>42.8</b>	<b>113.4</b>
<b>Offshore (100% of eligible litres qualify)</b>	<b>67.1</b>	<b>251.3</b>	<b>81.3</b>	<b>334.7</b>	<b>58.1</b>	<b>259.0</b>	<b>87.5</b>	<b>422.8</b>
<b>Electricity (100% of eligible litres qualify)</b>	<b>1 407.6</b>	<b>5 328.7</b>	<b>111.4</b>	<b>438.7</b>	<b>-0.1</b>	<b>-0.4</b>	<b>14.8</b>	<b>58.4</b>
<b>Peak power</b>			<b>12.2</b>	<b>35.2</b>	<b>10.3</b>	<b>32.4</b>	<b>290.2</b>	<b>1 007.9</b>
<b>Other<sup>1</sup></b>		<b>20.9</b>		<b>238.2</b>		<b>-211.9</b>		<b>740.0</b>
<b>Grand Total</b>	<b>3 146.9</b>	<b>9 283.0</b>	<b>1 832.3</b>	<b>5 036.7</b>	<b>1 138.5</b>	<b>3 025.0</b>	<b>1 617.3</b>	<b>5 846.4</b>

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. This has added around a billion rand each year to the diesel refund amount. Note that adjustments were made to Diesel refunds in years prior to 2013/14.

The litres of diesel used have decreased significantly since 2016/17 compared to prior years, largely driven by lower usage of diesel for generating electricity. The reduction in the rate of the diesel refund for the fuel levy by 50 percent could also have contributed to the decision to use less diesel for electricity generation.

# OTHER TAXES AND COLLECTIONS

This has led to a decrease in the value of Diesel refunds, despite the increase in diesel rates. Diesel refunds have increased by over a billion in 2018/19 as diesel electricity generation was revived as well as completion significant audits in the mining and agriculture sectors.

## MINERAL AND PETROLEUM RESOURCES ROYALTY

Mineral and Petroleum Resources Royalties (MPRR) compensate the State for the permanent loss of non-renewable resources. It is therefore not classified as a tax.

The rates for the MPRR are determined according to a formula contained in section 4(1) and (2) of the MPRR Act 28 of 2008, which differentiates 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%.

In 2016/17 MPRR collections surged by R2.1bn (56.5%) from a low base due to an improvement in prices for commodities such as manganese, iron ore and coal. Growth was also realised in 2017/18, although at a lower rate of R1.8bn (31.3%). The manganese, iron ore as well as the coal subsectors were the major contributors to this growth. Although manganese contributed significantly to the growth in 2017/18, its relative contribution to the total MPRR was merely 8.7%, compared to iron ore and coal with contributions of 28.5% and 21.5%, respectively. The MPRR collections by resource are shown in *Table 6.8*.

In 2018/19 a significant improvement in the prices of commodities such as coal led to R1.0bn (13.1%) growth in MPRR collections, which is slightly lower than the previous year. The coal and the platinum subsectors were the major contributors to improvement in MRRP collections. Although platinum and coal contributed significantly to the growth in 2018/19, their relative contributions were 13.1%, and 23.9% respectively.

**Table 6.8: MPRR payments by commodity type (R million), 2016/17 - 2018/19**

R million	2016/17	2016/17 relative proportions	Year-on-year growth	2017/18	2017/18 relative proportions	Year-on-year growth	2018/19	2018/19 relative proportions	Year-on-year growth
Coal	1 097	18.9%	56.4%	1 637	21.5%	49.2%	2 059	23.9%	25.8%
Copper	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Diamond	250	4.3%	169.0%	353	4.6%	40.9%	362	4.2%	2.6%
Gold and uranium	930	16.0%	53.0%	590	7.7%	-36.5%	288	3.3%	-51.3%
Industrial Minerals	70	1.2%	-54.6%	99	1.3%	41.4%	233	2.7%	134.2%
Iron Ore	1 629	28.1%	153.2%	2 167	28.5%	33.1%	2 078	24.1%	-4.1%
Manganese	105	1.8%	-43.4%	665	8.7%	534.1%	802	9.3%	20.6%
Platinum	804	13.9%	11.6%	851	11.2%	5.8%	1 127	13.1%	32.5%
Zinc	8	0.1%	52.2%	13	0.2%	60.8%	3	0.0%	-75.0%
Other	909	15.7%	52.2%	1 243	16.3%	36.8%	1 659	19.3%	33.5%
<b>Total</b>	<b>5 802</b>	<b>100.0%</b>	<b>56.5%</b>	<b>7 617</b>	<b>100.0%</b>	<b>31.3%</b>	<b>8 612</b>	<b>100.0%</b>	<b>13.1%</b>

## SOUTHERN AFRICAN CUSTOMS UNION

The Southern African Customs Union (SACU) comprises of the following five participating countries: Botswana, Eswatini, Lesotho, Namibia, (BELN) and South Africa. The Union established in 1910 is the oldest customs union in the world. South Africa, Lesotho, Namibia and Eswatini also form part of the Common Monetary Area (CMA) and the currencies of Eswatini, Lesotho and Namibia are pegged to the South African Rand.

### South Africa Intra-SACU trade

Botswana and Namibia remained South Africa's main destinations for exports in SACU, while Eswatini and Namibia are the main source of imports within the union. South Africa registered a trade surplus with all SACU countries from 2014/15 to 2018/19 with the exception of Eswatini during 2016/17 to 2018/19 fiscal years. The exports to SACU countries averaged 11.1% and the imports 3.0% when compared to South Africa's trade with the rest of the world over the reviewed period.

**Table 6.9: SA – Intra-SACU Trade, 2014/15 – 2018/19**

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW <sup>1</sup>	% Share BELN Countries
<b>Exports</b>							
2014/15	47 251	14 828	13 832	48 306	124 217	1 003 933	12.4%
2015/16	49 068	14 450	14 814	46 907	125 239	1 038 416	12.1%
2016/17	48 218	15 411	16 254	44 919	124 801	1 134 798	11.0%
2017/18	48 029	15 788	17 466	40 679	121 962	1 185 520	10.3%
2018/19	51 615	16 683	16 960	41 059	126 317	1 268 659	10.0%
R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW <sup>1</sup>	% Share BELN Countries
<b>Imports</b>							
2014/15	5 385	12 956	2 863	6 519	27 722	1 082 831	2.6%
2015/16	5 568	14 384	3 800	6 312	30 064	1 093 698	2.7%
2016/17	5 691	15 594	4 193	6 650	32 127	1 089 904	2.9%
2017/18	5 589	16 157	4 167	11 939	37 852	1 130 659	3.3%
2018/19	6 316	16 756	3 749	12 946	39 766	1 241 086	3.2%
R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW <sup>1</sup>	% Share BELN Countries
<b>Balance</b>							
2014/15	41 866	1 872	10 969	41 787	96 495	-78 898	
2015/16	43 499	66	11 014	40 595	95 175	-55 282	
2016/17	42 528	-183	12 061	38 269	92 675	44 894	
2017/18	42 440	-370	13 299	28 741	84 110	54 861	
2018/19	45 300	-73	13 211	28 113	86 551	27 573	

1. Rest of the World

## **SACU revenue contribution and pool shares**

SACU countries apply a common external tariff and have similar Customs and Excise legislation. They impose the same rate of excise duties on imported and locally manufactured goods. The Customs and Excise revenue is remitted into the Common Revenue Pool (CRP) and distributed among the SACU members according to a revenue sharing formula.

The revenue sharing formula used to distribute payments amongst the SACU members is derived from two components of the Common Revenue Pool:

### **Customs revenue**

- Customs component – revenue is distributed based on each member state's share of intra-SACU imports;

**Excise revenue**, which is further divided into two components:

- An Excise component – 85% of the excise revenue is based on each member's Gross Domestic Product (GDP) as a percentage of total SACU GDP; and
- A development component – the remaining 15% of the excise revenue is distributed to member states equally, with a small adjustment for each member's GDP per capita.

South Africa administers the SACU revenue pool and on a quarterly basis disburses amounts to the SACU Secretariat for distribution amongst all SACU member states. Adjustments to estimates of GDP, population and intra-SACU trade also contribute to the determination of overall SACU payments.

In 2014/15 the year-on-year Customs and Excise revenue collections in the region increased by 2.3% and further increased by 11.0% in 2015/16, with contributions from BELN member states growing by 32.9% year-on-year. However, 2016/17 revenue collections were marked by a significantly smaller growth rate of 0.5%, mainly due to the contraction of the BELN's contribution into the CRP, which contracted by 5.4% year-on-year. The BELN's contribution improved significantly to grow at 15.5% in 2017/18 before declining by 4.7% in 2018/19.

The decline in Custom and Excise revenue collections was mainly due to the slowdown of imports into the South African market from the rest of the world by 0.3% or R3.8 billion between 2015/16 and 2016/17. The revenue collections improved by 3.7% or R40.8 billion and 9.8% or R110.4 billion during 2017/18 and 2018/19, respectively. This performance was mainly attributed to the slowdown in domestic economic growth from a high of 2.5% in 2013 to 0.4% in 2016, before improving to 1.4% in 2017 and declining to 0.8% in 2018.

The 2018/19 preliminary contribution into the Common Revenue Pool amounted to R99.9 billion, a 10.7% year-on-year growth. Customs duties account for 55% of the pool while Excise duties make up 45%. The three highest tax types to the contribution are customs duties, domestic excise on beer as well as domestic excise on cigarettes. Contribution by BELN member states decreased by 4.7% year-on-year after growing by 15.5% in 2017/18, while SA's contribution increased by 11.2%, an improved growth rate when compared to 6.3% growth recorded during 2017/18.



# OTHER TAXES AND COLLECTIONS

BELN contribution was primarily affected by Namibia's contraction of 19.7% year-on-year due to decline in trade of vehicles, base metals, machinery and consumer goods. Lesotho's contributions grew by 57.2% year-on-year, resulting from increased import growth. The import growth in Lesotho was partially driven by the construction of the second phase of the Lesotho Highlands Water Project.

**Table 6.10: Contributions to the SACU pool, 2014/15– 2018/19**

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	South Africa	Total contribution
2014/15	394	193	225	963	<b>1 775</b>	74 200	<b>75 975</b>
2015/16	745	210	211	1 174	<b>2 340</b>	82 001	<b>84 341</b>
2016/17	556	214	246	1 198	<b>2 214</b>	82 535	<b>84 749</b>
2017/18	855	222	204	1 276	<b>2 557</b>	87 731	<b>90 289</b>
2018/19	847	246	320	1 024	<b>2 437</b>	97 552	<b>99 990</b>
<b>Percentage of total</b>							
2014/15	0.5%	0.3%	0.3%	1.3%	<b>2.3%</b>	97.7%	<b>100.0%</b>
2015/16	0.9%	0.2%	0.3%	1.4%	<b>2.8%</b>	97.2%	<b>100.0%</b>
2016/17	0.7%	0.3%	0.3%	1.4%	<b>2.6%</b>	97.4%	<b>100.0%</b>
2017/18	0.9%	0.2%	0.2%	1.4%	<b>2.8%</b>	97.2%	<b>100.0%</b>
2018/19	0.8%	0.2%	0.3%	1.0%	<b>2.4%</b>	97.6%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>							
2014/15	-17.4%	19.0%	-3.4%	0.2%	<b>-3.2%</b>	0.6%	<b>0.5%</b>
2015/16	89.4%	8.4%	-6.2%	21.9%	<b>31.8%</b>	10.5%	<b>11.0%</b>
2016/17	-25.5%	2.3%	16.6%	2.1%	<b>-5.4%</b>	0.7%	<b>0.5%</b>
2017/18	53.9%	3.7%	-17.2%	6.6%	<b>15.5%</b>	6.3%	<b>6.5%</b>
2018/19	-1.0%	10.6%	57.2%	-19.7%	<b>-4.7%</b>	11.2%	<b>10.7%</b>

**Table 6.11: Shares received from the SACU pool, 2014/15 – 2018/19**

R million	Botswana	Eswatini	Lesotho	Namibia	Secretariat	Total BELN countries	South Africa <sup>1</sup>	Total contribution
2014/15	19 023	7 487	7 034	18 117	77	<b>51 738</b>	24 237	<b>75 975</b>
2015/16	20 039	6 815	6 308	17 127	733	<b>51 022</b>	33 319	<b>84 341</b>
2016/17	15 547	5 252	4 519	14 071	60	<b>39 448</b>	45 301	<b>84 749</b>
2017/18	23 031	7 109	6 154	19 597	60	<b>55 951</b>	43 746	<b>99 697</b>
2018/19 <sup>2</sup>	19 465	5 844	5 542	17 375	63	<b>48 289</b>	43 069	<b>91 357</b>
<b>Percentage of total</b>								
2014/15	25.0%	9.9%	9.3%	23.8%	0.1%	<b>68.1%</b>	31.9%	<b>100.0%</b>
2015/16	23.8%	8.1%	7.5%	20.3%	0.9%	<b>60.5%</b>	39.5%	<b>100.0%</b>
2016/17	18.3%	6.2%	5.3%	16.6%	0.1%	<b>46.5%</b>	53.5%	<b>100.0%</b>
2017/18	23.1%	7.1%	6.2%	19.7%	0.1%	<b>56.1%</b>	43.9%	<b>100.0%</b>
2018/19	21.3%	6.4%	6.1%	19.0%	0.1%	<b>52.9%</b>	47.1%	<b>100.0%</b>
<b>Percentage year-on-year growth</b>								
2014/15	24.1%	4.6%	16.2%	23.0%	-26.2%	<b>19.3%</b>	-24.7%	<b>0.5%</b>
2015/16	5.3%	-9.0%	-10.3%	-5.5%	852.5%	<b>-1.4%</b>	37.5%	<b>11.0%</b>
2016/17	-22.4%	-22.9%	-28.4%	-17.8%	-91.8%	<b>-22.7%</b>	36.0%	<b>0.5%</b>
2017/18	48.1%	35.4%	36.2%	39.3%	-0.3%	<b>41.8%</b>	-3.4%	<b>17.6%</b>
2018/19	-15.5%	-17.8%	-9.9%	-11.3%	5.2%	<b>-13.7%</b>	-1.5%	<b>-8.4%</b>

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

2. Includes the forecast error adjustment for 2016/17.

# OTHER TAXES AND COLLECTIONS

**Table A6.1.1: Transfer Duty collected by property value, 2017/18**

Fiscal Year Property Value R thousand	2017/18			2017/18 (Percentage of total)			2017/18 (Cumulative Percentage of total)		
	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
750 - 850	1 118	893	2	1.31%	0.50%	0.03%	2%	1%	0%
850 - 950	3 277	2 984	7	3.83%	1.67%	0.09%	6%	2%	0%
950 - 1 050	7 980	7 842	25	9.32%	4.38%	0.32%	15%	7%	0%
1 050 - 1 150	6 223	6 756	37	7.26%	3.77%	0.49%	22%	10%	1%
1 150 - 1 250	6 639	7 880	60	7.75%	4.40%	0.78%	30%	15%	2%
1 250 - 1 350	6 525	8 378	85	7.62%	4.68%	1.09%	38%	19%	3%
1 350 - 1 450	5 194	7 190	98	6.06%	4.02%	1.27%	44%	23%	4%
1 450 - 1 550	5 013	7 451	125	5.85%	4.16%	1.62%	50%	28%	6%
1 550 - 1 650	4 343	6 887	134	5.07%	3.85%	1.74%	55%	31%	7%
1 650 - 1 750	3 860	6 503	142	4.51%	3.63%	1.84%	59%	35%	9%
1 750 - 1 850	3 422	6 105	148	3.99%	3.41%	1.91%	63%	39%	11%
1 850 - 1 950	2 810	5 291	143	3.28%	2.96%	1.86%	67%	41%	13%
1 950 - 2 050	2 492	4 949	147	2.91%	2.76%	1.91%	69%	44%	15%
2 050 - 2 150	1 858	3 881	126	2.17%	2.17%	1.63%	72%	46%	17%
2 150 - 2 250	2 001	4 374	151	2.34%	2.44%	1.95%	74%	49%	19%
2 250 - 2 500	3 740	8 794	341	4.37%	4.91%	4.42%	78%	54%	23%
2 500 - 2 750	3 439	8 912	406	4.01%	4.98%	5.25%	82%	59%	28%
2 750 - 3 000	2 414	6 878	352	2.82%	3.84%	4.55%	85%	63%	33%
3 000 - 3 500	3 504	11 178	642	4.09%	6.24%	8.32%	89%	69%	41%
3 500 - 4 000	2 479	9 151	590	2.89%	5.11%	7.63%	92%	74%	49%
4 000 - 4 500	1 493	6 235	432	1.74%	3.48%	5.59%	94%	77%	54%
4 500 - 5 000	1 097	5 134	377	1.28%	2.87%	4.88%	95%	80%	59%
5 000 - 5 500	813	4 200	321	0.95%	2.35%	4.15%	96%	83%	63%
5 500 - 6 000	580	3 294	264	0.68%	1.84%	3.42%	97%	84%	67%
6 000 - 6 500	465	2 866	236	0.54%	1.60%	3.06%	97%	86%	70%
6 500 - 7 000	357	2 379	201	0.42%	1.33%	2.60%	98%	87%	72%
7 000 - 7 500	249	1 785	154	0.29%	1.00%	1.99%	98%	88%	74%
7 500 - 8 000	237	1 813	159	0.28%	1.01%	2.06%	98%	89%	77%
8 000 - 8 500	193	1 572	137	0.23%	0.88%	1.78%	99%	90%	78%
8 500 - 9 000	146	1 266	114	0.17%	0.71%	1.48%	99%	91%	80%
9 000 - 9 500	131	1 198	110	0.15%	0.67%	1.42%	99%	92%	81%
9 500 - 10 000	136	1 329	123	0.16%	0.74%	1.59%	99%	92%	83%
10 000 +	802	13 586	1 462	0.94%	7.59%	18.93%	100%	100%	102%
Other <sup>1</sup>			-129	0.74%	0.05%	-1.67%	100%	100%	100%
<b>TOTAL</b>	<b>85 664</b>	<b>179 027</b>	<b>7 723</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

1. Balancing entry to align transactional data to revenue collections

# OTHER TAXES AND COLLECTIONS

**Table A6.1.2: Transfer Duty collected by property value, 2018/19**

Fiscal Year Property Value R thousand	Number of dutiable transfers	Property value R million	Transfer Duty R million	2018/19 Number of dutiable transfers	Property value R million	Transfer Duty R million	2018/19 (Percentage of total) Number of dutiable transfers	Property value R million	Transfer Duty R million	18/19(Cumulative Percentage of total) Number of dutiable transfers	Property value R million	Transfer Duty R million	18/19(Cumulative Percentage of total) Number of dutiable transfers	Property value R million	Transfer Duty R million
0	2 896	603	23	3.10%	0.32%	0.32%	3.10%	0.32%	0.32%	3%	0%	0%	3%	0%	0%
900	2 500	2 313	2	2.68%	1.22%	0.03%	2.68%	1.22%	0.03%	6%	2%	0%	6%	2%	0%
950	5 480	5 297	10	5.87%	2.81%	0.14%	5.87%	2.81%	0.14%	11%	4%	0%	11%	4%	0%
1 000	3 545	3 575	10	3.80%	1.89%	0.14%	3.80%	1.89%	0.14%	15%	6%	1%	15%	6%	1%
1 050	3 554	3 776	16	3.81%	2.00%	0.22%	3.81%	2.00%	0.22%	19%	8%	1%	19%	8%	1%
1 100	3 593	3 977	20	3.85%	2.11%	0.28%	3.85%	2.11%	0.28%	23%	10%	1%	23%	10%	1%
1 150	3 373	3 924	25	3.61%	2.08%	0.34%	3.61%	2.08%	0.34%	26%	12%	1%	26%	12%	1%
1 200	4 043	4 878	34	4.33%	2.58%	0.47%	4.33%	2.58%	0.47%	33%	15%	2%	33%	15%	2%
1 250	6 997	8 976	80	7.50%	4.75%	1.11%	7.50%	4.75%	1.11%	40%	20%	3%	40%	20%	3%
1 350	5 708	7 901	99	6.12%	4.18%	1.36%	6.12%	4.18%	1.36%	46%	24%	4%	46%	24%	4%
1 450	5 588	8 312	127	5.99%	4.40%	1.75%	5.99%	4.40%	1.75%	52%	28%	6%	52%	28%	6%
1 550	4 801	7 614	136	5.14%	4.03%	1.88%	5.14%	4.03%	1.88%	57%	32%	8%	57%	32%	8%
1 650	4 154	6 993	139	4.45%	3.70%	1.92%	4.45%	3.70%	1.92%	61%	36%	10%	61%	36%	10%
1 750	3 801	6 783	152	4.07%	3.59%	2.10%	4.07%	3.59%	2.10%	65%	40%	12%	65%	40%	12%
1 850	3 072	5 781	144	3.29%	3.06%	1.99%	3.29%	3.06%	1.99%	68%	43%	14%	68%	43%	14%
1 950	2 760	5 478	150	2.96%	2.90%	2.07%	2.96%	2.90%	2.07%	71%	46%	16%	71%	46%	16%
2 050	1 984	4 142	123	2.13%	2.19%	1.70%	2.13%	2.19%	1.70%	73%	48%	18%	73%	48%	18%
2 150	1 998	4 368	141	2.14%	2.31%	1.95%	2.14%	2.31%	1.95%	75%	50%	20%	75%	50%	20%
2 250	7 784	19 193	743	8.34%	10.16%	10.27%	8.34%	10.16%	10.27%	84%	60%	30%	84%	60%	30%
2 750	4 957	14 682	725	5.31%	7.77%	10.01%	5.31%	7.77%	10.01%	89%	68%	40%	89%	68%	40%
3 250	2 958	10 257	571	3.17%	5.43%	7.88%	3.17%	5.43%	7.88%	92%	74%	48%	92%	74%	48%
3 750	2 035	8 064	485	2.18%	4.27%	6.69%	2.18%	4.27%	6.69%	94%	78%	54%	94%	78%	54%
4 250	1 252	5 590	358	1.34%	2.96%	4.95%	1.34%	2.96%	4.95%	95%	81%	59%	95%	81%	59%
4 750	917	4 548	305	0.98%	2.41%	4.22%	0.98%	2.41%	4.22%	96%	83%	64%	96%	83%	64%
5 250	652	3 565	256	0.70%	1.89%	3.53%	0.70%	1.89%	3.53%	97%	85%	67%	97%	85%	67%
5 750	526	3 143	231	0.56%	1.66%	3.20%	0.56%	1.66%	3.20%	97%	87%	70%	97%	87%	70%
6 250	405	2 618	194	0.43%	1.39%	2.68%	0.43%	1.39%	2.68%	98%	88%	73%	98%	88%	73%
6 750	326	2 273	170	0.35%	1.20%	2.34%	0.35%	1.20%	2.34%	98%	89%	75%	98%	89%	75%
7 250	250	1 866	134	0.27%	0.99%	1.85%	0.27%	0.99%	1.85%	99%	90%	77%	99%	90%	77%
7 750	211	1 682	134	0.23%	0.89%	1.84%	0.23%	0.89%	1.84%	99%	91%	79%	99%	91%	79%
8 250	176	1 494	111	0.19%	0.79%	1.53%	0.19%	0.79%	1.53%	99%	92%	81%	99%	92%	81%
8 750	120	1 072	92	0.13%	0.57%	1.27%	0.13%	0.57%	1.27%	99%	93%	82%	99%	93%	82%
9 250	121	1 157	103	0.13%	0.61%	1.42%	0.13%	0.61%	1.42%	99%	93%	83%	99%	93%	83%
10 000 +	792	12 957	1 220	0.85%	6.86%	16.85%	0.85%	6.86%	16.85%	100%	100%	100%	100%	100%	100%
Other <sup>1</sup>			-21	0.00%	0.00%	-0.29%	0.00%	0.00%	-0.29%	100%	100%	100%	100%	100%	100%
<b>TOTAL</b>	<b>93 329</b>	<b>188 852</b>	<b>7 243</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

1. Balancing entry to align transactional data to revenue collections

# OTHER TAXES AND COLLECTIONS

Table A6.1.3.1: Transfer Duty collected by Nature of Property- 2018/19

Fiscal Year	2017/18			2018/19			Variance			% Variance			% Contribution to 2018/19 Total		
	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	707	2 169	129	904	2 519	123	197	349	-6	27.9%	16.1%	-4.7%	1.0%	1.3%	1.7%
Farm	1 361	4 621	319	1 577	4 636	245	216	16	-75	15.9%	0.3%	-23.3%	1.7%	2.5%	3.4%
Industrial Building	157	373	20	231	528	21	74	155	1	47.1%	41.6%	3.6%	0.2%	0.3%	0.3%
Mining Property/Rights	26	186	18	32	198	16	6	12	-2	23.1%	6.7%	-13.4%	0.0%	0.1%	0.2%
Other Residential Property	12 543	0	1 476	13 755	30 835	1 304	1 212	30 835	-172	9.7%	>100%	-11.7%	14.7%	16.3%	18.0%
Primary Residence	70 643	141 891	5 843	75 956	149 350	5 507	5 313	7 459	-337	7.5%	5.3%	-5.8%	81.4%	79.1%	76.0%
Small Holding	227	506	24	272	600	30	45	94	5	19.8%	18.6%	22.3%	0.3%	0.3%	0.4%
Other <sup>1</sup>	0	29 335	-107	602	187	-1	602	-29 148	106	100.0%	-99.4%	-99.1%	0.6%	0.1%	0.0%
<b>Total</b>	<b>85 664</b>	<b>179 080</b>	<b>7 723</b>	<b>93 329</b>	<b>188 852</b>	<b>7 243</b>	<b>7 665</b>	<b>9 772</b>	<b>-480</b>	<b>8.9%</b>	<b>5.5%</b>	<b>-6.2%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Amount reflected cannot be categorised in the groupings above

Table A6.1.3: Transfer Duty collected by Nature of Property, 2017/18

Fiscal Year	2016/17			2017/18			Variance			% Variance			% Contribution to 2017/18 Total		
	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	875	2 528	156	707	2 169	129	-168	-359	-27	-19.2%	-14.2%	-17.3%	0.8%	1.2%	1.7%
Farm	1 510	4 738	326	1 361	4 621	319	-149	-117	-7	-9.9%	-2.5%	-2.1%	1.6%	2.6%	4.1%
Industrial Building	199	419	20	157	373	20	-42	-46	0	-21.1%	-11.0%	-1.0%	0.2%	0.2%	0.3%
Mining Property/Rights	21	55	3	26	186	18	5	131	15	23.8%	237.6%	506.9%	0.0%	0.1%	0.2%
Other Residential Property	5 811	12 182	661	12 543	0	1 476	6 732	-12 182	815	115.8%	-100.0%	123.3%	14.6%	0.0%	19.1%
Primary Residence	83 640	152 138	6 429	70 643	141 891	5 843	-12 997	-10 247	-586	-15.5%	-6.7%	-9.1%	82.5%	79.2%	75.7%
Small Holding	272	600	31	227	506	24	-45	-94	-7	-16.5%	-15.7%	-21.8%	0.3%	0.3%	0.3%
Other <sup>1</sup>	10 507	21 682	582	0	29 335	-107	-10 507	7 643	-689	-100.0%	35.2%	-118.4%	0.0%	16.4%	-1.4%
<b>Total</b>	<b>102 835</b>	<b>194 352</b>	<b>8 208</b>	<b>85 664</b>	<b>179 080</b>	<b>7 723</b>	<b>-17 171</b>	<b>-15 272</b>	<b>-485</b>	<b>-16.7%</b>	<b>-7.9%</b>	<b>-5.9%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

1. Amount reflected cannot be categorised in the groupings above

## GLOSSARY

<i>Ad valorem</i> import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also <i>Motor Industry Development Programme (MIDP)</i> .
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 <i>Southern African Customs Union (SACU)</i> .
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
CO <sub>2</sub> tax on motor vehicle emissions	CO <sub>2</sub> tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company Income Tax (CIT)	Income tax on taxable profits of companies
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue.
Customs duties / import duties	These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and <i>Ad valorem</i> 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 <i>Pay-As-You-Earn (PAYE)</i> .
Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.

Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy</i> , <i>Incandescent light bulb levy</i> , <i>Electricity levy</i> and <i>CO<sub>2</sub> tax on motor vehicle emissions</i> .
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Fiscal drag	When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into an income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though the taxpayer's income in real terms may not be increasing.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.

Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
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 <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.
International air passenger departure tax	International air passenger departure tax is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.



Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
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 <i>Employees' tax</i> .
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.

Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 <sup>st</sup> due six months into the company's tax year; the 2 <sup>nd</sup> at the end of the tax year; and the 3 <sup>rd</sup> six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.

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 <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The SACU agreement is an agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia.
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)	<p>SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules.</p> <p>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.</p>
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 <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities Transfer Tax (STT)</i> .
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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# Tax Statistics 2019

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