2023 Tax Statistics

Tax Statistics 2023



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REPUBLIC OF SOUTH AFRICA

SARS
South African Revenue Service

The 2023 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of the data may be incomplete and subject to revision in later editions.

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FOREWORD

By building a solid foundation for sustainable tax revenue growth, SARS continues to fund a significant portion of government expenditure, as highlighted in this 16th edition of the Tax Statistics publication.

SARS' mandate is to collect all tax revenue due by ensuring optimal compliance with tax and customs legislation. In the 2022/23 fiscal year, SARS collected R2.07 trillion in gross tax revenue (R183 billion or 9.7% more than in the prior year), refunded taxes worth R381 billion (R60 billion or 18.7% more than in the prior year), and netted tax revenue amounting to R1.69 trillion (R123 billion or 7.8% more than in the preceding year).

A broad recovery in tax bases and higher-than-average commodity prices supported the growth in tax revenues. However, there were several risks impacting on tax revenue collections for the 2022/23 fiscal year, which included the prolonged effects of geo-political tensions, energy supply risks, constrained logistics networks, labour and social unrest, as well as weaker global and domestic economic growth and heightened inflation risks.

Compliance revenue secured from focused activities and efforts by SARS yielded R231.8 billion for the 2022/23 fiscal year, R16 billion or 7.5% more than in the preceding year. The total value of trade facilitated by SARS for the 2022/23 fiscal year was R3.9 trillion, R0.6 billion or 18.4% increase since the previous year.

The improved efficiency in tax revenue collections was facilitated by providing the necessary clarity and platforms to make it easy for taxpayers to comply. Close to 75.3% of taxpayers and traders surveyed were satisfied with the service received by SARS and 89.4% of taxpayers used the digital platform available to interact with SARS. An increase in the use of data to ensure integrity, drive insight and improve outcomes is evidenced in the 100% of verification audits that were selected through the automated risk assessment functionality. Extensive engagement with stakeholders across tax and customs intermediaries, as well as private and public sectors improved the tax ecosystem. Digital and streamlined online services rendered with 99.7% availability of systems with zero security bridges scooped the CIO Visionary of the year award for SARS. Public trust and confidence in the tax administration system was evident in the New Service Charter score of 79.3%. These administrative efficiencies were achieved through implementation of SARS Vision 2024 to build a smart and modern SARS with unquestionable integrity, trusted and admired.

The 2022 Budget extended government's support to poor and vulnerable South Africans while focusing on restoring the health of the public finances. It is acknowledged that this approach requires economic restructuring reforms to bolster investment, growth, and employment. Furthermore, government aims to raise revenue in an equitable, efficient, and sustainable manner to support South Africa's development objectives. Over the past two fiscal years tax policy reforms have focused on broadening the tax base, improving tax administration, and lowering marginal tax rates.

The corporate marginal tax rate was reduced from 28% to 27% and certain tax incentives with sunset clauses that have not widened social or economic benefits have not been renewed. The employment tax incentive was expanded to encourage businesses to increase youth employment. In the 2022 Budget, tax relief of R5.2 billion was provided to support households and the economy by not adjusting the fuel levy and the Road Accident Levy, while fully adjusting the personal income tax brackets and rebates for inflation. Furthermore, additional temporary relief was granted between 06 April 2022 and 02 August 2022 at a cost of R10.5bn in 2022/23.

The buoyancy ratio or performance of tax revenue relative to the performance of the economy at 1.2 for the 2022/23 fiscal year evidenced the elastic responsiveness of the tax system of South Africa to short-term fluctuations in economic activities. The tax-to GDP ratio at 25.1% exceeded the long-term average ratio of 22.2% and the 24.8% ratio attained in the prior fiscal year.

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

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). SARS participates in the African Tax Outlook (ATO) and the Revenue Statistics in Africa publications, and collaborate on platforms such as the International Survey on Revenue Administration (ISORA) and Spatial Economic Activity Data South Africa (SEAD-SA).

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 established 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: South African Revenue Service



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ABOUT THIS PUBLICATION

The 2023 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2019 to 2022 tax years as well as the 2018/19 to 2022/23 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 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 2018/19 to 2022/23.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. In addition, information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions is provided.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and 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, and tariff level, as well as Import VAT, Customs duty and *Ad valorem* excise duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* provides information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Diesel refunds, Mineral and Petroleum Resources Royalty (MPRR as well as Southern African Customs Union (SACU) payments.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

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

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has been evaluated for reasonability and any identified outliers have been excluded from these statistics.

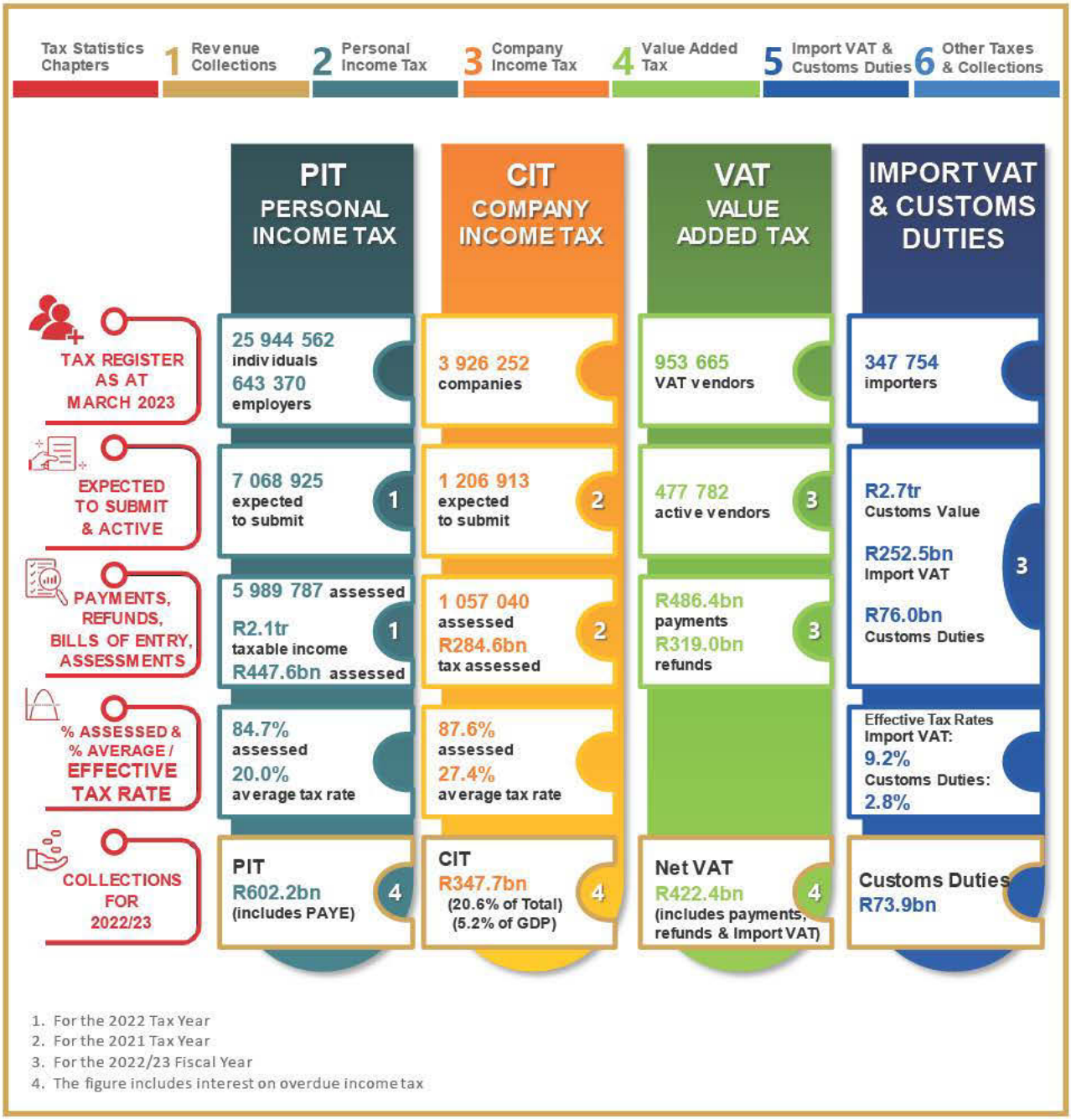
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems in August 2023 and September 2023, respectively. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the 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.
- Declarations data for VAT, as discussed in Chapter 4, was extracted in October 2023.
- Declarations data for Import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted as at end of August 2023.
- 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. 2019) while the latter is displayed with a forward slash (e.g. 2022/23).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

A full electronic version of this publication (including the Excel tables) is available for download on the websites of the South African Revenue Service (SARS) https://www.sars.gov.za/about/sars-tax-and-customs-system/tax-statistics/ and that of National Treasury

https://www.treasury.gov.za/publications/tax%20statistics/default.aspx.

We welcome comments and suggestions 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.

2023 | TAX STATISTICS AT A GLANCE



1. For the 2022 Tax Year
2. For the 2021 Tax Year
3. For the 2022/23 Fiscal Year
4. The figure includes interest on overdue income tax

REVENUE COLLECTIONS

For the 2022/23 fiscal year…

Revenue collected during the 2022/23 fiscal year:

R1 686.7 BILLION

7.9%

Higher by R122.9 billion against 2021/22

7.0%

Compound annual growth rate (CAGR) achieved for 2018/2019 to 2022/23

Composition of main sources of tax revenue

	PIT	VAT	CIT	OTHER
2018/19	38.3%	25.2%	16.6%	19.9%
2022/23	35.7%	25.0%	20.6%	18.7%

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

The value of payments at banks reduced with 0.9% over the past 5 years:

22.8% (2018/19) → 21.9% (2022/23)



Cost of revenue collection

0.84% (2018/19) → 0.71% (2022/23)



TOTAL TAX RELIEF provided to taxpayers between 2018/19 and 2022/23

R45.8 BILLION

1 REVENUE COLLECTIONS

KEY FACTS

In the 2022/23 fiscal year:

- Tax revenue collected amounted to R1 686.7 billion, an annual increase of R122.9 billion (7.9%).
- Personal Income Tax (PIT) remains the largest contributor to tax revenue with contribution share of 35.7%.
- The tax-to-GDP ratio showed an increase from 23.7% in 2018/19 to 25.1% in 2022/23;
- The cost ratio of revenue collection decreased from 0.84% in 2018/19 to 0.71% in 2022/23.
- The number of individuals registered for Income tax increased to 25.9 million in 2022/23 from 24.8 million in 2020/21, representing annual growth of 4.5%.
- On 31 March 2023, 781 324 (19.9%) of the 3.9 million registered companies were assessed for the 2022 tax year and 470 237 (50.0%) of the 953 665 registered VAT vendors were active.

INTRODUCTION

Taxation is a critical part of the social contract between government and its citizens. Adherence to the principles of robust tax and customs administration supported by tax policy adhering to the principles of efficiency, equity, simplicity, transparency, and certainty, establishes a fair distribution of the tax burden and improves compliance levels. The South African Revenue Service (SARS) is the nation's tax collecting authority. Established in terms of the South African Revenue Service Act 34 of 1997 as an autonomous agency, responsible for administering the South African tax system and customs service.

SARS strategic intent is to develop and administer a tax and customs system of voluntary compliance and, where appropriate, enforce compliance responsibly and decisively. Our vision is to build a smart, modern SARS with unquestionable integrity that is trusted and admired.

REVENUE COLLECTIONS

In SARS, we are heedful of the role of taxation in nation-building and deem the tax system an asset that belongs to the nation. In doing our work, we are guided by the code of conduct and the principles that SARS values:

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

Our approach to promoting compliance is based on three principles: to make taxpayers aware of their obligations, make it easy to meet them, and act against those who break the law.

A well-functioning revenue agency is crucial to achieve the government's developmental aspirations amid challenging economic circumstances. SARS's Vision 2024 is to build a smart, modern SARS which demonstrates unquestionable integrity and is trusted by the government, the public, and our international peers.

Nine strategic objectives underpin SARS's Vision 2024 and strategic intent:

1. Provide clarity and certainty about tax obligations.
2. Make it easy for taxpayers and traders to comply with and fulfil their obligations.
3. Detect taxpayers and traders who do not comply and penalise non-compliance.
4. Develop a diverse, agile, and engaged workforce that produces valuable knowledge and delivers excellent service.
5. Expand the use of data to strengthen integrity, derive insight, and improve outcomes.
6. Modernise our systems to provide digital and streamlined services.
7. Use resources efficiently to achieve excellent outcomes and performance.
8. Work with stakeholders to improve the tax system.
9. Build public trust and confidence in the tax administration system.

SARS collected R1 686.7 billion for the year ending 31 March 2023, the net of R2 067.8 billion in gross revenue collections and R381.1 billion refunded payments. This amount reflects year-on-year net revenue-collection growth of R122.9 billion or 7.9%. Personal income tax (PIT), Company Income Tax (CIT), and Value-Added Tax (VAT) in aggregate represented the largest sources of tax revenue, with PIT accounting for approximately 35.5% of total revenue, followed by VAT at 25.0%, and CIT at 20.7%.

Total tax revenue collected as a ratio of the value of the gross domestic product (GDP) is a measurement of the overall tax burden. The tax-to-GDP ratio for the 2022/23 fiscal year was 25.1%, the highest ratio attained since 1994/95.

This chapter reviews:

- South Africa's tax system
- Tax register

REVENUE COLLECTIONS

- Tax policy
- Budget and consolidated revenue
- Main indicators of revenue performance
- Tax revenue by main category
- Cost of revenue collection
- Distribution of collections by payment channels and monthly tax revenue

SOUTH AFRICA'S TAX SYSTEM

South Africa has a residence-based tax system, which means residents are, subject to certain exclusions, taxed on their worldwide income, irrespective of where their income was earned. By contrast, non-residents are taxed 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 the South African tax payable on foreign income.

TAX REGISTER

In line with the strategic intention of increasing voluntary compliance, SARS is broadening the tax base and expanding the PIT register by enabling bulk registration at places of employment. SARS also offers an online facility through which employers can register staff when submitting their monthly Pay-As-You-Earn returns.

Table 1.1 illustrates the change in the SARS tax register over the period 31st March 2019 to 31st March 2023.

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

- The number of individuals registered for PIT increased by 14.5% from 22.2 million in 2018/19 to 25.9 million in 2022/23. Growth during the past numbers of years was driven mainly by the revised employer filing and employee registration processes introduced by SARS. In 2010, SARS changed its registration policy and stipulated that everyone formally employed, regardless of their tax liability, must be registered for PIT. This requires employers to register all individuals and issue them with either an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for income tax has increased from 3.5 million in 2021/22 to 3.9 million in 2022/23. This is because of a rising trend in company registration over the past five years at the Companies and Intellectual Property Commission (CIPC). Companies are taking advantage of a lower average registration time of one day per the CIPC service turnaround times. The CIPC's strategies and programmes — including initiatives on modernisation, client interaction, and innovation — were the key drivers behind this growth.
- The number of registered trusts has increased by 1.5% from 367 540 in 2020/21 to 373 084 in 2022/23;
- The number of employers registered for PAYE grew by 1.7% to 643 370 in 2022/23;

REVENUE COLLECTIONS

- The number of vendors registered for VAT increased by 1.3% to 953 665 in 2022/23;
- The number of registered importers and exporters increased to 347 754; and
- 310 990 respectively, for the year under review.

Table 1.1: Tax register, 31 March 2019–31 March 2023

Number as at	Individuals[1, 2]	Companies (CIT)[1, 3]	Trusts[1]	Employers[1] (PAYE)	VAT Vendors[1]	Importers	Exporters
31 Mar 2019	22,170,513	2,020,759	357,859	552,611	802,957	319,949	288,604
31 Mar 2020	22,919,701	2,548,975	363,860	582,289	831,821	329,820	297,448
31 Mar 2021	23,850,668	3,112,509	367,540	618,478	880,553	333,204	299,941
31 Mar 2022	24,832,105	3,532,646	373,084	632,599	941,406	332,970	299,793
31 Mar 2023	25,944,562	3,926,252	379,280	643,370	953,665	347,754	310,990
Percentage year-on-year growth							
31 Mar 2020	3.4%	26.1%	1.7%	5.4%	3.6%	3.1%	3.1%
31 Mar 2021	4.1%	22.1%	1.0%	6.2%	5.9%	1.0%	0.8%
31 Mar 2022	4.1%	13.5%	1.5%	2.3%	6.9%	-0.1%	0.0%
31 Mar 2023	4.5%	11.1%	1.7%	1.7%	1.3%	4.4%	3.7%

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

TAX POLICY

The 2022 Budget stated that the government of South Africa aims to raise revenue in an equitable, efficient, and sustainable manner to support South Africa's development objectives. Over the past two years, tax policy focused on broadening the tax base, improving administration, and lowering tax rates. Government mentioned its intention to continue with this approach by avoiding tax-rate increases, subject to major expenditure decisions.

The main tax proposals announced for 2022/23 were:

- Inflationary relief through a 4.5% adjustment in the personal income tax brackets and rebates.
- An expansion of the employment tax incentive through a 50% increase in the maximum monthly value to R1 500.
- No change to the general fuel levy or the Road Accident Fund levy.
- Increases of between 4.5% and 6.5% in excise duties on alcohol and tobacco.
- As announced in the 2021 Budget, the corporate income-tax rate is to be reduced from 28% to 27%. Base-broadening is to be implemented to ensure that revenue is unaffected.

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

REVENUE COLLECTIONS

Table 1.2: Summary effects of tax proposals, 2018/19 - 2022/23

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2018/19	7,510	-350	150	**7,310**	2,360	1,220	25,110	**28,690**	–	**36,000**
2019/20	13,800	–	–	**13,800**	1,000	-500	700	**1,200**	–	**15,000**
2020/21	-2,000	–	–	**-2,000**	–	–	2,000	**2,000**	–	–
2021/22	-2,200	–	–	**-2,200**	1,800	–	400	**2,200**	–	–
2022/23	-2,200	–	–	**-2,200**	500	-3,500	–	**-3,000**	–	**-5,200**
Total	**14,910**	**-350**	**150**	**14,710**	**5,660**	**-2,780**	**28,210**	**31,090**	–	**45,800**

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

Table 1.3: Maximum marginal tax rates, 2017/18 - 2022/23

Percentage	PIT[1]	CIT[3]	DT	VAT[2]	Transfer duty
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%	**15.0%**	13.0%
01 Apr 2019 – 31 Mar 2020	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2020 – 31 Mar 2021	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2021 – 31 Mar 2022	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2022 – 30 Mar 2023	45.0%	28.0%	20.0%	15.0%	13.0%
31 Mar 2023 – 31 Mar 2023	45.0%	27.0%	20.0%	15.0%	13.0%

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

2. VAT rate increased from 14% to 15% as from 01 April 2018.

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

BUDGET AND CONSOLIDATED REVENUE

National budget revenue includes all revenue streams into the fiscus — both tax revenue and non-tax revenue — less 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, selected public entities, and social-security contributions as illustrated in *Figure 1.1*.

REVENUE COLLECTIONS

Figure 1.1: Illustration of budget revenue and consolidated revenue

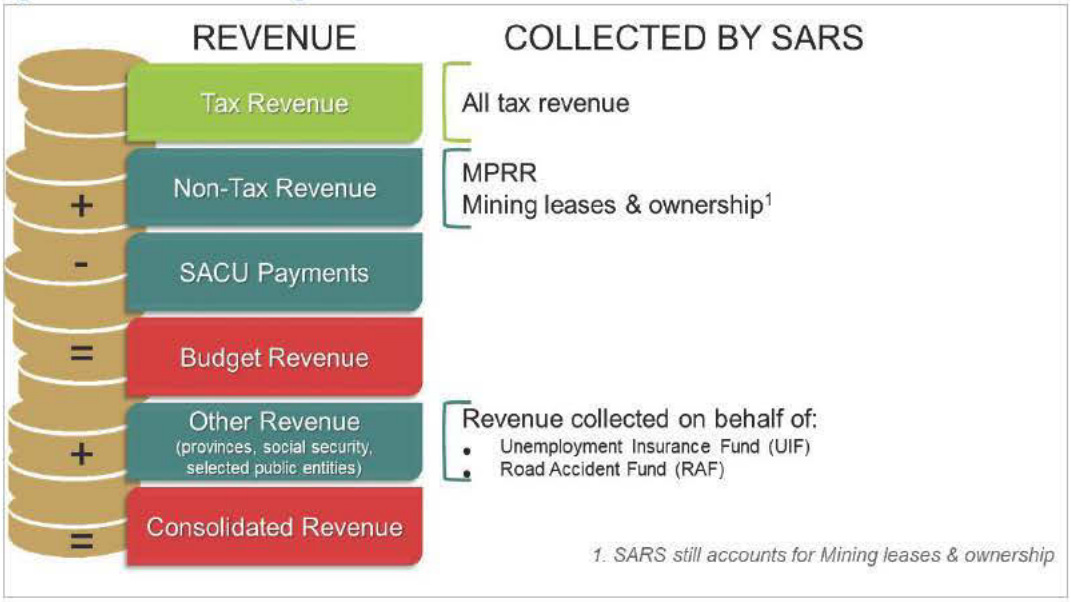


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2018/19 - 2022/23

Rmillion	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue[1]	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other[2]	Consolidated revenue	Y/Y growth
2018/19	1,287,690	101.0%	89.0%	35,869	**1,323,559**	-48,289	**1,275,270**	172,382	**1,447,652**	5.9%
2019/20	1,355,766	100.7%	89.2%	40,384	**1,396,150**	-50,280	**1,345,870**	173,412	**1,519,281**	5.3%
2020/21	1,249,711	100.9%	88.9%	52,053	**1,301,765**	-63,395	**1,238,369**	167,634	**1,406,003**	-7.8%
2021/22	1,563,754	100.0%	90.1%	46,174	**1,609,928**	-45,966	**1,563,962**	172,235	**1,736,197**	25.1%
2022/23	1,686,697	99.4%	90.2%	54,497	**1,741,194**	-43,683	**1,697,511**	172,235	**1,869,746**	7.9%

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

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

MAIN INDICATORS OF REVENUE PERFORMANCE

The compounded annual growth rate (CAGR) measures the annualised rate of growth across a given time period.

The total tax revenue collected by SARS grew at a CAGR of 7.0% from R1 287.7 billion in 2018/19 to R1 686.7 billion in 2022/23, less than the CAGR of 7.4% attained in the previous period of 2013/14 to 2018/19. The reduced growth in tax-revenue collection is due to slower growth in the economy over the period. The CIT CAGR of 12.9% was buoyed by provisional payments from the mining sector during the 2018/19 and 2022/23 periods, attributable mainly to higher commodity prices.

REVENUE COLLECTIONS

Table 1.5: Nominal Tax collections, 2003/04–2022/23

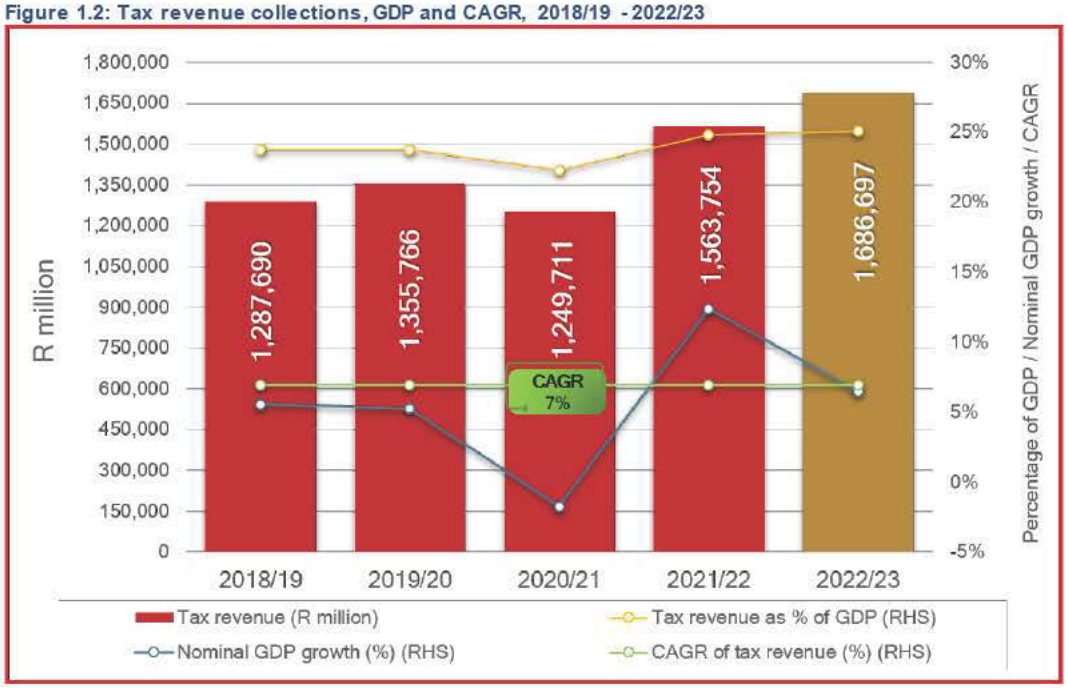
R million	Individuals[2]	CAGR[1]	Companies[2]	CAGR[1]	Value - added Tax	CAGR[1]	Tax Revenue	CAGR[1]
2003/04	94,337		55,745		70,150		302,443	
2008/09	195,146	15.6%	165,539	24.3%	154,343	17.1%	625,100	15.6%
2013/14	309,931	9.7%	177,460	1.4%	237,667	9.0%	900,015	7.6%
2018/19	492,083	9.7%	212,046	3.6%	324,766	6.4%	1,287,690	7.4%
2022/23	600,367	5.1%	344,660	12.9%	422,416	6.8%	1,686,697	7.0%

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

***The tax-to-GDP** ratio measures the overall tax burden for a given period.*

The share of a country's output that is collected by the government through taxes, the tax-to-GDP ratio, is an important indicator to measure the tax effort of government. The International Monetary Fund, World Bank, the Organisation for Economic Co-operation and Development, and the African Tax Administration Forum use this ratio to analyse and compare the tax systems and economic performance of countries. South Africa's tax-to-GDP ratio for the 2022/23 fiscal year was 25.1%, the highest ratio attained since 1994/95.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2018/19 - 2022/23



REVENUE COLLECTIONS

Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2022/23

R million	Tax revenue	Nominal GDP[1]	Tax revenue as % of GDP
1994/95	113,775	562,221	20.2%
1995/96	127,278	641,674	19.8%
1996/97	147,332	720,875	20.4%
1997/98	165,327	795,701	20.8%
1998/99	184,786	862,254	21.4%
1999/00	201,266	952,614	21.1%
2000/01	220,119	1,087,628	20.2%
2001/02	252,295	1,204,512	20.9%
2002/03	281,939	1,400,935	20.1%
2003/04	302,443	1,524,757	19.8%
2004/05	354,979	1,691,286	21.0%
2005/06	417,196	1,885,724	22.1%
2006/07	495,549	2,135,550	23.2%
2007/08	572,815	2,409,261	23.8%
2008/09	625,100	2,658,156	23.5%
2009/10	598,705	2,843,029	21.1%
2010/11	674,183	3,123,336	21.6%
2011/12	742,650	3,391,162	21.9%
2012/13	813,826	3,633,648	22.4%
2013/14	900,015	3,945,369	22.8%
2014/15	986,295	4,200,741	23.5%
2015/16	1,069,983	4,498,913	23.8%
2016/17	1,144,081	4,831,200	23.7%
2017/18	1,216,464	5,138,407	23.7%
2018/19	1,287,690	5,425,437	23.7%
2019/20	1,355,766	5,712,618	23.7%
2020/21	1,249,711	5,615,933	22.3%
2021/22	1,563,754	6,311,962	24.8%
2022/23	1,686,697	6,721,751	25.1%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2023. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods.

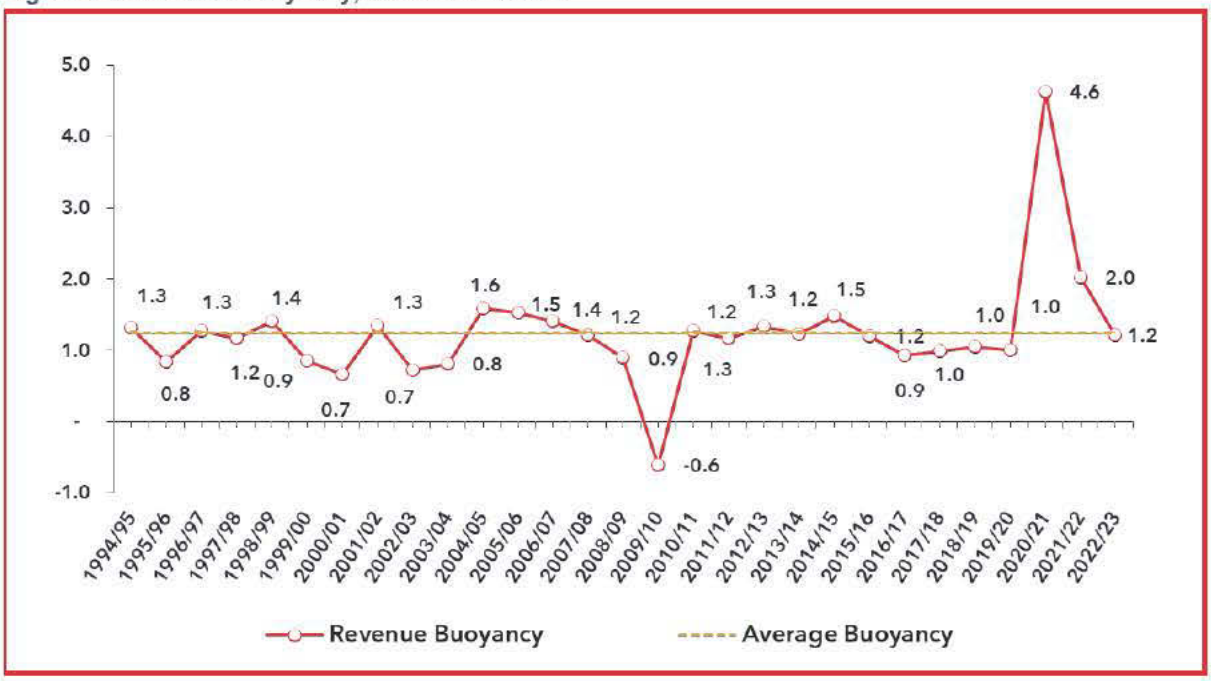
***Tax buoyancy** measures the change in tax revenue collected for a given change in economic growth for a given period.*

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 the stage of the business cycle, tax policy changes and efficiency of tax administration.

The long-term average buoyancy ratio since 1994/95 of total tax revenue to GDP is 1.2, indicating a tax system that is highly sensitive or buoyant to changes in economic growth. In 2020/21, with the implementation of COVID-19 lockdown measures, tax revenue contracted 4.6 times more than the contraction of the economy. The easing of lockdown restrictions, coupled with increased global

demand and higher commodity prices, helped the economy to recover. This recovery underpinned tax revenue growth, resulting in a buoyancy ratio of 2.0 in 2021/22, which decreased to a ratio of 1.2 for the 2022/23 fiscal year.

Figure 1.3: Revenue Buoyancy, 1994/95 - 2022/23



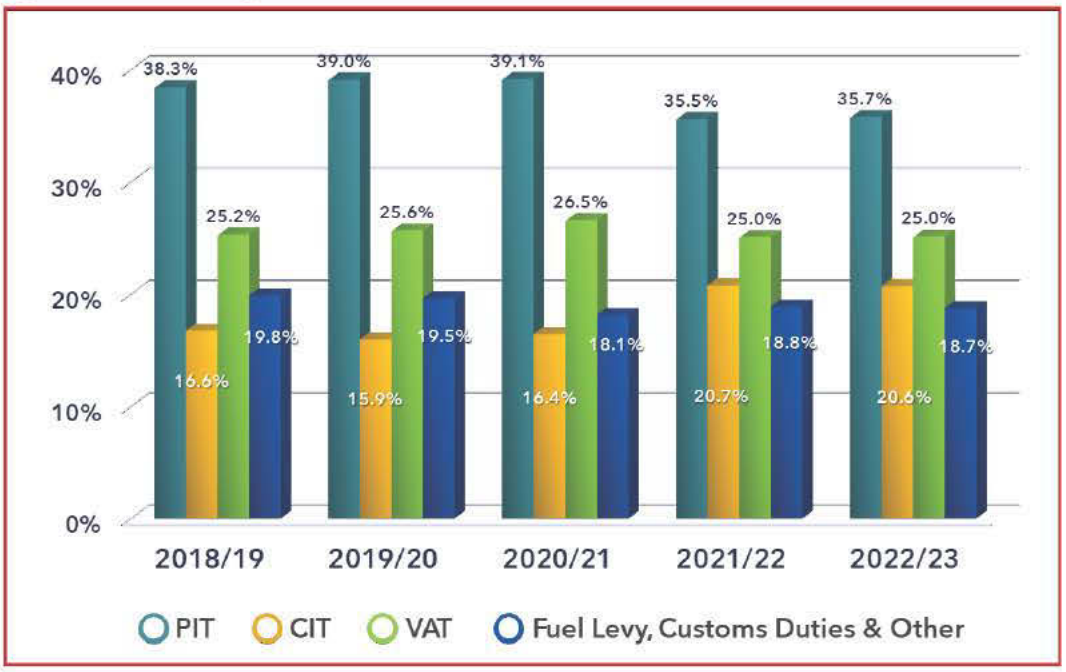
Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT accounted for 81.3% of the total tax revenue in 2022/23. The fuel levy, together with specific excise and customs duties, accounted for 12.5%, whilst other taxes make up the remainder 6.2%.

Over the period 2018/19 to 2020/21 the contribution by PIT to the total tax revenue has shown an increase from 38.3% to 39.1% and in the year under review PIT contribution to total tax revenue has decreased to 35.7%. The contribution of CIT to the total tax revenue has declined over the period 2017/18 to 2019/20 following which has been increasing to 20.6% in 2022/23. *(Figure 1.4 and Table A1.2.1).* The contribution by VAT has decreased from 25.2% in 2018/19 to 25.0% in 2022/23.

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Figure 1.4: Relative composition of main sources of tax revenue, 2018/19 - 2022/23



CIT collections for the 2022/23 financial year were significantly higher compared to 2021/22 by R24.2 billion (7.5%). The robust growth was buoyed by a continuous positive trajectory in the manufacturing, finance and transport sectors, which recorded the largest growth of R16.9 billion (33.3%), R11.8 billion (11.6%) and R2.6 billion (17.5%) when compared to the 2020/21 financial year. However, this is partially offset by the negative performance of the Mining sector, which contracted year-on-year by R4.4bn (4.9%); mainly driven by the negative performance of the PGM basket, the Platinum price, which declined from US$965.52 at the end of April 2022, down to US$956.59 in June 2022, down again to US$881.24 in September 2022, up to US$1 010.95 in December 2022 and closed the year down to US$970.61 in March 2023. Rhodium and Palladium prices have been on a declining trend for most of the 2022/23 financial year. The Rhodium price decreased from US$18 269.70 at the end of April 2022 and closing the year down to US$7 825.00 in March 2023, whereas the Palladium price declined from US$2 325.27 at the end of April 2022 and closing the year down to US$1 426.00 in March 2023.

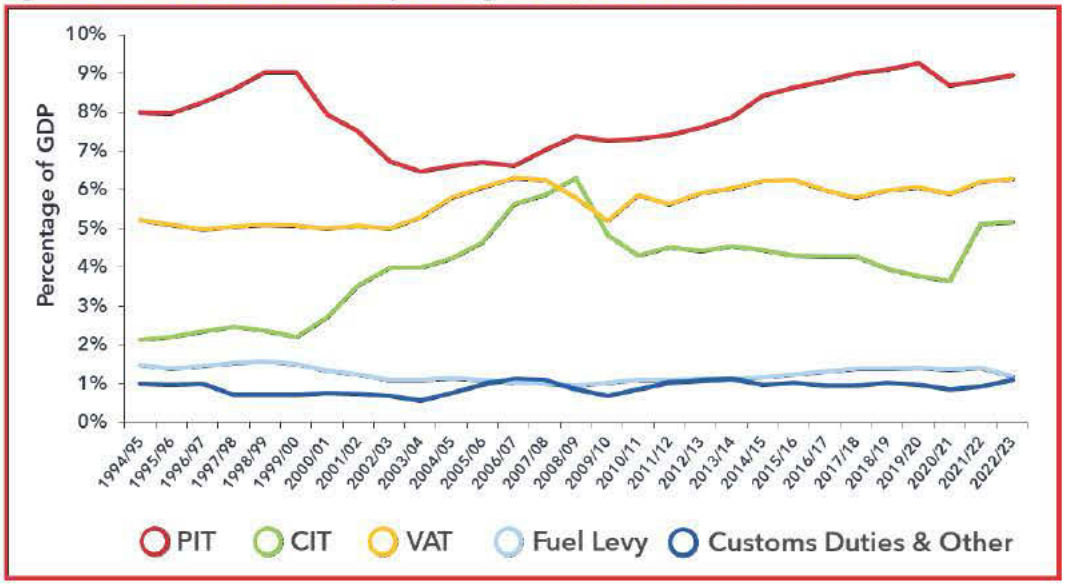
The manufacturing sector's stellar performance was despite manufacturing production recording a further contraction of 1.7% in March 2023 from a downwardly revised contraction of 5.5% in February 2023. This contraction is the 5th contraction since November 2022. This was underscored by the ABSA PMI contracting to 48.1 index points in March 2023 from 48.8 index points in February 2023. The heightened uncertainty surrounding the power crisis, a weaker rand exchange rate, the ongoing Russian-Ukraine war, as well as the Transnet strike continuing to impact on the output and demand of the sector.

The finance sector's profitability was driven mainly by the main commercial banks. The higher profitability was evidenced in the gross operating surplus recorded for the 2022 calendar year. In Q1-

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2022, this sector recorded a year-on-year upwardly revised growth rate of 6.3%, followed by slower growth of 5.5% in Q2-2022, and 13.2% in Q3-2022, before ending the financial year by 8.2% in Q4-2022.

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2022/23



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).

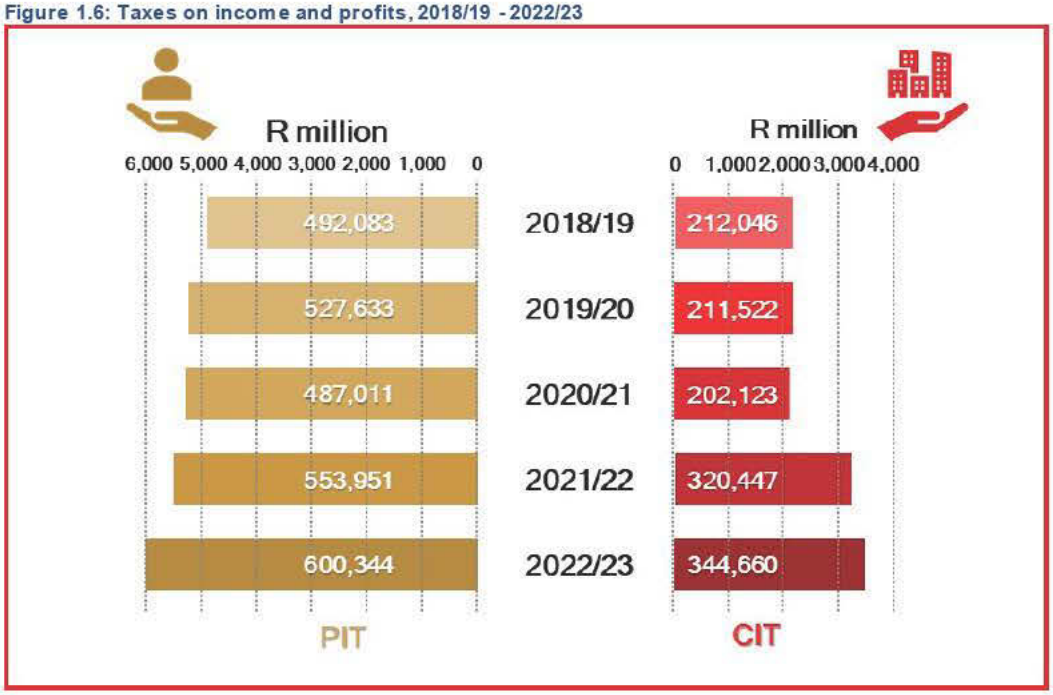
According to the Government Finance Statistics (GFS) classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international trade and transactions and revenue allocated to the State miscellaneous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

Table A1.4.1 summarises the taxes on income and profits. *Tables A1.4.2 and A1.4.3* provide further details about taxes on persons and individuals and taxes on companies. Chapters 2 and 3 contain detailed information on PIT and CIT.

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 58.6% of total tax revenue in 2022/23. This category comprises taxes on persons and individuals; taxes on companies (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.

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Figure 1.6: Taxes on income and profits, 2018/19 - 2022/23



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). SDL is a compulsory levy imposed to encourage learning and development in South Africa and is determined by an employer's salary bill. The funds are to be used to develop and improve skills of employees. SARS administers the collection of this levy in conjunction with the Department of Employment and Labour.
- *Taxes on property,* as shown in *Table A1.5.1,* comprise of donations tax, estate duty, securities transfer tax (STT) and transfer duties.

    - *Donations tax* is levied on the value of a donation. For February 2018 and prior months, it was a flat rate of 20%. From 1 March 2018, donations tax is levied at a rate of 20% on the aggregated value of property donated not exceeding R30 million, and at a rate of 25% on the value exceeding R30 million.
    - *Estate duty* is levied on the worldwide property and deemed property of a natural person who is ordinarily resident in South Africa and on South African property of non-residents. Various deductions under section 4 of the Estate Duty Act, 1955 are allowed to determine the net value of the estate. An abatement of R3.5 million is allowed against the net value of the estate to determine the dutiable value of the estate. The Estate Duty is levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% on the dutiable value of the estate above R30 million.
    - *Securities transfer tax (*STT) is levied on every transfer of a security and was implemented from 1 July 2008 under the Securities Transfer Tax Act, No. 25 of 2007, together with the Securities Transfer Tax Administration Act, No. 26 of 2007 and is levied at a rate of 0.25% on every transfer of a security.

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- *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 2020, a marginal rate of 13% has been applicable to the portion of the value of property exceeding R11 million.

- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, a*d valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes (which include 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 72.8% in 2022/23 (*Figure 1.7*). VAT is levied at a flat rate on goods and services, with certain exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa. The VAT rate on the supply of goods and services was increased with effect from 1 April 2018 from 14% to 15%.

Figure 1.7: Value-Added Tax (VAT), 2018/19 - 2022/23



Table A1.6.2 breaks down VAT collection by domestic VAT payments, import VAT, and VAT refunds. Chapters 4 and 5 provide further detail.

  - *The carbon fuel levy (carbon tax on fuel levy)* became effective from 5 June 2019. It is levied on imported and domestically produced fuel. Effective from 6 April 2022, the carbon fuel levy increased by 1c from 8c/l to 9c/l for petrol, and from 9c/l to 10c/l for diesel. The 2019 Budget indicated that diesel refunds cannot be claimed against this tax. See *Table A1.7.2* for the contribution of the carbon fuel levy to the total fuel levy.

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- *Environmental taxes* as shown in *Table 1.7* comprise of Air passenger tax, the Tyre levy, Plastic bag levy, Electricity levy, Incandescent light bulb levy and CO_2 tax on motor vehicle emissions. The South African Government has responded to the serious global challenge of climate change by introducing several environmental taxes that are intended to modify the behaviour of the country's inhabitants for the sustainable development of the economy.
    - *Air passenger tax* is a tax imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to the BELN countries and R100 per passenger flying to other international destinations. The latest increase became effective on 1 October 2011 and since that date passengers departing on flights to BELN countries are paying a departure tax of R100 per passenger, while passengers on other international flights are paying R190 per passenger.
    - *The Tyre levy* was implemented on 1 October 2016 at a rate of R2.30/kg due to the disposal of tyres that is littering the environment. New pneumatic tyres are subject to the payment of the tyre levy (an environmental levy) if used in South Africa, which is payable by manufacturers in South Africa. The levy is calculated on the 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 littering and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 April 2009, 6 cents a bag from 1 April 2013, 8 cents a bag from 1 April 2016, 12 cents a bag from 1 April 2018, 25 cents a bag from 1 April 2020 and further increased to 28 cents a bag on 6 April 2022.
    - *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 most recent 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, R8 a bulb from 1 April 2018, R10 a bulb from 1 April 2020 and further increased to R15 a bulb on 6 April 2022.
    - *CO_2 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. Effective 06 April 2022 the tax on emissions increased by R12 per g//km CO2 on carbon dioxide emissions tax from R120 to R132, on new passenger vehicles with emissions exceeding 95g/km and by R16 g/km CO2 from R160 to R176, on new double cab vehicles with emissions exceeding 175g/km, to give effect to the Budget proposals announced by the Minister of Finance on 23 February 2022.
    - *The Carbon Tax (CBT)* is a new tax in response to climate change, which is aimed at reducing greenhouse gas (GHG) emissions in a sustainable, cost effective and affordable manner. Carbon Tax gives effect to the polluter-pays-principle and helps to ensure that firms and consumers take the negative adverse costs (externalities) of climate change into account in their future production, consumption and investment decisions. The Carbon

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Tax Act of 2019 came into effect on 1 June 2019 and is administered by SARS. The CBT is assessed, collected and enforced as an environmental levy in terms of the Customs and Excise Act, 1964, read with the relevant provisions of the Carbon Tax Act, 2019. Companies submitted returns for the six months to December 2019 in October 2020 (originally due July 2020) after some reprieve was given due to the impact of the COVID-19 pandemic (a three-month deferral for filing and first payment of carbon tax liabilities). The second tax return period extended for twelve months from January 2020 until December 2020, and returns were due from the end of July 2021. CBT has an annual tax and accounting period. Every licensee must submit an annual CBT environmental levy account in respect of each licensed facility of that licensee in the month of July of the year following the tax period. Significant industry-specific tax-free emissions allowances ranging from 60 per cent to 95 per cent will result in a modest nett carbon tax rate ranging from R6 to R48 per ton of carbon dioxide equivalent emissions to provide current emitters time to transition their operations to cleaner technologies through investments in energy efficiency, renewables, and other low-carbon measures.

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

Table 1.7: Environmental taxes, 2018/19- 2022/23

R million	Air Passenger tax	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO_2 tax on motor vehicles	Carbon Tax[1]	Total
2018/19	1,083	730	300	8,404	41	1,390		**11,949**
2019/20	1,068	708	318	8,291	34	1,327	–	**11,746**
2020/21	138	601	581	7,739	25	1,470	650	**11,205**
2021/22	285	715	658	7,891	23	2,173	1,398	**13,143**
2022/23	789	745	680	7,374	24	2,930	1,590	**14,132**

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

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

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Table 1.8: Health Promotion levy, 2018/19 -2022/23

R million	Health promotion levy[1]	Health promotion levy on imports	Total Health promotion levy
2018/19	3195	53	**3,248**
2019/20	2446	67	**2,513**
2020/21	2046	67	**2,114**
2021/22	2182	78	**2,260**
2022/23	2195	110	**2,305**
Percentage of total			
2018/19	98.4%	1.6%	**100.0%**
2019/20	97.3%	2.7%	**100.0%**
2020/21	96.8%	3.2%	**100.0%**
2021/22	96.6%	3.4%	
2022/23	95.2%	4.8%	**100.0%**
Percentage change year-on-year			
2019/20	-23.4%	25.5%	**-22.6%**
2020/21	-16.4%	1.2%	**-15.9%**
2021/22	6.7%	15.0%	**6.9%**
2022/23	0.6%	42.2%	**2.0%**

1. Levy on locally manufactured products

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

COST OF REVENUE COLLECTION

SARS ensures that the South African public receive efficient, effective, and professional service. SARS's compliance actions enable the government to receive the tax revenues due and strengthen the country's fiscal integrity.

There is growing attention on increasing the efficiency of tax administration to reduce costs while providing better services to taxpayers. To measure efficiency, the cost of tax-revenue collection may be used as a benchmark against revenue 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 over the course of a fiscal year.

This ratio does not include the non-tax revenue and social-security contributions collected by SARS such as Mineral and Petroleum Resources Royalties, Unemployment Insurance Fund contributions,

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and Road Accident Fund levies. If these amounts are to be included in the cost of revenue collection, the cost-to-revenue ratio will be less.

SARS's cost-to-tax-revenue ratio is less than the international benchmark of 1.0% for developing economies. During the past five years, the ratio has ranged between 0.84% in 2018/19 to 0.71% in 2022/23. A downward trend can constitute evidence of a reduction in relative costs (i.e. improved efficiency) or improved tax compliance (i.e. improved effectiveness).

This consistent performance shows that SARS has contained costs while increasing the amount of revenue it has collected. The containment of costs has also been informed by grant reductions.

Table 1.9: Cost of revenue collection, 2018/19 - 2022/23

R million	Tax revenue collected	Operating costs[1]	Cost of collection[2]
2018/19	1,287,690	10,792	*0.84%*
2019/20	1,355,766	10,841	*0.80%*
2020/21	1,249,711	10,666	*0.85%*
2021/22	1,563,754	11,521	*0.74%*
2022/23	1,686,697	11,990	*0.71%*

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

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS revenue collections

SARS recognises that providing an easily accessible, professional, and efficient service promotes voluntary compliance. SARS's service must enable taxpayers and traders to meet their obligations easily. Through online self-service channels, SARS endeavours to provide equitable access and a seamless service in registration, filing, declaration, payment, and deregistration.

In line with SARS' strategic objectives to improve taxpayers' experience and service delivery, SARS piloted the auto assessment of tax returns in the 2019 filing season. The population of taxpayers who were auto assessed is on average 2.5 million per year.

Current payment methods other than branch payments are:

- *eFiling:* This requires a taxpayer to register as an eFiling client to make electronic payments using this channel; and
- *Payments at banks:* Taxpayers can either make 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 77.9% of the total value of all taxpayer payments in 2022/23. The composition of the main channels of payments is shown in *Figures 1.8* and *1.9*.

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Figure 1.8: Composition of main channels of payment (by value), 2018/19 - 2022/23

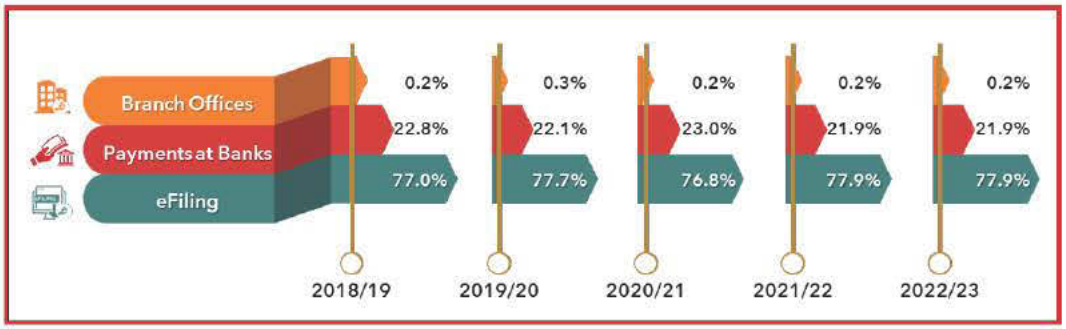
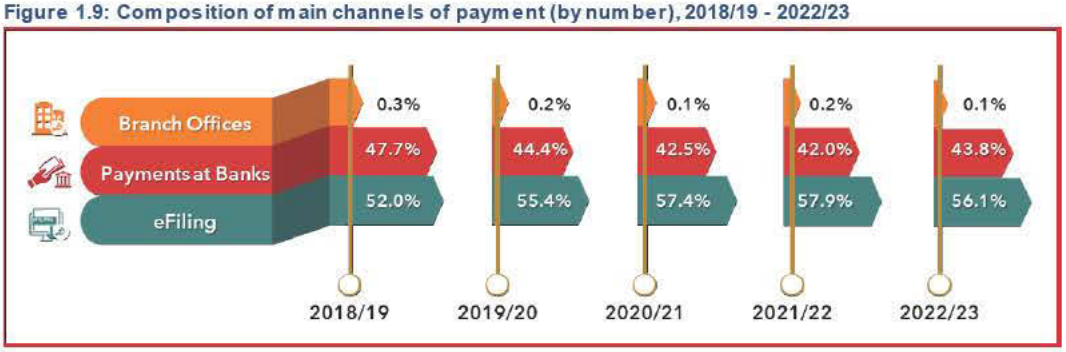


Figure 1.9: Composition of main channels of payment (by number), 2018/19 - 2022/23



There has been a growth in the use of electronic payment channels and in the decline in payments made at branch offices. The number of eFiling payments in 2022/23 has increased to 56.1% from 52.0% in 2018/19 of all payments made by taxpayers.

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, August, September, December, February and March are mainly due to Income Tax provisional payments from companies and individuals with year-ends that coincide with these months.

Figure 1.10: Net monthly tax revenue collections, 2018/19 - 2022/23

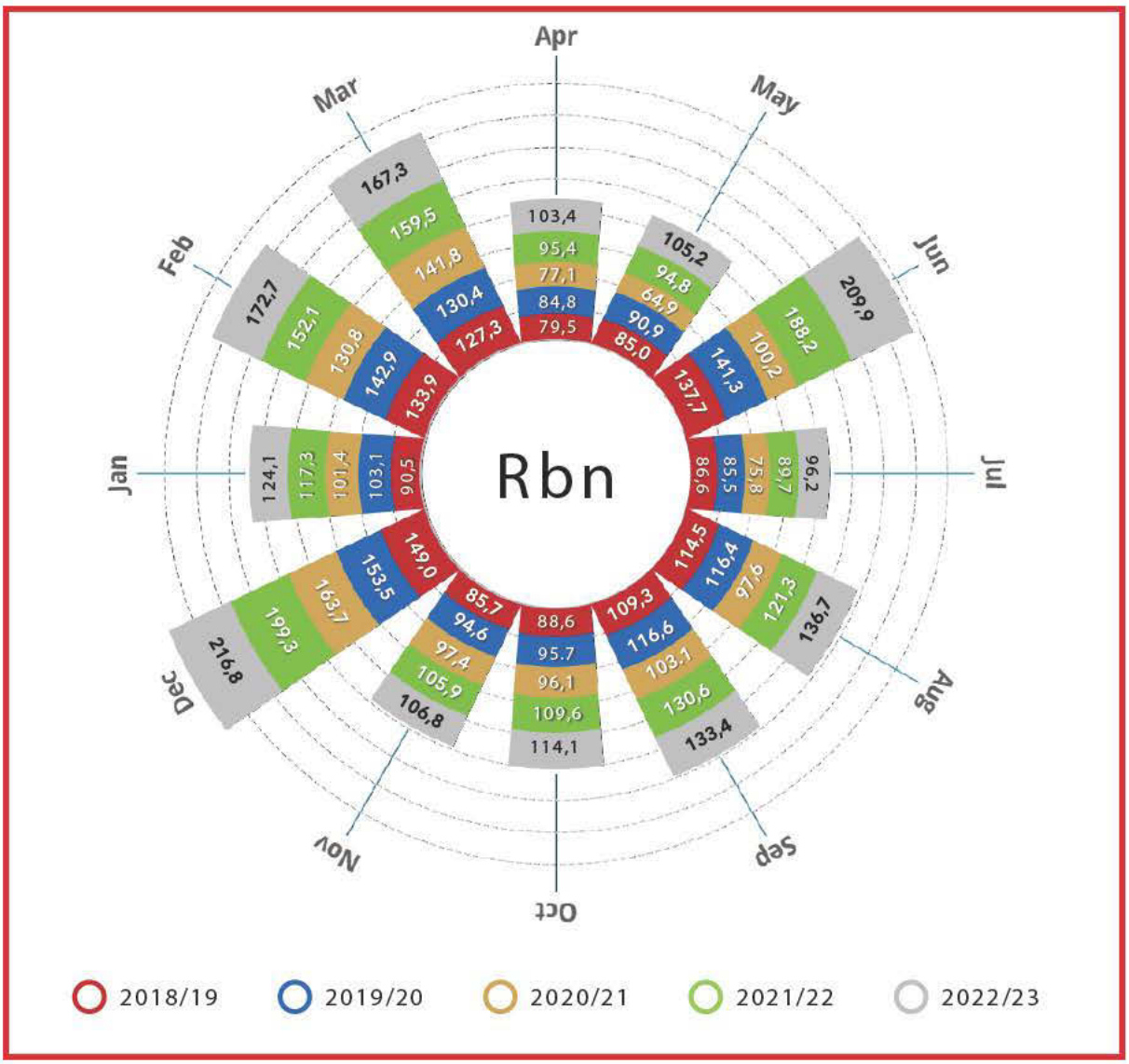


Table A1.1.1: Net monthly and quarterly tax revenue collections, 2018/19– 2022/23

Rmillion	Month												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
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**
2019/20	84,807	90,992	141,340	85,526	116,444	116,560	95,683	94,605	153,493	103,081	142,868	130,368	**1,355,766**
2020/21	77,111	64,924	100,222	75,750	97,558	102,987	96,085	97,377	163,683	101,388	130,843	141,781	**1,249,711**
2021/22	95,439	94,772	188,247	89,733	121,278	130,630	109,626	105,859	199,304	117,292	152,052	159,524	**1,563,754**
2022/23	103,420	105,178	209,910	96,171	136,732	133,431	114,113	106,780	216,812	124,130	172,729	167,292	**1,686,697**
Percentage of total													
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%**
2019/20	6.3%	6.7%	10.4%	6.3%	8.6%	8.6%	7.1%	7.0%	11.3%	7.6%	10.5%	9.6%	**100.0%**
2020/21	6.2%	5.2%	8.0%	6.1%	7.8%	8.2%	7.7%	7.8%	13.1%	8.1%	10.5%	11.3%	**100.0%**
2021/22	6.1%	6.1%	12.0%	5.7%	7.8%	8.4%	7.0%	6.8%	12.7%	7.5%	9.7%	10.2%	**100.0%**
2022/23	6.1%	6.2%	12.4%	5.7%	8.1%	7.9%	6.8%	6.3%	12.9%	7.4%	10.2%	9.9%	**100.0%**
Quarter			Quarter 1			Quarter 2			Quarter 3			Quarter 4	
2018/19			302,254			310,502			323,200			351,733	**1,287,690**
2019/20			317,139			318,530			343,781			376,317	**1,355,766**
2020/21			242,258			276,295			357,146			374,013	**1,249,711**
2021/22			378,457			341,642			414,788			428,868	**1,563,754**
2022/23			418,508			366,334			437,704			464,151	**1,686,697**
Percentage of total													
2018/19			23.5%			24.1%			25.1%			27.3%	**100.0%**
2019/20			23.4%			23.5%			25.4%			27.8%	**100.0%**
2020/21			19.4%			22.1%			28.6%			29.9%	**100.0%**
2021/22			24.2%			21.8%			26.5%			27.4%	**100.0%**
2022/23			24.8%			21.7%			26.0%			27.5%	**100.0%**

Table A1.2.1: Tax revenue by main revenue source, 2018/19 – 2022/23

R million	Direct				Indirect					
	Personal Income Tax (PIT)[1]	Company Income Tax (CIT)[1]	Dividends Tax (DT)[2]	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties[3]	Specific excise duties	Other	Total tax revenue
2018/19	493,829	214,388	29,898	19,662	324,766	75,372	54,968	40,830	33,977	**1,287,690**
2019/20	529,172	214,986	27,930	20,709	346,761	80,175	55,428	46,827	33,778	**1,355,766**
2020/21	488,446	204,399	24,845	21,597	331,197	75,503	47,290	32,273	24,161	**1,249,711**
2021/22	555,507	323,465	33,429	15,637	390,895	88,889	57,994	49,705	48,233	**1,563,754**
2022/23	601,983	347,677	38,119	24,762	422,416	80,473	73,946	55,155	42,167	**1,686,697**
Percentage of total										
2018/19	38.3%	16.6%	2.3%	1.5%	25.2%	5.9%	4.3%	3.2%	2.6%	**100.0%**
2019/20	39.0%	15.9%	2.1%	1.5%	25.6%	5.9%	4.1%	3.5%	2.5%	**100.0%**
2020/21	39.1%	16.4%	2.0%	1.7%	26.5%	6.0%	3.8%	2.6%	1.9%	**100.0%**
2021/22	35.5%	20.7%	2.1%	1.0%	25.0%	5.7%	3.7%	3.2%	3.1%	**100.0%**
2022/23	35.7%	20.6%	2.3%	1.5%	25.0%	4.8%	4.4%	3.3%	2.5%	**100.0%**
Nominal percentage increase from 2018/19 to 2022/23										
Cumulative	21.9%	62.2%	27.5%	25.9%	30.1%	6.8%	34.5%	35.1%	24.1%	**31.0%**
Per year	5.1%	12.8%	6.3%	5.9%	6.8%	1.7%	7.7%	7.8%	5.5%	**7.0%**
Percentage of GDP										
2018/19	9.1%	4.0%	0.6%	0.4%	6.0%	1.4%	1.0%	0.8%	0.6%	**23.7%**
2019/20	9.3%	3.8%	0.5%	0.4%	6.1%	1.4%	1.0%	0.8%	0.6%	**23.7%**
2020/21	8.7%	3.6%	0.4%	0.4%	5.9%	1.3%	0.8%	0.6%	0.4%	**22.3%**
2021/22	8.8%	5.1%	0.5%	0.2%	6.2%	1.4%	0.9%	0.8%	0.8%	**24.8%**
2022/23	9.0%	5.2%	0.6%	0.4%	6.3%	1.2%	1.1%	0.8%	0.6%	**25.1%**

1. Includes Interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

Table A1.3.1: Tax revenue by main category, 2018/19 – 2022/23

Rmillion	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property[1]	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2018/19	738,741	17,439	15,252	460,545	55,723	-9	**1,287,690**
2019/20	772,685	18,486	15,980	492,283	56,322	10	**1,355,766**
2020/21	718,180	12,250	15,947	455,867	47,455	12	**1,249,711**
2021/22	912,870	19,336	22,033	549,806	59,719	-10	**1,563,754**
2022/23	988,505	20,892	21,238	579,990	76,068	4	**1,686,697**
Percentage of total							
2018/19	57.4%	1.4%	1.2%	35.8%	4.3%	0.0%	**100.0%**
2019/20	57.0%	1.4%	1.2%	36.3%	4.2%	-0.0%	**100.0%**
2020/21	57.5%	1.0%	1.3%	36.5%	3.8%	-0.0%	**100.0%**
2021/22	58.4%	1.2%	1.4%	35.2%	3.8%	0.0%	**100.0%**
2022/23	58.6%	1.2%	1.3%	34.4%	4.5%	-0.0%	**100.0%**
Percentage change year-on-year							
2019/20	4.6%	6.0%	4.8%	6.9%	1.1%	-216.7%	**5.3%**
2020/21	-7.1%	-33.7%	-0.2%	-7.4%	-15.7%	18.4%	**-7.8%**
2021/22	27.1%	57.8%	38.2%	20.6%	25.8%	-184.7%	**25.1%**
2022/23	8.3%	8.1%	-3.6%	5.5%	27.4%	-140.7%	**7.9%**

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

Table A1.4.1: Taxes on income and profits, 2018/19 – 2022/23

R million	Persons and individuals[1]	Companies[1]	Dividends Tax (DT)[2]	Interest on overdue income tax	Other[3]	Total
2018/19	492,083	212,046	29,898	4,088	625	**738,741**
2019/20	527,633	211,522	27,930	5,004	597	**772,685**
2020/21	487,011	202,123	24,845	3,710	490	**718,180**
2021/22	553,951	320,447	33,429	4,574	469	**912,870**
2022/23	600,367	344,660	38,119	3,710	1,650	**988,505**
Percentage of total						
2018/19	66.6%	28.7%	4.0%	0.6%		**100.0%**
2019/20	68.3%	27.4%	3.6%	0.6%		**100.0%**
2020/21	67.8%	28.1%	3.5%	0.5%		**100.0%**
2021/22	60.7%	35.1%	3.7%	0.5%		**100.0%**
2022/23	60.7%	34.9%	3.9%	0.4%		**100.0%**
Percentage year-on-year growth						
2019/20	7.2%	-0.2%	-6.6%	22.4%		**4.6%**
2020/21	-7.7%	-4.4%	-11.0%	-25.8%		**-7.1%**
2021/22	13.7%	58.5%	34.6%	23.3%		**27.1%**
2022/23	8.4%	7.6%	14.0%	-18.9%		**8.3%**

1. Includes Interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

Table A1.4.2: Taxes on persons and individuals, 2018/19 – 2022/23

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) [1]	Refunds	Subtotal	Interest on overdue income tax	Total
2018/19	477,503	34,935	14,668	-4,512	-30,511	**492,083**	1,746	**493,829**
2019/20	518,243	31,339	14,168	-4,754	-31,364	**527,633**	1,540	**529,172**
2020/21	489,786	26,615	12,590	-7,165	-34,815	**487,011**	1,435	**488,446**
2021/22	549,434	30,569	14,286	-6,617	-33,721	**553,951**	1,556	**555,507**
2022/23	593,041	32,926	15,889	-4,791	-36,699	**600,367**	1,616	**601,983**
Percentage of total								
2018/19	96.7%	7.1%	3.0%		-6.2%	**99.6%**	0.4%	**100.0%**
2019/20	97.9%	5.9%	2.7%		-5.9%	**99.7%**	0.3%	**100.0%**
2020/21	100.3%	5.4%	2.6%		-7.1%	**99.7%**	0.3%	**100.0%**
2021/22	98.9%	5.5%	2.6%		-6.1%	**99.7%**	0.3%	**100.0%**
2022/23	98.5%	5.5%	2.6%		-6.1%	**99.7%**	0.3%	**100.0%**
Percentage year-on-year growth								
2019/20	8.5%	-10.3%	-3.4%		2.8%	**7.2%**	-11.8%	**7.2%**
2020/21	-5.5%	-15.1%	-11.1%		11.0%	**-7.7%**	-6.8%	**-7.7%**
2021/22	12.2%	14.9%	13.5%		-3.1%	**13.7%**	8.4%	**13.7%**
2022/23	7.9%	7.7%	11.2%		8.8%	**8.4%**	3.9%	**8.4%**

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

Table A1.4.3: Taxes on companies, 2018/19 – 2022/23

Rmillion	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2018/19	220,839	12,995	602	-22,389	**212,046**	2,342	**214,388**
2019/20	217,445	12,783	618	-19,325	**211,522**	3,464	**214,986**
2020/21	208,723	13,461	587	-20,647	**202,123**	2,275	**204,399**
2021/22	318,773	18,607	721	-17,654	**320,447**	3,018	**323,465**
2022/23	348,646	14,297	606	-18,889	**344,660**	3,018	**347,677**
Percentage of total							
2018/19	103.0%	6.1%	0.3%	-10.4%	**98.9%**	1.1%	**100.0%**
2019/20	101.1%	5.9%	0.3%	-9.0%	**98.4%**	1.6%	**100.0%**
2020/21	102.1%	6.6%	0.3%	-10.1%	**98.9%**	1.1%	**100.0%**
2021/22	98.5%	5.8%	0.2%	-5.5%	**99.1%**	0.9%	**100.0%**
2022/23	100.3%	4.1%	0.2%	-5.4%	**99.1%**	0.9%	**100.0%**
Percentage year-on-year growth							
2019/20	-1.5%	-1.6%	2.6%	-13.7%	**-0.2%**	47.9%	**0.3%**
2020/21	-4.0%	5.3%	-5.0%	6.8%	**-4.4%**	-34.3%	**-4.9%**
2021/22	52.7%	38.2%	22.9%	-14.5%	**58.5%**	32.6%	**58.3%**
2022/23	9.4%	-23.2%	-16.0%	7.0%	**7.6%**	-0.0%	**7.5%**

Table A1.5.1: Taxes on property, 2018/19 – 2022/23

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2018/19	604	2,069	5,335	7,243	**15,252**
2019/20	572	2,048	6,240	7,120	**15,980**
2020/21	602	2,316	5,422	7,606	**15,947**
2021/22	635	3,141	7,680	10,576	**22,033**
2022/23	683	3,702	5,401	11,452	**21,238**
Percentage of total					
2018/19	4.0%	13.6%	35.0%	47.5%	**100.0%**
2019/20	3.6%	12.8%	39.1%	44.6%	**100.0%**
2020/21	3.8%	14.5%	34.0%	47.7%	**100.0%**
2021/22	2.9%	14.3%	34.9%	48.0%	**100.0%**
2022/23	3.2%	17.4%	25.4%	53.9%	**100.0%**
Percentage year-on-year growth					
2019/20	-5.3%	-1.0%	17.0%	-1.7%	**4.8%**
2020/21	5.2%	13.1%	-13.1%	6.8%	**-0.2%**
2021/22	5.6%	35.6%	41.6%	39.0%	**38.2%**
2022/23	7.5%	17.9%	-29.7%	8.3%	**-3.6%**

Table A1.6.1: Domestic taxes on goods and services, 2018/19 – 2022/23

R million	Value-Added Tax (VAT)	Specific excise duties	*Ad valorem* excise duties	Fuel levy	Environmental taxes	Other[1]	Total
2018/19	324,766	40,830	4,192	75,372	11,949	3,436	**460,545**
2019/20	346,761	46,827	4,124	80,175	11,746	2,650	**492,283**
2020/21	331,197	32,273	3,386	75,503	11,205	2,303	**455,867**
2021/22	390,895	49,705	4,725	88,889	13,143	2,449	**549,806**
2022/23	422,416	55,155	5,520	80,473	14,132	2,293	**579,990**
Percentage of total							
2018/19	70.5%	8.9%	0.9%	16.4%	2.6%	0.7%	**100.0%**
2019/20	70.4%	9.5%	0.8%	16.3%	2.4%	0.5%	**100.0%**
2020/21	72.7%	7.1%	0.7%	16.6%	2.5%	0.5%	**100.0%**
2021/22	71.1%	9.0%	0.9%	16.2%	2.4%	0.4%	**100.0%**
2022/23	72.8%	9.5%	1.0%	13.9%	2.4%	0.4%	**100.0%**
Percentage year-on-year growth							
2019/20	6.8%	14.7%	-1.6%	6.4%	-1.7%	-22.9%	**6.9%**
2020/21	-4.5%	-31.1%	-17.9%	-5.8%	-4.6%	-13.1%	**-7.4%**
2021/22	18.0%	54.0%	39.6%	17.7%	17.3%	6.3%	**20.6%**
2022/23	8.1%	11.0%	16.8%	-9.5%	7.5%	-6.3%	**5.5%**

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

Table A1.6.2: Value-Added Tax (VAT), 2018/19 – 2022/23

Rmillion	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2018/19 [1]	378,733	175,185	**553,917**	-229,151	**324,766**
2019/20 [1]	399,288	179,987	**579,276**	-232,515	**346,761**
2020/21 [1]	392,936	166,454	**559,390**	-228,193	**331,197**
2021/22 [1]	448,760	204,552	**653,312**	-262,417	**390,895**
2022/23 [1]	486,437	254,984	**741,421**	-319,005	**422,416**
Percentage of gross					
2018/19	68.4%	31.6%	**100.0%**	-41.4%	**58.6%**
2019/20	68.9%	31.1%	**100.0%**	-40.1%	**59.9%**
2020/21	70.2%	29.8%	**100.0%**	-40.8%	**59.2%**
2021/22	68.7%	31.3%	**100.0%**	-40.2%	**59.8%**
2022/23	65.6%	34.4%	**100.0%**	-43.0%	**57.0%**
Percentage year-on-year growth					
2019/20	5.4%	2.7%	**4.6%**	1.5%	**6.8%**
2020/21	-1.6%	-7.5%	**-3.4%**	-1.9%	**-4.5%**
2021/22	14.2%	22.9%	**16.8%**	15.0%	**18.0%**
2022/23	8.4%	24.7%	**13.5%**	21.6%	**8.1%**

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

Table A1.7.1: Taxes on international trade and transactions, 2018/19 – 2022/23

Rmillion	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports[1]	Export tax	Total
2018/19	54,968	624	78	53		**55,723**
2019/20	55,428	733	95	67		**56,322**
2020/21	47,290	47	51	67		**47,455**
2021/22	57,994	1,071	170	78	407	**59,719**
2022/23	73,946	1,017	151	110	844	**76,068**
Percentage of total						
2018/19	98.6%	1.1%	0.1%			**100.0%**
2019/20	98.4%	1.3%	0.2%			**100.0%**
2020/21	99.7%	0.1%	0.1%			**100.0%**
2021/22	97.1%	1.8%	0.3%			**100.0%**
2022/23	97.2%	1.3%	0.2%			**100.0%**
Percentage year-on-year growth						
2019/20	0.8%	17.5%	21.4%			**1.1%**
2020/21	-14.7%	-93.6%	-46.1%			**-15.7%**
2021/22	22.6%	2,198.3%	233.3%			**25.8%**
2022/23	27.5%	-5.0%	-11.0%			**27.4%**

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

Table A1.7.2: Fuel Levy, 2018/19 – 2022/23

R million	Fuel levy	Diesel Refunds	RAF	Carbon Fuel Levy[1]	Total
2018/19	78,333	-5,846	2,885		**75,372**
2019/20	82,886	-8,767	4,768	1,287	**80,175**
2020/21	77,336	-7,090	3,666	1,591	**75,503**
2021/22	89,762	-7,347	4,436	2,039	**88,889**
2022/23	80,611	-6,508	3,929	2,441	**80,473**
Percentage of total					
2018/19	103.9%	-7.8%	3.8%		**100.0%**
2019/20	103.4%	-10.9%	5.9%		**100.0%**
2020/21	102.4%	-9.4%	4.9%		**100.0%**
2021/22	101.0%	-8.3%	5.0%		**100.0%**
2022/23	100.2%	-8.1%	4.9%		**100.0%**
Percentage year-on-year growth					
2019/20	5.8%	50.0%	65.3%		**6.4%**
2020/21	-6.7%	-19.1%	-23.1%		**-5.8%**
2021/22	16.1%	3.6%	21.0%		**17.7%**
2022/23	-10.2%	-11.4%	-11.4%		**-9.5%**

1.Carbon fuel levy was implemented on 5 June 2019

REVENUE COLLECTIONS

Table A1.8.1: Composition of main channels of payment (Value, 2018/19 – 2022/23

R million	Branch offices	Payments at banks	eFiling	Total[1]
2018/19	3,289	375,484	1,270,183	**1,648,956**
2019/20	4,393	380,745	1,338,890	**1,724,027**
2020/21	3,169	372,233	1,243,593	**1,618,995**
2021/22	4,102	434,779	1,545,185	**1,984,066**
2022/23	3,940	474,559	1,688,881	**2,167,380**
Percentage of total				
2017/18	0.2%	22.8%	77.0%	**100.0%**
2019/20	0.3%	22.1%	77.7%	**100.0%**
2020/21	0.2%	23.0%	76.8%	**100.0%**
2021/22	0.2%	21.9%	77.9%	**100.0%**
2022/23	0.2%	21.9%	77.9%	**100.0%**
Percentage year-on-year growth				
2019/20	33.6%	1.4%	5.4%	**4.6%**
2020/21	-27.9%	-2.2%	-7.1%	**-6.1%**
2021/22	29.4%	16.8%	24.3%	**22.5%**
2022/23	-3.9%	9.1%	9.3%	**9.2%**

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

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

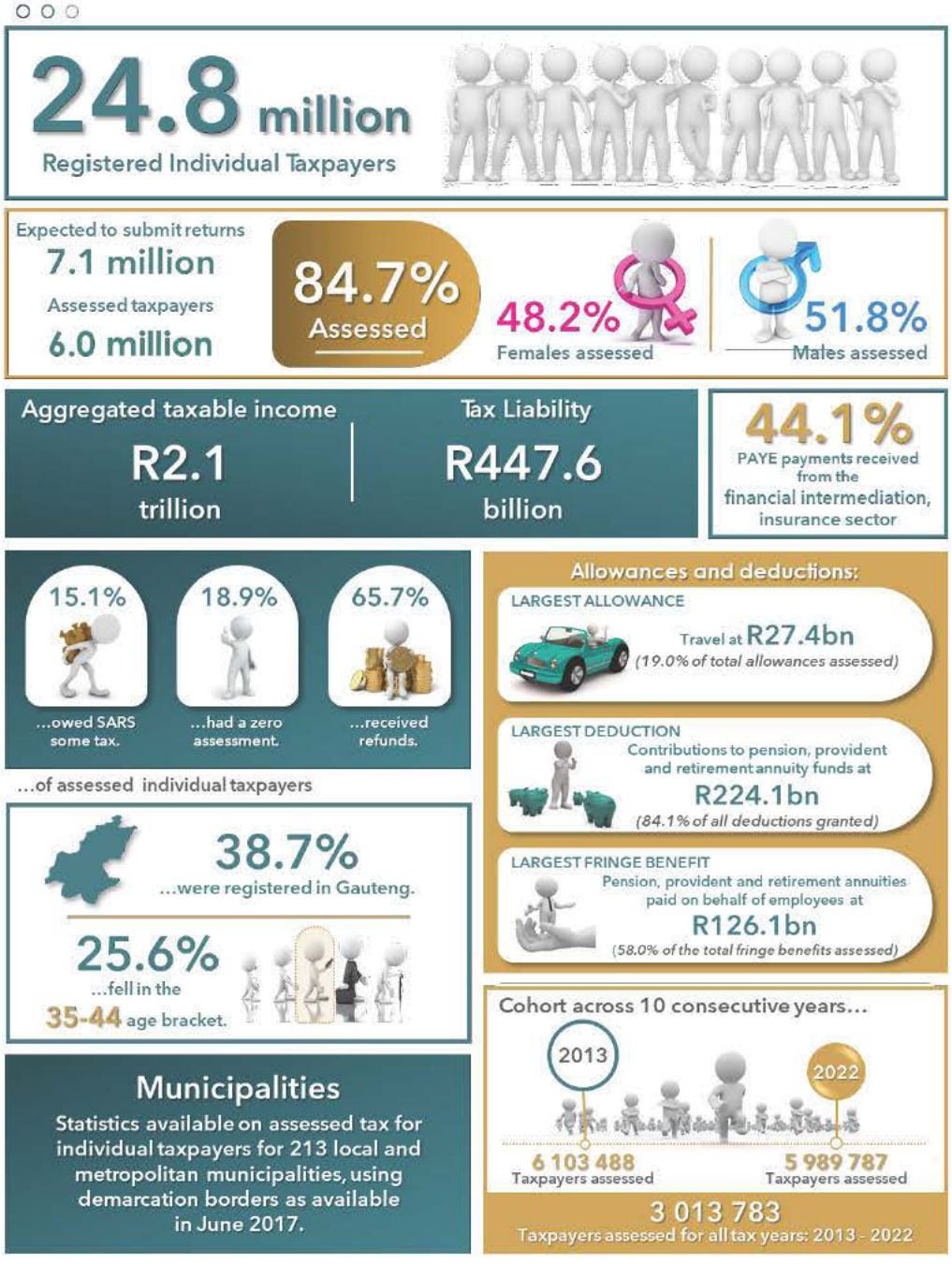
Table A1.8.2: Composition of main channels of payment (Count, 2018/19 – 2022/23)

	Branch offices	Payments at banks	eFiling	Total[1]
2018/19	23,839	4,342,505	4,736,076	**9,102,420**
2019/20	19,830	3,829,202	4,772,935	**8,621,967**
2020/21	6,556	3,429,354	4,637,964	**8,073,874**
2021/22	8,663	3,640,897	5,026,016	**8,675,576**
2022/23	9,024	4,090,143	5,235,251	**9,334,418**
Percentage of total				
2017/18	0.3%	47.7%	52.0%	**100.0%**
2019/20	0.2%	44.4%	55.4%	**100.0%**
2020/21	0.1%	42.5%	57.4%	**100.0%**
2021/22	0.1%	42.0%	57.9%	**100.0%**
2022/23	0.1%	43.8%	56.1%	**100.0%**
Percentage year-on-year growth				
2019/20	-16.8%	-11.8%	0.8%	**-5.3%**
2020/21	-66.9%	-10.4%	-2.8%	**-6.4%**
2021/22	32.1%	6.2%	8.4%	**7.5%**
2022/23	4.2%	12.3%	4.2%	**7.6%**

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

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

PERSONAL INCOME TAX



2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2021 included:
  - Increases from the 2019 to the 2022 tax years of 11.7% each in the primary and secondary rebates and of 11.5% in the tertiary rebate to R15 714, R8 613 and R2 871 respectively. This increased the minimum tax thresholds for taxpayers below the age of 65 years to R87 300, for those 65 to 74 years to R135 150 and 75 years and older to R151 100.
- SARS received more than 18.4 million employees' tax certificates (IRP5s and IT3(a)s) for the 2022 tax year that could be linked to nearly 13.4 million individuals.
- Of the 7 068 925 taxpayers expected to submit returns for the 2022 tax year, 5 989 787 (84.7%) taxpayers have been assessed (based on data available at the end of August 2023).
- A demographic and geographic analysis of the assessments when the data was extracted for release of this publication indicates that:
  - 2 319 473 (38.7%) of assessed taxpayers were registered in Gauteng.
  - 775 508 (36.3%) of assessed taxpayers in Gauteng lived in the Johannesburg Metro and were taxed on an average taxable income of R472 982.
  - 1 533 415 (25.6%) of assessed taxpayers were between 35 to 44 years old.
  - 3 070 111 (51.3%) of assessed taxpayers were male; 2 884 706 (48.2%) were female.
  - 34 970 (0.6%) taxpayers could not be identified in terms of gender.
- Assessed taxpayers reported aggregated taxable income of R2.1 trillion and tax liability of R447.6 billion. The average tax rate was 21.8% compared to 21.3% in the previous tax year.
- Income from salaries, wages, pension, overtime and annuities accounted for 75.5% of total taxable income.
- Travel allowance of R27.4 billion at 19.0% of total allowances was the largest share of the allowances assessed.
- Pension, provident and retirement annuity fund contributions paid on behalf of employees amounting to R126.1 billion made up the largest share of fringe benefits received by individuals. These benefits represented 58.0% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest share of deductions at R224.1 billion (84.1%) of total deductions assessed.
- By 31 March 2022, the PIT register had grown on an annual basis by 4.1% to 24.8 million individuals.

PERSONAL INCOME TAX

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 35.5% of the total tax revenue collections in 2021/22, reflecting a decrease of 3.6% compared to the contribution share of 39.1% in 2020/21 (*Table A1.2.1 in Chapter 1 of this publication*).

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

PIT collections comprise three taxable tax payment streams:

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

Most individuals receive their income as salaries or wages, pension, annuity payments and investment income (interest, taxable dividends or capital gains). Income from salaries, wages and other remuneration accounted for 75.5% of total taxable income for the 2022 tax year. Individuals who received business income, are registered as provisional taxpayers.

This chapter reviews:

- IRP5 data for 2023;
- PIT rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

The statistics in this chapter are based on tax assessments issued and finalised by SARS. This chapter includes assessments finalised up to the 2022 tax year. Assessments for the 2023 tax year started on 7 July 2023 and were not finalised when the 2023 Tax Statistics were compiled. Individuals assessed refer to personal income taxpayers who submitted tax returns or taxpayers who were auto assessed and whose returns have been assessed when the data was collated for the Tax Statistics Bulletin.

PERSONAL INCOME TAX

COVID-19 TAX MEASURES

The first tax relief measures were announced by the Minister of Finance on 29 March 2020. The tax relief measures directly affected the taxes covered in Chapter 2 and it affected mainly the outcome of the 2020/21 tax year.

These measures included:

- The expanded Employment Tax Incentive (ETI) amount – increased amounts and additional employees.
- Deferral of a portion of employees' tax liability by tax compliant small and medium sized businesses.
- Skills Development Levy contribution holiday.
- Increasing the deduction available for donations made to the Solidarity Fund.
- Adjusting PAYE for donations made through the employer to the Solidarity Fund.

Below, is a link to the tax relief measures published on the SARS website:

https://www.sars.gov.za/media/tax-relief-measures/

IRP5 DATA FOR 2023

Preliminary IRP5 data for the 2023 tax year is included in the 2023 Tax Statistics publication. However, this chapter publishes statistics on tax assessments finalised for the 2019 to 2022 tax years.

In the 2023 tax year, SARS received more than 18.4 million IRP5 and IT3(a) certificates showing PAYE (tax withheld) collection of R530.9 billion. Because more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to accurately identify taxpayers and, where necessary, link all the IRP5 certificates issued to an individual. The unique tax certificate count may vary for each specific set of data viewed because a taxpayer may be included in more than one category selected.

SARS identified approximately 13.4 million unique taxpayers based on the tax certificates received. These unique taxpayers do not necessarily indicate the number of people working in the formal labour market. Some taxpayers who are not formally employed are also issued tax certificates. These include taxpayers who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific taxpayers because some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.4 million unique individuals that SARS identified revealed that 6.5 million taxpayers were female and 6.9 million were male.

The number of tax certificates received by SARS (unique count) increased for the 2020 tax year by 1.7%. For the 2021 tax year, the number of tax certificates received decreased by 2.6% compared to the 2020 tax year. This decrease was mainly a result of the COVID-19 lockdown restriction on economic activities. The count for the 2022 tax year showed an increase of 1.7% from the number received for the 2021 tax year. The tax-certificate count for the 2023 tax year decreased by 1.0%. SARS expects this preliminary number to increase as outstanding certificates are finalised.

PERSONAL INCOME TAX

For the 2023 tax year, 9.1 million taxpayers were issued certificates on which at least R1 or more of PAYE was deducted. 9.3 million individuals were issued certificates on which no PAYE was deducted (these taxpayers earned less than the tax threshold, derived income from independent contracting, or received other non-taxable amounts).

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

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

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

Table 2.1 shows the adjustment of the PIT taxable income brackets between the 2019 and the 2022 tax years (rates for other tax years can be viewed in the annual Budget Reviews for the different years, issued by National Treasury). The taxable income level where the 45% marginal rate applies increased from R1 500 001 in the 2019 tax year to R1 656 601 in the 2022 tax year. This increase represents a CAGR increase of 2.5%. During this period, the ceiling of the minimum 18% marginal rate PIT taxable income bracket rose from R195 850 in the 2019 tax year to R216 200 in 2022, a CAGR increase of 2.5%.

The primary rebate increased by 11.7% from the 2019 to the 2022 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 R78 150 to R87 300. The secondary rebate increased by 11.7% from R7 713 to R8 613. For individuals aged 65 to 74 years, the income tax threshold increased from R121 000 to R135 150. The tertiary rebate for taxpayers 75 years and older, increased by 11.5% from R2 574 to R2 871. The income tax threshold for these individuals increased from R135 300 to R151 100.

PERSONAL INCOME TAX

Table 2.1: Personal Income Tax (PIT) brackets, 2019 and 2022[1]

Tax year Rand	2019			2022			Marginal PIT rates	Percentage increase in upper limit of bracket	Percentage increase
Taxable income brackets	0	–	195 850	0	–	216 200	18.0%	10.4%	
	195 851	–	305 850	216 201	–	337 800	26.0%	10.4%	
	305 851	–	423 300	337 801	–	467 500	31.0%	10.4%	
	423 301	–	555 600	467 501	–	613 600	36.0%	10.4%	
	555 601	–	708 310	613 601	–	782 200	39.0%	10.4%	
	708 311	–	1 500 000	782 201	–	1 656 600	41.0%[2]		
	1 500 001		and over	1 656 601		and over	45.0%[2]		
Rebates[3]									
Primary			14 067			15 714			11.7%
Secondary			7 713			8 613			11.7%
Tertiary			2 574			2 871			11.5%
Tax thresholds									
Below age 65			78 150			87 300			11.7%
Age 65 to below 75			121 000			135 150			11.7%
Age 75 and over			135 300			151 100			11.7%

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

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

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

Tax relief

The average tax rate across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, increased from 19.8% in the 2019 tax year to 20.2% in the 2020 tax year, to 20.0% in the 2021 tax year and remained unchanged at 20.0% for the 2022 tax year. The extent of tax relief, including "fiscal drag / bracket creep relief", is shown in *Figure 2.1* and illustrates the effect of tax relief over 26 years. For example, (1) an individual with taxable income of R100 000 in 1995 (2) paid tax at an average rate of 33.8%. (3) If the taxpayer's taxable income had kept pace with inflation only, (4) the average tax rate would have increased to 41.0% in 2022 without adjustments to the income tax brackets. The actual income tax adjustments from 1995 for the same example (5) lowers the average tax rate to only 20.0%. However, it must be noted that this analysis doesn't include changes in the tax base, where a greater amount of income might be included in taxable income over time. For example, many fringe benefits were included in taxable income over this period.

Table 2.2 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 proportionally greater tax relief when the tax thresholds are raised.

PERSONAL INCOME TAX

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

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

(3.) If the taxpayer's taxable income had only kept pace with inflation, (4.) the average tax rate would have increased to 41% in 2022 if there had been no adjustments made to the income tax brackets.

The impact of the actual income tax adjustments from 1995 for the same example (5.) lowers the average tax rate to only 20.0%.

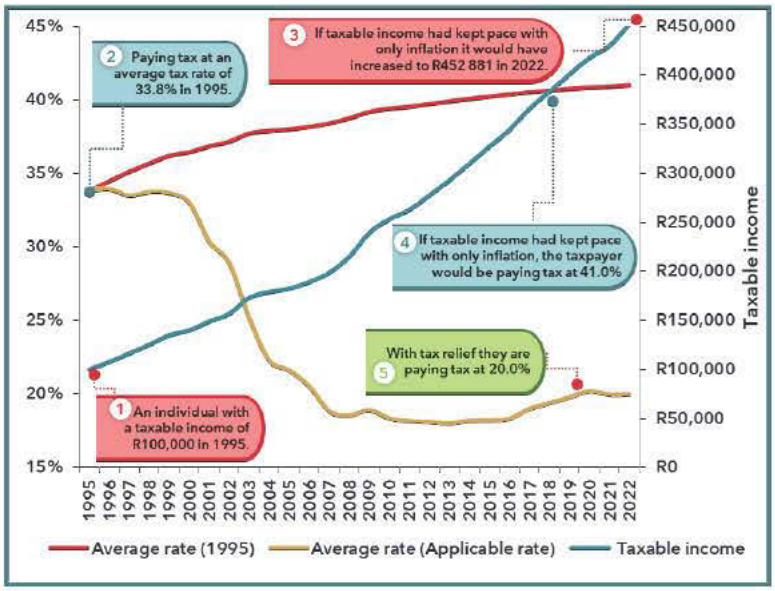


Table 2.2: Tax relief granted to individuals, 1995 and 2022

Taxable income Rand		Tax at 1995 rates		Tax at 2022 rates	Average rates		
					Tax at 1995 rates		Tax at 2022 rates
1995[1]	2022[2]	1995[1]	2022[3]	2022	1995[1]	2022[3]	2022
22 000	99 634	2 385	33 608	2 220	10.8%	33.7%	2.2%
25 000	113 220	3 225	39 450	4 666	12.9%	34.8%	4.1%
30 000	135 864	4 625	49 187	8 742	15.4%	36.2%	6.4%
40 000	181 152	8 225	68 660	16 893	20.6%	37.9%	9.3%
50 000	226 440	12 325	88 134	25 864	24.7%	38.9%	11.4%
100 000	452 881	33 765	185 504	90 493	33.8%	41.0%	20.0%
200 000	905 761	76 765	380 242	264 035	38.4%	42.0%	29.2%
300 000	1 358 642	119 765	574 981	449 716	39.9%	42.3%	33.1%
400 000	1 811 522	162 765	769 720	641 594	40.7%	42.5%	35.4%
500 000	2 264 403	205 765	964 458	845 390	41.2%	42.6%	37.3%
600 000	2 717 283	248 765	1 159 197	1 049 187	41.5%	42.7%	38.6%
700 000	3 170 164	291 765	1 353 936	1 252 983	41.7%	42.7%	39.5%
800 000	3 623 045	334 765	1 548 674	1 456 779	41.8%	42.7%	40.2%
900 000	4 075 925	377 765	1 743 413	1 660 575	42.0%	42.8%	40.7%
1 000 000	4 528 806	420 765	1 938 151	1 864 372	42.1%	42.8%	41.2%

1. Excludes the Transitional Levy.
2. 2022 based on 1995 taxable income adjusted by inflation.
3. This example assumes no fiscal drag relief over the period 1995 to 2022 (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 an advance tax payment that ensure that the taxpayer does not have to pay large tax amounts on assessment (the tax liability is spread over the relevant year of assessment). It requires provisional

PERSONAL INCOME TAX

taxpayers to pay at least two amounts in advance during the year of assessment. The amounts are based on estimated taxable income and tax liability is determined after deducting employees' tax and tax rebates.

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

In 2021/22, provisional tax payments by individuals contributed 5.5% to net PIT collections (*Table A1.4.2 in Chapter 1 of this publication*). The 80% rule, as set out in the Fourth Schedule to the Income Tax Act, requires provisional taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment.

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

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

Table 2.3: Provisional tax payments[1] by provisional period, 2019–- 2022

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
2019	8 700	8.4%	14 625	-4.0%	994	-12.2%	**24 320**
2020	9 230	6.1%	16 631	13.7%	999	0.4%	**26 859**
2021	7 689	-16.7%	14 899	-10.4%	1 112	11.4%	**23 700**
2022	8 849	15.1%	16 181	8.6%	113	-89.8%	**25 143**
Percentage of total							
2019	35.8%		60.1%		4.1%		**100.0%**
2020	34.4%		61.9%		3.7%		**100.0%**
2021	32.4%		62.9%		4.7%		**100.0%**
2022	35.2%		64.4%		0.4%		**100.0%**

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

TAX RETURNS AND INDIVIDUAL TAXPAYER DATA

Tax register

During 2010, SARS changed its taxpayer registration policy and stipulated that every individual formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. If an individual is not registered for tax, and SARS detects economic activity through third party data, the person is automatically registered by SARS in terms of section 22(5) of the Tax Administration Act. As a result, the tax register grew from 5.9 million active cases on 31 March 2010 (not reflected in the table below) to 24.8 million on 31 March 2022 (*Table 2.4*).

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

Table 2.4: Number of individuals, 2019–- 2022

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-19	22 170 513	5.1%	2019	7 122 243	5 492 222	77.1%
31-Mar-20	22 919 701	3.4%	2020	7 098 024	5 989 814	84.4%
31-Mar-21	23 850 668	4.1%	2021	6 786 190	6 012 746	88.6%
31-Mar-22	24 832 105	4.1%	2022	7 068 925	5 989 787	84.7%

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

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ADDITIONAL NOTES ON REGISTERED INDIVIDUALS

This publication includes only statistics on taxpayers with an assessment, whereas tables in the annual Budget Review, issued by National Treasury, are based on both IRP5 certificates and ITR12 tax-returninformationn. *Table 4.5* of the 2021 Budget Review by the National Treasury (reproduced below) shows estimates of registered taxpayers with a positive taxable income. It also shows the tax liability expected (according to taxable income group) from individuals at different levels of taxable income for the 2022 tax year. The table indicates the estimated average tax payable before and after tax proposals and the average net tax gain or relief by income group. According to this table, 7 183 913 individuals are estimated to receive taxable income below the income tax threshold of R80 000. By contrast, 6 960 267 taxpayers are estimated to receive taxable income above the income tax threshold.

Table 4.5 Estimates of individuals and taxable income, 2021/22

Taxable bracket R thousand	Registered individuals Number	%	Taxable income R billion	%	Income tax payable R billion	%	Income tax relief after proposals R billion	%	Income tax payable after R billion	%
R0 - R80[1]	7 183 913	–	256.2	–	–	–	–	–	–	–
R80 - R150	1 855 292	26.7	211.1	8.6	15.7	3.0	-1.3	9.4	14.5	2.8
R150 - R250	1 691 889	24.3	329.3	13.4	29.5	5.6	-1.8	13.4	27.7	5.4
R250 - R350	1 283 954	18.4	378.4	15.4	54.5	10.3	-2.3	16.8	52.3	10.1
R350 - R500	981 993	14.1	409.1	16.6	76.6	14.5	-2.6	19.5	74.0	14.3
R500 - R750	612 177	8.8	369.1	15.0	88.4	16.7	-2.4	18.1	86.0	16.7
R750 - R1 000	262 643	3.8	226.2	9.2	65.1	12.3	-1.3	10.0	63.8	12.4
R1 000 - R1 500	159 127	2.3	191.1	7.8	61.9	11.7	-0.8	6.1	61.0	11.8
R1 500 +	113 192	1.6	346.3	14.1	137.7	26.0	-0.9	6.6	136.8	26.5
Total	**6 960 267**	**100.0**	**2 460.7**	**100.0**	**529.4**	**100.0**	**-13.4**	**100.0**	**516.0**	**100.0**
Grand total	**14 144 180**		**2 716.8**		**529.4**		**-13.4**		**516.0**	

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

Source: National Treasury

The table above estimates the individuals to be assessed and those who may not require assessment, whereas *Table 2.4* shows the actual individual assessments finalised. The difference in the number of registered individuals in *Table 2.4 (24 832 105)* and the estimated lessor number of 14 144 180 in *Table 4.5* published by the National Treasury is due to the National Treasury table only including individuals with taxable income that is greater than zero, while the SARS table includes all registered individuals. The SARS register comprises those formally employed, those seeking employment, business owners and partnerships, pensioners, and foreigners receiving income in South Africa.

Refer to the overview of the personal income tax system for the 2018 to 2020 tax years at the end of this chapter for more information and analysis.

Expected submissions and assessed individual taxpayers

The proportion of tax returns that SARS has received is measured against the number of returns expected to be submitted by registered taxpayers. Some individuals are not required to submit a tax

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return because their earnings are below the income tax threshold, or they are unemployed or their taxable income is below the compulsory tax return submission threshold.

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

The submission of taxable income threshold for income tax returns was R250 000 for the 2013 tax year. This threshold increased to R350 000 from the 2015 tax year and to R500 000 from the 2019 tax year (*see Notice 342 of 2019 published in Government Gazette, 28 June 2019*). These changes in the annual submission thresholds may have affected the accuracy of the expected filing rate for the respective years.

Expected submission of tax return counts for each tax year include all taxpayers who have been assessed for a tax year as well as taxpayers with an "active" status who were assessed in any of the two previous years. The number of individuals expected to submit income tax returns was 7.1 million for the 2019 tax year. This count decreased to 6.8 million for the 2021 tax year but increased again to 7.1 million for the 2022 tax year. These changes can be ascribed to changes in the threshold for submission of returns mentioned earlier.

Taxpayers who were auto-assessed and not previously assessed, increased the number of expected submissions. During the 2020 Filing Season, SARS simplified the filing of income tax returns, thus making it easier for taxpayers to comply. SARS automatically assessed a significant number of taxpayers based on data received from third parties (e.g. medical schemes and financial institutions). The population of taxpayers who were identified to be auto-assessed in the 2020 Filing Season was significantly expanded to just more than 3.4 million. SARS is improving the rules and criteria to identify taxpayers for auto-assessment, based on the previous years' findings.

Based on data available at the end of August 2023, 77.1% of expected tax return submissions have been assessed for the 2019 tax year, 84.4% for the 2020 tax year, 88.6% for the 2021 tax year and 84.7% for the 2022 tax year. In later years, the ratio of returns assessed for any given tax year increases as more outstanding returns are submitted and assessed.

TAXABLE INCOME AND TAX ASSESSED

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

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Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2019 - 2022

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
2019	5 492 222	1 856 901	338 096	407 715	74 235	22.0%
2020	5 989 814	1 985 425	331 467	441 710	73 744	22.2%
2021	6 012 746	1 934 241	321 690	412 030	68 526	21.3%
2022	5 989 787	2 057 814	343 554	447 584	74 725	21.8%

Tax assessed as a percentage of taxable income increased from 22.0% in the 2019 tax year to 22.2% in the 2020 tax year. It contracted to 21.3% for the 2021 tax year but increased again to 21.8% for the 2022 tax year. In the 2019 tax year, the average income-tax rate increased to 22.0% from 21.3% for the 2018 tax year (not depicted in *Table 2.5*), mainly because of the increase of the top marginal tax rate from 41% to 45%. The average income-tax rate decreased to 21.3% in the 2021 tax year. This decrease could be due to job losses and lower wages caused by the COVID-19 pandemic. The average income tax rate of 21.8% for the 2022 tax year is expected to increase as assessments are finalised.

The number of taxpayers assessed decreased from the 2018 to 2019 tax year because the increase in the submission threshold from R350 000 to R500 000 for the 2019 tax year. This number increased by 9.1% for the 2020 tax year partly because the auto-assessment helped to finalise cases more quickly. The number of taxpayers increased by 0.4% in the 2021 tax year and decreased by 0.4% in the 2022 tax year. The number for the 2022 tax year is expected to increase as assessments are finalised.

The taxable income of taxpayers assessed increased by 6.9% from the 2019 to the 2020 tax year, decreased by 2.6% in the 2021 tax year, but increased again by 6.4% for the 2022 tax year. In the 2021 tax year, COVID-19 lockdown restrictions harmed taxpayers' earnings amid a struggling economy.

Average taxable income decreased by 2.0% in the 2020 tax year from the 2019 tax year, contracted by 2.9% in the 2021 tax year and increased by 6.8% in the 2022 tax year.

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

Table A2.1.7 presents the distribution of the number of assessed individual taxpayers across major taxable income groups for individuals with a change in their tax residence status. The number of taxpayers is distributed by the year in which the change occurred as indicated on the ITR12 tax return. Analysis revealed that the number of taxpayers who submitted tax returns to declare taxable income amounted to 15 634 individuals for the 2019 tax year, 8 955 in the 2020 tax year, 3 622 in the 2021 tax year and 1 083 in the 2022 tax year.

Table A2.1.8 and *Table A2.1.9* present these taxpayers by age and gender. The number of individuals between the ages 25 to 44 made up more than 60% of the number of taxpayers across all years. Most taxpayers were male.

From the 2017 to 2022 tax year and according to the tax resident status indicator on the ITR12 tax return, more than 45 000 taxpayers indicated that they ceased to be a tax resident of South Africa.

Table A2.1.10 presents the taxable income and tax liability of these individual taxpayers over a ten-year tax period, who have been assessed since the 2013 tax year. For the 2013 tax year, 41 388

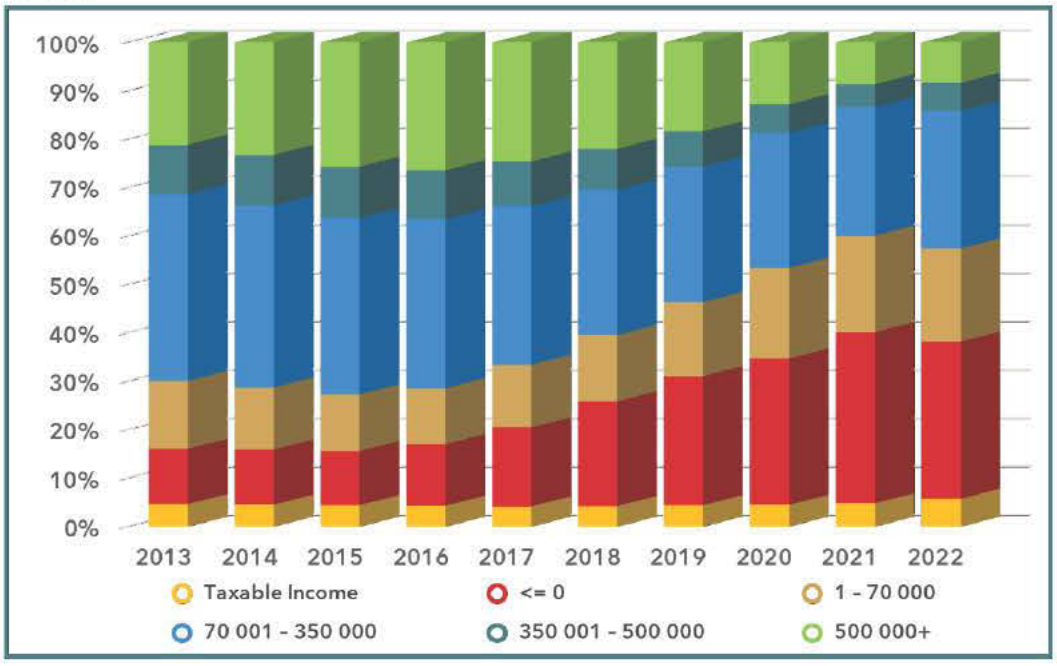
PERSONAL INCOME TAX

taxpayers declared taxable income of R16.4 billion on which the tax payable totalled R4.6 billion. For the 2022 tax year, this number of assessed taxpayers decreased to 32 985 or 20.3%. Taxable income decreased by 58.7% to R6.8 billion and tax payable decreased by 63.2% to R1.7 billion. These decreases in the value of taxable income and tax paid were realised mainly by the bracket above R500 000 taxable income, mainly individuals between 35 to 44 years old and males. *Table A2.1.11* and *Table A2.1.12* presents the same ten-year group of individual taxpayers by age and gender.

The number of taxpayers with a taxable income of zero or less increased by 130.3% from 4 918 to 11 327 taxpayers.

Figure 2.2 shows how these taxpayers' taxable income shifted across the tax brackets because of changes in taxable income.

Figure 2.2: Proportion by taxable income for individuals with change in residence status as indicated by taxpayer, 2013 – 2022



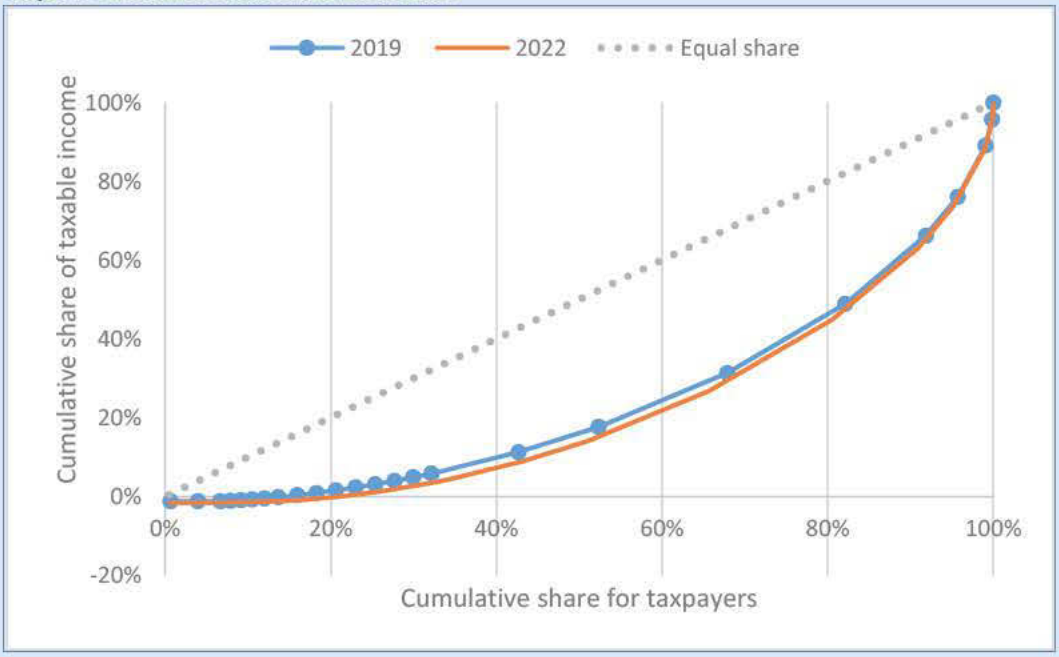
PERSONAL INCOME TAX

PERSONAL INCOME TAX CONCENTRATION CURVES

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

The concentration curves for taxable income for the tax years 2019 and 2022 are based on assessed taxpayers. They depict minute changes in the distribution of taxable income, with slightly more unequal distribution of taxable income for the bottom 70% share of taxpayers, *see Graph 1*. Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system included retirement reform from the 2016 tax year, the increase in the effective capital gains tax rates, changes to fringe benefits on vehicles, increases in marginal tax rates and partial adjustment for fiscal drag in a number of years during this period.

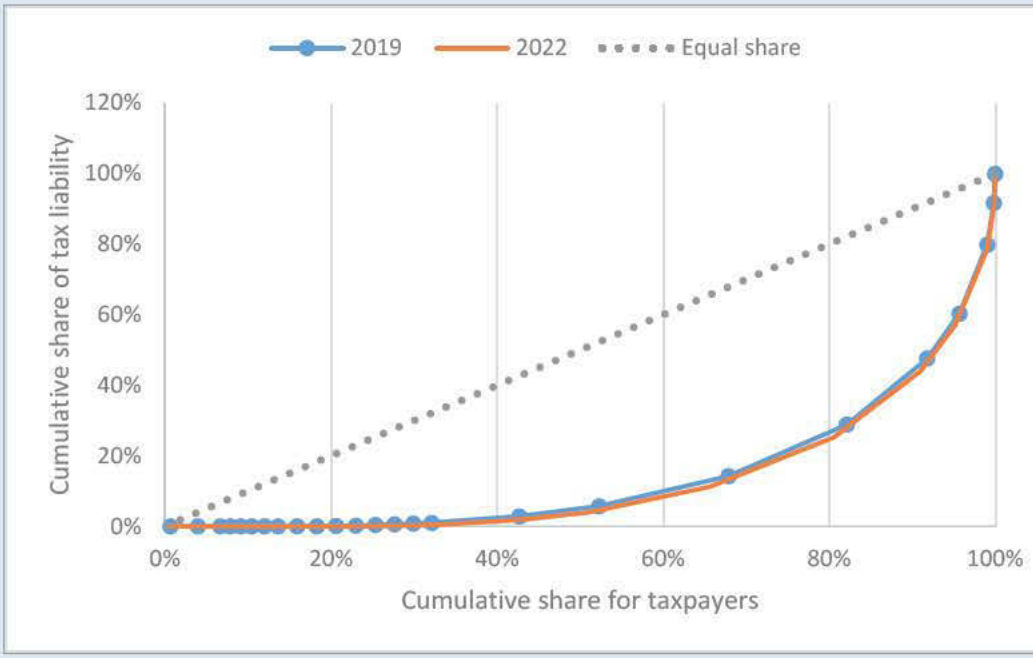
Graph 1: Cumulative share of taxable income



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

PERSONAL INCOME TAX

Graph 2: Cumulative share of tax liability



Distribution of tax liability across taxable income and income groups

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups. The table shows that for the 2022 tax year, 80.6% of the assessed individual taxpayers had taxable income less than R500 000, i.e. most taxpayers fell below the tax return submission threshold. These taxpayers earned 44.9% of the total taxable income and contributed 25.3% to the tax assessed. A further 19.4% of the taxpayers earned taxable income above the R500 000 threshold in 2022 and were liable for 74.7% of the tax assessed.

The number of taxpayers assessed in the taxable income brackets below R500 000 increased by 313 955 taxpayers (7.0%) from the 2019 to 2022 tax year. The upper taxable income bracket grew by 183 610 taxpayers (18.7%) during this period.

From the 2019 to the 2022 tax years, taxable income for taxpayers within the taxable income tax bracket below R500 000 increased by 1.7%, while the taxable income for the group with taxable income higher than R500 000 increased by 19.6%. Over this period, tax assessed for taxpayers within the taxable income tax bracket below R500 000 decreased by 3.8% while the tax assessed for the group with taxable income higher than R500 000 increased by 15.3%.

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Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2019 - 2022

Percentage	Taxable income group	2019	2020	2021	2022
Number of taxpayers	<= 0	4.0%	4.3%	4.5%	3.6%
	1 – 70 000	9.7%	12.8%	15.4%	16.1%
	70 001 – 350 000	54.2%	50.6%	48.8%	45.9%
	350 001 – 500 000	14.3%	14.4%	14.0%	14.9%
	500 000 +	17.9%	17.9%	17.3%	19.4%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**
Taxable income	<= 0	-1.3%	-1.8%	-1.2%	-1.6%
	1 – 70 000	1.0%	1.2%	1.5%	1.3%
	70 001 – 350 000	31.5%	30.3%	30.1%	27.0%
	350 001 – 500 000	17.6%	18.0%	18.1%	18.1%
	500 000 +	51.1%	52.2%	51.5%	55.1%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	14.2%	13.6%	13.2%	11.2%
	350 001 – 500 000	14.6%	14.8%	14.8%	14.1%
	500 000 +	71.2%	71.5%	72.0%	74.7%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**

Figure 2.3 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed according to taxable income group for the 2022 tax year. Greater detail is provided in *Table A2.1.1*.

Figure 2.3: Distribution of assessed individual taxpayers by taxable income group, 2022



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

Table A2.1.2 shows "income" included in the final taxable income calculation as recorded on the assessment. Interest exemptions and Capital Gains Tax (CGT) exclusions have not been taken into account. The income shown in this table is, therefore, based on taxable income plus deductions

allowed only. Therefore, the income shown is not an indication of the gross income of taxpayers because exempt income and capital gains exclusion amounts are not included.

Deductions granted as a percentage of income totalled 13.2% in the 2019 tax year and increased slightly in the 2021 tax year to 13.3% but decreased to 12.9% in the 2022 tax year.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (as opposed to taxable income groups). The largest portion of the R266.4 billion allowed as deductions for the 2022 tax year was granted to taxpayers in the R350 001 to R500 000 income bracket. Of their income, 12.3% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2022

Tax year	2022			
Income group	**Number of taxpayers**	**Income before deductions (R million)**	**Deductions allowed (R million)**	**Taxable income (R million)**
<= 0	210 696	-31 248	133	-31 381
1 – 70 000	937 465	26 263	1 015	25 248
70 001 – 350 000	2 448 264	491 236	41 180	450 055
350 001 – 500 000	905 186	380 668	46 744	333 923
500 000 +	1 488 176	1 457 276	177 307	1 279 968
Total	**5 989 787**	**2 324 194**	**266 380**	**2 057 814**
Income group	**Average income per assessed taxpayer (R)**	**Average deduction allowed (R)**	**Average taxable income per assessed taxpayer (R)**	**Percentage of income granted as a deduction**
<= 0	-148 309	631	-148 940	0.4%
1 – 70 000	28 015	1 083	26 932	3.9%
70 001 – 350 000	200 647	16 820	183 826	8.4%
350 001 – 500 000	420 541	51 641	368 900	12.3%
500 000 +	979 236	119 144	860 092	12.2%
Total	**388 026**	**44 472**	**343 554**	**11.5%**

Tracking of taxable income and tax liability of a cohort of taxpayers over ten consecutive years, 2013 - 2022

To track changes in the taxable income and tax liability of taxpayers over a ten-year tax period, SARS analysed the taxable income and assessed tax of all taxpayers who have been assessed every year since 2013. For the 2013 tax year, SARS assessed 6 103 488 taxpayers. Of these, 3 013 783 taxpayers (49.4%) had been assessed for each of the subsequent nine years (2014 to 2022).

The non-retention rate in the ten-year period of 48.8% was because:

- The taxable return submission threshold introduced in 2008 stood at R120 000 per annum and remained at this taxable income level until the 2013 tax year when it was increased to R250 000 per annum. In the 2015 tax year, this threshold was increased to R350 000 per annum and in the 2019 tax year to R500 000 per annum. These tax return submission thresholds allowed taxpayers to elect whether to submit a tax return for assessment if they met the criteria.
- Some taxpayers assessed in the 2012 tax year have not submitted tax returns for 2013 and subsequent tax years. These taxpayers may have:
    - Died;
    - Ceased to be tax resident in South Africa;

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- Left the formal active workforce because of retrenchment, resignation, or retirement;
- Became insolvent; or
- Failed to submit returns.

For the 2013 tax year, of the 3 013 783 cohort taxpayers, 830 879 taxpayers (27.6% of those assessed) declared taxable income less than R120 000 per annum. For the 2022 tax year, the number of assessed taxpayers with taxable income less than the R120 000 taxable income per annum decreased to 433 875 (14.4% of those assessed).

The number of taxpayers in the income group above R350 000 taxable income per annum increased from 668 986 for the 2013 tax year to 1 567 607 for the 2022 tax year, while taxpayers in the income group above R500 000 taxable income per annum increased from 353 003 to 973 984.

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

Table 2.8: Distribution of taxable income and tax liability (10-year cohort across 10 consecutive years), 2013 - 2022

Tax year	2013				2022				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	35 995	-12 809	67	-0.5%	21 063	-17 849	78	-0.4%	-14 932	-5 040	12
B: = 0	72 088	–	34	0.0%	74 485	–	837	0.0%	2 397	–	803
C: 1 – 20 000	68 319	658	31	4.7%	59 175	502	400	79.6%	-9 144	-156	369
D: 20 001 – 30 000	34 452	869	17	2.0%	22 849	572	143	25.0%	-11 603	-297	126
E: 30 001 – 40 000	37 399	1 314	20	1.5%	22 036	773	158	20.4%	-15 363	-541	138
F: 40 001 – 50 000	42 297	1 912	21	1.1%	22 501	1 015	133	13.1%	-19 796	-897	111
G: 50 001 – 60 000	56 429	3 140	26	0.8%	23 623	1 305	148	11.3%	-32 806	-1 835	122
H: 60 001 – 70 000	73 413	4 768	44	0.9%	25 707	1 672	157	9.4%	-47 706	-3 096	113
I: 70 001 – 80 000	72 575	5 449	126	2.3%	28 259	2 123	165	7.8%	-44 316	-3 326	39
J: 80 001 – 90 000	78 249	6 663	228	3.4%	36 374	3 105	170	5.5%	-41 875	-3 559	-58
K: 90 000 – 100 000	84 424	8 027	334	4.2%	30 546	2 905	188	6.5%	-53 878	-5 122	-146
L: 100 001 – 110 000	87 004	9 137	447	4.9%	32 302	3 395	230	6.8%	-54 702	-5 742	-216
M: 110 001 – 120 000	88 235	10 155	574	5.6%	34 955	4 032	273	6.8%	-53 280	-6 123	-301
N: 120 001 – 130 000	85 419	10 672	698	6.5%	35 153	4 396	281	6.4%	-50 266	-6 276	-418
O: 130 001 – 140 000	82 215	11 098	817	7.4%	37 557	5 069	327	6.4%	-44 658	-6 028	-491
P: 140 001 – 150 000	82 177	11 915	963	8.1%	39 095	5 673	375	6.6%	-43 082	-6 242	-588
Q: 150 001 – 200 000	408 722	71 290	7 275	10.2%	212 526	37 334	2 788	7.5%	-196 196	-33 956	-4 488
R: 200 001 – 250 000	376 707	84 443	11 131	13.2%	227 782	51 284	4 762	9.3%	-148 925	-33 160	-6 369
S: 250 001 – 350 000	478 678	140 348	23 406	16.7%	460 188	138 059	17 845	12.9%	-18 490	-2 290	-5 560
T: 350 001 – 500 000	315 983	131 110	28 237	21.5%	593 623	249 576	44 061	17.7%	277 640	118 466	15 824
U: 500 001 – 750 000	201 018	121 164	32 056	26.5%	494 877	299 382	69 405	23.2%	293 859	178 218	37 349
V: 750 001 – 1 000 000	71 090	60 893	18 546	30.5%	216 099	185 856	52 201	28.1%	145 009	124 963	33 655
W: 1 000 001 – 2 000 000	62 153	82 527	28 057	34.0%	207 476	273 702	89 567	32.7%	145 323	191 175	61 511
X: 2 000 001 – 5 000 000	15 808	44 909	16 864	37.6%	47 063	132 760	51 497	38.8%	31 255	87 851	34 633
Y: 5 000 001 +	2 934	29 148	11 604	39.8%	8 469	86 795	37 095	42.7%	5 535	57 647	25 492
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**–**	**634 633**	**191 661**
<= 0	108 083	-12 809	101	-0.8%	95 548	-17 849	915	-5.1%	-12 535	-5 040	815
1 – 70 000	312 309	12 661	159	1.3%	175 891	5 838	1 139	19.5%	-136 418	-6 822	979
70 001 – 350 000	1 924 405	369 198	45 998	12.5%	1 174 737	257 375	27 402	10.6%	-749 668	-111 824	-18 596
350 001 – 500 000	315 983	131 110	28 237	21.5%	593 623	249 576	44 061	17.7%	277 640	118 466	15 824
500 000 +	353 003	338 642	107 126	31.6%	973 984	978 495	299 765	30.6%	620 981	639 853	192 640
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**–**	**634 633**	**191 661**

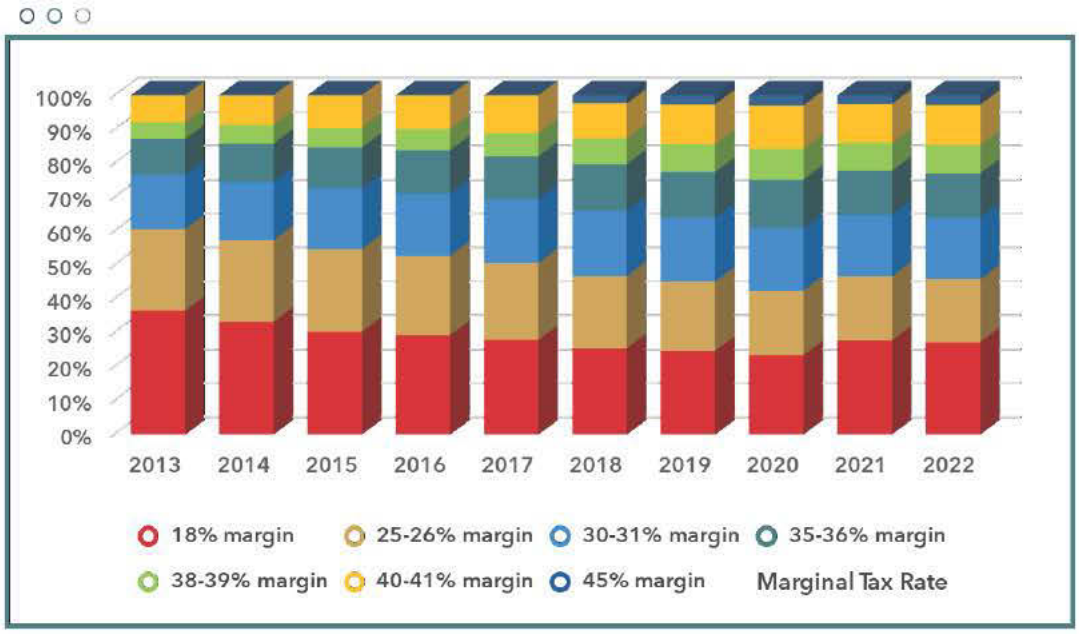
Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 5.3%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to medical expenses and retirement fund deductions, fringe benefits and travel expenses.

The average taxable income for the 3 013 783 cohort taxpayers increased at a CAGR of 6.5% during the ten-year period. The recorded higher increase in taxable income of the cohort compared to *all* individuals assessed is because of the latter include new registrations of personal income taxpayers.

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Figure 2.4 shows how the approximately 3.0 million taxpayers' taxable income shifted across tax brackets owing to changes in taxable income.

Figure 2.4: Proportion of the 3.0 million taxpayers by marginal tax rates, 2013 - 2022



PERSONAL INCOME TAX CONCENTRATION CURVES

Panel data, also known as longitudinal data or cross-sectional time series data, are data 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, in which the distribution of taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2013 to 2022, are depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal in this period. The more equal distribution is attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups. *Graph 3* below shows the cumulative share of taxable income. This data doesn't represent a measure of equality for the whole population as it is confined to those with taxable income in this group.

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Graph 3: Panel data cumulative share of taxable income

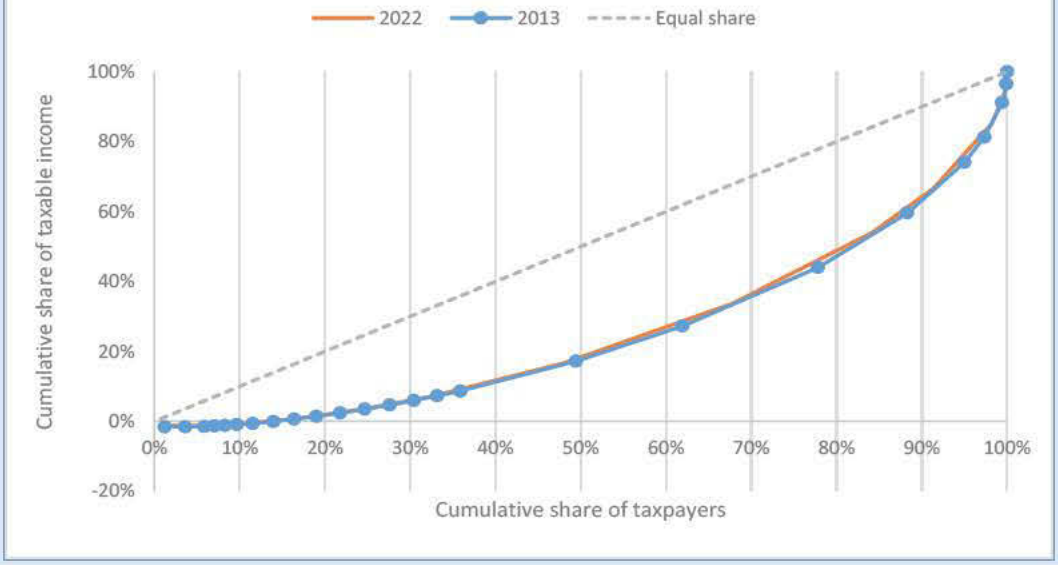


Table 2.9 shows assessed individual taxpayers, taxable income and average tax rates, according to the age brackets for the 2013 tax year assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group (10-year cohort across 10 consecutive years), 2013 and 2022

Tax year	2013				2022				Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	2 225	252	35	13.9%	3	0	–	0.0%	-252	-35
6 - 10	3 746	386	55	14.3%	339	64	12	19.1%	-322	-43
11 - 15	5 115	543	86	15.8%	2 492	451	83	18.4%	-92	-3
16 - 20	13 387	886	118	13.3%	4 052	748	134	18.0%	-138	17
21 - 25	165 404	16 404	1 637	10.0%	5 369	1 164	217	18.7%	-15 240	-1 420
26 - 30	391 354	73 090	11 054	15.1%	24 608	8 493	1 725	20.3%	-64 596	-9 330
31 - 35	426 434	106 647	20 063	18.8%	216 567	94 573	21 227	22.4%	-12 074	1 164
36 - 40	425 439	127 756	27 404	21.5%	418 408	207 429	50 102	24.2%	79 673	22 699
41 - 45	417 815	137 573	31 273	22.7%	418 810	228 568	59 046	25.8%	90 995	27 773
46 - 50	361 208	122 724	28 541	23.3%	431 198	247 693	66 447	26.8%	124 969	37 906
51 - 55	300 235	106 609	25 756	24.2%	404 533	231 879	62 669	27.0%	125 270	36 913
56 - 60	204 396	72 877	18 390	25.2%	353 250	189 015	51 628	27.3%	116 138	33 238
61 - 65	129 086	41 419	10 754	26.0%	281 428	127 699	34 967	27.4%	86 280	24 213
66 - 70	83 505	18 211	4 173	22.9%	186 845	61 849	12 744	20.6%	43 638	8 571
71 - 75	47 875	7 922	1 472	18.6%	118 792	35 015	6 197	17.7%	27 092	4 725
75 +	36 559	5 503	810	14.7%	147 089	38 795	6 083	15.7%	33 292	5 272
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**634 633**	**191 661**
0 - 55	2 512 362	692 870	146 022	21.1%	1 926 379	1 021 062	261 663	25.6%	328 193	115 642
56 +	501 421	145 932	35 599	24.4%	1 087 404	452 373	111 619	24.7%	306 441	76 020
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**634 633**	**191 661**

The national average tax assessed per individual increased from R40 360 per individual in the 2013 tax year to R74 826 in the 2022 tax year, an increase of 85.4% (CAGR of 7.1%). The average tax assessed of the 3.0 million cohort taxpayers, however, increased from R60 263 in the 2013 tax year to R123 858 in the 2022 tax year, an increase of 105.5% (CAGR of 8.3%).

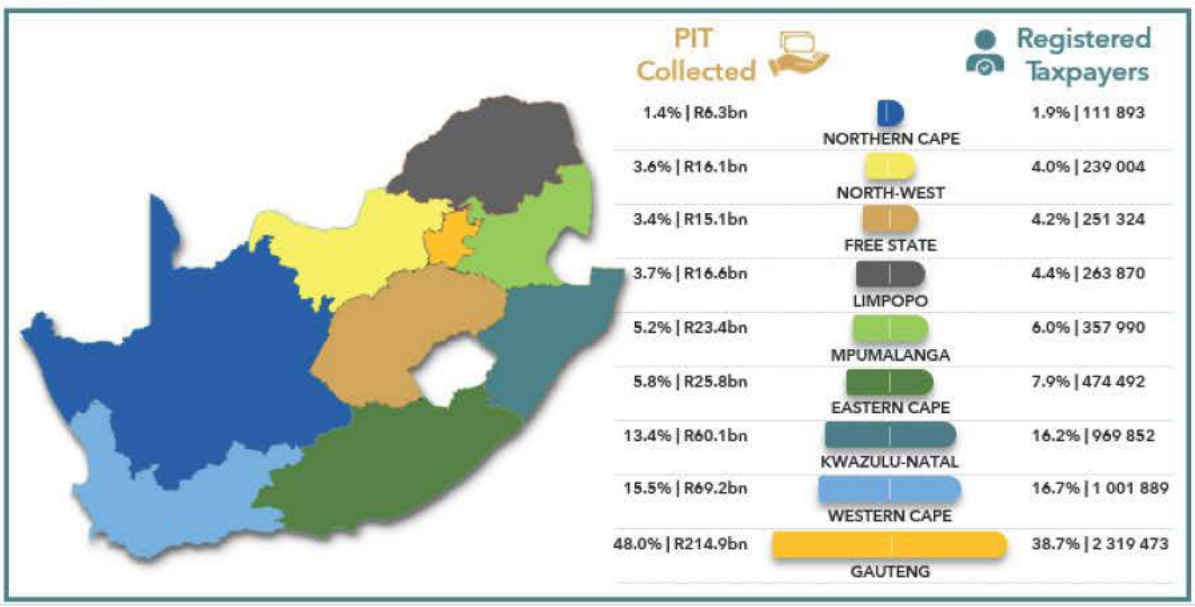
The average taxable income of assessed taxpayers younger than 55 years in the 2022 tax year (1.9 million), increased by a CAGR of 4.4%. For taxpayers 56 years and older, it increased by 13.4%. Changes in growth in the different age groups can be attributed to taxpayers who:

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

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2022, 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 2.5* and *Table A2.1.3*).

Figure 2.5: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2022



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

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

Table 2.10: Assessed individual taxpayers by province, 2021 - 2022 (based on taxpayers' residence)

Tax year	2021				2022			
Province[1]	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Eastern Cape	504 210	134 407	24 007	266 569	489 993	140 774	25 402	287 298
Free State	279 785	75 484	13 949	269 793	280 721	81 390	15 112	289 932
Gauteng	2 182 563	816 586	190 724	374 141	2 135 789	863 185	207 477	404 153
KwaZulu-Natal	917 886	262 721	50 290	286 224	947 563	278 328	53 962	293 730
Limpopo	298 401	89 155	17 043	298 776	307 188	93 391	17 944	304 019
Mpumalanga	360 387	105 256	21 265	292 064	360 080	111 128	22 851	308 620
North West	267 538	77 423	15 500	289 391	264 680	82 204	16 773	310 579
Northern Cape	124 506	36 311	7 040	291 641	127 080	39 165	7 709	308 192
Western Cape	1 077 470	336 898	72 212	312 675	1 076 693	368 249	80 354	342 019
Total	**6 012 746**	**1 934 241**	**412 030**	**321 690**	**5 989 787**	**2 057 814**	**447 584**	**343 554**
Percentage of total								
Eastern Cape	8.4%	6.9%	5.8%		8.2%	6.8%	5.7%	
Free State	4.7%	3.9%	3.4%		4.7%	4.0%	3.4%	
Gauteng	36.3%	42.2%	46.3%		35.7%	41.9%	46.4%	
KwaZulu-Natal	15.3%	13.6%	12.2%		15.8%	13.5%	12.1%	
Limpopo	5.0%	4.6%	4.1%		5.1%	4.5%	4.0%	
Mpumalanga	6.0%	5.4%	5.2%		6.0%	5.4%	5.1%	
North West	4.4%	4.0%	3.8%		4.4%	4.0%	3.7%	
Northern Cape	2.1%	1.9%	1.7%		2.1%	1.9%	1.7%	
Western Cape	17.9%	17.4%	17.5%		18.0%	17.9%	18.0%	
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

1. Based on the province where the taxpayer resides.

Table 2.10 and Figure 2.6 shows that for the 2022 tax year most assessed taxpayers were based in Gauteng and they had the highest average taxable income at R404 153 followed by the Western Cape at R342 019, North West at R310 579, Mpumalanga at R308 620, Northern Cape at R308 192 and Limpopo at R304 019. KwaZulu-Natal and Free State had the next lowest average taxable income at R293 730 and R289 932 respectively. The Eastern Cape had the lowest average taxable income at R287 298.

Figure 2.6: Average taxable income per assessed taxpayer by province (based on residential address), 2022

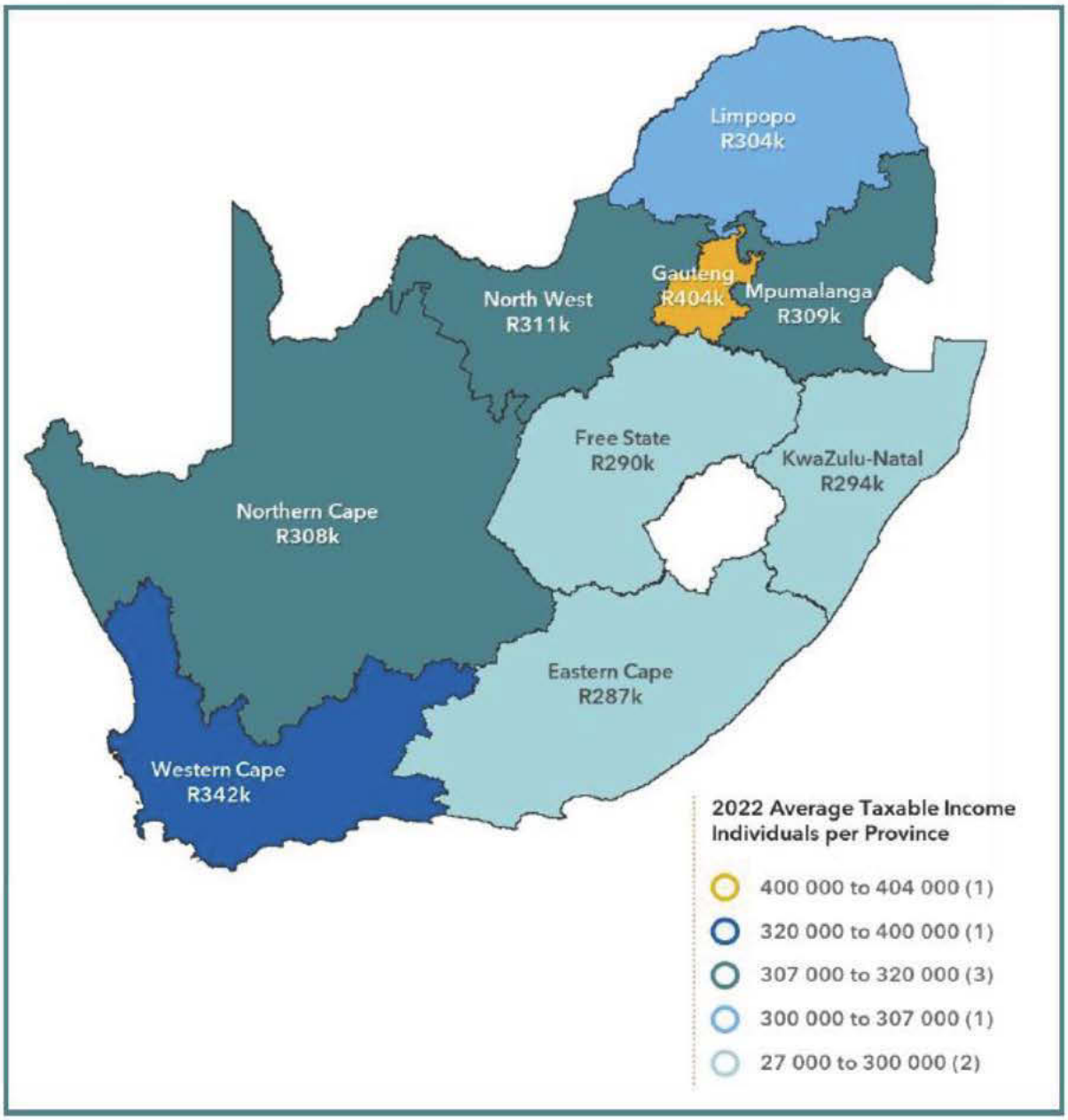
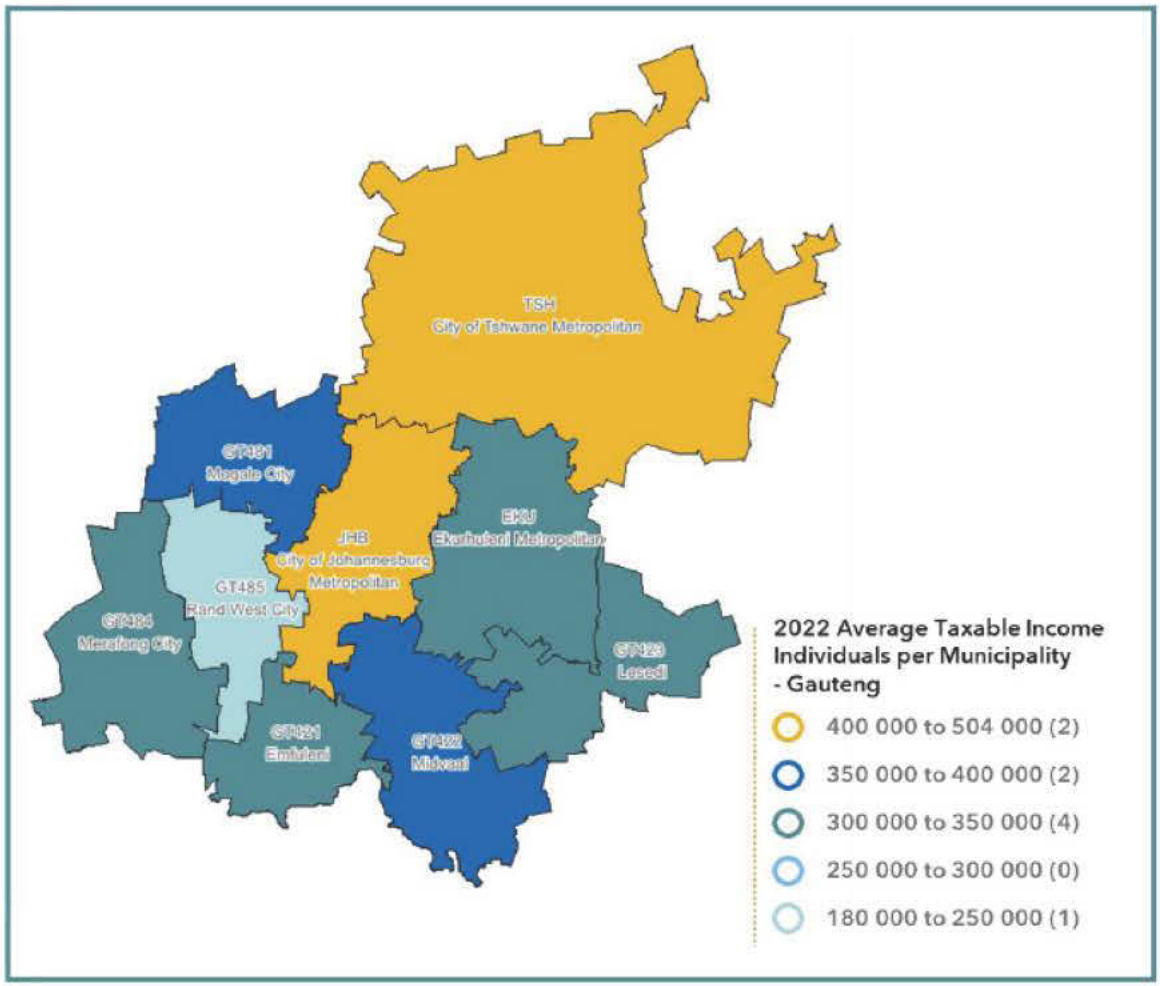


Figure 2.7 and *Table 2.11* show the distribution of average taxable income by municipality for the Gauteng province. Tables and maps for all provinces can be found in *Tables A2.10.1* to *A2.10.9.* Statistics on assessed tax are available for 213 local and metropolitan municipalities, using June 2017 demarcation borders.

Figure 2.7: Average taxable income for Gauteng province, 2022



PERSONAL INCOME TAX

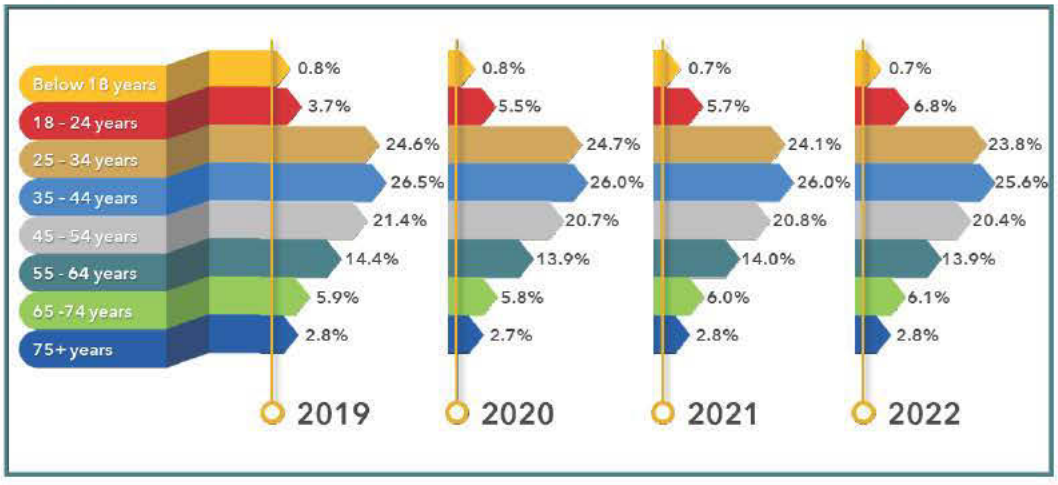
Table 2.11: Assessed individual taxpayers by municipality for Gauteng province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	795 850	343 758	88 852	431 938	775 508	366 801	96 406	472 982
City of Tshwane Metropolitan Municipality	TSH	603 059	228 638	51 815	379 130	600 593	244 775	56 176	407 556
Ekurhuleni Metropolitan Municipality	EKU	554 671	175 448	36 495	316 310	537 036	185 544	39 917	345 496
Emfuleni Local Municipality	GT421	94 878	26 939	4 963	283 933	91 864	29 566	5 735	321 845
Lesedi Local Municipality	GT423	11 505	3 459	718	300 652	11 256	3 397	747	301 795
Merafong City Local Municipality	GT484	19 725	5 802	1 126	294 144	18 794	6 017	1 205	320 155
Midvaal Local Municipality	GT422	16 738	5 436	1 136	324 770	16 313	5 764	1 210	353 338
Mogale City Local Municipality	GT481	54 572	18 305	3 954	335 428	53 506	19 486	4 270	364 183
Randfontein/Westonaria Municipality	GT485	31 565	8 801	1 665	278 821	30 919	1 835	1 811	59 349
Total		**2 182 563**	**816 586**	**190 724**	**374 141**	**2 135 789**	**863 185**	**207 477**	**404 153**
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.5%	42.1%	46.6%		36.3%	42.5%	46.5%	
City of Tshwane Metropolitan Municipality	TSH	27.6%	28.0%	27.2%		28.1%	28.4%	27.1%	
Ekurhuleni Metropolitan Municipality	EKU	25.4%	21.5%	19.1%		25.1%	21.5%	19.2%	
Emfuleni Local Municipality	GT421	4.3%	3.3%	2.6%		4.3%	3.4%	2.8%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Merafong City Local Municipality	GT484	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.5%	2.2%	2.1%		2.5%	2.3%	2.1%	
Randfontein/Westonaria Municipality	GT485	1.4%	1.1%	0.9%		1.4%	0.2%	0.9%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Distribution by age group

Figure 2.8 and *Table A2.1.4* break down assessed individual taxpayers by age group. The proportion of taxpayers in almost all the age groups grew in the 2022 tax year, except for the representation of taxpayers between the age groups from 25 to 64 years which declined in total by 1.2%. This is likely due to changes in the submission threshold and taxpayers who were not previously being assessed receiving auto-assessments. Close to 25.6% of assessed taxpayers are in the 35 to 44 years age group. This group earns nearly a third of the total taxable income and contributes almost a third of the total tax assessed.

Figure 2.8: Percentage of assessed individual taxpayers by age group, 2019 – 2022



PERSONAL INCOME TAX

Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2022, as shown in *Figure 2.9* and *Table A2.1.5*, females accounted for 48.2% of assessed individual taxpayers, earned 41.6% of the taxable income and contributed 36.5% to the tax assessed.

Taxable income for females totalled R855.7 billion for the 2022 tax year with a liability for tax of R163.3 billion at an average tax rate of 19.1%. By contrast taxable income for males totalled R1 178.6 billion with a liability for tax of R276.5 billion at an average tax rate of 23.5%. On average, females earned 15.9% less than males, as measured by taxable income, and were on average liable for 25.7% less tax than males. 0.6% of taxpayers could not be identified by gender and are included under the male gender numbers in Figure 2.9 below.

Figure 2.9: Male and female assessed individual taxpayers by main taxable income group, 2022

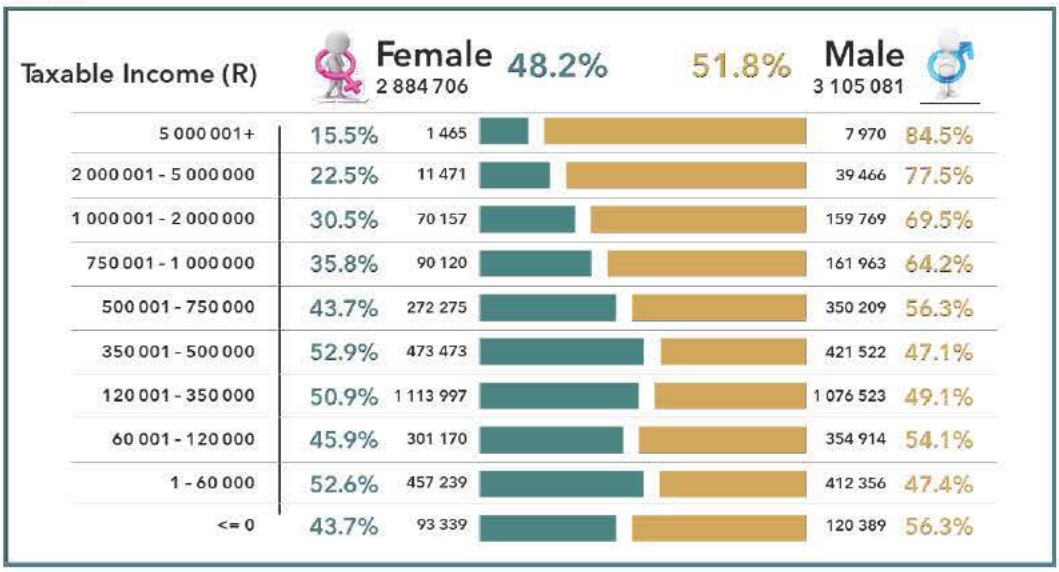


Table A2.1.6 shows that, on average males earn 4.5% more than females in the taxable income zero to R500 000 income group. The proportion of females declined notably as taxable income increased. Only 35.8% of taxpayers with taxable income between R750 000 and R1 million in the 2022 tax year were females. This proportion declined further to only 15.5% 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 45.2% in 2019 to 48.2% in 2022. This was mainly due to the increase in the number of females becoming liable for submitting tax returns.

PERSONAL INCOME TAX

LAYOUT OF ITR12 RETURN FOR 2022 TAX YEAR

A link to an ITR12 return form is available below. Demographic information such as race, ethnicity, qualifications and language are not available on the ITR12 return.

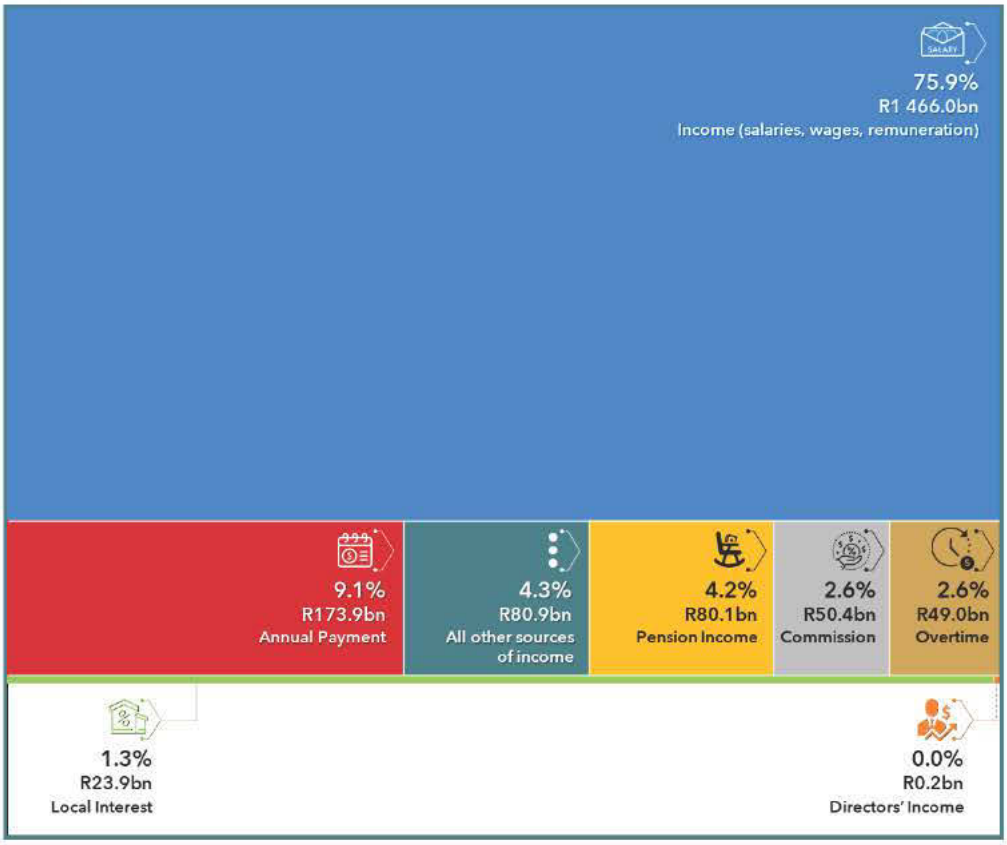
https://www.sars.gov.za/?s=2022_lookfeel_itr12

Distribution by source of income

Figure 2.10 and *Table A2.2.1* show taxpayers' sources of income. Approximately 5.8 million individual taxpayers received income in the 2022 tax year from remuneration, pensions or annuities. More than 3.5 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2022 more than 332 000 individual taxpayers earned local interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural person under 65 years of age, is exempt from taxation up to R23 800 per annum. Persons 65 years and older, are exempt up to R34 500 per annum. The taxable portion of local interest decreased from R33.5 billion in 2019 to R23.9 billion for the 2022 tax year. The number of taxpayers with taxable foreign interest decreased from 254 440 for the 2019 tax year to 222 758 for the 2022 tax year.

Figure 2.10: Assessed individual taxpayers' income by source of income, 2022



PERSONAL INCOME TAX

Distribution by economic activity

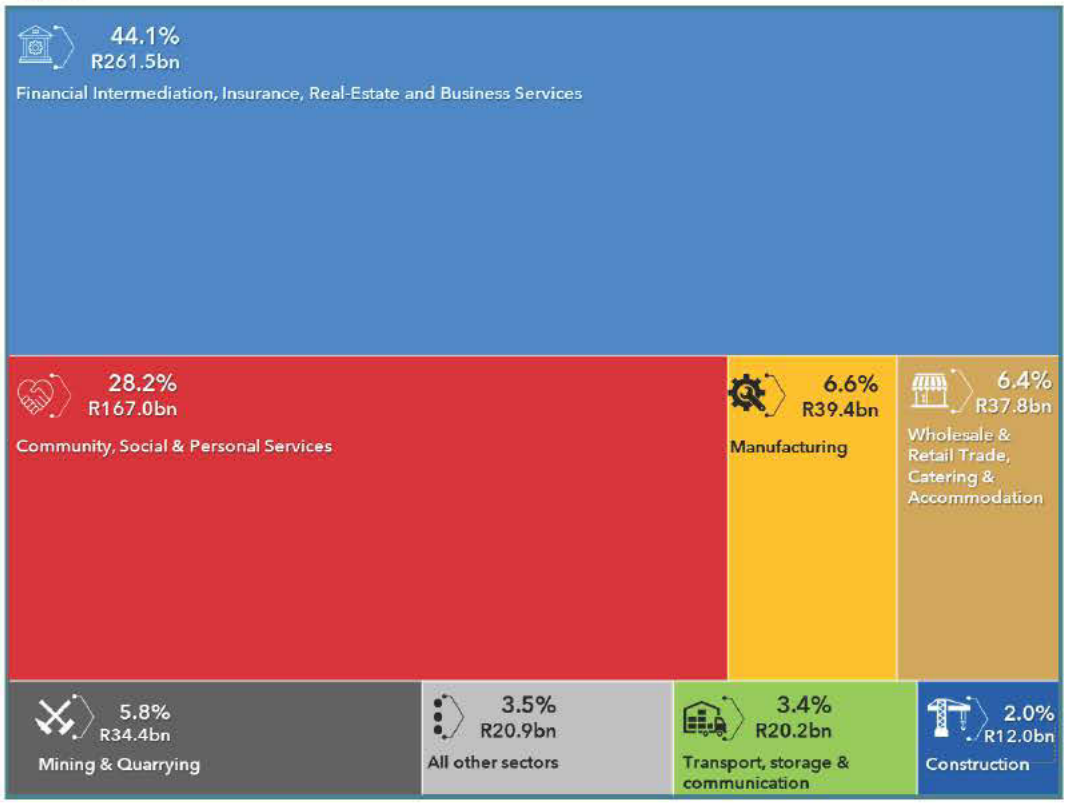
Figure 2.11 and *Table A2.3.1* show PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. The source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The Financial intermediation, insurance, real-estate and business services sector employed the largest number of assessed individual taxpayers in 2022/23 (44.1%) followed by the Community, social and personal services (28.2%), Manufacturing (6.6%), Wholesale and retail trade, catering and accommodation (6.4%) and Mining (5.8%) sectors. Employers in the Financial intermediation, insurance, real-estate and business services sector contributed almost half of total PAYE.

PAYE payments for the 2019/20 financial year increased by 8.5% compared to the previous year but decreased by 5.5% in 2020/21. PAYE collections were under strain because of the COVID-19 pandemic and the consequent increasing unemployment levels and retrenchments. The crisis harmed business profitability and confidence levels, forcing companies to restructure their operations, by laying off workers and suspending bonuses or salary increases.

PAYE payments for 2021/22 increased by 12.2% from a low base in 2020/21 and increased again by 7.9% for 2022/23.

Figure 2.11: PAYE payments received by economic activity, 2022/23



PERSONAL INCOME TAX

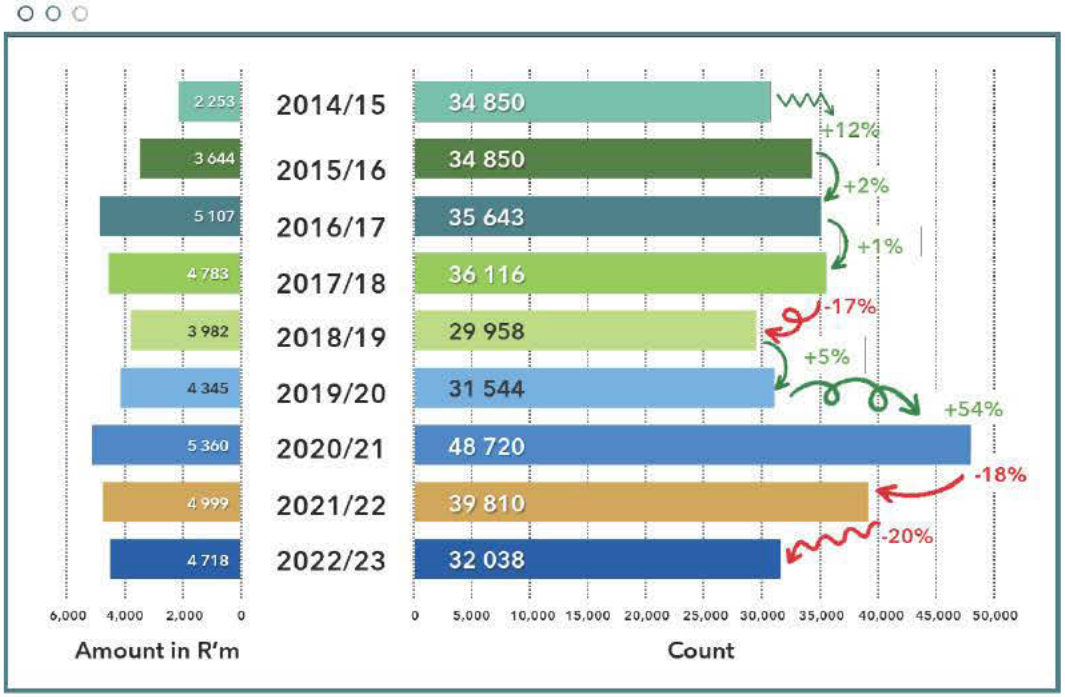
EMPLOYMENT TAX INCENTIVE (ETI)

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

Figure 2.12, Table 2.12 and *Table A2.12.1* show ETI claims from 1 March 2014 to 31 March 2023. Total claims amounted to R39.3 billion for the period 1 March 2014 to 31 March 2023.

The number of ETI claims utilised increased by 216.7% from 9 860 in the 2013/14 tax year (not depicted in the graph below) to 31 231 in the 2014/15 tax year, showing the uptake since the introduction of this incentive. It increased by 11.6% in the following tax year, but the growth slowed down for the next two years to 2.3% and 1.3%. Employers can claim the incentive for 24 months for all employees who qualify, which explains the contraction. The number contracted by 17.1% in 2018/19 but increased by 5.3% in the 2019/20 tax year. In February 2019, the Minister of Finance announced that this incentive will be extended to February 2029. The significant increase of 54.5% in the 2020/21 tax year emanated from the extension of the tax relief measures in response to the COVID-19 pandemic in terms of age and the amount claimable. The number of claims contracted by 18.3% in the 2021/22 year, the year after the special COVID-19 tax relief measures ended. It contracted again by 19.5% in the 2022/23 year.

Figure 2.12: Amount of ETI utilised and count of employers by year – March 2014 to March 2023



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

Table 2.12: ETI by SETA, March 2014 to March 2023

Fiscal year	2013/2014		2022/2023	
SETA	(R'm)	Count of unique employers	(R'm)	Count of unique employers
Agriculture	13	686	508	2 461
Banking	2	50	41	103
Chemical	1	117	43	413
Construction	7	657	74	1 570
Culture, Arts, Tourism, Hospitality & Sports	18	711	214	1 942
Education	2	282	44	737
Energy	0	26	6	94
Fibre Processing	3	362	125	896
Financial	3	389	107	953
Food & Beverage	4	254	211	1 135
Forestry	-	-	0	1
Health & Welfare	2	310	132	978
Information systems, electronics	2	286	138	757
Insurance	2	83	34	202
Manufacturing	7	894	238	1 934
Mining	1	99	32	273
Safety & Security	6	243	141	511
Services	33	1 835	1 114	3 789
Transport	2	220	57	549
Wholesale & Retail	46	1 354	1 280	4 305
Other	2	1 002	179	8 435
Total	**154**	**9 860**	**4 718**	**32 038**

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

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 breaks down the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income composed 3.5% of the total number of assessed individual taxpayers in the 2022 tax year. This percentage decreased from 5.2% for the 2019 tax year to 4.9% the 2020 tax year, decreased to 4.0% for the 2021 tax year and decreased further to 3.5% for the 2022 tax year. It is expected that the number of cases for the 2022 tax year will increase once assessments are finalised (not all cases were finalised when data were extracted for this publication).

The Financing, insurance, real-estate and business services sector contributed 39.8% to **the total taxable income** of assessed individual taxpayers with business income. This sector contributed 30.9% of the **total number of assessed individual taxpayers** with business income, followed by Agencies and other services (7.3%) and Medical, dental and other health and veterinary services (6.0%) sectors.

Assessed individual taxpayer allowances

Travel allowances continue to be the largest allowance received by individuals. However, this allowance has steadily decreased in relative terms from 25.0% in 2019 to 19.0% in the 2022 tax year

PERSONAL INCOME TAX

(*Figure 2.13*). The decreases are due to changes to the tax rules and tax treatment of the reimbursive travel allowance since the 2018 tax year.

Figure 2.13: Assessed individual taxpayer allowances, 2022

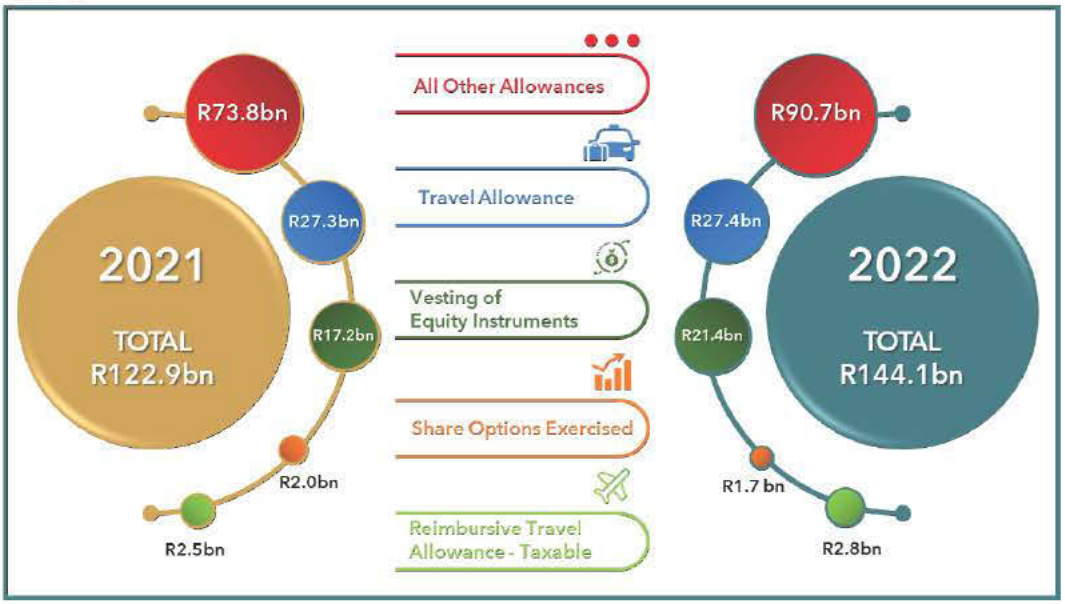


Table A2.5.1 compares the aggregated allowances for the 2019 to 2020 tax years. The most significant allowances are shown according to taxable income group in *Tables A2.5.2* to *A2.5.4*.

Assessed individual taxpayer fringe benefits

Table A2.6.1 summarises assessed individual taxpayers' fringe benefits. These benefits increased from R196.6 billion in the 2019 tax year to R214.5 billion in the 2020 tax year. They decreased in the 2021 tax year to R214.0 billion and increased to R217.5 billion in the 2022 tax year.

The pension, provident fund and retirement annuity contributions of R126.1 billion were the largest benefit received for the 2022 tax year, followed by medical scheme contributions paid on behalf of employees. For the 2019 tax year, medical scheme contributions amounted to R58.6 billion. By the 2022 tax year, it increased to R68.8 billion. The most significant fringe benefits are shown by taxable income group in *Tables A2.6.2* to *A2.6.5*.

Assessed individual taxpayers' deductions

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

The monetary value of deductions allowed increased from R245.5 billion in the 2019 tax year to R266.4 billion in the 2022 tax year. Deductions allowed for home office expenses increased by 24.1% as a result of claims from individuals working from home during the COVID-19 pandemic lockdown restrictions. The amounts allowed for home office expenses increased from R0.5 billion in the 2019 tax year to R0.9 billion for the 2021 tax year but decreased to R0.7 billion for the 2022 tax year. The

PERSONAL INCOME TAX

number of taxpayers for whom home office expenses were allowed increased from 19 904 in the 2019 tax year to 46 686 for the 2021 tax year and decreased to 31 009 for the 2022 tax year.

The deductions for retirement fund contributions as a proportion of total deductions, increased from 84.0% in the 2019 tax year to 84.1% in 2022 (*Figure 2.14*). In monetary value, it increased from R206.3 billion in the 2019 tax year to R224.1 billion in the 2022 tax year. The assessed return submission amount may increase as outstanding returns are finalised.

Since the 2015 tax year deductions for medical expenses no longer appear on assessments because additional medical expenses tax credit is treated as a rebate against tax payable and not as a deduction in determining taxable income.

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

The amount allowed for medical scheme fees tax credits increased from R21.0 billion at the end of the 2019 tax year to R22.4 billion at the end of the 2022 tax year.

Additional medical expense tax credits allowed amounted to R6.8 billion at the end of the 2019 tax year and increased to R8.0 billion allowed in the 2022 tax year.

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

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

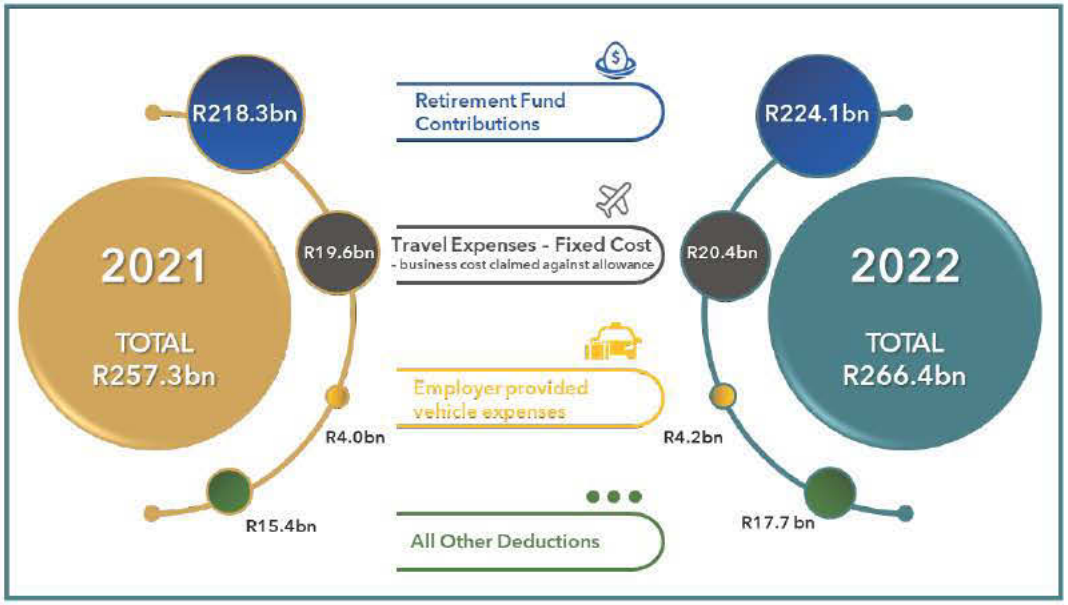
Certain medical arrangements are entered into between taxpayers and entities that are not regulated by the Medical Schemes Act No. 131 of 1998. Products offered by long-term or short-term insurers, which can include gap cover or hospital insurance, do not qualify for a medical tax credit because they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

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

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

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Figure 2.14: Assessed individual taxpayers' deductions, 2022



Tables A2.7.9 to *A2.7.13* show the significant deductions allowed by value of the deduction. For the 2021 tax year:

- 9.5% of assessed taxpayers had travel expenses from R100 000 to R120 000.
- 7.3% of assessed taxpayers had retirement fund contributions of from R60 000 to R70 000.
- 9.4% of assessed taxpayers had business expenses for employer provided vehicles from R60 000 to R70 000.
- 43.3% of medical scheme fees tax credits are from R10 000 to R15 000.
- 58.3% of additional medical expense credits from R0 to R5 000.

PERSONAL INCOME TAX

AN OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2018 TAX YEAR

This analysis provides a summary overview of the 2018 tax year personal income tax system based on the information submitted by employers in terms of the annual IRP5 and IT3(a) certificates issued, the tax returns submitted by individuals and third party information submitted such as IT3(b) certificates, pension and medical aid contributions. The total register of individuals is analysed in terms of sources of income, deductions, taxable income, and tax credits.

The number of registered individuals receiving income of R2 738.0 billion totalled 14 273 210 with employment income of R2 577.7 billion received by 14 055 250 individuals, business income of R41.5 billion received by 148 860 individuals and farming income of R5.5 billion received by 16 920 individuals. Interest income of R35.9 billion and rental income of R9.9 billion were received by 786 200 and 148 270 individuals, respectively. Those declaring dividend income of R4.3 billion totalled 300 878 and 273 820 individuals declared capital gains of R50.5 billion.

Employee income contributed close to 94% to total gross income of which salary and wages at 68% were the highest employee income component followed by fringe benefits at 9%.

Exempt income totalled R43.2 billion granted to 811 860 individuals. Retirement contributions of R245.0 billion were deducted by 6 944 360 individuals. General tax rebates of R138.9 billion determined the minimum tax thresholds of 12 259 370 individuals. Medical tax credits of R28.3 billion were granted to 3 470 220 individuals. A total number of 6 820 310 individuals had a final tax liability of R460.4 billion. Net income after personal income tax totalled R2 277.6 billion that accrued to 14 345 900 registered individuals.

The distribution of individuals by taxable income groups was highly concentrated with more than 50% of individuals in the first zero to R70 000 taxable income group, effectively those individuals that received taxable income less than the minimum tax threshold with a taxable income share of 8.2%. The proportion of individuals with taxable income above R70 000 to the then compulsory filing threshold of R350 000 stood at 37.4% with a taxable income share of 39.7% and a tax liability share of 21.6%. The remaining proportion of individuals of 12.6% with a sliding scale distribution showed that 0.6% of individuals were in the above R1 500 million taxable income group with a taxable income share of 10.7% and a tax liability share of 22.4%.

An age analysis indicated that close to 82% of individuals were younger than 55 years with a concentration of 55% of individuals aged between 26 years and 45 years. Individuals younger than 55 years received close to 79% of total taxable income and their tax liability share was 77%. A gender analysis showed that 45% of individuals were women with a 40% share in taxable income and a 33.7% tax liability share.

Analysing the income composition by income group indicated that the average taxable income of individuals in the highest taxable income band of above R1.5 million per annum, derived a relative substantial amount from business income, farming income and other income. Average exempt income and deductions were on average also much higher.

PERSONAL INCOME TAX

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

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

The number of registered individuals receiving income of R2 945.5 billion totalled 14 543 964 with employment income of R2 761.6 billion received by 14 293 057 individuals, business income of R48.8 billion received by 177 329 individuals and farming income of R5.5 billion received by 17 695 individuals. Interest income of R43.0 billion and rental income of R12.6 billion were received by 448 419 and 168 244 individuals, respectively. Those declaring dividend income of R5.7 billion totalled 308 054 and 76 464 individuals declared capital gains of R52.1 billion.

Employee income contributed close to 94% to total gross income of which salary and wages at 66% were the highest employee income component followed by fringe benefits at 9%.

Exempt income and losses totalled R55.1 billion granted to 673 855 individuals. Retirement contributions of R263.2 billion were deducted by 7 029 687 individuals. General tax rebates of R147.1 billion determined the minimum tax thresholds of 14 512 845 individuals. Medical tax credits of R23.2 billion were granted to 2 818 162 individuals. A total number of 7 067 057 individuals had a final tax liability of R505 871 million. Net income after personal income tax totalled R2 439.6 billion that accrued to 14 603 345 registered individuals.

The distribution of individuals by taxable income groups was highly concentrated with more than 49% of individuals in the first zero to R70 000 taxable income group, effectively those individuals that received taxable income less than the minimum tax threshold with a taxable income share of 7.8%. The proportion of individuals with taxable income above R70 000 to the compulsory filing threshold of R500 000 stood at 43.6% with a taxable income share of 52.5% and a tax liability share of 35.1%. The remaining proportion of individuals of 7.2% with a sliding scale distribution showed that 0.7% of individuals were in the above R1 500 million taxable income group with a taxable income share of 11.2% and a tax liability share of 22.9%.

An age analysis indicated that close to 76% of individuals were younger than 55 years with a concentration of 55% of individuals aged between 26 years and 45 years. Individuals younger than 55 years received 78.5% of total taxable income and their tax liability share was 76.2%. A gender analysis showed that close to 46% of individuals were women with close to a 40% share in taxable income and close to a 35% tax liability share.

Analysing the income composition by income group indicated that the average taxable income of individuals in the highest taxable income band of above R1.5 million per annum, derived a relative substantial amount from business income, farming income and other income. Average exempt income and deductions were on average also much higher.

PERSONAL INCOME TAX

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

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

The number of registered individuals receiving income of R3 090.9 billion totalled 14 752 382 with employment income of R2 906.7 billion received by 14 506 971 individuals, business income of R45.4 billion received by 171 460 individuals and farming income of R4.4 billion received by 14 615 individuals. Interest income of R45.3 billion and rental income of R11.9 billion were received by 516 059 and 153 327 individuals, respectively. Those declaring dividend income of R5.5 billion totalled 379 780 and 73 865 individuals declared capital gains of R57.5 billion.

Employee income contributed close to 94% to total gross income of which salary and wages at 65% were the highest employee income component followed by fringe benefits at 8.6%.

Exempt income and losses totalled R58.1 billion granted to 706 159 individuals. Retirement contributions of R274.7 billion were deducted by 7 048 719 individuals. General tax rebates of R152.3 billion determined the minimum tax thresholds of 14 707 190 individuals. Medical tax credits of R23.8 billion were granted to 2 829 529 individuals. A total number of 7 232 278 individuals had a final tax liability of R542.9 billion. Net income after personal income tax totalled R2 548.0 billion that accrued to 14 818 213 registered individuals.

The distribution of individuals by taxable income groups was highly concentrated with close to 48% of individuals in the first zero to R70 000 taxable income group, effectively those individuals that received taxable income less than the minimum tax threshold with a taxable income share of 7.5%. The proportion of individuals with taxable income above R70 000 to the compulsory filing threshold of R500 000 stood at 44% with a taxable income share of 51.8% and a tax liability share of 34.3%. The remaining proportion of individuals of 7.6% with a sliding scale distribution showed that 0.7% of individuals were in the above R1 500 million taxable income group with a taxable income share of 11.5% and a tax liability share of 23.1%.

An age analysis indicated that close to 81% of individuals were younger than 55 years with a concentration of 55% of individuals aged between 26 years and 45 years. Individuals younger than 55 years received close to 78% of total taxable income and their tax liability share was 75.5%. A gender analysis showed that 46% of individuals were women with a 40% share in taxable income and a 35.5% tax liability share.

Analysing the income composition by income group indicated that the average taxable income of individuals in the highest taxable income band of above R1.5 million per annum, derived a relative substantial amount from business income, farming income and other income. Average exempt income and deductions were on average also much higher.

Refer to *Tables A2.11.1 to A2.11.7* for more detail.

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	36 437	-23 234	1	36 094	-35 117	2	36 142	-23 903	1	29 807	-33 356	1
B: = 0	181 155	-	10	221 811	-	12	234 125	-	6	183 921	-	4
C: 1 – 20 000	148 856	1 383	5	290 426	2 495	7	340 786	3 184	4	429 220	3 762	3
D: 20 001 – 30 000	68 026	1 709	5	98 369	2 456	4	125 392	3 132	3	120 098	2 988	3
E: 30 001 – 40 000	68 427	2 401	8	95 583	3 370	4	116 263	4 074	4	104 236	3 649	4
F: 40 001 – 50 000	73 867	3 330	7	91 087	4 105	5	121 093	5 438	5	111 212	5 002	5
G: 50 001 – 60 000	81 367	4 490	6	94 034	5 177	5	111 966	6 166	7	104 829	5 766	4
H: 60 001 – 70 000	91 317	5 951	7	95 791	6 240	6	108 397	7 055	6	95 322	6 191	5
I: 70 001 – 80 000	125 773	9 487	11	125 896	9 501	7	126 252	9 495	6	100 079	7 517	5
J: 80 001 – 90 000	128 973	10 974	127	126 295	10 747	113	140 830	11 951	47	119 865	10 221	12
K: 90 000 – 100 000	129 376	12 300	290	131 668	12 513	292	130 591	12 419	214	112 327	10 677	125
L: 100 001 – 110 000	128 829	13 535	458	127 555	13 394	451	123 636	12 979	354	112 851	11 852	270
M: 110 001 – 120 000	131 249	15 111	627	129 317	14 890	623	120 688	13 893	497	115 640	13 325	431
N: 120 001 – 130 000	126 742	15 848	753	127 305	15 917	760	121 968	15 245	644	107 898	13 489	529
O: 130 001 – 140 000	123 505	16 665	885	123 512	16 668	890	114 955	15 520	741	107 929	14 568	651
P: 140 001 – 150 000	121 594	17 634	1 024	121 780	17 664	1 042	115 555	16 759	885	107 499	15 590	781
Q: 150 001 – 200 000	577 741	100 984	7 291	581 190	101 606	7 354	549 590	96 075	6 363	517 137	90 442	5 761
R: 200 001 – 250 000	530 010	119 022	11 761	536 872	120 682	12 019	511 088	114 889	10 475	479 541	107 752	9 278
S: 250 001 – 350 000	854 639	254 110	34 755	901 428	268 513	36 721	879 714	262 617	34 080	870 516	260 161	32 308
T: 350 001 – 500 000	783 084	326 126	59 574	859 681	358 265	65 350	840 802	350 257	61 156	894 995	373 420	62 906
U: 500 001 – 750 000	533 423	322 110	76 599	583 391	352 154	83 564	566 969	342 313	78 684	622 484	375 409	83 650
V: 750 001 – 1 000 000	212 713	182 581	51 962	232 927	200 037	56 905	225 508	193 595	53 846	252 083	216 453	58 872
W: 1 000 001 – 2 000 000	183 668	241 763	79 542	203 210	266 617	87 562	198 811	261 023	84 376	229 926	301 964	96 270
X: 2 000 001 – 5 000 000	43 238	123 133	47 952	45 960	130 787	50 842	43 741	123 981	47 443	50 937	144 287	54 857
Y: 5 000 001 +	8 213	79 486	34 055	8 632	86 742	37 169	7 884	76 083	32 183	9 435	96 684	40 850
Total	**5 492 222**	**1 856 901**	**407 715**	**5 989 814**	**1 985 425**	**441 710**	**6 012 746**	**1 934 241**	**412 030**	**5 989 787**	**2 057 814**	**447 584**
<= 0	217 592	-23 234	11	257 905	-35 117	14	270 267	-23 903	7	213 728	-33 356	5
1 – 70 000	531 860	19 263	37	765 290	23 843	31	923 897	29 049	29	964 917	27 359	25
70 001 – 350 000	2 978 431	585 672	57 983	3 032 818	602 096	60 273	2 934 867	581 842	54 306	2 751 282	555 594	50 151
350 001 – 500 000	783 084	326 126	59 574	859 681	358 265	65 350	840 802	350 257	61 156	894 995	373 420	62 906
500 000 +	981 255	949 073	290 111	1 074 120	1 036 337	316 042	1 042 913	996 995	296 532	1 164 865	1 134 797	334 498
Total	**5 492 222**	**1 856 901**	**407 715**	**5 989 814**	**1 985 425**	**441 710**	**6 012 746**	**1 934 241**	**412 030**	**5 989 787**	**2 057 814**	**447 584**

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% 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	0.7%	-1.3%	0.0%	0.6%	-1.8%	0.0%	0.6%	-1.2%	0.0%	0.5%	-1.6%	0.0%
B: = 0	3.3%	–	0.0%	3.7%	–	0.0%	3.9%	–	0.0%	3.1%	–	0.0%
C: 1 – 20 000	2.7%	0.1%	0.0%	4.8%	0.1%	0.0%	5.7%	0.2%	0.0%	7.2%	0.2%	0.0%
D: 20 001 – 30 000	1.2%	0.1%	0.0%	1.6%	0.1%	0.0%	2.1%	0.2%	0.0%	2.0%	0.1%	0.0%
E: 30 001 – 40 000	1.2%	0.1%	0.0%	1.6%	0.2%	0.0%	1.9%	0.2%	0.0%	1.7%	0.2%	0.0%
F: 40 001 – 50 000	1.3%	0.2%	0.0%	1.5%	0.2%	0.0%	2.0%	0.3%	0.0%	1.9%	0.2%	0.0%
G: 50 001 – 60 000	1.5%	0.2%	0.0%	1.6%	0.3%	0.0%	1.9%	0.3%	0.0%	1.8%	0.3%	0.0%
H: 60 001 – 70 000	1.7%	0.3%	0.0%	1.6%	0.3%	0.0%	1.8%	0.4%	0.0%	1.6%	0.3%	0.0%
I: 70 001 – 80 000	2.3%	0.5%	0.0%	2.1%	0.5%	0.0%	2.1%	0.5%	0.0%	1.7%	0.4%	0.0%
J: 80 001 – 90 000	2.3%	0.6%	0.0%	2.1%	0.5%	0.0%	2.3%	0.6%	0.0%	2.0%	0.5%	0.0%
K: 90 000 – 100 000	2.4%	0.7%	0.1%	2.2%	0.6%	0.1%	2.2%	0.6%	0.1%	1.9%	0.5%	0.0%
L: 100 001 – 110 000	2.3%	0.7%	0.1%	2.1%	0.7%	0.1%	2.1%	0.7%	0.1%	1.9%	0.6%	0.1%
M: 110 001 – 120 000	2.4%	0.8%	0.2%	2.2%	0.7%	0.1%	2.0%	0.7%	0.1%	1.9%	0.6%	0.1%
N: 120 001 – 130 000	2.3%	0.9%	0.2%	2.1%	0.8%	0.2%	2.0%	0.8%	0.2%	1.8%	0.7%	0.1%
O: 130 001 – 140 000	2.2%	0.9%	0.2%	2.1%	0.8%	0.2%	1.9%	0.8%	0.2%	1.8%	0.7%	0.1%
P: 140 001 – 150 000	2.2%	0.9%	0.3%	2.0%	0.9%	0.2%	1.9%	0.9%	0.2%	1.8%	0.8%	0.2%
Q: 150 001 – 200 000	10.5%	5.4%	1.8%	9.7%	5.1%	1.7%	9.1%	5.0%	1.5%	8.6%	4.4%	1.3%
R: 200 001 – 250 000	9.7%	6.4%	2.9%	9.0%	6.1%	2.7%	8.5%	5.9%	2.5%	8.0%	5.2%	2.1%
S: 250 001 – 350 000	15.6%	13.7%	8.5%	15.0%	13.5%	8.3%	14.6%	13.6%	8.3%	14.5%	12.6%	7.2%
T: 350 001 – 500 000	14.3%	17.6%	14.6%	14.4%	18.0%	14.8%	14.0%	18.1%	14.8%	14.9%	18.1%	14.1%
U: 500 001 – 750 000	9.7%	17.3%	18.8%	9.7%	17.7%	18.9%	9.4%	17.7%	19.1%	10.4%	18.2%	18.7%
V: 750 001 – 1 000 000	3.9%	9.8%	12.7%	3.9%	10.1%	12.9%	3.8%	10.0%	13.1%	4.2%	10.5%	13.2%
W: 1 000 001 – 2 000 000	3.3%	13.0%	19.5%	3.4%	13.4%	19.8%	3.3%	13.5%	20.5%	3.8%	14.7%	21.5%
X: 2 000 001 – 5 000 000	0.8%	6.6%	11.8%	0.8%	6.6%	11.5%	0.7%	6.4%	11.5%	0.9%	7.0%	12.3%
Y: 5 000 001 +	0.1%	4.3%	8.4%	0.1%	4.4%	8.4%	0.1%	3.9%	7.8%	0.2%	4.7%	9.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	4.0%	-1.3%	0.0%	4.3%	-1.8%	0.0%	4.5%	-1.2%	0.0%	3.6%	-1.6%	0.0%
1 – 70 000	9.7%	1.0%	0.0%	12.8%	1.2%	0.0%	15.4%	1.5%	0.0%	16.1%	1.3%	0.0%
70 001 – 350 000	54.2%	31.5%	14.2%	50.6%	30.3%	13.6%	48.8%	30.1%	13.2%	45.9%	27.0%	11.2%
350 001 – 500 000	14.3%	17.6%	14.6%	14.4%	18.0%	14.8%	14.0%	18.1%	14.8%	14.9%	18.1%	14.1%
500 000 +	17.9%	51.1%	71.2%	17.9%	52.2%	71.5%	17.3%	51.5%	72.0%	19.4%	55.1%	74.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0	35 948	-23 023	-22 994	35 608	-34 639	-34 412	35 394	-23 468	-23 416	28 867	-31 359	-31 248
B: = 0	180 297	-3	-	220 572	-9	-	232 109	-5	-	181 829	-22	-
C: 1 – 20 000	143 966	1 283	1 337	284 338	2 377	2 435	333 567	3 040	3 116	423 413	3 644	3 710
D: 20 001 – 30 000	65 210	1 576	1 639	95 012	2 302	2 372	121 636	2 955	3 039	117 660	2 867	2 928
E: 30 001 – 40 000	64 857	2 196	2 276	91 891	3 145	3 240	111 809	3 808	3 917	101 036	3 268	3 537
F: 40 001 – 50 000	68 423	2 975	3 086	85 499	3 721	3 852	113 558	4 944	5 100	105 498	4 632	4 744
G: 50 001 – 60 000	75 569	4 006	4 169	88 905	4 717	4 896	106 041	5 617	5 842	99 425	5 304	5 472
H: 60 001 – 70 000	79 147	4 949	5 156	86 107	5 390	5 604	100 103	6 254	6 512	90 433	5 533	5 873
I: 70 001 – 80 000	110 777	8 036	8 358	112 650	8 190	8 507	110 382	7 961	8 295	90 654	6 564	6 806
J: 80 001 – 90 000	111 757	9 086	9 514	109 648	8 926	9 332	124 403	10 114	10 565	106 343	8 744	9 072
K: 90 000 – 100 000	115 723	10 419	11 003	117 979	10 667	11 219	124 564	11 216	11 853	100 500	8 151	9 559
L: 100 001 – 110 000	116 534	11 548	12 248	114 941	11 389	12 070	114 436	11 346	12 013	103 880	10 373	10 909
M: 110 001 – 120 000	119 369	12 946	13 756	118 982	12 918	13 706	112 697	12 247	12 977	105 363	11 523	12 148
N: 120 001 – 130 000	112 427	13 170	14 050	113 238	13 298	14 154	109 245	12 862	13 658	99 269	11 731	12 410
O: 130 001 – 140 000	109 685	13 819	14 805	109 895	13 594	14 832	102 390	12 963	13 823	96 224	12 244	12 986
P: 140 001 – 150 000	107 747	14 529	15 627	108 703	14 720	15 770	103 408	14 027	15 000	97 236	13 226	14 101
Q: 150 001 – 200 000	520 110	83 638	90 910	525 049	84 758	91 827	495 573	80 163	86 704	457 398	74 287	80 010
R: 200 001 – 250 000	469 773	95 921	105 483	475 842	97 606	106 920	449 725	92 295	100 991	437 762	90 313	98 261
S: 250 001 – 350 000	778 619	206 306	232 046	801 927	213 687	238 996	763 699	203 606	227 439	753 635	202 899	224 973
T: 350 001 – 500 000	830 013	302 000	346 911	902 116	329 504	377 899	894 057	325 893	374 382	905 186	333 923	380 668
U: 500 001 – 750 000	677 147	353 103	408 372	735 425	384 518	444 438	716 449	374 271	432 935	773 778	406 303	467 539
V: 750 001 – 1 000 000	270 977	201 287	232 842	296 463	220 306	254 701	288 589	214 206	247 942	314 997	234 641	270 683
W: 1 000 001 – 2 000 000	262 679	299 358	344 412	289 225	329 575	379 702	281 898	320 691	370 467	321 386	366 833	423 120
X: 2 000 001 – 5 000 000	56 131	143 290	158 438	59 986	152 672	169 159	57 947	145 871	162 743	67 263	169 495	189 067
Y: 5 000 001 +	9 337	84 487	88 962	9 813	92 093	96 049	9 067	81 362	85 672	10 752	102 696	106 868
Total	**5 492 222**	**1 856 901**	**2 102 406**	**5 989 814**	**1 985 425**	**2 247 269**	**6 012 746**	**1 934 241**	**2 191 568**	**5 989 787**	**2 057 814**	**2 324 194**
<= 0	216 245	-23 026	-22 994	256 180	-34 648	-34 412	267 503	-23 472	-23 416	210 696	-31 381	-31 248
1 – 70 000	497 172	16 984	17 663	731 752	21 651	22 400	886 714	26 618	27 526	937 465	25 248	26 263
70 001 – 350 000	2 672 521	479 417	527 800	2 708 854	489 753	537 332	2 610 522	468 801	513 318	2 448 264	450 055	491 236
350 001 – 500 000	830 013	302 000	346 911	902 116	329 504	377 899	894 057	325 893	374 382	905 186	333 923	380 668
500 000 +	1 276 271	1 081 525	1 233 026	1 390 912	1 179 165	1 344 049	1 353 950	1 136 401	1 299 759	1 488 176	1 279 968	1 457 276
Total	**5 492 222**	**1 856 901**	**2 102 406**	**5 989 814**	**1 985 425**	**2 247 269**	**6 012 746**	**1 934 241**	**2 191 568**	**5 989 787**	**2 057 814**	**2 324 194**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% 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	0.7%	-1.2%	-1.1%	0.6%	-1.7%	-1.5%	0.6%	-1.2%	-1.1%	0.5%	-1.5%	-1.3%
B: = 0	3.3%	-0.0%	–	3.7%	-0.0%	–	3.9%	-0.0%	–	3.0%	-0.0%	–
C: 1 – 20 000	2.6%	0.1%	0.1%	4.7%	0.1%	0.1%	5.5%	0.2%	0.1%	7.1%	0.2%	0.2%
D: 20 001 – 30 000	1.2%	0.1%	0.1%	1.6%	0.1%	0.1%	2.0%	0.2%	0.1%	2.0%	0.1%	0.1%
E: 30 001 – 40 000	1.2%	0.1%	0.1%	1.5%	0.2%	0.1%	1.9%	0.2%	0.2%	1.7%	0.2%	0.2%
F: 40 001 – 50 000	1.2%	0.2%	0.1%	1.4%	0.2%	0.2%	1.9%	0.3%	0.2%	1.8%	0.2%	0.2%
G: 50 001 – 60 000	1.4%	0.2%	0.2%	1.5%	0.2%	0.2%	1.8%	0.3%	0.3%	1.7%	0.3%	0.2%
H: 60 001 – 70 000	1.4%	0.3%	0.2%	1.4%	0.3%	0.2%	1.7%	0.3%	0.3%	1.5%	0.3%	0.3%
I: 70 001 – 80 000	2.0%	0.4%	0.4%	1.9%	0.4%	0.4%	1.8%	0.4%	0.4%	1.5%	0.3%	0.3%
J: 80 001 – 90 000	2.0%	0.5%	0.5%	1.8%	0.4%	0.4%	2.1%	0.5%	0.5%	1.8%	0.4%	0.4%
K: 90 000 – 100 000	2.1%	0.6%	0.5%	2.0%	0.5%	0.5%	2.1%	0.6%	0.5%	1.7%	0.4%	0.4%
L: 100 001 – 110 000	2.1%	0.6%	0.6%	1.9%	0.6%	0.5%	1.9%	0.6%	0.5%	1.7%	0.5%	0.5%
M: 110 001 – 120 000	2.2%	0.7%	0.7%	2.0%	0.7%	0.6%	1.9%	0.6%	0.6%	1.8%	0.6%	0.5%
N: 120 001 – 130 000	2.0%	0.7%	0.7%	1.9%	0.7%	0.6%	1.8%	0.7%	0.6%	1.7%	0.6%	0.5%
O: 130 001 – 140 000	2.0%	0.7%	0.7%	1.8%	0.7%	0.7%	1.7%	0.7%	0.6%	1.6%	0.6%	0.6%
P: 140 001 – 150 000	2.0%	0.8%	0.7%	1.8%	0.7%	0.7%	1.7%	0.7%	0.7%	1.6%	0.6%	0.6%
Q: 150 001 – 200 000	9.5%	4.5%	4.3%	8.8%	4.3%	4.1%	8.2%	4.1%	4.0%	7.6%	3.6%	3.4%
R: 200 001 – 300 000	8.6%	5.2%	5.0%	7.9%	4.9%	4.8%	7.5%	4.8%	4.6%	7.3%	4.4%	4.2%
S: 300 001 – 400 000	14.2%	11.1%	11.0%	13.4%	10.8%	10.6%	12.7%	10.5%	10.4%	12.6%	9.9%	9.7%
T: 400 001 – 500 000	15.1%	16.3%	16.5%	15.1%	16.6%	16.8%	14.9%	16.8%	17.1%	15.1%	16.2%	16.4%
U: 500 001 – 750 000	12.3%	19.0%	19.4%	12.3%	19.4%	19.8%	11.9%	19.3%	19.8%	12.9%	19.7%	20.1%
V: 750 001 – 1 000 000	4.9%	10.8%	11.1%	4.9%	11.1%	11.3%	4.8%	11.1%	11.3%	5.3%	11.4%	11.6%
W: 1 000 001 – 2 000 000	4.8%	16.1%	16.4%	4.8%	16.6%	16.9%	4.7%	16.6%	16.9%	5.4%	17.8%	18.2%
X: 2 000 001 – 5 000 000	1.0%	7.7%	7.5%	1.0%	7.7%	7.5%	1.0%	7.5%	7.4%	1.1%	8.2%	8.1%
Y: 5 000 001 +	0.2%	4.5%	4.2%	0.2%	4.6%	4.3%	0.2%	4.2%	3.9%	0.2%	5.0%	4.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	3.9%	-1.2%	-1.1%	4.3%	-1.7%	-1.5%	4.4%	-1.2%	-1.1%	3.5%	-1.5%	-1.3%
1 – 70 000	9.1%	0.9%	0.8%	12.2%	1.1%	1.0%	14.7%	1.4%	1.3%	15.7%	1.2%	1.1%
70 001 – 350 000	48.7%	25.8%	25.1%	45.2%	24.7%	23.9%	43.4%	24.2%	23.4%	40.9%	21.9%	21.1%
350 001 – 500 000	15.1%	16.3%	16.5%	15.1%	16.6%	16.8%	14.9%	16.8%	17.1%	15.1%	16.2%	16.4%
500 000 +	23.2%	58.2%	58.6%	23.2%	59.4%	59.8%	22.5%	58.8%	59.3%	24.8%	62.2%	62.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Province[1]	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	420 762	122 366	22 831	464 174	123 343	25 218	482 650	132 876	24 263	474 492	139 898	25 835
Free State	233 587	65 985	13 088	249 958	71 542	14 322	250 808	72 228	13 975	251 324	77 667	15 087
Gauteng	2 226 466	848 437	201 608	2 388 055	900 587	215 775	2 372 853	856 563	197 544	2 319 473	904 814	214 898
KwaZulu-Natal	853 566	266 520	54 257	940 454	288 187	59 315	946 227	282 458	55 905	969 852	299 508	60 102
Limpopo	213 198	70 305	13 980	247 683	79 129	15 904	257 299	81 071	15 733	263 870	85 870	16 629
Mpumalanga	314 981	99 402	21 054	350 508	108 197	23 117	353 439	105 572	21 679	357 990	111 926	23 368
North West	218 942	66 030	13 341	240 515	72 577	15 056	241 019	73 294	14 818	239 004	78 103	16 130
Northern Cape	95 243	27 259	5 321	105 782	30 139	5 938	108 382	30 356	5 755	111 893	32 828	6 320
Western Cape	915 477	290 596	62 236	1 002 685	311 724	67 064	1 000 069	299 823	62 360	1 001 889	327 199	69 214
Total	**5 492 222**	**1 856 901**	**407 715**	**5 989 814**	**1 985 425**	**441 710**	**6 012 746**	**1 934 241**	**412 030**	**5 989 787**	**2 057 814**	**447 584**
Percentage of total												
Eastern Cape	7.7%	6.6%	5.6%	7.7%	6.2%	5.7%	8.0%	6.9%	5.9%	7.9%	6.8%	5.8%
Free State	4.3%	3.6%	3.2%	4.2%	3.6%	3.2%	4.2%	3.7%	3.4%	4.2%	3.8%	3.4%
Gauteng	40.5%	45.7%	49.4%	39.9%	45.4%	48.8%	39.5%	44.3%	47.9%	38.7%	44.0%	48.0%
KwaZulu-Natal	15.5%	14.4%	13.3%	15.7%	14.5%	13.4%	15.7%	14.6%	13.6%	16.2%	14.6%	13.4%
Limpopo	3.9%	3.8%	3.4%	4.1%	4.0%	3.6%	4.3%	4.2%	3.8%	4.4%	4.2%	3.7%
Mpumalanga	5.7%	5.4%	5.2%	5.9%	5.4%	5.2%	5.9%	5.5%	5.3%	6.0%	5.4%	5.2%
North West	4.0%	3.6%	3.3%	4.0%	3.7%	3.4%	4.0%	3.8%	3.6%	4.0%	3.8%	3.6%
Northern Cape	1.7%	1.5%	1.3%	1.8%	1.5%	1.3%	1.8%	1.6%	1.4%	1.9%	1.6%	1.4%
Western Cape	16.7%	15.6%	15.3%	16.7%	15.7%	15.2%	16.6%	15.5%	15.1%	16.7%	15.9%	15.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% 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	43 658	5 835	829	45 129	6 131	928	41 535	5 320	709	39 372	5 496	793
18 - 24	200 837	23 441	2 465	329 395	27 245	2 747	343 431	25 661	2 380	409 817	27 468	2 426
25 - 34	1 352 188	342 310	59 932	1 479 252	363 605	64 139	1 446 086	339 283	57 533	1 423 408	351 592	60 796
35 - 44	1 455 514	536 069	120 142	1 556 930	562 950	129 023	1 564 098	559 330	121 338	1 533 415	587 439	130 774
45 - 54	1 173 135	506 604	124 769	1 239 040	543 925	135 110	1 248 475	534 136	127 959	1 220 857	574 643	140 089
55 - 64	788 845	316 205	77 426	832 824	342 500	84 604	842 188	336 699	80 249	831 169	363 130	87 645
65 - 74	326 137	90 599	16 795	345 980	99 807	19 064	360 300	96 008	16 606	362 427	106 267	18 897
75 and older	151 908	35 839	5 358	161 264	39 262	6 096	166 633	37 802	5 255	169 322	41 779	6 166
Total	**5 492 222**	**1 856 901**	**407 715**	**5 989 814**	**1 985 425**	**441 710**	**6 012 746**	**1 934 241**	**412 030**	**5 989 787**	**2 057 814**	**447 584**
Percentage of total												
Below 18	0.8%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24	3.7%	1.3%	0.6%	5.5%	1.4%	0.6%	5.7%	1.3%	0.6%	6.8%	1.3%	0.5%
25 - 34	24.6%	18.4%	14.7%	24.7%	18.3%	14.5%	24.1%	17.5%	14.0%	23.8%	17.1%	13.6%
35 - 44	26.5%	28.9%	29.5%	26.0%	28.4%	29.2%	26.0%	28.9%	29.4%	25.6%	28.5%	29.2%
45 - 54	21.4%	27.3%	30.6%	20.7%	27.4%	30.6%	20.8%	27.6%	31.1%	20.4%	27.9%	31.3%
55 - 64	14.4%	17.0%	19.0%	13.9%	17.3%	19.2%	14.0%	17.4%	19.5%	13.9%	17.6%	19.6%
65 - 74	5.9%	4.9%	4.1%	5.8%	5.0%	4.3%	6.0%	5.0%	4.0%	6.1%	5.2%	4.2%
75 and older	2.8%	1.9%	1.3%	2.7%	2.0%	1.4%	2.8%	2.0%	1.3%	2.8%	2.0%	1.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% 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	2 480 563	730 171	138 249	2 763 444	794 716	155 066	2 832 068	800 342	148 691	2 884 706	855 747	163 309
Male	2 957 483	1 097 116	260 174	3 181 839	1 161 654	276 942	3 141 371	1 108 932	254 907	3 070 111	1 178 565	276 542
Unknown [1]	54 176	29 614	9 293	44 531	29 055	9 702	39 307	24 967	8 433	34 970	23 501	7 733
Total	**5 492 222**	**1 856 901**	**407 715**	**5 989 814**	**1 985 425**	**441 710**	**6 012 746**	**1 934 241**	**412 030**	**5 989 787**	**2 057 814**	**447 584**
Percentage of total												
Female	45.2%	39.3%	33.9%	46.1%	40.0%	35.1%	47.1%	41.4%	36.1%	48.2%	41.6%	36.5%
Male	53.8%	59.1%	63.8%	53.1%	58.5%	62.7%	52.2%	57.3%	61.9%	51.3%	57.3%	61.8%
Unknown [1]	1.0%	1.6%	2.3%	0.7%	1.5%	2.2%	0.7%	1.3%	2.0%	0.6%	1.1%	1.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Taxpayers with unidentified gender.

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	31.4%	68.6%	100.0%	31.4%	68.6%	100.0%	33.5%	66.5%	100.0%	32.8%	67.2%	100.0%
B: = 0	43.7%	56.3%	100.0%	44.6%	55.4%	100.0%	44.0%	56.0%	100.0%	45.4%	54.6%	100.0%
C: 1 – 20 000	47.9%	52.1%	100.0%	50.5%	49.5%	100.0%	51.7%	48.3%	100.0%	55.8%	44.2%	100.0%
D: 20 001 – 30 000	44.5%	55.5%	100.0%	46.6%	53.4%	100.0%	49.3%	50.7%	100.0%	50.3%	49.7%	100.0%
E: 30 001 – 40 000	44.1%	55.9%	100.0%	48.3%	51.7%	100.0%	48.5%	51.5%	100.0%	49.2%	50.8%	100.0%
F: 40 001 – 50 000	45.1%	54.9%	100.0%	45.6%	54.4%	100.0%	49.4%	50.6%	100.0%	50.6%	49.4%	100.0%
G: 50 001 – 60 000	45.2%	54.8%	100.0%	46.2%	53.8%	100.0%	46.8%	53.2%	100.0%	47.5%	52.5%	100.0%
H: 60 001 – 70 000	44.0%	56.0%	100.0%	45.1%	54.9%	100.0%	45.5%	54.5%	100.0%	47.2%	52.8%	100.0%
I: 70 001 – 80 000	43.9%	56.1%	100.0%	45.1%	54.9%	100.0%	45.4%	54.6%	100.0%	46.1%	53.9%	100.0%
J: 80 001 – 90 000	43.8%	56.2%	100.0%	43.5%	56.5%	100.0%	45.2%	54.8%	100.0%	45.8%	54.2%	100.0%
K: 90 000 – 100 000	42.5%	57.5%	100.0%	44.4%	55.6%	100.0%	45.3%	54.7%	100.0%	44.9%	55.1%	100.0%
L: 100 001 – 110 000	43.2%	56.8%	100.0%	43.6%	56.4%	100.0%	44.6%	55.4%	100.0%	45.7%	54.3%	100.0%
M: 110 001 – 120 000	43.8%	56.2%	100.0%	44.1%	55.9%	100.0%	45.2%	54.8%	100.0%	46.1%	53.9%	100.0%
N: 120 001 – 130 000	44.4%	55.6%	100.0%	44.7%	55.3%	100.0%	46.5%	53.5%	100.0%	46.0%	54.0%	100.0%
O: 130 001 – 140 000	45.3%	54.7%	100.0%	45.4%	54.6%	100.0%	46.8%	53.2%	100.0%	46.9%	53.1%	100.0%
P: 140 001 – 150 000	46.2%	53.8%	100.0%	46.3%	53.7%	100.0%	47.4%	52.6%	100.0%	47.6%	52.4%	100.0%
Q: 150 001 – 200 000	48.5%	51.5%	100.0%	48.6%	51.4%	100.0%	49.6%	50.4%	100.0%	49.7%	50.3%	100.0%
R: 200 001 – 250 000	50.5%	49.5%	100.0%	50.7%	49.3%	100.0%	51.3%	48.7%	100.0%	51.7%	48.3%	100.0%
S: 250 001 – 350 000	52.1%	47.9%	100.0%	51.7%	48.3%	100.0%	52.0%	48.0%	100.0%	52.6%	47.4%	100.0%
T: 350 001 – 500 000	47.6%	52.4%	100.0%	50.1%	49.9%	100.0%	51.1%	48.9%	100.0%	52.9%	47.1%	100.0%
U: 500 001 – 750 000	38.8%	61.2%	100.0%	40.6%	59.4%	100.0%	42.0%	58.0%	100.0%	43.7%	56.3%	100.0%
V: 750 001 – 1 000 000	32.0%	68.0%	100.0%	33.2%	66.8%	100.0%	34.2%	65.8%	100.0%	35.8%	64.2%	100.0%
W: 1 000 001 – 2 000 000	26.9%	73.1%	100.0%	28.4%	71.6%	100.0%	29.4%	70.6%	100.0%	30.5%	69.5%	100.0%
X: 2 000 001 – 5 000 000	19.2%	80.8%	100.0%	20.3%	79.7%	100.0%	20.7%	79.3%	100.0%	22.5%	77.5%	100.0%
Y: 5 000 001 +	13.9%	86.1%	100.0%	13.9%	86.1%	100.0%	14.6%	85.4%	100.0%	15.5%	84.5%	100.0%
Total	**45.2%**	**54.8%**	**100.0%**	**46.1%**	**53.9%**	**100.0%**	**47.1%**	**52.9%**	**100.0%**	**48.2%**	**51.8%**	**100.0%**

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

Table A2.1.7: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2019 – 2022

Year of change as indicated by taxpayer	2019			2020			2021			2022		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	237	391	628	107	164	271	16	31	47	2	3	5
B: = 0	2 886	3 660	6 546	1 343	1 644	2 987	328	378	706	64	61	125
C: 1 – 20 000	571	772	1 343	360	494	854	121	165	286	27	22	49
D: 20 001 – 30 000	183	253	436	98	129	227	42	55	97	7	11	18
E: 30 001 – 40 000	130	194	324	91	119	210	31	42	73	6	12	18
F: 40 001 – 50 000	127	187	314	87	102	189	36	37	73	7	5	12
G: 50 001 – 60 000	102	167	269	76	115	191	30	43	73	4	7	11
H: 60 001 – 70 000	114	139	253	57	80	137	26	43	69	7	5	12
I: 70 001 – 80 000	95	151	246	51	82	133	25	47	72	7	6	13
J: 80 001 – 90 000	95	143	238	59	95	154	26	38	64	8	13	21
K: 90 000 – 100 000	83	145	228	61	94	155	28	34	62	9	13	22
L: 100 001 – 110 000	74	133	207	41	82	123	29	40	69	8	9	17
M: 110 001 – 120 000	74	109	183	53	86	139	29	30	59	4	11	15
N: 120 001 – 130 000	53	120	173	42	76	118	22	33	55	10	14	24
O: 130 001 – 140 000	60	105	165	28	72	100	23	30	53	5	7	12
P: 140 001 – 150 000	52	99	151	42	64	106	21	41	62	4	4	8
Q: 150 001 – 200 000	252	367	619	207	266	473	142	140	282	35	36	71
R: 200 001 – 250 000	243	286	529	151	233	384	70	128	198	33	27	60
S: 250 001 – 350 000	419	494	913	317	353	670	156	176	332	50	56	106
T: 350 001 – 500 000	329	480	809	238	322	560	146	172	318	40	51	91
U: 500 001 – 750 000	150	358	508	115	206	321	86	135	221	36	53	89
V: 750 001 – 1 000 000	59	164	223	53	122	175	38	57	95	21	51	72
W: 1 000 001 – 2 000 000	49	171	220	51	142	193	28	124	152	35	106	141
X: 2 000 001 – 5 000 000	18	74	92	17	47	64	13	55	68	11	37	48
Y: 5 000 001 +	1	16	17	4	17	21	6	30	36	4	19	23
Total	**6 456**	**9 178**	**15 634**	**3 749**	**5 206**	**8 955**	**1 518**	**2 104**	**3 622**	**444**	**639**	**1 083**
<= 0	3 123	4 051	7 174	1 450	1 808	3 258	344	409	753	66	64	130
1 – 70 000	1 227	1 712	2 939	769	1 039	1 808	286	385	671	58	62	120
70 001 – 350 000	1 500	2 152	3 652	1 052	1 503	2 555	571	737	1 308	173	196	369
350 001 – 500 000	329	480	809	238	322	560	146	172	318	40	51	91
500 000 +	277	783	1 060	240	534	774	171	401	572	107	266	373
Total	**6 456**	**9 178**	**15 634**	**3 749**	**5 206**	**8 955**	**1 518**	**2 104**	**3 622**	**444**	**639**	**1 083**

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

Table A2.1.7: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2019 – 2022 (continued)

Year of change as indicated by taxpayer	2019			2020			2021			2022		
Taxable income group Percentage of total	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	3.7%	4.3%	4.0%	2.9%	3.2%	3.0%	1.1%	1.5%	1.3%	0.5%	0.5%	0.5%
B: = 0	44.7%	39.9%	41.9%	35.8%	31.6%	33.4%	21.6%	18.0%	19.5%	14.4%	9.5%	11.5%
C: 1 – 20 000	8.8%	8.4%	8.6%	9.6%	9.5%	9.5%	8.0%	7.8%	7.9%	6.1%	3.4%	4.5%
D: 20 001 – 30 000	2.8%	2.8%	2.8%	2.6%	2.5%	2.5%	2.8%	2.6%	2.7%	1.6%	1.7%	1.7%
E: 30 001 – 40 000	2.0%	2.1%	2.1%	2.4%	2.3%	2.3%	2.0%	2.0%	2.0%	1.4%	1.9%	1.7%
F: 40 001 – 50 000	2.0%	2.0%	2.0%	2.3%	2.0%	2.1%	2.4%	1.8%	2.0%	1.6%	0.8%	1.1%
G: 50 001 – 60 000	1.6%	1.8%	1.7%	2.0%	2.2%	2.1%	2.0%	2.0%	2.0%	0.9%	1.1%	1.0%
H: 60 001 – 70 000	1.8%	1.5%	1.6%	1.5%	1.5%	1.5%	1.7%	2.0%	1.9%	1.6%	0.8%	1.1%
I: 70 001 – 80 000	1.5%	1.6%	1.6%	1.4%	1.6%	1.5%	1.6%	2.2%	2.0%	1.6%	0.9%	1.2%
J: 80 001 – 90 000	1.5%	1.6%	1.5%	1.6%	1.8%	1.7%	1.7%	1.8%	1.8%	1.8%	2.0%	1.9%
K: 90 000 – 100 000	1.3%	1.6%	1.5%	1.6%	1.8%	1.7%	1.8%	1.6%	1.7%	2.0%	2.0%	2.0%
L: 100 001 – 110 000	1.1%	1.4%	1.3%	1.1%	1.6%	1.4%	1.9%	1.9%	1.9%	1.8%	1.4%	1.6%
M: 110 001 – 120 000	1.1%	1.2%	1.2%	1.4%	1.7%	1.6%	1.9%	1.4%	1.6%	0.9%	1.7%	1.4%
N: 120 001 – 130 000	0.8%	1.3%	1.1%	1.1%	1.5%	1.3%	1.4%	1.6%	1.5%	2.3%	2.2%	2.2%
O: 130 001 – 140 000	0.9%	1.1%	1.1%	0.7%	1.4%	1.1%	1.5%	1.4%	1.5%	1.1%	1.1%	1.1%
P: 140 001 – 150 000	0.8%	1.1%	1.0%	1.1%	1.2%	1.2%	1.4%	1.9%	1.7%	0.9%	0.6%	0.7%
Q: 150 001 – 200 000	3.9%	4.0%	4.0%	5.5%	5.1%	5.3%	9.4%	6.7%	7.8%	7.9%	5.6%	6.6%
R: 200 001 – 250 000	3.8%	3.1%	3.4%	4.0%	4.5%	4.3%	4.6%	6.1%	5.5%	7.4%	4.2%	5.5%
S: 250 001 – 350 000	6.5%	5.4%	5.8%	8.5%	6.8%	7.5%	10.3%	8.4%	9.2%	11.3%	8.8%	9.8%
T: 350 001 – 500 000	5.1%	5.2%	5.2%	6.3%	6.2%	6.3%	9.6%	8.2%	8.8%	9.0%	8.0%	8.4%
U: 500 001 – 750 000	2.3%	3.9%	3.2%	3.1%	4.0%	3.6%	5.7%	6.4%	6.1%	8.1%	8.3%	8.2%
V: 750 001 – 1 000 000	0.9%	1.8%	1.4%	1.4%	2.3%	2.0%	2.5%	2.7%	2.6%	4.7%	8.0%	6.6%
W: 1 000 001 – 2 000 000	0.8%	1.9%	1.4%	1.4%	2.7%	2.2%	1.8%	5.9%	4.2%	7.9%	16.6%	13.0%
X: 2 000 001 – 5 000 000	0.3%	0.8%	0.6%	0.5%	0.9%	0.7%	0.9%	2.6%	1.9%	2.5%	5.8%	4.4%
Y: 5 000 001 +	0.0%	0.2%	0.1%	0.1%	0.3%	0.2%	0.4%	1.4%	1.0%	0.9%	3.0%	2.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	48.4%	44.1%	45.9%	38.7%	34.7%	36.4%	22.7%	19.4%	20.8%	14.9%	10.0%	12.0%
1 – 70 000	19.0%	18.7%	18.8%	20.5%	20.0%	20.2%	18.8%	18.3%	18.5%	13.1%	9.7%	11.1%
70 001 – 350 000	23.2%	23.4%	23.4%	28.1%	28.9%	28.5%	37.6%	35.0%	36.1%	39.0%	30.7%	34.1%
350 001 – 500 000	5.1%	5.2%	5.2%	6.3%	6.2%	6.3%	9.6%	8.2%	8.8%	9.0%	8.0%	8.4%
500 000 +	4.3%	8.5%	6.8%	6.4%	10.3%	8.6%	11.3%	19.1%	15.8%	24.1%	41.6%	34.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.1.8: Number of taxpayers by age and gender for individuals with change in residence status as indicated by taxpayer, 2019 – 2022

Year of change as indicated by taxpayer	2019			2020			2021			2022		
Age	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
Below 18	17	25	42	23	21	44	6	8	14	4	2	6
18 - 24	123	148	271	115	133	248	41	62	103	13	25	38
25 - 34	1 985	2 527	4 512	1 168	1 525	2 693	458	662	1 120	150	195	345
35 - 44	2 255	3 185	5 440	1 136	1 686	2 822	489	663	1 152	156	226	382
45 - 54	1 216	1 903	3 119	696	970	1 666	307	398	705	79	118	197
55 - 64	493	795	1 288	343	499	842	127	196	323	27	42	69
65 - 74	220	356	576	145	203	348	55	58	113	9	19	28
75 and older	147	239	386	123	169	292	35	57	92	6	12	18
Total	**6 456**	**9 178**	**15 634**	**3 749**	**5 206**	**8 955**	**1 518**	**2 104**	**3 622**	**444**	**639**	**1 083**
Below 18	0%	0%	0%	1%	0%	0%	0%	0%	0%	1%	0%	1%
18 - 24	2%	2%	2%	3%	3%	3%	3%	3%	3%	3%	4%	4%
25 - 34	31%	28%	29%	31%	29%	30%	30%	31%	31%	34%	31%	32%
35 - 44	35%	35%	35%	30%	32%	32%	32%	32%	32%	35%	35%	35%
45 - 54	19%	21%	20%	19%	19%	19%	20%	19%	19%	18%	18%	18%
55 - 64	8%	9%	8%	9%	10%	9%	8%	9%	9%	6%	7%	6%
65 - 74	3%	4%	4%	4%	4%	4%	4%	3%	3%	2%	3%	3%
75 and older	2%	3%	2%	3%	3%	3%	2%	3%	3%	1%	2%	2%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

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

PERSONAL INCOME TAX

Table A2.1.9: Number of taxpayers by gender for individuals with change in residence status as indicated by taxpayer, 2019 – 2022

Year of change as indicated by taxpayer	2019	2020	2021	2022
Female	6 456	3 749	1 518	444
Male	8 677	4 933	2 006	621
Unknown [1]	501	273	98	18
Total	**15 634**	**8 955**	**3 622**	**1 083**
Female	41%	42%	42%	41%
Male	56%	55%	55%	57%
Unknown [1]	3%	3%	3%	2%
Total	**100%**	**100%**	**100%**	**100%**

1. Taxpayers with unidentified gender.

Table A2.1.10: Taxable income and tax assessed by taxable income group for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2013 - 2022

Tax year	2013				2022				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	1 306	-236	–	0.0%	1 448	-280	0	0.0%	142	-44	0
B: = 0	3 612	–	0	0.0%	9 879	–	0	0.0%	6 267	–	0
C: 1 – 20 000	1 990	18	0	0.1%	3 104	22	0	0.0%	1 114	4	-0
D: 20 001 – 30 000	888	22	0	0.1%	906	23	0	0.0%	18	0	-0
E: 30 001 – 40 000	781	27	0	0.1%	747	26	0	0.0%	-34	-1	-0
F: 40 001 – 50 000	733	33	0	0.1%	690	31	0	0.0%	-43	-2	-0
G: 50 001 – 60 000	789	44	0	0.1%	663	36	0	0.1%	-126	-7	0
H: 60 001 – 70 000	934	60	0	0.4%	644	42	0	0.1%	-290	-19	-0
I: 70 001 – 80 000	760	57	1	1.9%	554	41	0	0.0%	-206	-16	-1
J: 80 001 – 90 000	686	58	2	3.0%	591	50	0	0.1%	-95	-8	-2
K: 90 000 – 100 000	749	71	3	4.0%	571	54	1	1.2%	-178	-17	-2
L: 100 001 – 110 000	731	77	4	5.1%	524	55	1	2.5%	-207	-22	-3
M: 110 001 – 120 000	698	80	5	6.0%	487	56	2	3.4%	-211	-24	-3
N: 120 001 – 130 000	706	88	6	6.9%	472	59	2	4.1%	-234	-29	-4
O: 130 001 – 140 000	655	88	7	7.6%	478	64	3	4.4%	-177	-24	-4
P: 140 001 – 150 000	755	109	9	8.3%	424	62	3	5.3%	-331	-48	-6
Q: 150 001 – 200 000	3 580	625	65	10.4%	1 840	321	22	6.9%	-1 740	-304	-43
R: 200 001 – 250 000	2 976	667	90	13.5%	1 530	344	33	9.5%	-1 446	-323	-57
S: 250 001 – 350 000	4 423	1 311	222	16.9%	2 468	733	95	12.9%	-1 955	-578	-127
T: 350 001 – 500 000	4 425	1 854	399	21.5%	2 022	835	142	17.0%	-2 403	-1 020	-258
U: 500 001 – 750 000	4 326	2 636	694	26.3%	1 322	799	178	22.3%	-3 004	-1 837	-516
V: 750 001 – 1 000 000	2 010	1 729	520	30.1%	569	491	132	26.9%	-1 441	-1 238	-388
W: 1 000 001 – 2 000 000	2 020	2 700	907	33.6%	693	943	289	30.6%	-1 327	-1 756	-618
X: 2 000 001 – 5 000 000	676	1 943	718	37.0%	263	787	291	36.9%	-413	-1 155	-428
Y: 5 000 001 +	179	2 363	925	39.1%	96	1 189	492	41.3%	-83	-1 174	-433
Total	**41 388**	**16 427**	**4 578**	**27.9%**	**32 985**	**6 784**	**1 686**	**25.4%**	**-8 403**	**-9 642**	**-2 892**
<= 0	4 918	-236	0	0.0%	11 327	-280	0	0.0%	6 409	-44	0
1 – 70 000	6 115	204	0	0.1%	6 754	180	0	0.0%	639	-25	-0
70 001 – 350 000	16 719	3 233	413	12.8%	9 939	1 840	162	8.8%	-6 780	-1 393	-251
350 001 – 500 000	4 425	1 854	399	21.5%	2 022	835	142	17.0%	-2 403	-1 020	-258
500 000 +	9 211	11 371	3 765	33.1%	2 943	4 210	1 381	32.8%	-6 268	-7 161	-2 383
Total	**41 388**	**16 427**	**4 578**	**27.9%**	**32 985**	**6 784**	**1 686**	**24.8%**	**-8 403**	**-9 642**	**-2 892**

Table A2.1.11: Taxable income and tax assessed by age for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2013 - 2022

Tax year	2013				2022				Increase		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	334	41	9	22.0%	159	13	2	12.1%	-175	-28	-8
18 - 24	4 158	410	51	12.4%	654	68	7	0.0%	-3 504	-342	-44
25 - 34	16 044	4 766	1 055	22.1%	8 538	1 565	297	19.0%	-7 506	-3 200	-758
35 - 44	11 588	6 193	1 840	29.7%	10 102	1 789	413	23.1%	-1 486	-4 403	-1 427
45 - 54	5 163	3 299	1 075	32.6%	7 036	1 720	491	28.6%	1 873	-1 579	-584
55 - 64	2 434	1 299	418	32.2%	3 783	1 030	319	31.0%	1 349	-268	-98
65 - 74	1 246	348	118	34.0%	1 792	470	115	24.5%	546	122	-3
75 and older	421	72	13	17.4%	921	129	42	32.6%	500	57	30
Total	**41 388**	**16 427**	**4 578**	**27.9%**	**32 985**	**6 784**	**1 686**	**24.8%**	**-8 403**	**-9 642**	**-2 892**
Percentage of total											
Below 18	0.8%	0.3%	0.2%	78.9%	0.5%	0.2%	0.1%	48.5%			
18 - 24	10.0%	2.5%	1.1%	44.4%	2.0%	1.0%	0.4%	0.0%			
25 - 34	38.8%	29.0%	23.0%	79.4%	25.9%	23.1%	17.6%	76.3%			
35 - 44	28.0%	37.7%	40.2%	106.6%	30.6%	26.4%	24.5%	92.9%			
45 - 54	12.5%	20.1%	23.5%	116.9%	21.3%	25.4%	29.1%	114.9%			
55 - 64	5.9%	7.9%	9.1%	115.4%	11.5%	15.2%	18.9%	124.7%			
65 - 74	3.0%	2.1%	2.6%	121.9%	5.4%	6.9%	6.8%	98.5%			
75 and older	1.0%	0.4%	0.3%	62.3%	2.8%	1.9%	2.5%	131.2%			
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**			

Table A2.1.12: Taxable income and tax assessed by gender for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2013 - 2022

Tax year	2013				2022				Increase		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	16 925	4 368	987	22.6%	13 510	2 207	461	20.9%	-3 415	-2 161	-526
Male	23 676	11 435	3 381	29.6%	18 892	4 289	1 119	0.0%	-4 784	-7 146	-2 262
Unknown [1]	787	623	209	33.6%	583	288	105	36.6%	-204	-335	-104
Total	**41 388**	**16 427**	**4 578**	**27.9%**	**32 985**	**6 784**	**1 686**	**24.8%**	**-8 403**	**-9 642**	**-2 892**
Percentage of total											
Female	40.9%	26.6%	21.6%	81.1%	41.0%	32.5%	27.3%	84.0%			
Male	57.2%	69.6%	73.9%	106.1%	57.3%	63.2%	66.4%	0.0%			
Unknown [1]	1.9%	3.8%	4.6%	120.5%	1.8%	4.2%	6.2%	147.3%			
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**			

1. Taxpayers with unidentified gender.

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2019 – 2022

Tax year		2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Source of income		Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross									
3601	Income (Salaries and wages, remuneration)	4 515 091	1 355 694	4 932 743	1 424 217	4 897 162	1 389 243	4 920 152	1 446 043
3603	Pension income (only taxable portion)	452 732	64 485	477 433	71 166	479 029	76 113	454 358	80 090
3605	Annual payment (bonus, leave pay etc.)	3 464 286	160 701	3 645 580	165 771	3 499 427	152 928	3 541 000	173 939
3606	Commission	308 299	45 110	328 743	46 722	302 632	42 955	307 367	50 375
3607	Overtime[1]	220	8	1 403 488	44 009	1 404 643	41 597	1 475 276	49 015
3610	Annuity from a retirement annuity fund	326 378	19 343	331 271	20 612	341 756	22 992	377 390	26 944
3615	Director's income	4 017	834	2 782	576	2 085	419	776	169
3616	Independent contractors	78 205	9 004	82 110	9 781	76 061	8 437	75 826	10 168
Taxable portion only									
4201	Local interest	391 037	33 516	424 584	37 432	352 049	27 126	332 337	23 896
4210	Profit - Local rental	186 037	13 439	180 742	13 511	183 050	13 489	177 048	13 973
4211	Loss - Local rental	69 063	2 297	66 698	2 390	58 317	2 059	49 956	1 656
4218	Foreign interest	254 440	1 471	250 467	1 529	239 115	1 245	222 758	984
4250	Capital gain - Local	74 842	19 186	76 281	22 114	65 589	17 620	87 244	22 597
4252	Capital gain - Foreign	8 632	2 055	9 837	2 694	9 899	3 198	13 205	4 621
Total			**1 727 143**		**1 862 524**		**1 799 422**		**1 904 470**

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

PERSONAL INCOME TAX

Table A2.3.1: PAYE payments received by economic activity, 2018/19 – 2022/23

Tax year	PAYE payments received				
Economic activity[1]	2018/2019 (R million)	2019/2020 (R million)	2020/2021 (R million)	2021/2022 (R million)	2022/2023 (R million)
Primary sector	**33 481**	**37 047**	**37 171**	**43 992**	**47 486**
Agriculture, forestry and fishing	10 789	10 866	10 080	12 659	13 107
Mining and quarrying	22 691	26 181	27 091	31 333	34 380
Secondary sector	**53 292**	**56 137**	**49 982**	**55 495**	**59 982**
Manufacturing[2]	33 251	35 523	32 015	35 814	39 361
Electricity, gas and water	7 619	8 176	8 083	8 175	8 641
Construction	12 421	12 438	9 884	11 505	11 981
Tertiary sector	**391 464**	**427 447**	**402 842**	**449 956**	**486 435**
Wholesale and retail trade, catering and accommodation[3]	31 482	33 551	28 593	34 919	37 752
Transport, storage and communication	17 388	18 249	16 621	18 512	20 209
Financial intermediation, insurance, real-estate and business services[4]	211 536	227 170	212 425	236 943	261 524
Community, social and personal services[5]	131 058	148 477	145 203	159 582	166 951
Other[6]	**-733**	**-2 387**	**-210**	**-8**	**-862**
Total	**477 503**	**518 243**	**489 786**	**549 434**	**593 041**
Percentage of total					
Primary sector	**7.0%**	**7.1%**	**7.6%**	**8.0%**	**8.0%**
Agriculture, forestry and fishing	2.3%	2.1%	2.1%	2.3%	2.2%
Mining and quarrying	4.8%	5.1%	5.5%	5.7%	5.8%
Secondary sector	**11.2%**	**10.8%**	**10.2%**	**10.1%**	**10.1%**
Manufacturing	7.0%	6.9%	6.5%	6.5%	6.6%
Electricity, gas and water	1.6%	1.6%	1.7%	1.5%	1.5%
Construction	2.6%	2.4%	2.0%	2.1%	2.0%
Tertiary sector	**82.0%**	**82.5%**	**82.2%**	**81.9%**	**82.0%**
Wholesale and retail trade, catering and accommodation	6.6%	6.5%	5.8%	6.4%	6.4%
Transport, storage and communication	3.6%	3.5%	3.4%	3.4%	3.4%
Financial intermediation, insurance, real-estate and business services	44.3%	43.8%	43.4%	43.1%	44.1%
Community, social and personal services	27.4%	28.7%	29.6%	29.0%	28.2%
Other	**-0.2%**	**-0.5%**	**-0.0%**	**-0.0%**	**-0.1%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2019 – 2022

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	16 517	5 757	1 355	16 451	5 783	1 409	16 847	6 519	1 781	15 161	6 889	1 907
Agriculture, forestry and fishing[2]	15 464	-431	1 115	14 094	-571	1 012	13 150	310	976	10 999	902	955
Bricks, ceramic, glass, cement and similar products	688	154	37	720	167	41	501	140	42	366	133	42
Catering and accommodation	3 806	327	155	3 353	209	144	2 538	-285	69	2 242	-161	88
Chemicals and chemical, rubber and plastic products	2 104	755	192	2 248	800	197	1 410	641	175	1 170	711	214
Clothing and footwear	940	201	44	844	200	44	592	159	33	504	116	25
Coal and petroleum products	752	431	121	892	460	119	258	157	48	188	141	42
Construction	7 923	1 940	446	7 483	1 845	421	5 991	1 398	314	4 958	1 511	359
Educational services	10 212	3 659	876	9 523	3 531	843	8 214	3 029	723	7 047	2 875	686
Electricity, gas and water	1 112	482	126	1 228	530	136	877	376	97	643	310	87
Financing, insurance, real estate and business services	81 626	33 317	10 497	78 782	32 675	10 477	72 379	30 627	9 698	64 101	34 463	11 106
Food, drink and tobacco	4 378	1 164	329	4 494	1 138	320	3 107	918	278	2 272	795	223
Leather, leather goods and fur (excl. footwear & clothing)	261	49	11	246	51	10	136	20	4	107	25	5
Long term insurance	6	3	1	12	11	4	962	874	274	4 289	2 228	621
Machinery and related items	2 158	620	158	2 384	643	143	1 612	454	116	1 357	499	133
Medical, dental and other health and veterinary services	14 691	9 622	2 971	13 993	9 668	3 014	13 289	8 009	2 383	12 518	9 506	2 981
Metal	3 143	822	184	3 932	879	173	2 018	506	116	1 518	482	116
Mining and quarrying	8 677	2 642	605	10 421	2 603	685	4 988	1 898	518	3 655	1 647	496
Other manufacturing industries	2 371	874	240	2 483	790	190	1 730	603	159	1 277	483	126
Paper, printing and publishing	1 889	508	106	1 785	482	97	1 395	392	83	1 169	399	88
Personal and household services	6 250	734	84	5 280	673	91	5 222	572	68	4 766	703	95
Public administration	23 036	9 143	2 117	29 772	10 950	2 394	15 066	6 318	1 478	8 388	4 834	1 330
Recreation and cultural services	5 321	1 524	311	5 033	1 621	354	4 017	1 050	220	3 901	1 329	301
Research and scientific institutes	1 108	520	141	1 124	520	140	893	435	122	788	435	130
Retail trade	19 095	4 873	1 366	18 426	4 191	1 034	13 714	3 452	913	10 240	4 170	1 274
Scientific, optical and similar equipment	281	122	33	239	106	29	231	103	28	232	219	77
Social and related community services	1 701	594	147	1 646	579	139	1 306	454	97	1 215	526	122
Specialised repair services	1 777	306	59	1 448	264	52	1 343	238	44	1 159	335	94
Textiles	712	170	39	643	146	31	472	91	16	381	111	27
Transport equipment	627	155	46	548	169	48	402	98	27	295	99	30
Transport, storage and communications	10 868	2 257	552	9 707	2 264	519	6 313	1 837	524	4 835	1 549	438
Vehicles, parts and accessories	3 604	855	208	3 515	883	223	2 383	576	129	1 795	611	156
Wholesale trade	4 923	1 854	515	4 918	1 908	545	3 606	1 515	436	3 014	1 429	419
Wood, wood products and furniture	951	152	30	812	141	26	677	95	18	572	104	22
Other[3]	29 109	6 266	2 730	37 487	7 923	3 206	33 501	5 719	2 342	30 595	6 228	2 329
Total	**288 081**	**92 421**	**27 947**	**295 966**	**94 231**	**28 310**	**241 140**	**79 300**	**24 352**	**207 717**	**86 636**	**27 143**
Total <= 0 taxable income	20 253	-17 629	5	20 281	-18 625	4	20 482	-16 626	1	14 928	-14 387	2
Total > 0 taxable income	267 828	110 051	27 942	275 685	112 856	28 307	220 658	95 926	24 351	192 789	101 024	27 141
Total	**288 081**	**92 421**	**27 947**	**295 966**	**94 231**	**28 310**	**241 140**	**79 300**	**24 352**	**207 717**	**86 636**	**27 143**
Percentage												
Total <= 0 taxable income	7.0%			6.9%			8.5%			7.2%		
Total > 0 taxable income	93.0%			93.1%			91.5%			92.8%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

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

2. Includes assessed losses of farmers.

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]			2020 [84.4% assessed]			2021 [88.6% assessed]			2022 [84.7% assessed]		
Sector Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services[1]	5.7%	6.2%	4.8%	5.6%	6.1%	5.0%	7.0%	8.2%	7.3%	7.3%	8.0%	7.0%
Agriculture, forestry and fishing[2]	5.4%	-0.5%	4.0%	4.8%	-0.6%	3.6%	5.5%	0.4%	4.0%	5.3%	1.0%	3.5%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Catering and accommodation	1.3%	0.4%	0.6%	1.1%	0.2%	0.5%	1.1%	-0.4%	0.3%	1.1%	-0.2%	0.3%
Chemicals and chemical, rubber and plastic products	0.7%	0.8%	0.7%	0.8%	0.8%	0.7%	0.6%	0.8%	0.7%	0.6%	0.8%	0.8%
Clothing and footwear	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%
Coal and petroleum products	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%
Construction	2.8%	2.1%	1.6%	2.5%	2.0%	1.5%	2.5%	1.8%	1.3%	2.4%	1.7%	1.3%
Educational services	3.5%	4.0%	3.1%	3.2%	3.7%	3.0%	3.4%	3.8%	3.0%	3.4%	3.3%	2.5%
Electricity, gas and water	0.4%	0.5%	0.5%	0.4%	0.6%	0.5%	0.4%	0.5%	0.4%	0.3%	0.4%	0.3%
Financing, insurance, real estate and business services	28.3%	36.0%	37.6%	26.6%	34.7%	37.0%	30.0%	38.6%	39.8%	30.9%	39.8%	40.9%
Food, drink and tobacco	1.5%	1.3%	1.2%	1.5%	1.2%	1.1%	1.3%	1.2%	1.1%	1.1%	0.9%	0.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	1.1%	1.1%	2.1%	2.6%	2.3%
Machinery and related items	0.7%	0.7%	0.6%	0.8%	0.7%	0.5%	0.7%	0.6%	0.5%	0.7%	0.6%	0.5%
Medical, dental and other health and veterinary services	5.1%	10.4%	10.6%	4.7%	10.3%	10.6%	5.5%	10.1%	9.8%	6.0%	11.0%	11.0%
Metal	1.1%	0.9%	0.7%	1.3%	0.9%	0.6%	0.8%	0.6%	0.5%	0.7%	0.6%	0.4%
Mining and quarrying	3.0%	2.9%	2.2%	3.5%	2.8%	2.4%	2.1%	2.4%	2.1%	1.8%	1.9%	1.8%
Other manufacturing industries	0.8%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%	0.8%	0.7%	0.6%	0.6%	0.5%
Paper, printing and publishing	0.7%	0.6%	0.4%	0.6%	0.5%	0.3%	0.6%	0.5%	0.3%	0.6%	0.5%	0.3%
Personal and household services	2.2%	0.8%	0.3%	1.8%	0.7%	0.3%	2.2%	0.7%	0.3%	2.3%	0.8%	0.3%
Public administration	8.0%	9.9%	7.6%	10.1%	11.6%	8.5%	6.2%	8.0%	6.1%	4.0%	5.6%	4.9%
Recreation and cultural services	1.8%	1.6%	1.1%	1.7%	1.7%	1.3%	1.7%	1.3%	0.9%	1.9%	1.5%	1.1%
Research and scientific institutes	0.4%	0.6%	0.5%	0.4%	0.6%	0.5%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%
Retail trade	6.6%	5.3%	4.9%	6.2%	4.4%	3.7%	5.7%	4.4%	3.7%	4.9%	4.8%	4.7%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%
Social and related community services	0.6%	0.6%	0.5%	0.6%	0.6%	0.5%	0.5%	0.6%	0.4%	0.6%	0.6%	0.4%
Specialised repair services	0.6%	0.3%	0.2%	0.5%	0.3%	0.2%	0.6%	0.3%	0.2%	0.6%	0.4%	0.3%
Textiles	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Transport equipment	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Transport, storage and communications	3.8%	2.4%	2.0%	3.3%	2.4%	1.8%	2.6%	2.3%	2.2%	2.3%	1.8%	1.6%
Vehicles, parts and accessories	1.3%	0.9%	0.7%	1.2%	0.9%	0.8%	1.0%	0.7%	0.5%	0.9%	0.7%	0.6%
Wholesale trade	1.7%	2.0%	1.8%	1.7%	2.0%	1.9%	1.5%	1.9%	1.8%	1.5%	1.6%	1.5%
Wood, wood products and furniture	0.3%	0.2%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%
Other[3]	10.1%	6.8%	9.8%	12.7%	8.4%	11.3%	13.9%	7.2%	9.6%	14.7%	7.2%	8.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. 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.

TAX STATISTICS 2023

Table A2.5.1: Assessed individual taxpayers: Allowances, 2019 – 2022

Tax year		2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Allowance[1]		Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701	Travel allowance	436 561	31 103	414 292	30 679	372 378	27 302	352 948	27 377
3702	Reimbursive travel allowance - taxable	187 952	4 275	186 815	4 128	132 979	2 530	131 261	2 849
3704	Subsistence allowance (local) - taxable	34 923	252	33 237	246	20 421	163	17 606	175
3707	Share options exercised	29 452	5 008	23 046	4 665	23 866	2 023	4 503	1 745
3708	Public office allowance	7 633	418	8 077	417	7 252	396	9 922	375
3713	Other allowances - taxable	2 185 324	64 882	2 329 749	71 116	2 372 444	72 690	2 523 681	89 734
3718	Vesting of equity instruments	54 041	18 134	50 658	17 421	60 194	17 201	86 010	21 437
	Other[2]	7 390	262	10 056	329	32 736	440	10 634	264
	Foreign allowances[3]	2 079	253	1 898	259	1 366	160	1 299	157
Total			**124 587**		**129 260**		**122 906**		**144 113**
Percentage of total									
3701	Travel allowance		25.0%		23.7%		22.2%		19.0%
3702	Reimbursive travel allowance - taxable		3.4%		3.2%		2.1%		2.0%
3704	Subsistence allowance (local) - taxable		0.2%		0.2%		0.1%		0.1%
3707	Share options exercised		4.0%		3.6%		1.6%		1.2%
3708	Public office allowance		0.3%		0.3%		0.3%		0.3%
3713	Other allowances - taxable		52.1%		55.0%		59.1%		62.3%
3718	Vesting of equity instruments		14.6%		13.5%		14.0%		14.9%
	Other		0.2%		0.3%		0.4%		0.2%
	Foreign allowances		0.2%		0.2%		0.1%		0.1%
Total			**100.0%**		**100.0%**		**100.0%**		**100.0%**

1. Includes only taxable allowances.

2. Includes subsistence allowance (foreign travel), employees broad-based share plan and Covid-19 TERS fund allowance.

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

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	279	19	248	18	295	19	289	19
B: = 0	36	3	35	2	48	4	37	5
C: 1 – 20 000	1 173	5	1 428	5	1 203	7	752	4
D: 20 001 – 30 000	676	4	788	5	770	5	389	2
E: 30 001 – 40 000	833	6	927	7	841	7	466	5
F: 40 001 – 50 000	1 073	9	1 039	10	1 034	10	581	6
G: 50 001 – 60 000	1 366	14	1 273	14	1 138	16	760	10
H: 60 001 – 70 000	1 900	23	1 587	20	1 416	22	930	14
I: 70 001 – 80 000	2 728	35	2 154	31	1 889	32	1 266	22
J: 80 001 – 90 000	3 197	41	2 693	39	2 422	41	2 067	36
K: 90 000 – 100 000	3 117	49	2 862	46	2 571	49	2 251	42
L: 100 001 – 110 000	3 347	61	2 969	53	2 805	60	2 310	46
M: 110 001 – 120 000	3 620	73	3 025	65	3 060	69	2 352	53
N: 120 001 – 130 000	3 681	85	3 162	76	3 316	80	2 606	62
O: 130 001 – 140 000	3 861	101	3 355	90	3 490	92	2 764	73
P: 140 001 – 150 000	3 998	115	3 540	105	3 412	98	2 808	83
Q: 150 001 – 200 000	20 808	715	18 571	649	17 138	602	14 848	528
R: 200 001 – 250 000	23 127	994	20 750	905	18 636	813	16 482	705
S: 250 001 – 350 000	48 398	2 503	43 312	2 263	37 840	1 940	33 703	1 751
T: 350 001 – 500 000	71 854	4 717	64 965	4 311	56 185	3 705	52 230	3 480
U: 500 001 – 750 000	98 248	7 743	92 832	7 527	81 985	6 606	77 990	6 470
V: 750 001 – 1 000 000	60 884	5 267	61 547	5 422	56 887	4 967	56 965	5 119
W: 1 000 001 – 2 000 000	59 946	6 260	63 224	6 746	57 937	6 086	59 978	6 509
X: 2 000 001 – 5 000 000	15 626	1 903	15 343	1 917	13 735	1 675	15 348	1 953
Y: 5 000 001 +	2 785	358	2 663	350	2 325	296	2 776	378
Total	**436 561**	**31 103**	**414 292**	**30 679**	**372 378**	**27 302**	**352 948**	**27 377**

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	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	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.3%	0.0%	0.3%	0.0%	0.3%	0.1%	0.2%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
I: 70 001 – 80 000	0.6%	0.1%	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%
J: 80 001 – 90 000	0.7%	0.1%	0.7%	0.1%	0.7%	0.2%	0.6%	0.1%
K: 90 000 – 100 000	0.7%	0.2%	0.7%	0.2%	0.7%	0.2%	0.6%	0.2%
L: 100 001 – 110 000	0.8%	0.2%	0.7%	0.2%	0.8%	0.2%	0.7%	0.2%
M: 110 001 – 120 000	0.8%	0.2%	0.7%	0.2%	0.8%	0.3%	0.7%	0.2%
N: 120 001 – 130 000	0.8%	0.3%	0.8%	0.2%	0.9%	0.3%	0.7%	0.2%
O: 130 001 – 140 000	0.9%	0.3%	0.8%	0.3%	0.9%	0.3%	0.8%	0.3%
P: 140 001 – 150 000	0.9%	0.4%	0.9%	0.3%	0.9%	0.4%	0.8%	0.3%
Q: 150 001 – 200 000	4.8%	2.3%	4.5%	2.1%	4.6%	2.2%	4.2%	1.9%
R: 200 001 – 250 000	5.3%	3.2%	5.0%	3.0%	5.0%	3.0%	4.7%	2.6%
S: 250 001 – 350 000	11.1%	8.0%	10.5%	7.4%	10.2%	7.1%	9.5%	6.4%
T: 350 001 – 500 000	16.5%	15.2%	15.7%	14.1%	15.1%	13.6%	14.8%	12.7%
U: 500 001 – 750 000	22.5%	24.9%	22.4%	24.5%	22.0%	24.2%	22.1%	23.6%
V: 750 001 – 1 000 000	13.9%	16.9%	14.9%	17.7%	15.3%	18.2%	16.1%	18.7%
W: 1 000 001 – 2 000 000	13.7%	20.1%	15.3%	22.0%	15.6%	22.3%	17.0%	23.8%
X: 2 000 001 – 5 000 000	3.6%	6.1%	3.7%	6.2%	3.7%	6.1%	4.3%	7.1%
Y: 5 000 001 +	0.6%	1.2%	0.6%	1.1%	0.6%	1.1%	0.8%	1.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	10	5	7	0	14	1	1	0
B: = 0	1	0	4	0	3	0	–	–
C: 1 – 20 000	33	0	42	0	61	0	22	0
D: 20 001 – 30 000	16	0	7	0	33	0	4	0
E: 30 001 – 40 000	14	0	10	0	101	0	8	0
F: 40 001 – 50 000	14	0	48	0	153	1	5	0
G: 50 001 – 60 000	16	0	35	1	158	1	4	0
H: 60 001 – 70 000	10	0	23	0	114	1	5	0
I: 70 001 – 80 000	11	0	19	0	107	1	3	0
J: 80 001 – 90 000	21	1	21	0	105	1	3	0
K: 90 000 – 100 000	12	0	25	1	134	1	12	0
L: 100 001 – 110 000	17	0	37	1	193	1	6	0
M: 110 001 – 120 000	16	1	23	1	312	2	7	0
N: 120 001 – 130 000	26	1	36	1	414	2	7	0
O: 130 001 – 140 000	30	1	37	1	405	2	7	0
P: 140 001 – 150 000	30	1	35	1	441	3	9	0
Q: 150 001 – 200 000	165	4	253	8	1 608	8	49	1
R: 200 001 – 250 000	414	6	377	9	1 447	7	55	1
S: 250 001 – 350 000	3 873	31	2 666	31	4 354	17	150	3
T: 350 001 – 500 000	6 108	100	5 386	58	4 501	24	408	6
U: 500 001 – 750 000	6 005	208	3 925	93	3 321	43	757	17
V: 750 001 – 1 000 000	3 974	283	2 860	145	1 855	61	812	29
W: 1 000 001 – 2 000 000	5 511	898	4 124	584	2 356	247	1 111	105
X: 2 000 001 – 5 000 000	2 389	1 342	2 300	1 292	1 342	683	784	553
Y: 5 000 001 +	736	2 124	746	2 439	334	917	274	1 029
Total	**29 452**	**5 008**	**23 046**	**4 665**	**23 866**	**2 023**	**4 503**	**1 745**

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.1%	0.0%	0.0%	0.1%	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%	0.2%	0.0%	0.3%	0.0%	0.5%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.2%	0.0%	0.6%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.2%	0.0%	0.7%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.1%	0.0%	0.5%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.0%	0.0%	0.1%	0.0%	0.4%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	0.1%	0.0%	0.1%	0.0%	0.4%	0.0%	0.1%	0.0%
K: 90 000 – 100 000	0.0%	0.0%	0.1%	0.0%	0.6%	0.0%	0.3%	0.0%
L: 100 001 – 110 000	0.1%	0.0%	0.2%	0.0%	0.8%	0.1%	0.1%	0.0%
M: 110 001 – 120 000	0.1%	0.0%	0.1%	0.0%	1.3%	0.1%	0.2%	0.0%
N: 120 001 – 130 000	0.1%	0.0%	0.2%	0.0%	1.7%	0.1%	0.2%	0.0%
O: 130 001 – 140 000	0.1%	0.0%	0.2%	0.0%	1.7%	0.1%	0.2%	0.0%
P: 140 001 – 150 000	0.1%	0.0%	0.2%	0.0%	1.8%	0.1%	0.2%	0.0%
Q: 150 001 – 200 000	0.6%	0.1%	1.1%	0.2%	6.7%	0.4%	1.1%	0.0%
R: 200 001 – 250 000	1.4%	0.1%	1.6%	0.2%	6.1%	0.4%	1.2%	0.1%
S: 250 001 – 350 000	13.2%	0.6%	11.6%	0.7%	18.2%	0.9%	3.3%	0.2%
T: 350 001 – 500 000	20.7%	2.0%	23.4%	1.2%	18.9%	1.2%	9.1%	0.3%
U: 500 001 – 750 000	20.4%	4.2%	17.0%	2.0%	13.9%	2.1%	16.8%	1.0%
V: 750 001 – 1 000 000	13.5%	5.7%	12.4%	3.1%	7.8%	3.0%	18.0%	1.7%
W: 1 000 001 – 2 000 000	18.7%	17.9%	17.9%	12.5%	9.9%	12.2%	24.7%	6.0%
X: 2 000 001 – 5 000 000	8.1%	26.8%	10.0%	27.7%	5.6%	33.8%	17.4%	31.7%
Y: 5 000 001 +	2.5%	42.4%	3.2%	52.3%	1.4%	45.3%	6.1%	59.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)[1] by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	1 583	27	2 599	46	2 770	55	3 426	79
B: = 0	125	3	334	8	333	8	391	14
C: 1 – 20 000	17 477	62	34 827	117	55 029	366	80 200	656
D: 20 001 – 30 000	9 851	41	15 779	59	21 536	143	23 787	165
E: 30 001 – 40 000	11 174	47	14 982	50	19 686	93	18 994	105
F: 40 001 – 50 000	13 320	55	16 831	70	22 286	96	19 312	83
G: 50 001 – 60 000	16 984	85	19 363	98	23 268	111	22 072	95
H: 60 001 – 70 000	20 763	103	21 342	108	24 274	120	22 176	112
I: 70 001 – 80 000	25 243	136	25 351	123	28 555	147	23 715	124
J: 80 001 – 90 000	31 541	279	30 654	191	32 388	219	27 850	158
K: 90 000 – 100 000	31 894	288	33 572	320	33 759	326	29 141	209
L: 100 001 – 110 000	33 837	282	31 468	226	32 302	241	30 700	299
M: 110 001 – 120 000	36 310	362	33 924	310	33 313	291	32 920	328
N: 120 001 – 130 000	36 942	375	35 910	355	36 200	423	31 468	298
O: 130 001 – 140 000	37 556	396	35 809	390	35 218	401	33 137	399
P: 140 001 – 150 000	39 681	442	38 196	456	37 401	474	35 084	449
Q: 150 001 – 200 000	209 980	2 947	204 667	2 849	200 638	2 975	196 830	3 265
R: 200 001 – 250 000	235 952	4 149	225 212	3 991	222 952	3 999	205 933	4 460
S: 250 001 – 350 000	440 400	9 745	457 257	10 355	457 107	10 812	486 298	13 942
T: 350 001 – 500 000	453 685	12 847	507 918	14 665	509 400	15 211	574 343	21 241
U: 500 001 – 750 000	287 065	13 024	321 448	14 312	321 658	14 235	365 041	17 570
V: 750 001 – 1 000 000	105 590	8 223	119 582	9 216	119 314	9 102	137 451	10 744
W: 1 000 001 – 2 000 000	73 575	7 807	86 308	9 282	87 297	9 353	104 965	11 274
X: 2 000 001 – 5 000 000	12 864	2 409	14 279	2 688	13 715	2 646	16 155	2 815
Y: 5 000 001 +	1 932	747	2 137	830	2 045	845	2 292	848
Total	**2 185 324**	**64 882**	**2 329 749**	**71 116**	**2 372 444**	**72 690**	**2 523 681**	**89 734**

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

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)[1] by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.1%	1.5%	0.2%	2.3%	0.5%	3.2%	0.7%
D: 20 001 – 30 000	0.5%	0.1%	0.7%	0.1%	0.9%	0.2%	0.9%	0.2%
E: 30 001 – 40 000	0.5%	0.1%	0.6%	0.1%	0.8%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.6%	0.1%	0.7%	0.1%	0.9%	0.1%	0.8%	0.1%
G: 50 001 – 60 000	0.8%	0.1%	0.8%	0.1%	1.0%	0.2%	0.9%	0.1%
H: 60 001 – 70 000	1.0%	0.2%	0.9%	0.2%	1.0%	0.2%	0.9%	0.1%
I: 70 001 – 80 000	1.2%	0.2%	1.1%	0.2%	1.2%	0.2%	0.9%	0.1%
J: 80 001 – 90 000	1.4%	0.4%	1.3%	0.3%	1.4%	0.3%	1.1%	0.2%
K: 90 000 – 100 000	1.5%	0.4%	1.4%	0.5%	1.4%	0.4%	1.2%	0.2%
L: 100 001 – 110 000	1.5%	0.4%	1.4%	0.3%	1.4%	0.3%	1.2%	0.3%
M: 110 001 – 120 000	1.7%	0.6%	1.5%	0.4%	1.4%	0.4%	1.3%	0.4%
N: 120 001 – 130 000	1.7%	0.6%	1.5%	0.5%	1.5%	0.6%	1.2%	0.3%
O: 130 001 – 140 000	1.7%	0.6%	1.5%	0.5%	1.5%	0.6%	1.3%	0.4%
P: 140 001 – 150 000	1.8%	0.7%	1.6%	0.6%	1.6%	0.7%	1.4%	0.5%
Q: 150 001 – 200 000	9.6%	4.5%	8.8%	4.0%	8.5%	4.1%	7.8%	3.6%
R: 200 001 – 250 000	10.8%	6.4%	9.7%	5.6%	9.4%	5.5%	8.2%	5.0%
S: 250 001 – 350 000	20.2%	15.0%	19.6%	14.6%	19.3%	14.9%	19.3%	15.5%
T: 350 001 – 500 000	20.8%	19.8%	21.8%	20.6%	21.5%	20.9%	22.8%	23.7%
U: 500 001 – 750 000	13.1%	20.1%	13.8%	20.1%	13.6%	19.6%	14.5%	19.6%
V: 750 001 – 1 000 000	4.8%	12.7%	5.1%	13.0%	5.0%	12.5%	5.4%	12.0%
W: 1 000 001 – 2 000 000	3.4%	12.0%	3.7%	13.1%	3.7%	12.9%	4.2%	12.6%
X: 2 000 001 – 5 000 000	0.6%	3.7%	0.6%	3.8%	0.6%	3.6%	0.6%	3.1%
Y: 5 000 001 +	0.1%	1.2%	0.1%	1.2%	0.1%	1.2%	0.1%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.5.5: Assessed individual taxpayers: Vesting of equity instruments (code 3718) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	34	3	25	7	46	5	62	6
B: = 0	4	3	3	0	9	1	8	2
C: 1 – 20 000	215	2	265	3	205	2	172	2
D: 20 001 – 30 000	89	2	92	1	147	2	238	6
E: 30 001 – 40 000	117	3	72	1	178	4	100	2
F: 40 001 – 50 000	135	4	96	1	185	5	188	7
G: 50 001 – 60 000	106	3	88	1	106	3	187	7
H: 60 001 – 70 000	116	4	94	2	98	3	113	3
I: 70 001 – 80 000	192	5	111	2	113	3	112	3
J: 80 001 – 90 000	235	6	158	2	142	4	153	6
K: 90 000 – 100 000	313	7	193	2	200	5	177	5
L: 100 001 – 110 000	287	6	258	3	247	5	218	4
M: 110 001 – 120 000	306	7	267	3	257	6	232	5
N: 120 001 – 130 000	330	10	234	3	241	8	222	5
O: 130 001 – 140 000	339	8	246	4	242	8	226	6
P: 140 001 – 150 000	461	13	258	3	278	12	226	6
Q: 150 001 – 200 000	2 480	65	1 774	22	2 092	71	1 718	43
R: 200 001 – 250 000	2 437	98	1 723	24	2 348	83	2 602	86
S: 250 001 – 350 000	4 055	145	3 636	52	4 809	210	6 601	207
T: 350 001 – 500 000	6 098	221	5 751	110	7 043	365	13 689	370
U: 500 001 – 750 000	6 303	443	7 702	212	8 889	608	16 076	587
V: 750 001 – 1 000 000	5 170	508	4 998	234	6 368	557	11 504	585
W: 1 000 001 – 2 000 000	11 863	2 209	11 148	1 670	13 994	2 207	18 007	1 944
X: 2 000 001 – 5 000 000	9 085	4 654	8 359	4 151	8 892	4 023	9 743	4 323
Y: 5 000 001 +	3 271	9 704	3 107	10 907	3 065	9 001	3 436	13 214
Total	**54 041**	**18 134**	**50 658**	**17 421**	**60 194**	**17 201**	**86 010**	**21 437**

Table A2.5.5: Assessed individual taxpayers:Vesting of equity instruments (code 3718) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.5%	0.0%	0.3%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.1%	0.0%	0.3%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.4%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
K: 90 000 – 100 000	0.6%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
L: 100 001 – 110 000	0.5%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
M: 110 001 – 120 000	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
N: 120 001 – 130 000	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
O: 130 001 – 140 000	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
P: 140 001 – 150 000	0.9%	0.1%	0.5%	0.0%	0.5%	0.1%	0.3%	0.0%
Q: 150 001 – 200 000	4.6%	0.4%	3.5%	0.1%	3.5%	0.4%	2.0%	0.2%
R: 200 001 – 250 000	4.5%	0.5%	3.4%	0.1%	3.9%	0.5%	3.0%	0.4%
S: 250 001 – 350 000	7.5%	0.8%	7.2%	0.3%	8.0%	1.2%	7.7%	1.0%
T: 350 001 – 500 000	11.3%	1.2%	11.4%	0.6%	11.7%	2.1%	15.9%	1.7%
U: 500 001 – 750 000	11.7%	2.4%	15.2%	1.2%	14.8%	3.5%	18.7%	2.7%
V: 750 001 – 1 000 000	9.6%	2.8%	9.9%	1.3%	10.6%	3.2%	13.4%	2.7%
W: 1 000 001 – 2 000 000	22.0%	12.2%	22.0%	9.6%	23.2%	12.8%	20.9%	9.1%
X: 2 000 001 – 5 000 000	16.8%	25.7%	16.5%	23.8%	14.8%	23.4%	11.3%	20.2%
Y: 5 000 001 +	6.1%	53.5%	6.1%	62.6%	5.1%	52.3%	4.0%	61.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2019 – 2022

Tax year		2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Fringe benefit		Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801	Acquisition of asset at less than the actual value[1]	1 433 313	6 255	1 511 764	6 723	1 512 840	7 290	1 551 370	7 925
3802	Right of use of motor vehicle	84 605	7 567	81 092	7 666	72 578	7 046	67 509	6 768
3803	Right of use of asset	15	1	12	1	3	0	5	0
3804	Meals and refreshments vouchers	9	0	3	0	3	0	3	0
3805	Free or cheap residential / holiday accommodation	81 968	2 274	83 055	2 376	81 563	2 412	78 172	2 341
3806	Free or cheap services	133 050	343	146 577	391	136 956	331	130 538	315
3807	Low or interest-free loans: house	33	2	26	2	26	2	20	0
3808	Payment of employees' debt	440 202	3 927	451 428	4 247	436 610	3 848	425 526	3 997
3809	Bursaries and scholarships	9 950	123	12 336	189	5 207	106	3 926	95
3810	Medical aid paid on behalf of employee	1 904 438	58 594	1 969 042	64 658	1 931 455	67 268	1 880 380	68 755
3817	Pension fund contributions	1 913 674	81 655	1 993 789	89 154	1 965 834	88 919	1 924 412	89 049
3825	Provident fund contributions	1 476 151	34 411	1 537 923	36 893	1 462 530	34 734	1 405 301	36 083
3828	Annuity fund contributions	34 444	839	35 927	922	34 411	881	35 043	975
	Other[1]	10 659	385	286 223	1 035	307 328	989	298 741	1 038
	Foreign fringe benefits[2]	6 089	216	5 552	210	4 477	177	3 991	159
Total			**196 592**		**214 466**		**214 002**		**217 499**
Percentage of total									
3801	Acquisition of asset at less than the actual value[1]		3.2%		3.1%		3.4%		3.6%
3802	Right of use of motor vehicle		3.8%		3.6%		3.3%		3.1%
3803	Right of use of asset		0.0%		0.0%		0.0%		0.0%
3804	Meals and refreshments vouchers		0.0%		0.0%		0.0%		0.0%
3805	Free or cheap residential / holiday accommodation		1.2%		1.1%		1.1%		1.1%
3806	Free or cheap services		0.2%		0.2%		0.2%		0.1%
3807	Low or interest-free loans: house		0.0%		0.0%		0.0%		0.0%
3808	Payment of employees' debt		2.0%		2.0%		1.8%		1.8%
3809	Bursaries and scholarships		0.1%		0.1%		0.0%		0.0%
3810	Medical aid paid on behalf of employee		29.8%		30.1%		31.4%		31.6%
3817	Pension fund contributions		41.5%		41.6%		41.6%		40.9%
3825	Provident fund contributions		17.5%		17.2%		16.2%		16.6%
3828	Annuity fund contributions		0.4%		0.4%		0.4%		0.4%
	Other[1]		0.2%		0.5%		0.5%		0.5%
	Foreign fringe benefits[2]		0.1%		0.1%		0.1%		0.1%
Total			**100.0%**		**100.0%**		**100.0%**		**100.0%**

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

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

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	1 129	3	1 686	4	1 849	5	2 180	6
B: = 0	98	0	170	0	237	1	212	1
C: 1 – 20 000	6 634	2	13 743	4	14 730	4	17 402	5
D: 20 001 – 30 000	5 514	2	9 155	4	10 330	5	10 348	4
E: 30 001 – 40 000	7 404	3	10 212	5	13 009	7	12 158	6
F: 40 001 – 50 000	9 392	5	12 426	7	16 986	11	14 742	9
G: 50 001 – 60 000	11 366	7	13 667	9	17 457	15	17 169	13
H: 60 001 – 70 000	14 633	10	15 799	12	17 482	16	17 731	16
I: 70 001 – 80 000	20 137	17	19 578	17	20 748	22	19 903	21
J: 80 001 – 90 000	25 725	25	24 681	25	25 472	31	24 633	29
K: 90 000 – 100 000	27 515	29	28 379	31	27 832	36	26 350	35
L: 100 001 – 110 000	27 798	32	30 195	35	29 129	41	27 210	38
M: 110 001 – 120 000	28 585	35	29 604	38	28 985	45	27 476	42
N: 120 001 – 130 000	29 181	38	29 467	40	29 094	47	27 417	45
O: 130 001 – 140 000	29 129	40	29 574	42	28 558	48	26 602	46
P: 140 001 – 150 000	29 903	44	29 274	45	28 783	53	26 251	47
Q: 150 001 – 200 000	149 531	250	150 337	265	144 673	286	136 061	274
R: 200 001 – 250 000	135 022	283	141 926	302	135 670	310	127 221	310
S: 250 001 – 350 000	216 822	597	225 122	644	220 827	673	220 397	671
T: 350 001 – 500 000	229 674	885	240 279	970	242 310	1 132	252 412	1 097
U: 500 001 – 750 000	212 011	1 172	222 111	1 284	223 938	1 470	245 839	1 528
V: 750 001 – 1 000 000	100 663	731	108 408	852	109 260	933	122 844	1 062
W: 1 000 001 – 2 000 000	88 821	967	97 650	1 140	98 252	1 192	117 366	1 493
X: 2 000 001 – 5 000 000	22 082	646	23 545	586	22 967	581	26 382	729
Y: 5 000 001 +	4 544	431	4 776	363	4 262	326	5 064	398
Total	**1 433 313**	**6 255**	**1 511 764**	**6 723**	**1 512 840**	**7 290**	**1 551 370**	**7 925**

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	0.9%	0.1%	1.0%	0.1%	1.1%	0.1%
D: 20 001 – 30 000	0.4%	0.0%	0.6%	0.1%	0.7%	0.1%	0.7%	0.1%
E: 30 001 – 40 000	0.5%	0.1%	0.7%	0.1%	0.9%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.7%	0.1%	0.8%	0.1%	1.1%	0.2%	1.0%	0.1%
G: 50 001 – 60 000	0.8%	0.1%	0.9%	0.1%	1.2%	0.2%	1.1%	0.2%
H: 60 001 – 70 000	1.0%	0.2%	1.0%	0.2%	1.2%	0.2%	1.1%	0.2%
I: 70 001 – 80 000	1.4%	0.3%	1.3%	0.3%	1.4%	0.3%	1.3%	0.3%
J: 80 001 – 90 000	1.8%	0.4%	1.6%	0.4%	1.7%	0.4%	1.6%	0.4%
K: 90 000 – 100 000	1.9%	0.5%	1.9%	0.5%	1.8%	0.5%	1.7%	0.4%
L: 100 001 – 110 000	1.9%	0.5%	2.0%	0.5%	1.9%	0.6%	1.8%	0.5%
M: 110 001 – 120 000	2.0%	0.6%	2.0%	0.6%	1.9%	0.6%	1.8%	0.5%
N: 120 001 – 130 000	2.0%	0.6%	1.9%	0.6%	1.9%	0.6%	1.8%	0.6%
O: 130 001 – 140 000	2.0%	0.6%	2.0%	0.6%	1.9%	0.7%	1.7%	0.6%
P: 140 001 – 150 000	2.1%	0.7%	1.9%	0.7%	1.9%	0.7%	1.7%	0.6%
Q: 150 001 – 200 000	10.4%	4.0%	9.9%	3.9%	9.6%	3.9%	8.8%	3.5%
R: 200 001 – 250 000	9.4%	4.5%	9.4%	4.5%	9.0%	4.2%	8.2%	3.9%
S: 250 001 – 350 000	15.1%	9.5%	14.9%	9.6%	14.6%	9.2%	14.2%	8.5%
T: 350 001 – 500 000	16.0%	14.1%	15.9%	14.4%	16.0%	15.5%	16.3%	13.8%
U: 500 001 – 750 000	14.8%	18.7%	14.7%	19.1%	14.8%	20.2%	15.8%	19.3%
V: 750 001 – 1 000 000	7.0%	11.7%	7.2%	12.7%	7.2%	12.8%	7.9%	13.4%
W: 1 000 001 – 2 000 000	6.2%	15.5%	6.5%	17.0%	6.5%	16.3%	7.6%	18.8%
X: 2 000 001 – 5 000 000	1.5%	10.3%	1.6%	8.7%	1.5%	8.0%	1.7%	9.2%
Y: 5 000 001 +	0.3%	6.9%	0.3%	5.4%	0.3%	4.5%	0.3%	5.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	32	3	47	4	42	4	38	5
B: = 0	1	0	5	0	6	1	9	1
C: 1 – 20 000	68	1	75	1	110	1	60	0
D: 20 001 – 30 000	77	1	87	1	122	2	62	1
E: 30 001 – 40 000	102	2	128	2	140	2	96	2
F: 40 001 – 50 000	120	2	160	3	168	4	78	1
G: 50 001 – 60 000	142	3	158	4	227	6	117	2
H: 60 001 – 70 000	207	5	224	4	260	7	130	3
I: 70 001 – 80 000	254	7	266	7	298	10	172	6
J: 80 001 – 90 000	292	9	293	8	358	11	209	6
K: 90 000 – 100 000	366	11	335	11	399	15	239	8
L: 100 001 – 110 000	423	14	365	13	426	15	283	11
M: 110 001 – 120 000	439	17	453	17	494	19	285	11
N: 120 001 – 130 000	479	18	510	20	525	23	318	12
O: 130 001 – 140 000	571	23	543	21	580	26	321	14
P: 140 001 – 150 000	631	26	570	25	565	28	391	18
Q: 150 001 – 200 000	4 300	208	4 072	202	3 943	212	2 525	127
R: 200 001 – 250 000	5 640	313	5 537	318	4 827	299	3 802	226
S: 250 001 – 350 000	13 664	879	12 116	826	10 702	774	8 914	620
T: 350 001 – 500 000	18 518	1 397	17 029	1 367	14 590	1 213	14 050	1 147
U: 500 001 – 750 000	17 477	1 609	17 299	1 668	15 401	1 519	14 852	1 443
V: 750 001 – 1 000 000	8 373	952	8 546	1 002	7 605	914	8 108	943
W: 1 000 001 – 2 000 000	8 679	1 237	8 615	1 295	7 597	1 183	8 892	1 320
X: 2 000 001 – 5 000 000	3 102	637	2 961	636	2 593	580	2 937	641
Y: 5 000 001 +	648	194	698	213	600	180	621	198
Total	**84 605**	**7 567**	**81 092**	**7 666**	**72 578**	**7 046**	**67 509**	**6 768**

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	0.3%	0.1%	0.2%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.3%	0.1%	0.4%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.3%	0.1%	0.4%	0.1%	0.5%	0.2%	0.3%	0.1%
K: 90 000 – 100 000	0.4%	0.1%	0.4%	0.1%	0.5%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	0.5%	0.2%	0.5%	0.2%	0.6%	0.2%	0.4%	0.2%
M: 110 001 – 120 000	0.5%	0.2%	0.6%	0.2%	0.7%	0.3%	0.4%	0.2%
N: 120 001 – 130 000	0.6%	0.2%	0.6%	0.3%	0.7%	0.3%	0.5%	0.2%
O: 130 001 – 140 000	0.7%	0.3%	0.7%	0.3%	0.8%	0.4%	0.5%	0.2%
P: 140 001 – 150 000	0.7%	0.3%	0.7%	0.3%	0.8%	0.4%	0.6%	0.3%
Q: 150 001 – 200 000	5.1%	2.7%	5.0%	2.6%	5.4%	3.0%	3.7%	1.9%
R: 200 001 – 250 000	6.7%	4.1%	6.8%	4.1%	6.7%	4.2%	5.6%	3.3%
S: 250 001 – 350 000	16.2%	11.6%	14.9%	10.8%	14.7%	11.0%	13.2%	9.2%
T: 350 001 – 500 000	21.9%	18.5%	21.0%	17.8%	20.1%	17.2%	20.8%	16.9%
U: 500 001 – 750 000	20.7%	21.3%	21.3%	21.8%	21.2%	21.6%	22.0%	21.3%
V: 750 001 – 1 000 000	9.9%	12.6%	10.5%	13.1%	10.5%	13.0%	12.0%	13.9%
W: 1 000 001 – 2 000 000	10.3%	16.3%	10.6%	16.9%	10.5%	16.8%	13.2%	19.5%
X: 2 000 001 – 5 000 000	3.7%	8.4%	3.7%	8.3%	3.6%	8.2%	4.4%	9.5%
Y: 5 000 001 +	0.8%	2.6%	0.9%	2.8%	0.8%	2.6%	0.9%	2.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	803	19	1 271	32	1 406	35	1 707	46
B: = 0	109	3	202	6	236	7	263	9
C: 1 – 20 000	1 905	6	2 419	8	2 912	10	2 658	9
D: 20 001 – 30 000	2 082	9	2 275	11	2 798	14	2 151	11
E: 30 001 – 40 000	2 987	14	2 937	18	3 552	22	2 825	17
F: 40 001 – 50 000	3 255	18	3 535	21	4 541	31	3 249	21
G: 50 001 – 60 000	3 990	24	3 928	26	5 441	41	3 491	24
H: 60 001 – 70 000	5 052	33	4 917	35	6 114	50	4 270	31
I: 70 001 – 80 000	6 476	45	6 101	47	7 525	65	5 161	40
J: 80 001 – 90 000	8 337	62	7 623	63	10 011	90	6 009	50
K: 90 000 – 100 000	10 325	85	9 429	83	9 916	102	6 935	66
L: 100 001 – 110 000	12 496	121	11 073	109	11 337	129	7 957	81
M: 110 001 – 120 000	15 410	170	13 589	154	13 219	167	9 442	104
N: 120 001 – 130 000	21 046	319	18 914	316	16 187	225	11 460	141
O: 130 001 – 140 000	23 722	368	21 935	349	20 010	312	14 391	208
P: 140 001 – 150 000	27 374	452	24 370	400	23 593	406	18 050	299
Q: 150 001 – 200 000	169 103	3 484	160 263	3 360	153 944	3 461	126 854	2 781
R: 200 001 – 250 000	215 794	5 672	201 998	5 275	192 341	5 409	158 203	4 264
S: 250 001 – 350 000	409 673	11 800	418 281	12 839	408 024	13 320	380 163	12 770
T: 350 001 – 500 000	446 080	14 328	486 807	16 636	483 625	17 583	499 857	18 873
U: 500 001 – 750 000	295 403	10 562	323 969	12 241	317 078	12 747	347 921	14 299
V: 750 001 – 1 000 000	111 503	4 621	121 842	5 316	118 142	5 462	131 763	6 061
W: 1 000 001 – 2 000 000	87 265	4 593	95 976	5 308	95 167	5 569	108 060	6 245
X: 2 000 001 – 5 000 000	20 412	1 446	21 411	1 625	20 699	1 640	23 275	1 865
Y: 5 000 001 +	3 836	340	3 977	381	3 637	368	4 265	441
Total	**1 904 438**	**58 594**	**1 969 042**	**64 658**	**1 931 455**	**67 268**	**1 880 380**	**68 755**

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.0%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	0.3%	0.1%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.4%	0.1%	0.4%	0.1%	0.5%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.5%	0.1%	0.5%	0.1%	0.5%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	0.7%	0.2%	0.6%	0.2%	0.6%	0.2%	0.4%	0.1%
M: 110 001 – 120 000	0.8%	0.3%	0.7%	0.2%	0.7%	0.2%	0.5%	0.2%
N: 120 001 – 130 000	1.1%	0.5%	1.0%	0.5%	0.8%	0.3%	0.6%	0.2%
O: 130 001 – 140 000	1.2%	0.6%	1.1%	0.5%	1.0%	0.5%	0.8%	0.3%
P: 140 001 – 150 000	1.4%	0.8%	1.2%	0.6%	1.2%	0.6%	1.0%	0.4%
Q: 150 001 – 200 000	8.9%	5.9%	8.1%	5.2%	8.0%	5.1%	6.7%	4.0%
R: 200 001 – 250 000	11.3%	9.7%	10.3%	8.2%	10.0%	8.0%	8.4%	6.2%
S: 250 001 – 350 000	21.5%	20.1%	21.2%	19.9%	21.1%	19.8%	20.2%	18.6%
T: 350 001 – 500 000	23.4%	24.5%	24.7%	25.7%	25.0%	26.1%	26.6%	27.4%
U: 500 001 – 750 000	15.5%	18.0%	16.5%	18.9%	16.4%	19.0%	18.5%	20.8%
V: 750 001 – 1 000 000	5.9%	7.9%	6.2%	8.2%	6.1%	8.1%	7.0%	8.8%
W: 1 000 001 – 2 000 000	4.6%	7.8%	4.9%	8.2%	4.9%	8.3%	5.7%	9.1%
X: 2 000 001 – 5 000 000	1.1%	2.5%	1.1%	2.5%	1.1%	2.4%	1.2%	2.7%
Y: 5 000 001 +	0.2%	0.6%	0.2%	0.6%	0.2%	0.5%	0.2%	0.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	772	19	1 380	38	1 444	41	1 731	51
B: = 0	116	4	253	9	257	10	274	12
C: 1 – 20 000	3 738	8	4 923	11	4 816	10	4 307	10
D: 20 001 – 30 000	3 129	10	4 517	15	4 108	12	3 312	10
E: 30 001 – 40 000	4 206	15	5 360	21	4 891	16	4 074	14
F: 40 001 – 50 000	5 303	22	6 621	30	7 117	29	5 338	21
G: 50 001 – 60 000	6 202	28	6 750	32	7 561	33	6 333	26
H: 60 001 – 70 000	8 395	44	7 757	39	8 008	39	6 843	32
I: 70 001 – 80 000	11 016	63	9 816	55	11 290	74	7 744	41
J: 80 001 – 90 000	13 261	87	12 018	77	13 294	92	9 174	55
K: 90 000 – 100 000	15 622	128	14 709	111	11 999	85	10 099	66
L: 100 001 – 110 000	17 876	171	16 845	160	15 269	144	10 964	87
M: 110 001 – 120 000	21 725	249	18 317	205	16 241	168	14 201	146
N: 120 001 – 130 000	26 010	346	24 556	334	22 937	295	15 125	169
O: 130 001 – 140 000	27 682	393	25 498	365	23 886	331	18 787	245
P: 140 001 – 150 000	30 105	457	27 460	416	26 822	409	22 218	322
Q: 150 001 – 200 000	177 588	3 323	166 723	3 104	157 801	2 926	139 530	2 483
R: 200 001 – 250 000	213 506	5 493	202 592	5 127	196 587	4 992	166 736	3 929
S: 250 001 – 350 000	439 064	15 954	451 546	16 612	451 392	16 823	419 688	14 836
T: 350 001 – 500 000	435 677	21 426	484 892	24 332	485 719	24 485	511 456	24 943
U: 500 001 – 750 000	266 709	16 276	297 158	18 742	295 482	18 944	321 301	20 272
V: 750 001 – 1 000 000	98 800	7 580	108 091	8 585	105 372	8 532	116 778	9 306
W: 1 000 001 – 2 000 000	71 552	6 970	80 094	8 019	77 978	7 873	90 595	8 989
X: 2 000 001 – 5 000 000	13 490	2 090	13 813	2 212	13 510	2 071	15 447	2 416
Y: 5 000 001 +	2 130	498	2 100	503	2 053	484	2 357	568
Total	**1 913 674**	**81 655**	**1 993 789**	**89 154**	**1 965 834**	**88 919**	**1 924 412**	**89 049**

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.0%	0.1%	0.0%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.4%	0.0%	0.4%	0.0%	0.4%	0.0%
I: 70 001 – 80 000	0.6%	0.1%	0.5%	0.1%	0.6%	0.1%	0.4%	0.0%
J: 80 001 – 90 000	0.7%	0.1%	0.6%	0.1%	0.7%	0.1%	0.5%	0.1%
K: 90 000 – 100 000	0.8%	0.2%	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%
L: 100 001 – 110 000	0.9%	0.2%	0.8%	0.2%	0.8%	0.2%	0.6%	0.1%
M: 110 001 – 120 000	1.1%	0.3%	0.9%	0.2%	0.8%	0.2%	0.7%	0.2%
N: 120 001 – 130 000	1.4%	0.4%	1.2%	0.4%	1.2%	0.3%	0.8%	0.2%
O: 130 001 – 140 000	1.4%	0.5%	1.3%	0.4%	1.2%	0.4%	1.0%	0.3%
P: 140 001 – 150 000	1.6%	0.6%	1.4%	0.5%	1.4%	0.5%	1.2%	0.4%
Q: 150 001 – 200 000	9.3%	4.1%	8.4%	3.5%	8.0%	3.3%	7.3%	2.8%
R: 200 001 – 250 000	11.2%	6.7%	10.2%	5.8%	10.0%	5.6%	8.7%	4.4%
S: 250 001 – 350 000	22.9%	19.5%	22.6%	18.6%	23.0%	18.9%	21.8%	16.7%
T: 350 001 – 500 000	22.8%	26.2%	24.3%	27.3%	24.7%	27.5%	26.6%	28.0%
U: 500 001 – 750 000	13.9%	19.9%	14.9%	21.0%	15.0%	21.3%	16.7%	22.8%
V: 750 001 – 1 000 000	5.2%	9.3%	5.4%	9.6%	5.4%	9.6%	6.1%	10.5%
W: 1 000 001 – 2 000 000	3.7%	8.5%	4.0%	9.0%	4.0%	8.9%	4.7%	10.1%
X: 2 000 001 – 5 000 000	0.7%	2.6%	0.7%	2.5%	0.7%	2.3%	0.8%	2.7%
Y: 5 000 001 +	0.1%	0.6%	0.1%	0.6%	0.1%	0.5%	0.1%	0.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Provident fund contributions (code 3825) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	1 809	21	2 756	31	2 728	31	3 090	39
B: = 0	110	2	271	5	256	6	265	6
C: 1 – 20 000	12 415	13	19 063	19	23 403	24	19 398	20
D: 20 001 – 30 000	11 376	17	14 589	22	18 169	27	13 360	22
E: 30 001 – 40 000	13 866	27	17 125	33	21 568	41	15 075	29
F: 40 001 – 50 000	18 228	41	20 928	48	27 699	63	19 763	44
G: 50 001 – 60 000	21 241	56	23 804	63	30 550	83	25 001	65
H: 60 001 – 70 000	28 637	90	28 178	93	32 397	109	24 543	75
I: 70 001 – 80 000	38 409	143	36 311	136	40 442	157	28 376	103
J: 80 001 – 90 000	48 313	214	45 842	201	47 431	211	35 859	150
K: 90 000 – 100 000	51 289	263	49 597	252	48 702	243	39 815	194
L: 100 001 – 110 000	50 790	291	50 431	294	47 082	267	40 383	224
M: 110 001 – 120 000	49 099	311	48 956	317	43 995	280	40 163	248
N: 120 001 – 130 000	46 369	327	46 051	327	41 271	297	38 230	265
O: 130 001 – 140 000	44 427	346	44 224	348	38 870	305	36 331	279
P: 140 001 – 150 000	43 066	360	42 361	356	37 127	318	34 365	292
Q: 150 001 – 200 000	190 497	1 946	190 410	2 002	166 539	1 770	155 594	1 665
R: 200 001 – 250 000	149 160	2 024	156 138	2 160	137 068	1 905	129 788	1 748
S: 250 001 – 350 000	200 640	3 798	214 077	4 061	194 783	3 687	201 272	3 694
T: 350 001 – 500 000	178 759	5 175	188 716	5 453	176 120	5 063	186 118	5 165
U: 500 001 – 750 000	144 344	6 430	152 407	6 851	144 969	6 511	158 016	6 892
V: 750 001 – 1 000 000	61 795	3 965	67 737	4 397	64 908	4 226	72 376	4 598
W: 1 000 001 – 2 000 000	55 079	5 383	60 622	6 031	60 414	5 999	69 508	6 663
X: 2 000 001 – 5 000 000	13 766	2 407	14 682	2 627	13 747	2 447	15 644	2 738
Y: 5 000 001 +	2 667	760	2 647	765	2 292	664	2 968	865
Total	**1 476 151**	**34 411**	**1 537 923**	**36 893**	**1 462 530**	**34 734**	**1 405 301**	**36 083**

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Providend fund contributions (code 3825) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.0%	1.2%	0.1%	1.6%	0.1%	1.4%	0.1%
D: 20 001 – 30 000	0.8%	0.0%	0.9%	0.1%	1.2%	0.1%	1.0%	0.1%
E: 30 001 – 40 000	0.9%	0.1%	1.1%	0.1%	1.5%	0.1%	1.1%	0.1%
F: 40 001 – 50 000	1.2%	0.1%	1.4%	0.1%	1.9%	0.2%	1.4%	0.1%
G: 50 001 – 60 000	1.4%	0.2%	1.5%	0.2%	2.1%	0.2%	1.8%	0.2%
H: 60 001 – 70 000	1.9%	0.3%	1.8%	0.3%	2.2%	0.3%	1.7%	0.2%
I: 70 001 – 80 000	2.6%	0.4%	2.4%	0.4%	2.8%	0.5%	2.0%	0.3%
J: 80 001 – 90 000	3.3%	0.6%	3.0%	0.5%	3.2%	0.6%	2.6%	0.4%
K: 90 000 – 100 000	3.5%	0.8%	3.2%	0.7%	3.3%	0.7%	2.8%	0.5%
L: 100 001 – 110 000	3.4%	0.8%	3.3%	0.8%	3.2%	0.8%	2.9%	0.6%
M: 110 001 – 120 000	3.3%	0.9%	3.2%	0.9%	3.0%	0.8%	2.9%	0.7%
N: 120 001 – 130 000	3.1%	1.0%	3.0%	0.9%	2.8%	0.9%	2.7%	0.7%
O: 130 001 – 140 000	3.0%	1.0%	2.9%	0.9%	2.7%	0.9%	2.6%	0.8%
P: 140 001 – 150 000	2.9%	1.0%	2.8%	1.0%	2.5%	0.9%	2.4%	0.8%
Q: 150 001 – 200 000	12.9%	5.7%	12.4%	5.4%	11.4%	5.1%	11.1%	4.6%
R: 200 001 – 250 000	10.1%	5.9%	10.2%	5.9%	9.4%	5.5%	9.2%	4.8%
S: 250 001 – 350 000	13.6%	11.0%	13.9%	11.0%	13.3%	10.6%	14.3%	10.2%
T: 350 001 – 500 000	12.1%	15.0%	12.3%	14.8%	12.0%	14.6%	13.2%	14.3%
U: 500 001 – 750 000	9.8%	18.7%	9.9%	18.6%	9.9%	18.7%	11.2%	19.1%
V: 750 001 – 1 000 000	4.2%	11.5%	4.4%	11.9%	4.4%	12.2%	5.2%	12.7%
W: 1 000 001 – 2 000 000	3.7%	15.6%	3.9%	16.3%	4.1%	17.3%	4.9%	18.5%
X: 2 000 001 – 5 000 000	0.9%	7.0%	1.0%	7.1%	0.9%	7.0%	1.1%	7.6%
Y: 5 000 001 +	0.2%	2.2%	0.2%	2.1%	0.2%	1.9%	0.2%	2.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	14	0	21	1	19	0	23	0
B: = 0	2	0	4	0	6	0	5	0
C: 1 – 20 000	63	0	85	0	159	0	119	0
D: 20 001 – 30 000	62	0	73	0	145	0	106	0
E: 30 001 – 40 000	85	0	126	0	209	1	166	0
F: 40 001 – 50 000	127	0	162	0	265	1	168	0
G: 50 001 – 60 000	154	0	211	1	334	1	238	1
H: 60 001 – 70 000	213	1	256	1	302	1	268	1
I: 70 001 – 80 000	316	1	356	1	358	1	214	1
J: 80 001 – 90 000	404	1	386	2	447	2	274	1
K: 90 000 – 100 000	523	2	511	2	515	3	382	2
L: 100 001 – 110 000	552	2	570	3	559	3	451	2
M: 110 001 – 120 000	588	3	593	3	538	3	421	2
N: 120 001 – 130 000	637	3	585	3	549	3	448	2
O: 130 001 – 140 000	612	4	647	4	613	4	538	3
P: 140 001 – 150 000	648	4	633	4	628	4	467	3
Q: 150 001 – 200 000	3 381	25	3 335	26	3 295	27	2 960	23
R: 200 001 – 250 000	3 525	34	3 462	34	3 287	33	3 170	32
S: 250 001 – 350 000	6 217	84	6 288	88	5 942	87	6 050	84
T: 350 001 – 500 000	5 905	118	6 291	129	5 779	123	6 361	128
U: 500 001 – 750 000	4 944	159	5 423	174	4 867	159	5 556	177
V: 750 001 – 1 000 000	2 334	111	2 422	121	2 317	119	2 708	134
W: 1 000 001 – 2 000 000	2 511	190	2 776	219	2 608	205	3 131	248
X: 2 000 001 – 5 000 000	550	80	624	89	580	81	701	103
Y: 5 000 001 +	77	14	87	17	90	19	118	25
Total	**34 444**	**839**	**35 927**	**922**	**34 411**	**881**	**35 043**	**975**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.1%	0.1%	0.1%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.2%	0.0%	0.5%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.4%	0.1%	0.3%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.4%	0.0%	0.6%	0.1%	0.5%	0.0%
F: 40 001 – 50 000	0.4%	0.0%	0.5%	0.0%	0.8%	0.1%	0.5%	0.0%
G: 50 001 – 60 000	0.4%	0.1%	0.6%	0.1%	1.0%	0.1%	0.7%	0.1%
H: 60 001 – 70 000	0.6%	0.1%	0.7%	0.1%	0.9%	0.1%	0.8%	0.1%
I: 70 001 – 80 000	0.9%	0.1%	1.0%	0.1%	1.0%	0.2%	0.6%	0.1%
J: 80 001 – 90 000	1.2%	0.2%	1.1%	0.2%	1.3%	0.2%	0.8%	0.1%
K: 90 000 – 100 000	1.5%	0.3%	1.4%	0.2%	1.5%	0.3%	1.1%	0.2%
L: 100 001 – 110 000	1.6%	0.3%	1.6%	0.3%	1.6%	0.3%	1.3%	0.2%
M: 110 001 – 120 000	1.7%	0.4%	1.7%	0.4%	1.6%	0.3%	1.2%	0.2%
N: 120 001 – 130 000	1.8%	0.4%	1.6%	0.4%	1.6%	0.4%	1.3%	0.2%
O: 130 001 – 140 000	1.8%	0.5%	1.8%	0.4%	1.8%	0.4%	1.5%	0.4%
P: 140 001 – 150 000	1.9%	0.5%	1.8%	0.4%	1.8%	0.5%	1.3%	0.3%
Q: 150 001 – 200 000	9.8%	3.0%	9.3%	2.9%	9.6%	3.1%	8.4%	2.4%
R: 200 001 – 250 000	10.2%	4.1%	9.6%	3.7%	9.6%	3.8%	9.0%	3.3%
S: 250 001 – 350 000	18.0%	10.0%	17.5%	9.5%	17.3%	9.8%	17.3%	8.6%
T: 350 001 – 500 000	17.1%	14.1%	17.5%	14.0%	16.8%	13.9%	18.2%	13.2%
U: 500 001 – 750 000	14.4%	19.0%	15.1%	18.9%	14.1%	18.0%	15.9%	18.1%
V: 750 001 – 1 000 000	6.8%	13.3%	6.7%	13.1%	6.7%	13.5%	7.7%	13.7%
W: 1 000 001 – 2 000 000	7.3%	22.7%	7.7%	23.7%	7.6%	23.3%	8.9%	25.5%
X: 2 000 001 – 5 000 000	1.6%	9.5%	1.7%	9.7%	1.7%	9.2%	2.0%	10.5%
Y: 5 000 001 +	0.2%	1.6%	0.2%	1.9%	0.3%	2.2%	0.3%	2.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.1: Assessed individual taxpayers: Deductions, 2019 – 2022

Tax year		2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Deduction		Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4011	Donations	111 364	1 186	110 184	1 372	109 109	1 366	99 579	1 297
4014	Travel expenses - fixed cost - business cost claimed against allowance	360 849	24 083	325 366	23 107	295 865	19 621	288 275	20 442
4015	Travel expenses - actual business cost	23 946	1 437	23 087	1 439	21 327	1 242	21 246	1 405
4016	Other	31 020	3 041	29 286	3 099	27 070	2 748	27 918	3 043
4017	Subsistence allowance - local	7 315	95	4 788	76	2 685	48	1 803	44
4027	Depreciation	9 605	181	9 591	179	8 945	236	10 490	1 447
4028	Home office expense	19 904	549	21 402	786	46 686	907	31 009	681
4029	Retirement fund contributions	3 752 946	206 250	3 938 708	222 669	3 842 024	218 275	3 719 943	224 094
4048	Employer provided vehicle expenses	56 328	4 146	54 642	4 353	50 016	4 040	48 468	4 154
4050	Employer provided vehicle expenses (operating lease)	1 948	156	2 061	178	2 211	186	2 069	179
	Other[1]	35 532	4 381	39 730	4 586	43 655	8 659	37 978	9 594
	Medical Tax Credits Rebate[2]	2 786 972	21 041	2 853 715	21 582	2 796 461	21 863	2 752 198	22 378
	Medical Tax Credits Rebate - additional expense[2]	984 616	6 796	1 089 150	7 711	1 126 691	7 890	1 066 246	8 023
Total			**245 505**		**261 844**		**257 328**		**266 380**
Percentage of total									
4011	Donations		0.5%		0.5%		0.5%		0.5%
4014	Travel expenses - fixed cost - business cost claimed against allowance		9.8%		8.8%		7.6%		7.7%
4015	Travel expenses - actual business cost		0.6%		0.5%		0.5%		0.5%
4016	Other		1.2%		1.2%		1.1%		1.1%
4017	Subsistence allowance - local		0.0%		0.0%		0.0%		0.0%
4027	Depreciation		0.1%		0.1%		0.1%		0.5%
4028	Home office expense		0.2%		0.3%		0.4%		0.3%
4029	Retirement fund contributions		84.0%		85.0%		84.8%		84.1%
4048	Employer provided vehicle expenses		1.7%		1.7%		1.6%		1.6%
4050	Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
	Other[1]		1.8%		1.8%		3.4%		3.6%
	Medical Tax Credits Rebate[2]		8.6%		8.2%		8.5%		8.4%
	Medical Tax Credits Rebate - additional expense[2]		2.8%		2.9%		3.1%		3.0%
Total			**100.0%**		**100.0%**		**100.0%**		**100.0%**

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

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

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	108	9	100	9	120	9	117	9
B: = 0	23	2	17	1	27	2	26	3
C: 1 – 20 000	146	3	123	2	199	5	88	2
D: 20 001 – 30 000	111	2	116	3	163	3	86	1
E: 30 001 – 40 000	225	4	151	4	219	4	130	3
F: 40 001 – 50 000	247	6	191	5	302	6	152	3
G: 50 001 – 60 000	348	9	263	7	392	11	240	7
H: 60 001 – 70 000	544	16	356	11	526	15	349	9
I: 70 001 – 80 000	786	24	548	18	735	22	509	15
J: 80 001 – 90 000	901	26	715	24	938	28	696	21
K: 90 000 – 100 000	1 138	35	873	29	1 058	35	802	26
L: 100 001 – 110 000	1 427	44	1 075	36	1 297	45	923	31
M: 110 001 – 120 000	1 612	54	1 271	47	1 576	53	1 048	38
N: 120 001 – 130 000	1 893	67	1 471	56	1 834	61	1 326	47
O: 130 001 – 140 000	2 111	80	1 672	67	1 888	70	1 475	56
P: 140 001 – 150 000	2 306	92	1 887	79	2 019	77	1 578	65
Q: 150 001 – 200 000	13 686	586	11 144	507	10 985	470	9 198	413
R: 200 001 – 250 000	18 054	853	14 706	741	13 693	662	11 464	566
S: 250 001 – 350 000	39 591	2 127	33 047	1 855	29 823	1 573	26 424	1 449
T: 350 001 – 500 000	65 370	4 133	55 814	3 694	49 415	3 117	46 295	3 032
U: 500 001 – 750 000	91 349	6 657	82 755	6 358	74 449	5 387	72 441	5 526
V: 750 001 – 1 000 000	55 229	4 209	53 057	4 271	48 606	3 651	50 988	4 067
W: 1 000 001 – 2 000 000	50 444	3 926	51 214	4 178	45 168	3 464	49 315	3 987
X: 2 000 001 – 5 000 000	11 554	977	11 200	960	9 194	746	10 991	931
Y: 5 000 001 +	1 646	142	1 600	144	1 239	105	1 614	135
Total	**360 849**	**24 083**	**325 366**	**23 107**	**295 865**	**19 621**	**288 275**	**20 442**

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Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.1%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.0%	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%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%
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	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.3%	0.1%	0.3%	0.1%	0.4%	0.2%	0.3%	0.1%
L: 100 001 – 110 000	0.4%	0.2%	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.4%	0.2%	0.4%	0.2%	0.5%	0.3%	0.4%	0.2%
N: 120 001 – 130 000	0.5%	0.3%	0.5%	0.2%	0.6%	0.3%	0.5%	0.2%
O: 130 001 – 140 000	0.6%	0.3%	0.5%	0.3%	0.6%	0.4%	0.5%	0.3%
P: 140 001 – 150 000	0.6%	0.4%	0.6%	0.3%	0.7%	0.4%	0.5%	0.3%
Q: 150 001 – 200 000	3.8%	2.4%	3.4%	2.2%	3.7%	2.4%	3.2%	2.0%
R: 200 001 – 250 000	5.0%	3.5%	4.5%	3.2%	4.6%	3.4%	4.0%	2.8%
S: 250 001 – 350 000	11.0%	8.8%	10.2%	8.0%	10.1%	8.0%	9.2%	7.1%
T: 350 001 – 500 000	18.1%	17.2%	17.2%	16.0%	16.7%	15.9%	16.1%	14.8%
U: 500 001 – 750 000	25.3%	27.6%	25.4%	27.5%	25.2%	27.5%	25.1%	27.0%
V: 750 001 – 1 000 000	15.3%	17.5%	16.3%	18.5%	16.4%	18.6%	17.7%	19.9%
W: 1 000 001 – 2 000 000	14.0%	16.3%	15.7%	18.1%	15.3%	17.7%	17.1%	19.5%
X: 2 000 001 – 5 000 000	3.2%	4.1%	3.4%	4.2%	3.1%	3.8%	3.8%	4.6%
Y: 5 000 001 +	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%	0.6%	0.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	147	9	100	7	100	7	79	18
B: = 0	25	2	31	3	27	3	8	1
C: 1 – 20 000	128	6	112	5	77	3	52	3
D: 20 001 – 30 000	77	2	76	4	70	3	44	2
E: 30 001 – 40 000	90	5	86	4	83	4	51	3
F: 40 001 – 50 000	165	7	105	5	109	5	80	4
G: 50 001 – 60 000	230	10	171	9	155	8	101	6
H: 60 001 – 70 000	424	16	297	12	234	10	177	8
I: 70 001 – 80 000	644	23	584	19	488	17	301	13
J: 80 001 – 90 000	578	21	574	22	630	20	515	21
K: 90 000 – 100 000	583	24	614	25	571	20	462	20
L: 100 001 – 110 000	605	24	550	24	576	23	478	20
M: 110 001 – 120 000	580	26	557	24	550	23	451	21
N: 120 001 – 130 000	573	25	571	26	591	24	446	22
O: 130 001 – 140 000	538	24	537	26	467	21	435	20
P: 140 001 – 150 000	570	24	496	24	470	20	422	19
Q: 150 001 – 200 000	2 446	116	2 368	118	2 115	100	2 002	100
R: 200 001 – 250 000	2 274	113	2 066	108	1 868	91	1 804	99
S: 250 001 – 350 000	3 339	171	3 253	175	3 020	162	2 992	176
T: 350 001 – 500 000	3 371	199	3 363	205	3 058	178	3 171	193
U: 500 001 – 750 000	2 959	208	2 978	215	2 741	184	3 004	212
V: 750 001 – 1 000 000	1 490	128	1 346	116	1 285	106	1 525	130
W: 1 000 001 – 2 000 000	1 626	177	1 731	184	1 561	150	1 999	202
X: 2 000 001 – 5 000 000	429	66	468	71	434	56	578	84
Y: 5 000 001 +	55	11	53	10	47	7	69	10
Total	**23 946**	**1 437**	**23 087**	**1 439**	**21 327**	**1 242**	**21 246**	**1 405**

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Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	0.6%	0.7%	0.4%	0.5%	0.5%	0.6%	0.4%	1.2%
B: = 0	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.0%	0.1%
C: 1 – 20 000	0.5%	0.4%	0.5%	0.3%	0.4%	0.2%	0.2%	0.2%
D: 20 001 – 30 000	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.2%	0.2%
F: 40 001 – 50 000	0.7%	0.5%	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%
G: 50 001 – 60 000	1.0%	0.7%	0.7%	0.6%	0.7%	0.6%	0.5%	0.4%
H: 60 001 – 70 000	1.8%	1.1%	1.3%	0.8%	1.1%	0.8%	0.8%	0.6%
I: 70 001 – 80 000	2.7%	1.6%	2.5%	1.3%	2.3%	1.4%	1.4%	1.0%
J: 80 001 – 90 000	2.4%	1.5%	2.5%	1.5%	3.0%	1.6%	2.4%	1.5%
K: 90 000 – 100 000	2.4%	1.7%	2.7%	1.7%	2.7%	1.6%	2.2%	1.4%
L: 100 001 – 110 000	2.5%	1.7%	2.4%	1.6%	2.7%	1.8%	2.2%	1.4%
M: 110 001 – 120 000	2.4%	1.8%	2.4%	1.7%	2.6%	1.8%	2.1%	1.5%
N: 120 001 – 130 000	2.4%	1.7%	2.5%	1.8%	2.8%	2.0%	2.1%	1.5%
O: 130 001 – 140 000	2.2%	1.7%	2.3%	1.8%	2.2%	1.7%	2.0%	1.4%
P: 140 001 – 150 000	2.4%	1.7%	2.1%	1.6%	2.2%	1.6%	2.0%	1.3%
Q: 150 001 – 200 000	10.2%	8.1%	10.3%	8.2%	9.9%	8.0%	9.4%	7.1%
R: 200 001 – 250 000	9.5%	7.9%	8.9%	7.5%	8.8%	7.3%	8.5%	7.1%
S: 250 001 – 350 000	13.9%	11.9%	14.1%	12.2%	14.2%	13.0%	14.1%	12.5%
T: 350 001 – 500 000	14.1%	13.8%	14.6%	14.2%	14.3%	14.3%	14.9%	13.7%
U: 500 001 – 750 000	12.4%	14.5%	12.9%	15.0%	12.9%	14.8%	14.1%	15.1%
V: 750 001 – 1 000 000	6.2%	8.9%	5.8%	8.1%	6.0%	8.5%	7.2%	9.2%
W: 1 000 001 – 2 000 000	6.8%	12.3%	7.5%	12.8%	7.3%	12.0%	9.4%	14.4%
X: 2 000 001 – 5 000 000	1.8%	4.6%	2.0%	5.0%	2.0%	4.5%	2.7%	6.0%
Y: 5 000 001 +	0.2%	0.7%	0.2%	0.7%	0.2%	0.5%	0.3%	0.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	172	22	134	30	118	21	97	51
B: = 0	36	7	44	11	33	6	14	6
C: 1 – 20 000	138	9	117	7	81	6	60	6
D: 20 001 – 30 000	85	4	63	4	65	4	58	4
E: 30 001 – 40 000	107	7	82	5	77	6	59	5
F: 40 001 – 50 000	168	10	102	5	101	6	80	8
G: 50 001 – 60 000	212	11	163	11	155	7	91	4
H: 60 001 – 70 000	299	15	224	13	196	9	116	6
I: 70 001 – 80 000	419	18	400	20	304	17	167	13
J: 80 001 – 90 000	439	19	410	16	472	17	364	15
K: 90 000 – 100 000	482	22	402	20	377	17	319	14
L: 100 001 – 110 000	505	22	425	18	426	19	350	16
M: 110 001 – 120 000	514	25	422	19	436	18	337	15
N: 120 001 – 130 000	532	27	444	24	461	22	333	16
O: 130 001 – 140 000	502	25	455	21	409	19	345	16
P: 140 001 – 150 000	531	23	452	24	440	22	379	21
Q: 150 001 – 200 000	2 582	132	2 325	128	2 172	110	1 933	107
R: 200 001 – 250 000	2 527	138	2 293	134	2 099	115	1 935	106
S: 250 001 – 350 000	4 461	266	4 208	272	3 983	249	3 720	233
T: 350 001 – 500 000	5 212	376	5 035	390	4 529	327	4 710	344
U: 500 001 – 750 000	4 936	482	4 946	498	4 412	444	5 146	480
V: 750 001 – 1 000 000	2 519	354	2 369	339	2 195	312	2 706	351
W: 1 000 001 – 2 000 000	2 778	620	2 860	651	2 622	578	3 411	672
X: 2 000 001 – 5 000 000	757	333	807	360	807	345	1 043	443
Y: 5 000 001 +	107	76	104	76	100	53	145	92
Total	**31 020**	**3 041**	**29 286**	**3 099**	**27 070**	**2 748**	**27 918**	**3 043**

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Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	0.6%	0.7%	0.5%	1.0%	0.4%	0.8%	0.3%	1.7%
B: = 0	0.1%	0.2%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%
C: 1 – 20 000	0.4%	0.3%	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
E: 30 001 – 40 000	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%
F: 40 001 – 50 000	0.5%	0.3%	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%
G: 50 001 – 60 000	0.7%	0.4%	0.6%	0.4%	0.6%	0.3%	0.3%	0.1%
H: 60 001 – 70 000	1.0%	0.5%	0.8%	0.4%	0.7%	0.3%	0.4%	0.2%
I: 70 001 – 80 000	1.4%	0.6%	1.4%	0.6%	1.1%	0.6%	0.6%	0.4%
J: 80 001 – 90 000	1.4%	0.6%	1.4%	0.5%	1.7%	0.6%	1.3%	0.5%
K: 90 000 – 100 000	1.6%	0.7%	1.4%	0.7%	1.4%	0.6%	1.1%	0.4%
L: 100 001 – 110 000	1.6%	0.7%	1.5%	0.6%	1.6%	0.7%	1.3%	0.5%
M: 110 001 – 120 000	1.7%	0.8%	1.4%	0.6%	1.6%	0.7%	1.2%	0.5%
N: 120 001 – 130 000	1.7%	0.9%	1.5%	0.8%	1.7%	0.8%	1.2%	0.5%
O: 130 001 – 140 000	1.6%	0.8%	1.6%	0.7%	1.5%	0.7%	1.2%	0.5%
P: 140 001 – 150 000	1.7%	0.8%	1.5%	0.8%	1.6%	0.8%	1.4%	0.7%
Q: 150 001 – 200 000	8.3%	4.3%	7.9%	4.1%	8.0%	4.0%	6.9%	3.5%
R: 200 001 – 250 000	8.1%	4.5%	7.8%	4.3%	7.8%	4.2%	6.9%	3.5%
S: 250 001 – 350 000	14.4%	8.8%	14.4%	8.8%	14.7%	9.0%	13.3%	7.7%
T: 350 001 – 500 000	16.8%	12.4%	17.2%	12.6%	16.7%	11.9%	16.9%	11.3%
U: 500 001 – 750 000	15.9%	15.8%	16.9%	16.1%	16.3%	16.2%	18.4%	15.8%
V: 750 001 – 1 000 000	8.1%	11.7%	8.1%	10.9%	8.1%	11.4%	9.7%	11.5%
W: 1 000 001 – 2 000 000	9.0%	20.4%	9.8%	21.0%	9.7%	21.0%	12.2%	22.1%
X: 2 000 001 – 5 000 000	2.4%	10.9%	2.8%	11.6%	3.0%	12.5%	3.7%	14.6%
Y: 5 000 001 +	0.3%	2.5%	0.4%	2.5%	0.4%	1.9%	0.5%	3.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	83	3	110	4	246	10	1 457	53
B: = 0	424	17	730	24	734	26	656	28
C: 1 – 20 000	30 070	69	40 958	88	47 116	103	39 956	87
D: 20 001 – 30 000	18 861	78	23 946	97	28 366	110	21 083	85
E: 30 001 – 40 000	21 844	115	26 553	136	31 966	155	23 072	115
F: 40 001 – 50 000	27 233	167	31 379	192	40 089	233	28 936	166
G: 50 001 – 60 000	32 081	239	35 247	259	43 656	300	35 303	233
H: 60 001 – 70 000	41 087	346	40 918	344	46 571	383	36 111	291
I: 70 001 – 80 000	54 703	513	52 516	490	58 673	556	41 112	381
J: 80 001 – 90 000	65 901	684	62 812	649	67 926	710	51 223	539
K: 90 000 – 100 000	71 070	839	69 536	796	66 752	751	54 610	628
L: 100 001 – 110 000	73 605	971	72 540	956	68 488	901	56 779	738
M: 110 001 – 120 000	76 405	1 130	72 874	1 059	66 475	949	59 778	871
N: 120 001 – 130 000	77 704	1 292	76 175	1 258	70 798	1 170	58 435	932
O: 130 001 – 140 000	77 797	1 421	75 871	1 365	69 587	1 252	60 804	1 094
P: 140 001 – 150 000	78 648	1 547	76 499	1 476	71 038	1 389	62 278	1 230
Q: 150 001 – 200 000	399 075	9 652	393 404	9 341	362 702	8 674	326 505	7 897
R: 200 001 – 250 000	395 945	13 113	394 776	12 722	370 048	12 053	329 135	10 439
S: 250 001 – 350 000	694 388	33 249	726 435	34 485	705 481	34 066	675 979	31 381
T: 350 001 – 500 000	670 636	44 838	736 746	49 738	720 611	49 170	755 630	50 375
U: 500 001 – 750 000	462 105	40 010	506 804	44 744	493 857	44 300	536 373	47 478
V: 750 001 – 1 000 000	185 375	21 325	203 709	23 839	197 755	23 403	218 678	25 664
W: 1 000 001 – 2 000 000	156 543	24 361	174 410	27 641	171 369	27 234	197 253	31 140
X: 2 000 001 – 5 000 000	35 083	8 445	37 239	9 067	35 829	8 643	41 505	10 093
Y: 5 000 001 +	6 280	1 827	6 521	1 901	5 891	1 734	7 292	2 156
Total	**3 752 946**	**206 250**	**3 938 708**	**222 669**	**3 842 024**	**218 275**	**3 719 943**	**224 094**

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	0.8%	0.0%	1.0%	0.0%	1.2%	0.0%	1.1%	0.0%
D: 20 001 – 30 000	0.5%	0.0%	0.6%	0.0%	0.7%	0.1%	0.6%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.7%	0.1%	0.8%	0.1%	0.6%	0.1%
F: 40 001 – 50 000	0.7%	0.1%	0.8%	0.1%	1.0%	0.1%	0.8%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	0.9%	0.1%	1.1%	0.1%	0.9%	0.1%
H: 60 001 – 70 000	1.1%	0.2%	1.0%	0.2%	1.2%	0.2%	1.0%	0.1%
I: 70 001 – 80 000	1.5%	0.2%	1.3%	0.2%	1.5%	0.3%	1.1%	0.2%
J: 80 001 – 90 000	1.8%	0.3%	1.6%	0.3%	1.8%	0.3%	1.4%	0.2%
K: 90 000 – 100 000	1.9%	0.4%	1.8%	0.4%	1.7%	0.3%	1.5%	0.3%
L: 100 001 – 110 000	2.0%	0.5%	1.8%	0.4%	1.8%	0.4%	1.5%	0.3%
M: 110 001 – 120 000	2.0%	0.5%	1.9%	0.5%	1.7%	0.4%	1.6%	0.4%
N: 120 001 – 130 000	2.1%	0.6%	1.9%	0.6%	1.8%	0.5%	1.6%	0.4%
O: 130 001 – 140 000	2.1%	0.7%	1.9%	0.6%	1.8%	0.6%	1.6%	0.5%
P: 140 001 – 150 000	2.1%	0.7%	1.9%	0.7%	1.8%	0.6%	1.7%	0.5%
Q: 150 001 – 200 000	10.6%	4.7%	10.0%	4.2%	9.4%	4.0%	8.8%	3.5%
R: 200 001 – 250 000	10.6%	6.4%	10.0%	5.7%	9.6%	5.5%	8.8%	4.7%
S: 250 001 – 350 000	18.5%	16.1%	18.4%	15.5%	18.4%	15.6%	18.2%	14.0%
T: 350 001 – 500 000	17.9%	21.7%	18.7%	22.3%	18.8%	22.5%	20.3%	22.5%
U: 500 001 – 750 000	12.3%	19.4%	12.9%	20.1%	12.9%	20.3%	14.4%	21.2%
V: 750 001 – 1 000 000	4.9%	10.3%	5.2%	10.7%	5.1%	10.7%	5.9%	11.5%
W: 1 000 001 – 2 000 000	4.2%	11.8%	4.4%	12.4%	4.5%	12.5%	5.3%	13.9%
X: 2 000 001 – 5 000 000	0.9%	4.1%	0.9%	4.1%	0.9%	4.0%	1.1%	4.5%
Y: 5 000 001 +	0.2%	0.9%	0.2%	0.9%	0.2%	0.8%	0.2%	1.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	6	1	8	1	7	1	8	1
B: = 0	1	0	1	0	2	0	4	1
C: 1 – 20 000	9	0	17	0	9	0	11	0
D: 20 001 – 30 000	20	0	13	0	26	1	15	0
E: 30 001 – 40 000	25	1	28	0	22	0	27	1
F: 40 001 – 50 000	31	1	29	2	41	2	25	1
G: 50 001 – 60 000	49	1	38	1	61	2	34	1
H: 60 001 – 70 000	66	2	63	2	83	3	45	1
I: 70 001 – 80 000	98	3	94	3	109	5	62	3
J: 80 001 – 90 000	122	4	102	4	139	5	81	3
K: 90 000 – 100 000	186	7	132	5	194	8	105	5
L: 100 001 – 110 000	218	9	175	7	186	8	149	8
M: 110 001 – 120 000	237	10	213	10	254	11	155	6
N: 120 001 – 130 000	255	11	250	12	271	14	170	7
O: 130 001 – 140 000	314	15	264	13	321	16	178	9
P: 140 001 – 150 000	368	16	305	15	295	16	219	11
Q: 150 001 – 200 000	2 600	131	2 379	132	2 490	141	1 587	86
R: 200 001 – 250 000	3 668	205	3 520	210	3 310	203	2 550	159
S: 250 001 – 350 000	9 535	582	8 436	565	7 729	533	6 506	451
T: 350 001 – 500 000	13 607	891	12 803	896	11 133	796	10 936	810
U: 500 001 – 750 000	12 558	965	12 749	1 039	11 616	955	11 531	977
V: 750 001 – 1 000 000	5 690	506	6 036	562	5 459	521	6 139	592
W: 1 000 001 – 2 000 000	5 233	561	5 487	626	4 891	569	6 162	725
X: 2 000 001 – 5 000 000	1 290	189	1 348	212	1 239	198	1 587	250
Y: 5 000 001 +	142	35	152	35	129	30	182	47
Total	**56 328**	**4 146**	**54 642**	**4 353**	**50 016**	**4 040**	**48 468**	**4 154**

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Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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%	0.1%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
H: 60 001 – 70 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
J: 80 001 – 90 000	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.3%	0.2%	0.2%	0.1%	0.4%	0.2%	0.2%	0.1%
L: 100 001 – 110 000	0.4%	0.2%	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.4%	0.2%	0.4%	0.2%	0.5%	0.3%	0.3%	0.2%
N: 120 001 – 130 000	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%
O: 130 001 – 140 000	0.6%	0.4%	0.5%	0.3%	0.6%	0.4%	0.4%	0.2%
P: 140 001 – 150 000	0.7%	0.4%	0.6%	0.4%	0.6%	0.4%	0.5%	0.3%
Q: 150 001 – 200 000	4.6%	3.2%	4.4%	3.0%	5.0%	3.5%	3.3%	2.1%
R: 200 001 – 250 000	6.5%	4.9%	6.4%	4.8%	6.6%	5.0%	5.3%	3.8%
S: 250 001 – 350 000	16.9%	14.0%	15.4%	13.0%	15.5%	13.2%	13.4%	10.9%
T: 350 001 – 500 000	24.2%	21.5%	23.4%	20.6%	22.3%	19.7%	22.6%	19.5%
U: 500 001 – 750 000	22.3%	23.3%	23.3%	23.9%	23.2%	23.6%	23.8%	23.5%
V: 750 001 – 1 000 000	10.1%	12.2%	11.0%	12.9%	10.9%	12.9%	12.7%	14.3%
W: 1 000 001 – 2 000 000	9.3%	13.5%	10.0%	14.4%	9.8%	14.1%	12.7%	17.5%
X: 2 000 001 – 5 000 000	2.3%	4.6%	2.5%	4.9%	2.5%	4.9%	3.3%	6.0%
Y: 5 000 001 +	0.3%	0.9%	0.3%	0.8%	0.3%	0.7%	0.4%	1.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.7: Assessed individual taxpayers: Medical Tax Credits[1] by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	162	0	132	0	155	0	147	0
D: 20 001 – 30 000	163	0	123	0	125	0	134	0
E: 30 001 – 40 000	190	0	167	0	157	0	169	0
F: 40 001 – 50 000	235	0	178	0	163	0	169	0
G: 50 001 – 60 000	252	0	206	0	228	0	224	0
H: 60 001 – 70 000	229	0	200	0	264	0	259	0
I: 70 001 – 80 000	3 388	1	1 790	1	273	1	253	1
J: 80 001 – 90 000	19 009	23	16 768	18	14 514	9	4 446	2
K: 90 000 – 100 000	23 098	63	20 124	51	21 108	43	16 100	22
L: 100 001 – 110 000	26 021	94	21 942	78	23 263	79	18 348	53
M: 110 001 – 120 000	30 517	135	25 952	113	26 336	111	20 904	82
N: 120 001 – 130 000	39 872	174	34 411	149	30 012	144	22 694	103
O: 130 001 – 140 000	45 420	221	40 814	194	38 791	186	28 484	137
P: 140 001 – 150 000	51 593	277	46 592	243	45 002	235	35 212	183
Q: 150 001 – 200 000	286 432	1 803	271 165	1 687	268 176	1 716	231 170	1 470
R: 200 001 – 250 000	612 326	4 425	602 324	4 280	577 718	4 246	534 172	4 017
S: 250 001 – 350 000	506 877	4 011	531 007	4 142	533 529	4 328	515 836	4 259
T: 350 001 – 500 000	354 405	2 923	384 916	3 181	379 303	3 240	396 922	3 481
U: 500 001 – 750 000	420 763	3 532	457 047	3 821	448 397	3 876	486 386	4 326
V: 750 001 – 1 000 000	171 788	1 518	186 878	1 640	182 190	1 649	201 667	1 868
W: 1 000 001 – 2 000 000	151 052	1 404	165 625	1 529	163 603	1 557	188 042	1 840
X: 2 000 001 – 5 000 000	36 342	362	38 305	379	36 696	372	42 642	448
Y: 5 000 001 +	6 838	72	7 049	73	6 458	69	7 818	86
Total	**2 786 972**	**21 041**	**2 853 715**	**21 582**	**2 796 461**	**21 863**	**2 752 198**	**22 378**

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 A2.7.7: Assessed individual taxpayers: Medical Tax Credits[1] by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%	0.2%	0.0%
K: 90 000 – 100 000	0.8%	0.3%	0.7%	0.2%	0.8%	0.2%	0.6%	0.1%
L: 100 001 – 110 000	0.9%	0.4%	0.8%	0.4%	0.8%	0.4%	0.7%	0.2%
M: 110 001 – 120 000	1.1%	0.6%	0.9%	0.5%	0.9%	0.5%	0.8%	0.4%
N: 120 001 – 130 000	1.4%	0.8%	1.2%	0.7%	1.1%	0.7%	0.8%	0.5%
O: 130 001 – 140 000	1.6%	1.1%	1.4%	0.9%	1.4%	0.9%	1.0%	0.6%
P: 140 001 – 150 000	1.9%	1.3%	1.6%	1.1%	1.6%	1.1%	1.3%	0.8%
Q: 150 001 – 200 000	10.3%	8.6%	9.5%	7.8%	9.6%	7.9%	8.4%	6.6%
R: 200 001 – 250 000	22.0%	21.0%	21.1%	19.8%	20.7%	19.4%	19.4%	18.0%
S: 250 001 – 350 000	18.2%	19.1%	18.6%	19.2%	19.1%	19.8%	18.7%	19.0%
T: 350 001 – 500 000	12.7%	13.9%	13.5%	14.7%	13.6%	14.8%	14.4%	15.6%
U: 500 001 – 750 000	15.1%	16.8%	16.0%	17.7%	16.0%	17.7%	17.7%	19.3%
V: 750 001 – 1 000 000	6.2%	7.2%	6.5%	7.6%	6.5%	7.5%	7.3%	8.3%
W: 1 000 001 – 2 000 000	5.4%	6.7%	5.8%	7.1%	5.9%	7.1%	6.8%	8.2%
X: 2 000 001 – 5 000 000	1.3%	1.7%	1.3%	1.8%	1.3%	1.7%	1.5%	2.0%
Y: 5 000 001 +	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.3%	0.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits[1] - additional expense by taxable income group, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	3	0	1	0	1	0	1	0
C: 1 – 20 000	91	0	98	0	98	0	88	0
D: 20 001 – 30 000	108	0	88	0	101	0	103	0
E: 30 001 – 40 000	130	0	124	0	113	0	113	0
F: 40 001 – 50 000	148	0	127	0	112	0	108	0
G: 50 001 – 60 000	168	0	147	0	143	0	160	0
H: 60 001 – 70 000	162	0	142	0	179	0	181	0
I: 70 001 – 80 000	499	0	242	0	172	0	192	1
J: 80 001 – 90 000	3 379	4	1 921	2	726	1	269	1
K: 90 000 – 100 000	4 158	8	3 137	6	1 536	3	595	1
L: 100 001 – 110 000	7 392	15	6 647	12	4 525	6	1 358	2
M: 110 001 – 120 000	8 734	20	7 236	17	6 915	13	4 647	6
N: 120 001 – 130 000	12 725	28	12 145	30	8 810	18	5 127	10
O: 130 001 – 140 000	14 488	33	13 705	33	11 799	26	7 712	15
P: 140 001 – 150 000	19 086	42	17 253	39	14 706	35	9 523	22
Q: 150 001 – 200 000	131 893	423	130 953	421	129 780	393	96 217	279
R: 200 001 – 250 000	272 062	1 516	295 222	1 645	301 131	1 655	265 814	1 485
S: 250 001 – 350 000	200 875	1 378	227 911	1 527	251 556	1 601	241 068	1 573
T: 350 001 – 500 000	123 908	940	149 259	1 129	160 098	1 213	174 292	1 310
U: 500 001 – 750 000	116 222	1 139	143 313	1 367	152 294	1 441	165 752	1 593
V: 750 001 – 1 000 000	35 583	508	41 302	593	43 586	610	49 331	684
W: 1 000 001 – 2 000 000	27 470	537	32 146	650	32 467	649	36 546	762
X: 2 000 001 – 5 000 000	4 533	164	5 137	191	5 045	183	6 054	226
Y: 5 000 001 +	799	39	894	47	798	42	995	54
Total	**984 616**	**6 796**	**1 089 150**	**7 711**	**1 126 691**	**7 890**	**1 066 246**	**8 023**

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

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits[1] - additional expense by taxable income group, 2019 – 2022 (continued)

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	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	0.0%	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.3%	0.1%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	0.4%	0.1%	0.3%	0.1%	0.1%	0.0%	0.1%	0.0%
L: 100 001 – 110 000	0.8%	0.2%	0.6%	0.2%	0.4%	0.1%	0.1%	0.0%
M: 110 001 – 120 000	0.9%	0.3%	0.7%	0.2%	0.6%	0.2%	0.4%	0.1%
N: 120 001 – 130 000	1.3%	0.4%	1.1%	0.4%	0.8%	0.2%	0.5%	0.1%
O: 130 001 – 140 000	1.5%	0.5%	1.3%	0.4%	1.0%	0.3%	0.7%	0.2%
P: 140 001 – 150 000	1.9%	0.6%	1.6%	0.5%	1.3%	0.4%	0.9%	0.3%
Q: 150 001 – 200 000	13.4%	6.2%	12.0%	5.5%	11.5%	5.0%	9.0%	3.5%
R: 200 001 – 250 000	27.6%	22.3%	27.1%	21.3%	26.7%	21.0%	24.9%	18.5%
S: 250 001 – 350 000	20.4%	20.3%	20.9%	19.8%	22.3%	20.3%	22.6%	19.6%
T: 350 001 – 500 000	12.6%	13.8%	13.7%	14.6%	14.2%	15.4%	16.3%	16.3%
U: 500 001 – 750 000	11.8%	16.8%	13.2%	17.7%	13.5%	18.3%	15.5%	19.9%
V: 750 001 – 1 000 000	3.6%	7.5%	3.8%	7.7%	3.9%	7.7%	4.6%	8.5%
W: 1 000 001 – 2 000 000	2.8%	7.9%	3.0%	8.4%	2.9%	8.2%	3.4%	9.5%
X: 2 000 001 – 5 000 000	0.5%	2.4%	0.5%	2.5%	0.4%	2.3%	0.6%	2.8%
Y: 5 000 001 +	0.1%	0.6%	0.1%	0.6%	0.1%	0.5%	0.1%	0.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.7.9: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	16 160	42	11 086	30	15 453	40	13 103	33
B: 5 001 – 10 000	16 317	123	12 629	96	15 490	117	12 625	95
C: 10 001 – 15 000	17 678	219	14 121	175	15 233	188	13 087	162
D: 15 001 – 20 000	15 045	265	12 724	224	12 617	222	11 214	197
E: 20 001 – 25 000	16 483	375	13 996	319	12 745	289	11 739	267
F: 25 001 – 30 000	15 694	436	13 377	372	11 892	330	11 182	311
G: 30 001 – 35 000	13 579	442	11 662	380	10 683	348	9 637	314
H: 35 001 – 40 000	16 255	607	14 464	539	12 532	469	12 056	449
I: 40 001 – 45 000	14 181	603	12 420	528	11 098	472	10 471	445
J: 45 001 – 50 000	15 313	730	13 636	650	11 986	571	12 082	576
K: 50 001 – 60 000	29 878	1 664	26 851	1 498	23 196	1 292	22 682	1 267
L: 60 001 – 70 000	24 871	1 617	22 577	1 470	20 253	1 319	18 594	1 210
M: 70 001 – 80 000	24 719	1 850	22 903	1 715	20 197	1 511	19 741	1 478
N: 80 001 – 90 000	23 512	2 000	21 956	1 868	19 447	1 653	19 183	1 631
O: 90 000 – 100 000	19 979	1 899	18 598	1 769	16 062	1 527	16 315	1 551
P: 100 001 – 120 000	31 687	3 483	30 769	3 384	25 784	2 835	27 456	3 026
Q: 120 001 – 140 000	20 091	2 600	20 292	2 626	16 941	2 193	18 367	2 378
R: 140 001 – 160 000	12 894	1 922	13 519	2 013	10 565	1 574	12 275	1 829
S: 160 001 – 180 000	7 460	1 264	8 135	1 378	6 193	1 050	7 311	1 239
T: 180 001 – 250 000	7 910	1 610	8 399	1 708	6 519	1 330	7 906	1 614
U: 250 001 +	1 143	332	1 252	366	979	290	1 249	368
Total	**360 849**	**24 083**	**325 366**	**23 107**	**295 865**	**19 621**	**288 275**	**20 442**

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Table A2.7.10: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029[1]) by deduction value, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	241 738	636	260 904	672	301 935	776	248 929	636
B: 5 001 – 10 000	291 080	2 176	298 282	2 226	308 557	2 297	265 322	1 965
C: 10 001 – 15 000	292 295	3 669	287 623	3 603	272 918	3 409	232 049	2 906
D: 15 001 – 20 000	243 474	4 246	254 838	4 433	232 283	4 044	212 685	3 707
E: 20 001 – 25 000	226 291	5 102	228 991	5 168	206 766	4 674	196 433	4 448
F: 25 001 – 30 000	211 504	5 797	222 752	6 115	195 660	5 379	198 751	5 460
G: 30 001 – 35 000	185 621	6 008	198 241	6 442	180 761	5 872	181 345	5 895
H: 35 001 – 40 000	167 053	6 275	159 584	5 976	152 619	5 708	150 105	5 627
I: 40 001 – 45 000	164 065	6 954	173 102	7 365	158 387	6 731	155 736	6 619
J: 45 001 – 50 000	142 350	6 765	147 807	7 020	146 164	6 932	146 732	6 959
K: 50 001 – 60 000	262 691	14 445	257 575	14 152	244 170	13 388	248 081	13 603
L: 60 001 – 70 000	274 705	17 806	279 289	18 220	265 847	17 389	270 038	17 682
M: 70 001 – 80 000	217 885	16 314	241 005	18 001	247 960	18 512	247 078	18 460
N: 80 001 – 90 000	167 533	14 190	190 483	16 170	189 807	16 131	190 650	16 193
O: 90 000 – 100 000	137 364	13 053	142 358	13 496	142 870	13 534	150 608	14 259
P: 100 001 – 120 000	185 984	20 286	209 044	22 828	206 972	22 627	208 319	22 781
Q: 120 001 – 140 000	106 578	13 777	121 304	15 675	123 068	15 904	129 952	16 798
R: 140 001 – 160 000	68 242	10 184	76 199	11 374	76 831	11 469	80 952	12 084
S: 160 001 – 180 000	45 578	7 722	50 414	8 534	49 767	8 433	53 016	8 983
T: 180 001 – 250 000	68 616	14 276	80 598	16 736	80 848	16 793	87 150	18 122
U: 250 001 +	52 299	16 569	58 315	18 461	57 834	18 272	66 012	20 907
Total	**3 752 946**	**206 250**	**3 938 708**	**222 669**	**3 842 024**	**218 275**	**3 719 943**	**224 094**

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

Table A2.7.11: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by deduction value, 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	857	2	626	2	616	2	569	2
B: 5 001 – 10 000	1 330	10	976	7	871	7	915	7
C: 10 001 – 15 000	1 495	19	1 177	15	1 125	14	954	12
D: 15 001 – 20 000	1 735	30	1 411	25	1 325	23	1 085	19
E: 20 001 – 25 000	2 001	45	1 601	36	1 442	33	1 272	29
F: 25 001 – 30 000	2 203	61	1 885	52	1 635	45	1 430	39
G: 30 001 – 35 000	2 222	72	1 929	63	1 798	58	1 530	50
H: 35 001 – 40 000	2 341	88	2 032	76	1 792	67	1 526	57
I: 40 001 – 45 000	2 475	105	2 124	90	1 923	82	1 674	71
J: 45 001 – 50 000	2 619	124	2 342	111	2 059	98	1 751	83
K: 50 001 – 60 000	5 715	314	5 212	287	4 344	239	3 823	211
L: 60 001 – 70 000	5 895	383	5 676	369	5 225	340	4 575	298
M: 70 001 – 80 000	5 310	398	5 425	406	4 914	368	4 905	368
N: 80 001 – 90 000	4 270	362	4 525	384	4 321	367	4 145	352
O: 90 000 – 100 000	3 542	335	3 673	348	3 519	333	3 661	347
P: 100 001 – 120 000	5 000	546	5 351	584	4 770	521	5 468	597
Q: 120 001 – 140 000	2 883	372	3 403	440	3 261	421	3 227	417
R: 140 001 – 160 000	1 669	249	1 945	290	1 872	279	2 183	326
S: 160 001 – 180 000	929	158	1 151	195	1 106	187	1 322	223
T: 180 001 – 250 000	1 234	254	1 443	296	1 370	282	1 646	339
U: 250 001 +	603	218	735	276	728	273	807	308
Total	**56 328**	**4 146**	**54 642**	**4 353**	**50 016**	**4 040**	**48 468**	**4 154**

Table A2.7.12: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value[1], 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	992 826	3 366	1 008 833	3 428	967 775	3 360	953 863	3 444
B: 5 001 – 10 000	1 213 706	9 997	1 254 738	10 335	840 986	6 398	816 182	6 422
C: 10 001 – 15 000	538 287	6 924	546 021	7 028	827 300	9 499	814 502	9 691
D: 15 001 – 20 000	39 635	695	41 375	725	152 185	2 426	158 605	2 619
E: 20 001 – 25 000	2 213	50	2 402	54	7 497	159	8 307	181
F: 25 001 – 30 000	209	6	217	6	607	16	628	17
G: 30 001 – 35 000	73	2	94	3	84	3	78	3
H: 35 001 – 40 000	11	0	16	1	10	0	15	1
I: 40 001 – 45 000	4	0	9	0	7	0	7	0
J: 45 001 – 50 000	3	0	2	0	3	0	6	0
K: 50 001 – 60 000	4	0	4	0	4	0	5	0
L: 60 001 – 70 000	1	0	1	0	2	0	–	–
M: 70 001 – 80 000	–	–	3	0	–	–	–	–
N: 80 001 – 90 000	–	–	–	–	–	–	–	–
O: 90 000 – 100 000	–	–	–	–	1	0	–	–
P: 100 001 – 120 000	–	–	–	–	–	–	–	–
Q: 120 001 – 140 000	–	–	–	–	–	–	–	–
R: 140 001 – 160 000	–	–	–	–	–	–	–	–
S: 160 001 – 180 000	–	–	–	–	–	–	–	–
T: 180 001 – 250 000	–	–	–	–	–	–	–	–
U: 250 001 +	–	–	–	–	–	–	–	–
Total	**2 786 972**	**21 041**	**2 853 715**	**21 582**	**2 796 461**	**21 863**	**2 752 198**	**22 378**

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

Table A2.7.13: Assessed individual taxpayers: Medical Tax Credits Rebate - additional expense by deduction value[1], 2019 – 2022

Tax year	2019 [77.1% assessed]		2020 [84.4% assessed]		2021 [88.6% assessed]		2022 [84.7% 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	614 520	1 288	666 566	1 368	683 825	1 387	621 510	1 254
B: 5 001 – 10 000	171 036	1 222	196 006	1 385	213 603	1 504	208 591	1 474
C: 10 001 – 15 000	76 323	934	87 359	1 068	89 110	1 084	89 043	1 087
D: 15 001 – 20 000	48 497	838	51 838	900	49 996	866	49 786	861
E: 20 001 – 25 000	25 324	562	31 050	690	33 658	748	34 989	780
F: 25 001 – 30 000	13 867	378	16 575	452	17 471	476	19 700	537
G: 30 001 – 35 000	11 621	377	9 906	320	10 158	328	11 217	362
H: 35 001 – 40 000	7 920	295	9 747	362	7 999	302	6 838	255
I: 40 001 – 45 000	4 693	199	6 464	273	6 302	267	7 588	320
J: 45 001 – 50 000	3 157	149	3 751	177	4 213	199	4 814	228
K: 50 001 – 60 000	3 376	184	4 452	242	4 753	258	5 407	294
L: 60 001 – 70 000	1 596	103	2 073	134	2 271	147	2 675	172
M: 70 001 – 80 000	902	67	1 148	86	1 202	90	1 459	109
N: 80 001 – 90 000	546	46	703	60	683	58	895	76
O: 90 000 – 100 000	380	36	445	42	443	42	520	49
P: 100 001 – 120 000	424	46	474	52	491	53	576	63
Q: 120 001 – 140 000	183	24	231	30	221	28	292	38
R: 140 001 – 160 000	93	14	134	20	120	18	129	19
S: 160 001 – 180 000	49	8	77	13	70	12	81	14
T: 180 001 – 250 000	68	14	105	22	78	16	94	19
U: 250 001 +	41	13	46	15	24	8	42	13
Total	**984 616**	**6 796**	**1 089 150**	**7 711**	**1 126 691**	**7 890**	**1 066 246**	**8 023**

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

Table A2.8.1: Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Tax year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	35 995	35 971	26 680	23 559	20 905	19 953	19 972	20 756	22 577	21 063
B: = 0	72 088	61 049	48 841	48 505	47 245	46 062	48 521	53 116	68 334	74 485
C: 1 – 20 000	68 319	49 476	39 570	36 507	37 589	35 698	36 258	41 880	54 746	59 175
D: 20 001 – 30 000	34 452	25 484	19 606	17 815	17 072	16 328	16 585	17 530	23 548	22 849
E: 30 001 – 40 000	37 399	28 309	21 926	19 116	18 179	16 999	17 103	17 838	23 185	22 036
F: 40 001 – 50 000	42 297	32 475	25 030	20 879	20 011	18 982	18 363	19 041	24 285	22 501
G: 50 001 – 60 000	56 429	42 267	30 744	25 360	23 531	22 127	21 142	21 194	26 475	23 623
H: 60 001 – 70 000	73 413	60 247	42 568	32 184	27 606	25 069	23 482	23 347	28 055	25 707
I: 70 001 – 80 000	72 575	59 245	51 023	44 915	41 491	37 916	34 676	33 789	33 434	28 259
J: 80 001 – 90 000	78 249	66 619	53 181	42 515	36 831	32 206	30 147	28 517	38 894	36 374
K: 90 000 – 100 000	84 424	73 376	58 734	48 063	41 693	35 887	32 612	30 865	34 640	30 546
L: 100 001 – 110 000	87 004	77 446	65 494	54 399	45 608	39 856	35 615	32 407	36 238	32 302
M: 110 001 – 120 000	88 235	80 233	70 100	60 751	52 857	45 192	40 746	36 372	38 179	34 955
N: 120 001 – 130 000	85 419	80 255	71 154	61 725	54 445	47 207	42 282	38 300	40 803	35 153
O: 130 001 – 140 000	82 215	81 534	73 318	63 766	58 170	51 044	45 192	40 794	41 491	37 557
P: 140 001 – 150 000	82 177	83 646	74 249	68 718	60 781	53 992	48 032	43 108	44 022	39 095
Q: 150 001 – 200 000	408 722	399 570	388 056	353 795	327 398	293 598	263 473	239 007	236 381	212 526
R: 200 001 – 250 000	376 707	370 997	362 009	347 152	331 221	310 338	286 731	260 833	249 884	227 782
S: 250 001 – 350 000	478 678	528 992	578 147	595 785	584 413	563 257	538 574	510 196	487 240	460 188
T: 350 001 – 500 000	315 983	359 501	412 276	472 365	525 606	570 201	596 949	610 758	586 836	593 623
U: 500 001 – 750 000	201 018	235 529	278 357	316 806	349 296	394 109	434 102	470 535	458 010	494 877
V: 750 001 – 1 000 000	71 090	85 336	103 444	122 284	137 705	159 997	180 536	198 258	193 888	216 099
W: 1 000 001 – 2 000 000	62 153	73 839	90 244	105 238	117 465	138 590	159 126	178 346	177 264	207 476
X: 2 000 001 – 5 000 000	15 808	18 751	23 857	26 411	30 229	32 880	36 762	39 831	38 775	47 063
Y: 5 000 001 +	2 934	3 636	5 175	5 170	6 436	6 295	6 802	7 165	6 599	8 469
Total	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**
<= 0	108 083	97 020	75 521	72 064	68 150	66 015	68 493	73 872	90 911	95 548
1 – 70 000	312 309	238 258	179 444	151 861	143 988	135 203	132 933	140 830	180 294	175 891
70 001 – 350 000	1 924 405	1 901 913	1 845 465	1 741 584	1 634 908	1 510 493	1 398 080	1 294 188	1 281 206	1 174 737
350 001 – 500 000	315 983	359 501	412 276	472 365	525 606	570 201	596 949	610 758	586 836	593 623
500 000 +	353 003	417 091	501 077	575 909	641 131	731 871	817 328	894 135	874 536	973 984
Total	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**	**3 013 783**

Table A2.8.1:Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022 (continued)

Tax year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	1.2%	1.2%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
B: = 0	2.4%	2.0%	1.6%	1.6%	1.6%	1.5%	1.6%	1.8%	2.3%	2.5%
C: 1 – 20 000	2.3%	1.6%	1.3%	1.2%	1.2%	1.2%	1.2%	1.4%	1.8%	2.0%
D: 20 001 – 30 000	1.1%	0.8%	0.7%	0.6%	0.6%	0.5%	0.6%	0.6%	0.8%	0.8%
E: 30 001 – 40 000	1.2%	0.9%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.8%	0.7%
F: 40 001 – 50 000	1.4%	1.1%	0.8%	0.7%	0.7%	0.6%	0.6%	0.6%	0.8%	0.7%
G: 50 001 – 60 000	1.9%	1.4%	1.0%	0.8%	0.8%	0.7%	0.7%	0.7%	0.9%	0.8%
H: 60 001 – 70 000	2.4%	2.0%	1.4%	1.1%	0.9%	0.8%	0.8%	0.8%	0.9%	0.9%
I: 70 001 – 80 000	2.4%	2.0%	1.7%	1.5%	1.4%	1.3%	1.2%	1.1%	1.1%	0.9%
J: 80 001 – 90 000	2.6%	2.2%	1.8%	1.4%	1.2%	1.1%	1.0%	0.9%	1.3%	1.2%
K: 90 000 – 100 000	2.8%	2.4%	1.9%	1.6%	1.4%	1.2%	1.1%	1.0%	1.1%	1.0%
L: 100 001 – 110 000	2.9%	2.6%	2.2%	1.8%	1.5%	1.3%	1.2%	1.1%	1.2%	1.1%
M: 110 001 – 120 000	2.9%	2.7%	2.3%	2.0%	1.8%	1.5%	1.4%	1.2%	1.3%	1.2%
N: 120 001 – 130 000	2.8%	2.7%	2.4%	2.0%	1.8%	1.6%	1.4%	1.3%	1.4%	1.2%
O: 130 001 – 140 000	2.7%	2.7%	2.4%	2.1%	1.9%	1.7%	1.5%	1.4%	1.4%	1.2%
P: 140 001 – 150 000	2.7%	2.8%	2.5%	2.3%	2.0%	1.8%	1.6%	1.4%	1.5%	1.3%
Q: 150 001 – 200 000	13.6%	13.3%	12.9%	11.7%	10.9%	9.7%	8.7%	7.9%	7.8%	7.1%
R: 200 001 – 250 000	12.5%	12.3%	12.0%	11.5%	11.0%	10.3%	9.5%	8.7%	8.3%	7.6%
S: 250 001 – 350 000	15.9%	17.6%	19.2%	19.8%	19.4%	18.7%	17.9%	16.9%	16.2%	15.3%
T: 350 001 – 500 000	10.5%	11.9%	13.7%	15.7%	17.4%	18.9%	19.8%	20.3%	19.5%	19.7%
U: 500 001 – 750 000	6.7%	7.8%	9.2%	10.5%	11.6%	13.1%	14.4%	15.6%	15.2%	16.4%
V: 750 001 – 1 000 000	2.4%	2.8%	3.4%	4.1%	4.6%	5.3%	6.0%	6.6%	6.4%	7.2%
W: 1 000 001 – 2 000 000	2.1%	2.5%	3.0%	3.5%	3.9%	4.6%	5.3%	5.9%	5.9%	6.9%
X: 2 000 001 – 5 000 000	0.5%	0.6%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%	1.6%
Y: 5 000 001 +	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	3.6%	3.2%	2.5%	2.4%	2.3%	2.2%	2.3%	2.5%	3.0%	3.2%
1 – 70 000	10.4%	7.9%	6.0%	5.0%	4.8%	4.5%	4.4%	4.7%	6.0%	5.8%
70 001 – 350 000	63.9%	63.1%	61.2%	57.8%	54.2%	50.1%	46.4%	42.9%	42.5%	39.0%
350 001 – 500 000	10.5%	11.9%	13.7%	15.7%	17.4%	18.9%	19.8%	20.3%	19.5%	19.7%
500 000 +	11.7%	13.8%	16.6%	19.1%	21.3%	24.3%	27.1%	29.7%	29.0%	32.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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Table A2.8.2: Taxable income of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Tax year		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Taxable income group	Number of taxpayers[1]	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	35 995	-12 809	-13 517	-13 271	-14 357	-14 210	-14 267	-14 833	-16 303	-16 908	-17 849
B: = 0	72 088	–	–	–	–	–	–	–	–	–	–
C: 1 – 20 000	68 319	658	475	373	344	339	325	330	372	492	502
D: 20 001 – 30 000	34 452	869	641	493	448	428	410	416	439	589	572
E: 30 001 – 40 000	37 399	1 314	996	770	671	639	597	601	626	813	773
F: 40 001 – 50 000	42 297	1 912	1 468	1 130	943	904	857	829	860	1 096	1 015
G: 50 001 – 60 000	56 429	3 140	2 346	1 705	1 405	1 302	1 223	1 168	1 172	1 463	1 305
H: 60 001 – 70 000	73 413	4 768	3 936	2 793	2 104	1 802	1 635	1 530	1 521	1 827	1 672
I: 70 001 – 80 000	72 575	5 449	4 450	3 813	3 359	3 111	2 848	2 619	2 557	2 516	2 123
J: 80 001 – 90 000	78 249	6 663	5 669	4 527	3 624	3 137	2 744	2 567	2 427	3 297	3 105
K: 90 000 – 100 000	84 424	8 027	6 981	5 590	4 572	3 969	3 415	3 104	2 937	3 296	2 905
L: 100 001 – 110 000	87 004	9 137	8 136	6 881	5 717	4 794	4 190	3 745	3 406	3 807	3 395
M: 110 001 – 120 000	88 235	10 155	9 236	8 071	6 998	6 091	5 210	4 698	4 195	4 399	4 032
N: 120 001 – 130 000	85 419	10 672	10 034	8 896	7 719	6 809	5 904	5 288	4 788	5 103	4 396
O: 130 001 – 140 000	82 215	11 098	11 008	9 900	8 610	7 854	6 892	6 101	5 508	5 605	5 069
P: 140 001 – 150 000	82 177	11 915	12 131	10 770	9 971	8 818	7 833	6 968	6 255	6 387	5 673
Q: 150 001 – 200 000	408 722	71 290	69 855	67 989	62 016	57 462	51 547	46 276	42 011	41 495	37 334
R: 200 001 – 250 000	376 707	84 443	83 475	81 527	77 903	74 445	69 785	64 579	58 764	56 264	51 284
S: 250 001 – 350 000	478 678	140 348	155 797	170 968	177 000	174 245	168 455	161 145	152 692	146 035	138 059
T: 350 001 – 500 000	315 983	131 110	149 107	170 954	195 706	217 865	237 421	249 459	256 026	246 115	249 576
U: 500 001 – 750 000	201 018	121 164	142 048	168 100	191 476	210 944	238 418	262 457	284 511	277 066	299 382
V: 750 001 – 1 000 000	71 090	60 893	73 101	88 567	104 615	117 947	137 246	155 015	170 380	166 580	185 856
W: 1 000 001 – 2 000 000	62 153	82 527	98 020	119 731	139 395	155 586	183 043	209 566	234 470	233 368	273 702
X 2 000 001 – 5 000 000	15 808	44 909	53 493	68 233	75 045	86 594	93 104	104 198	112 627	109 337	132 760
Y: 5 000 001 +	2 934	29 148	36 324	67 172	54 974	65 782	62 483	65 742	71 874	63 975	86 795
Total	**3 013 783**	**838 802**	**925 210**	**1 055 682**	**1 120 259**	**1 196 656**	**1 271 317**	**1 343 568**	**1 404 112**	**1 364 015**	**1 473 435**
<= 0	108 083	-12 809	-13 517	-13 271	-14 357	-14 210	-14 267	-14 833	-16 303	-16 908	-17 849
1 – 70 000	312 309	12 661	9 862	7 265	5 916	5 413	5 046	4 874	4 990	6 280	5 838
70 001 – 350 000	1 924 405	369 198	376 773	378 932	367 489	350 735	328 823	307 089	285 539	278 204	257 375
350 001 – 500 000	315 983	131 110	149 107	170 954	195 706	217 865	237 421	249 459	256 026	246 115	249 576
500 000 +	353 003	338 642	402 985	511 802	565 505	636 853	714 293	796 979	873 860	850 325	978 495
Total	**3 013 783**	**838 802**	**925 210**	**1 055 682**	**1 120 259**	**1 196 656**	**1 271 317**	**1 343 568**	**1 404 112**	**1 364 015**	**1 473 435**

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

Table A2.8.2: Taxable income of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022 (continued)

		Tax year									
Taxable income group Percentage of total	Number of taxpayers[1]	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < 0	1.2%	-1.5%	-1.5%	-1.3%	-1.3%	-1.2%	-1.1%	-1.1%	-1.2%	-1.2%	-1.2%
B: = 0	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	1.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	1.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%
F: 40 001 – 50 000	1.4%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	1.9%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
H: 60 001 – 70 000	2.4%	0.6%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	2.4%	0.6%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%
J: 80 001 – 90 000	2.6%	0.8%	0.6%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
K: 90 000 – 100 000	2.8%	1.0%	0.8%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
L: 100 001 – 110 000	2.9%	1.1%	0.9%	0.7%	0.5%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	2.9%	1.2%	1.0%	0.8%	0.6%	0.5%	0.4%	0.3%	0.3%	0.3%	0.3%
N: 120 001 – 130 000	2.8%	1.3%	1.1%	0.8%	0.7%	0.6%	0.5%	0.4%	0.3%	0.4%	0.3%
O: 130 001 – 140 000	2.7%	1.3%	1.2%	0.9%	0.8%	0.7%	0.5%	0.5%	0.4%	0.4%	0.3%
P: 140 001 – 150 000	2.7%	1.4%	1.3%	1.0%	0.9%	0.7%	0.6%	0.5%	0.4%	0.5%	0.4%
Q: 150 001 – 200 000	13.6%	8.5%	7.6%	6.4%	5.5%	4.8%	4.1%	3.4%	3.0%	3.0%	2.5%
R: 200 001 – 250 000	12.5%	10.1%	9.0%	7.7%	7.0%	6.2%	5.5%	4.8%	4.2%	4.1%	3.5%
S: 250 001 – 350 000	15.9%	16.7%	16.8%	16.2%	15.8%	14.6%	13.3%	12.0%	10.9%	10.7%	9.4%
T: 350 001 – 500 000	10.5%	15.6%	16.1%	16.2%	17.5%	18.2%	18.7%	18.6%	18.2%	18.0%	16.9%
U: 500 001 – 750 000	6.7%	14.4%	15.4%	15.9%	17.1%	17.6%	18.8%	19.5%	20.3%	20.3%	20.3%
V: 750 001 – 1 000 000	2.4%	7.3%	7.9%	8.4%	9.3%	9.9%	10.8%	11.5%	12.1%	12.2%	12.6%
W: 1 000 001 – 2 000 000	2.1%	9.8%	10.6%	11.3%	12.4%	13.0%	14.4%	15.6%	16.7%	17.1%	18.6%
X: 2 000 001 – 5 000 000	0.5%	5.4%	5.8%	6.5%	6.7%	7.2%	7.3%	7.8%	8.0%	8.0%	9.0%
Y: 5 000 001 +	0.1%	3.5%	3.9%	6.4%	4.9%	5.5%	4.9%	4.9%	5.1%	4.7%	5.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	3.6%	-1.5%	-1.5%	-1.3%	-1.3%	-1.2%	-1.1%	-1.1%	-1.2%	-1.2%	-1.2%
1 – 70 000	10.4%	1.5%	1.1%	0.7%	0.5%	0.5%	0.4%	0.4%	0.4%	0.5%	0.4%
70 001 – 350 000	63.9%	44.0%	40.7%	35.9%	32.8%	29.3%	25.9%	22.9%	20.3%	20.4%	17.5%
350 001 – 500 000	10.5%	15.6%	16.1%	16.2%	17.5%	18.2%	18.7%	18.6%	18.2%	18.0%	16.9%
500 000 +	11.7%	40.4%	43.6%	48.5%	50.5%	53.2%	56.2%	59.3%	62.2%	62.3%	66.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.8.3: Tax assessed of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Tax year		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Taxable income group	Number of taxpayers[1]	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	35 995	67	93	39	40	43	39	49	62	82	78
B: = 0	72 088	34	42	71	96	128	103	142	195	399	837
C: 1 – 20 000	68 319	31	50	48	72	121	85	91	127	182	400
D: 20 001 – 30 000	34 452	17	25	27	32	49	28	44	64	69	143
E: 30 001 – 40 000	37 399	20	29	29	33	48	42	42	47	79	158
F: 40 001 – 50 000	42 297	21	26	33	52	61	33	40	53	72	133
G: 50 001 – 60 000	56 429	26	34	38	46	50	36	47	55	79	148
H: 60 001 – 70 000	73 413	44	43	37	42	63	50	53	67	99	157
I: 70 001 – 80 000	72 575	126	94	59	57	59	55	52	60	76	165
J: 80 001 – 90 000	78 249	228	176	134	110	95	74	72	73	91	170
K: 90 000 – 100 000	84 424	334	279	215	163	145	119	111	104	115	188
L: 100 001 – 110 000	87 004	447	374	300	237	200	167	147	153	162	230
M: 110 001 – 120 000	88 235	574	505	403	331	283	228	206	188	185	273
N: 120 001 – 130 000	85 419	698	630	480	407	344	291	261	238	242	281
O: 130 001 – 140 000	82 215	817	770	619	497	441	376	337	298	290	327
P: 140 001 – 150 000	82 177	963	917	735	643	541	464	405	363	351	375
Q: 150 001 – 200 000	408 722	7 275	6 820	5 812	5 009	4 400	3 798	3 314	2 967	2 762	2 788
R: 200 001 – 250 000	376 707	11 131	10 831	9 823	8 901	8 021	7 200	6 408	5 839	5 134	4 762
S: 250 001 – 350 000	478 678	23 406	25 404	26 268	26 846	25 558	24 266	22 504	21 079	19 177	17 845
T: 350 001 – 500 000	315 983	28 237	31 460	34 310	39 115	42 186	45 417	46 588	47 844	44 161	44 061
U: 500 001 – 750 000	201 018	32 056	37 034	42 259	48 550	52 553	58 891	63 730	69 096	65 410	69 405
V: 750 001 – 1 000 000	71 090	18 546	22 074	26 034	31 107	34 715	40 264	45 046	49 606	47 498	52 201
W: 1 000 001 – 2 000 000	62 153	28 057	33 188	39 856	47 272	52 483	61 716	70 227	78 717	77 338	89 567
X: 2 000 001 – 5 000 000	15 808	16 864	20 073	25 381	28 494	32 803	36 962	41 204	44 583	42 780	51 497
Y: 5 000 001 +	2 934	11 604	14 464	26 566	22 112	26 678	27 422	28 602	31 416	27 431	37 095
Total	**3 013 783**	**181 621**	**205 435**	**239 574**	**260 264**	**282 067**	**308 126**	**329 721**	**353 295**	**334 264**	**373 282**
<= 0	108 083	101	135	109	136	171	142	190	257	481	915
1 – 70 000	312 309	159	208	211	277	392	274	317	413	580	1 139
70 001 – 350 000	2 240 388	74 235	78 260	79 158	82 316	82 272	82 454	80 405	79 206	72 745	71 463
350 001 – 500 000	201 018	32 056	37 034	42 259	48 550	52 553	58 891	63 730	69 096	65 410	69 405
500 000 +	151 985	75 070	89 798	117 837	128 985	146 679	166 365	185 079	204 322	195 048	230 360
Total	**3 013 783**	**181 621**	**205 435**	**239 574**	**260 264**	**282 067**	**308 126**	**329 721**	**353 295**	**334 264**	**373 282**

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

Table A2.8.3: Tax assessed of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022 (continued)

Taxable income group Percentage of total	Number of taxpayers[1]	Tax year									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < 0	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
C: 1 – 20 000	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
D: 20 001 – 30 000	1.1%	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	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	1.9%	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	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	2.4%	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	2.6%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	2.8%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%
L: 100 001 – 110 000	2.9%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
M: 110 001 – 120 000	2.9%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
N: 120 001 – 130 000	2.8%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
O: 130 001 – 140 000	2.7%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	2.7%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Q: 150 001 – 200 000	13.6%	4.0%	3.3%	2.4%	1.9%	1.6%	1.2%	1.0%	0.8%	0.8%	0.7%
R: 200 001 – 250 000	12.5%	6.1%	5.3%	4.1%	3.4%	2.8%	2.3%	1.9%	1.7%	1.5%	1.3%
S: 250 001 – 350 000	15.9%	12.9%	12.4%	11.0%	10.3%	9.1%	7.9%	6.8%	6.0%	5.7%	4.8%
T: 350 001 – 500 000	10.5%	15.5%	15.3%	14.3%	15.0%	15.0%	14.7%	14.1%	13.5%	13.2%	11.8%
U: 500 001 – 750 000	6.7%	17.6%	18.0%	17.6%	18.7%	18.6%	19.1%	19.3%	19.6%	19.6%	18.6%
V: 750 001 – 1 000 000	2.4%	10.2%	10.7%	10.9%	12.0%	12.3%	13.1%	13.7%	14.0%	14.2%	14.0%
W: 1 000 001 – 2 000 000	2.1%	15.4%	16.2%	16.6%	18.2%	18.6%	20.0%	21.3%	22.3%	23.1%	24.0%
X: 2 000 001 – 5 000 000	0.5%	9.3%	9.8%	10.6%	10.9%	11.6%	12.0%	12.5%	12.6%	12.8%	13.8%
Y: 5 000 001 +	0.1%	6.4%	7.0%	11.1%	8.5%	9.5%	8.9%	8.7%	8.9%	8.2%	9.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	3.6%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.2%
1 – 70 000	10.4%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%
70 001 – 350 000	74.3%	40.9%	38.1%	33.0%	31.6%	29.2%	26.8%	24.4%	22.4%	21.8%	19.1%
350 001 – 500 000	6.7%	17.6%	18.0%	17.6%	18.7%	18.6%	19.1%	19.3%	19.6%	19.6%	18.6%
500 000 +	5.0%	41.3%	43.7%	49.2%	49.6%	52.0%	54.0%	56.1%	57.8%	58.4%	61.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.8.4: Average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Taxable income group	Number of taxpayers[1]	Tax year									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < 0	35 995	-0.5%	-0.7%	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.4%	-0.5%	-0.4%
B: = 0	72 088	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	68 319	4.7%	10.6%	12.7%	20.8%	35.5%	26.1%	27.5%	34.2%	36.9%	79.6%
D: 20 001 – 30 000	34 452	2.0%	4.0%	5.5%	7.1%	11.6%	6.8%	10.6%	14.6%	11.8%	25.0%
E: 30 001 – 40 000	37 399	1.5%	2.9%	3.7%	4.8%	7.5%	7.0%	7.0%	7.6%	9.7%	20.4%
F: 40 001 – 50 000	42 297	1.1%	1.8%	2.9%	5.5%	6.8%	3.9%	4.9%	6.1%	6.6%	13.1%
G: 50 001 – 60 000	56 429	0.8%	1.5%	2.2%	3.3%	3.8%	3.0%	4.1%	4.7%	5.4%	11.3%
H: 60 001 – 70 000	73 413	0.9%	1.1%	1.3%	2.0%	3.5%	3.1%	3.5%	4.4%	5.4%	9.4%
I: 70 001 – 80 000	72 575	2.3%	2.1%	1.6%	1.7%	1.9%	1.9%	2.0%	2.4%	3.0%	7.8%
J: 80 001 – 90 000	78 249	3.4%	3.1%	3.0%	3.0%	3.0%	2.7%	2.8%	3.0%	2.8%	5.5%
K: 90 000 – 100 000	84 424	4.2%	4.0%	3.8%	3.6%	3.6%	3.5%	3.6%	3.5%	3.5%	6.5%
L: 100 001 – 110 000	87 004	4.9%	4.6%	4.4%	4.1%	4.2%	4.0%	3.9%	4.5%	4.3%	6.8%
M: 110 001 – 120 000	88 235	5.6%	5.5%	5.0%	4.7%	4.6%	4.4%	4.4%	4.5%	4.2%	6.8%
N: 120 001 – 130 000	85 419	6.5%	6.3%	5.4%	5.3%	5.1%	4.9%	4.9%	5.0%	4.7%	6.4%
O: 130 001 – 140 000	82 215	7.4%	7.0%	6.3%	5.8%	5.6%	5.5%	5.5%	5.4%	5.2%	6.4%
P: 140 001 – 150 000	82 177	8.1%	7.6%	6.8%	6.4%	6.1%	5.9%	5.8%	5.8%	5.5%	6.6%
Q: 150 001 – 200 000	408 722	10.2%	9.8%	8.5%	8.1%	7.7%	7.4%	7.2%	7.1%	6.7%	7.5%
R: 200 001 – 250 000	376 707	13.2%	13.0%	12.0%	11.4%	10.8%	10.3%	9.9%	9.9%	9.1%	9.3%
S: 250 001 – 350 000	478 678	16.7%	16.3%	15.4%	15.2%	14.7%	14.4%	14.0%	13.8%	13.1%	12.9%
T: 350 001 – 500 000	315 983	21.5%	21.1%	20.1%	20.0%	19.4%	19.1%	18.7%	18.7%	17.9%	17.7%
U: 500 001 – 750 000	201 018	26.5%	26.1%	25.1%	25.4%	24.9%	24.7%	24.3%	24.3%	23.6%	23.2%
V: 750 001 – 1 000 000	71 090	30.5%	30.2%	29.4%	29.7%	29.4%	29.3%	29.1%	29.1%	28.5%	28.1%
W: 1 000 001 – 2 000 000	62 153	34.0%	33.9%	33.3%	33.9%	33.7%	33.7%	33.5%	33.6%	33.1%	32.7%
X: 2 000 001 – 5 000 000	15 808	37.6%	37.5%	37.2%	38.0%	37.9%	39.7%	39.5%	39.6%	39.1%	38.8%
Y: 5 000 001 +	2 934	39.8%	39.8%	39.5%	40.2%	40.6%	43.9%	43.5%	43.7%	42.9%	42.7%
Total	**3 013 783**	**21.7%**	**22.2%**	**22.7%**	**23.2%**	**23.6%**	**24.2%**	**24.5%**	**25.2%**	**24.5%**	**25.3%**
<= 0	108 083	-0.8%	-1.0%	-0.8%	-0.9%	-1.2%	-1.0%	-1.3%	-1.6%	-2.8%	-5.1%
1 – 70 000	312 309	1.3%	2.1%	2.9%	4.7%	7.2%	5.4%	6.5%	8.3%	9.2%	19.5%
70 001 – 350 000	2 240 388	20.1%	20.8%	20.9%	22.4%	23.5%	25.1%	26.2%	27.7%	26.1%	27.8%
350 001 – 500 000	201 018	24.4%	24.8%	24.7%	24.8%	24.1%	24.8%	25.5%	27.0%	26.6%	27.8%
500 000 +	151 985	22.2%	22.3%	23.0%	22.8%	23.0%	23.3%	23.2%	23.4%	22.9%	23.5%
Total	**3 013 783**	**21.7%**	**22.2%**	**22.7%**	**23.2%**	**23.6%**	**24.2%**	**24.5%**	**25.2%**	**24.5%**	**25.3%**

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

Table A2.8.5: Compounded annual growth rate (CAGR) of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Taxable income group	Number of taxpayers[1]	Tax year								
		2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < 0	35 995	5.5%	1.8%	3.9%	2.6%	2.2%	2.5%	3.5%	3.5%	3.8%
B: = 0	72 088	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	68 319	-27.8%	-24.7%	-19.4%	-15.2%	-13.1%	-10.9%	-7.8%	-3.6%	-3.0%
D: 20 001 – 30 000	34 452	-26.2%	-24.7%	-19.8%	-16.2%	-14.0%	-11.5%	-9.3%	-4.7%	-4.5%
E: 30 001 – 40 000	37 399	-24.2%	-23.4%	-20.1%	-16.5%	-14.6%	-12.2%	-10.0%	-5.8%	-5.7%
F: 40 001 – 50 000	42 297	-23.2%	-23.1%	-21.0%	-17.1%	-14.8%	-13.0%	-10.8%	-6.7%	-6.8%
G: 50 001 – 60 000	56 429	-25.3%	-26.3%	-23.5%	-19.8%	-17.2%	-15.2%	-13.1%	-9.1%	-9.3%
H: 60 001 – 70 000	73 413	-17.4%	-23.5%	-23.9%	-21.6%	-19.3%	-17.3%	-15.1%	-11.3%	-11.0%
I: 70 001 – 80 000	72 575	-18.3%	-16.3%	-14.9%	-13.1%	-12.2%	-11.5%	-10.2%	-9.2%	-9.9%
J: 80 001 – 90 000	78 249	-14.9%	-17.6%	-18.4%	-17.2%	-16.3%	-14.7%	-13.4%	-8.4%	-8.1%
K: 90 000 – 100 000	84 424	-13.0%	-16.6%	-17.1%	-16.1%	-15.7%	-14.6%	-13.4%	-10.5%	-10.7%
L: 100 001 – 110 000	87 004	-11.0%	-13.2%	-14.5%	-14.9%	-14.4%	-13.8%	-13.1%	-10.4%	-10.4%
M: 110 001 – 120 000	88 235	-9.1%	-10.9%	-11.7%	-12.0%	-12.5%	-12.1%	-11.9%	-9.9%	-9.8%
N: 120 001 – 130 000	85 419	-6.0%	-8.7%	-10.2%	-10.6%	-11.2%	-11.0%	-10.8%	-8.8%	-9.4%
O: 130 001 – 140 000	82 215	-0.8%	-5.5%	-8.1%	-8.3%	-9.1%	-9.5%	-9.5%	-8.2%	-8.3%
P: 140 001 – 150 000	82 177	1.8%	-4.9%	-5.8%	-7.2%	-8.0%	-8.6%	-8.8%	-7.5%	-7.9%
Q: 150 001 – 200 000	408 722	-2.0%	-2.3%	-4.5%	-5.2%	-6.3%	-6.9%	-7.3%	-6.5%	-6.9%
R: 200 001 – 250 000	376 707	-1.1%	-1.7%	-2.7%	-3.1%	-3.7%	-4.4%	-5.0%	-4.9%	-5.4%
S: 250 001 – 350 000	478 678	11.0%	10.4%	8.0%	5.6%	3.7%	2.3%	1.2%	0.5%	-0.2%
T: 350 001 – 500 000	315 983	13.7%	14.2%	14.3%	13.5%	12.6%	11.3%	10.0%	8.2%	7.4%
U: 500 001 – 750 000	201 018	17.2%	17.8%	16.5%	14.9%	14.5%	13.7%	13.0%	10.9%	10.6%
V: 750 001 – 1 000 000	71 090	20.0%	20.6%	19.8%	18.0%	17.6%	16.9%	15.8%	13.4%	13.2%
W: 1 000 001 – 2 000 000	62 153	18.8%	20.4%	19.1%	17.2%	17.3%	16.8%	16.1%	13.9%	14.2%
X: 2 000 001 – 5 000 000	15 808	19.1%	23.3%	18.7%	17.8%	15.7%	15.1%	14.0%	11.8%	12.8%
Y: 5 000 001 +	2 934	24.6%	51.8%	23.6%	22.6%	16.5%	14.5%	13.8%	10.3%	12.9%
Total	**3 013 783**	**10.3%**	**12.2%**	**10.1%**	**9.3%**	**8.7%**	**8.2%**	**7.6%**	**6.3%**	**6.5%**
<= 0	108 083	5.5%	1.8%	3.9%	2.6%	2.2%	2.5%	3.5%	3.5%	3.8%
1 – 70 000	312 309	-22.1%	-24.2%	-22.4%	-19.1%	-16.8%	-14.7%	-12.5%	-8.4%	-8.2%
70 001 – 350 000	2 240 388	2.1%	1.3%	-0.2%	-1.3%	-2.3%	-3.0%	-3.6%	-3.5%	-3.9%
350 001 – 500 000	201 018	13.7%	14.2%	14.3%	13.5%	12.6%	11.3%	10.0%	8.2%	7.4%
500 000 +	151 985	19.0%	22.9%	18.6%	17.1%	16.1%	15.3%	14.5%	12.2%	12.5%
Total	**3 013 783**	**10.3%**	**12.2%**	**10.1%**	**9.3%**	**8.7%**	**8.2%**	**7.6%**	**6.3%**	**6.5%**

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

PERSONAL INCOME TAX

Table A2.9.1: Taxable income, tax assessed and average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2013 – 2022

Tax year	2013				2022				
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	CAGR of taxable income
0 - 5	2 225	252	35	13.9%	3	0	-	0.0%	-53.1%
6 - 10	3 746	386	55	14.3%	339	64	12	19.1%	-16.4%
11 - 15	5 115	543	86	15.8%	2 492	451	83	18.4%	-1.8%
16 - 20	13 387	886	118	13.3%	4 052	748	134	18.0%	-1.7%
21 - 25	165 404	16 404	1 637	10.0%	5 369	1 164	217	18.7%	-23.2%
26 - 30	391 354	73 090	11 054	15.1%	24 608	8 493	1 725	20.3%	-19.4%
31 - 35	426 434	106 647	20 063	18.8%	216 567	94 573	21 227	22.4%	-1.2%
36 - 40	425 439	127 756	27 404	21.5%	418 408	207 429	50 102	24.2%	5.0%
41 - 45	417 815	137 573	31 273	22.7%	418 810	228 568	59 046	25.8%	5.2%
46 - 50	361 208	122 724	28 541	23.3%	431 198	247 693	66 447	26.8%	7.3%
51 - 55	300 235	106 609	25 756	24.2%	404 533	231 879	62 669	27.0%	8.1%
56 - 60	204 396	72 877	18 390	25.2%	353 250	189 015	51 628	27.3%	10.0%
61 - 65	129 086	41 419	10 754	26.0%	281 428	127 699	34 967	27.4%	13.3%
66 - 70	83 505	18 211	4 173	22.9%	186 845	61 849	12 744	20.6%	14.6%
71 - 75	47 875	7 922	1 472	18.6%	118 792	35 015	6 197	17.7%	18.0%
75 +	36 559	5 503	810	14.7%	147 089	38 795	6 083	15.7%	24.2%
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**6.5%**
0 - 55	2 512 362	692 870	146 022	21.1%	1 926 379	1 021 062	261 663	25.6%	4.4%
56 +	501 421	145 932	35 599	24.4%	1 087 404	452 373	111 619	24.7%	13.4%
Total	**3 013 783**	**838 802**	**181 621**	**21.7%**	**3 013 783**	**1 473 435**	**373 282**	**25.3%**	**6.5%**
Percentage of total									
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%	–		
6 - 10	0.1%	0.0%	0.0%		0.0%	0.0%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.0%	0.0%		
16 - 20	0.4%	0.1%	0.1%		0.1%	0.1%	0.0%		
21 - 25	5.5%	2.0%	0.9%		0.2%	0.1%	0.1%		
26 - 30	13.0%	8.7%	6.1%		0.8%	0.6%	0.5%		
31 - 35	14.1%	12.7%	11.0%		7.2%	6.4%	5.7%		
36 - 40	14.1%	15.2%	15.1%		13.9%	14.1%	13.4%		
41 - 45	13.9%	16.4%	17.2%		13.9%	15.5%	15.8%		
46 - 50	12.0%	14.6%	15.7%		14.3%	16.8%	17.8%		
51 - 55	10.0%	12.7%	14.2%		13.4%	15.7%	16.8%		
56 - 60	6.8%	8.7%	10.1%		11.7%	12.8%	13.8%		
61 - 65	4.3%	4.9%	5.9%		9.3%	8.7%	9.4%		
66 - 70	2.8%	2.2%	2.3%		6.2%	4.2%	3.4%		
71 - 75	1.6%	0.9%	0.8%		3.9%	2.4%	1.7%		
75 +	1.2%	0.7%	0.4%		4.9%	2.6%	1.6%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		
0 - 55	83.4%	82.6%	80.4%		63.9%	69.3%	70.1%		
56 +	16.6%	17.4%	19.6%		36.1%	30.7%	29.9%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		

PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2021 - 2022

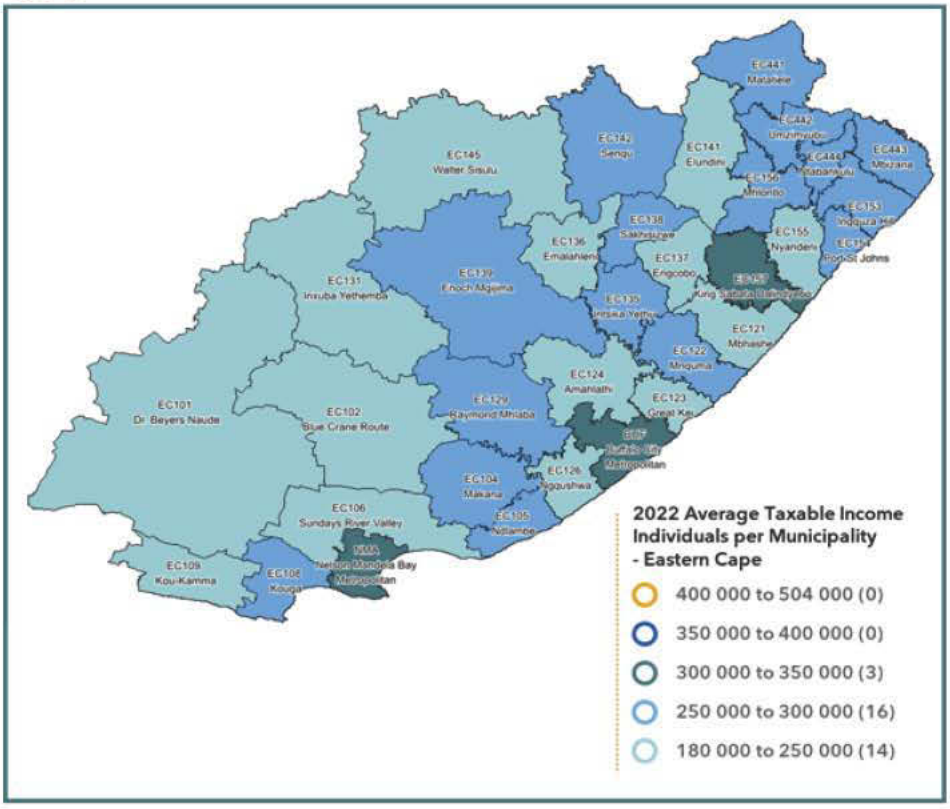
Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	4 872	1 129	186	231 732	4 737	1 122	182	236 859
Blue Crane Route Local Municipality	EC102	2 640	553	90	209 470	2 608	604	104	231 595
Buffalo City Metropolitan Municipality	BUF	105 285	30 543	5 741	290 098	103 571	31 943	6 040	308 416
Dr. Beyers Naude Local Municipality	EC101	6 040	1 262	211	208 940	6 111	1 352	218	221 240
Elundini Local Municipality	EC141	4 023	934	152	232 165	3 876	965	155	248 968
Emalahleni Local Municipality	EC136	3 360	705	112	209 821	3 135	733	117	233 812
Engcobo Local Municipality	EC137	4 413	930	141	210 741	3 994	965	148	241 612
Enoch Mgijima Local Municipality	EC139	15 938	4 258	735	267 160	15 870	4 477	767	282 105
Great Kei Local Municipality	EC123	1 222	286	54	234 043	1 165	286	52	245 494
Intsika Yethu Local Municipality	EC135	4 390	1 065	167	242 597	4 067	1 071	167	263 339
Inxuba Yethemba Local Municipality	EC131	5 283	1 193	201	225 819	5 461	1 320	218	241 714
King Sabata Dalindyebo Local Municipality	EC157	36 069	10 224	1 831	283 457	34 604	10 618	1 902	306 843
Kouga Local Municipality	EC108	15 122	3 877	711	256 381	15 229	4 121	780	270 602
Kou-Kamma Local Municipality	EC109	2 415	491	85	203 313	2 732	534	91	195 461
Makana Local Municipality	EC104	7 180	1 996	378	277 994	7 071	2 101	408	297 129
Matatiele Local Municipality	EC441	8 249	1 960	322	237 605	7 635	2 024	330	265 095
Mbhashe Local Municipality	EC121	7 979	1 813	286	227 221	7 429	1 816	280	244 447
Mbizana Local Municipality	EC443	9 184	2 205	376	240 091	8 116	2 253	385	277 600
Mhlontlo Local Municipality	EC156	7 986	1 855	289	232 281	7 292	1 903	296	260 971
Mnquma Local Municipality	EC122	10 154	2 638	423	259 799	9 704	2 571	427	264 942
Ndlambe Local Municipality	EC105	6 142	1 468	252	239 010	6 052	1 532	257	253 139
Nelson Mandela Bay Metropolitan Municipality	NMA	171 416	47 763	8 707	278 638	168 893	51 131	9 539	302 742
Ngqushwa Local Municipality	EC126	3 807	761	127	199 895	3 448	734	116	212 877
Ngquza Hill Local Municipality	EC153	12 086	2 770	453	229 191	10 520	2 808	444	266 920
Ntabankulu Local Municipality	EC444	2 431	580	91	238 585	2 192	590	93	269 161
Nyandeni Local Municipality	EC155	8 724	2 044	315	234 296	8 117	1 955	328	240 853
Port St Johns Local Municipality	EC154	3 934	943	153	239 705	3 766	980	159	260 223
Raymond Mhlaba Local Municipality	EC129	8 727	2 132	372	244 299	8 480	2 162	368	254 953
Sakhisizwe Local Municipality	EC138	2 486	600	112	241 352	2 299	632	115	274 902
Senqu Local Municipality	EC142	4 842	1 148	186	237 092	4 580	1 182	192	258 079
Sundays River Valley Local Municipality	EC106	3 626	791	147	218 147	4 015	789	140	196 513
Umzimvubu Local Municipality	EC442	9 196	2 326	407	252 936	8 391	2 299	385	273 984
Walter Sisulu Local Municipality	EC145	4 989	1 164	194	233 313	4 833	1 201	199	248 500
Total		**504 210**	**134 407**	**24 007**	**266 569**	**489 993**	**140 774**	**25 402**	**287 298**

PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2021 - 2022 (*continued*)

Tax year		2021				2022			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	1.0%	0.8%	0.8%		1.0%	0.8%	0.7%	
Blue Crane Route Local Municipality	EC102	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.9%	22.7%	23.9%		21.1%	22.7%	23.8%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.9%		1.2%	1.0%	0.9%	
Elundini Local Municipality	EC141	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Emalahleni Local Municipality	EC136	0.7%	0.5%	0.5%		0.6%	0.5%	0.5%	
Engcobo Local Municipality	EC137	0.9%	0.7%	0.6%		0.8%	0.7%	0.6%	
Enoch Mgijima Local Municipality	EC139	3.2%	3.2%	3.1%		3.2%	3.2%	3.0%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.9%	0.8%	0.7%		0.8%	0.8%	0.7%	
Inxuba Yethemba Local Municipality	EC131	1.0%	0.9%	0.8%		1.1%	0.9%	0.9%	
King Sabata Dalindyebo Local Municipality	EC157	7.2%	7.6%	7.6%		7.1%	7.5%	7.5%	
Kouga Local Municipality	EC108	3.0%	2.9%	3.0%		3.1%	2.9%	3.1%	
Kou-Kamma Local Municipality	EC109	0.5%	0.4%	0.4%		0.6%	0.4%	0.4%	
Makana Local Municipality	EC104	1.4%	1.5%	1.6%		1.4%	1.5%	1.6%	
Matatiele Local Municipality	EC441	1.6%	1.5%	1.3%		1.6%	1.4%	1.3%	
Mbhashe Local Municipality	EC121	1.6%	1.3%	1.2%		1.5%	1.3%	1.1%	
Mbizana Local Municipality	EC443	1.8%	1.6%	1.6%		1.7%	1.6%	1.5%	
Mhlontlo Local Municipality	EC156	1.6%	1.4%	1.2%		1.5%	1.4%	1.2%	
Mnquma Local Municipality	EC122	2.0%	2.0%	1.8%		2.0%	1.8%	1.7%	
Ndlambe Local Municipality	EC105	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Nelson Mandela Bay Metropolitan Municipality	NMA	34.0%	35.5%	36.3%		34.5%	36.3%	37.6%	
Ngqushwa Local Municipality	EC126	0.8%	0.6%	0.5%		0.7%	0.5%	0.5%	
Ngquza Hill Local Municipality	EC153	2.4%	2.1%	1.9%		2.1%	2.0%	1.7%	
Ntabankulu Local Municipality	EC444	0.5%	0.4%	0.4%		0.4%	0.4%	0.4%	
Nyandeni Local Municipality	EC155	1.7%	1.5%	1.3%		1.7%	1.4%	1.3%	
Port St Johns Local Municipality	EC154	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Raymond Mhlaba Local Municipality	EC129	1.7%	1.6%	1.5%		1.7%	1.5%	1.4%	
Sakhisizwe Local Municipality	EC138	0.5%	0.4%	0.5%		0.5%	0.4%	0.5%	
Senqu Local Municipality	EC142	1.0%	0.9%	0.8%		0.9%	0.8%	0.8%	
Sundays River Valley Local Municipality	EC106	0.7%	0.6%	0.6%		0.8%	0.6%	0.6%	
Umzimvubu Local Municipality	EC442	1.8%	1.7%	1.7%		1.7%	1.6%	1.5%	
Walter Sisulu Local Municipality	EC145	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2022

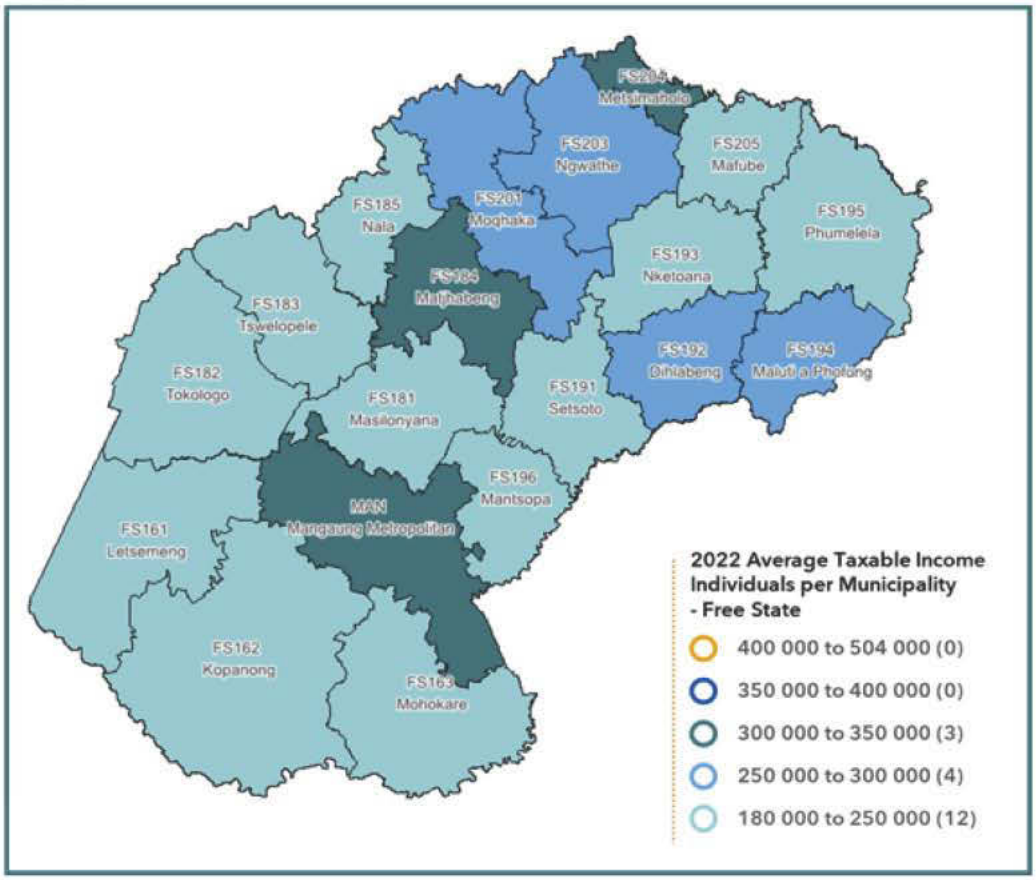


PERSONAL INCOME TAX

Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Dihlabeng Local Municipality	FS192	13 879	3 403	656	245 191	13 928	3 655	691	262 421
Kopanong Local Municipality	FS162	3 568	799	140	223 935	3 660	842	142	230 055
Letsemeng Local Municipality	FS161	2 475	480	107	193 939	2 504	500	107	199 681
Mafube Local Municipality	FS205	3 815	796	154	208 650	3 990	838	163	210 025
Maluti a Phofung Local Municipality	FS194	23 984	5 980	966	249 333	24 656	6 436	1 046	261 032
Mangaung Metropolitan Municipality	MAN	109 310	32 587	6 103	298 115	108 932	34 880	6 605	320 200
Mantsopa Local Municipality	FS196	3 269	714	118	218 415	3 393	759	128	223 696
Masilonyana Local Municipality	FS181	4 282	846	135	197 571	4 370	1 005	154	229 977
Matjhabeng Local Municipality	FS184	42 029	12 487	2 314	297 104	41 669	13 099	2 414	314 358
Metsimaholo Local Municipality	FS204	22 017	6 278	1 208	285 143	21 298	7 107	1 464	333 693
Mohokare Local Municipality	FS163	2 022	393	70	194 362	2 088	430	73	205 939
Moqhaka Local Municipality	FS201	15 287	3 635	603	237 784	15 514	3 902	644	251 515
Nala Local Municipality	FS185	5 165	1 154	215	223 427	5 436	1 294	235	238 043
Ngwathe Local Municipality	FS203	10 145	2 354	442	232 035	10 061	2 531	476	251 565
Nketoana Local Municipality	FS193	3 944	690	146	174 949	4 250	843	166	198 353
Phumelela Local Municipality	FS195	2 708	573	120	211 595	2 807	644	118	229 426
Setsoto Local Municipality	FS191	6 930	1 513	263	218 326	7 053	1 610	272	228 272
Tokologo Local Municipality	FS182	1 407	232	47	164 890	1 431	292	60	204 053
Tswelopele Local Municipality	FS183	3 549	570	142	160 609	3 681	723	154	196 414
Total		**279 785**	**75 484**	**13 949**	**269 793**	**280 721**	**81 390**	**15 112**	**289 932**
Percentage of total									
Dihlabeng Local Municipality	FS192	5.0%	4.5%	4.7%		5.0%	4.5%	4.6%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.0%		1.3%	1.0%	0.9%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.8%		0.9%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.4%	1.1%	1.1%		1.4%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	8.6%	7.9%	6.9%		8.8%	7.9%	6.9%	
Mangaung Metropolitan Municipality	MAN	39.1%	43.2%	43.8%		38.8%	42.9%	43.7%	
Mantsopa Local Municipality	FS196	1.2%	0.9%	0.8%		1.2%	0.9%	0.8%	
Masilonyana Local Municipality	FS181	1.5%	1.1%	1.0%		1.6%	1.2%	1.0%	
Matjhabeng Local Municipality	FS184	15.0%	16.5%	16.6%		14.8%	16.1%	16.0%	
Metsimaholo Local Municipality	FS204	7.9%	8.3%	8.7%		7.6%	8.7%	9.7%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.5%	4.8%	4.3%		5.5%	4.8%	4.3%	
Nala Local Municipality	FS185	1.8%	1.5%	1.5%		1.9%	1.6%	1.6%	
Ngwathe Local Municipality	FS203	3.6%	3.1%	3.2%		3.6%	3.1%	3.1%	
Nketoana Local Municipality	FS193	1.4%	0.9%	1.0%		1.5%	1.0%	1.1%	
Phumelela Local Municipality	FS195	1.0%	0.8%	0.9%		1.0%	0.8%	0.8%	
Setsoto Local Municipality	FS191	2.5%	2.0%	1.9%		2.5%	2.0%	1.8%	
Tokologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.4%	0.4%	
Tswelopele Local Municipality	FS183	1.3%	0.8%	1.0%		1.3%	0.9%	1.0%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2022

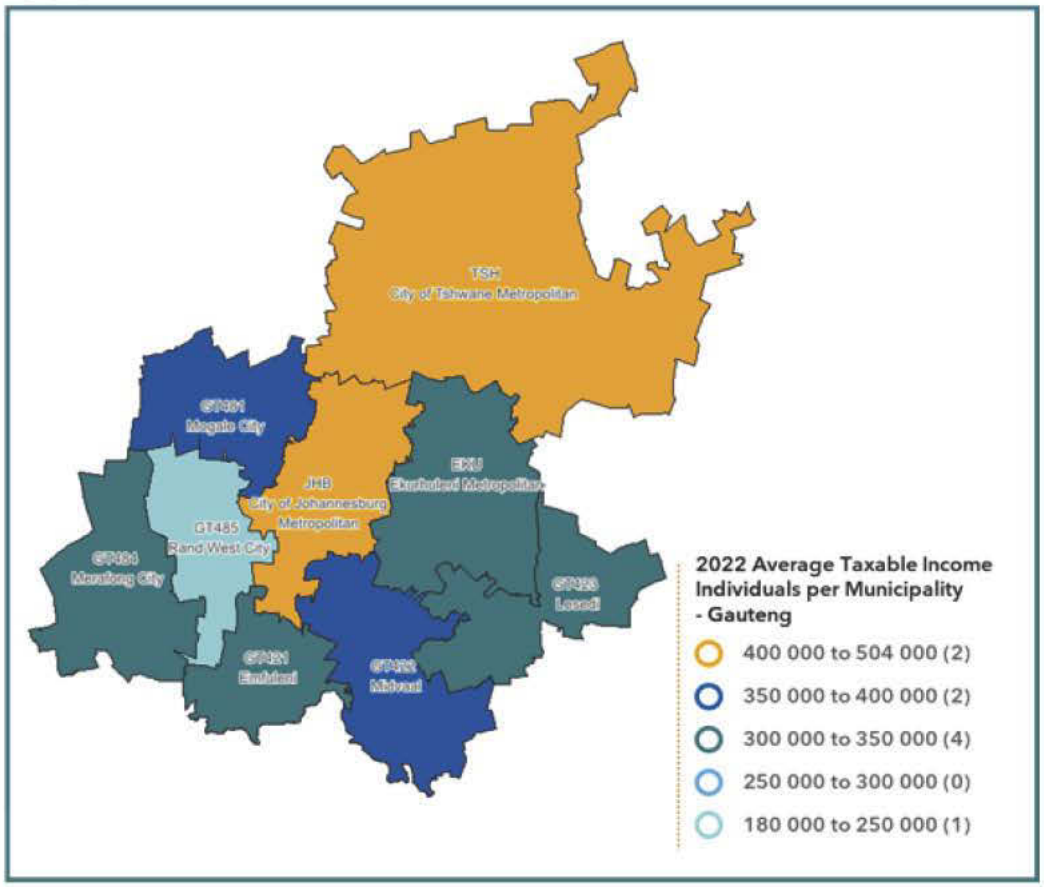


PERSONAL INCOME TAX

Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Johannesburg Metropolitan Municipality	JHB	795 850	343 758	88 852	431 938	775 508	366 801	96 406	472 982
City of Tshwane Metropolitan Municipality	TSH	603 059	228 638	51 815	379 130	600 593	244 775	56 176	407 556
Ekurhuleni Metropolitan Municipality	EKU	554 671	175 448	36 495	316 310	537 036	185 544	39 917	345 496
Emfuleni Local Municipality	GT421	94 878	26 939	4 963	283 933	91 864	29 566	5 735	321 845
Lesedi Local Municipality	GT423	11 505	3 459	718	300 652	11 256	3 397	747	301 795
Merafong City Local Municipality	GT484	19 725	5 802	1 126	294 144	18 794	6 017	1 205	320 155
Midvaal Local Municipality	GT422	16 738	5 436	1 136	324 770	16 313	5 764	1 210	353 338
Mogale City Local Municipality	GT481	54 572	18 305	3 954	335 428	53 506	19 486	4 270	364 183
Randfontein/Westonaria Municipality	GT485	31 565	8 801	1 665	278 821	30 919	1 835	1 811	59 349
Total		**2 182 563**	**816 586**	**190 724**	**374 141**	**2 135 789**	**863 185**	**207 477**	**404 153**
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.5%	42.1%	46.6%		36.3%	42.5%	46.5%	
City of Tshwane Metropolitan Municipality	TSH	27.6%	28.0%	27.2%		28.1%	28.4%	27.1%	
Ekurhuleni Metropolitan Municipality	EKU	25.4%	21.5%	19.1%		25.1%	21.5%	19.2%	
Emfuleni Local Municipality	GT421	4.3%	3.3%	2.6%		4.3%	3.4%	2.8%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Merafong City Local Municipality	GT484	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.5%	2.2%	2.1%		2.5%	2.3%	2.1%	
Randfontein/Westonaria Municipality	GT485	1.4%	1.1%	0.9%		1.4%	0.2%	0.9%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2022



PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2021 - 2022

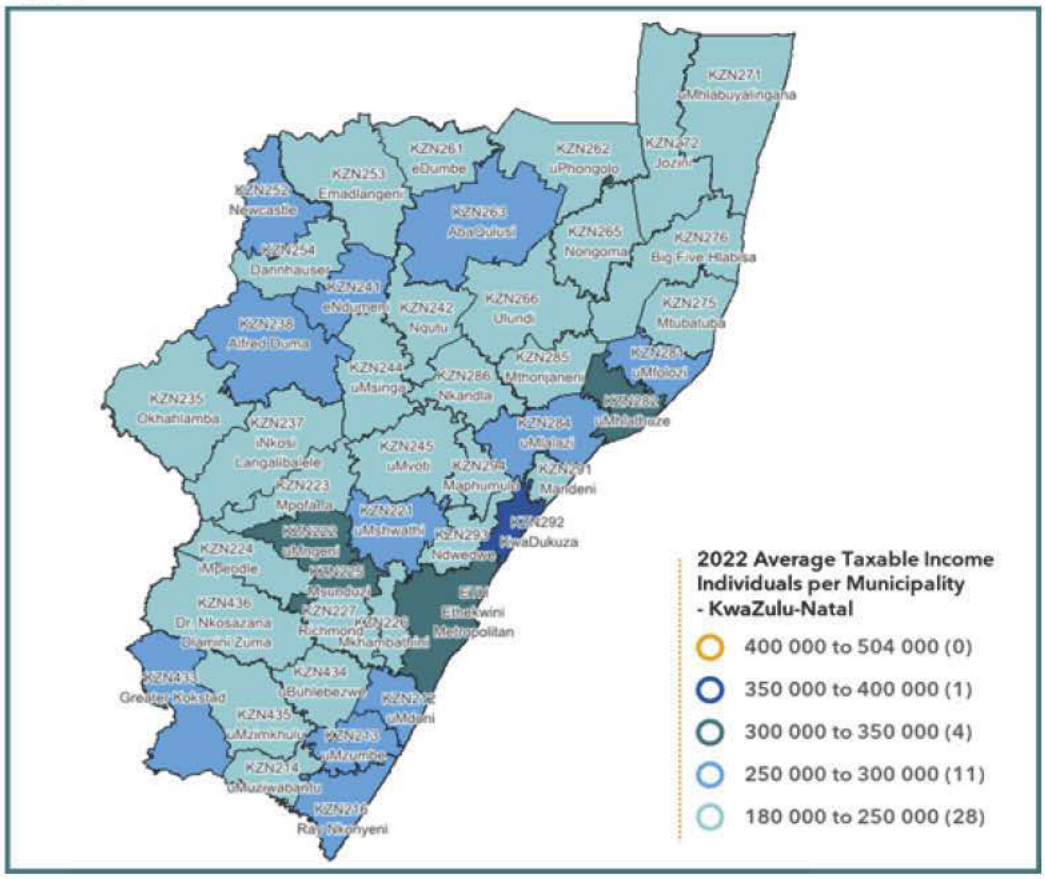
Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Abaqulusi Local Municipality	KZN263	11 066	2 924	505	264 233	12 028	3 037	521	252 494
Alfred Duma Local Municipality	KZN238	18 441	4 800	836	260 290	19 628	5 124	897	261 056
Big Five Hlabisa Local Municipality	KZN276	3 834	817	127	213 093	4 122	839	128	203 542
Dannhauser Local Municipality	KZN254	3 531	910	176	257 717	3 853	902	165	234 103
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	2 789	655	122	234 851	3 248	721	139	221 983
eDumbe Local Municipality	KZN261	2 450	553	88	225 714	2 919	596	95	204 180
Emadlangeni Local Municipality	KZN253	1 311	345	68	263 158	1 424	343	66	240 871
Endumeni Local Municipality	KZN241	7 769	2 064	364	265 671	8 077	2 149	373	266 064
Ethekwini Metropolitan Municipality	ETH	509 687	149 931	29 682	294 163	516 025	159 224	31 967	308 559
Greater Kokstad Local Municipality	KZN433	6 168	1 595	292	258 593	6 496	1 724	311	265 394
Impendle Local Municipality	KZN224	806	175	26	217 122	855	193	30	225 731
Inkosi Langalibalele Local Municipality	KZN237	7 648	1 847	311	241 501	8 675	2 038	334	234 928
Jozini Local Municipality	KZN272	6 318	1 478	235	233 935	7 386	1 557	257	210 804
KwaDukuza Local Municipality	KZN292	23 721	8 347	1 924	351 882	23 878	8 899	2 110	372 686
Mandeni Local Municipality	KZN291	6 475	1 486	221	229 498	7 019	1 517	231	216 128
Maphumulo Local Municipality	KZN294	1 321	302	44	228 615	1 681	315	44	187 388
Mfolozi Local Municipality	KZN281	1 288	310	49	240 683	1 268	326	53	257 098
Mkhambathini Local Municipality	KZN226	1 953	472	79	241 679	2 012	492	82	244 533
Mpofana Local Municipality	KZN223	1 773	392	77	221 094	1 923	453	89	235 569
Msinga Local Municipality	KZN244	3 294	762	117	231 330	4 248	820	125	193 032
Mthonjaneni Local Municipality	KZN285	2 109	509	85	241 347	2 316	542	102	234 024
Mtubatuba Local Municipality	KZN275	9 446	2 251	370	238 302	9 578	2 276	378	237 628
Ndwedwe Local Municipality	KZN293	3 275	760	115	232 061	3 674	802	122	218 291
Newcastle Local Municipality	KZN252	31 683	8 715	1 521	275 069	33 027	9 335	1 655	282 648
Nkandla Local Municipality	KZN286	3 265	858	145	262 787	3 948	941	163	238 349
Nongoma Local Municipality	KZN265	7 357	1 707	258	232 024	8 315	1 768	269	212 628
Nqutu Local Municipality	KZN242	1 923	466	74	242 330	2 497	487	75	195 034
Okhahlamba Local Municipality	KZN235	4 022	940	172	233 715	4 897	1 043	186	212 988
Ray Nkonyeni Local Municipality	KZN216	29 959	7 651	1 304	255 382	30 967	8 076	1 424	260 794
Richmond Local Municipality	KZN227	2 090	487	87	233 014	2 292	507	90	221 204
The Msunduzi Local Municipality	KZN225	75 781	22 734	4 278	299 996	76 467	24 089	4 583	315 025
Ubuhlebezwe Local Municipality	KZN434	3 522	867	142	246 167	4 230	939	155	221 986
Ulundi Local Municipality	KZN266	7 647	1 983	313	259 317	8 364	2 060	322	246 294
Umdoni Local Municipality	KZN212	10 913	2 740	451	251 077	11 303	2 843	471	251 526
Umhlabuyalingana Local Municipality	KZN271	5 089	1 221	191	239 929	5 816	1 275	198	219 223
uMhlathuze Local Municipality	KZN282	50 347	15 742	3 059	312 670	50 648	16 458	3 250	324 949
uMlalazi Local Municipality	KZN284	8 721	2 368	414	271 528	9 640	2 444	424	253 527
uMngeni Local Municipality	KZN222	14 585	4 354	898	298 526	14 538	4 622	958	317 925
uMshwathi Local Municipality	KZN221	3 769	1 012	197	268 506	3 911	1 078	214	275 633
UMuziwabantu Local Municipality	KZN214	3 177	794	132	249 921	3 836	839	137	218 717
Umvoti Local Municipality	KZN245	5 631	1 434	248	254 662	6 903	1 528	261	221 353
Umzimkhulu Local Municipality	KZN435	5 937	1 473	242	248 105	6 771	1 544	254	228 031
Umzumbe Local Municipality	KZN213	1 391	352	55	253 055	1 417	363	56	256 175
UPhongolo Local Municipality	KZN262	4 604	1 138	196	247 176	5 443	1 200	198	220 467
Total		**917 886**	**262 721**	**50 290**	**286 224**	**947 563**	**278 328**	**53 962**	**293 730**

PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2020 – 2021 (*continued*)

Tax year		2021				2022			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Abaqulusi Local Municipality	KZN263	1.2%	1.1%	1.0%		1.3%	1.1%	1.0%	
Alfred Duma Local Municipality	KZN238	2.0%	1.8%	1.7%		2.1%	1.8%	1.7%	
Big Five Hlabisa Local Municipality	KZN276	0.4%	0.3%	0.3%		0.4%	0.3%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Dr. Nkosazana Dlamini-Zuma Local Municip	KZN436	0.3%	0.2%	0.2%		0.3%	0.3%	0.3%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.2%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	0.8%	0.8%	0.7%		0.9%	0.8%	0.7%	
Ethekwini Metropolitan Municipality	ETH	55.5%	57.1%	59.0%		54.5%	57.2%	59.2%	
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%		0.9%	0.7%	0.6%	
Jozini Local Municipality	KZN272	0.7%	0.6%	0.5%		0.8%	0.6%	0.5%	
KwaDukuza Local Municipality	KZN292	2.6%	3.2%	3.8%		2.5%	3.2%	3.9%	
Mandeni Local Municipality	KZN291	0.7%	0.6%	0.4%		0.7%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.1%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mkhambathini Local Municipality	KZN226	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.2%		0.2%	0.2%	0.2%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mtubatuba Local Municipality	KZN275	1.0%	0.9%	0.7%		1.0%	0.8%	0.7%	
Ndwedwe Local Municipality	KZN293	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Newcastle Local Municipality	KZN252	3.5%	3.3%	3.0%		3.5%	3.4%	3.1%	
Nkandla Local Municipality	KZN286	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Nongoma Local Municipality	KZN265	0.8%	0.6%	0.5%		0.9%	0.6%	0.5%	
Nqutu Local Municipality	KZN242	0.2%	0.2%	0.1%		0.3%	0.2%	0.1%	
Okhahlamba Local Municipality	KZN235	0.4%	0.4%	0.3%		0.5%	0.4%	0.3%	
Ray Nkonyeni Local Municipality	KZN216	3.3%	2.9%	2.6%		3.3%	2.9%	2.6%	
Richmond Local Municipality	KZN227	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
The Msunduzi Local Municipality	KZN225	8.3%	8.7%	8.5%		8.1%	8.7%	8.5%	
Ubuhlebezwe Local Municipality	KZN434	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Ulundi Local Municipality	KZN266	0.8%	0.8%	0.6%		0.9%	0.7%	0.6%	
Umdoni Local Municipality	KZN212	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Umhlabuyalingana Local Municipality	KZN271	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
uMhlathuze Local Municipality	KZN282	5.5%	6.0%	6.1%		5.3%	5.9%	6.0%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.6%	1.7%	1.8%		1.5%	1.7%	1.8%	
uMshwathi Local Municipality	KZN221	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.3%		0.4%	0.3%	0.3%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.7%	0.5%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.6%	0.6%	0.5%		0.7%	0.6%	0.5%	
Umzumbe Local Municipality	KZN213	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.4%		0.6%	0.4%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2022

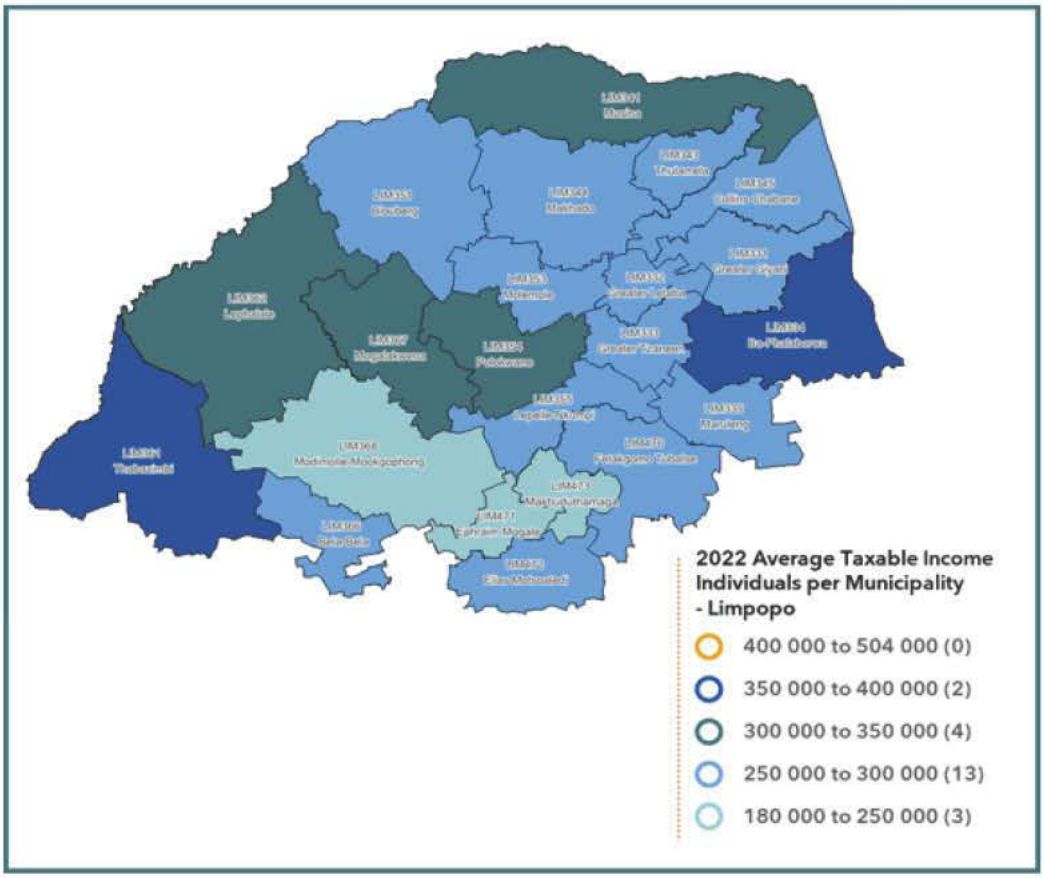


PERSONAL INCOME TAX

Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2021 - 2022

Tax year		2021				2022			
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	10 109	3 692	777	365 219	10 303	4 021	864	390 275
Bela-Bela Local Municipality	LIM366	4 551	1 127	199	247 638	4 446	1 170	203	263 158
Blouberg Local Municipality	LIM351	4 911	1 303	221	265 323	5 214	1 435	241	275 221
Elias Motsoaledi Local Municipality	LIM472	11 294	2 779	506	246 060	11 336	2 919	537	257 498
Ephraim Mogale Local Municipality	LIM471	5 295	1 234	213	233 050	5 457	1 293	224	236 943
Greater Giyani Local Municipality	LIM331	11 203	3 204	557	285 995	11 877	3 404	586	286 604
Greater Letaba Local Municipality	LIM332	4 724	1 336	237	282 811	4 920	1 443	255	293 293
Greater Tubatse/Fetakgomo Local Mu	LIM476	19 782	5 930	1 148	299 767	21 185	6 299	1 237	297 333
Greater Tzaneen Local Municipality	LIM333	19 465	5 705	1 087	293 090	21 077	6 053	1 122	287 185
Lepele-Nkumpi Local Municipality	LIM355	14 225	4 046	715	284 429	13 924	4 175	727	299 842
Lephalale Local Municipality	LIM362	13 790	4 122	853	298 912	13 199	4 243	890	321 464
Makhado Local Municipality	LIM344	22 036	6 417	1 166	291 205	22 596	6 740	1 215	298 283
Makhuduthamaga Local Municipality	LIM473	7 625	2 100	371	275 410	7 837	1 318	384	168 177
Malamulele Local Municipality	LIM345	10 624	2 928	497	275 602	11 213	3 134	529	279 497
Maruleng Local Municipality	LIM335	3 919	1 087	212	277 367	3 989	1 150	224	288 293
Modimolle/Mookgophong Local Munic	LIM368	6 097	1 336	253	219 124	6 121	1 419	263	231 825
Mogalakwena Local Municipality	LIM367	16 930	5 269	1 025	311 223	17 371	5 523	1 071	317 944
Molemole Local Municipality	LIM353	2 199	632	116	287 403	2 274	676	122	297 274
Musina Local Municipality	LIM341	4 418	1 393	291	315 301	4 667	1 515	322	324 620
Polokwane Local Municipality	LIM354	67 141	21 825	4 378	325 062	69 484	23 125	4 561	332 810
Thabazimbi Local Municipality	LIM361	8 304	2 920	689	351 638	7 949	3 114	760	391 747
Thulamela Local Municipality	LIM343	29 759	8 770	1 532	294 701	30 749	9 222	1 607	299 912
Total		**298 401**	**89 155**	**17 043**	**298 776**	**307 188**	**93 391**	**17 944**	**304 019**
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	3.4%	4.1%	4.6%		3.4%	4.3%	4.8%	
Bela-Bela Local Municipality	LIM366	1.5%	1.3%	1.2%		1.4%	1.3%	1.1%	
Blouberg Local Municipality	LIM351	1.6%	1.5%	1.3%		1.7%	1.5%	1.3%	
Elias Motsoaledi Local Municipality	LIM472	3.8%	3.1%	3.0%		3.7%	3.1%	3.0%	
Ephraim Mogale Local Municipality	LIM471	1.8%	1.4%	1.2%		1.8%	1.4%	1.2%	
Greater Giyani Local Municipality	LIM331	3.8%	3.6%	3.3%		3.9%	3.6%	3.3%	
Greater Letaba Local Municipality	LIM332	1.6%	1.5%	1.4%		1.6%	1.5%	1.4%	
Greater Tubatse/Fetakgomo Local Mu	LIM476	6.6%	6.7%	6.7%		6.9%	6.7%	6.9%	
Greater Tzaneen Local Municipality	LIM333	6.5%	6.4%	6.4%		6.9%	6.5%	6.3%	
Lepele-Nkumpi Local Municipality	LIM355	4.8%	4.5%	4.2%		4.5%	4.5%	4.1%	
Lephalale Local Municipality	LIM362	4.6%	4.6%	5.0%		4.3%	4.5%	5.0%	
Makhado Local Municipality	LIM344	7.4%	7.2%	6.8%		7.4%	7.2%	6.8%	
Makhuduthamaga Local Municipality	LIM473	2.6%	2.4%	2.2%		2.6%	1.4%	2.1%	
Malamulele Local Municipality	LIM345	3.6%	3.3%	2.9%		3.7%	3.4%	2.9%	
Maruleng Local Municipality	LIM335	1.3%	1.2%	1.2%		1.3%	1.2%	1.2%	
Modimolle/Mookgophong Local Munic	LIM368	2.0%	1.5%	1.5%		2.0%	1.5%	1.5%	
Mogalakwena Local Municipality	LIM367	5.7%	5.9%	6.0%		5.7%	5.9%	6.0%	
Molemole Local Municipality	LIM353	0.7%	0.7%	0.7%		0.7%	0.7%	0.7%	
Musina Local Municipality	LIM341	1.5%	1.6%	1.7%		1.5%	1.6%	1.8%	
Polokwane Local Municipality	LIM354	22.5%	24.5%	25.7%		22.6%	24.8%	25.4%	
Thabazimbi Local Municipality	LIM361	2.8%	3.3%	4.0%		2.6%	3.3%	4.2%	
Thulamela Local Municipality	LIM343	10.0%	9.8%	9.0%		10.0%	9.9%	9.0%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2022

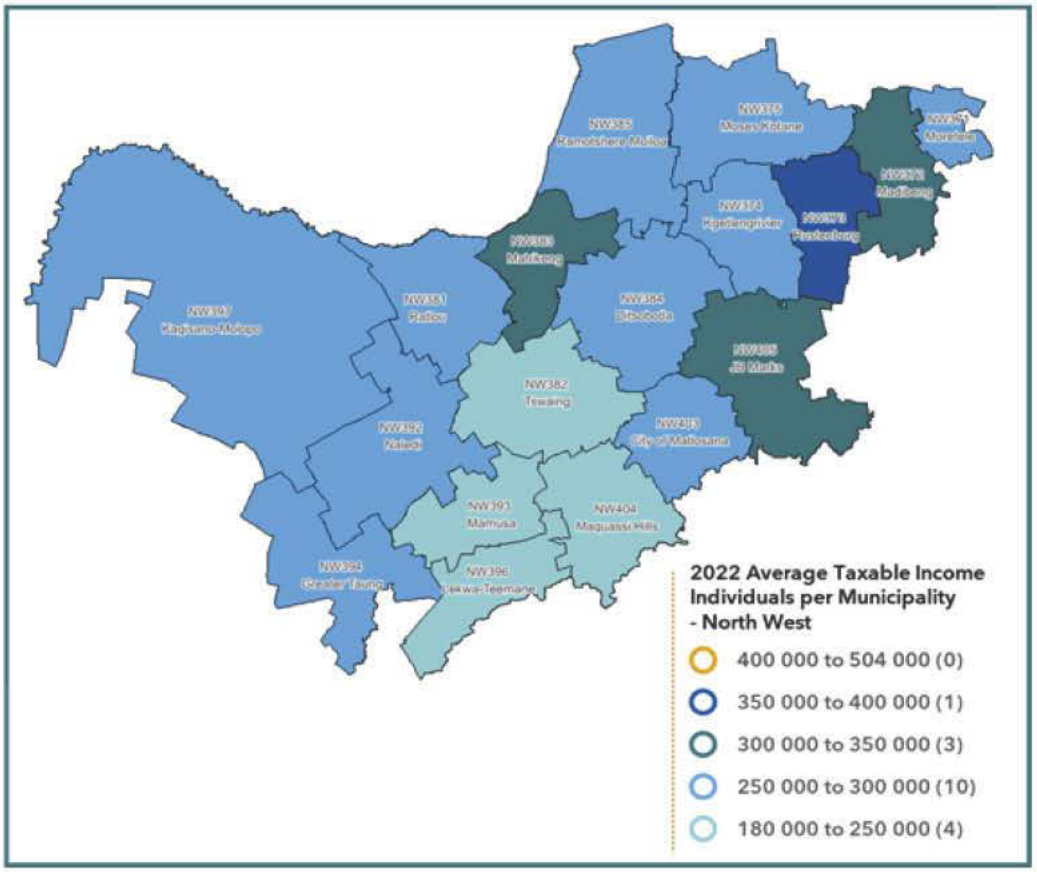


PERSONAL INCOME TAX

Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Matlosana Local Municipality	NW403	44 536	11 501	2 182	258 241	43 589	12 427	2 399	285 095
Ditsobotla Local Municipality	NW384	10 503	2 716	507	258 593	10 719	2 920	546	272 413
Greater Taung Local Municipality	NW394	6 353	1 682	276	264 757	6 443	1 705	276	264 628
Kagisano/Molopo Local Municipality	NW397	3 355	854	152	254 545	3 319	862	145	259 717
Kgetlengrivier Local Municipality	NW374	2 770	641	149	231 408	2 762	699	152	253 077
Lekwa-Teemane Local Municipality	NW396	2 866	727	139	253 664	3 075	703	121	228 618
Madibeng Local Municipality	NW372	31 560	9 880	2 138	313 054	30 972	10 550	2 291	340 630
Mafikeng Local Municipality	NW383	21 083	6 700	1 232	317 792	21 558	7 032	1 289	326 190
Mamusa Local Municipality	NW393	2 831	586	106	206 994	2 904	680	121	234 160
Maquassi Hills Local Municipality	NW404	3 763	652	122	173 266	3 716	755	131	203 175
Moretele Local Municipality	NW371	4 483	1 106	183	246 710	4 499	1 177	200	261 614
Moses Kotane Local Municipality	NW375	9 042	2 336	382	258 350	8 576	2 423	412	282 533
Naledi Local Municipality	NW392	5 914	1 393	314	235 543	5 884	1 487	317	252 719
Ramotshere Moiloa Local Municipality	NW385	6 131	1 615	273	263 415	6 261	1 679	283	268 168
Ratlou Local Municipality	NW381	1 366	339	52	248 170	1 437	364	56	253 305
Rustenburg Local Municipality	NW373	75 561	25 185	5 423	333 307	73 291	26 464	6 007	361 081
Tswaing Local Municipality	NW382	4 769	944	182	197 945	4 977	1 034	193	207 756
Ventersdorp/Tlokwe Local Municipality	NW405	30 652	8 566	1 688	279 460	30 698	9 243	1 834	301 095
Total		**267 538**	**77 423**	**15 500**	**289 391**	**264 680**	**82 204**	**16 773**	**310 579**
Percentage of total									
City of Matlosana Local Municipality	NW403	16.6%	14.9%	14.1%		16.5%	15.1%	14.3%	
Ditsobotla Local Municipality	NW384	3.9%	3.5%	3.3%		4.0%	3.6%	3.3%	
Greater Taung Local Municipality	NW394	2.4%	2.2%	1.8%		2.4%	2.1%	1.6%	
Kagisano/Molopo Local Municipality	NW397	1.3%	1.1%	1.0%		1.3%	1.0%	0.9%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.8%	1.0%		1.0%	0.9%	0.9%	
Lekwa-Teemane Local Municipality	NW396	1.1%	0.9%	0.9%		1.2%	0.9%	0.7%	
Madibeng Local Municipality	NW372	11.8%	12.8%	13.8%		11.7%	12.8%	13.7%	
Mafikeng Local Municipality	NW383	7.9%	8.7%	7.9%		8.1%	8.6%	7.7%	
Mamusa Local Municipality	NW393	1.1%	0.8%	0.7%		1.1%	0.8%	0.7%	
Maquassi Hills Local Municipality	NW404	1.4%	0.8%	0.8%		1.4%	0.9%	0.8%	
Moretele Local Municipality	NW371	1.7%	1.4%	1.2%		1.7%	1.4%	1.2%	
Moses Kotane Local Municipality	NW375	3.4%	3.0%	2.5%		3.2%	2.9%	2.5%	
Naledi Local Municipality	NW392	2.2%	1.8%	2.0%		2.2%	1.8%	1.9%	
Ramotshere Moiloa Local Municipality	NW385	2.3%	2.1%	1.8%		2.4%	2.0%	1.7%	
Ratlou Local Municipality	NW381	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Rustenburg Local Municipality	NW373	28.2%	32.5%	35.0%		27.7%	32.2%	35.8%	
Tswaing Local Municipality	NW382	1.8%	1.2%	1.2%		1.9%	1.3%	1.2%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.5%	11.1%	10.9%		11.6%	11.2%	10.9%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2022

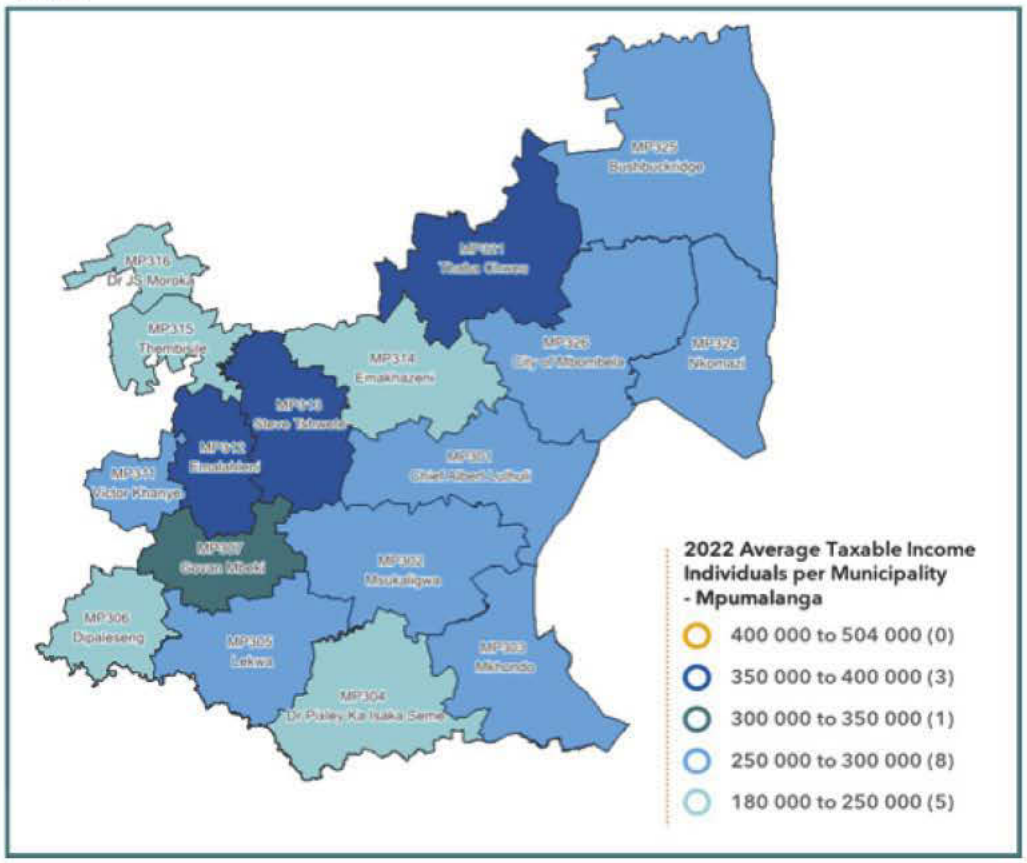


PERSONAL INCOME TAX

Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Albert Luthuli Local Municipality	MP301	7 074	1 776	301	251 060	7 177	1 822	307	253 867
Bushbuckridge Local Municipality	MP325	18 052	4 625	779	256 204	18 622	4 936	831	265 063
Dipaleseng Local Municipality	MP306	3 553	715	128	201 238	3 506	769	133	219 338
Dr JS Moroka Local Municipality	MP316	7 715	1 829	284	237 071	7 796	1 929	300	247 435
Emakhazeni Local Municipality	MP314	2 903	726	134	250 086	2 931	663	112	226 203
Emalahleni Local Municipality	MP312	63 734	21 717	4 715	340 744	61 336	22 148	4 842	361 093
Govan Mbeki Local Municipality	MP307	54 955	16 327	3 439	297 098	56 060	19 023	4 248	339 333
Lekwa Local Municipality	MP305	15 473	4 113	824	265 818	15 139	4 314	861	284 959
Mbombela/Umjindi Local Municipality	MP326	74 887	21 453	4 235	286 472	75 662	22 046	4 394	291 375
Mkhondo Local Municipality	MP303	8 135	2 252	422	276 829	8 465	2 343	430	276 787
Msukaligwa Local Municipality	MP302	15 531	4 022	829	258 966	15 222	4 144	859	272 238
Nkomazi Local Municipality	MP324	18 176	4 603	828	253 246	18 755	4 729	879	252 146
Pixley Ka Seme Local Municipality	MP304	5 653	1 235	228	218 468	5 891	1 329	238	225 598
Steve Tshwete Local Municipality	MP313	36 104	11 822	2 554	327 443	34 971	12 418	2 711	355 094
Thaba Chweu Local Municipality	MP321	10 219	3 640	840	356 199	10 133	3 903	922	385 177
Thembisile Local Municipality	MP315	10 341	2 357	359	227 928	10 760	2 513	388	233 550
Victor Khanye Local Municipality	MP311	7 882	2 044	366	259 325	7 654	2 099	396	274 236
Total		**360 387**	**105 256**	**21 265**	**292 064**	**360 080**	**111 128**	**22 851**	**308 620**
Percentage of total									
Albert Luthuli Local Municipality	MP301	2.0%	1.7%	1.4%		2.0%	1.6%	1.3%	
Bushbuckridge Local Municipality	MP325	5.0%	4.4%	3.7%		5.2%	4.4%	3.6%	
Dipaleseng Local Municipality	MP306	1.0%	0.7%	0.6%		1.0%	0.7%	0.6%	
Dr JS Moroka Local Municipality	MP316	2.1%	1.7%	1.3%		2.2%	1.7%	1.3%	
Emakhazeni Local Municipality	MP314	0.8%	0.7%	0.6%		0.8%	0.6%	0.5%	
Emalahleni Local Municipality	MP312	17.7%	20.6%	22.2%		17.0%	19.9%	21.2%	
Govan Mbeki Local Municipality	MP307	15.2%	15.5%	16.2%		15.6%	17.1%	18.6%	
Lekwa Local Municipality	MP305	4.3%	3.9%	3.9%		4.2%	3.9%	3.8%	
Mbombela/Umjindi Local Municipality	MP326	20.8%	20.4%	19.9%		21.0%	19.8%	19.2%	
Mkhondo Local Municipality	MP303	2.3%	2.1%	2.0%		2.4%	2.1%	1.9%	
Msukaligwa Local Municipality	MP302	4.3%	3.8%	3.9%		4.2%	3.7%	3.8%	
Nkomazi Local Municipality	MP324	5.0%	4.4%	3.9%		5.2%	4.3%	3.8%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.2%	1.1%		1.6%	1.2%	1.0%	
Steve Tshwete Local Municipality	MP313	10.0%	11.2%	12.0%		9.7%	11.2%	11.9%	
Thaba Chweu Local Municipality	MP321	2.8%	3.5%	4.0%		2.8%	3.5%	4.0%	
Thembisile Local Municipality	MP315	2.9%	2.2%	1.7%		3.0%	2.3%	1.7%	
Victor Khanye Local Municipality	MP311	2.2%	1.9%	1.7%		2.1%	1.9%	1.7%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2022

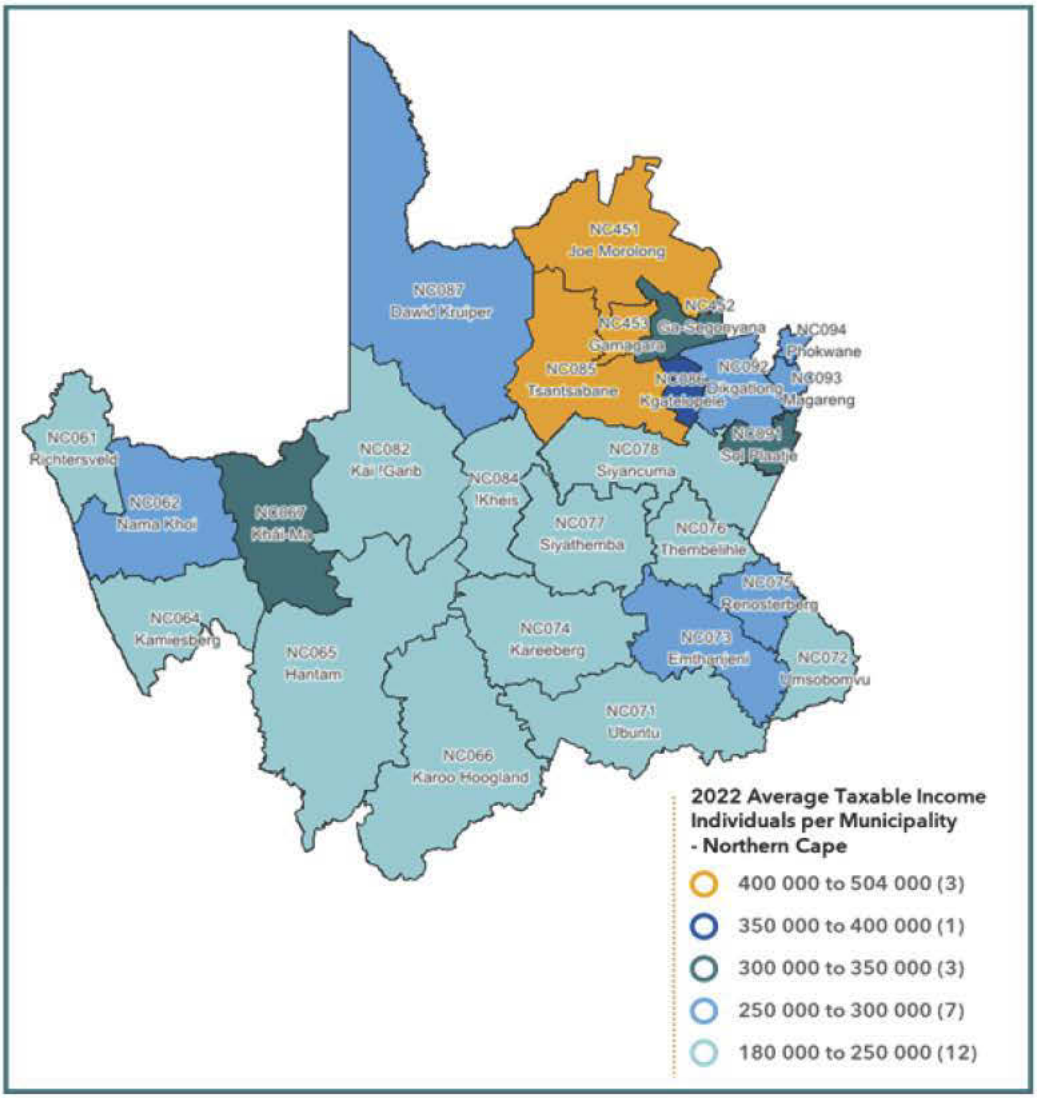


PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
!Kheis Local Municipality	NC084	963	165	30	171 340	1 085	184	32	169 585
Dawid Kruiper Local Municipality	NC087	12 911	3 355	601	259 856	13 009	3 514	631	270 121
Dikgatlong Local Municipality	NC092	2 371	568	92	239 561	2 516	633	104	251 590
Emthanjeni Local Municipality	NC073	3 570	944	163	264 426	3 506	969	171	276 383
Gamagara Local Municipality	NC453	8 549	3 897	943	455 843	8 676	4 363	1 086	502 882
Ga-Segonyana Local Municipality	NC452	13 855	4 294	819	309 924	14 512	4 884	971	336 549
Hantam Local Municipality	NC065	1 976	365	67	184 717	2 161	391	64	180 935
Joe Morolong Local Municipality	NC451	1 903	754	173	396 217	1 944	824	200	423 868
Kai !Garib Local Municipality	NC082	4 341	997	184	229 671	4 763	1 010	180	212 051
Kamiesberg Local Municipality	NC064	615	124	21	201 626	654	129	21	197 248
Kareeberg Local Municipality	NC074	759	130	22	171 278	824	148	25	179 612
Karoo Hoogland Local Municipality	NC066	1 712	352	71	205 607	1 521	314	64	206 443
Kgatelopele Local Municipality	NC086	2 290	767	153	334 934	2 332	863	181	370 069
Khâi-Ma Local Municipality	NC067	2 960	909	185	307 095	2 989	1 021	215	341 586
Magareng Local Municipality	NC093	1 468	372	60	253 406	1 451	391	62	269 469
Nama Khoi Local Municipality	NC062	5 745	1 468	245	255 527	5 964	1 649	283	276 492
Phokwane Local Municipality	NC094	4 885	1 222	220	250 154	4 949	1 273	230	257 224
Renosterberg Local Municipality	NC075	765	196	35	256 209	807	209	39	258 984
Richtersveld Local Municipality	NC061	1 093	234	36	214 090	1 095	260	42	237 443
Siyancuma Local Municipality	NC078	2 621	588	121	224 342	2 749	632	126	229 902
Siyathemba Local Municipality	NC077	1 683	366	65	217 469	1 736	363	63	209 101
Sol Plaatjie Local Municipality	NC091	38 355	11 556	2 165	301 291	38 467	12 190	2 280	316 895
Thembelihle Local Municipality	NC076	1 587	259	63	163 201	1 550	237	56	152 903
Tsantsabane Local Municipality	NC085	4 854	1 841	413	379 275	4 951	2 100	488	424 157
Ubuntu Local Municipality	NC071	1 111	220	36	198 020	1 157	220	34	190 147
Umsobomvu Local Municipality	NC072	1 564	368	57	235 294	1 712	394	61	230 140
Total		**124 506**	**36 311**	**7 040**	**291 641**	**127 080**	**39 165**	**7 709**	**308 192**
Percentage of total									
!Kheis Local Municipality	NC084	0.8%	0.5%	0.4%		0.9%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC087	10.4%	9.2%	8.5%		10.2%	9.0%	8.2%	
Dikgatlong Local Municipality	NC092	1.9%	1.6%	1.3%		2.0%	1.6%	1.3%	
Emthanjeni Local Municipality	NC073	2.9%	2.6%	2.3%		2.8%	2.5%	2.2%	
Gamagara Local Municipality	NC453	6.9%	10.7%	13.4%		6.8%	11.1%	14.1%	
Ga-Segonyana Local Municipality	NC452	11.1%	11.8%	11.6%		11.4%	12.5%	12.6%	
Hantam Local Municipality	NC065	1.6%	1.0%	1.0%		1.7%	1.0%	0.8%	
Joe Morolong Local Municipality	NC451	1.5%	2.1%	2.5%		1.5%	2.1%	2.6%	
Kai !Garib Local Municipality	NC082	3.5%	2.7%	2.6%		3.7%	2.6%	2.3%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.6%	0.4%	0.3%		0.6%	0.4%	0.3%	
Karoo Hoogland Local Municipality	NC066	1.4%	1.0%	1.0%		1.2%	0.8%	0.8%	
Kgatelopele Local Municipality	NC086	1.8%	2.1%	2.2%		1.8%	2.2%	2.3%	
Khâi-Ma Local Municipality	NC067	2.4%	2.5%	2.6%		2.4%	2.6%	2.8%	
Magareng Local Municipality	NC093	1.2%	1.0%	0.9%		1.1%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	4.6%	4.0%	3.5%		4.7%	4.2%	3.7%	
Phokwane Local Municipality	NC094	3.9%	3.4%	3.1%		3.9%	3.3%	3.0%	
Renosterberg Local Municipality	NC075	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Richtersveld Local Municipality	NC061	0.9%	0.6%	0.5%		0.9%	0.7%	0.5%	
Siyancuma Local Municipality	NC078	2.1%	1.6%	1.7%		2.2%	1.6%	1.6%	
Siyathemba Local Municipality	NC077	1.4%	1.0%	0.9%		1.4%	0.9%	0.8%	
Sol Plaatjie Local Municipality	NC091	30.8%	31.8%	30.8%		30.3%	31.1%	29.6%	
Thembelihle Local Municipality	NC076	1.3%	0.7%	0.9%		1.2%	0.6%	0.7%	
Tsantsabane Local Municipality	NC085	3.9%	5.1%	5.9%		3.9%	5.4%	6.3%	
Ubuntu Local Municipality	NC071	0.9%	0.6%	0.5%		0.9%	0.6%	0.4%	
Umsobomvu Local Municipality	NC072	1.3%	1.0%	0.8%		1.3%	1.0%	0.8%	
Total		**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**	

Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2022

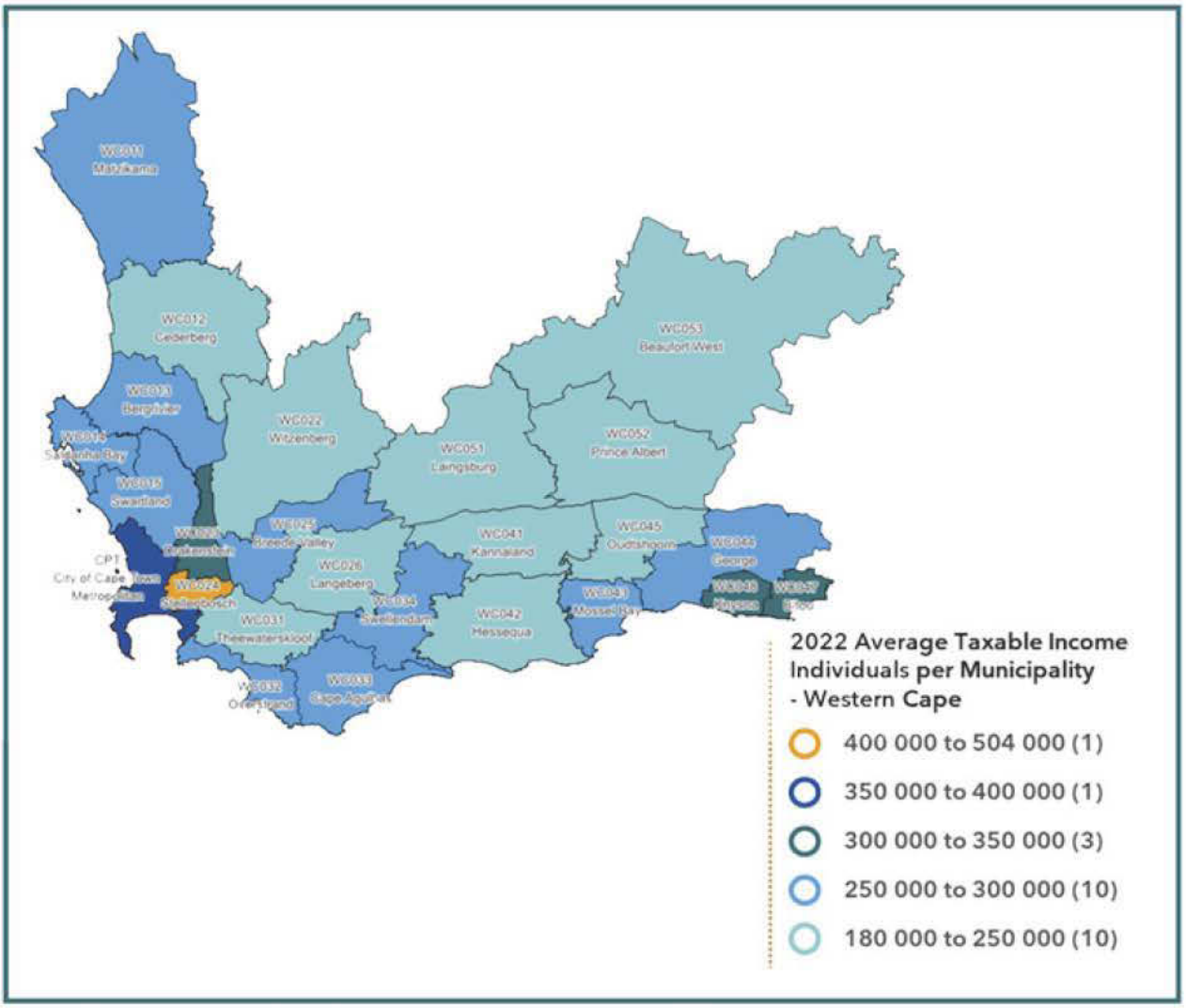


PERSONAL INCOME TAX

Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2021 - 2022

Tax year		2021				2022			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Beaufort West Local Municipality	WC053	4 502	924	138	205 242	4 609	993	146	215 448
Bergrivier Local Municipality	WC013	6 845	1 781	342	260 190	7 039	1 850	346	262 821
Bitou Local Municipality	WC047	6 119	1 657	323	270 796	6 258	1 911	402	305 369
Breede Valley Local Municipality	WC025	22 078	5 416	952	245 312	23 327	5 844	1 034	250 525
Cape Agulhas Local Municipality	WC033	5 165	1 287	241	249 177	5 270	1 372	245	260 342
Cederberg Local Municipality	WC012	4 078	936	176	229 524	4 560	998	181	218 860
City of Cape Town Metropolitan Municipality	CPT	773 298	253 560	55 736	327 894	784 329	277 700	62 406	363 325
Drakenstein Local Municipality	WC023	41 801	12 973	2 754	310 351	42 979	14 530	3 194	338 072
George Local Municipality	WC044	34 147	8 920	1 658	261 224	34 505	9 516	1 773	275 786
Hessequa Local Municipality	WC042	7 975	1 745	293	218 809	7 950	1 915	330	240 881
Kannaland Local Municipality	WC041	1 800	373	59	207 222	1 809	392	62	216 694
Knysna Local Municipality	WC048	11 127	3 059	595	274 917	11 302	3 397	685	300 566
Laingsburg Local Municipality	WC051	782	126	18	161 125	841	136	20	161 712
Langeberg Local Municipality	WC026	10 127	2 380	428	235 015	10 908	2 596	469	237 990
Matzikama Local Municipality	WC011	5 896	1 573	285	266 791	6 111	1 738	322	284 405
Mossel Bay Local Municipality	WC043	23 357	6 067	1 124	259 751	22 927	6 284	1 129	274 087
Oudtshoorn Local Municipality	WC045	11 112	2 662	421	239 561	11 356	2 833	443	249 472
Overstrand Local Municipality	WC032	19 287	5 150	976	267 019	19 094	5 532	1 069	289 725
Prince Albert Local Municipality	WC052	934	194	38	207 709	980	210	38	214 286
Saldanha Bay Local Municipality	WC014	20 396	5 349	1 009	262 257	20 799	5 919	1 114	284 581
Stellenbosch Local Municipality	WC024	26 546	10 717	2 753	403 714	27 008	11 766	2 952	435 649
Swartland Local Municipality	WC015	14 199	3 795	740	267 272	14 418	4 056	772	281 315
Swellendam Local Municipality	WC034	4 215	1 043	200	247 450	4 399	1 179	232	268 015
Theewaterskloof Local Municipality	WC031	11 815	2 753	496	233 009	12 895	2 951	516	228 848
Witzenberg Local Municipality	WC022	9 869	2 458	457	249 063	11 020	2 631	474	238 748
Total		**1 077 470**	**336 898**	**72 212**	**312 675**	**1 076 693**	**368 249**	**80 354**	**342 019**
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.5%		0.7%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.6%	0.5%	0.4%		0.6%	0.5%	0.5%	
Breede Valley Local Municipality	WC025	2.0%	1.6%	1.3%		2.2%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	71.8%	75.3%	77.2%		71.0%	75.4%	77.7%	
Drakenstein Local Municipality	WC023	3.9%	3.9%	3.8%		4.0%	3.9%	4.0%	
George Local Municipality	WC044	3.2%	2.6%	2.3%		3.2%	2.6%	2.2%	
Hessequa Local Municipality	WC042	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.0%	0.9%	0.8%		1.0%	0.9%	0.9%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		1.0%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.5%	0.5%	0.4%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.2%	1.8%	1.6%		2.1%	1.7%	1.4%	
Oudtshoorn Local Municipality	WC045	1.0%	0.8%	0.6%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.8%	1.5%	1.4%		1.8%	1.5%	1.3%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.0%	
Saldanha Bay Local Municipality	WC014	1.9%	1.6%	1.4%		1.9%	1.6%	1.4%	
Stellenbosch Local Municipality	WC024	2.5%	3.2%	3.8%		2.5%	3.2%	3.7%	
Swartland Local Municipality	WC015	1.3%	1.1%	1.0%		1.3%	1.1%	1.0%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Theewaterskloof Local Municipality	WC031	1.1%	0.8%	0.7%		1.2%	0.8%	0.6%	
Witzenberg Local Municipality	WC022	0.9%	0.7%	0.6%		1.0%	0.7%	0.6%	
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2022



PERSONAL INCOME TAX

Table A2.11.1: An overview of the personal income tax system for the 2018 to 2020 tax years: overview of aggregate income sources

Tax year	2018		2019		2020	
	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)	Number of taxpayers	Sources of income (R million)
Employee income	14 055 520	2 577 729	14 293 057	2 761 658	14 506 971	2 906 737
- Salaries and wages	12 289 840	1 765 980	12 611 689	1 953 894	12 790 146	1 994 902
- Annual payment (bonuses)	7 742 950	189 562	7 757 050	202 443	7 699 053	206 094
- Director's income	101,260	56,115	6800	1665	4685	1136
- Commission	638 050	54 422	637 728	54 646	643 447	56 829
- Overtime	5 470	37	167	8	3 849 610	68453
- Pension income	1 151 290	90 803	1 129 287	98 766	1 145 220	107 165
- Annuities	634 750	24 465	631 187	26 395	627 563	27 767
- Fringe benefits	6 801 610	235 323	6 862 504	252 253	6 927 293	267 004
- Allowances	4 303 830	147 803	4 344 652	153 455	4 374 257	157 691
- Other employee-related	173 660	13 217	289 877	18 133	271 732	19 698
Business income	148 860	41 471	177 329	48 794	171 460	45 402
Farming income	16 920	5 533	17 695	5 587	14 615	4 433
Interest	786 200	35 898	448 419	43 010	516 059	45 322
Dividends	300 870	4 306	308 054	5 693	379 780	5 492
Capital gains	273 820	50 489	76 464	52 125	73 865	57 485
Rental income	148 270	9 948	168 224	12 564	153 327	11 927
Other income sources	82 270	12 672	86 849	16 050	91 543	14 137
Total gross income	**14 273 210**	**2 738 046**	**14 543 964**	**2 945 481**	**14 752 382**	**3 090 936**
Retirement contributions	6 944 360	244 984	7 029 687	263 167	7 048 719	274 740
Other deductions	510 790	33 310	543 455	37 040	494 460	35 314
Exemptions and losses	811 860	43 235	673 855	55 148	706 159	58 152
Taxable income	**14 259 590**	**2 416 518**	**14 513 002**	**2 590 122**	**14 707 303**	**2 722 724**
Gross tax liability	14 259 590	606 527	14 513 002	654 417	14 707 303	693 526
General tax rebate	14 259 370	138 912	14 512 845	147 122	14 707 190	152 324
Medical tax credit	3 470 220	28 292	2 818 162	23 174	2 829 529	23 849
Tax on lump-sums	398 240	21 095	425 546	21 750	435 245	25 536
Final tax liability	**6 820 310**	**460 418**	**7 067 057**	**505 871**	**7 232 278**	**542 890**
Total net income	**14 345 900**	**2 277 628**	**14 603 345**	**2 439 610**	**14 818 213**	**2 548 046**

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

Table A2.11.2: An overview of the personal income tax system for the 2018 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
0-70 000	7 420 700	50.4	198 242	8.2	4 950	1.1
70 001 -150 000	2 568 930	17.4	267 421	11.1	12 612	2.7
150 001 -250 000	1 807 540	12.3	355 447	14.7	36 433	7.9
250 001 -350 000	1 134 040	7.7	335 901	13.9	50 803	11.0
350 001 -500 000	852 990	5.8	352 573	14.6	69 270	15.0
500 001 -750 000	519 790	3.5	313 715	13	78 759	17.1
750 001 -1,000 000	205 950	1.4	176 659	7.3	52 250	11.3
1,000 001 -1,500 000	132 330	0.9	158 042	6.5	52 085	11.3
1,500 001 +	88 500	0.6	258 519	10.7	103 255	22.4
0-189 880	10 800 370	73.3	603 074	25	29 385	6.4
189 881-296 540	1 588 490	10.8	379 386	15.7	47 398	10.3
296 541-410 460	984 420	6.7	341 760	14.1	58 625	12.7
410 461-555 600	580 140	3.9	274 493	11.4	59 192	12.9
555 601-708 310	295 140	2.0	184 198	7.6	47 083	10.2
708 311-1 500 000	393 710	2.7	375 088	15.5	115 479	25.1
1 500,001+	88 500	0.6	258 519	10.7	103 255	22.4
Total	**14 730 770**	**100.0**	**2 416 518**	**100**	**460 418**	**100.0**

PERSONAL INCOME TAX

Table A2.11.3: An overview of the personal income tax system for the 2019 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
0-70 000	7 379 060	49.2	201 704	7.8	4 246	0.8
70 001 -150 000	2 643 913	17.6	273 354	10.6	12 623	2.5
150 001 -250 000	1 775 620	11.8	349 924	13.5	36 793	7.3
250 001 -350 000	1 174 786	7.8	348 006	13.4	52 763	10.4
350 001 -500 000	935 570	6.2	387 686	15	75 492	14.9
500 001 -750 000	597 062	4.0	360 777	13.9	89 992	17.8
750 001 -1,000 000	232 749	1.6	199 561	7.7	59 033	11.7
1,000 001 -1,500 000	149 870	1.0	179 004	6.9	59 095	11.7
1,500 001 +	99 426	0.7	290 106	11.2	115 834	22.9
0-189 880	10 914 576	72.8	628 713	24.3	30 874	6.1
189 881-296 540	1 607 354	10.7	396 560	15.3	51 489	10.2
296 541-410 460	1 007 792	6.7	361 436	14	63 296	12.5
410 461-555 600	570 014	3.8	274 428	10.6	59 250	11.7
555 601-708 310	341 903	2.3	213 419	8.2	54 144	10.7
708 311-1 500 000	446 991	3.0	425 458	16.4	130 982	25.9
1 500,001+	99 426	0.7	290 106	11.2	115 834	22.9
Total	**14 988 056**	**100.0**	**2 590 122**	**100**	**505 871**	**100.0**

Table A2.11.4: An overview of the personal income tax system for the 2020 tax year: distribution of taxpayers, taxable income and tax liability by taxable income groups and taxable income bands

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
0-70 000	7 339 767	48.3	204 268	7.5	5 027	0.9
70 001 -150 000	2 707 175	17.8	277 692	10.2	12 638	2.3
150 001 -250 000	1 746 515	11.5	344 537	12.7	36 644	6.7
250 001 -350 000	1 215 916	8.0	361 084	13.3	54 918	10.1
350 001 -500 000	1 021 032	6.7	423 458	15.6	82 611	15.2
500 001 -750 000	636 200	4.2	383 671	14.1	95 806	17.6
750 001 -1,000 000	250 217	1.6	214 816	7.9	63 767	11.7
1,000 001 -1,500 000	167 037	1.1	199 184	7.3	65 808	12.1
1,500 001 +	107 321	0.7	314 014	11.5	125 671	23.1
0-189 880	10 920 739	71.9	632 515	23.2	31 487	5.8
189 881-296 540	1 607 523	10.6	397 673	14.6	51 987	9.6
296 541-410 460	1 082 638	7.1	388 345	14.3	68 213	12.6
410 461-555 600	627 386	4.1	301 957	11.1	65 234	12.0
555 601-708 310	361 472	2.4	225 508	8.3	57 318	10.6
708 311-1 500 000	484 101	3.2	462 712	17	142 979	26.3
1 500,001+	107 321	0.7	314 014	11.5	125 671	23.1
Total	**15 191 180**	**100.0**	**2 722 724**	**100**	**542 890**	**100.0**

PERSONAL INCOME TAX

Table A2.11.5: An overview of the personal income tax system for the 2018 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
Women	6 628 050	45.0	940 257	38.9	155 001	33.7
Men	7 596 060	51.6	1 404 225	58.1	289 632	62.9
Aged 0-5	2 020	0.0	223	0	38	-
6 to 10	4 170	0.0	578	0	99	-
11 to 15	5 490	0.0	808	0	148	-
16-20	150 270	1.0	3 416	0.1	190	-
21-25	1 395 530	9.5	61 303	2.5	3 696	0.8
26-30	2 314 420	15.7	225 221	9.3	27 761	6.0
31-35	2 269 800	15.4	322 939	13.4	50 522	11.0
36-40	1 890 210	12.8	339 875	14.1	62 591	13.6
41-45	1 594 900	10.8	346 966	14.4	73 114	15.9
46-50	1 362 490	9.2	331 753	13.7	73 628	16.0
51-55	1 068 020	7.3	272 794	11.3	61 772	13.4
56-60	881 120	6.0	225 396	9.3	53 387	11.6
61-65	591 630	4.0	135 346	5.6	31 247	6.8
66-69	411 320	2.8	66 528	2.8	12 098	2.6
70-75	302 200	2.1	37 981	1.6	5 502	1.2
76+	487 180	3.3	45 391	1.9	4 626	1.0
Aged 0-55	12 057 320	81.9	1 905 875	78.9	353 557	76.8
Aged 56+	2 673 450	18.1	510 643	21.1	106 861	23.2
Total	**14 730 770**	**100.0**	**2 416 518**	**100**	**460 418**	**100.0**

Table A2.11.6: An overview of the personal income tax system for the 2019 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
Women	6 822 225	45.5	1 029 555	39.7	176 472	34.9
Men	7 649 275	51.0	1 486 568	57.4	313 112	61.9
Aged 0-5	1 501	0.0	148	0	24	-
6 to 10	6 031	0.0	763	0	120	-
11 to 15	7 547	0.1	973	0	160	-
16-20	109 786	0.7	3 382	0.1	248	-
21-25	1 396 640	9.3	63 165	2.4	3 711	0.7
26-30	2 339 386	15.6	235 350	9.1	29 654	5.9
31-35	2 287 167	15.3	335 316	12.9	53 105	10.5
36-40	1 991 047	13.3	373 629	14.4	70 055	13.8
41-45	1 615 641	10.8	364 034	14.1	77 059	15.2
46-50	1 375 735	9.2	357 692	13.8	81 711	16.2
51-55	1 097 518	7.3	299 914	11.6	69 585	13.8
56-60	898 994	6.0	241 752	9.3	57 631	11.4
61-65	611 668	4.1	148 517	5.7	35 267	7.0
66-69	411 558	2.7	70 691	2.7	13 674	2.7
70-75	303 217	2.0	41 855	1.6	6 940	1.4
76+	534 620	3.6	52 943	2	6 927	1.4
Aged 0-55	12 227 999	81.6	2 034 363	78.5	385 432	76.2
Aged 56+	2 760 057	18.4	555 759	21.5	120 439	23.8
Total	**14 988 056**	**100.0**	**2 590 122**	**100**	**505 871**	**100.0**

PERSONAL INCOME TAX

Table A2.11.7: An overview of the personal income tax system for the 2020 tax year: distribution of taxpayers by age-groups and gender

	Number of taxpayers	% share of total	Taxable income	% share of total	Tax liability	% share of total
Women	7 009 935	46.1	1 095 398	40.2	192 459	35.5
Men	7 658 465	50.4	1 549 272	56.9	333 084	61.4
Aged 0-5	764	0.0	55	0	8	-
6 to 10	5 349	0.0	709	0	111	-
11 to 15	7 173	0.0	942	0	155	-
16-20	17 552	0.1	1 279	0	215	-
21-25	1 388 017	9.1	64 831	2.4	3 888	0.7
26-30	2 353 293	15.5	241 252	8.9	30 876	5.7
31-35	2 295 646	15.1	345 455	12.7	55 603	10.2
36-40	2 060 762	13.6	399 940	14.7	76 263	14.0
41-45	1 639 711	10.8	378 590	13.9	80 902	14.9
46-50	1 407 620	9.3	377 057	13.8	87 335	16.1
51-55	1 108 925	7.3	315 266	11.6	74 416	13.7
56-60	914 130	6.0	257 701	9.5	63 119	11.6
61-65	619 612	4.1	160 116	5.9	39 508	7.3
66-69	416 666	2.7	76 289	2.8	15 226	2.8
70-75	309 292	2.0	44 431	1.6	7 586	1.4
76+	646 668	4.3	58 813	2.2	7 678	1.4
Aged 0-55	12 284 812	80.9	2 125 375	78.1	409 772	75.5
Aged 56+	2 906 368	19.1	597 350	21.9	133 117	24.5
Total	**15 191 180**	**100.0**	**2 722 724**	**100**	**542 890**	**100.0**

Table A2.12.1: ETI by SETA, March 2014 to March 2023

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		2021/2022		2022/2023	
SETA	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers
Agriculture	13	686	210	1 889	320	2 052	461	2 154	451	2 227	369	2 072	408	2 176	585	3 050	577	2 802	508	2 461
Banking	2	50	13	128	36	117	33	125	25	113	20	91	45	99	34	161	42	129	41	103
Chemical	1	117	12	413	17	431	21	454	18	463	22	387	28	423	43	570	46	494	43	413
Construction	7	657	109	2 025	150	2 210	181	2 234	130	2 212	97	1 730	112	1 738	171	2 513	113	2 031	74	1 570
Culture, Arts, Tourism, Hospitality & Sports	18	711	144	1 997	273	2 193	349	2 245	294	2 361	201	2 045	256	2 087	221	2 320	196	2 161	214	1 942
Education	2	282	24	818	35	801	46	834	49	835	37	661	20	701	43	1 030	37	879	44	737
Energy	0	26	4	77	8	88	9	94	8	95	5	84	3	102	4	136	7	108	6	94
Fibre Processing	3	362	62	1 023	105	1 172	133	1 185	149	1 142	100	954	133	916	154	1 225	161	1 057	125	896
Financial	3	389	30	1 003	67	1 074	61	1 067	117	1 090	91	880	112	961	156	1 543	130	1 161	107	953
Food & Beverage	4	254	75	731	106	895	156	967	144	1 027	103	957	131	1 037	208	1 305	206	1 225	211	1 135
Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1
Health & Welfare	2	310	38	1 019	60	1 070	89	1 098	68	1 118	64	906	90	938	134	2 033	98	1 450	132	978
Information systems, electronics	2	286	36	839	61	908	88	950	116	992	107	849	125	908	200	1 235	164	949	138	757
Insurance	2	83	11	259	14	252	33	249	34	272	46	221	59	260	48	420	26	294	34	202
Manufacturing	7	894	75	2 689	190	2 820	231	2 697	368	2 615	316	2 081	305	2 140	375	3 050	278	2 373	238	1 934
Mining	1	99	13	297	18	320	18	318	32	315	49	268	66	261	90	363	67	310	32	273
Safety & Security	6	243	99	618	157	662	142	639	161	632	111	527	169	556	169	808	142	605	141	511
Services	33	1 835	415	5 738	882	5 996	1 157	5 710	1 158	5 639	930	4 296	1 024	4 392	1 265	6 551	1 173	5 010	1 114	3 789
Transport	2	220	36	687	55	705	68	698	65	719	58	594	72	607	86	914	60	727	57	549
Wholesale & Retail	46	1 354	799	4 083	1 005	4 552	1 710	4 738	1 267	4 819	1 155	4 103	1 043	4 224	1 178	6 012	1 256	5 051	1 280	4 305
Other	2	1 002	48	4 898	84	6 532	123	7 187	127	7 430	101	6 252	143	7 018	196	13 481	221	10 994	179	8 435
Total	154	9 860	2 253	31 231	3 644	34 850	5 107	35 643	4 783	36 116	3 982	29 958	4 345	31 544	5 360	48 720	4 999	39 810	4 718	32 038

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

COMPANY INCOME TAX

For the 2022/23 fiscal year

CIT is the 3rd largest contributor to tax revenue

20.7% 2021/22



20.6% 2022/23



Total CIT Provisional Tax collected in 2021

1st Provisional Period	2nd Provisional Period	3rd Provisional Period
38.7%	58.7%	2.6%

Over 3.9 million companies on register as at March 2023

2021 tax year

1 057 040 ...were assessed (majority of remainder inactive or dormant)



159 307 ...were assessed as Small Business Corporations (using graduated tax rates as opposed to a fixed rate)

Contributions by financial year-end in tax year 2021

43.1% December

23.9% June

18.1% February

Taxable income for assessed companies

26.7%	52.6%	20.7%
...reported a NEGATIVE taxable income.	...reported a ZERO taxable income.	...reported a POSITIVE taxable income.



Financing, Insurance, Real Estate & Business Services 13.6%



Construction Sector 9.5%



Agencies and Other Services 5.8%

Sector contributions of companies with assessed losses

3 COMPANY INCOME TAX

KEY FACTS

Analyses of Company Income Tax (CIT) returns assessed for the 2021 tax year and CIT collections for the 2022/23 fiscal year show that:

- At 20.6%, CIT remained the third-largest contributor to total tax revenue collected in the 2022/23 fiscal year. This outcome exceeds the 15.9% and 16.4% share ratios for the 2019/20 and 2020/21 financial years respectively, but is in line with the 20.7% achieved in the 2021/22 financial year. Despite the uncertainty surrounding the power crisis, the growth in CIT performance was buoyed by the continuous positive contribution trajectory in the Manufacturing sector; the Financial intermediation, insurance, real-estate and business services sector; and the Transport sector. These contribution ratios to total tax revenue are still well below the peak of 26.7% achieved before the 2009/10 global financial crisis.
- CIT collections for the 2022/23 financial year exceeded those realised in 2021/22 by R24.2 billion (7.5%). The year-on-year growth was driven mainly by the positive performance recorded by the major contributing sectors (Manufacturing; Financial intermediation, insurance, real-estate and business services and Transport) versus the 2021/22 financial year.
- The Manufacturing sector continued to be resilient despite the power crisis, weaker exchange rate of the rand, higher interest and inflation rates, the ongoing Russian-Ukraine war, and logistical bottlenecks (at rail, ports, and border posts). These challenges crippled the already fragile economy and put output and demand under pressure.
- The Financial intermediation, insurance, real-estate and business services was mainly driven by the main commercial banks' on the back of a positive performance from Gross Operating Surplus (GOS), which finished the 2022 calendar year on a positive note.
- More than 3.9 million companies were registered for CIT on 31 March 2023, a growth of 393 606 (11.1%) versus 31 March 2022. Of these companies, 1 206 913 were expected to submit income tax returns for the 2021 tax year; 87.6% filed and were assessed in the same tax year.
- Of the 1 057 040 companies assessed by 30 September 2023 for the 2021 tax year, 20.7% declared a positive taxable income, 52.6% had taxable income equal to zero, and the remaining 26.7% reported an assessed loss.
- The concentrated nature of the South African economy is evident: only 432 large companies (0.2% of the companies with positive taxable income) each had taxable income of more than R200 million and were liable for 67.1% of the CIT assessed.
- The Financial intermediation, insurance, real-estate and business services sector accounted for 253 241 (24.0%) of the assessed companies and was liable for 30.8% of the CIT assessed, contributing the most among all the sectors.

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- Since 30 September 2023, of the 1 057 040 companies assessed in respect of the 2021 tax year, 159 307 were assessed as Small Business Corporations (SBCs), taxed at the applicable graduated income tax rates. The remainder was taxed at either the fixed company tax rate of 28%, or at the graduated income tax rates for micro-businesses that elected to pay only turnover tax.
- CIT collections improved after the introduction of the rule that provisional tax payments of at least 80% of a company's tax liability for the applicable year of assessment are payable by the end of that year as well as a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act. The third provisional tax payments decreased from 12.9% of the total provisional tax collections in 2009/10 to 2.3% in 2018/19, 2.2% in 2021/22, and 2.3% in 2022/23.
- During 2021/22, 58.0% of the tax paid related to the 2021 tax year and 41.3% related to the 2022 tax year and 0.7% related to earlier tax years.

POST-COVID-19 TAX-RELIEF MEASURES

- The dire impact of the COVID-19 pandemic on the economy did not persist, even though the pandemic necessitated a downward revision of the estimated tax revenue to be collected in the 2020/21 fiscal year. CIT collections rebounded in the 2021/22 fiscal year. This recovery was mainly driven by the Mining and quarrying sector as well as recoveries from the COVID-19 pandemic losses in Financial intermediation, insurance, real-estate and business services and Manufacturing sectors.
- CIT collections continued on a positive trajectory in the 2022/23 fiscal year, driven by Manufacturing, Financial intermediation, insurance, real-estate and business services as well as Transport sectors.
- The Mining and quarrying sector continued throughout the 2021/22 fiscal year to be resilient and remained on a positive trajectory. This performance was due to the robust global performance of commodity prices, particularly for the Platinum Group Metals (PGMs), iron ore and coal. However, during the 2022/23 fiscal year, weakened commodity prices had a negative impact on the Mining and quarrying sector. The downturn in this sector was mainly driven by the negative performance of the PGMs as commodity prices fell. The Financial intermediation, insurance, real-estate and business services and Manufacturing sectors recovered as pandemic lockdown measures eased throughout the 2020 and 2021 calendar years.
- The Financial intermediation, insurance, real-estate and business services sectors' performance was on the back of the major banks' contributions from the large business segment. The profitability was further influenced by GOS, which finished the 2022 calendar year with a year-on-year growth rate of 8.3%.
- The Manufacturing sector's growth occurred despite the downward trend in manufacturing production for almost half of the year. Growth slowed following uncertainty owing to the power crisis and higher oil prices, which increased inflation, interest, and exchange rates, thus hurting profitability.

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- In 2022 GDP recorded a growth rate of 1.9%, following an adjusted growth rate of 4.7% in 2021. GDP growth supported an increase of R24.2 billion (7.5%) in CIT collections for the 2022/23 financial year, significantly down from the higher base where a growth of R119.1 billion (58.3%) was achieved in 2021/22 financial year. This growth rate was significantly higher than the rate of 18.1% in collections recorded before the global financial crisis of 2009/10.

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INTRODUCTION

For income tax purposes, a company that is incorporated in or effectively managed from South Africa is considered a South African resident, and is liable to pay tax on worldwide income in accordance with the Income Tax Act of 1962. Company Income Tax (CIT) is defined as a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies and close corporations. Before the 2022 tax year, CIT was levied at a marginal rate of 28%; however, this rate has been reduced to 27% for years of assessments ending on or after 31 March 2023. Small Business Corporations (SBCs) have a special tax dispensation in the form of progressive income tax rates. Micro-businesses that meet specific requirements and have an annual qualifying turnover of R1 million or less are eligible for the turnover tax regime.

After PIT and VAT, CIT remained the third largest contributor in terms of percentage contribution to the total tax revenue for the past 14 years, despite a significant improvement in the 2022/23 financial year. CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1% because of the commodity price boom in 2008. This trend sharply reversed in 2009/10, when collections dipped by 18.1% as the consequences of the global financial crisis impacted many companies severely. Although CIT has maintained its status as the third-largest contributor, its relative contribution to total tax revenue collection has declined from the pre-recession peak of 26.7% in 2008/09 to 15.9% in 2019/20. It has subsequently increased to 20.6% in 2022/23, almost in line with 20.7% achieved in the 2021/22 fiscal year. CIT was buoyed by a continuous positive trajectory in the Manufacturing, Financial intermediation, insurance, real-estate and business as well as the Transport sectors. This was despite the uncertainty surrounding the power crisis; higher interest, inflation and exchange rates; the Russian-Ukraine war; as well as logistical bottlenecks (at rail, ports and border posts), which have put severe pressure on output and demand for commodities as well as manufactured goods.

After the 2008/09 financial crisis, the contribution ratio of CIT to total tax revenue continued to decline, and it was anticipated that the lockdown measures to curb the spread of the coronavirus would have a severe impact on collections. This did not occur as expected, however, as the COVID-19 pandemic's consequence on CIT collections was not as severe as predicted when compared to the 2008/09 global financial crisis, when a contraction of R30.2 billion (18.1%) was reported versus a decline of R10.6 billion (4.9%) for 2020/21 in nominal terms. A growth of R24.2 billion (7.5%) was achieved in 2022/23; however, this was far lower than the significant growth of R119.1 billion (58.5%) recorded in 2021/22. These collection trends were further reinforced by the reduction in the CIT-to-GDP ratio, which decreased from 6.3% to 3.6% from 2008/09 until 2020/21, but recovered substantially to 5.2% in the 2022/23 financial year. This expansion can largely be attributed to a slight recovery in global and domestic economic growth as well as an improvement in business and consumer confidence levels since the COVID-19 pandemic. Going forward, the recovery of corporate income tax growth will be affected by assessed losses carried forward and the pace of domestic and global economic recovery. This may also be tapered by the new rule, which allows assessed losses brought forward from a previous year of assessment to only be offset against a maximum of 80% of the current year's taxable income or R1 million, whichever is higher. The new rules apply to any year of assessment that began from 1 April 2022.

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CIT collections for the 2022/23 financial year were higher compared to the 2021/22 financial year by R24.2 billion (7.5%). The growth was buoyed by the continued positive trajectory of the major contributing sectors (Manufacturing, Financial intermediation, insurance, real-estate and business services and Transport). Collections were partially offset by the poor performance of the Mining and quarrying sector. The positive performance of the Manufacturing sector came despite a further contraction of 1.7% in production in March 2023 from an upwardly revised contraction of 5.5% in February 2023. The ABSA PMI decreased by 0.7 index points from 48.8 index points in February 2023 to 48.1 index points in March 2023, slumping below the 50-point mark that separates expansion from contraction for the first time since September 2022.

The Financial intermediation, insurance, real-estate and business services sector's year-on-year gains were mainly driven by the top banks' contributions from the large business segment. Profitability was further influenced by GOS, which finished the 2022 calendar year on a positive note, recording a year-on-year upwardly revised growth rate of 6.3% in Q1-2022, followed by a slower growth rate of 5.5% in Q2-2022. GOS recorded a double-digit growth rate of 13.2% in Q3-2022, before closing the year with a year-on-year growth rate of 8.2% in Q4-2022. However, CIT collections were impacted by the negative performance of the Mining and quarrying sector, which contracted year-on-year, because of lower PGM prices. The Platinum price, which declined from US$965.52 at the end of April 2022, down to US$956.59 in June 2022, down again to US$881.24 in September 2022, up to US$1 010.95 in December 2022 and closed the year down to US$970.61 in March 2023. Rhodium and Palladium prices have been on a declining trend for most of the 2022/23 financial year. The Rhodium price decreased from US$18 269.70 at the end of April 2022 and closing the year down to US$7 825.00 in March 2023, whereas the Palladium price declined from US$2 325.27 at the end of April 2022 and closing the year down to US$1 426.00 in March 2023.

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

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

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

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

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

Capital Gains Tax (CGT) is not raised separately from CIT. A capital gain arises when a company disposes of an asset for proceeds that exceed its base cost. The taxable portion of capital gains is included in CIT taxable income at an inclusion rate of 80% for the years of assessment beginning on or after 1 March 2016. For the years of assessment commencing on or after 1 March 2012, the inclusion rate was 66.6%. Before that, it was 50%. More information about the Capital Gains Tax levied on companies can be found in Chapter 6 of this publication.

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

This chapter reviews:

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

PROVISIONAL TAX PAYMENTS

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

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 introduction of the 80%-rule for all years of assessment, beginning on or after 1 March 2009, requires companies with taxable income of more than R1 million to settle at least 80% of their tax liability for the year by the time they make their second provisional tax payment. Companies that fail to comply with this requirement can incur a penalty of 20% on the underpayment of provisional tax. The third payment is a voluntary "top up" payment to avoid the payment of interest.

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

As a result of a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act by SARS, as well as improved compliance with the provisional tax rule (the 80% rule for second provisional tax payments), the value of third provisional tax payments has declined significantly. Third provisional tax payments have remained on average less than R5.0 billion (a proportional contribution of 2.3% relative to provisional tax payments for the 2019 tax year). However, third payments increased substantially to R8.5 billion (a relative contribution of 4.1% for the 2020 tax year) because of financial distress because of pandemic-related restrictions on economic activity, before normalising to R5.5 billion (relative contribution of 1.7% for the 2022 tax year). This is still 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, 2019 – 2022

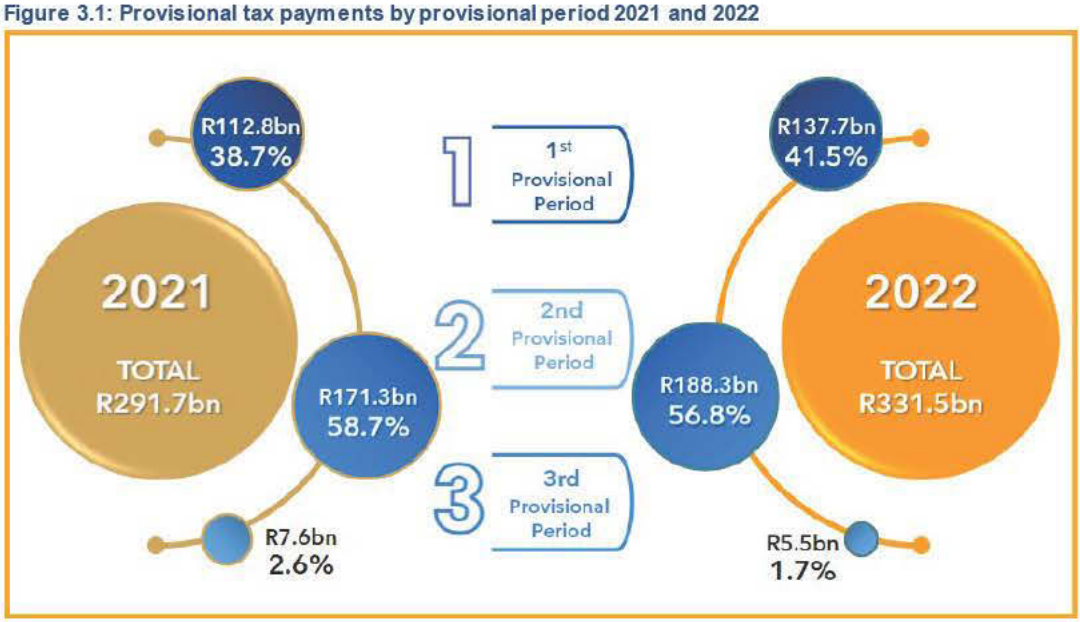
Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2019	97,097	6.3%	118,363	-2.7%	5,041	2.5%	**220,502**
2020	84,667	-12.8%	113,791	-3.9%	8,465	67.9%	**206,924**
2021	112,753	33.2%	171,309	50.5%	7,645	-9.7%	**291,707**
2022	137,742	22.2%	188,288	9.9%	5,487	-28.2%	**331,517**
Percentage of total							
2019	44.0%		53.7%		2.3%		**100.0%**
2020	40.9%		55.0%		4.1%		**100.0%**
2021	38.7%		58.7%		2.6%		**100.0%**
2022	41.5%		56.8%		1.7%		**100.0%**

The provisional tax payments system requires taxpayers to provide for their final tax liability by paying two provisional tax payments, accounting for at least 80% of the final tax liability to avoid penalties and interest, during the applicable year of assessment. Hence, the percentage contribution of provisional tax payment as depicted in Table 3.1 relates to the total provisional tax payment made for the applicable year of assessment or tax year, and is not related to the tax liability. This is because the final tax liability still needs to be determined, which will give rise to either a refund or an assessment payment.

The percentage contribution of the first provisional tax payments decreased from 44.0% in 2019 to 41.5% in the 2022 tax year, while the second provisional tax payments increased from 53.7% in 2019 to 56.8% in the 2022 tax year. These percentages are likely to change as companies continue to submit their provisional tax returns for the respective tax years.

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Figure 3.1: Provisional tax payments by provisional period 2021 and 2022



The introduction of the 80% rule as well as a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act improved CIT compliance and brought most of the CIT collections into the applicable year of assessment. The 80% rule and the application of paragraph 19(3) also substantially reduced third provisional payments and payments on assessment 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 2022/23. Third provisional tax payments declined from 12.9% of the total provisional tax collections in 2009/10 to 2.3% in 2022/23 and have remained on average at 2.6% for the past five fiscal years (see *Table* 3.1.1), which is below the maximum allowed of 20%.

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2009/10-2022/23 (%)



Company tax-year

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

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not all CIT paid in a tax year is attributable to income earned in the same year. This is because provisional tax payments and tax returns are submitted and assessed not later than a year after the respective company's year-end.

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

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

Table 3.2: Example of a timeline for provisional tax payments

Fiscal year	Company financial year-end 2022											
Date due	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021/22	Number of payments - 12											
31-Jul-21	2022 1st											
31-Aug-21		2022 1st										
30-Sep-21			2022 1st									
31-Oct-21				2022 1st								
30-Nov-21					2022 1st							
31-Dec-21						2022 1st						
31-Jan-22	2022 2nd						2022 1st					
28-Feb-22		2022 2nd						2022 1st				
31-Mar-22			2022 2nd						2022 1st			
2022/23	Number of payments - 21											
30-Apr-22				2022 2nd						2022 1st		
31-May-22					2022 2nd						2022 1st	
30-Jun-22						2022 2nd						2022 1st
31-Jul-22	2022 3rd						2022 2nd					
31-Aug-22								2022 2nd				
30-Sep-22		2022 3rd[1]	2022 3rd						2022 2nd			
31-Oct-22				2022 3rd						2022 2nd		
30-Nov-22					2022 3rd						2022 2nd	
31-Dec-22						2022 3rd						2022 2nd
31-Jan-23							2022 3rd					
28-Feb-23								2022 3rd				
31-Mar-23									2022 3rd			
2023/24	Number of payments - 3											
30-Apr-23										2022 3rd		
31-May-23											2022 3rd	
30-Jun-23												2022 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 2022 would be due on 30 September 2022.*

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 55.0% to the total provisional tax payments for any fiscal year. These are mainly companies in the Financial intermediation, insurance, real-estate and business services as well as the Mining and quarrying sectors. *Figure 3.3* breaks down 2021 and 2022 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 year-end. However, the provisional tax payment system is designed to ensure that all, or almost all, payments regarding a company's final CIT liability are received earlier. Provisional tax payments for a specific tax year are made over several fiscal years,

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as illustrated in *Table 3.3*. During 2021/22, about 58.0% of the tax paid related to the 2021 tax year and 41.3% related to the 2022 tax year.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2021 and 2022

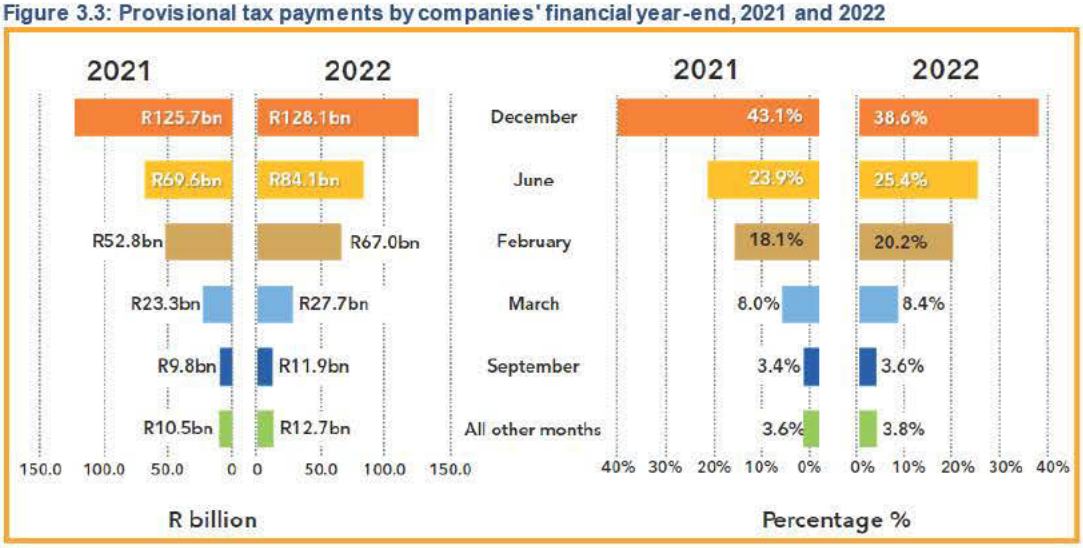


Table 3.3: Provisional tax payments by tax year and fiscal year, 2018/19 - 2022/23

R million Tax year *(down)*	2018/19	2019/20	2020/21	2021/22	2022/23	Total
Prior to 2017	266	251	146	64	32	**759**
2017	2 005	91	19	43	9	**2 168**
2018	113 845	1 770	35	16	20	**115 685**
2019	104 712	113 728	1 803	132	28	**220 402**
2020	11	101 551	102 785	2 277	299	**206 924**
2021	–	52	103 868	184 733	3 054	**291 707**
2022	–	1	66	131 497	199 954	**331 517**
post 2022	–	–	–	10	145 251	**145 262**
Total	**220 839**	**217 444**	**208 723**	**318 773**	**348 646**	
prior to y-1	266	342	200	256	387	
y-1	2 005	1 770	1 803	2 277	3 054	
y	113 845	113 728	102 785	184 733	199 954	
y+1	104 712	101 551	103 868	131 497	145 251	
post y+1	11	53	66	10	–	
Total	**220 839**	**217 444**	**208 723**	**318 773**	**348 646**	
prior to y-1	0.1%	0.2%	0.1%	0.1%	0.1%	
y-1	0.9%	0.8%	0.9%	0.7%	0.9%	
y	51.6%	52.3%	49.2%	58.0%	57.4%	
y+1	47.4%	46.7%	49.8%	41.3%	41.7%	
post y+1	0.0%	0.0%	0.0%	0.0%	–	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

The collection of provisional tax (most important contributor to CIT) has since recovered from the time it dropped to its lowest level of R135.1 billion in 2009/10 owing to the global financial crisis. It has grown by a compounded annual growth rate (CAGR) of 8.1% over the past 12 years, from R137.1 billion in 2010/11 to R348.6 billion in 2022/23. Total net CIT collections amounted to R347.7 billion in 2022/23. 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.

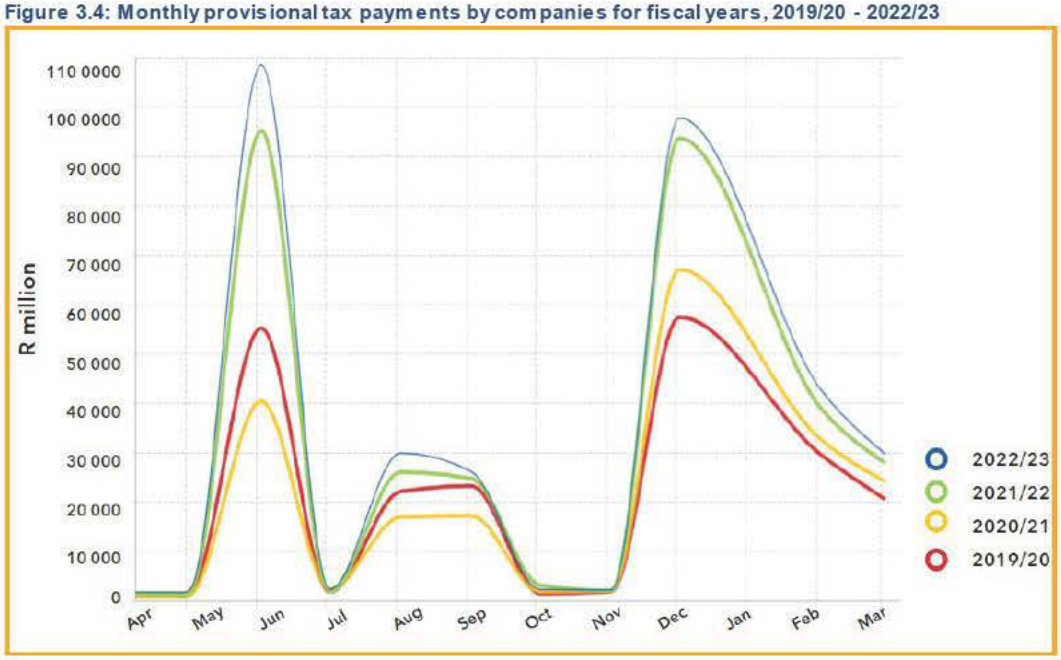
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For the 2019 tax year, 23.4% of assessed companies had assessed losses (mostly incurred during and brought forward since the global financial crisis). This ratio has increased slightly because 24.5% of assessed companies recorded assessed losses in 2020. Although company profits started to improve, the ratio of assessed losses increased again in the latter tax years, to 26.7% for 2021 and 28.2% for 2022. In the 2022/23 financial year, companies realised substantial gains. However, it remains to be seen how many companies will recover from an assessed loss to a positive taxable income position.

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

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

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2019/20 - 2022/23



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

On 31 March 2023, SARS had more than 3.9 million companies on the register, an increase of 393 606 (11.1%) versus the 2021/22 fiscal year. The broadening of the tax base, through education, outreach, and enforcement initiatives, helped to increase the number of companies on the register. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC), which automatically registers all companies for tax purposes when they register with CIPC, facilitated this significant growth in the tax register.

The increase in the number of companies in 2019/20, 2020/21, 2021/22, and in 2022/23 was further driven by also companies' registration with CIPC. These companies are taking advantage of the lower average registration time of one day per the CIPC service turnaround times. This was driven by

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automation processes at CIPC. Most of the 3.9 million companies on the SARS register on 31 March 2023 were inactive or dormant, and only 1 057 435 were expected to submit tax returns for the 2022 tax year.

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

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

The 1 206 913 companies expected to submit returns for the 2021 tax year were slightly lower than in the 2020 tax year, when the expected number was 1 218 911. For 2021, 87.6% of the companies expected to submit returns had been assessed by 30 September 2023, whereas only 73.9% of the companies expected to submit returns in 2022 were assessed (*Table* 3.4). At the time of extraction, the number of assessments finalised for 2022 (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, 2019 – 2022

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-20	2 548 975	26.1%	2019	1 185 438	1 193 288	100.7%
31-Mar-21	3 112 509	22.1%	2020	1 218 911	1 155 201	94.8%
31-Mar-22	3 532 646	13.5%	2021	1 206 913	1 057 040	87.6%
31-Mar-23	3 926 252	11.1%	2022	1 057 435	781 324	73.9%

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

Provisional tax as an indicator of the completeness of assessments

The value of provisional tax collections for previous tax years (2019-2021) was more than 97.0% of the value of the final liability as reflected in the issued assessments. Provisional tax collections for a specific tax year are received by SARS well before assessments for a specific tax year are raised. Provisional tax collections enable extrapolations of tax collections and lead to timelier analyses.

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

Table 3.5 shows the tax assessed for a specific tax year against the provisional tax payments received for those tax years. For the 2022 tax year, higher provisional tax payments were paid compared to the actual tax assessed to date (30 September 2023). Of all the years under review, the assessment process for the 2020 tax year was almost complete; hence, the total tax assessed is close to the provisional tax payments received.

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Table 3.5: Provisional tax payments and tax assessed by tax year, 2019 – 2022

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2019	220 502	216 507	98.2%
2020	206 924	206 177	99.6%
2021	291 707	284 610	97.6%
2022	331 517	189 827	57.3%

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

TAXABLE INCOME AND TAX ASSESSED

Distribution by taxable income group

Table 3.6 shows the average tax rates, for various taxable income groups, of companies assessed in respect of the 2021 tax year. Although the statutory company tax rate was 28% before it was reduced to 27% from 31 March 2023, some companies are liable for CIT at different tax rates because of sector and segment specific dispensations and deductions. The effective tax rates for companies will therefore vary because of various allowable deductions (such as those for long-term insurance companies, oil and gas companies and gold-mining companies). Graduated tax rates are applied to SBCs and the impact can be seen mainly in the R1 to R1 million taxable income grouping.

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

Table 3.6: Number of companies, taxable income and tax assessed, 2021

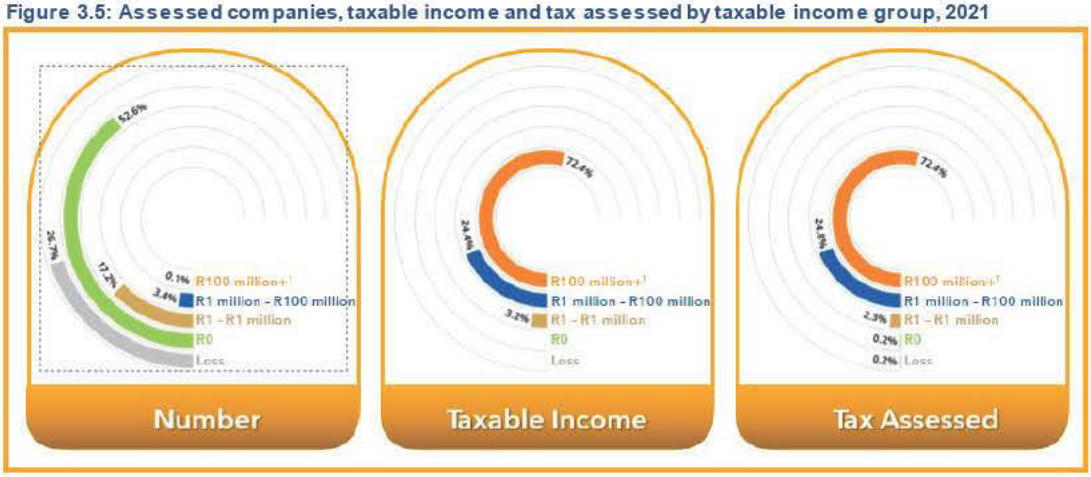
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate[1]
Loss	282 123	-1 588 513	463	N/A
R nil	556 405	–	668	N/A
R1 to R1 million	182 014	33 360	6 668	20.0%
R1 million to R100 million	35 656	252 904	70 683	27.9%
R100 million +	842	751 065	206 128	27.4%
Total	**1 057 040**	**1 037 329**	**284 610**	**27.4%**

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

Figure 3.5 shows the distribution of the number of companies assessed, their taxable income and the tax assessed for 2021.

COMPANY INCOME TAX

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2021



1. Please note that companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number column) but contributed 72.4% of taxable income and 72.4% of assessed tax.

Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2021 tax year, 20.7% of all assessed companies reported positive taxable income, a further 26.7% reported assessed losses, and the remaining 52.6% reported zero taxable income.

Table A3.3.2 shows that 67.1% of the tax assessed in 2021 was paid by large companies with taxable income of more than R200 million. These companies comprised only 0.2% of the companies assessed that had positive taxable income. However, almost 96.9% of all assessed companies that had positive taxable income - from R1 to R10 million paid only 11.2% of the tax assessed in 2021. This illustrates the concentrated corporate sector of the South African economy.

Distribution by sector

On 30 September 2022, the Financial intermediation, insurance, real-estate & business services sector had the highest number of taxpayers (24.0% of the assessed total) in the 2021 tax year. This sector accounted for 30.8% of the tax assessed for the same tax year. The sector with the fewest taxpayers (0.5% of the assessed total) for the 2021 tax year was the Electricity, gas and water sector, which accounted for 1.6% of the tax assessed (see *Table* A3.4.2 and *Figure 3.6*).

COMPANY INCOME TAX

Figure 3.6: Companies' tax assessed by economic activity, 2021

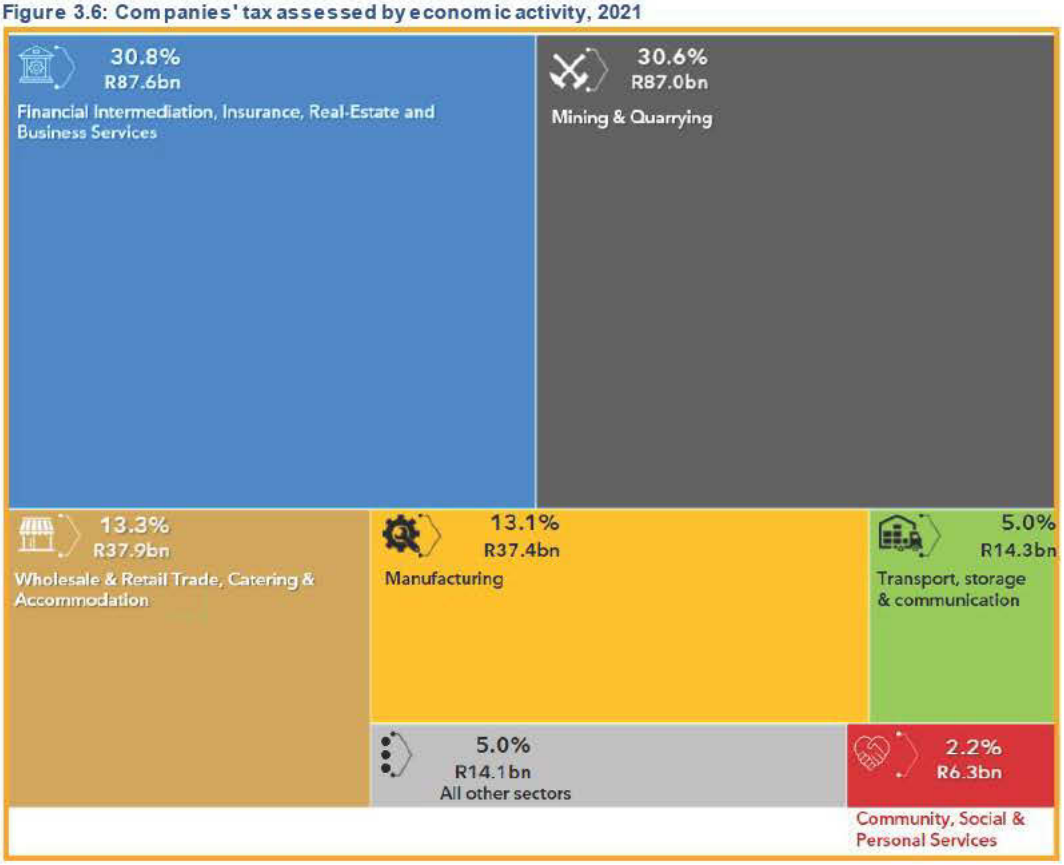


Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS's sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). SARS sector codes are not yet aligned with the SIC 5 system used by Statistics South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

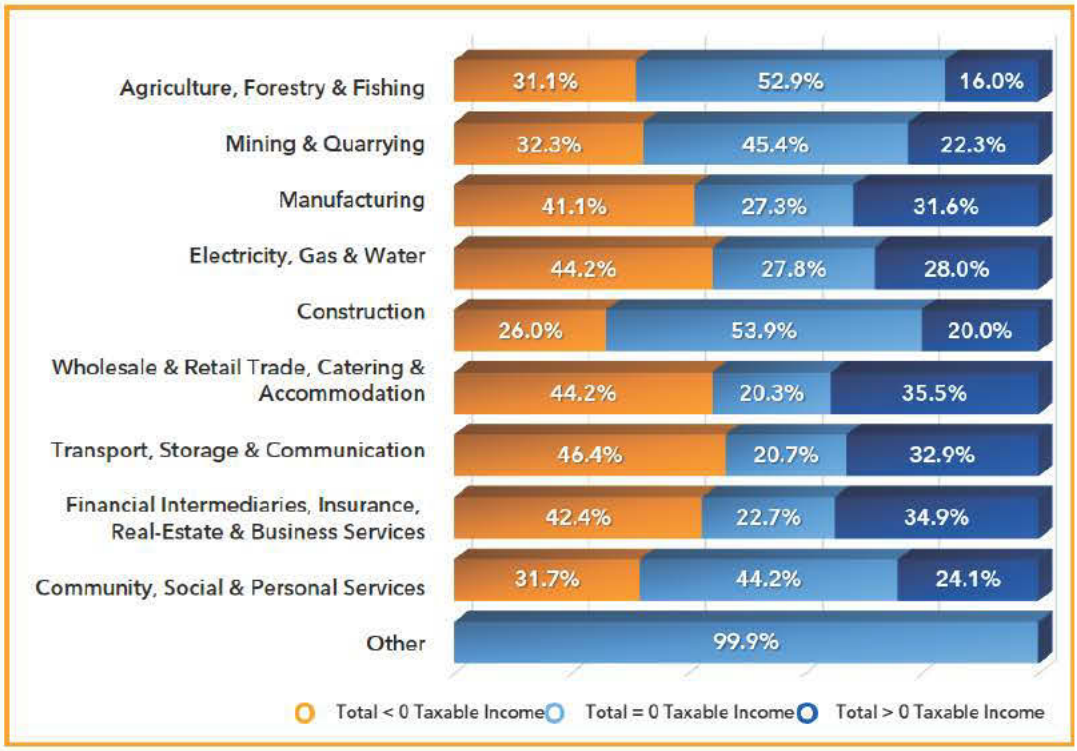
Tables A3.4.3 to *A3.4.5* show the number of companies reporting positive, negative (assessed loss) and zero taxable income.

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

Figure 3.7 shows the distribution of taxpayers by economic activity and taxable income groups for the 2021 tax year. It also shows that across all sectors, most companies reported negative or zero taxable income.

COMPANY INCOME TAX

Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2021



Tracking the taxable income and tax liability of a cohort across ten consecutive tax years, 2012-2021

To track the variances in the taxable income of corporate taxpayers in a ten-year tax period, SARS identified all corporate taxpayers that were assessed for every tax year from 2012 to 2021 and analysed their taxable income and assessed tax. There were 398 788 corporate taxpayers, a slight improvement of 3.5% in the number of taxpayers included in the current cohort across ten consecutive tax years versus the period 2011-2020. This shows an improvement in the filing and declaration compliance of these cohort of companies.

The cumulative taxable income (including positive taxable income and assessed losses) of these corporate taxpayers decreased by a Compound Annual growth rate (CAGR) of 215.6%, from R102.6 billion taxable income in 2012 to an assessed loss of R379.0 billion in 2021. This significant loss was driven by companies in the taxable income group of less than R500 000 per annum (Table 3.8.2). The percentage contribution of the number of companies in this cohort with positive taxable income (ranging from 29.4% to 34.9% of the total population per tax year) was less compared to the percentage contribution of the number of companies with an assessed loss (ranging from 33.5% to 38.5% of the total population per tax year). Companies with positive taxable income had a taxable income value of R479.6 billion in 2012 that grew to R925.2 billion in 2021. Assessed losses also increased during the same period, from R377.0 billion in 2012 to R1 304.2 billion in 2021. Assessed losses exceeded positive taxable income, particularly for most of the ten-year cohort tax year period (2015-2021). Assessed losses are carried forward by these companies to be offset against future positive taxable income and will thus impact the tax revenue receivable. This could also be ameliorated to some extent because of the new assessed loss limitation rules.

COMPANY INCOME TAX

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

Table 3.7 illustrates the taxable income and tax assessed in the 2012 and 2021 taxable income groups, for the segment of companies assessed for the 2012-2021 period.

Table 3.7: Assessed companies: taxable income, tax assessed, and average tax rate by taxable income group, 2012 and 2021

Tax year	2012				2021			
Taxable Income Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Average tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Average tax rate
A: < -10 000 000	3 453	-300 050	1 913	-0.6%	7 817	-1 159 050	469	0.0%
B: -5 000 001 to -10 000 000	2 758	-19 220	17	-0.1%	6 322	-44 389	3	0.0%
C: -1 000 001 to -5 000 000	16 858	-35 673	94	-0.3%	32 888	-72 963	5	0.0%
D: -500 001 to -1 000 000	14 525	-10 294	2	0.0%	20 995	-15 094	0	0.0%
E: -250 001 to -500 000	17 295	-6 193	2	0.0%	20 784	-7 508	7	-0.1%
F: -100 001 to -250 000	23 043	-3 803	2	0.0%	22 415	-3 762	0	0.0%
G: -1 to -100 000	55 766	-1 745	2	-0.1%	42 325	-1 444	1	0.0%
H: =0	138 795	-	8	0.0%	128 185	-	663	0.0%
I: 1 to 100 000	50 605	1 840	303	16.4%	40 835	1 608	257	16.0%
J: 100 001 to 250 000	22 012	3 632	749	20.6%	19 290	3 167	626	19.8%
K: 250 001 to 500 000	17 187	6 086	1 348	22.1%	15 882	5 727	1 178	20.6%
L: 500 001 to 750 000	8 005	4 914	1 268	25.8%	8 270	5 052	1 183	23.4%
M: 750 001 to 1 000 000	5 150	4 506	1 208	26.8%	5 305	4 619	1 181	25.6%
N: 1 000 001 to 2 500 000	10 965	17 227	4 882	28.3%	11 914	18 985	5 262	27.7%
O: 2 500 001 to 5 000 000	5 286	18 526	5 277	28.5%	5 859	20 594	5 845	28.4%
P: 5 000 001 to 7 500 000	2 019	12 327	3 510	28.5%	2 601	15 929	4 501	28.3%
Q: 7 500 001 to 10 000 000	1 123	9 674	2 762	28.5%	1 402	12 155	3 466	28.5%
R: 10 000 001 to 25 000 000	2 216	34 348	9 732	28.3%	3 049	47 243	13 366	28.3%
S: 25 000 001 to 50 000 000	771	26 379	7 428	28.2%	1 212	42 580	11 916	28.0%
T: 50 000 001 to 75 000 000	290	17 877	5 053	28.3%	457	27 650	7 745	28.0%
U: 75 000 001 to 100 000 000	142	12 230	3 482	28.5%	229	19 889	5 574	28.0%
V: 100 000 001 to 200 000 000	240	33 260	9 432	28.4%	367	51 343	14 266	27.8%
W: >200 000 001	284	276 778	78 195	28.3%	385	648 861	177 545	27.4%
Total	**398 788**	**102 625**	**136 668**		**398 788**	**-379 009**	**255 060**	
Total < 0 taxable income	133 698	-376 980	2 031	-0.5%	153 546	-1 304 210	485	0.0%
Total = 0 taxable income	138 795	-	8	0.0%	128 185	-	663	0.0%
Total > 0 taxable income	126 295	479 605	134 628	28.1%	117 057	925 201	253 911	27.4%
Total	**398 788**	**102 625**	**136 668**		**398 788**	**-379 009**	**255 060**	

During the first two years of the ten-year tax period, the cumulative taxable income remained positive at R102.6 billion in 2012 and R102.4 billion in 2013. Taxable income for the 2014 tax year dropped significantly to a low of R29.2 billion. Taxable income for the latter years declined significantly because of weaker domestic demand, intensifying load shedding, and volatile global commodity prices that had a negative effect on corporate profits. More companies moved into an assessed loss position, particularly during the last seven tax years (2015-2021).

Nonetheless, the value of tax assessed for the 398 788 corporate taxpayers in the ten-year cohort increased at a CAGR rate of 7.2%, from R136.7 billion in the 2012 tax year to R255.1 billion in 2021.

Table 3.8 shows assessed company taxpayers and taxable income, according to the company age brackets defined in the 2012 tax year.

COMPANY INCOME TAX

Table 3.8: Assessed companies: taxable income and tax assessed by age group, 2012 and 2021

Tax year	2012				2021				
Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate	Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate
Total < 0 taxable income									
0 - 4	23 406	-23 006	43	-0.2%	10 - 14	37 671	-213 945	16	0.0%
5 -9	43 096	-109 443	33	0.0%	15 -19	43 813	-222 672	14	0.0%
10 -14	30 925	-81 620	120	-0.1%	20 -24	32 197	-200 134	24	0.0%
15 - 19	17 740	-59 597	252	-0.4%	25 - 29	19 171	-361 273	16	0.0%
20 - 24	8 206	-14 869	8	-0.1%	30 - 34	9 126	-97 549	2	0.0%
25 - 29	3 728	-8 043	2	0.0%	35 - 39	4 182	-20 670	0	0.0%
30 - 34	1 469	-5 221	2	0.0%	40 - 44	1 672	-13 409	0	0.0%
> 35	5 128	-75 180	1 571	-2.1%	> 45	5 714	-174 558	414	-0.2%
Total	**133 698**	**-376 980**	**2 031**			**153 546**	**-1 304 210**	**485**	
Total = 0 taxable income									
0 - 4	74 764	-	4	0.0%	10 - 14	53 664	-	1	0.0%
5 -9	35 174	-	1	0.0%	15 -19	37 664	-	6	0.0%
10 -14	13 346	-	2	0.0%	20 -24	17 142	-	6	0.0%
15 - 19	6 626	-	2	0.0%	25 - 29	8 788	-	8	0.0%
20 - 24	3 415	-	0	0.0%	30 - 34	4 395	-	0	0.0%
25 - 29	2 095	-	-	0.0%	35 - 39	2 381	-	0	0.0%
30 - 34	1 133	-	-	0.0%	40 - 44	1 183	-	0	0.0%
> 35	2 242	-	0	0.0%	> 45	2 968	-	643	0.0%
Total	**138 795**	**-**	**8**			**128 185**	**-**	**663**	
Total > 0 taxable income									
0 - 4	20 390	17 976	4 846	27.0%	10 - 14	27 225	55 906	15 273	27.3%
5 -9	33 796	50 788	14 184	27.9%	15 -19	30 589	94 541	26 171	27.7%
10 -14	29 292	87 227	24 452	28.0%	20 -24	24 224	204 661	55 536	27.1%
15 - 19	19 005	88 461	24 833	28.1%	25 - 29	15 412	108 298	29 946	27.7%
20 - 24	9 645	38 093	10 694	28.1%	30 - 34	7 745	68 452	19 111	27.9%
25 - 29	4 796	27 121	7 648	28.2%	35 - 39	4 056	32 081	8 875	27.7%
30 - 34	2 025	11 168	3 127	28.0%	40 - 44	1 772	18 371	5 134	27.9%
> 35	7 346	158 792	44 843	28.2%	> 45	6 034	342 891	93 866	27.4%
Total	**126 295**	**479 605**	**134 628**			**117 057**	**925 201**	**253 911**	
Grand Total	**398 788**	**102 625**	**136 668**			**398 788**	**-379 009**	**255 060**	

Total CIT assessed increased from R160.0 billion for the 2012 tax year to R284.6 billion for the 2021 tax year, an increase in the CAGR rate of 6.6%. The cohort of 385 353 corporate taxpayers' proportional contribution to the total tax assessed increased from 85.4% (R136.7 billion of the 2012 CIT assessed) to 89.6% (R255.1 billion of the 2021 total CIT assessed).

The ten-year segment experienced a slightly higher CAGR rate of 7.2% for total tax assessed compared to an overall CAGR rate of 6.6% for all companies. This indicates that this segment is an important contributor to the growth of tax revenue for the period after 2012. This is mainly because of established large companies' improvement and resilience in income-generation despite the prevailing economic challenges. Companies in the taxable income grouping of more than R50 million per annum recorded an increase in tax assessed since 2012. The concentrated nature of the South African economy is again evident: on average, in the ten-year period, 1 227 large companies (0.9% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 72.5% of the CIT assessed.

Tables A3.8.1 to *A3.8.4* show the number of taxpayers, cumulative taxable income, cumulative tax assessed, and average tax rates by taxable income group from 2012 to 2021.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

Assessed tax losses for companies may include losses incurred during a specific tax year as well as assessed losses brought forward from previous tax years. If a company, therefore, has a taxable profit

COMPANY INCOME TAX

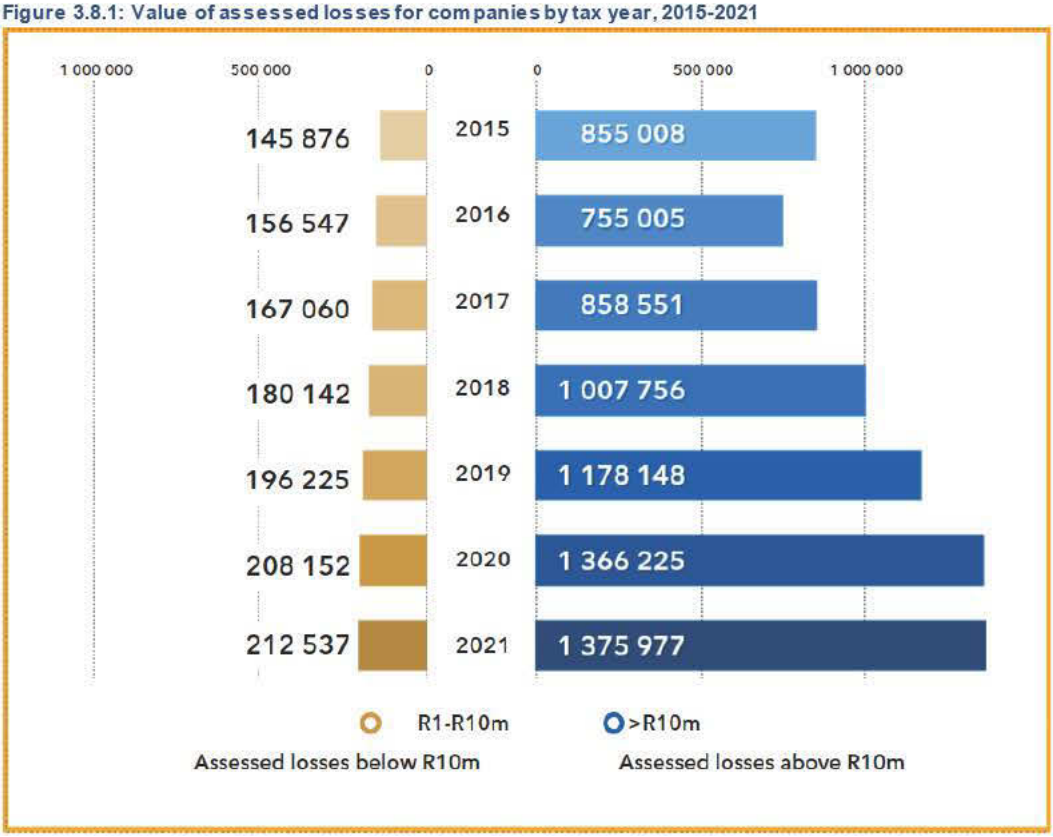
for a specific tax year, a company could still be in an assessed loss position if the taxable profit for the year was insufficient to clear the assessed loss brought forward.

The Financing, insurance, real-estate & business services sector contained the largest proportion of companies with assessed losses in 2021 (13.6%), followed by the Construction sector (9.5%) and the Agencies and other services sector (5.8%).

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

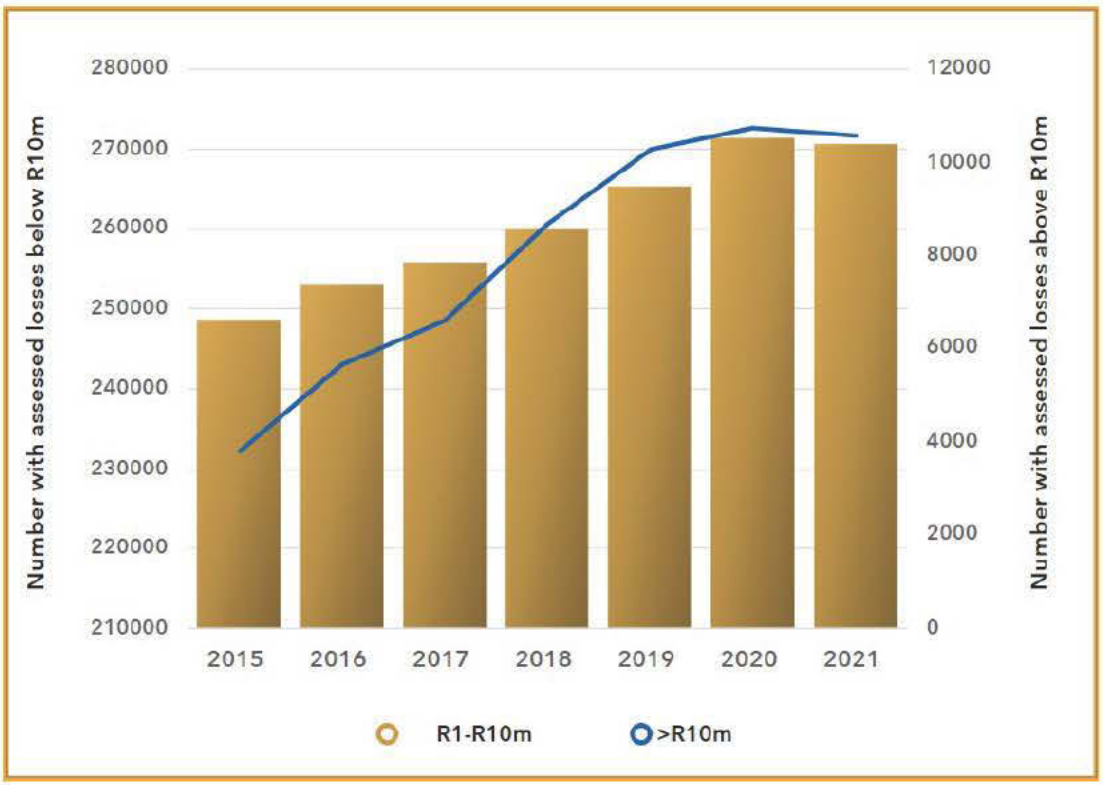
Figure 3.8.1 shows the value of taxpayers with assessed losses by tax year, 2015-2021 and *Figure 3.8.2* shows the number of taxpayers with assessed losses by tax year, 2015-2021.

Figure 3.8.1: Value of assessed losses for companies by tax year, 2015-2021



COMPANY INCOME TAX

Figure 3.8.2: Number of companies with assessed losses by tax year, 2015–2021



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 13.7% in the 2017 tax year compared to a negative growth rate of 11.7% in 2016, showing an improvement in the value of assessed losses. The value of these assessed losses subsequently increased by 17.4% and 16.9% in 2018 and 2019 respectively. These losses point to a deterioration in the taxable income of companies. The value of these assessed losses decreased also during the 2020 tax year, but at a lower rate of 16.0%. This was followed by a insignificant decrease in 2021 of 0.7%.

The value of assessed losses for companies in the R1 to R10 million range, however, increased marginally by 6.7% in 2017 from a growth rate of 7.3% in 2016. This was followed by an increase in assessed losses of 7.8% (in the 2018 tax year), 8.9% (2019) and 6.1% (2020). 2021 saw an increase of only 2.1%, particularly for companies in the R1 to R10 million range.

The number of companies with assessed losses worth more than R10 million peaked in 2017 at 7 853 from 7 368 in the 2016 tax year. From the 2018 to 2020 tax years, this number increased, albeit at a slower pace, before increasing significantly to 10 376 in the 2021 tax year. However, the number of companies with assessed losses in the R1 to R10 million range peaked in 2017 at 248 505, up from 243 003 in the 2016 tax year. In the 2018 and 2019 tax years, the number of companies with assessed losses in this range increased, at a slower pace, before rising in the 2020 tax year to 272 646 and dropping slightly to 271 747 in the 2021 tax year. The numbers for the latter tax years could still change as companies are assessed after submitting their income tax returns.

COMPANY INCOME TAX

SMALL BUSINESS CORPORATIONS

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

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

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed marginal tax rate of 28% (27% for years of assessments ending on or after 31 March 2023). *Table 3.9* shows the increase in the SBCs taxable income brackets from the 2019 to the 2022 tax years. The limit of the first SBCs bracket increased by 11.7% from R78 150 for the 2019 tax year to R87 300 for the 2022 tax year.

SBCs can also immediately write off all plant or machinery used in manufacturing 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, 2019 and 2022

Tax year Rand	2019			SBC rate for 2019	2022			SBC rate for 2022	Percentage increase in top bracket
Taxable income brackets	0	–	78 150	0%	0	–	87 300	0%	11.7%
	78 151	–	365 000	7%	87 301	–	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 2021, they could be taxed at either 2020/21 tax rates or 2021/22 tax rates. This would occur because:

- 2019/20 tax rates (rates in effect from 1 April 2020 to 31 March 2021) apply to SBCs with years of assessment ending from 1 January 2021 to 31 March 2021; and
- 2020/21 tax rates (rates in effect from 1 April 2021 to 31 March 2022) apply to SBCs with years of assessment ending from 1 April 2021 to 31 December 2021.

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

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2018/19 – 2022/23

R million	Company financial year-end												Total
Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
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**
2019/20	348	54 549	26 108	2 040	1 208	48 203	978	2 802	9 190	602	806	70 610	**217 444**
2020/21	352	52 411	24 529	1 864	1 358	45 643	1 098	3 004	9 305	469	731	67 958	**208 723**
2021/22	556	67 788	27 407	2 557	1 887	77 604	1 230	3 679	10 433	707	837	124 086	**318 773**
2022/23	675	74 766	28 867	2 016	2 733	89 102	1 571	4 055	11 714	872	876	131 399	**348 646**
Percentage of total													
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%**
2019/20	0.2%	25.1%	12.0%	0.9%	0.6%	22.2%	0.4%	1.3%	4.2%	0.3%	0.4%	32.5%	**100.0%**
2020/21	0.2%	25.1%	11.8%	0.9%	0.7%	21.9%	0.5%	1.4%	4.5%	0.2%	0.4%	32.6%	**100.0%**
2021/22	0.2%	21.3%	8.6%	0.8%	0.6%	24.3%	0.4%	1.2%	3.3%	0.2%	0.3%	38.9%	**100.0%**
2022/23	0.2%	21.4%	8.3%	0.6%	0.8%	25.6%	0.5%	1.2%	3.4%	0.3%	0.3%	37.7%	**100.0%**

Period R million Tax year	1st Provisional period	Percentage change		2nd Provisional period	Percentage change		3rd Provisional period	Percentage change		Total
2018/19	94 339	12.2%		121 518	6.3%		4 981	-22.1%		**220 839**
2019/20	95 452	1.2%		116 845	-3.8%		5 147	3.3%		**217 444**
2020/21	81 936	-14.2%		118 760	1.6%		8 027	55.9%		**208 723**
2021/22	132 929	62.2%		178 679	50.5%		7 165	-10.7%		**318 773**
2022/23	146 386	10.1%		194 329	8.8%		7 931	10.7%		**348 646**
Percentage of total										
2018/19	42.7%			55.0%			2.3%			**100.0%**
2019/20	43.9%			53.7%			2.4%			**100.0%**
2020/21	39.3%			56.9%			3.8%			**100.0%**
2021/22	41.7%			56.1%			2.2%			**100.0%**
2022/23	42.0%			55.7%			2.3%			**100.0%**

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2019 – 2022

R million	Company financial year-end												Total
Tax year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2019	345	53 034	28 845	2 008	1 207	48 281	1 006	2 866	10 320	624	840	71 125	**220 502**
2020	298	51 656	25 019	2 048	1 203	42 555	982	2 898	9 032	669	729	69 834	**206 924**
2021	337	52 817	23 261	2 194	1 879	69 609	1 197	3 344	9 846	708	849	125 665	**291 707**
2022	634	66 992	27 730	2 496	2 545	84 145	1 439	3 847	11 875	866	851	128 099	**331 517**
Percentage of total													
2019	0.2%	24.1%	13.1%	0.9%	0.5%	21.9%	0.5%	1.3%	4.7%	0.3%	0.4%	32.3%	**100.0%**
2020	0.1%	25.0%	12.1%	1.0%	0.6%	20.6%	0.5%	1.4%	4.4%	0.3%	0.4%	33.7%	**100.0%**
2021	0.1%	18.1%	8.0%	0.8%	0.6%	23.9%	0.4%	1.1%	3.4%	0.2%	0.3%	43.1%	**100.0%**
2022	0.2%	20.2%	8.4%	0.8%	0.8%	25.4%	0.4%	1.2%	3.6%	0.3%	0.3%	38.6%	**100.0%**

Period R million Tax year	1st Provisional period	Percentage change		2nd Provisional period	Percentage change		3rd Provisional period	Percentage change		Total
2019	97 097	6.3%		118 363	-2.7%		5 041	2.5%		**220 502**
2020	84 667	-12.8%		113 791	-3.9%		8 465	67.9%		**206 924**
2021	112 753	33.2%		171 309	50.5%		7 645	-9.7%		**291 707**
2022	137 742	22.2%		188 288	9.9%		5 487	-28.2%		**331 517**
Percentage of total										
2019	44.0%			53.7%			2.3%			**100.0%**
2020	40.9%			55.0%			4.1%			**100.0%**
2021	38.7%			58.7%			2.6%			**100.0%**
2022	41.5%			56.8%			1.7%			**100.0%**

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2018/19 – 2022/23

Fiscal year Sector (R million)	2018/19	2019/20	2020/21	2021/22	2022/23
Agencies and other services[1]	6 457	6 436	6 727	7 876	9 949
Agriculture, forestry and fishing	5 500	4 550	4 763	5 652	5 494
Bricks, ceramic, glass, cement and similar products	867	817	654	1 538	1 552
Catering and accommodation	2 146	1 635	602	3 213	2 990
Chemicals and chemical, rubber and plastic products	4 130	4 088	4 183	6 678	17 597
Clothing and footwear	1 888	1 259	960	1 637	1 949
Coal and petroleum products	2 716	1 593	944	5 867	4 572
Construction	4 276	3 758	3 403	3 740	4 503
Educational services	756	791	816	953	1 284
Electricity, gas and water	2 415	2 254	2 832	4 393	4 049
Financing, insurance, real estate and business services	76 895	70 320	62 808	86 920	95 390
Food, drink and tobacco	8 129	8 391	5 960	8 376	10 096
Leather, leather goods and fur (excl. footwear & clothing)	84	85	70	72	71
Long term insurance	8 205	13 205	6 930	7 118	8 366
Machinery and related items	4 391	4 327	4 398	5 779	7 286
Medical, dental and other health and veterinary services	4 576	4 562	3 356	4 649	5 007
Metal (including metal products)	3 794	2 762	3 578	7 459	8 799
Mining and quarrying	24 257	27 159	42 719	89 855	85 461
Other manufacturing industries	3 625	3 779	2 737	3 621	4 814
Paper, printing and publishing	2 392	1 759	1 166	1 751	2 093
Personal and household services	346	392	412	503	442
Recreation and cultural services	1 629	1 551	620	1 519	2 317
Research and scientific institutes	388	261	290	372	420
Retail trade	14 118	12 523	13 631	17 235	16 960
Scientific, optical and similar equipment	545	523	510	768	756
Social and related community services	39	38	33	37	53
Specialised repair services	263	256	216	322	469
Textiles	350	274	263	435	389
Transport equipment	356	414	438	532	898
Transport, storage and communications	15 797	15 536	15 434	15 006	17 626
Vehicles, parts and accessories	6 798	7 380	5 360	9 533	9 510
Wholesale trade	8 850	8 823	8 807	12 903	13 483
Wood, wood products and furniture	414	409	453	895	724
Other[2]	3 447	5 534	2 648	1 567	3 274
Total	**220 839**	**217 444**	**208 723**	**318 773**	**348 646**

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, 2018/19 – 2022/23 *(continued)*

Fiscal year Sector (percentage of total)	2018/19	2019/20	2020/21	2021/22	2022/23
Agencies and other services[1]	2.9%	3.0%	3.2%	2.5%	2.9%
Agriculture, forestry and fishing	2.5%	2.1%	2.3%	1.8%	1.6%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.3%	0.5%	0.4%
Catering and accommodation	1.0%	0.8%	0.3%	1.0%	0.9%
Chemicals and chemical, rubber and plastic products	1.9%	1.9%	2.0%	2.1%	5.0%
Clothing and footwear	0.9%	0.6%	0.5%	0.5%	0.6%
Coal and petroleum products	1.2%	0.7%	0.5%	1.8%	1.3%
Construction	1.9%	1.7%	1.6%	1.2%	1.3%
Educational services	0.3%	0.4%	0.4%	0.3%	0.4%
Electricity, gas and water	1.1%	1.0%	1.4%	1.4%	1.2%
Financing, insurance, real estate and business services	34.8%	32.3%	30.1%	27.3%	27.4%
Food, drink and tobacco	3.7%	3.9%	2.9%	2.6%	2.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	3.7%	6.1%	3.3%	2.2%	2.4%
Machinery and related items	2.0%	2.0%	2.1%	1.8%	2.1%
Medical, dental and other health and veterinary services	2.1%	2.1%	1.6%	1.5%	1.4%
Metal (including metal products)	1.7%	1.3%	1.7%	2.3%	2.5%
Mining and quarrying	11.0%	12.5%	20.5%	28.2%	24.5%
Other manufacturing industries	1.6%	1.7%	1.3%	1.1%	1.4%
Paper, printing and publishing	1.1%	0.8%	0.6%	0.5%	0.6%
Personal and household services	0.2%	0.2%	0.2%	0.2%	0.1%
Recreation and cultural services	0.7%	0.7%	0.3%	0.5%	0.7%
Research and scientific institutes	0.2%	0.1%	0.1%	0.1%	0.1%
Retail trade	6.4%	5.8%	6.5%	5.4%	4.9%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.1%	0.1%	0.1%	0.1%
Textiles	0.2%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.2%	0.2%	0.2%	0.3%
Transport, storage and communications	7.2%	7.1%	7.4%	4.7%	5.1%
Vehicles, parts and accessories	3.1%	3.4%	2.6%	3.0%	2.7%
Wholesale trade	4.0%	4.1%	4.2%	4.0%	3.9%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.3%	0.2%
Other[2]	1.6%	2.5%	1.3%	0.5%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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, 2019/20– 2022/23 *(continued)*

Fiscal year Sector (percentage change year-on-year)	2019/20	2020/21	2021/22	2022/23
Agencies and other services[1]	-0.3%	4.5%	17.1%	26.3%
Agriculture, forestry and fishing	-17.3%	4.7%	18.7%	-2.8%
Bricks, ceramic, glass, cement and similar products	-5.8%	-19.9%	135.0%	0.9%
Catering and accommodation	-23.8%	-63.2%	433.6%	-6.9%
Chemicals and chemical, rubber and plastic products	-1.0%	2.3%	59.6%	163.5%
Clothing and footwear	-33.3%	-23.8%	70.5%	19.0%
Coal and petroleum products	-41.4%	-40.7%	521.3%	-22.1%
Construction	-12.1%	-9.4%	9.9%	20.4%
Educational services	4.6%	3.2%	16.7%	34.8%
Electricity, gas and water	-6.7%	25.6%	55.1%	-7.8%
Financing, insurance, real estate and business services	-8.6%	-10.7%	38.4%	9.7%
Food, drink and tobacco	3.2%	-29.0%	40.5%	20.5%
Leather, leather goods and fur (excl. footwear & clothing)	1.2%	-17.4%	2.6%	-1.1%
Long term insurance	60.9%	-47.5%	2.7%	17.5%
Machinery and related items	-1.5%	1.6%	31.4%	26.1%
Medical, dental and other health and veterinary services	-0.3%	-26.4%	38.5%	7.7%
Metal (including metal products)	-27.2%	29.6%	108.5%	18.0%
Mining and quarrying	12.0%	57.3%	110.3%	-4.9%
Other manufacturing industries	4.2%	-27.6%	32.3%	32.9%
Paper, printing and publishing	-26.4%	-33.7%	50.2%	19.5%
Personal and household services	13.3%	5.1%	22.2%	-12.1%
Recreation and cultural services	-4.8%	-60.0%	144.8%	52.6%
Research and scientific institutes	-32.7%	11.3%	28.3%	12.8%
Retail trade	-11.3%	8.8%	26.4%	-1.6%
Scientific, optical and similar equipment	-4.0%	-2.6%	50.6%	-1.5%
Social and related community services	-3.8%	-12.4%	11.8%	41.3%
Specialised repair services	-2.5%	-15.7%	49.2%	45.7%
Textiles	-21.7%	-4.1%	65.3%	-10.4%
Transport equipment	16.1%	5.9%	21.5%	68.7%
Transport, storage and communications	-1.6%	-0.7%	-2.8%	17.5%
Vehicles, parts and accessories	8.6%	-27.4%	77.9%	-0.2%
Wholesale trade	-0.3%	-0.2%	46.5%	4.5%
Wood, wood products and furniture	-1.0%	10.6%	97.5%	-19.1%
Other[2]	60.5%	-52.1%	-40.8%	108.9%
Total	**-1.5%**	**-4.0%**	**52.7%**	**9.4%**

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

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

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% 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	9 481	-1 178 148	502	10 519	-1 366 225	828	10 376	-1 375 977	451	7 007	-879 469	606
B: -5 000 001 to -10 000 000	7 873	-55 153	1	8 678	-60 605	1	8 778	-61 529	2	6 977	-48 648	–
C: -1 000 001 to -5 000 000	43 453	-95 248	1	46 037	-100 961	2	47 446	-104 152	1	38 215	-84 197	1
D: -500 001 to -1 000 000	31 876	-22 735	9	32 560	-23 266	0	33 046	-23 662	0	26 633	-19 092	2
E: -250 001 to -500 000	34 881	-12 567	1	35 679	-12 844	0	35 604	-12 805	7	27 909	-10 085	–
F: -100 001 to -250 000	43 667	-7 216	2	43 539	-7 213	0	43 166	-7 159	0	33 824	-5 616	0
G: -1 to -100 000	108 150	-3 308	0	106 153	-3 264	0	103 707	-3 231	1	79 979	-2 498	0
H: = 0	677 081	–	10 841	639 108	–	101	556 405	–	668	366 437	–	2
I: 1 to 100 000	108 057	3 989	486	106 564	3 942	472	100 056	3 687	441	81 096	3 087	381
J: 100 001 to 250 000	38 481	6 281	1 088	38 368	6 254	1 074	35 352	5 757	991	32 723	5 351	897
K: 250 001 to 500 000	28 598	10 256	1 940	27 887	10 000	1 885	26 027	9 341	1 775	24 825	8 924	1 663
L: 500 001 to 750 000	14 205	8 668	1 967	13 743	8 388	1 909	12 818	7 815	1 766	12 582	7 672	1 717
M: 750 001 to 1 000 000	8 467	7 364	1 849	8 435	7 355	1 850	7 761	6 760	1 695	7 641	6 659	1 659
N: 1 000 001 to 2 500 000	18 273	28 878	7 944	18 084	28 529	7 850	16 707	26 482	7 291	16 676	26 327	7 222
O: 2 500 001 to 5 000 000	8 536	29 936	8 392	8 282	29 182	8 196	7 842	27 531	7 749	7 964	27 940	7 857
P: 5 000 001 to 7 500 000	3 538	21 601	6 076	3 341	20 495	5 779	3 316	20 291	5 717	3 212	19 580	5 512
Q: 7 500 001 to 10 000 000	1 864	16 104	4 527	1 821	15 746	4 432	1 805	15 624	4 402	1 744	15 067	4 242
R: 10 000 001 to 25 000 000	3 783	58 400	16 383	3 584	55 078	15 454	3 750	57 861	16 235	3 442	52 901	14 844
S: 25 000 001 to 50 000 000	1 451	50 618	14 142	1 381	47 792	13 327	1 445	50 522	14 066	1 204	41 467	11 601
T: 50 000 001 to 75 000 000	497	29 886	8 302	464	28 311	7 903	533	32 230	8 994	422	25 456	7 143
U: 75 000 001 to 100 000 000	276	23 936	6 677	228	19 816	5 533	258	22 363	6 229	217	18 572	5 163
V: 100 000 001 to 200 000 00	400	55 882	15 680	368	50 249	13 996	410	57 331	15 934	303	41 774	11 617
W: 200 000 001 +	400	403 415	109 697	378	420 893	115 583	432	693 734	190 194	292	392 272	107 698
Total	**1 193 288**		**216 507**	**1 155 201**		**206 177**	**1 057 040**		**284 610**	**781 324**		**189 827**
Total < 0 taxable income	279 381	-1 374 373	515	283 165	-1 574 377	831	282 123	-1 588 513	463	220 544	-1 049 605	608
Total = 0 taxable income	677 081	–	10 841	639 108	–	101	556 405	–	668	366 437	–	2
Total > 0 taxable income	236 826	755 215	205 151	232 928	752 028	205 244	218 512	1 037 329	283 479	194 343	693 049	189 217
Total	**1 193 288**		**216 507**	**1 155 201**		**206 177**	**1 057 040**		**284 610**	**781 324**		**189 827**
Percentage												
Total < 0 taxable income	23.4%			24.5%			26.7%			28.2%		
Total = 0 taxable income	56.7%			55.3%			52.6%			46.9%		
Total > 0 taxable income	19.8%			20.2%			20.7%			24.9%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000	45.6%	0.5%	0.2%	45.7%	0.5%	0.2%	45.8%	0.4%	0.2%	41.7%	0.4%	0.2%
J: 100 001 to 250 000	16.2%	0.8%	0.5%	16.5%	0.8%	0.5%	16.2%	0.6%	0.3%	16.8%	0.8%	0.5%
K: 250 001 to 500 000	12.1%	1.4%	0.9%	12.0%	1.3%	0.9%	11.9%	0.9%	0.6%	12.8%	1.3%	0.9%
L: 500 001 to 750 000	6.0%	1.1%	1.0%	5.9%	1.1%	0.9%	5.9%	0.8%	0.6%	6.5%	1.1%	0.9%
M: 750 001 to 1 000 000	3.6%	1.0%	0.9%	3.6%	1.0%	0.9%	3.6%	0.7%	0.6%	3.9%	1.0%	0.9%
N: 1 000 001 to 2 500 000	7.7%	3.8%	3.9%	7.8%	3.8%	3.8%	7.6%	2.6%	2.6%	8.6%	3.8%	3.8%
O: 2 500 001 to 5 000 000	3.6%	4.0%	4.1%	3.6%	3.9%	4.0%	3.6%	2.7%	2.7%	4.1%	4.0%	4.2%
P: 5 000 001 to 7 500 000	1.5%	2.9%	3.0%	1.4%	2.7%	2.8%	1.5%	2.0%	2.0%	1.7%	2.8%	2.9%
Q: 7 500 001 to 10 000 000	0.8%	2.1%	2.2%	0.8%	2.1%	2.2%	0.8%	1.5%	1.6%	0.9%	2.2%	2.2%
R: 10 000 001 to 25 000 000	1.6%	7.7%	8.0%	1.5%	7.3%	7.5%	1.7%	5.6%	5.7%	1.8%	7.6%	7.8%
S: 25 000 001 to 50 000 000	0.6%	6.7%	6.9%	0.6%	6.4%	6.5%	0.7%	4.9%	5.0%	0.6%	6.0%	6.1%
T: 50 000 001 to 75 000 000	0.2%	4.0%	4.0%	0.2%	3.8%	3.9%	0.2%	3.1%	3.2%	0.2%	3.7%	3.8%
U: 75 000 001 to 100 000 000	0.1%	3.2%	3.3%	0.1%	2.6%	2.7%	0.1%	2.2%	2.2%	0.1%	2.7%	2.7%
V: 100 000 001 to 200 000 000	0.2%	7.4%	7.6%	0.2%	6.7%	6.8%	0.2%	5.5%	5.6%	0.2%	6.0%	6.1%
W: 200 000 001 +	0.2%	53.4%	53.5%	0.2%	56.0%	56.3%	0.2%	66.9%	67.1%	0.2%	56.6%	56.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	74 116	-23 257	7 545	71 592	-28 307	7 418	64 645	-31 236	7 130	47 178	-18 457	6 582
Agriculture, forestry and fishing	55 445	-57 328	4 945	61 760	-64 945	4 807	58 138	-60 083	5 346	42 418	-43 277	4 440
Bricks, ceramic, glass, cement and similar products	4 192	-10 991	908	4 054	-12 800	725	3 577	-8 950	1 385	2 761	1 422	1 101
Catering and accommodation	32 005	-19 039	2 147	31 640	-26 079	1 423	29 119	-26 561	3 065	22 193	-18 537	1 160
Chemicals and chemical, rubber and plastic products	8 565	-6 784	3 558	8 614	-7 181	3 930	8 059	10 495	8 816	6 409	35 511	11 575
Clothing and footwear	7 426	-827	1 356	7 208	-2 607	1 090	6 392	-2 106	1 337	4 701	-956	1 064
Coal and petroleum products	2 147	941	1 475	2 253	-13 070	838	2 108	-1 958	2 555	1 668	10 920	3 012
Construction	104 378	-91 092	5 161	108 169	-95 211	5 089	99 247	-95 770	4 189	72 346	-32 922	3 605
Educational services	13 043	-3 850	826	13 257	-4 021	895	12 261	-4 601	979	8 818	-2 383	411
Electricity, gas and water	5 181	-228 527	2 393	5 059	-274 145	2 784	4 882	-306 806	4 530	3 737	-260 751	2 263
Financing, insurance, real estate and business services	191 813	6 209	69 228	193 588	-34 028	62 432	186 441	-14 827	69 807	152 961	5 644	58 723
Food, drink and tobacco	14 024	-828	8 457	13 470	-13 756	5 985	12 222	-10 474	6 621	9 236	-329	4 316
Leather, leather goods and fur (excl. footwear & clothing)	1 281	3	103	1 079	-38	79	877	-169	47	597	-19	58
Long term insurance	72	16 304	12 413	72	14 504	9 824	65	22 085	10 282	23	6 144	2 775
Machinery and related items	13 782	-4 443	4 401	15 101	-9 281	4 111	14 459	-6 721	4 488	11 372	3 987	3 675
Medical, dental and other health and veterinary services	14 827	3 312	4 833	15 685	-1 036	4 064	15 563	-4 200	3 828	13 138	5 338	3 833
Metal (including metal products)	9 589	-33 850	2 757	9 969	-38 126	3 189	9 414	-17 584	5 074	7 444	15 061	7 218
Mining and quarrying	7 594	-25 098	27 163	8 272	-9 042	35 673	7 345	201 029	87 031	4 610	23 271	23 521
Other manufacturing industries	8 183	-18 049	3 882	7 564	-22 122	3 319	6 864	-12 191	3 302	5 341	-2 420	2 459
Paper, printing and publishing	9 107	-2 295	2 051	9 111	-6 892	1 023	8 248	-7 490	1 450	6 337	-43	1 361
Personal and household services	16 537	-2 016	481	16 213	-1 925	419	15 096	-1 667	461	11 253	-1 035	401
Recreation and cultural services	11 610	-10 630	1 531	11 887	-13 632	1 210	10 944	-16 910	874	8 184	-997	3 520
Research and scientific institutes	2 017	-1 804	270	2 142	-2 552	292	2 090	-2 479	361	1 585	-1 077	190
Retail trade	44 109	7 653	13 358	43 414	1 081	13 558	41 845	20 674	15 141	33 773	27 958	13 254
Scientific, optical and similar equipment	2 186	-358	562	2 225	-842	495	2 091	-523	608	1 577	-253	460
Social and related community services	31 020	-4 427	124	29 663	-1 960	115	27 978	-2 066	111	20 142	-778	100
Specialised repair services	8 129	-1 695	300	7 979	-2 480	288	7 513	-2 171	326	5 532	-1 222	314
Textiles	3 662	-3 507	318	3 888	-4 054	283	3 568	-3 184	391	2 663	-1 825	346
Transport equipment	3 752	-1 919	860	3 825	-4 361	468	3 471	-5 449	566	2 605	-5 376	381
Transport, storage and communications	27 151	-112 364	15 220	27 425	-137 108	15 379	25 933	-173 125	14 319	19 581	-127 802	11 288
Vehicles, parts and accessories	13 395	3 765	7 475	13 436	-6 738	5 790	12 699	2 038	8 144	10 167	11 793	6 563
Wholesale trade	27 004	9 106	9 919	29 208	2 407	8 791	28 576	11 790	11 234	21 980	16 631	9 134
Wood, wood products and furniture	4 980	-1 264	406	4 745	-1 947	328	4 325	-35	784	3 404	113	690
Other[2]	420 966	-208	82	371 634	-56	64	320 985	39	28	215 590	111	32
Total	**1 193 288**		**216 807**	**1 155 201**		**206 177**	**1 057 040**		**284 610**	**781 324**		**189 827**

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

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

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2018 – 2021 *(continued)*

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*		2020 *[99.6% assessed tax as % of provisional tax]*		2021 *[97.6% assessed tax as % of provisional tax]*		2022 *[57.3% assessed tax as % of provisional tax]*	
Sector Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services[1]	6.2%	3.5%	6.2%	3.6%	6.1%	2.5%	6.0%	3.5%
Agriculture, forestry and fishing	4.6%	2.3%	5.3%	2.3%	5.5%	1.9%	5.4%	2.3%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.4%	0.4%	0.3%	0.5%	0.4%	0.6%
Catering and accommodation	2.7%	1.0%	2.7%	0.7%	2.8%	1.1%	2.8%	0.6%
Chemicals and chemical, rubber and plastic products	0.7%	1.6%	0.7%	1.9%	0.8%	3.1%	0.8%	6.1%
Clothing and footwear	0.6%	0.6%	0.6%	0.5%	0.6%	0.5%	0.6%	0.6%
Coal and petroleum products	0.2%	0.7%	0.2%	0.4%	0.2%	0.9%	0.2%	1.6%
Construction	8.7%	2.4%	9.4%	2.5%	9.4%	1.5%	9.3%	1.9%
Educational services	1.1%	0.4%	1.1%	0.4%	1.2%	0.3%	1.1%	0.2%
Electricity, gas and water	0.4%	1.1%	0.4%	1.4%	0.5%	1.6%	0.5%	1.2%
Financing, insurance, real estate and business services	16.1%	32.0%	16.8%	30.3%	17.6%	24.5%	19.6%	30.9%
Food, drink and tobacco	1.2%	3.9%	1.2%	2.9%	1.2%	2.3%	1.2%	2.3%
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%	5.7%	0.0%	4.8%	0.0%	3.6%	0.0%	1.5%
Machinery and related items	1.2%	2.0%	1.3%	2.0%	1.4%	1.6%	1.5%	1.9%
Medical, dental and other health and veterinary services	1.2%	2.2%	1.4%	2.0%	1.5%	1.3%	1.7%	2.0%
Metal (including metal products)	0.8%	1.3%	0.9%	1.5%	0.9%	1.8%	1.0%	3.8%
Mining and quarrying	0.6%	12.5%	0.7%	17.3%	0.7%	30.6%	0.6%	12.4%
Other manufacturing industries	0.7%	1.8%	0.7%	1.6%	0.6%	1.2%	0.7%	1.3%
Paper, printing and publishing	0.8%	0.9%	0.8%	0.5%	0.8%	0.5%	0.8%	0.7%
Personal and household services	1.4%	0.2%	1.4%	0.2%	1.4%	0.2%	1.4%	0.2%
Recreation and cultural services	1.0%	0.7%	1.0%	0.6%	1.0%	0.3%	1.0%	1.9%
Research and scientific institutes	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	3.7%	6.2%	3.8%	6.6%	4.0%	5.3%	4.3%	7.0%
Scientific, optical and similar equipment	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Social and related community services	2.6%	0.1%	2.6%	0.1%	2.6%	0.0%	2.6%	0.1%
Specialised repair services	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.7%	0.2%
Textiles	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%
Transport equipment	0.3%	0.4%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
Transport, storage and communications	2.3%	7.0%	2.4%	7.5%	2.5%	5.0%	2.5%	5.9%
Vehicles, parts and accessories	1.1%	3.5%	1.2%	2.8%	1.2%	2.9%	1.3%	3.5%
Wholesale trade	2.3%	4.6%	2.5%	4.3%	2.7%	3.9%	2.8%	4.8%
Wood, wood products and furniture	0.4%	0.2%	0.4%	0.2%	0.4%	0.3%	0.4%	0.4%
Other[2]	35.3%	0.0%	32.2%	0.0%	30.4%	0.0%	27.6%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2019 – 2022

Tax year	2019 [98.2% assessed tax as % of provisional tax]			2020 [99.6% assessed tax as % of provisional tax]			2021 [97.6% assessed tax as % of provisional tax]			2022 [57.3% assessed tax as % of provisional tax]		
Economic activity[1]	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of Taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	**63 039**	**-82 426**	**32 107**	**70 032**	**-73 988**	**40 479**	**65 483**	**140 946**	**92 377**	**47 028**	**-20 006**	**27 961**
Agriculture, forestry and fishing	55 445	-57 328	4 945	61 760	-64 945	4 807	58 138	-60 083	5 346	42 418	-43 277	4 440
Mining and quarrying	7 594	-25 098	27 163	8 272	-9 042	35 673	7 345	201 029	87 031	4 610	23 271	23 521
Secondary sector	**202 435**	**-403 789**	**38 648**	**206 334**	**-506 432**	**33 735**	**189 804**	**-468 916**	**46 144**	**142 198**	**-237 880**	**43 586**
Manufacturing[2]	92 876	-84 171	31 094	93 106	-137 076	25 862	85 675	-66 339	37 425	66 115	55 793	37 717
Electricity, gas and water	5 181	-228 527	2 393	5 059	-274 145	2 784	4 882	-306 806	4 530	3 737	-260 751	2 263
Construction	104 378	-91 092	5 161	108 169	-95 211	5 089	99 247	-95 770	4 189	72 346	-32 922	3 605
Tertiary sector	**506 848**	**-132 735**	**145 669**	**507 201**	**-241 873**	**131 898**	**480 768**	**-223 254**	**146 062**	**376 508**	**-98 781**	**118 248**
Wholesale and retail trade, catering and accommodation[3]	124 642	-211	33 199	125 677	-31 808	29 850	119 752	5 771	37 909	93 645	36 622	30 424
Transport, storage and communication	27 151	-112 364	15 220	27 425	-137 108	15 379	25 933	-173 125	14 319	19 581	-127 802	11 288
Financial intermediation, insurance, real-estate and business services[4]	268 018	-2 548	89 457	267 394	-50 383	79 966	253 241	-26 456	87 579	201 747	-7 747	68 270
Community, social and personal services[5]	87 037	-17 612	7 794	86 705	-22 573	6 703	81 842	-29 444	6 254	61 535	146	8 266
Other[6]	**420 966**	**-208**	**82**	**371 634**	**-56**	**64**	**320 985**	**39**	**28**	**215 590**	**111**	**32**
Total	**1 193 288**		**216 507**	**1 155 201**		**206 177**	**1 057 040**		**284 610**	**781 324**		**189 827**
Percentage of total												
Primary sector	**5.3%**		**14.8%**	**6.1%**		**19.6%**	**6.2%**		**32.5%**	**6.0%**		**14.7%**
Agriculture, forestry and fishing	4.6%		2.3%	5.3%		2.3%	5.5%		1.9%	5.4%		2.3%
Mining and quarrying	0.6%		12.5%	0.7%		17.3%	0.7%		30.6%	0.6%		12.4%
Secondary sector	**17.0%**		**17.9%**	**17.9%**		**16.4%**	**18.0%**		**16.2%**	**18.2%**		**23.0%**
Manufacturing	7.8%		14.4%	8.1%		12.5%	8.1%		13.1%	8.5%		19.9%
Electricity, gas and water	0.4%		1.1%	0.4%		1.4%	0.5%		1.6%	0.5%		1.2%
Construction	8.7%		2.4%	9.4%		2.5%	9.4%		1.5%	9.3%		1.9%
Tertiary sector	**42.5%**		**67.3%**	**43.9%**		**64.0%**	**45.5%**		**51.3%**	**48.2%**		**62.3%**
Wholesale and retail trade, catering and accommodation	10.4%		15.3%	10.9%		14.5%	11.3%		13.3%	12.0%		16.0%
Transport, storage and communication	2.3%		7.0%	2.4%		7.5%	2.5%		5.0%	2.5%		5.9%
Financial intermediation, insurance, real-estate and business services	22.5%		41.3%	23.1%		38.8%	24.0%		30.8%	25.8%		36.0%
Community, social and personal services	7.3%		3.6%	7.5%		3.3%	7.7%		2.2%	7.9%		4.4%
Other	**35.3%**		**0.0%**	**32.2%**		**0.0%**	**30.4%**		**0.0%**	**27.6%**		**0.0%**
Total	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**

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

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

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

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

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

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

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	18 271	28 159	7 542	17 021	27 353	7 412	15 614	26 303	7 099	13 863	24 241	6 581
Agriculture, forestry and fishing	8 805	18 194	4 941	9 124	17 677	4 798	9 293	19 591	5 340	8 118	16 361	4 440
Bricks, ceramic, glass, cement and similar products	1 123	3 286	908	1 069	2 650	725	1 007	4 991	1 385	879	3 984	1 101
Catering and accommodation	8 621	7 983	2 146	8 218	5 435	1 423	6 200	11 138	3 065	5 879	4 414	1 158
Chemicals and chemical, rubber and plastic products	2 852	12 854	3 558	2 923	14 165	3 930	3 002	31 528	8 816	2 602	43 379	11 575
Clothing and footwear	2 534	4 972	1 356	2 417	4 009	1 089	2 106	4 885	1 337	1 761	3 898	1 064
Coal and petroleum products	844	6 739	1 475	844	4 234	830	812	10 619	2 555	738	12 407	3 012
Construction	22 252	19 433	5 160	21 550	19 136	5 089	19 895	16 015	4 188	17 532	14 069	3 605
Educational services	4 012	3 179	826	3 932	3 397	895	3 354	3 629	979	2 917	1 648	411
Electricity, gas and water	1 438	8 628	2 392	1 453	10 030	2 784	1 367	16 051	4 530	1 224	8 158	2 263
Financing, insurance, real estate and business services	75 327	230 162	62 481	75 175	228 927	62 427	72 023	256 061	69 804	64 816	213 639	58 717
Food, drink and tobacco	3 917	30 345	8 456	3 732	21 645	5 985	3 260	23 920	6 621	2 770	15 627	4 316
Leather, leather goods and fur (excl. footwear & clothing)	234	378	103	227	299	79	189	177	47	159	215	58
Long term insurance	43	37 436	10 047	37	32 459	8 996	36	37 108	9 867	14	9 203	2 174
Machinery and related items	4 900	15 799	4 401	5 090	14 982	4 111	4 973	16 525	4 488	4 621	13 428	3 675
Medical, dental and other health and veterinary services	7 748	17 929	4 833	8 001	15 240	4 064	7 926	14 378	3 828	7 310	14 432	3 833
Metal (including metal products)	3 494	10 037	2 757	3 423	11 556	3 189	3 346	18 376	5 074	3 076	25 926	7 218
Mining and quarrying	1 605	92 997	24 986	1 709	130 077	35 621	1 639	315 066	86 380	1 280	84 420	23 521
Other manufacturing industries	2 791	13 996	3 882	2 510	11 822	3 318	2 345	11 911	3 302	2 037	8 883	2 459
Paper, printing and publishing	2 487	7 468	2 051	2 308	3 797	1 023	2 117	5 288	1 450	1 879	4 959	1 361
Personal and household services	4 625	1 972	481	4 518	1 769	419	3 926	1 876	461	3 434	1 662	401
Recreation and cultural services	3 131	5 644	1 530	3 045	4 486	1 210	2 363	3 238	874	2 244	12 734	3 520
Research and scientific institutes	639	999	270	663	1 066	292	662	1 329	361	592	716	190
Retail trade	20 730	49 259	13 358	19 887	50 009	13 558	18 897	55 667	15 141	16 625	48 554	13 254
Scientific, optical and similar equipment	806	2 102	562	761	1 834	495	761	2 285	608	635	1 682	460
Social and related community services	2 428	444	124	2 408	415	115	2 119	399	111	1 712	358	100
Specialised repair services	2 711	1 269	300	2 522	1 211	288	2 347	1 319	326	2 027	1 289	314
Textiles	1 029	1 191	318	973	1 061	283	937	1 435	391	814	1 280	346
Transport equipment	983	2 910	860	950	1 710	468	915	2 051	566	776	1 411	381
Transport, storage and communications	9 678	54 837	15 211	9 447	55 380	15 364	8 527	51 474	14 304	7 351	40 739	11 288
Vehicles, parts and accessories	5 232	27 078	7 475	5 169	20 981	5 790	5 001	29 392	8 144	4 539	23 677	6 563
Wholesale trade	9 816	35 818	9 919	10 290	31 737	8 790	10 117	40 340	11 233	8 813	32 994	9 134
Wood, wood products and furniture	1 557	1 551	406	1 393	1 261	328	1 285	2 880	784	1 175	2 538	690
Other[2]	163	168	34	139	220	57	151	87	18	131	126	32
Total	**236 826**		**205 151**	**232 928**		**205 244**	**218 512**		**283 479**	**194 343**		**189 217**

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), 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	22 040	-51 416	0	21 480	-55 661	0	21 102	-57 539	28	16 362	-42 698	0
Agriculture, forestry and fishing	17 671	-75 522	2	18 435	-82 623	1	18 090	-79 674	6	15 263	-59 638	0
Bricks, ceramic, glass, cement and similar products	1 419	-14 276	–	1 426	-15 450	0	1 387	-13 941	0	1 078	-2 562	–
Catering and accommodation	14 356	-27 022	0	14 434	-31 514	–	15 288	-37 699	–	11 654	-22 951	2
Chemicals and chemical, rubber and plastic products	3 029	-19 638	–	3 190	-21 345	0	3 078	-21 033	–	2 379	-7 869	–
Clothing and footwear	2 493	-5 798	–	2 413	-6 616	0	2 355	-6 990	–	1 693	-4 853	–
Coal and petroleum products	706	-5 798	–	761	-17 304	–	759	-12 577	–	567	-1 487	–
Construction	25 695	-110 525	0	25 839	-114 347	0	25 853	-111 785	1	20 660	-46 991	–
Educational services	5 519	-7 029	0	5 713	-7 418	–	5 845	-8 229	–	4 120	-4 031	–
Electricity, gas and water	2 138	-237 154	0	2 081	-284 175	–	2 157	-322 857	–	1 651	-268 909	–
Financing, insurance, real estate and business services	85 571	-223 954	47	86 449	-262 955	2	85 449	-270 887	2	68 316	-207 995	5
Food, drink and tobacco	5 228	-31 174	2	5 073	-35 400	0	5 081	-34 394	0	3 814	-15 956	–
Leather, leather goods and fur (excl. footwear & clothing)	325	-375	–	319	-337	–	304	-346	–	223	-234	–
Long term insurance	26	-21 132	454	33	-17 955	812	28	-15 023	411	9	-3 059	601
Machinery and related items	5 349	-20 242	0	5 724	-24 262	0	5 847	-23 246	0	4 531	-9 441	–
Medical, dental and other health and veterinary services	5 143	-14 617	–	5 594	-16 276	–	5 886	-18 577	–	4 719	-9 095	–
Metal (including metal products)	4 286	-43 887	–	4 523	-49 682	0	4 353	-35 959	0	3 363	-10 865	0
Mining and quarrying	2 446	-118 095	–	2 575	-139 119	–	2 374	-114 037	–	1 583	-61 149	–
Other manufacturing industries	3 594	-32 045	0	3 554	-33 944	1	3 351	-24 102	0	2 504	-11 302	–
Paper, printing and publishing	3 320	-9 763	0	3 350	-10 689	0	3 248	-12 778	0	2 432	-5 002	–
Personal and household services	6 885	-3 988	–	6 835	-3 693	0	6 883	-3 543	0	5 240	-2 697	–
Recreation and cultural services	5 464	-16 275	0	5 529	-18 118	0	5 708	-20 149	–	4 165	-13 731	–
Research and scientific institutes	864	-2 803	0	903	-3 618	–	911	-3 808	–	689	-1 794	–
Retail trade	17 773	-41 606	0	17 760	-48 928	0	17 810	-34 993	0	13 842	-20 595	0
Scientific, optical and similar equipment	855	-2 460	–	890	-2 676	–	856	-2 809	–	663	-1 935	–
Social and related community services	1 689	-4 871	–	1 726	-2 374	–	1 645	-2 465	–	1 151	-1 136	–
Specialised repair services	3 579	-2 964	0	3 534	-3 691	–	3 499	-3 490	–	2 614	-2 512	–
Textiles	1 213	-4 698	–	1 286	-5 116	–	1 227	-4 619	0	922	-3 105	–
Transport equipment	1 274	-4 828	–	1 383	-6 071	–	1 300	-7 500	–	1 090	-6 787	–
Transport, storage and communications	11 449	-167 201	9	11 820	-192 488	15	12 038	-224 599	15	9 130	-168 541	0
Vehicles, parts and accessories	6 074	-23 313	–	6 093	-27 718	0	5 853	-27 354	–	4 519	-11 884	–
Wholesale trade	9 601	-26 712	0	10 152	-29 329	0	10 430	-28 550	–	7 955	-16 363	–
Wood, wood products and furniture	2 240	-2 815	0	2 216	-3 208	0	2 072	-2 915	–	1 603	-2 425	–
Other[2]	67	-376	1	72	-276	0	56	-48	0	40	-15	–
Total	**279 381**		**515**	**283 165**		**831**	**282 123**		**463**	**220 544**		**608**

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

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

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Sector	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**
Agencies and other services[1]	33 805	–	3	33 091	–	6	27 929	–	2	16 953	–	0
Agriculture, forestry and fishing	28 969	–	1	34 201	–	8	30 755	–	0	19 037	–	0
Bricks, ceramic, glass, cement and similar products	1 650	–	–	1 559	–	0	1 183	–	0	804	–	–
Catering and accommodation	9 028	–	0	8 988	–	0	7 631	–	0	4 660	–	0
Chemicals and chemical, rubber and plastic products	2 684	–	0	2 501	–	0	1 979	–	–	1 428	–	–
Clothing and footwear	2 399	–	–	2 378	–	-0	1 931	–	0	1 247	–	0
Coal and petroleum products	597	–	–	648	–	8	537	–	–	363	–	–
Construction	56 431	–	1	60 780	–	1	53 499	–	0	34 154	–	0
Educational services	3 512	–	0	3 612	–	0	3 062	–	–	1 781	–	0
Electricity, gas and water	1 605	–	0	1 525	–	–	1 358	–	–	862	–	0
Financing, insurance, real estate and business services	30 915	–	6 700	31 964	–	3	28 969	–	1	19 829	–	1
Food, drink and tobacco	4 879	–	0	4 665	–	0	3 881	–	0	2 652	–	0
Leather, leather goods and fur (excl. footwear & clothing)	722	–	–	533	–	–	384	–	–	215	–	0
Long term insurance	3	–	1 912	2	–	16	1	–	4	–	–	–
Machinery and related items	3 533	–	0	4 287	–	0	3 639	–	-0	2 220	–	–
Medical, dental and other health and veterinary services	1 936	–	0	2 090	–	–	1 751	–	0	1 109	–	–
Metal (including metal products)	1 809	–	0	2 023	–	0	1 715	–	0	1 005	–	-0
Mining and quarrying	3 543	–	2 177	3 988	–	51	3 332	–	651	1 747	–	–
Other manufacturing industries	1 798	–	0	1 500	–	-0	1 168	–	-0	800	–	0
Paper, printing and publishing	3 300	–	-0	3 453	–	0	2 883	–	0	2 026	–	–
Personal and household services	5 027	–	–	4 860	–	0	4 287	–	0	2 579	–	0
Recreation and cultural services	3 015	–	0	3 313	–	0	2 873	–	0	1 775	–	0
Research and scientific institutes	514	–	0	576	–	–	517	–	–	304	–	–
Retail trade	5 606	–	0	5 767	–	0	5 138	–	0	3 306	–	0
Scientific, optical and similar equipment	525	–	–	574	–	–	474	–	–	279	–	–
Social and related community services	26 903	–	–	25 529	–	–	24 214	–	–	17 279	–	–
Specialised repair services	1 839	–	0	1 923	–	–	1 667	–	–	891	–	0
Textiles	1 420	–	–	1 629	–	–	1 404	–	0	927	–	–
Transport equipment	1 495	–	–	1 492	–	–	1 256	–	–	739	–	–
Transport, storage and communications	6 024	–	0	6 158	–	0	5 368	–	0	3 100	–	0
Vehicles, parts and accessories	2 089	–	0	2 174	–	0	1 845	–	0	1 109	–	0
Wholesale trade	7 587	–	0	8 766	–	0	8 029	–	0	5 212	–	–
Wood, wood products and furniture	1 183	–	0	1 136	–	0	968	–	0	626	–	0
Other[2]	420 736	–	47	371 423	–	8	320 778	–	10	215 419	–	1
Total	**677 081**		**10 841**	**639 108**		**101**	**556 405**		**668**	**366 437**		**2**

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

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

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2019

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	17 671	2 446	35 331	2 138	25 695	51 383	11 449	108 501	24 700	67	279 381
B: = 0	28 969	3 543	27 994	1 605	56 431	26 149	6 024	65 237	40 393	420 736	677 081
C: 1 to 100 000	3 358	574	12 226	630	12 672	22 220	4 301	40 786	11 223	67	108 057
D: 100 001 to 250 000	1 246	214	4 412	219	3 447	7 624	1 609	16 075	3 610	25	38 481
E: 250 001 to 500 000	1 159	180	3 471	181	2 359	5 635	1 124	12 004	2 463	22	28 598
F: 500 001 to 750 000	688	74	1 856	88	981	2 675	525	6 014	1 296	8	14 205
G: 750 001 to 1 000 000	422	67	1 138	51	539	1 546	262	3 750	679	13	8 467
H: 1 000 001 to 2 500 000	887	151	2 609	117	1 177	3 528	757	7 601	1 429	17	18 273
I: 2 500 001 to 5 000 000	443	81	1 461	48	468	1 647	403	3 373	606	6	8 536
J: 5 000 001 to 7 500 000	190	40	607	24	195	678	185	1 406	212	1	3 538
K: 7 500 001 to 10 000 000	101	31	356	9	112	364	94	702	95	–	1 864
L: 10 000 001 to 25 000 000	186	74	772	40	193	708	231	1 399	177	3	3 783
M: 25 000 001 to 50 000 000	75	30	328	11	60	232	84	548	82	1	1 451
N: 50 000 001 to 75 000 000	14	20	110	6	18	79	42	183	25	–	497
O: 75 000 001 to 100 000 000	16	14	57	2	15	47	10	103	12	–	276
P: 100 000 001 to 200 000 000	12	19	82	9	11	63	28	159	17	–	400
Q: 200 000 001 +	8	36	66	3	5	64	23	177	18	–	400
Total	**55 445**	**7 594**	**92 876**	**5 181**	**104 378**	**124 642**	**27 151**	**268 018**	**87 037**	**420 966**	**1 193 288**
Total < 0 taxable income	17 671	2 446	35 331	2 138	25 695	51 383	11 449	108 501	24 700	67	279 381
Total = 0 taxable income	28 969	3 543	27 994	1 605	56 431	26 149	6 024	65 237	40 393	420 736	677 081
Total > 0 taxable income	8 805	1 605	29 551	1 438	22 252	47 110	9 678	94 280	21 944	163	236 826
Total	**55 445**	**7 594**	**92 876**	**5 181**	**104 378**	**124 642**	**27 151**	**268 018**	**87 037**	**420 966**	**1 193 288**
Percentage											
Total < 0 taxable income	31.9%	32.2%	38.0%	41.3%	24.6%	41.2%	42.2%	40.5%	28.4%	0.0%	23.4%
Total = 0 taxable income	52.2%	46.7%	30.1%	31.0%	54.1%	21.0%	22.2%	24.3%	46.4%	99.9%	56.7%
Total > 0 taxable income	15.9%	21.1%	31.8%	27.8%	21.3%	37.8%	35.6%	35.2%	25.2%	0.0%	19.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2019 *(continued)*

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.3%	0.9%	12.6%	0.8%	9.2%	18.4%	4.1%	38.8%	8.8%	0.0%	100.0%
B: = 0	4.3%	0.5%	4.1%	0.2%	8.3%	3.9%	0.9%	9.6%	6.0%	62.1%	100.0%
C: 1 to 100 000	3.1%	0.5%	11.3%	0.6%	11.7%	20.6%	4.0%	37.7%	10.4%	0.1%	100.0%
D: 100 001 to 250 000	3.2%	0.6%	11.5%	0.6%	9.0%	19.8%	4.2%	41.8%	9.4%	0.1%	100.0%
E: 250 001 to 500 000	4.1%	0.6%	12.1%	0.6%	8.2%	19.7%	3.9%	42.0%	8.6%	0.1%	100.0%
F: 500 001 to 750 000	4.8%	0.5%	13.1%	0.6%	6.9%	18.8%	3.7%	42.3%	9.1%	0.1%	100.0%
G: 750 001 to 1 000 000	5.0%	0.8%	13.4%	0.6%	6.4%	18.3%	3.1%	44.3%	8.0%	0.2%	100.0%
H: 1 000 001 to 2 500 000	4.9%	0.8%	14.3%	0.6%	6.4%	19.3%	4.1%	41.6%	7.8%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.2%	0.9%	17.1%	0.6%	5.5%	19.3%	4.7%	39.5%	7.1%	0.1%	100.0%
J: 5 000 001 to 7 500 000	5.4%	1.1%	17.2%	0.7%	5.5%	19.2%	5.2%	39.7%	6.0%	0.0%	100.0%
K: 7 500 001 to 10 000 000	5.4%	1.7%	19.1%	0.5%	6.0%	19.5%	5.0%	37.7%	5.1%	–	100.0%
L: 10 000 001 to 25 000 000	4.9%	2.0%	20.4%	1.1%	5.1%	18.7%	6.1%	37.0%	4.7%	0.1%	100.0%
M: 25 000 001 to 50 000 000	5.2%	2.1%	22.6%	0.8%	4.1%	16.0%	5.8%	37.8%	5.7%	0.1%	100.0%
N: 50 000 001 to 75 000 000	2.8%	4.0%	22.1%	1.2%	3.6%	15.9%	8.5%	36.8%	5.0%	–	100.0%
O: 75 000 001 to 100 000 000	5.8%	5.1%	20.7%	0.7%	5.4%	17.0%	3.6%	37.3%	4.3%	–	100.0%
P: 100 000 001 to 200 000 000	3.0%	4.8%	20.5%	2.3%	2.8%	15.8%	7.0%	39.8%	4.3%	–	100.0%
Q: 200 000 001 +	2.0%	9.0%	16.5%	0.8%	1.3%	16.0%	5.8%	44.3%	4.5%	–	100.0%
Total	**4.6%**	**0.6%**	**7.8%**	**0.4%**	**8.7%**	**10.4%**	**2.3%**	**22.5%**	**7.3%**	**35.3%**	**100.0%**
A: < 0	31.9%	32.2%	38.0%	41.3%	24.6%	41.2%	42.2%	40.5%	28.4%	0.0%	**23.4%**
B: = 0	52.2%	46.7%	30.1%	31.0%	54.1%	21.0%	22.2%	24.3%	46.4%	99.9%	**56.7%**
C: 1 to 100 000	6.1%	7.6%	13.2%	12.2%	12.1%	17.8%	15.8%	15.2%	12.9%	0.0%	**9.1%**
D: 100 001 to 250 000	2.2%	2.8%	4.8%	4.2%	3.3%	6.1%	5.9%	6.0%	4.1%	0.0%	**3.2%**
E: 250 001 to 500 000	2.1%	2.4%	3.7%	3.5%	2.3%	4.5%	4.1%	4.5%	2.8%	0.0%	**2.4%**
F: 500 001 to 750 000	1.2%	1.0%	2.0%	1.7%	0.9%	2.1%	1.9%	2.2%	1.5%	0.0%	**1.2%**
G: 750 001 to 1 000 000	0.8%	0.9%	1.2%	1.0%	0.5%	1.2%	1.0%	1.4%	0.8%	0.0%	**0.7%**
H: 1 000 001 to 2 500 000	1.6%	2.0%	2.8%	2.3%	1.1%	2.8%	2.8%	2.8%	1.6%	0.0%	**1.5%**
I: 2 500 001 to 5 000 000	0.8%	1.1%	1.6%	0.9%	0.4%	1.3%	1.5%	1.3%	0.7%	0.0%	**0.7%**
J: 5 000 001 to 7 500 000	0.3%	0.5%	0.7%	0.5%	0.2%	0.5%	0.7%	0.5%	0.2%	0.0%	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.4%	0.2%	0.1%	0.3%	0.3%	0.3%	0.1%	–	**0.2%**
L: 10 000 001 to 25 000 000	0.3%	1.0%	0.8%	0.8%	0.2%	0.6%	0.9%	0.5%	0.2%	0.0%	**0.3%**
M: 25 000 001 to 50 000 000	0.1%	0.4%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.0%	**0.1%**
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.2%	0.1%	0.0%	–	**0.0%**
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.3%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.5%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2019

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	2	–	2	0	0	0	9	501	0	1	515
B: = 0	1	2 177	0	0	1	0	0	8 615	0	47	10 841
C: 1 to 100 000	13	3	39	2	30	71	13	270	44	0	486
D: 100 001 to 250 000	31	7	99	5	69	179	34	574	89	1	1 088
E: 250 001 to 500 000	66	14	207	11	129	349	61	960	141	2	1 940
F: 500 001 to 750 000	81	11	242	12	123	365	68	905	159	1	1 967
G: 750 001 to 1 000 000	88	14	243	11	113	339	56	845	138	2	1 849
H: 1 000 001 to 2 500 000	380	66	1 147	51	515	1 547	332	3 311	588	7	7 944
I: 2 500 001 to 5 000 000	437	81	1 452	46	473	1 626	402	3 299	571	6	8 392
J: 5 000 001 to 7 500 000	328	67	1 054	40	337	1 171	318	2 395	363	2	6 076
K: 7 500 001 to 10 000 000	241	68	869	22	275	881	230	1 706	235	–	4 527
L: 10 000 001 to 25 000 000	797	316	3 352	174	852	3 029	1 026	6 055	768	13	16 383
M: 25 000 001 to 50 000 000	746	272	3 230	113	603	2 326	812	5 257	783	0	14 142
N: 50 000 001 to 75 000 000	231	354	1 869	102	303	1 332	715	2 972	424	–	8 302
O: 75 000 001 to 100 000 000	370	319	1 379	55	365	1 113	252	2 511	313	–	6 677
P: 100 000 001 to 200 000 000	433	697	3 300	382	447	2 416	1 083	6 276	647	–	15 680
Q: 200 000 001 +	699	22 699	12 610	1 369	526	16 454	9 809	43 004	2 528	–	109 697
Total	**4 945**	**27 163**	**31 094**	**2 393**	**5 161**	**33 199**	**15 220**	**89 457**	**7 794**	**82**	**216 507**

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2019 *(continued)*

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	2.6%	0.6%	8.1%	0.4%	6.2%	14.5%	2.7%	55.6%	9.1%	0.1%	100.0%
D: 100 001 to 250 000	2.9%	0.6%	9.1%	0.4%	6.3%	16.5%	3.1%	52.8%	8.2%	0.1%	100.0%
E: 250 001 to 500 000	3.4%	0.7%	10.7%	0.6%	6.7%	18.0%	3.2%	49.5%	7.3%	0.1%	100.0%
F: 500 001 to 750 000	4.1%	0.5%	12.3%	0.6%	6.2%	18.6%	3.5%	46.0%	8.1%	0.1%	100.0%
G: 750 001 to 1 000 000	4.8%	0.7%	13.1%	0.6%	6.1%	18.3%	3.0%	45.7%	7.4%	0.1%	100.0%
H: 1 000 001 to 2 500 000	4.8%	0.8%	14.4%	0.6%	6.5%	19.5%	4.2%	41.7%	7.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.2%	1.0%	17.3%	0.5%	5.6%	19.4%	4.8%	39.3%	6.8%	0.1%	100.0%
J: 5 000 001 to 7 500 000	5.4%	1.1%	17.3%	0.7%	5.5%	19.3%	5.2%	39.4%	6.0%	0.0%	100.0%
K: 7 500 001 to 10 000 000	5.3%	1.5%	19.2%	0.5%	6.1%	19.5%	5.1%	37.7%	5.2%	–	100.0%
L: 10 000 001 to 25 000 000	4.9%	1.9%	20.5%	1.1%	5.2%	18.5%	6.3%	37.0%	4.7%	0.1%	100.0%
M: 25 000 001 to 50 000 000	5.3%	1.9%	22.8%	0.8%	4.3%	16.4%	5.7%	37.2%	5.5%	0.0%	100.0%
N: 50 000 001 to 75 000 000	2.8%	4.3%	22.5%	1.2%	3.7%	16.0%	8.6%	35.8%	5.1%	–	100.0%
O: 75 000 001 to 100 000 000	5.5%	4.8%	20.6%	0.8%	5.5%	16.7%	3.8%	37.6%	4.7%	–	100.0%
P: 100 000 001 to 200 000 000	2.8%	4.4%	21.0%	2.4%	2.8%	15.4%	6.9%	40.0%	4.1%	–	100.0%
Q: 200 000 001 +	0.6%	20.7%	11.5%	1.2%	0.5%	15.0%	8.9%	39.2%	2.3%	–	100.0%
Total	**2.3%**	**12.5%**	**14.4%**	**1.1%**	**2.4%**	**15.3%**	**7.0%**	**41.3%**	**3.6%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.6%	0.2%	0.1%	0.3%	0.6%	0.5%	**0.2%**
D: 100 001 to 250 000	0.6%	0.0%	0.3%	0.2%	1.3%	0.5%	0.2%	0.6%	1.1%	1.3%	**0.5%**
E: 250 001 to 500 000	1.3%	0.0%	0.7%	0.4%	2.5%	1.1%	0.4%	1.1%	1.8%	2.2%	**0.9%**
F: 500 001 to 750 000	1.6%	0.0%	0.8%	0.5%	2.4%	1.1%	0.4%	1.0%	2.0%	1.4%	**0.9%**
G: 750 001 to 1 000 000	1.8%	0.1%	0.8%	0.4%	2.2%	1.0%	0.4%	0.9%	1.8%	1.9%	**0.9%**
H: 1 000 001 to 2 500 000	7.7%	0.2%	3.7%	2.1%	10.0%	4.7%	2.2%	3.7%	7.5%	9.1%	**3.7%**
I: 2 500 001 to 5 000 000	8.8%	0.3%	4.7%	1.9%	9.2%	4.9%	2.6%	3.7%	7.3%	6.9%	**3.9%**
J: 5 000 001 to 7 500 000	6.6%	0.2%	3.4%	1.7%	6.5%	3.5%	2.1%	2.7%	4.7%	2.2%	**2.8%**
K: 7 500 001 to 10 000 000	4.9%	0.3%	2.8%	0.9%	5.3%	2.7%	1.5%	1.9%	3.0%	–	**2.1%**
L: 10 000 001 to 25 000 000	16.1%	1.2%	10.8%	7.3%	16.5%	9.1%	6.7%	6.8%	9.9%	16.3%	**7.6%**
M: 25 000 001 to 50 000 000	15.1%	1.0%	10.4%	4.7%	11.7%	7.0%	5.3%	5.9%	10.1%	0.0%	**6.5%**
N: 50 000 001 to 75 000 000	4.7%	1.3%	6.0%	4.2%	5.9%	4.0%	4.7%	3.3%	5.4%	–	**3.8%**
O: 75 000 001 to 100 000 000	7.5%	1.2%	4.4%	2.3%	7.1%	3.4%	1.7%	2.8%	4.0%	–	**3.1%**
P: 100 000 001 to 200 000 000	8.8%	2.6%	10.6%	16.0%	8.7%	7.3%	7.1%	7.0%	8.3%	–	**7.2%**
Q: 200 000 001 +	14.1%	83.6%	40.6%	57.2%	10.2%	49.6%	64.4%	48.1%	32.4%	–	**50.7%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2020

Tax year	2020 *[99.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	18 435	2 575	36 108	2 081	25 839	51 973	11 820	108 865	25 397	72	283 165
B: = 0	34 201	3 988	28 378	1 525	60 780	27 618	6 158	65 633	39 404	371 423	639 108
C: 1 to 100 000	3 599	612	12 089	646	12 392	21 724	4 163	40 042	11 255	42	106 564
D: 100 001 to 250 000	1 262	251	4 448	246	3 424	7 821	1 578	15 798	3 518	22	38 368
E: 250 001 to 500 000	1 168	177	3 321	162	2 212	5 439	1 155	11 672	2 559	22	27 887
F: 500 001 to 750 000	741	101	1 685	82	924	2 550	510	5 952	1 178	20	13 743
G: 750 001 to 1 000 000	421	63	1 106	48	579	1 502	304	3 690	702	20	8 435
H: 1 000 001 to 2 500 000	879	178	2 490	112	1 041	3 397	705	7 764	1 509	9	18 084
I: 2 500 001 to 5 000 000	451	86	1 300	47	436	1 580	397	3 400	584	1	8 282
J: 5 000 001 to 7 500 000	183	45	528	27	172	644	182	1 361	197	2	3 341
K: 7 500 001 to 10 000 000	115	23	320	14	83	343	97	726	100	–	1 821
L: 10 000 001 to 25 000 000	187	59	742	34	177	631	194	1 376	184	–	3 584
M: 25 000 001 to 50 000 000	65	35	302	8	68	225	73	544	61	–	1 381
N: 50 000 001 to 75 000 000	20	17	113	10	16	72	30	170	16	–	464
O: 75 000 001 to 100 000 000	15	11	41	2	9	48	11	80	11	–	228
P: 100 000 001 to 200 000 000	13	11	77	9	11	57	27	147	15	1	368
Q: 200 000 001 +	5	40	58	6	6	53	21	174	15	–	378
Total	**61 760**	**8 272**	**93 106**	**5 059**	**108 169**	**125 677**	**27 425**	**267 394**	**86 705**	**371 634**	**1 155 201**
Total < 0 taxable income	18 435	2 575	36 108	2 081	25 839	51 973	11 820	108 865	25 397	72	283 165
Total = 0 taxable income	34 201	3 988	28 378	1 525	60 780	27 618	6 158	65 633	39 404	371 423	639 108
Total > 0 taxable income	9 124	1 709	28 620	1 453	21 550	46 086	9 447	92 896	21 904	139	232 928
Total	**61 760**	**8 272**	**93 106**	**5 059**	**108 169**	**125 677**	**27 425**	**267 394**	**86 705**	**371 634**	**1 155 201**
Percentage											
Total < 0 taxable income	29.8%	31.1%	38.8%	41.1%	23.9%	41.4%	43.1%	40.7%	29.3%	0.0%	24.5%
Total = 0 taxable income	55.4%	48.2%	30.5%	30.1%	56.2%	22.0%	22.5%	24.5%	45.4%	99.9%	55.3%
Total > 0 taxable income	14.8%	20.7%	30.7%	28.7%	19.9%	36.7%	34.4%	34.7%	25.3%	0.0%	20.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2020 *(continued)*

Tax year	2020 *[99.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.5%	0.9%	12.8%	0.7%	9.1%	18.4%	4.2%	38.4%	9.0%	0.0%	100.0%
B: = 0	5.4%	0.6%	4.4%	0.2%	9.5%	4.3%	1.0%	10.3%	6.2%	58.1%	100.0%
C: 1 to 100 000	3.4%	0.6%	11.3%	0.6%	11.6%	20.4%	3.9%	37.6%	10.6%	0.0%	100.0%
D: 100 001 to 250 000	3.3%	0.7%	11.6%	0.6%	8.9%	20.4%	4.1%	41.2%	9.2%	0.1%	100.0%
E: 250 001 to 500 000	4.2%	0.6%	11.9%	0.6%	7.9%	19.5%	4.1%	41.9%	9.2%	0.1%	100.0%
F: 500 001 to 750 000	5.4%	0.7%	12.3%	0.6%	6.7%	18.6%	3.7%	43.3%	8.6%	0.1%	100.0%
G: 750 001 to 1 000 000	5.0%	0.7%	13.1%	0.6%	6.9%	17.8%	3.6%	43.7%	8.3%	0.2%	100.0%
H: 1 000 001 to 2 500 000	4.9%	1.0%	13.8%	0.6%	5.8%	18.8%	3.9%	42.9%	8.3%	0.0%	100.0%
I: 2 500 001 to 5 000 000	5.4%	1.0%	15.7%	0.6%	5.3%	19.1%	4.8%	41.1%	7.1%	0.0%	100.0%
J: 5 000 001 to 7 500 000	5.5%	1.3%	15.8%	0.8%	5.1%	19.3%	5.4%	40.7%	5.9%	0.1%	100.0%
K: 7 500 001 to 10 000 000	6.3%	1.3%	17.6%	0.8%	4.6%	18.8%	5.3%	39.9%	5.5%	–	100.0%
L: 10 000 001 to 25 000 000	5.2%	1.6%	20.7%	0.9%	4.9%	17.6%	5.4%	38.4%	5.1%	–	100.0%
M: 25 000 001 to 50 000 000	4.7%	2.5%	21.9%	0.6%	4.9%	16.3%	5.3%	39.4%	4.4%	–	100.0%
N: 50 000 001 to 75 000 000	4.3%	3.7%	24.4%	2.2%	3.4%	15.5%	6.5%	36.6%	3.4%	–	100.0%
O: 75 000 001 to 100 000 000	6.6%	4.8%	18.0%	0.9%	3.9%	21.1%	4.8%	35.1%	4.8%	–	100.0%
P: 100 000 001 to 200 000 000	3.5%	3.0%	20.9%	2.4%	3.0%	15.5%	7.3%	39.9%	4.1%	0.3%	100.0%
Q: 200 000 001 +	1.3%	10.6%	15.3%	1.6%	1.6%	14.0%	5.6%	46.0%	4.0%	–	100.0%
Total	**5.3%**	**0.7%**	**8.1%**	**0.4%**	**9.4%**	**10.9%**	**2.4%**	**23.1%**	**7.5%**	**32.2%**	**100.0%**
A: < 0	29.8%	31.1%	38.8%	41.1%	23.9%	41.4%	43.1%	40.7%	29.3%	0.0%	24.5%
B: = 0	55.4%	48.2%	30.5%	30.1%	56.2%	22.0%	22.5%	24.5%	45.4%	99.9%	55.3%
C: 1 to 100 000	5.8%	7.4%	13.0%	12.8%	11.5%	17.3%	15.2%	15.0%	13.0%	0.0%	9.2%
D: 100 001 to 250 000	2.0%	3.0%	4.8%	4.9%	3.2%	6.2%	5.8%	5.9%	4.1%	0.0%	3.3%
E: 250 001 to 500 000	1.9%	2.1%	3.6%	3.2%	2.0%	4.3%	4.2%	4.4%	3.0%	0.0%	2.4%
F: 500 001 to 750 000	1.2%	1.2%	1.8%	1.6%	0.9%	2.0%	1.9%	2.2%	1.4%	0.0%	1.2%
G: 750 001 to 1 000 000	0.7%	0.8%	1.2%	0.9%	0.5%	1.2%	1.1%	1.4%	0.8%	0.0%	0.7%
H: 1 000 001 to 2 500 000	1.4%	2.2%	2.7%	2.2%	1.0%	2.7%	2.6%	2.9%	1.7%	0.0%	1.6%
I: 2 500 001 to 5 000 000	0.7%	1.0%	1.4%	0.9%	0.4%	1.3%	1.4%	1.3%	0.7%	0.0%	0.7%
J: 5 000 001 to 7 500 000	0.3%	0.5%	0.6%	0.5%	0.2%	0.5%	0.7%	0.5%	0.2%	0.0%	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.3%	0.3%	0.3%	0.1%	0.3%	0.4%	0.3%	0.1%	–	0.2%
L: 10 000 001 to 25 000 000	0.3%	0.7%	0.8%	0.7%	0.2%	0.5%	0.7%	0.5%	0.2%	–	0.3%
M: 25 000 001 to 50 000 000	0.1%	0.4%	0.3%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	–	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.5%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	–	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2020

Tax year	2020 *[99.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	1	–	1	–	0	0	15	814	0	0	831
B: = 0	8	51	8	–	1	0	0	25	0	8	101
C: 1 to 100 000	13	3	39	2	28	68	13	261	45	0	472
D: 100 001 to 250 000	32	8	97	6	66	184	33	564	83	1	1 074
E: 250 001 to 500 000	67	13	199	10	113	339	65	933	145	1	1 885
F: 500 001 to 750 000	90	15	219	10	116	348	67	900	143	1	1 909
G: 750 001 to 1 000 000	88	13	242	10	122	334	66	833	139	3	1 850
H: 1 000 001 to 2 500 000	380	74	1 091	46	451	1 494	304	3 386	621	4	7 850
I: 2 500 001 to 5 000 000	446	79	1 308	49	445	1 575	401	3 331	562	1	8 196
J: 5 000 001 to 7 500 000	316	77	915	44	308	1 130	318	2 336	332	3	5 779
K: 7 500 001 to 10 000 000	281	58	784	34	200	837	234	1 763	241	–	4 432
L: 10 000 001 to 25 000 000	784	257	3 210	145	781	2 701	844	5 921	811	–	15 454
M: 25 000 001 to 50 000 000	634	342	2 944	84	679	2 153	724	5 161	607	–	13 327
N: 50 000 001 to 75 000 000	356	268	1 921	164	282	1 231	514	2 893	276	–	7 903
O: 75 000 001 to 100 000 000	366	260	985	47	225	1 175	279	1 929	268	–	5 533
P: 100 000 001 to 200 000 000	523	394	2 902	376	426	2 166	1 069	5 563	537	42	13 996
Q: 200 000 001 +	421	33 761	8 996	1 757	847	14 116	10 434	43 356	1 895	–	115 583
Total	**4 807**	**35 673**	**25 862**	**2 784**	**5 089**	**29 850**	**15 379**	**79 966**	**6 703**	**64**	**206 177**

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Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2020 *(continued)*

Tax year	2020 *[99.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	2.7%	0.5%	8.4%	0.5%	5.9%	14.4%	2.8%	55.3%	9.4%	0.1%	100.0%
D: 100 001 to 250 000	3.0%	0.7%	9.0%	0.5%	6.2%	17.1%	3.1%	52.5%	7.7%	0.1%	100.0%
E: 250 001 to 500 000	3.6%	0.7%	10.6%	0.5%	6.0%	18.0%	3.4%	49.5%	7.7%	0.1%	100.0%
F: 500 001 to 750 000	4.7%	0.8%	11.5%	0.5%	6.1%	18.3%	3.5%	47.1%	7.5%	0.1%	100.0%
G: 750 001 to 1 000 000	4.8%	0.7%	13.1%	0.6%	6.6%	18.1%	3.6%	45.0%	7.5%	0.2%	100.0%
H: 1 000 001 to 2 500 000	4.8%	0.9%	13.9%	0.6%	5.7%	19.0%	3.9%	43.1%	7.9%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.4%	1.0%	16.0%	0.6%	5.4%	19.2%	4.9%	40.6%	6.9%	0.0%	100.0%
J: 5 000 001 to 7 500 000	5.5%	1.3%	15.8%	0.8%	5.3%	19.5%	5.5%	40.4%	5.8%	0.0%	100.0%
K: 7 500 001 to 10 000 000	6.3%	1.3%	17.7%	0.8%	4.5%	18.9%	5.3%	39.8%	5.4%	–	100.0%
L: 10 000 001 to 25 000 000	5.1%	1.7%	20.8%	0.9%	5.1%	17.5%	5.5%	38.3%	5.2%	–	100.0%
M: 25 000 001 to 50 000 000	4.8%	2.6%	22.1%	0.6%	5.1%	16.2%	5.4%	38.7%	4.6%	–	100.0%
N: 50 000 001 to 75 000 000	4.5%	3.4%	24.3%	2.1%	3.6%	15.6%	6.5%	36.6%	3.5%	–	100.0%
O: 75 000 001 to 100 000 000	6.6%	4.7%	17.8%	0.8%	4.1%	21.2%	5.0%	34.9%	4.8%	–	100.0%
P: 100 000 001 to 200 000 000	3.7%	2.8%	20.7%	2.7%	3.0%	15.5%	7.6%	39.7%	3.8%	0.3%	100.0%
Q: 200 000 001 +	0.4%	29.2%	7.8%	1.5%	0.7%	12.2%	9.0%	37.5%	1.6%	–	100.0%
Total	**2.3%**	**17.3%**	**12.5%**	**1.4%**	**2.5%**	**14.5%**	**7.5%**	**38.8%**	**3.3%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.2%	0.1%	0.5%	0.2%	0.1%	0.3%	0.7%	0.5%	**0.2%**
D: 100 001 to 250 000	0.7%	0.0%	0.4%	0.2%	1.3%	0.6%	0.2%	0.7%	1.2%	1.4%	**0.5%**
E: 250 001 to 500 000	1.4%	0.0%	0.8%	0.4%	2.2%	1.1%	0.4%	1.2%	2.2%	2.3%	**0.9%**
F: 500 001 to 750 000	1.9%	0.0%	0.8%	0.3%	2.3%	1.2%	0.4%	1.1%	2.1%	2.2%	**0.9%**
G: 750 001 to 1 000 000	1.8%	0.0%	0.9%	0.4%	2.4%	1.1%	0.4%	1.0%	2.1%	4.7%	**0.9%**
H: 1 000 001 to 2 500 000	7.9%	0.2%	4.2%	1.7%	8.9%	5.0%	2.0%	4.2%	9.3%	6.1%	**3.8%**
I: 2 500 001 to 5 000 000	9.3%	0.2%	5.1%	1.8%	8.7%	5.3%	2.6%	4.2%	8.4%	1.3%	**4.0%**
J: 5 000 001 to 7 500 000	6.6%	0.2%	3.5%	1.6%	6.0%	3.8%	2.1%	2.9%	5.0%	4.4%	**2.8%**
K: 7 500 001 to 10 000 000	5.9%	0.2%	3.0%	1.2%	3.9%	2.8%	1.5%	2.2%	3.6%	–	**2.1%**
L: 10 000 001 to 25 000 000	16.3%	0.7%	12.4%	5.2%	15.3%	9.0%	5.5%	7.4%	12.1%	–	**7.5%**
M: 25 000 001 to 50 000 000	13.2%	1.0%	11.4%	3.0%	13.3%	7.2%	4.7%	6.5%	9.1%	–	**6.5%**
N: 50 000 001 to 75 000 000	7.4%	0.8%	7.4%	5.9%	5.5%	4.1%	3.3%	3.6%	4.1%	–	**3.8%**
O: 75 000 001 to 100 000 000	7.6%	0.7%	3.8%	1.7%	4.4%	3.9%	1.8%	2.4%	4.0%	–	**2.7%**
P: 100 000 001 to 200 000 000	10.9%	1.1%	11.2%	13.5%	8.4%	7.3%	6.9%	7.0%	8.0%	65.1%	**6.8%**
Q: 200 000 001 +	8.8%	94.6%	34.8%	63.1%	16.6%	47.3%	67.8%	54.2%	28.3%	–	**56.1%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2021

Tax year	2021 *[97.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	18 090	2 374	35 218	2 157	25 853	52 880	12 038	107 490	25 967	56	**282 123**
B: = 0	30 755	3 332	23 402	1 358	53 499	24 310	5 368	57 416	36 187	320 778	**556 405**
C: 1 to 100 000	3 490	565	11 214	620	11 707	20 190	3 818	38 308	10 097	47	**100 056**
D: 100 001 to 250 000	1 272	236	4 094	198	3 135	6 957	1 326	14 890	3 217	27	**35 352**
E: 250 001 to 500 000	1 218	182	3 103	160	1 975	4 827	1 042	11 277	2 215	28	**26 027**
F: 500 001 to 750 000	714	97	1 577	66	855	2 303	473	5 584	1 129	20	**12 818**
G: 750 001 to 1 000 000	433	63	989	54	474	1 382	266	3 438	645	17	**7 761**
H: 1 000 001 to 2 500 000	994	164	2 318	111	895	3 121	634	7 182	1 281	7	**16 707**
I: 2 500 001 to 5 000 000	488	80	1 251	42	368	1 516	323	3 255	516	3	**7 842**
J: 5 000 001 to 7 500 000	217	41	596	30	153	647	185	1 256	191	–	**3 316**
K: 7 500 001 to 10 000 000	119	29	323	12	84	354	87	688	108	1	**1 805**
L: 10 000 001 to 25 000 000	219	61	816	36	156	724	205	1 363	169	1	**3 750**
M: 25 000 001 to 50 000 000	65	34	368	7	57	250	70	538	56	–	**1 445**
N: 50 000 001 to 75 000 000	28	18	146	10	19	91	22	174	25	–	**533**
O: 75 000 001 to 100 000 000	18	4	64	2	5	57	18	83	7	–	**258**
P: 100 000 001 to 200 000 000	11	15	112	6	5	72	32	139	18	–	**410**
Q: 200 000 001 +	7	50	84	13	7	71	26	160	14	–	**432**
Total	**58 138**	**7 345**	**85 675**	**4 882**	**99 247**	**119 752**	**25 933**	**253 241**	**81 842**	**320 985**	**1 057 040**
Total < 0 taxable income	18 090	2 374	35 218	2 157	25 853	52 880	12 038	107 490	25 967	56	282 123
Total = 0 taxable income	30 755	3 332	23 402	1 358	53 499	24 310	5 368	57 416	36 187	320 778	556 405
Total > 0 taxable income	9 293	1 639	27 055	1 367	19 895	42 562	8 527	88 335	19 688	151	218 512
Total	**58 138**	**7 345**	**85 675**	**4 882**	**99 247**	**119 752**	**25 933**	**253 241**	**81 842**	**320 985**	**1 057 040**
Percentage											
Total < 0 taxable income	31.1%	32.3%	41.1%	44.2%	26.0%	44.2%	46.4%	42.4%	31.7%	0.0%	26.7%
Total = 0 taxable income	52.9%	45.4%	27.3%	27.8%	53.9%	20.3%	20.7%	22.7%	44.2%	99.9%	52.6%
Total > 0 taxable income	16.0%	22.3%	31.6%	28.0%	20.0%	35.5%	32.9%	34.9%	24.1%	0.0%	20.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2021 *(continued)*

Tax year	2021 *[97.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.4%	0.8%	12.5%	0.8%	9.2%	18.7%	4.3%	38.1%	9.2%	0.0%	**100.0%**
B: = 0	5.5%	0.6%	4.2%	0.2%	9.6%	4.4%	1.0%	10.3%	6.5%	57.7%	**100.0%**
C: 1 to 100 000	3.5%	0.6%	11.2%	0.6%	11.7%	20.2%	3.8%	38.3%	10.1%	0.0%	**100.0%**
D: 100 001 to 250 000	3.6%	0.7%	11.6%	0.6%	8.9%	19.7%	3.8%	42.1%	9.1%	0.1%	**100.0%**
E: 250 001 to 500 000	4.7%	0.7%	11.9%	0.6%	7.6%	18.5%	4.0%	43.3%	8.5%	0.1%	**100.0%**
F: 500 001 to 750 000	5.6%	0.8%	12.3%	0.5%	6.7%	18.0%	3.7%	43.6%	8.8%	0.2%	**100.0%**
G: 750 001 to 1 000 000	5.6%	0.8%	12.7%	0.7%	6.1%	17.8%	3.4%	44.3%	8.3%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	5.9%	1.0%	13.9%	0.7%	5.4%	18.7%	3.8%	43.0%	7.7%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	6.2%	1.0%	16.0%	0.5%	4.7%	19.3%	4.1%	41.5%	6.6%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	6.5%	1.2%	18.0%	0.9%	4.6%	19.5%	5.6%	37.9%	5.8%	–	**100.0%**
K: 7 500 001 to 10 000 000	6.6%	1.6%	17.9%	0.7%	4.7%	19.6%	4.8%	38.1%	6.0%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.8%	1.6%	21.8%	1.0%	4.2%	19.3%	5.5%	36.3%	4.5%	0.0%	**100.0%**
M: 25 000 001 to 50 000 000	4.5%	2.4%	25.5%	0.5%	3.9%	17.3%	4.8%	37.2%	3.9%	–	**100.0%**
N: 50 000 001 to 75 000 000	5.3%	3.4%	27.4%	1.9%	3.6%	17.1%	4.1%	32.6%	4.7%	–	**100.0%**
O: 75 000 001 to 100 000 000	7.0%	1.6%	24.8%	0.8%	1.9%	22.1%	7.0%	32.2%	2.7%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.7%	3.7%	27.3%	1.5%	1.2%	17.6%	7.8%	33.9%	4.4%	–	**100.0%**
Q: 200 000 001 +	1.6%	11.6%	19.4%	3.0%	1.6%	16.4%	6.0%	37.0%	3.2%	–	**100.0%**
Total	**5.5%**	**0.7%**	**8.1%**	**0.5%**	**9.4%**	**11.3%**	**2.5%**	**24.0%**	**7.7%**	**30.4%**	**100.0%**
A: < 0	31.1%	32.3%	41.1%	44.2%	26.0%	44.2%	46.4%	42.4%	31.7%	0.0%	**26.7%**
B: = 0	52.9%	45.4%	27.3%	27.8%	53.9%	20.3%	20.7%	22.7%	44.2%	99.9%	**52.6%**
C: 1 to 100 000	6.0%	7.7%	13.1%	12.7%	11.8%	16.9%	14.7%	15.1%	12.3%	0.0%	**9.5%**
D: 100 001 to 250 000	2.2%	3.2%	4.8%	4.1%	3.2%	5.8%	5.1%	5.9%	3.9%	0.0%	**3.3%**
E: 250 001 to 500 000	2.1%	2.5%	3.6%	3.3%	2.0%	4.0%	4.0%	4.5%	2.7%	0.0%	**2.5%**
F: 500 001 to 750 000	1.2%	1.3%	1.8%	1.4%	0.9%	1.9%	1.8%	2.2%	1.4%	0.0%	**1.2%**
G: 750 001 to 1 000 000	0.7%	0.9%	1.2%	1.1%	0.5%	1.2%	1.0%	1.4%	0.8%	0.0%	**0.7%**
H: 1 000 001 to 2 500 000	1.7%	2.2%	2.7%	2.3%	0.9%	2.6%	2.4%	2.8%	1.6%	0.0%	**1.6%**
I: 2 500 001 to 5 000 000	0.8%	1.1%	1.5%	0.9%	0.4%	1.3%	1.2%	1.3%	0.6%	0.0%	**0.7%**
J: 5 000 001 to 7 500 000	0.4%	0.6%	0.7%	0.6%	0.2%	0.5%	0.7%	0.5%	0.2%	–	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.4%	0.2%	0.1%	0.3%	0.3%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.4%	0.8%	1.0%	0.7%	0.2%	0.6%	0.8%	0.5%	0.2%	0.0%	**0.4%**
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	–	**0.1%**
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.2%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.1%**
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.7%	0.1%	0.3%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2021

Tax year	2021 *[97.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	6	–	0	–	1	0	15	441	0	0	463
B: = 0	0	651	0	–	0	0	0	7	0	10	668
C: 1 to 100 000	14	3	36	2	27	63	12	246	38	0	441
D: 100 001 to 250 000	31	7	95	4	59	164	30	524	76	1	991
E: 250 001 to 500 000	67	13	187	9	104	303	60	906	124	2	1 775
F: 500 001 to 750 000	88	14	207	9	106	309	62	834	135	2	1 766
G: 750 001 to 1 000 000	92	14	211	11	100	306	57	778	126	1	1 695
H: 1 000 001 to 2 500 000	429	70	1 018	48	393	1 389	284	3 130	527	3	7 291
I: 2 500 001 to 5 000 000	481	75	1 250	41	373	1 514	324	3 199	489	3	7 749
J: 5 000 001 to 7 500 000	374	72	1 032	49	274	1 119	324	2 151	323	–	5 717
K: 7 500 001 to 10 000 000	297	66	798	29	200	873	214	1 657	266	2	4 402
L: 10 000 001 to 25 000 000	929	244	3 582	171	685	3 150	883	5 868	720	3	16 235
M: 25 000 001 to 50 000 000	637	355	3 621	67	554	2 489	694	5 106	544	–	14 066
N: 50 000 001 to 75 000 000	476	286	2 452	183	331	1 536	372	2 937	421	–	8 994
O: 75 000 001 to 100 000 000	436	99	1 557	51	125	1 376	418	2 011	158	–	6 229
P: 100 000 001 to 200 000 000	422	609	4 303	240	184	2 724	1 222	5 591	639	–	15 934
Q: 200 000 001 +	569	84 455	17 078	3 616	673	20 595	9 346	52 194	1 668	–	190 194
Total	**5 346**	**87 031**	**37 425**	**4 530**	**4 189**	**37 909**	**14 319**	**87 579**	**6 254**	**28**	**284 610**

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2021 *(continued)*

Tax year	2021 *[97.6% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	3.1%	0.6%	8.1%	0.5%	6.2%	14.2%	2.8%	55.7%	8.6%	0.1%	100.0%
D: 100 001 to 250 000	3.1%	0.7%	9.5%	0.4%	5.9%	16.6%	3.0%	52.9%	7.7%	0.1%	100.0%
E: 250 001 to 500 000	3.8%	0.7%	10.5%	0.5%	5.8%	17.1%	3.4%	51.0%	7.0%	0.1%	100.0%
F: 500 001 to 750 000	5.0%	0.8%	11.7%	0.5%	6.0%	17.5%	3.5%	47.2%	7.7%	0.1%	100.0%
G: 750 001 to 1 000 000	5.4%	0.8%	12.4%	0.7%	5.9%	18.1%	3.4%	45.9%	7.4%	0.1%	100.0%
H: 1 000 001 to 2 500 000	5.9%	1.0%	14.0%	0.7%	5.4%	19.0%	3.9%	42.9%	7.2%	0.0%	100.0%
I: 2 500 001 to 5 000 000	6.2%	1.0%	16.1%	0.5%	4.8%	19.5%	4.2%	41.3%	6.3%	0.0%	100.0%
J: 5 000 001 to 7 500 000	6.5%	1.3%	18.1%	0.9%	4.8%	19.6%	5.7%	37.6%	5.6%	–	100.0%
K: 7 500 001 to 10 000 000	6.7%	1.5%	18.1%	0.7%	4.5%	19.8%	4.9%	37.6%	6.0%	0.1%	100.0%
L: 10 000 001 to 25 000 000	5.7%	1.5%	22.1%	1.1%	4.2%	19.4%	5.4%	36.1%	4.4%	0.0%	100.0%
M: 25 000 001 to 50 000 000	4.5%	2.5%	25.7%	0.5%	3.9%	17.7%	4.9%	36.3%	3.9%	–	100.0%
N: 50 000 001 to 75 000 000	5.3%	3.2%	27.3%	2.0%	3.7%	17.1%	4.1%	32.7%	4.7%	–	100.0%
O: 75 000 001 to 100 000 000	7.0%	1.6%	25.0%	0.8%	2.0%	22.1%	6.7%	32.3%	2.5%	–	100.0%
P: 100 000 001 to 200 000 000	2.7%	3.8%	27.0%	1.5%	1.2%	17.1%	7.7%	35.1%	4.0%	–	100.0%
Q: 200 000 001 +	0.3%	44.4%	9.0%	1.9%	0.4%	10.8%	4.9%	27.4%	0.9%	–	100.0%
Total	**1.9%**	**30.6%**	**13.1%**	**1.6%**	**1.5%**	**13.3%**	**5.0%**	**30.8%**	**2.2%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.1%	0.0%	0.7%	0.2%	0.1%	0.3%	0.6%	1.5%	**0.2%**
D: 100 001 to 250 000	0.6%	0.0%	0.3%	0.1%	1.4%	0.4%	0.2%	0.6%	1.2%	3.1%	**0.3%**
E: 250 001 to 500 000	1.3%	0.0%	0.5%	0.2%	2.5%	0.8%	0.4%	1.0%	2.0%	6.8%	**0.6%**
F: 500 001 to 750 000	1.6%	0.0%	0.6%	0.2%	2.5%	0.8%	0.4%	1.0%	2.2%	6.4%	**0.6%**
G: 750 001 to 1 000 000	1.7%	0.0%	0.6%	0.2%	2.4%	0.8%	0.4%	0.9%	2.0%	3.6%	**0.6%**
H: 1 000 001 to 2 500 000	8.0%	0.1%	2.7%	1.1%	9.4%	3.7%	2.0%	3.6%	8.4%	12.0%	**2.6%**
I: 2 500 001 to 5 000 000	9.0%	0.1%	3.3%	0.9%	8.9%	4.0%	2.3%	3.7%	7.8%	10.4%	**2.7%**
J: 5 000 001 to 7 500 000	7.0%	0.1%	2.8%	1.1%	6.5%	3.0%	2.3%	2.5%	5.2%	–	**2.0%**
K: 7 500 001 to 10 000 000	5.5%	0.1%	2.1%	0.6%	4.8%	2.3%	1.5%	1.9%	4.3%	8.7%	**1.5%**
L: 10 000 001 to 25 000 000	17.4%	0.3%	9.6%	3.8%	16.3%	8.3%	6.2%	6.7%	11.5%	12.2%	**5.7%**
M: 25 000 001 to 50 000 000	11.9%	0.4%	9.7%	1.5%	13.2%	6.6%	4.8%	5.8%	8.7%	–	**4.9%**
N: 50 000 001 to 75 000 000	8.9%	0.3%	6.6%	4.0%	7.9%	4.1%	2.6%	3.4%	6.7%	–	**3.2%**
O: 75 000 001 to 100 000 000	8.2%	0.1%	4.2%	1.1%	3.0%	3.6%	2.9%	2.3%	2.5%	–	**2.2%**
P: 100 000 001 to 200 000 000	7.9%	0.7%	11.5%	5.3%	4.4%	7.2%	8.5%	6.4%	10.2%	–	**5.6%**
Q: 200 000 001 +	10.6%	97.0%	45.6%	79.8%	16.1%	54.3%	65.3%	59.6%	26.7%	–	**66.8%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2022

Tax year	2022 *[57.3% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	15 263	1 583	26 862	1 651	20 660	40 584	9 130	85 376	19 395	40	**220 544**
B: = 0	19 037	1 747	15 331	862	34 154	15 178	3 100	37 086	24 523	215 419	**366 437**
C: 1 to 100 000	2 969	391	8 710	497	9 479	15 762	2 895	32 135	8 210	48	**81 096**
D: 100 001 to 250 000	1 134	188	3 831	206	3 044	6 554	1 261	13 462	3 023	20	**32 723**
E: 250 001 to 500 000	1 117	142	2 974	178	2 012	4 668	979	10 483	2 251	21	**24 825**
F: 500 001 to 750 000	682	95	1 515	88	785	2 320	462	5 539	1 085	11	**12 582**
G: 750 001 to 1 000 000	389	50	1 008	31	486	1 433	265	3 354	608	17	**7 641**
H: 1 000 001 to 2 500 000	834	135	2 369	102	884	3 257	605	7 175	1 306	9	**16 676**
I: 2 500 001 to 5 000 000	421	86	1 280	48	392	1 645	321	3 186	582	3	**7 964**
J: 5 000 001 to 7 500 000	193	34	591	16	152	676	165	1 199	186	–	**3 212**
K: 7 500 001 to 10 000 000	107	15	320	11	82	383	74	674	77	1	**1 744**
L: 10 000 001 to 25 000 000	184	55	721	28	139	725	181	1 232	177	–	**3 442**
M: 25 000 001 to 50 000 000	47	25	304	5	51	222	70	428	52	–	**1 204**
N: 50 000 001 to 75 000 000	14	12	115	3	10	90	19	133	25	1	**422**
O: 75 000 001 to 100 000 000	12	10	48	3	7	38	15	72	12	–	**217**
P: 100 000 001 to 200 000 000	9	12	73	3	6	60	18	112	10	–	**303**
Q: 200 000 001 +	6	30	63	5	3	50	21	101	13	–	**292**
Total	**42 418**	**4 610**	**66 115**	**3 737**	**72 346**	**93 645**	**19 581**	**201 747**	**61 535**	**215 590**	**781 324**
Total < 0 taxable income	15 263	1 583	26 862	1 651	20 660	40 584	9 130	85 376	19 395	40	220 544
Total = 0 taxable income	19 037	1 747	15 331	862	34 154	15 178	3 100	37 086	24 523	215 419	366 437
Total > 0 taxable income	8 118	1 280	23 922	1 224	17 532	37 883	7 351	79 285	17 617	131	194 343
Total	**42 418**	**4 610**	**66 115**	**3 737**	**72 346**	**93 645**	**19 581**	**201 747**	**61 535**	**215 590**	**781 324**
Percentage											
Total < 0 taxable income	36.0%	34.3%	40.6%	44.2%	28.6%	43.3%	46.6%	42.3%	31.5%	0.0%	28.2%
Total = 0 taxable income	44.9%	37.9%	23.2%	23.1%	47.2%	16.2%	15.8%	18.4%	39.9%	99.9%	46.9%
Total > 0 taxable income	19.1%	27.8%	36.2%	32.8%	24.2%	40.5%	37.5%	39.3%	28.6%	0.1%	24.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2022 *(continued)*

Tax year	2022 *[57.3% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.9%	0.7%	12.2%	0.7%	9.4%	18.4%	4.1%	38.7%	8.8%	0.0%	100.0%
B: = 0	5.2%	0.5%	4.2%	0.2%	9.3%	4.1%	0.8%	10.1%	6.7%	58.8%	100.0%
C: 1 to 100 000	3.7%	0.5%	10.7%	0.6%	11.7%	19.4%	3.6%	39.6%	10.1%	0.1%	100.0%
D: 100 001 to 250 000	3.5%	0.6%	11.7%	0.6%	9.3%	20.0%	3.9%	41.1%	9.2%	0.1%	100.0%
E: 250 001 to 500 000	4.5%	0.6%	12.0%	0.7%	8.1%	18.8%	3.9%	42.2%	9.1%	0.1%	100.0%
F: 500 001 to 750 000	5.4%	0.8%	12.0%	0.7%	6.2%	18.4%	3.7%	44.0%	8.6%	0.1%	100.0%
G: 750 001 to 1 000 000	5.1%	0.7%	13.2%	0.4%	6.4%	18.8%	3.5%	43.9%	8.0%	0.2%	100.0%
H: 1 000 001 to 2 500 000	5.0%	0.8%	14.2%	0.6%	5.3%	19.5%	3.6%	43.0%	7.8%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.3%	1.1%	16.1%	0.6%	4.9%	20.7%	4.0%	40.0%	7.3%	0.0%	100.0%
J: 5 000 001 to 7 500 000	6.0%	1.1%	18.4%	0.5%	4.7%	21.0%	5.1%	37.3%	5.8%	–	100.0%
K: 7 500 001 to 10 000 000	6.1%	0.9%	18.3%	0.6%	4.7%	22.0%	4.2%	38.6%	4.4%	0.1%	100.0%
L: 10 000 001 to 25 000 000	5.3%	1.6%	20.9%	0.8%	4.0%	21.1%	5.3%	35.8%	5.1%	–	100.0%
M: 25 000 001 to 50 000 000	3.9%	2.1%	25.2%	0.4%	4.2%	18.4%	5.8%	35.5%	4.3%	–	100.0%
N: 50 000 001 to 75 000 000	3.3%	2.8%	27.3%	0.7%	2.4%	21.3%	4.5%	31.5%	5.9%	0.2%	100.0%
O: 75 000 001 to 100 000 000	5.5%	4.6%	22.1%	1.4%	3.2%	17.5%	6.9%	33.2%	5.5%	–	100.0%
P: 100 000 001 to 200 000 000	3.0%	4.0%	24.1%	1.0%	2.0%	19.8%	5.9%	37.0%	3.3%	–	100.0%
Q: 200 000 001 +	2.1%	10.3%	21.6%	1.7%	1.0%	17.1%	7.2%	34.6%	4.5%	–	100.0%
Total	**5.4%**	**0.6%**	**8.5%**	**0.5%**	**9.3%**	**12.0%**	**2.5%**	**25.8%**	**7.9%**	**27.6%**	**100.0%**
A: < 0	36.0%	34.3%	40.6%	44.2%	28.6%	43.3%	46.6%	42.3%	31.5%	0.0%	28.2%
B: = 0	44.9%	37.9%	23.2%	23.1%	47.2%	16.2%	15.8%	18.4%	39.9%	99.9%	46.9%
C: 1 to 100 000	7.0%	8.5%	13.2%	13.3%	13.1%	16.8%	14.8%	15.9%	13.3%	0.0%	10.4%
D: 100 001 to 250 000	2.7%	4.1%	5.8%	5.5%	4.2%	7.0%	6.4%	6.7%	4.9%	0.0%	4.2%
E: 250 001 to 500 000	2.6%	3.1%	4.5%	4.8%	2.8%	5.0%	5.0%	5.2%	3.7%	0.0%	3.2%
F: 500 001 to 750 000	1.6%	2.1%	2.3%	2.4%	1.1%	2.5%	2.4%	2.7%	1.8%	0.0%	1.6%
G: 750 001 to 1 000 000	0.9%	1.1%	1.5%	0.8%	0.7%	1.5%	1.4%	1.7%	1.0%	0.0%	1.0%
H: 1 000 001 to 2 500 000	2.0%	2.9%	3.6%	2.7%	1.2%	3.5%	3.1%	3.6%	2.1%	0.0%	2.1%
I: 2 500 001 to 5 000 000	1.0%	1.9%	1.9%	1.3%	0.5%	1.8%	1.6%	1.6%	0.9%	0.0%	1.0%
J: 5 000 001 to 7 500 000	0.5%	0.7%	0.9%	0.4%	0.2%	0.7%	0.8%	0.6%	0.3%	–	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.3%	0.5%	0.3%	0.1%	0.4%	0.4%	0.3%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.4%	1.2%	1.1%	0.7%	0.2%	0.8%	0.9%	0.6%	0.3%	–	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.5%	0.1%	0.1%	0.2%	0.4%	0.2%	0.1%	–	0.2%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	–	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
Q: 200 000 001 +	0.0%	0.7%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2022

Tax year	2022 *[57.3% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	0	–	0	–	–	2	0	606	–	–	608
B: = 0	0	–	0	0	0	0	0	1	0	1	2
C: 1 to 100 000	12	2	31	2	23	52	11	214	33	1	381
D: 100 001 to 250 000	28	6	85	5	58	144	29	470	71	1	897
E: 250 001 to 500 000	63	10	174	11	105	292	56	829	123	2	1 663
F: 500 001 to 750 000	80	13	194	12	98	313	61	819	125	1	1 717
G: 750 001 to 1 000 000	82	11	217	6	103	313	58	751	117	2	1 659
H: 1 000 001 to 2 500 000	360	59	1 037	43	384	1 432	261	3 110	532	5	7 222
I: 2 500 001 to 5 000 000	417	89	1 268	46	395	1 632	319	3 128	557	3	7 857
J: 5 000 001 to 7 500 000	330	57	1 024	27	262	1 162	284	2 051	315	–	5 512
K: 7 500 001 to 10 000 000	266	31	777	28	206	927	183	1 634	187	2	4 242
L: 10 000 001 to 25 000 000	802	243	3 147	122	622	3 116	781	5 242	770	–	14 844
M: 25 000 001 to 50 000 000	461	267	2 953	55	496	2 141	675	4 051	502	–	11 601
N: 50 000 001 to 75 000 000	238	209	1 970	50	151	1 515	323	2 257	415	15	7 143
O: 75 000 001 to 100 000 000	282	235	1 151	73	164	920	359	1 682	298	–	5 163
P: 100 000 001 to 200 000 000	362	477	2 747	132	199	2 316	725	4 316	344	–	11 617
Q: 200 000 001 +	658	21 813	20 942	1 651	339	14 147	7 163	37 108	3 878	–	107 698
Total	**4 440**	**23 521**	**37 717**	**2 263**	**3 605**	**30 424**	**11 288**	**68 270**	**8 266**	**32**	**189 827**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2022 *(continued)*

Tax year	2022 *[57.3% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	3.1%	0.5%	8.1%	0.5%	6.1%	13.7%	2.9%	56.2%	8.7%	0.1%	100.0%
D: 100 001 to 250 000	3.2%	0.7%	9.5%	0.5%	6.5%	16.1%	3.2%	52.4%	7.9%	0.1%	100.0%
E: 250 001 to 500 000	3.8%	0.6%	10.5%	0.7%	6.3%	17.5%	3.4%	49.9%	7.4%	0.1%	100.0%
F: 500 001 to 750 000	4.7%	0.8%	11.3%	0.7%	5.7%	18.2%	3.6%	47.7%	7.3%	0.1%	100.0%
G: 750 001 to 1 000 000	4.9%	0.7%	13.1%	0.4%	6.2%	18.8%	3.5%	45.3%	7.0%	0.1%	100.0%
H: 1 000 001 to 2 500 000	5.0%	0.8%	14.4%	0.6%	5.3%	19.8%	3.6%	43.1%	7.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.3%	1.1%	16.1%	0.6%	5.0%	20.8%	4.1%	39.8%	7.1%	0.0%	100.0%
J: 5 000 001 to 7 500 000	6.0%	1.0%	18.6%	0.5%	4.8%	21.1%	5.2%	37.2%	5.7%	–	100.0%
K: 7 500 001 to 10 000 000	6.3%	0.7%	18.3%	0.7%	4.9%	21.9%	4.3%	38.5%	4.4%	0.1%	100.0%
L: 10 000 001 to 25 000 000	5.4%	1.6%	21.2%	0.8%	4.2%	21.0%	5.3%	35.3%	5.2%	–	100.0%
M: 25 000 001 to 50 000 000	4.0%	2.3%	25.5%	0.5%	4.3%	18.5%	5.8%	34.9%	4.3%	–	100.0%
N: 50 000 001 to 75 000 000	3.3%	2.9%	27.6%	0.7%	2.1%	21.2%	4.5%	31.6%	5.8%	0.2%	100.0%
O: 75 000 001 to 100 000 000	5.5%	4.5%	22.3%	1.4%	3.2%	17.8%	7.0%	32.6%	5.8%	–	100.0%
P: 100 000 001 to 200 000 000	3.1%	4.1%	23.6%	1.1%	1.7%	19.9%	6.2%	37.1%	3.0%	–	100.0%
Q: 200 000 001 +	0.6%	20.3%	19.4%	1.5%	0.3%	13.1%	6.7%	34.5%	3.6%	–	100.0%
Total	**2.3%**	**12.4%**	**19.9%**	**1.2%**	**1.9%**	**16.0%**	**5.9%**	**36.0%**	**4.4%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.6%	0.2%	0.1%	0.3%	0.4%	1.7%	**0.2%**
D: 100 001 to 250 000	0.6%	0.0%	0.2%	0.2%	1.6%	0.5%	0.3%	0.7%	0.9%	2.3%	**0.5%**
E: 250 001 to 500 000	1.4%	0.0%	0.5%	0.5%	2.9%	1.0%	0.5%	1.2%	1.5%	5.4%	**0.9%**
F: 500 001 to 750 000	1.8%	0.1%	0.5%	0.5%	2.7%	1.0%	0.5%	1.2%	1.5%	3.9%	**0.9%**
G: 750 001 to 1 000 000	1.8%	0.0%	0.6%	0.3%	2.8%	1.0%	0.5%	1.1%	1.4%	6.8%	**0.9%**
H: 1 000 001 to 2 500 000	8.1%	0.3%	2.7%	1.9%	10.7%	4.7%	2.3%	4.6%	6.4%	14.3%	**3.8%**
I: 2 500 001 to 5 000 000	9.4%	0.4%	3.4%	2.1%	11.0%	5.4%	2.8%	4.6%	6.7%	10.7%	**4.1%**
J: 5 000 001 to 7 500 000	7.4%	0.2%	2.7%	1.2%	7.3%	3.8%	2.5%	3.0%	3.8%	–	**2.9%**
K: 7 500 001 to 10 000 000	6.0%	0.1%	2.1%	1.3%	5.7%	3.0%	1.6%	2.4%	2.3%	6.8%	**2.2%**
L: 10 000 001 to 25 000 000	18.1%	1.0%	8.3%	5.4%	17.3%	10.2%	6.9%	7.7%	9.3%	–	**7.8%**
M: 25 000 001 to 50 000 000	10.4%	1.1%	7.8%	2.4%	13.8%	7.0%	6.0%	5.9%	6.1%	–	**6.1%**
N: 50 000 001 to 75 000 000	5.4%	0.9%	5.2%	2.2%	4.2%	5.0%	2.9%	3.3%	5.0%	46.5%	**3.8%**
O: 75 000 001 to 100 000 000	6.3%	1.0%	3.1%	3.2%	4.5%	3.0%	3.2%	2.5%	3.6%	–	**2.7%**
P: 100 000 001 to 200 000 000	8.1%	2.0%	7.3%	5.8%	5.5%	7.6%	6.4%	6.3%	4.2%	–	**6.1%**
Q: 200 000 001 +	14.8%	92.7%	55.5%	73.0%	9.4%	46.5%	63.5%	54.4%	46.9%	–	**56.7%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2019 – 2022

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[57.3% assessed tax as % of provisional tax]*		
Sector Number of taxpayers	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services[1]	55 845	18 271	74 116	54 571	17 021	71 592	49 031	15 614	64 645	33 315	13 863	47 178
Agriculture, forestry and fishing	46 640	8 805	55 445	52 636	9 124	61 760	48 845	9 293	58 138	34 300	8 118	42 418
Bricks, ceramic, glass, cement and similar products	3 069	1 123	4 192	2 985	1 069	4 054	2 570	1 007	3 577	1 882	879	2 761
Catering and accommodation	23 384	8 621	32 005	23 422	8 218	31 640	22 919	6 200	29 119	16 314	5 879	22 193
Chemicals and chemical, rubber and plastic products	5 713	2 852	8 565	5 691	2 923	8 614	5 057	3 002	8 059	3 807	2 602	6 409
Clothing and footwear	4 892	2 534	7 426	4 791	2 417	7 208	4 286	2 106	6 392	2 940	1 761	4 701
Coal and petroleum products	1 303	844	2 147	1 409	844	2 253	1 296	812	2 108	930	738	1 668
Construction	82 126	22 252	104 378	86 619	21 550	108 169	79 352	19 895	99 247	54 814	17 532	72 346
Educational services	9 031	4 012	13 043	9 325	3 932	13 257	8 907	3 354	12 261	5 901	2 917	8 818
Electricity, gas and water	3 743	1 438	5 181	3 606	1 453	5 059	3 515	1 367	4 882	2 513	1 224	3 737
Financing, insurance, real estate and business services	116 486	75 327	191 813	118 413	75 175	193 588	114 418	72 023	186 441	88 145	64 816	152 961
Food, drink and tobacco	10 107	3 917	14 024	9 738	3 732	13 470	8 962	3 260	12 222	6 466	2 770	9 236
Leather, leather goods and fur (excl. footwear & clothing)	1 047	234	1 281	852	227	1 079	688	189	877	438	159	597
Long term insurance	29	43	72	35	37	72	29	36	65	9	14	23
Machinery and related items	8 882	4 900	13 782	10 011	5 090	15 101	9 486	4 973	14 459	6 751	4 621	11 372
Medical, dental and other health and veterinary services	7 079	7 748	14 827	7 684	8 001	15 685	7 637	7 926	15 563	5 828	7 310	13 138
Metal (including metal products)	6 095	3 494	9 589	6 546	3 423	9 969	6 068	3 346	9 414	4 368	3 076	7 444
Mining and quarrying	5 989	1 605	7 594	6 563	1 709	8 272	5 706	1 639	7 345	3 330	1 280	4 610
Other manufacturing industries	5 392	2 791	8 183	5 054	2 510	7 564	4 519	2 345	6 864	3 304	2 037	5 341
Paper, printing and publishing	6 620	2 487	9 107	6 803	2 308	9 111	6 131	2 117	8 248	4 458	1 879	6 337
Personal and household services	11 912	4 625	16 537	11 695	4 518	16 213	11 170	3 926	15 096	7 819	3 434	11 253
Recreation and cultural services	8 479	3 131	11 610	8 842	3 045	11 887	8 581	2 363	10 944	5 940	2 244	8 184
Research and scientific institutes	1 378	639	2 017	1 479	663	2 142	1 428	662	2 090	993	592	1 585
Retail trade	23 379	20 730	44 109	23 527	19 887	43 414	22 948	18 897	41 845	17 148	16 625	33 773
Scientific, optical and similar equipment	1 380	806	2 186	1 464	761	2 225	1 330	761	2 091	942	635	1 577
Social and related community services	28 592	2 428	31 020	27 255	2 408	29 663	25 859	2 119	27 978	18 430	1 712	20 142
Specialised repair services	5 418	2 711	8 129	5 457	2 522	7 979	5 166	2 347	7 513	3 505	2 027	5 532
Textiles	2 633	1 029	3 662	2 915	973	3 888	2 631	937	3 568	1 849	814	2 663
Transport equipment	2 769	983	3 752	2 875	950	3 825	2 556	915	3 471	1 829	776	2 605
Transport, storage and communications	17 473	9 678	27 151	17 978	9 447	27 425	17 406	8 527	25 933	12 230	7 351	19 581
Vehicles, parts and accessories	8 163	5 232	13 395	8 267	5 169	13 436	7 698	5 001	12 699	5 628	4 539	10 167
Wholesale trade	17 188	9 816	27 004	18 918	10 290	29 208	18 459	10 117	28 576	13 167	8 813	21 980
Wood, wood products and furniture	3 423	1 557	4 980	3 352	1 393	4 745	3 040	1 285	4 325	2 229	1 175	3 404
Other[2]	420 803	163	420 966	371 495	139	371 634	320 834	151	320 985	215 459	131	215 590
Total	**956 462**	**236 826**	**1 193 288**	**922 273**	**232 928**	**1 155 201**	**838 528**	**218 512**	**1 057 040**	**586 981**	**194 343**	**781 324**

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

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

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2019 – 2022 *(continued)*

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[53.7% assessed tax as % of provisional tax]*		
Sector Percentage of total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services[1]	5.8%	7.7%	13.6%	5.9%	7.3%	13.2%	5.8%	7.1%	13.0%	5.7%	7.1%	12.8%
Agriculture, forestry and fishing	4.9%	3.7%	8.6%	5.7%	3.9%	9.6%	5.8%	4.3%	10.1%	5.8%	4.2%	10.0%
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%	0.5%	0.8%
Catering and accommodation	2.4%	3.6%	6.1%	2.5%	3.5%	6.1%	2.7%	2.8%	5.6%	2.8%	3.0%	5.8%
Chemicals and chemical, rubber and plastic products	0.6%	1.2%	1.8%	0.6%	1.3%	1.9%	0.6%	1.4%	2.0%	0.6%	1.3%	2.0%
Clothing and footwear	0.5%	1.1%	1.6%	0.5%	1.0%	1.6%	0.5%	1.0%	1.5%	0.5%	0.9%	1.4%
Coal and petroleum products	0.1%	0.4%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.5%
Construction	8.6%	9.4%	18.0%	9.4%	9.3%	18.6%	9.5%	9.1%	18.6%	9.3%	9.0%	18.4%
Educational services	0.9%	1.7%	2.6%	1.0%	1.7%	2.7%	1.1%	1.5%	2.6%	1.0%	1.5%	2.5%
Electricity, gas and water	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.1%
Financing, insurance, real estate and business services	12.2%	31.8%	44.0%	12.8%	32.3%	45.1%	13.6%	33.0%	46.6%	15.0%	33.4%	48.4%
Food, drink and tobacco	1.1%	1.7%	2.7%	1.1%	1.6%	2.7%	1.1%	1.5%	2.6%	1.1%	1.4%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.9%	2.1%	3.0%	1.1%	2.2%	3.3%	1.1%	2.3%	3.4%	1.2%	2.4%	3.5%
Medical, dental and other health and veterinary services	0.7%	3.3%	4.0%	0.8%	3.4%	4.3%	0.9%	3.6%	4.5%	1.0%	3.8%	4.8%
Metal (including metal products)	0.6%	1.5%	2.1%	0.7%	1.5%	2.2%	0.7%	1.5%	2.3%	0.7%	1.6%	2.3%
Mining and quarrying	0.6%	0.7%	1.3%	0.7%	0.7%	1.4%	0.7%	0.8%	1.4%	0.6%	0.7%	1.2%
Other manufacturing industries	0.6%	1.2%	1.7%	0.5%	1.1%	1.6%	0.5%	1.1%	1.6%	0.6%	1.0%	1.6%
Paper, printing and publishing	0.7%	1.1%	1.7%	0.7%	1.0%	1.7%	0.7%	1.0%	1.7%	0.8%	1.0%	1.7%
Personal and household services	1.2%	2.0%	3.2%	1.3%	1.9%	3.2%	1.3%	1.8%	3.1%	1.3%	1.8%	3.1%
Recreation and cultural services	0.9%	1.3%	2.2%	1.0%	1.3%	2.3%	1.0%	1.1%	2.1%	1.0%	1.2%	2.2%
Research and scientific institutes	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Retail trade	2.4%	8.8%	11.2%	2.6%	8.5%	11.1%	2.7%	8.6%	11.4%	2.9%	8.6%	11.5%
Scientific, optical and similar equipment	0.1%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Social and related community services	3.0%	1.0%	4.0%	3.0%	1.0%	4.0%	3.1%	1.0%	4.1%	3.1%	0.9%	4.0%
Specialised repair services	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.6%	1.0%	1.6%
Textiles	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport equipment	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport, storage and communications	1.8%	4.1%	5.9%	1.9%	4.1%	6.0%	2.1%	3.9%	6.0%	2.1%	3.8%	5.9%
Vehicles, parts and accessories	0.9%	2.2%	3.1%	0.9%	2.2%	3.1%	0.9%	2.3%	3.2%	1.0%	2.3%	3.3%
Wholesale trade	1.8%	4.1%	5.9%	2.1%	4.4%	6.5%	2.2%	4.6%	6.8%	2.2%	4.5%	6.8%
Wood, wood products and furniture	0.4%	0.7%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Other[2]	44.0%	0.1%	44.1%	40.3%	0.1%	40.3%	38.3%	0.1%	38.3%	36.7%	0.1%	36.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2019 – 2022 *(continued)*

Tax year	2019 *[98.2% assessed tax as % of provisional tax]*			2020 *[99.6% assessed tax as % of provisional tax]*			2021 *[97.6% assessed tax as % of provisional tax]*			2022 *[53.7% assessed tax as % of provisional tax]*		
Sector Percentage of sector total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Agencies and other services[1]	75.3%	24.7%	100.0%	76.2%	23.8%	100.0%	75.8%	24.2%	100.0%	70.6%	29.4%	100.0%
Agriculture, forestry and fishing	84.1%	15.9%	100.0%	85.2%	14.8%	100.0%	84.0%	16.0%	100.0%	80.9%	19.1%	100.0%
Bricks, ceramic, glass, cement and similar products	73.2%	26.8%	100.0%	73.6%	26.4%	100.0%	71.8%	28.2%	100.0%	68.2%	31.8%	100.0%
Catering and accommodation	73.1%	26.9%	100.0%	74.0%	26.0%	100.0%	78.7%	21.3%	100.0%	73.5%	26.5%	100.0%
Chemicals and chemical, rubber and plastic products	66.7%	33.3%	100.0%	66.1%	33.9%	100.0%	62.7%	37.3%	100.0%	59.4%	40.6%	100.0%
Clothing and footwear	65.9%	34.1%	100.0%	66.5%	33.5%	100.0%	67.1%	32.9%	100.0%	62.5%	37.5%	100.0%
Coal and petroleum products	60.7%	39.3%	100.0%	62.5%	37.5%	100.0%	61.5%	38.5%	100.0%	55.8%	44.2%	100.0%
Construction	78.7%	21.3%	100.0%	80.1%	19.9%	100.0%	80.0%	20.0%	100.0%	75.8%	24.2%	100.0%
Educational services	69.2%	30.8%	100.0%	70.3%	29.7%	100.0%	72.6%	27.4%	100.0%	66.9%	33.1%	100.0%
Electricity, gas and water	72.2%	27.8%	100.0%	71.3%	28.7%	100.0%	72.0%	28.0%	100.0%	67.2%	32.8%	100.0%
Financing, insurance, real estate and business services	60.7%	39.3%	100.0%	61.2%	38.8%	100.0%	61.4%	38.6%	100.0%	57.6%	42.4%	100.0%
Food, drink and tobacco	72.1%	27.9%	100.0%	72.3%	27.7%	100.0%	73.3%	26.7%	100.0%	70.0%	30.0%	100.0%
Leather, leather goods and fur (excl. footwear & clothing)	81.7%	18.3%	100.0%	79.0%	21.0%	100.0%	78.4%	21.6%	100.0%	73.4%	26.6%	100.0%
Long term insurance	40.3%	59.7%	100.0%	48.6%	51.4%	100.0%	44.6%	55.4%	100.0%	39.1%	60.9%	100.0%
Machinery and related items	64.4%	35.6%	100.0%	66.3%	33.7%	100.0%	65.6%	34.4%	100.0%	59.4%	40.6%	100.0%
Medical, dental and other health and veterinary services	47.7%	52.3%	100.0%	49.0%	51.0%	100.0%	49.1%	50.9%	100.0%	44.4%	55.6%	100.0%
Metal (including metal products)	63.6%	36.4%	100.0%	65.7%	34.3%	100.0%	64.5%	35.5%	100.0%	58.7%	41.3%	100.0%
Mining and quarrying	78.9%	21.1%	100.0%	79.3%	20.7%	100.0%	77.7%	22.3%	100.0%	72.2%	27.8%	100.0%
Other manufacturing industries	65.9%	34.1%	100.0%	66.8%	33.2%	100.0%	65.8%	34.2%	100.0%	61.9%	38.1%	100.0%
Paper, printing and publishing	72.7%	27.3%	100.0%	74.7%	25.3%	100.0%	74.3%	25.7%	100.0%	70.3%	29.7%	100.0%
Personal and household services	72.0%	28.0%	100.0%	72.1%	27.9%	100.0%	74.0%	26.0%	100.0%	69.5%	30.5%	100.0%
Recreation and cultural services	73.0%	27.0%	100.0%	74.4%	25.6%	100.0%	78.4%	21.6%	100.0%	72.6%	27.4%	100.0%
Research and scientific institutes	68.3%	31.7%	100.0%	69.0%	31.0%	100.0%	68.3%	31.7%	100.0%	62.6%	37.4%	100.0%
Retail trade	53.0%	47.0%	100.0%	54.2%	45.8%	100.0%	54.8%	45.2%	100.0%	50.8%	49.2%	100.0%
Scientific, optical and similar equipment	63.1%	36.9%	100.0%	65.8%	34.2%	100.0%	63.6%	36.4%	100.0%	59.7%	40.3%	100.0%
Social and related community services	92.2%	7.8%	100.0%	91.9%	8.1%	100.0%	92.4%	7.6%	100.0%	91.5%	8.5%	100.0%
Specialised repair services	66.7%	33.3%	100.0%	68.4%	31.6%	100.0%	68.8%	31.2%	100.0%	63.4%	36.6%	100.0%
Textiles	71.9%	28.1%	100.0%	75.0%	25.0%	100.0%	73.7%	26.3%	100.0%	69.4%	30.6%	100.0%
Transport equipment	73.8%	26.2%	100.0%	75.2%	24.8%	100.0%	73.6%	26.4%	100.0%	70.2%	29.8%	100.0%
Transport, storage and communications	64.4%	35.6%	100.0%	65.6%	34.4%	100.0%	67.1%	32.9%	100.0%	62.5%	37.5%	100.0%
Vehicles, parts and accessories	60.9%	39.1%	100.0%	61.5%	38.5%	100.0%	60.6%	39.4%	100.0%	55.4%	44.6%	100.0%
Wholesale trade	63.6%	36.4%	100.0%	64.8%	35.2%	100.0%	64.6%	35.4%	100.0%	59.9%	40.1%	100.0%
Wood, wood products and furniture	68.7%	31.3%	100.0%	70.6%	29.4%	100.0%	70.3%	29.7%	100.0%	65.5%	34.5%	100.0%
Other[2]	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	99.9%	0.1%	100.0%
Total	**80.2%**	**19.8%**	**100.0%**	**79.8%**	**20.2%**	**100.0%**	**79.3%**	**20.7%**	**100.0%**	**75.1%**	**24.9%**	**100.0%**

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

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

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2019 – 2022

Tax year	2019			2020			2021			2022		
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	24	-1 147	–	39	-1 894	–	43	-2 362	–	26	-1 162	–
B: -10 000 001 to -25 000 000	171	-2 448	–	215	-2 955	–	224	-3 192	–	188	-2 809	–
C: -5 000 001 to -10 000 000	524	-3 574	–	570	-3 833	–	623	-4 214	–	564	-3 803	–
D: -1 000 001 to -5 000 000	7 412	-14 347	–	8 236	-16 099	–	8 973	-17 656	–	7 327	-14 563	–
E: -100 001 to -1 000 000	32 470	-11 864	0	33 034	-12 149	0	33 568	-12 516	0	25 618	-9 649	–
F: -1 to -100 000	28 097	-997	0	27 382	-976	0	26 767	-972	0	19 107	-701	0
G: = 0	9 960	–	0	2 481	–	0	1 301	–	0	953	–	–
H: 1 to 100 000	55 519	2 310	4	54 883	2 301	4	50 938	2 143	2	38 042	1 680	1
I: 100 001 to 250 000	17 392	2 806	101	17 576	2 824	100	15 987	2 572	87	14 897	2 401	77
J: 250 001 to 500 000	12 247	4 362	280	12 073	4 297	274	11 027	3 942	250	10 648	3 808	239
K: 500 001 to 750 000	4 890	2 943	361	4 648	2 798	343	4 472	2 684	326	4 465	2 678	324
L: 750 001 to 1 000 000	2 063	1 789	303	2 062	1 789	303	1 992	1 731	293	2 031	1 763	298
M: 1 000 001 to 2 500 000	2 993	4 518	977	2 880	4 313	930	2 653	4 005	865	2 834	4 260	918
N: 2 500 001 to 5 000 000	620	2 080	519	636	2 099	523	580	1 933	484	668	2 242	563
O: 5 000 001 +	159	1 202	318	159	1 209	323	159	1 126	300	161	1 121	298
Total	**174 541**		**2 864**	**166 874**		**2 801**	**159 307**		**2 608**	**127 529**		**2 718**
Total < 0 taxable income	68 698	-34 376	0	69 476	-37 907	0	70 198	-40 911	0	52 830	-32 688	0
Total = 0 taxable income	9 960	–	0	2 481	–	0	1 301	–	0	953	–	–
Total > 0 taxable income	95 883	22 010	2 864	94 917	21 628	2 801	87 808	20 136	2 608	73 746	19 954	2 718
Total	**174 541**		**2 864**	**166 874**		**2 801**	**159 307**		**2 608**	**127 529**		**2 718**
Percentage												
Total < 0 taxable income	39.4%			41.6%			44.1%			41.4%		
Total = 0 taxable income	5.7%			1.5%			0.8%			0.7%		
Total > 0 taxable income	54.9%			56.9%			55.1%			57.8%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2019 – 2022

Tax year	2019			2020			2021			2022		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	16 358	-726	187	13 917	-1 196	170	13 010	-1 415	162	10 328	-806	167
Agriculture, forestry and fishing	8 053	-2 442	230	8 213	-2 911	245	8 088	-2 588	268	6 910	-2 067	250
Bricks, ceramic, glass, cement and similar products	1 104	-160	10	973	-156	10	898	-221	8	708	-101	9
Catering and accommodation	8 604	-1 246	78	8 008	-1 414	62	7 203	-2 114	44	5 651	-1 624	48
Chemicals and chemical, rubber and plastic products	1 988	-95	46	2 060	-174	44	2 041	-97	65	1 649	-46	48
Clothing and footwear	2 733	-283	18	2 506	-283	18	2 239	-340	14	1 641	-138	16
Coal and petroleum products	273	-17	7	293	-89	4	277	-35	5	205	-35	5
Construction	25 652	-2 661	262	23 330	-3 319	222	21 766	-4 115	195	17 639	-3 455	191
Educational services	4 521	-254	46	4 284	-350	39	4 006	-512	37	3 046	-268	33
Electricity, gas and water	1 416	-262	17	1 308	-179	17	1 264	-310	14	1 021	-198	19
Financing, insurance, real estate and business services	23 611	319	554	24 363	-339	553	24 323	-614	554	20 205	203	590
Food, drink and tobacco	3 638	-449	46	3 255	-520	42	2 990	-498	37	2 273	-484	31
Leather, leather goods and fur (excl. footwear & clothing)	279	8	13	270	-11	5	236	-20	6	184	-23	4
Long term insurance	1	-0	–	2	-0	–	–	–	–	–	–	–
Machinery and related items	4 126	-385	81	4 307	-480	84	4 231	-577	76	3 491	-311	84
Medical, dental and other health and veterinary services	5 177	1 779	425	5 524	1 974	470	5 652	1 261	404	4 964	1 983	471
Metal (including metal products)	3 111	-501	60	3 173	-572	86	2 992	-688	53	2 381	-483	54
Mining and quarrying	948	-103	48	968	-93	26	906	-264	20	651	-83	24
Other manufacturing industries	2 407	-338	43	2 081	-416	40	1 973	-408	37	1 545	-297	33
Paper, printing and publishing	2 893	-267	35	2 685	-371	29	2 415	-346	27	1 902	-260	33
Personal and household services	6 344	-320	37	6 048	-500	31	5 632	-678	30	4 394	-361	37
Recreation and cultural services	3 501	-199	35	3 393	-389	34	3 144	-575	16	2 402	-210	30
Research and scientific institutes	493	3	12	501	-3	13	502	19	16	425	65	24
Retail trade	17 407	-602	195	16 485	-769	180	15 953	-1 032	168	12 346	-631	170
Scientific, optical and similar equipment	603	-28	15	591	-19	15	574	-41	14	465	-4	15
Social and related community services	126	-4	0	130	-24	0	106	-17	0	77	-7	0
Specialised repair services	3 739	-405	35	3 450	-450	35	3 273	-556	31	2 456	-303	35
Textiles	1 086	-89	13	1 038	-133	10	1 010	-145	11	793	-90	12
Transport equipment	1 040	-141	11	990	-387	11	901	-289	14	768	-212	12
Transport, storage and communications	9 225	-1 139	118	8 785	-960	128	8 194	-1 573	112	6 245	-1 134	101
Vehicles, parts and accessories	5 099	-634	53	4 972	-736	56	4 764	-810	51	3 820	-598	55
Wholesale trade	7 141	-482	106	7 298	-677	99	7 200	-814	100	5 716	-500	95
Wood, wood products and furniture	1 790	-251	25	1 664	-334	21	1 534	-365	22	1 221	-258	22
Other[2]	52	5	1	8	-0	0	10	1	0	7	2	0
Total	**174 539**		**2 864**	**166 873**		**2 801**	**159 307**		**2 608**	**127 529**		**2 718**

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

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

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2019 – 2022 *(continued)*

Tax year	2019		2020		2021		2022	
Sector Percentage of total	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services[1]	9.4%	6.5%	8.3%	6.1%	8.2%	6.2%	8.1%	6.1%
Agriculture, forestry and fishing	4.6%	8.0%	4.9%	8.7%	5.1%	10.3%	5.4%	9.2%
Bricks, ceramic, glass, cement and similar products	0.6%	0.4%	0.6%	0.3%	0.6%	0.3%	0.6%	0.3%
Catering and accommodation	4.9%	2.7%	4.8%	2.2%	4.5%	1.7%	4.4%	1.8%
Chemicals and chemical, rubber and plastic products	1.1%	1.6%	1.2%	1.6%	1.3%	2.5%	1.3%	1.8%
Clothing and footwear	1.6%	0.6%	1.5%	0.6%	1.4%	0.5%	1.3%	0.6%
Coal and petroleum products	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%
Construction	14.7%	9.2%	14.0%	7.9%	13.7%	7.5%	13.8%	7.0%
Educational services	2.6%	1.6%	2.6%	1.4%	2.5%	1.4%	2.4%	1.2%
Electricity, gas and water	0.8%	0.6%	0.8%	0.6%	0.8%	0.5%	0.8%	0.7%
Financing, insurance, real estate and business services	13.5%	19.3%	14.6%	19.8%	15.3%	21.2%	15.8%	21.7%
Food, drink and tobacco	2.1%	1.6%	2.0%	1.5%	1.9%	1.4%	1.8%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.2%	0.5%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%
Long term insurance	0.0%	–	0.0%	–	–	–	–	–
Machinery and related items	2.4%	2.8%	2.6%	3.0%	2.7%	2.9%	2.7%	3.1%
Medical, dental and other health and veterinary services	3.0%	14.8%	3.3%	16.8%	3.5%	15.5%	3.9%	17.3%
Metal (including metal products)	1.8%	2.1%	1.9%	3.1%	1.9%	2.0%	1.9%	2.0%
Mining and quarrying	0.5%	1.7%	0.6%	0.9%	0.6%	0.8%	0.5%	0.9%
Other manufacturing industries	1.4%	1.5%	1.2%	1.4%	1.2%	1.4%	1.2%	1.2%
Paper, printing and publishing	1.7%	1.2%	1.6%	1.0%	1.5%	1.0%	1.5%	1.2%
Personal and household services	3.6%	1.3%	3.6%	1.1%	3.5%	1.2%	3.4%	1.4%
Recreation and cultural services	2.0%	1.2%	2.0%	1.2%	2.0%	0.6%	1.9%	1.1%
Research and scientific institutes	0.3%	0.4%	0.3%	0.5%	0.3%	0.6%	0.3%	0.9%
Retail trade	10.0%	6.8%	9.9%	6.4%	10.0%	6.4%	9.7%	6.3%
Scientific, optical and similar equipment	0.3%	0.5%	0.4%	0.5%	0.4%	0.5%	0.4%	0.5%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services	2.1%	1.2%	2.1%	1.3%	2.1%	1.2%	1.9%	1.3%
Textiles	0.6%	0.5%	0.6%	0.4%	0.6%	0.4%	0.6%	0.4%
Transport equipment	0.6%	0.4%	0.6%	0.4%	0.6%	0.5%	0.6%	0.4%
Transport, storage and communications	5.3%	4.1%	5.3%	4.6%	5.1%	4.3%	4.9%	3.7%
Vehicles, parts and accessories	2.9%	1.9%	3.0%	2.0%	3.0%	2.0%	3.0%	2.0%
Wholesale trade	4.1%	3.7%	4.4%	3.5%	4.5%	3.8%	4.5%	3.5%
Wood, wood products and furniture	1.0%	0.9%	1.0%	0.8%	1.0%	0.8%	1.0%	0.8%
Other[2]	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2019 – 2022

Tax year	2019			2020			2021			2022		
Economic activity[1]	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	**9 001**	**-2 545**	**278**	**9 181**	**-3 004**	**270**	**8 994**	**-2 851**	**288**	**7 561**	**-2 151**	**275**
Agriculture, forestry and fishing	8 053	-2 442	230	8 213	-2 911	245	8 088	-2 588	268	6 910	-2 067	250
Mining and quarrying	948	-103	48	968	-93	26	906	-264	20	651	-83	24
Secondary sector	**54 139**	**-5 916**	**703**	**50 524**	**-7 442**	**660**	**47 341**	**-8 497**	**596**	**37 886**	**-6 394**	**587**
Manufacturing[2]	27 071	-2 994	424	25 886	-3 945	421	24 311	-4 071	387	19 226	-2 740	377
Electricity, gas and water	1 416	-262	17	1 308	-179	17	1 264	-310	14	1 021	-198	19
Construction	25 652	-2 661	262	23 330	-3 319	222	21 766	-4 115	195	17 639	-3 455	191
Tertiary sector	**111 347**	**-3 909**	**1 881**	**107 160**	**-5 832**	**1 871**	**102 962**	**-9 428**	**1 725**	**82 075**	**-4 191**	**1 856**
Wholesale and retail trade, catering and accommodation[3]	41 990	-3 369	468	40 213	-4 046	432	38 393	-5 326	394	29 989	-3 656	403
Transport, storage and communication	9 225	-1 139	118	8 785	-960	128	8 194	-1 573	112	6 245	-1 134	101
Financial intermediation, insurance, real-estate and business services[4]	40 463	-403	753	38 783	-1 538	737	37 835	-2 010	732	30 958	-538	780
Community, social and personal services[5]	19 669	1 002	543	19 379	712	574	18 540	-520	487	14 883	1 137	572
Other[6]	**52**	**5**	**1**	**8**	**-0**	**0**	**10**	**1**	**0**	**7**	**2**	**0**
Total	**174 539**		**2 864**	**166 873**		**2 801**	**159 307**		**2 608**	**127 529**		**2 718**
Percentage of total												
Primary sector	**5.2%**		**9.7%**	**5.5%**		**9.7%**	**5.6%**		**11.0%**	**5.9%**		**10.1%**
Agriculture, forestry and fishing	4.6%		8.0%	4.9%		8.7%	5.1%		10.3%	5.4%		9.2%
Mining and quarrying	0.5%		1.7%	0.6%		0.9%	0.6%		0.8%	0.5%		0.9%
Secondary sector	**31.0%**		**24.6%**	**30.3%**		**23.6%**	**29.7%**		**22.8%**	**29.7%**		**21.6%**
Manufacturing	15.5%		14.8%	15.5%		15.0%	15.3%		14.8%	15.1%		13.9%
Electricity, gas and water	0.8%		0.6%	0.8%		0.6%	0.8%		0.5%	0.8%		0.7%
Construction	14.7%		9.2%	14.0%		7.9%	13.7%		7.5%	13.8%		7.0%
Tertiary sector	**63.8%**		**65.7%**	**64.2%**		**66.8%**	**64.6%**		**66.1%**	**64.4%**		**68.3%**
Wholesale and retail trade, catering and accommodation	24.1%		16.3%	24.1%		15.4%	24.1%		15.1%	23.5%		14.8%
Transport, storage and communication	5.3%		4.1%	5.3%		4.6%	5.1%		4.3%	4.9%		3.7%
Financial intermediation, insurance, real-estate and business services	23.2%		26.3%	23.2%		26.3%	23.7%		28.0%	24.3%		28.7%
Community, social and personal services	11.3%		19.0%	11.6%		20.5%	11.6%		18.7%	11.7%		21.0%
Other	**0.0%**		**0.0%**	**0.0%**		**0.0%**	**0.0%**		**0.0%**	**0.0%**		**0.0%**
Total	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**	**100.0%**		**100.0%**

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

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

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

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

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

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

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2019– 2022

Tax year	2019			2020			2021			2022		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	8 711	1 609	187	7 984	1 476	170	7 313	1 375	162	6 119	1 347	167
Agriculture, forestry and fishing	4 003	1 474	230	4 155	1 533	244	4 147	1 636	268	3 610	1 513	250
Bricks, ceramic, glass, cement and similar products	537	98	10	524	102	10	465	85	8	396	87	9
Catering and accommodation	4 310	713	78	4 087	633	62	3 093	436	44	2 705	468	48
Chemicals and chemical, rubber and plastic products	1 102	334	46	1 125	324	44	1 125	404	65	978	328	48
Clothing and footwear	1 586	220	18	1 526	206	18	1 291	171	14	969	169	16
Coal and petroleum products	146	46	7	161	36	4	151	39	5	127	38	5
Construction	13 513	2 343	262	13 224	2 161	222	12 061	1 945	195	10 082	1 840	191
Educational services	2 434	411	46	2 384	378	39	1 986	324	37	1 715	317	33
Electricity, gas and water	702	148	17	704	151	17	636	131	14	570	151	19
Financing, insurance, real estate and business services	13 890	3 981	554	14 514	4 011	553	14 467	4 015	554	12 518	4 076	590
Food, drink and tobacco	1 836	368	46	1 739	341	42	1 464	295	37	1 138	254	31
Leather, leather goods and fur (excl. footwear & clothing)	143	65	13	147	38	5	109	32	6	92	25	4
Long term insurance		–	–	1	0	–	–	–	–	–	–	–
Machinery and related items	2 260	616	81	2 427	641	84	2 261	589	76	1 987	628	84
Medical, dental and other health and veterinary services	3 722	2 271	425	4 024	2 489	470	4 031	2 237	404	3 674	2 470	471
Metal (including metal products)	1 566	450	60	1 581	538	86	1 510	408	53	1 225	388	54
Mining and quarrying	496	239	48	523	174	26	496	149	20	370	146	24
Other manufacturing industries	1 138	321	43	1 008	289	40	946	270	37	815	253	33
Paper, printing and publishing	1 441	293	35	1 332	256	29	1 163	222	27	982	246	33
Personal and household services	3 249	416	37	3 212	396	31	2 798	352	30	2 334	362	37
Recreation and cultural services	1 764	314	35	1 736	306	34	1 382	191	16	1 225	253	30
Research and scientific institutes	266	84	12	290	91	13	286	100	16	257	134	24
Retail trade	11 037	1 899	195	10 556	1 793	180	9 949	1 684	168	7 903	1 588	170
Scientific, optical and similar equipment	344	103	15	338	101	15	321	96	14	262	95	15
Social and related community services	55	4	0	51	3	0	43	2	0	31	2	0
Specialised repair services	1 921	342	35	1 779	333	35	1 636	300	31	1 305	298	35
Textiles	579	114	13	538	96	10	515	99	11	423	98	12
Transport equipment	540	102	11	524	101	11	496	110	14	409	94	12
Transport, storage and communications	5 001	1 028	118	4 884	1 060	128	4 218	913	112	3 329	829	101
Vehicles, parts and accessories	2 659	522	53	2 682	540	56	2 554	506	51	2 141	505	55
Wholesale trade	4 047	879	106	4 354	865	99	4 157	852	100	3 437	789	95
Wood, wood products and furniture	877	199	25	801	169	21	730	164	22	612	162	22
Other[2]	8	5	1	2	0	0	8	1	0	6	2	0
Total	**95 883**		**2 864**	**94 917**		**2 801**	**87 808**		**2 608**	**73 746**		**2 718**

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

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

Table A3.7.5: Small business corporations: Taxable income and tax assessed by sector (SBCs with assessed losses), 2019 – 2022

Tax year	2019			2020			2021			2022		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	5 928	-2 335	–	5 683	-2 673	–	5 599	-2 790	–	4 134	-2 153	–
Agriculture, forestry and fishing	3 651	-3 916	0	3 901	-4 444	–	3 832	-4 224	–	3 206	-3 581	0
Bricks, ceramic, glass, cement and similar products	449	-258	–	436	-258	0	423	-306	–	309	-188	–
Catering and accommodation	3 753	-1 959	0	3 772	-2 046	–	4 065	-2 550	–	2 910	-2 091	–
Chemicals and chemical, rubber and plastic products	819	-429	–	903	-499	–	899	-501	–	656	-374	–
Clothing and footwear	991	-503	–	939	-489	–	933	-511	–	653	-307	–
Coal and petroleum products	102	-63	-	125	-125	-	122	-74	-	76	-73	-
Construction	9 544	-5 003	0	9 509	-5 480	-	9 488	-6 060	0	7 425	-5 295	-
Educational services	1 837	-665	0	1 817	-727	–	1 976	-836	–	1 305	-585	–
Electricity, gas and water	610	-410	–	580	-330	–	620	-442	–	446	-349	–
Financing, insurance, real estate and business services	9 037	-3 662	0	9 609	-4 349	–	9 656	-4 629	0	7 539	-3 873	–
Food, drink and tobacco	1 540	-817	–	1 436	-861	0	1 494	-793	–	1 113	-738	–
Leather, leather goods and fur (excl. footwear & clothing)	122	-57	–	119	-49	–	125	-52	–	86	-48	–
Long term insurance	1	-0	–	1	-0	–	–	–	–	–	–	–
Machinery and related items	1 772	-1 001	–	1 844	-1 121	0	1 947	-1 167	0	1 484	-940	–
Medical, dental and other health and veterinary services	1 363	-492	–	1 465	-515	–	1 594	-976	–	1 264	-487	–
Metal (including metal products)	1 479	-951	–	1 565	-1 110	0	1 465	-1 097	–	1 145	-871	–
Mining and quarrying	362	-342	–	402	-266	–	387	-413	–	244	-229	–
Other manufacturing industries	1 076	-659	0	1 033	-705	–	1 017	-678	–	716	-550	–
Paper, printing and publishing	1 220	-560	0	1 277	-627	0	1 220	-568	–	902	-506	–
Personal and household services	2 738	-736	–	2 750	-896	–	2 786	-1 029	0	2 031	-723	–
Recreation and cultural services	1 584	-513	–	1 610	-695	–	1 722	-766	–	1 154	-463	–
Research and scientific institutes	197	-81	0	200	-94	–	208	-81	–	166	-69	–
Retail trade	5 966	-2 502	–	5 872	-2 562	0	5 946	-2 716	–	4 395	-2 220	–
Scientific, optical and similar equipment	232	-131	–	242	-120	–	247	-137	–	199	-98	–
Social and related community services	52	-7	–	74	-28	–	60	-19	–	39	-10	–
Specialised repair services	1 682	-747	0	1 622	-783	–	1 609	-856	–	1 137	-601	–
Textiles	467	-202	–	487	-229	–	483	-244	–	361	-187	–
Transport equipment	388	-242	–	449	-487	–	396	-399	–	355	-306	–
Transport, storage and communications	3 836	-2 167	–	3 793	-2 019	–	3 911	-2 486	–	2 882	-1 963	–
Vehicles, parts and accessories	2 331	-1 156	–	2 266	-1 276	–	2 192	-1 316	–	1 655	-1 104	–
Wholesale trade	2 719	-1 361	0	2 847	-1 542	0	2 988	-1 667	–	2 242	-1 289	–
Wood, wood products and furniture	849	-450	–	845	-503	–	786	-529	–	601	-420	–
Other[2]	1	-0	–	3	-0	–	2	-0	–	–	–	–
Total	**68 698**		**0**	**69 476**		**0**	**70 198**		**0**	**52 830**		**0**

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

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

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2019 – 2022

Tax year	2019			2020			2021			2022		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	1 719	–	–	250	–	–	98	–	–	75	–	–
Agriculture, forestry and fishing	399	–	–	157	–	164 611	109	–	48 456	94	–	–
Bricks, ceramic, glass, cement and similar products	118	–	–	13	–	–	10	–	–	3	–	–
Catering and accommodation	541	–	188	149	–	–	45	–	–	36	–	–
Chemicals and chemical, rubber and plastic products	67	–	–	32	–	–	17	–	–	15	–	–
Clothing and footwear	156	–	–	41	–	–	15	–	–	19	–	–
Coal and petroleum products	25	–	–	7	–	–	4	–	–	2	–	–
Construction	2 595	–	–	597	–	–	217	–	–	132	–	–
Educational services	250	–	–	83	–	55 189	44	–	–	26	–	–
Electricity, gas and water	104	–	–	24	–	–	8	–	–	5	–	–
Financing, insurance, real estate and business services	684	–	–	240	–	66 713	200	–	–	148	–	–
Food, drink and tobacco	262	–	–	80	–	–	32	–	–	22	–	–
Leather, leather goods and fur (excl. footwear & clothing)	14	–	–	4	–	–	2	–	–	6	–	–
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	94	–	–	36	–	–	23	–	–	20	–	–
Medical, dental and other health and veterinary services	92	–	–	35	–	–	27	–	–	26	–	–
Metal (including metal products)	66	–	–	27	–	–	17	–	–	11	–	–
Mining and quarrying	90	–	–	43	–	–	23	–	–	37	–	–
Other manufacturing industries	193	–	–	40	–	–	10	–	–	14	–	–
Paper, printing and publishing	232	–	–	76	–	–	32	–	–	18	–	–
Personal and household services	357	–	–	86	–	–	48	–	–	29	–	–
Recreation and cultural services	153	–	–	47	–	–	40	–	–	23	–	–
Research and scientific institutes	30	–	–	11	–	–	8	–	–	2	–	–
Retail trade	404	–	–	57	–	–	58	–	–	48	–	–
Scientific, optical and similar equipment	27	–	–	11	–	–	6	–	–	4	–	–
Social and related community services	19	–	–	5	–	–	3	–	–	7	–	–
Specialised repair services	136	–	918	49	–	–	28	–	–	14	–	–
Textiles	40	–	–	13	–	–	12	–	–	9	–	–
Transport equipment	112	–	–	17	–	–	9	–	–	4	–	–
Transport, storage and communications	388	–	–	108	–	32 888	65	–	–	34	–	–
Vehicles, parts and accessories	109	–	–	24	–	–	18	–	–	24	–	–
Wholesale trade	375	–	–	97	–	–	55	–	–	37	–	–
Wood, wood products and furniture	64	–	–	18	–	–	18	–	–	8	–	–
Other[2]	45	–	–	4	–	–	3	–	–	1	–	–
Total	**9 960**		**1 106**	**2 481**		**319 400**	**1 304**		**48 456**	**953**		**–**

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, 2019 – 2022

Tax year	2019		2020		2021		2022	
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	27 431	94	18 879	99	18 474	96	12 099	92
B: 100 001 to 250 000	13 699	7	13 626	4	14 363	10	9 452	10
C: 250 001 to 500 000	18 627	17	18 464	18	19 186	17	13 272	17
D: 500 001 to 750 000	15 635	27	15 572	27	15 809	25	11 480	20
E: 750 001 to 1 000 000	17 767	47	17 774	49	16 480	40	13 731	40
F: 1 000 001 to 2 500 000	33 877	228	34 386	259	31 830	218	26 631	201
G: 2 500 001 to 5 000 000	22 437	499	22 826	464	20 707	423	18 556	415
H: 5 000 001 to 7 500 000	10 512	484	10 475	467	9 314	452	8 910	456
I: 7 500 001 to 10 000 000	5 954	431	5 976	429	5 355	361	5 170	402
J: 10 000 001 to 14 000 000	4 912	506	5 098	469	4 431	461	4 619	495
K: 14 000 000 to 20 000 000	3 674	524	3 775	515	3 350	504	3 605	569
L: 20 000 000 to +	16	1	23	1	8	0	4	0
Total	**174 541**	**2 864**	**166 874**	**2 801**	**159 307**	**2 608**	**127 529**	**2 718**

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2012 and 2021

Taxable Income Group	Number of taxpayers - per tax year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
A: < -10 000 000	3 453	3 928	4 399	4 850	5 330	5 687	6 095	6 652	7 482	7 817
B: -5 000 001 to -10 000 000	2 758	3 103	3 457	3 851	4 177	4 477	4 792	5 330	5 934	6 322
C: -1 000 001 to -5 000 000	16 858	18 851	20 386	21 600	23 155	24 561	26 247	27 987	30 324	32 888
D: -500 001 to -1 000 000	14 525	15 644	16 430	17 038	17 749	18 498	18 851	19 203	19 765	20 995
E: -250 001 to -500 000	17 295	18 277	18 920	19 443	19 733	19 805	20 075	19 960	20 184	20 784
F: -100 001 to -250 000	23 043	23 772	24 179	24 113	23 965	24 067	23 480	22 729	21 959	22 415
G: -1 to -100 000	55 766	57 094	56 499	55 721	54 251	51 814	48 375	45 109	42 595	42 325
H: =0	138 795	125 924	118 913	114 634	111 347	111 144	113 649	119 180	124 160	128 185
I: 1 to 100 000	50 605	51 312	50 650	49 745	48 856	47 774	47 382	45 865	43 589	40 835
J: 100 001 to 250 000	22 012	22 893	23 010	23 151	22 898	22 922	22 727	22 065	21 327	19 290
K: 250 001 to 500 000	17 187	18 315	19 003	19 273	19 670	19 615	19 256	18 419	17 464	15 882
L: 500 001 to 750 000	8 005	8 681	9 576	9 955	10 248	10 088	10 072	9 920	9 242	8 270
M: 750 001 to 1 000 000	5 150	5 702	6 249	6 364	6 535	6 537	6 320	6 040	5 893	5 305
N: 1 000 001 to 2 500 000	10 965	11 900	12 760	13 454	14 245	14 466	14 157	13 538	13 099	11 914
O: 2 500 001 to 5 000 000	5 286	5 682	5 981	6 459	6 825	7 101	7 029	6 636	6 331	5 859
P: 5 000 001 to 7 500 000	2 019	2 171	2 364	2 587	2 749	2 842	2 832	2 867	2 638	2 601
Q: 7 500 001 to 10 000 000	1 123	1 208	1 348	1 406	1 562	1 636	1 581	1 541	1 469	1 402
R: 10 000 001 to 25 000 000	2 216	2 406	2 565	2 875	3 083	3 239	3 254	3 157	2 913	3 049
S: 25 000 001 to 50 000 000	771	893	996	1 077	1 152	1 205	1 262	1 226	1 158	1 212
T: 50 000 001 to 75 000 000	290	288	333	363	395	415	409	414	405	457
U: 75 000 001 to 100 000 000	142	189	165	201	217	238	224	235	202	229
V: 100 000 001 to 200 000 000	240	249	290	294	291	291	351	357	319	367
W: >200 000 001	284	306	315	334	355	366	368	358	336	385
Total	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**
Total < 0 taxable income	133 698	140 669	144 270	146 616	148 360	148 909	147 915	146 970	148 243	153 546
Total = 0 taxable income	138 795	125 924	118 913	114 634	111 347	111 144	113 649	119 180	124 160	128 185
Total > 0 taxable income	126 295	132 195	135 605	137 538	139 081	138 735	137 224	132 638	126 385	117 057
Total	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**	**398 788**
Percentage										
Total < 0 taxable income	33.5%	35.3%	36.2%	36.8%	37.2%	37.3%	37.1%	36.9%	37.2%	38.5%
Total = 0 taxable income	34.8%	31.6%	29.8%	28.7%	27.9%	27.9%	28.5%	29.9%	31.1%	32.1%
Total > 0 taxable income	31.7%	33.1%	34.0%	34.5%	34.9%	34.8%	34.4%	33.3%	31.7%	29.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.8.2: Assessed companies: cumulative taxable Income by taxable income group, 2012 and 2021

Taxable Income Group	(R million) per tax year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
A: < -10 000 000	-300 050	-350 460	-435 163	-523 159	-609 618	-688 637	-809 422	-921 159	-1 086 398	-1 159 050
B: -5 000 001 to -10 000 000	-19 220	-21 728	-24 122	-26 883	-29 167	-31 350	-33 497	-37 342	-41 519	-44 389
C: -1 000 001 to -5 000 000	-35 673	-40 203	-43 723	-46 476	-50 047	-53 421	-57 211	-61 633	-66 967	-72 963
D: -500 001 to -1 000 000	-10 294	-11 108	-11 706	-12 142	-12 671	-13 241	-13 511	-13 746	-14 180	-15 094
E: -250 001 to -500 000	-6 193	-6 568	-6 805	-6 991	-7 101	-7 155	-7 242	-7 225	-7 307	-7 508
F: -100 001 to -250 000	-3 803	-3 934	-4 000	-3 988	-3 980	-4 000	-3 910	-3 787	-3 668	-3 762
G: -1 to -100 000	-1 745	-1 784	-1 769	-1 764	-1 742	-1 681	-1 595	-1 520	-1 441	-1 444
H: =0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 840	1 896	1 903	1 904	1 914	1 879	1 872	1 830	1 730	1 606
J: 100 001 to 250 000	3 632	3 779	3 791	3 821	3 783	3 783	3 762	3 638	3 518	3 167
K: 250 001 to 500 000	6 086	6 532	6 829	6 930	7 082	7 059	6 949	6 635	6 294	5 727
L: 500 001 to 750 000	4 914	5 316	5 858	6 096	6 254	6 159	6 147	6 063	5 648	5 052
M: 750 001 to 1 000 000	4 506	4 984	5 448	5 564	5 710	5 693	5 508	5 254	5 139	4 619
N: 1 000 001 to 2 500 000	17 227	18 752	20 219	21 273	22 587	22 912	22 505	21 496	20 741	18 985
O: 2 500 001 to 5 000 000	18 526	19 950	20 996	22 679	23 998	24 913	24 766	23 278	22 365	20 594
P: 5 000 001 to 7 500 000	12 327	13 160	14 376	15 784	16 763	17 338	17 363	17 546	16 199	15 929
Q: 7 500 001 to 10 000 000	9 674	10 430	11 651	12 172	13 529	14 228	13 673	13 317	12 711	12 155
R: 10 000 001 to 25 000 000	34 348	36 976	39 659	44 534	47 862	50 032	50 563	48 893	44 764	47 243
S: 25 000 001 to 50 000 000	26 379	31 125	34 652	36 891	40 299	41 850	44 025	42 715	40 083	42 580
T: 50 000 001 to 75 000 000	17 877	17 578	20 548	22 044	24 078	25 324	24 930	24 914	24 777	27 650
U: 75 000 001 to 100 000 000	12 230	16 333	14 030	17 223	18 868	20 671	19 274	20 434	17 558	19 889
V: 100 000 001 to 200 000 000	33 260	34 841	40 697	40 334	40 245	39 599	48 953	49 879	43 752	51 343
W: >200 000 001	276 778	316 502	315 807	351 661	388 150	403 255	416 309	377 337	384 530	648 661
Total	**102 625**	**102 370**	**29 177**	**-12 495**	**-53 206**	**-114 793**	**-219 791**	**-383 184**	**-571 673**	**-379 009**
Total < 0 taxable income	-376 980	-435 785	-527 287	-621 404	-714 327	-799 486	-926 389	-1 046 413	-1 221 481	-1 304 210
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	479 605	538 155	556 464	608 909	661 121	684 694	706 598	663 230	649 808	925 201
Total	**102 625**	**102 370**	**29 177**	**-12 495**	**-53 206**	**-114 793**	**-219 791**	**-383 184**	**-571 673**	**-379 009**

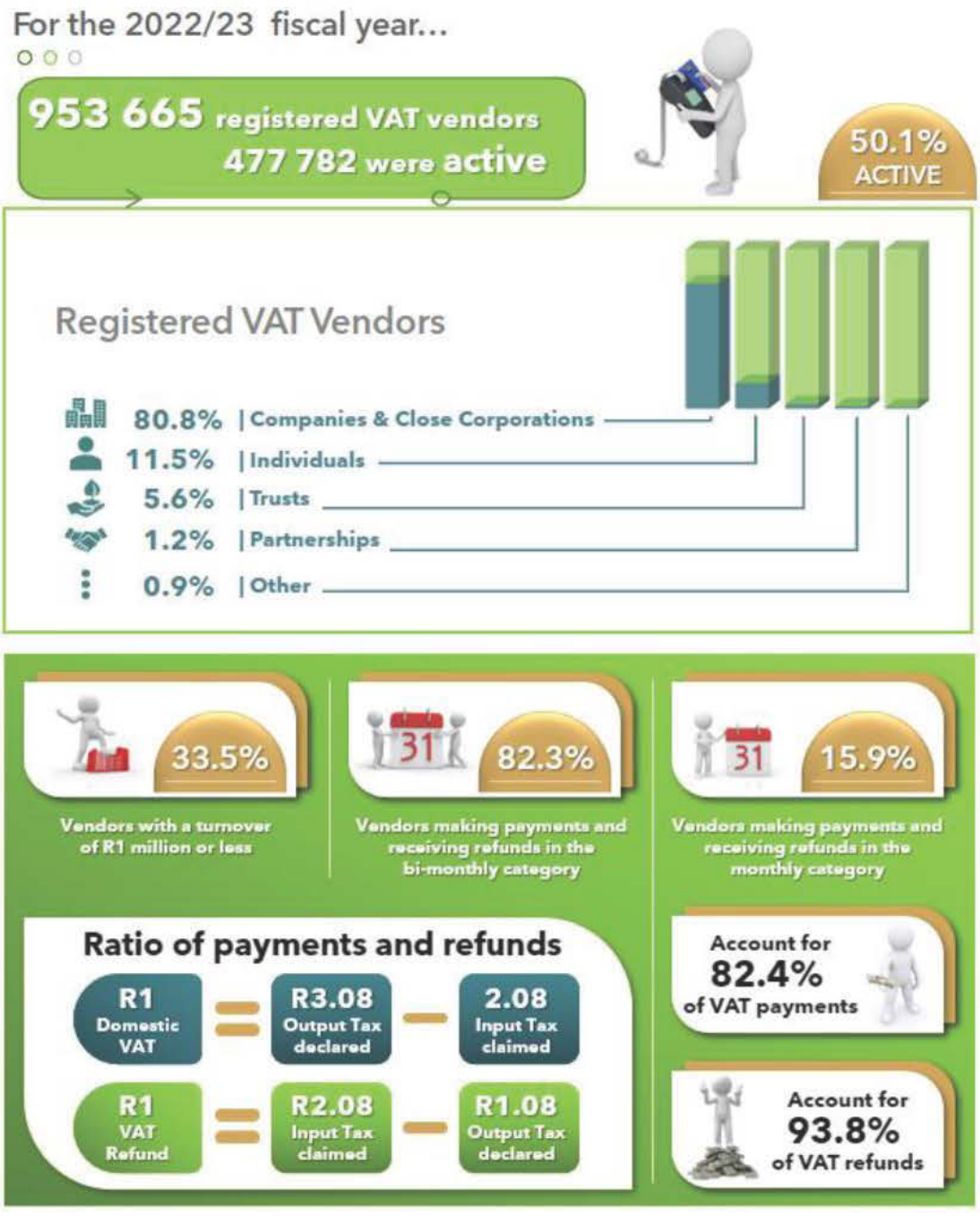
Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2012 and 2021

Taxable Income Group	(R million) per tax year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
A: < -10 000 000	1 913	677	1 130	1 537	2 627	2 457	723	661	838	469
B: -5 000 001 to -10 000 000	17	8	5	11	101	46	6	6	5	3
C: -1 000 001 to -5 000 000	94	16	11	14	24	158	57	7	130	5
D: -500 001 to -1 000 000	2	2	3	2	9	7	9	7	2	0
E: -250 001 to -500 000	2	9	1	8	32	6	16	1	2	7
F: -100 001 to -250 000	2	1	2	384	7	4	2	2	0	0
G: -1 to -100 000	2	2	3	4	7	2	2	37	2	1
H: =0	8	22	10	45	33	61	95	10 830	79	663
I: 1 to 100 000	303	310	333	310	307	323	295	303	272	257
J: 100 001 to 250 000	749	746	743	753	729	729	729	704	691	626
K: 250 001 to 500 000	1 348	1 345	1 383	1 405	1 438	1 416	1 470	1 321	1 297	1 178
L: 500 001 to 750 000	1 268	1 321	1 382	1 433	2 013	1 419	1 432	1 408	1 324	1 183
M: 750 001 to 1 000 000	1 208	1 311	1 413	1 420	1 454	1 457	1 405	1 343	1 317	1 181
N: 1 000 001 to 2 500 000	4 882	5 260	5 650	5 944	6 375	6 415	6 274	5 963	5 746	5 262
O: 2 500 001 to 5 000 000	5 277	5 689	5 983	6 486	6 869	7 126	7 067	6 610	6 346	5 845
P: 5 000 001 to 7 500 000	3 510	3 775	4 115	4 547	4 891	5 160	5 099	4 996	4 616	4 501
Q: 7 500 001 to 10 000 000	2 762	2 987	3 325	3 471	3 868	4 119	3 900	3 812	3 607	3 466
R: 10 000 001 to 25 000 000	9 732	10 449	11 306	12 685	13 603	14 261	14 555	13 924	12 736	13 366
S: 25 000 001 to 50 000 000	7 428	8 839	9 812	10 500	11 318	11 974	12 558	12 191	11 284	11 916
T: 50 000 001 to 75 000 000	5 053	4 964	5 891	6 207	6 782	7 141	7 140	7 028	6 953	7 745
U: 75 000 001 to 100 000 000	3 482	4 598	3 915	4 845	5 307	5 851	5 462	5 739	4 935	5 574
V: 100 000 001 to 200 000 000	9 432	9 963	11 524	11 576	11 342	11 206	13 873	14 150	12 229	14 266
W: >200 000 001	78 195	88 765	89 277	101 031	108 584	112 518	114 764	103 189	105 476	177 545
Total	**136 668**	**151 061**	**157 215**	**174 619**	**187 719**	**193 853**	**196 933**	**194 234**	**179 886**	**255 060**
Total < 0 taxable income	2 031	715	1 155	1 960	2 808	2 680	814	721	979	485
Total = 0 taxable income	8	22	10	45	33	61	95	10 830	79	663
Total > 0 taxable income	134 628	150 324	156 051	172 615	184 879	191 112	196 024	182 683	178 829	253 911
Total	**136 668**	**151 061**	**157 215**	**174 619**	**187 719**	**193 853**	**196 933**	**194 234**	**179 886**	**255 060**

Table A3.8.4: Assessed companies: average tax rate by taxable income group, 2012 and 2021

Taxable Income Group	Average tax rate (%) - per tax year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
A: < -10 000 000	-0.6%	-0.2%	-0.3%	-0.3%	-0.4%	-0.4%	-0.1%	-0.1%	-0.1%	0.0%
B: -5 000 001 to -10 000 000	-0.1%	0.0%	0.0%	0.0%	-0.3%	-0.1%	0.0%	0.0%	0.0%	0.0%
C: -1 000 001 to -5 000 000	-0.3%	0.0%	0.0%	0.0%	0.0%	-0.3%	-0.1%	0.0%	-0.2%	0.0%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	0.0%	0.0%
E: -250 001 to -500 000	0.0%	-0.1%	0.0%	-0.1%	-0.5%	-0.1%	-0.2%	0.0%	0.0%	-0.1%
F: -100 001 to -250 000	0.0%	0.0%	0.0%	-9.6%	-0.2%	-0.1%	-0.1%	0.0%	0.0%	0.0%
G: -1 to -100 000	-0.1%	-0.1%	-0.2%	-0.2%	-0.4%	-0.1%	-0.1%	-2.4%	-0.1%	0.0%
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	16.4%	16.3%	17.5%	16.3%	16.0%	17.2%	15.8%	16.6%	15.7%	16.0%
J: 100 001 to 250 000	20.6%	19.7%	19.6%	19.7%	19.3%	19.3%	19.4%	19.3%	19.6%	19.8%
K: 250 001 to 500 000	22.1%	20.6%	20.3%	20.3%	20.3%	20.1%	21.2%	19.9%	20.6%	20.6%
L: 500 001 to 750 000	25.8%	24.9%	23.6%	23.5%	32.2%	23.0%	23.3%	23.2%	23.4%	23.4%
M: 750 001 to 1 000 000	26.8%	26.3%	25.9%	25.5%	25.5%	25.6%	25.5%	25.6%	25.6%	25.6%
N: 1 000 001 to 2 500 000	28.3%	28.1%	27.9%	27.9%	28.2%	28.0%	27.9%	27.7%	27.7%	27.7%
O: 2 500 001 to 5 000 000	28.5%	28.5%	28.5%	28.6%	28.6%	28.6%	28.5%	28.4%	28.4%	28.4%
P: 5 000 001 to 7 500 000	28.5%	28.7%	28.6%	28.8%	29.2%	29.8%	29.4%	28.5%	28.5%	28.3%
Q: 7 500 001 to 10 000 000	28.5%	28.6%	28.5%	28.5%	28.6%	28.9%	28.5%	28.6%	28.4%	28.5%
R: 10 000 001 to 25 000 000	28.3%	28.3%	28.5%	28.5%	28.4%	28.5%	28.8%	28.5%	28.5%	28.3%
S: 25 000 001 to 50 000 000	28.2%	28.4%	28.3%	28.5%	28.1%	28.6%	28.5%	28.5%	28.2%	28.0%
T: 50 000 001 to 75 000 000	28.3%	28.2%	28.7%	28.2%	28.2%	28.2%	28.6%	28.2%	28.1%	28.0%
U: 75 000 001 to 100 000 000	28.5%	28.2%	27.9%	28.1%	28.1%	28.3%	28.3%	28.1%	28.1%	28.0%
V: 100 000 001 to 200 000 000	28.4%	28.6%	28.3%	28.7%	28.2%	28.3%	28.3%	28.4%	28.0%	27.8%
W: >200 000 001	28.3%	28.0%	28.3%	28.7%	28.0%	27.9%	27.6%	27.3%	27.4%	27.4%

VALUE-ADDED TAX



4 VALUE-ADDED TAX

KEY FACTS

In the 2022/23 fiscal year:

- Net VAT collections totalled R422.4 billion and grew by 8.1% compared to the previous year. Domestic VAT, the biggest contributor to net VAT amounted to R486.4 billion, with an annual growth of 8.4%. The net growth rate was boosted by the collection of R255.0 billion in Import VAT, which grew by 24.7% compared to the prior year. VAT refunds which totalled R319.0 billion grew by 21.6% and partially countered the growth of the net VAT collections.
- The main sectors that contributed to the nominal Domestic VAT growth were Financial intermediation, insurance, real estate and business services; Manufacturing; as well as Wholesale and retail trade, catering and accommodation. This performance was mainly supported by the continuous recovery in real households' final consumption expenditure (RHFCE).
- VAT refunds increased the most in the Manufacturing; Financial intermediation, insurance, real estate and business as well as Wholesale and retail trade, catering and accommodation sectors; and
- The registered vendors totalled 953 665 on 31 March 2023, of which 477 782 (50.1%) were active. Key statistics are:
    - The 15.9% share of VAT vendors in the monthly submission category contributed 82.4% to Domestic VAT payments and received 93.8% of the VAT refunds;
    - The 82.3% share of VAT vendors that submitted returns bi-monthly (every two months), contributed 17.6% to Domestic VAT payments and received 6.2% of the VAT refunds;
    - Companies and close corporations composed 80.8% of VAT vendors. Individuals made up 11.5%, trusts 5.6%, partnerships 1.2% and the remaining entities 0.9%;
    - The Financial intermediation, insurance, real estate & business services sector was the largest sector, constituting 41.2% 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 33.5% of the total number of active vendors;
    - On average, for each R1.00 in Domestic VAT declared, R3.08 in output tax was declared and R2.08 in input tax was claimed; and
    - On average, for each R1.00 in VAT refund claimed, R1.08 in output tax was declared while R2.08 in input tax was claimed.

VALUE-ADDED TAX

INTRODUCTION

This chapter reports on the Domestic VAT payments and VAT refunds associated with the vendors active in the fiscal year. The chapter also covers information about Import VAT. Chapter 5 offers more detail on the latter.

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

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 VAT to the 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 the Government and contributed on average 25.0% of all the 2023 fiscal year tax revenue collected by SARS.

The standard rate of VAT in South Africa was increased to 15% with effect from 1 April 2018; prior to this, VAT had remained at 14% since 1993. VAT is levied at each stage of the production and distribution chain as value is added. It is intended to tax all consumption of goods and services either at 15% or 0% except for exempt goods or services. For example, some basic food items, 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 tax burden of VAT.

As mentioned above, certain goods and services are VAT 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 only makes exempt supplies, it cannot register as a VAT vendor and cannot charge VAT on those supplies. Furthermore, a business that makes exempt supplies cannot deduct the VAT charged to it, as input tax; for example, the rental of residential property and some financial services are exempt from VAT.

Consumers may benefit more from the zero-rating of goods and services than from exempt supplies. This is because input tax 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 tax on exempt supplies may not be claimed, and output VAT may not be levied on exempt supplies. 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. VAT refunds can occur when:

- Input tax can be claimed for zero-rated supplies and there will be no output tax against which to set off the input tax. This applies for goods and services that are exported;
- 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.

VALUE-ADDED TAX

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 No. 89 of 1991, it is mandatory for a business that makes or is likely to make 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.

In 2022/23, there were 953 665 registered VAT vendors of which 477 782 were active (see *Table 4.1*). The register for VAT has maintained minimal growth over the years, increasing in 2019/20 and more so in 2021/22. The growth of active vendors subsided in 2020/21 because of the COVID-19 lockdown which restricted economic activities and led to a contraction of 0.3% in the number of registered VAT vendors. The 2022/23 period under review, active vendors grew by 1.6% compared to the prior year. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status.

Table 4.1: Number of registered VAT vendors, 2019/20 - 2022/23

Fiscal year	Registered[1]	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2019/20	831 821	3.6%	451 738	0.2%	54.0%
2020/21	880 553	5.9%	450 423	-0.3%	51.2%
2021/22	941 406	6.9%	470 238	4.4%	50.0%
2022/23	953 665	1.3%	477 782	1.6%	50.1%

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

DOMESTIC VAT PAYMENTS AND VAT REFUNDS

The information about Domestic VAT payments and VAT refunds, shown in *Table A4.1.1,* is drawn from the SARS Domestic VAT payments and VAT refunds database. The values shown in the table do not match the actual collections, as published in Chapter 1. As an example, for 2022/23, Chapter 1 shows that Domestic VAT collections were R486.4 billion and VAT refunds were R319.0 billion, whilst in this section of the publication (Chapter 4), Domestic VAT collections were R486.2 billion and VAT refunds were R317.0 billion. The differences emanate from a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds which are included in the published collection figures, but are yet to be allocated to specific vendors;

- Debt equalisation by SARS whereby, for example, a VAT refund is set off against a CIT-related debt; or
- Journals passed to allocate Domestic VAT payments between different tax periods within the VAT system.

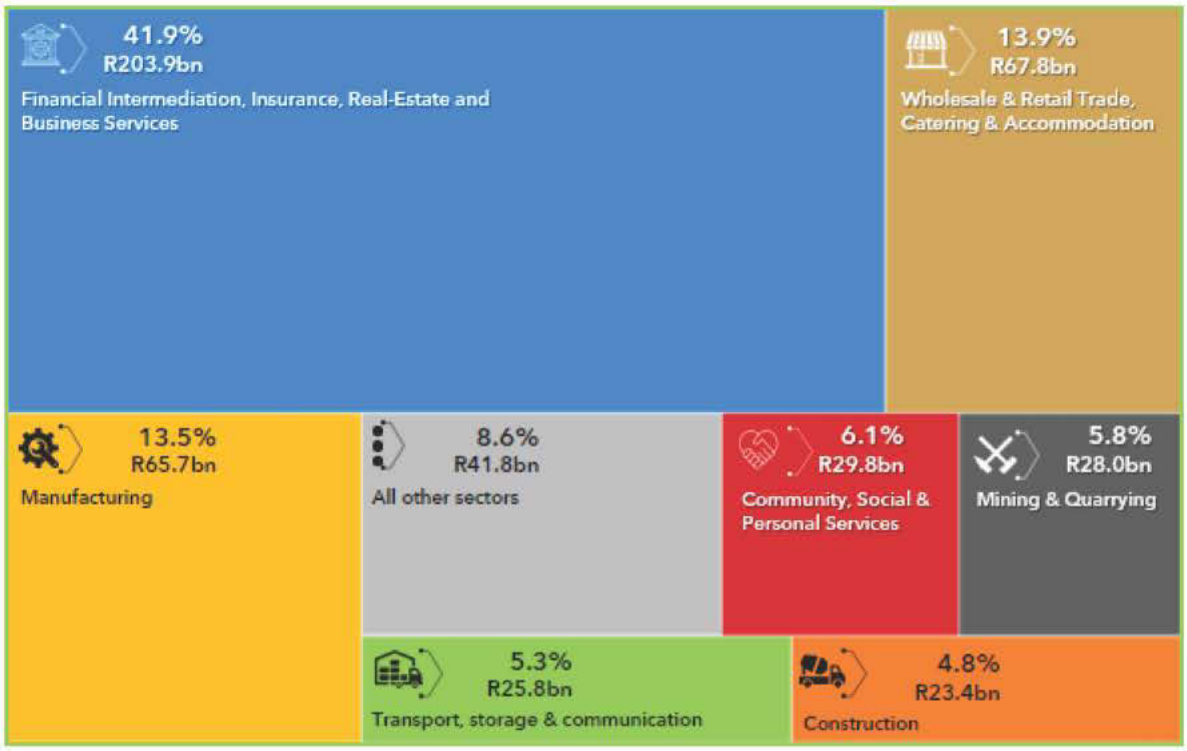
By sector

The SARS sector codes are not yet aligned with the Standard Industrial Classification (SIC 5) system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1* and *4.2,* reclassifies the SARS sector codes according to the SIC 5 system. The three sectors with the highest number of active VAT vendors in 2022/23 were Financial intermediation, insurance, real estate & business services sector (40.9%) followed by Wholesale & retail trade, catering & accommodation (18.0%); and the Agriculture, forestry & fishing (12.1%), as shown in *Table A4.1.2*.

The Financial intermediation, insurance, real estate & business services sector contributed R203.9 billion (41.9%) to Domestic VAT in 2022/23, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R55.8 billion (17.6%).

The Mining & quarrying sector had the second lowest number of active vendors at only 0.8% in 2022/23 and contributed R28.0 billion (5.8%) to the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R73.4 billion (23.2%). 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, 2022/23

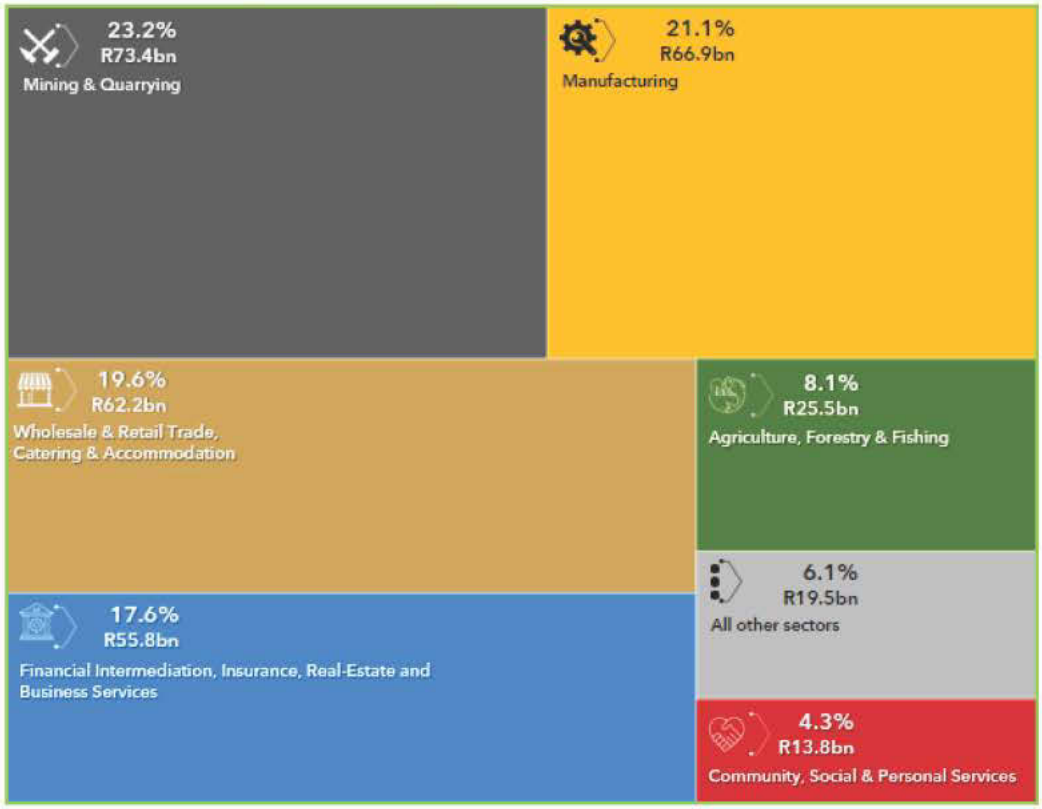


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The largest total VAT refunds as seen in Figure 4.2, were paid to the Mining & quarrying sector (23.2%), followed by the Manufacturing sector (21.1%); Wholesale & retail trade, catering & accommodation sector (19.6%); as well as the Financial intermediation, insurance, real estate & business services sector (17.6%).

The Mining & quarrying sector; Manufacturing; as well as the Wholesale & retail trade, catering & accommodation sectors benefited from zero-rated exports and sales; while the Financial intermediation, insurance, real estate & business services sector received substantial VAT refunds mainly due to vendors that offer services claiming high input tax on other goods and/services which led to the higher refunds for 2022/23.

Figure 4.2: VAT refunds by economic activity, 2022/23



By sector – including Import VAT

Table A4.2.6 provides an overview of declared Import VAT flows by SARS sector codes. Note that import declarations do not always translate immediately 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 the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), as indicated below, there is a close relationship between the two. In 2020/21, Import VAT amounts captured on bills of entry matched 100.0% of actual Import VAT collections; this ratio reached the lowest of 98.4% in 2019/20 (see *Table 4.2*).

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Table 4.2: Import VAT per bills of entry versus actual Import VAT collected, 2019/20 – 2022/23

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
2019/20	177 056	179 987	98.4%
2020/21	166 372	166 454	100.0%
2021/22	203 756	204 552	99.6%
2022/23	252 468	254 984	99.0%

After the inclusion of Import VAT for 2022/23, 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 R195.1 billion. The inclusion of Import VAT in an overall view of vendors in 2022/23 reflects a more accurate picture of the performance of VAT; for example, the contribution of the Wholesale & retail trade, catering & accommodation sector increased significantly from R5.6 billion to R102.2 billion. The overall view of the Mining & quarrying sector, which had the highest net refund outflow in 2022/23 before the inclusion of Import VAT, improved as a result of the inclusion; the sector's net outflow decreased from R45.4 billion to R38.3 billion. In terms of the VAT system most of the import VAT is claimed as input tax.

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 any consecutive 12-month period exceeds or is likely to exceed R30 million, the vendor is required to account for and pay VAT every month. Some farming enterprises (certain farmers and micro-businesses with tax supplies less than R1.5 million in any consecutive period of 12 months) are allowed to pay VAT six-monthly (twice a year).

In 2022/23, 82.3% of vendors submitted returns bi-monthly and 15.9% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 15.9% of vendors that submitted returns monthly contributed 82.4% to Domestic VAT payments and accounted for 93.8% of the VAT refunds paid out (see *Table A4.2.1*).

Table A4.2.1 summaries the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2* to *A4.2.5* breaks down the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of the 75 873 vendors that fell in the monthly category in 2022/23 were in the Financing, insurance, real estate & business services sector (23.1%) followed by the Retail trade sector (12.1%) as well as Agencies and other services (11.2%).

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Figure 4.3: Distribution of the number of VAT vendors by payment category, 2021/22 and 2022/23



By type of enterprise

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise for 2019/20 to 2022/23. In 2022/23, 80.8% of active VAT vendors were companies and close corporations. They contributed 92.6% to Domestic VAT payments and received 92.8% of the VAT refunded. Although individuals (sole proprietors) composed 11.5% of active VAT vendors, they contributed only 1.9% to Domestic VAT payments and received just 0.7% of the VAT refunded.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or "credit input" method. This system that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed *input tax*) from the VAT charged on the supplies they make (VAT charged on supplies of goods and services is termed *output tax*). A VAT vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. The burden of VAT, therefore, rests on the final consumer while maintaining neutrality in the value-added business chain. However, as suggested above, input tax may not be claimed for some expenses. These include, for example, the VAT charged on the acquisition of motor cars (if the vendor is not in the business of acquiring and supplying motor cars) or entertainment expenses (if the vendor is not in the entertainment business).

VAT returns 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 submitted VAT returns (the relevant form is the VAT 201 form).

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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 and/or verification process;
- Declared VAT payable amounts may not have been paid or partially paid; in this case, the difference between actual payments and the applicable liability may be part of tax debt (process called debt equalisation); or
- Refunds may have been delayed because of additional verification, inspection or audit being finalised.

The total values for output tax and input tax declared are the sum of amounts reflected on all returns (given in *Table A4.4.1*), and hence include returns related to the intermediate demand 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, 2019/20 - 2022/23

Fiscal year	Standard rate (excl. capital goods and services and accommodation)	Standard rate (only capital goods and services)	Supply of accommodation	Adjustments[1]	Total output tax
			Rmillion		
2019/20	1 552 245	37 997	3 490	25 362	**1 619 095**
2020/21	1 479 182	32 496	1 520	16 956	**1 530 153**
2021/22	1 757 479	44 767	2 417	24 867	**1 829 530**
2022/23	2 001 771	53 834	4 178	21 223	**2 081 007**
			Percentage of total		
2019/20	95.9%	2.3%	0.2%	1.6%	**100.0%**
2020/21	96.7%	2.1%	0.1%	1.1%	**100.0%**
2021/22	96.1%	2.4%	0.1%	1.4%	**100.0%**
2022/23	96.2%	2.6%	0.2%	1.0%	**100.0%**

From 2019/20 to 2022/23, the supply of standard-rated goods and services contributed 96.2% on average to total output tax. The share of capital goods and accommodation supplied remained relatively stable over this period. Over the same period, the contribution of the supply of capital goods was below 2.7% in line with low capital investments due to the recovery of COVID-19 and prevailing economic conditions.

VALUE-ADDED TAX

Table 4.4: Input tax by class of supply, 2019/20 - 2022/23

Fiscal year	Claimed on capital goods and services	Claimed on capital goods imported	Claimed on other goods and services	Claimed on other goods imported	Claimed on adjustments[1]	Total input tax
			R million			
2019/20	112 430	7 183	1 171 475	150 697	16 819	**1 458 604**
2020/21	96 657	5 130	1 108 903	138 656	14 787	**1 364 133**
2021/22	106 913	5 797	1 336 343	173 293	15 797	**1 638 141**
2022/23	123 139	7 164	1 541 050	216 694	17 206	**1 905 253**
			Percentage of total			
2019/20	7.7%	0.5%	80.3%	10.3%	1.2%	**100.0%**
2020/21	7.1%	0.4%	81.3%	10.2%	1.1%	**100.0%**
2021/22	6.5%	0.4%	81.6%	10.6%	1.0%	**100.0%**
2022/23	6.5%	0.4%	80.9%	11.4%	0.9%	**100.0%**

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

As was the case in previous years, the largest portion of input tax claimed relates to the purchase of other goods and services; in 2022/23, this class (or group) of supply accounted for 80.9% as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 6.5% of the input tax and imports (capital goods and other goods) for 11.7% 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 2022/23 amounted to R216.7 billion, while the total value of Import VAT on bill of entry declarations totalled R252.5 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 input costs, ordinary and capital expenses differ from one period to the next depending on business decisions made on VAT-able expenses and on non-VAT-able expenses.

Table 4.5: Output/input tax declared for R1 Domestic VAT payable and VAT refundable, 2019/20 - 2022/23

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
2019/20	-1.81	2.81	1.00	-1.87	0.87	-1.00
2020/21	-1.79	2.79	1.00	-1.99	0.99	-1.00
2021/22	-1.91	2.91	1.00	-1.99	0.99	-1.00
2022/23	-2.08	3.08	1.00	-2.08	1.08	-1.00

For each R1 in Domestic VAT declared in 2022/23:

- R3.08 in output tax was declared (R1 678.9 billion ÷ R545.0 billion); and
- R2.08 in input tax was claimed (R1 133.9 billion ÷ R545.0 billion); (see *Table A4.4.2*).

For each R1 in VAT refund claimed in 2022/23:

- R1.08 in output tax was declared (R399.2 billion ÷ R369.2 billion); and
- R2.08 in input tax was claimed (R768.4 billion ÷ R369.2 billion); (see *Table A4.4.3*).

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Some sectors deviate significantly from these nationally aggregated ratios. The Mining & quarrying sector, for example, which received refunds of R73.4 billion in 2022/23, declared only R0.45 in output tax and claimed R1.45 in input tax for each R1 of VAT refunds claimed.

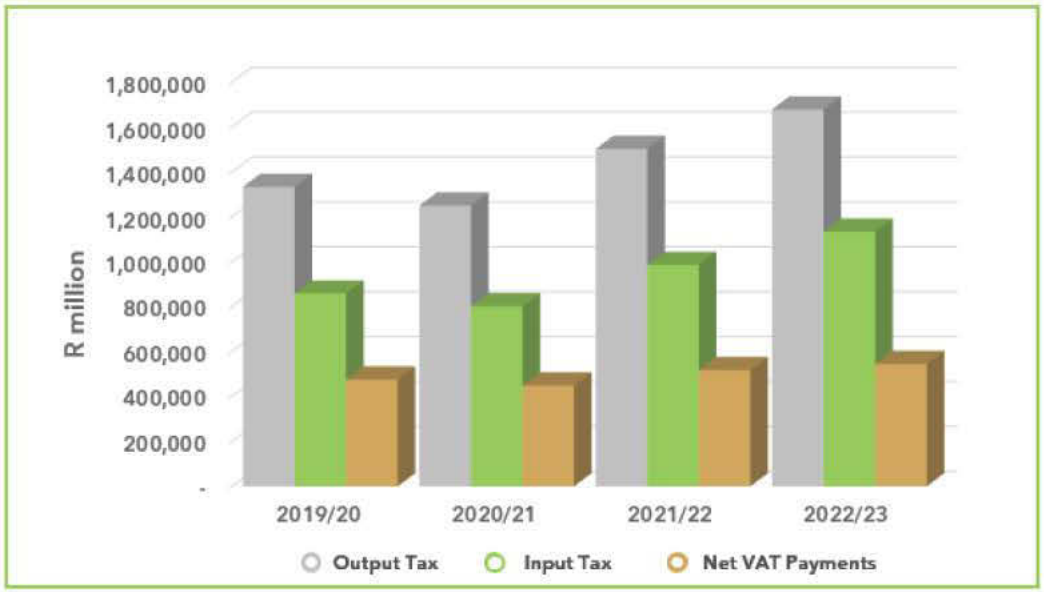
Changes in output and input tax ratio per R1 of VAT payable or refundable are influenced by the following factors:

- changes in standard sales (output tax) for a given ratio of input costs claimed, or
- changes in inventory levels (increase in stock levels associated with higher claims for input costs and depletion of stock or vice versa), or
- changes in expense input costs such as administrative, rentals, maintenance and reparations for a given amount of standard sales, or
- changes in investment expenditure (claim for capital cost), or
- changes in import values (volume and rand values based on exchange value of the rand), or
- changes in zero-rated sales and exports for a given input cost ratio.

Tables A4.5.1 and *A4.5.2* show these ratios for each sector.

The input tax and output tax relationship are shown further in *Figure 4.4.* The increase in all components is observed in 2022/22 is mainly due to the increase in the Consumer Price Index and Produce Price Index.

Figure 4.4: Composition of Domestic VAT payable (output/input), 2019/20 – 2022/23



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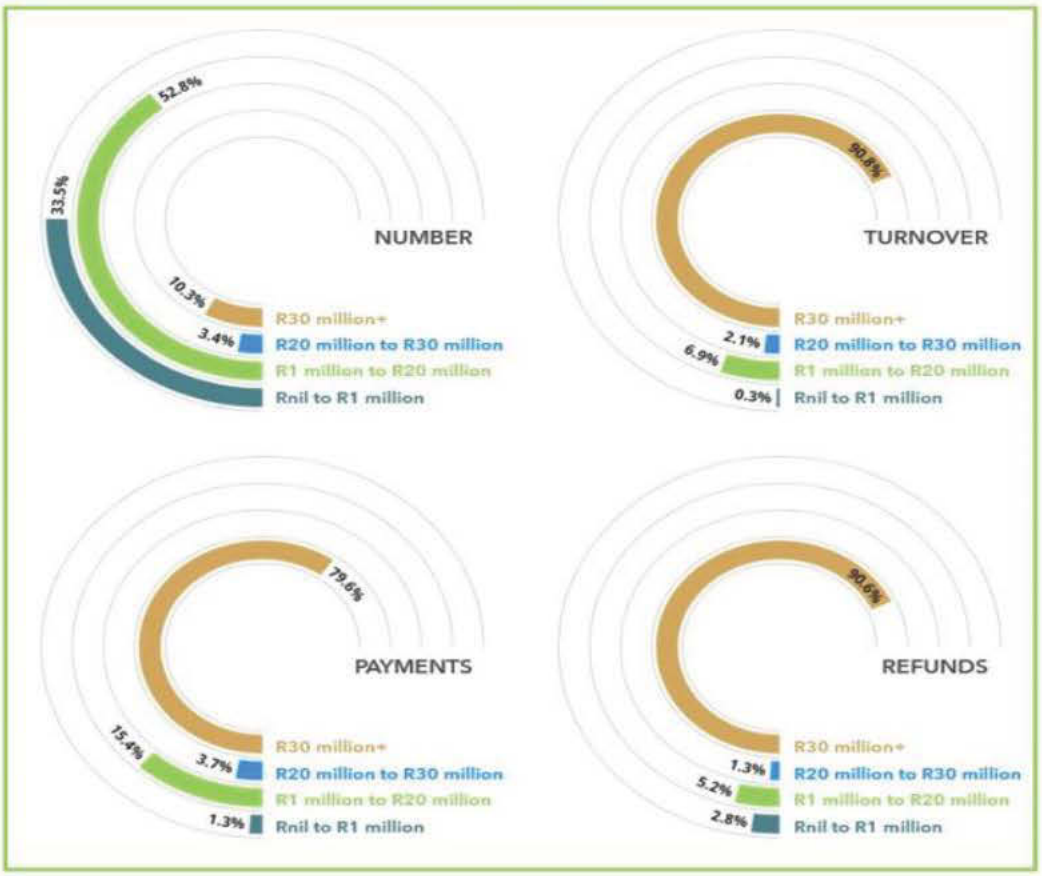
DISTRIBUTION OF VENDORS BY TURNOVER GROUP

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

In 2022/23, 33.5% of vendors had a turnover of R1 million or less i.e., below the mandatory VAT registration threshold. However, these vendors accounted for only 1.3% of Domestic VAT payments and 2.8% of VAT refunded. In contrast, 3.8% of VAT vendors who had an annual turnover greater than R100 million accounted for 67.2% of Domestic VAT payments and 84.3% of VAT refunded, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2022/23



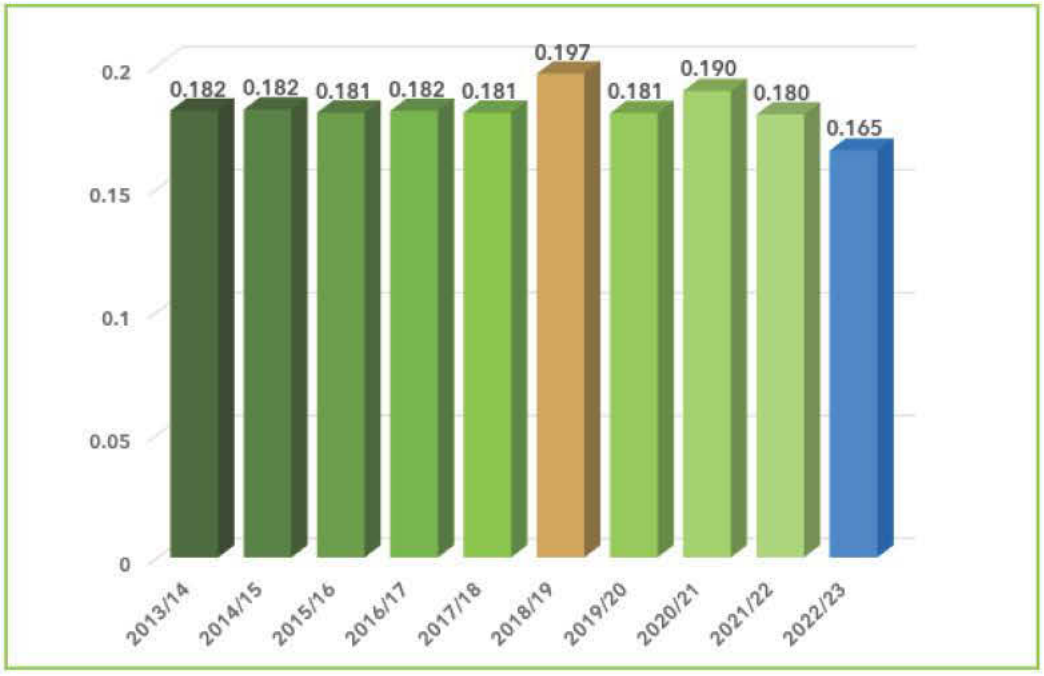
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VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

The VAT efficiency factor measures the value of VAT payments made relative to the turnover per percentage point of the VAT rate. A higher rate indicates improved tax administration. However, economic and policy outcomes affecting payments relative to turnover are also determined by factors such as the level of VAT refunds that are a function of the level of investment in the economy, the level of zero-rated sales and the change in export earnings.

The VAT efficiency ratios for the period between 2013/14 and 2022/23 remained stable with small annual changes to this ratio except for the 2018/19 fiscal year when the efficiency ratio was higher than the mean. The higher ratio was mainly policy driven by the 1 percentage point increase in the standard VAT rate. The 2022/23 fiscal year ratio recorded the lowest ratio in the 10 years, mainly due to significant increases in the sale of zero-rated goods relative to standard goods and the higher annual increase in input tax relative to the annual increase in output tax; as well as the reduction in production in the mining sector impacted significantly by power cuts and high input costs.

Figure 4.6: VAT efficiency factors based on turnover, 2013/14 – 2022/23



TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2013/14 TO 2022/23

A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2013/14 to 2022/23 were grouped by turnover intervals per fiscal year. There were 222 785 vendors that met the criteria set for the cohort population. Their distribution, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2013/14 to 2022/23.

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The number of vendors per turnover grouping as per the base year changed annually due to some vendors migrating between the turnover groups. The 10-year series on vendor count is found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year 2013/14 and the most recent year 2022/23 is negative for most of the lower base turnover segments ranging from the R50 001 to R100 000 turnover bracket to the R3 000 001 to R5 000 000 turnover bracket, as shown in *Table A4.7.2*. The R5 million+ grouping increased in number, with the three largest turnover groupings from R30 000 001 to R100 000 000+ growing by a CAGR ranging from 3.0% to 5.8%.

The growth in numbers of the nil and R1 to R50 000 turnover groups recorded a CAGR of 7.0% and 1.2% respectively between the base year 2013/14 and the most recent year 2022/23. However, that growth did not occur evenly throughout the decade as shown in the distribution trends in *Table 4.7.1*. For the nil turnover grouping, the number decreased compared to the previous year in three of the 10 years as seen in *Figure 4.7* below. 2014/15 marked the highest decrease in the 10 years when the number of vendors with nil returns decreased by 30.4%. The size of this group increased significantly in 2018/19 and from 2020/21 to 2022/23. The latter years were aggravated by the impact of the COVID-19 lockdown restrictions.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2013/14 – 2022/23 (10-year cohort)



The turnover levels during the 10-year period increased for the groups of vendors with turnovers of more than R5 million in the base year 2013/14 as well as in the most recent year 2022/23. All groups of vendors with a turnover of less than R5 million in 2013/14 and in 2022/23 recorded decreased turnover levels. The cumulative turnover of the 10-year cohort increased by a CAGR of 7.1% from R8.3 trillion in 2013/14 to R15.4 trillion in 2022/23, as shown in *Table A4.7.2*. The total Domestic VAT payments for the cohort of the 222 785 vendors increased by a CAGR of 6.6%, from R199.7 billion to R356.1 billion during the same period. VAT refunded to these vendors grew by a CAGR of 7.7% from R128.1 billion to R249.2 billion. This confirms that real growth in the economy has remained subdued

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over the decade. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3* to *A4.7.11*.

An analysis of the percentage change in vendor count by turnover for 2022/23 compared to 2013/14 show a decline for those vendors with a non-zero-base turnover of less than R5 million per annum except for the R1 to R50 000 group; compared to an increase in the number of vendors with a base turnover more than 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 16.7% decline in these numbers was recorded for 2022/23 compared to 2013/14.

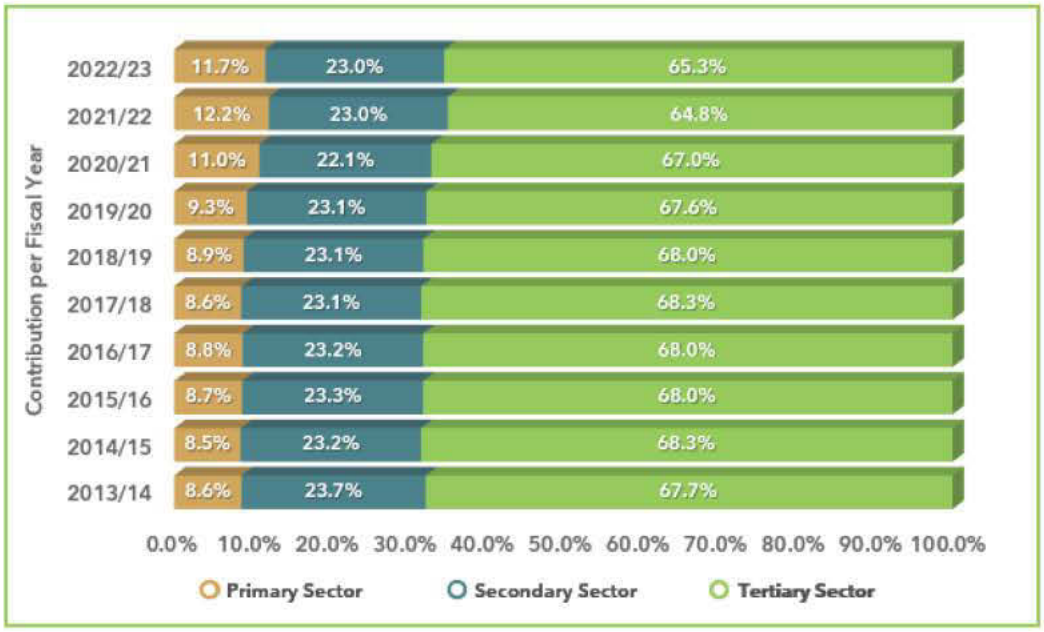
Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2013/14 – 2022/23 (10-year cohort)

Turnover group	2013/14			2022/23					
	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	% Change in No. of Vendors	% Change in Average Turnover	Average Turnover CAGR
A: = 0	3 894	–	–	7 134	–	–	83.2%		
B: 1 to 50 000	3 535	103	29 165	3 926	98	24 893	11.1%	-14.7%	-1.7%
C: 50 001 to 100 000	5 423	401	73 936	4 414	324	73 494	-18.6%	-0.6%	-0.1%
D: 100 001 to 200 000	9 503	1 418	149 236	8 021	1 197	149 260	-15.6%	0.0%	0.0%
E: 200 001 to 300 000	8 311	2 071	249 242	7 201	1 798	249 712	-13.4%	0.2%	0.0%
F: 300 001 to 500 000	13 682	5 436	397 282	12 043	4 788	397 582	-12.0%	0.1%	0.0%
G: 500 001 to 700 000	11 344	6 778	597 516	9 860	5 899	598 232	-13.1%	0.1%	0.0%
H: 700 001 to 1 000 000	14 343	12 132	845 837	12 187	10 295	844 788	-15.0%	-0.1%	0.0%
I: 1 000 001 to 2 000 000	33 753	49 054	1 453 317	28 102	41 015	1 459 522	-16.7%	0.4%	0.0%
J: 2 000 001 to 3 000 000	20 972	51 660	2 463 282	18 133	44 792	2 470 166	-13.5%	0.3%	0.0%
K: 3 000 001 to 5 000 000	24 400	95 077	3 896 601	22 553	88 019	3 902 745	-7.6%	0.2%	0.0%
L: 5 000 001 to 10 000 000	25 983	183 867	7 076 423	27 274	194 729	7 139 722	5.0%	0.9%	0.1%
M: 10 000 001 to 14 000 000	9 778	115 496	11 811 838	11 085	131 100	11 826 786	13.4%	0.1%	0.0%
N: 14 000 001 to 20 000 000	8 658	144 783	16 722 448	10 058	168 555	16 758 330	16.2%	0.2%	0.0%
O: 20 000 001 to 30 000 000	7 644	186 790	24 436 136	9 318	227 920	24 460 232	21.9%	0.1%	0.0%
P: 30 000 001 to 50 000 000	7 135	276 544	38 758 811	9 316	363 995	39 072 051	30.6%	0.8%	0.1%
Q: 50 000 001 to 100 000 000	6 717	470 288	70 014 531	9 394	660 515	70 312 471	39.9%	0.4%	0.0%
R: 100 000 001 +	7 710	6 670 736	865 205 660	12 766	13 408 098	1 050 297 501	65.6%	21.4%	2.2%
Total	**222 785**	**8 272 633**	**37 132 810**	**222 785**	**15 353 138**	**68 914 595**	**0.0%**	**85.6%**	**7.1%**

With respect to the average turnover per vendor, a comparison of 2013/14 to 2022/23 show that the highest increase of 21.4% was recorded by those vendors with a base turnover of more than R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R50 000, R50 000 and R100 000 as well as between R700 001 and R1 000 0000 per annum. Effectively, there was minimal growth of average turnover for other groupings ranging from 0% to 0.9%. As might be expected, the average turnover CAGR for all turnover groupings ranged from -1.7% to 2.2%. The significant average total turnover percentage change of 85.6% is mainly due to inflationary growth of turnover over the decade for the 222 785 vendors under consideration, as well as the 1 percentage change in the VAT rate effected in 2018/19.

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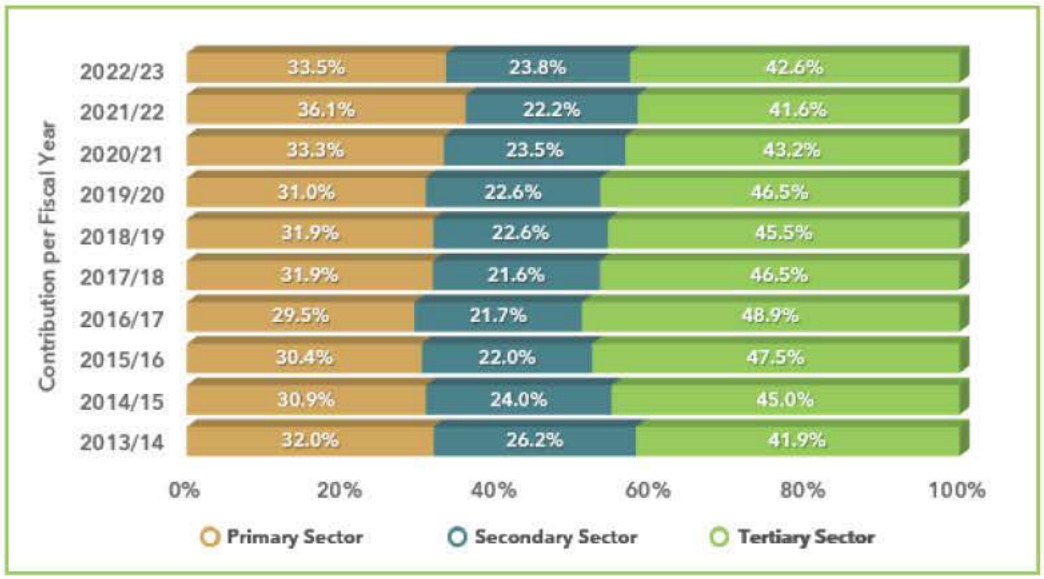
Figure 4.8: Distribution of sector contribution to Domestic VAT payments for 2013/14 - 2022/23



Macroeconomically, the primary sector's contribution to Domestic VAT has increased from 8.6% in 2013/14 to 11.7% in 2022/23 as seen in *Figure 4.8*. The secondary sector averaged to 23.1% throughout the 10-year period, remaining steady throughout all the fiscal years except for 2020/21 which was below average mainly due to the COVID-19 pandemic, the Electricity, gas and water sub-sector recorded the highest growth in the 10 years period from 1.9% in 2013/14 to 4.3% in 2022/23. On the other hand, the contribution of the tertiary sector has been steady averaging a contribution of 67.3% during this 10-year period, the Financial intermediation, insurance, real-estate and business services sector contribution declined by 1.7% from 40.9% in 2013/14 to 39.2% in 2022/23. Inversely, the primary sector contributed more than 11.0% in those two years as the Mining & quarrying picked up post the COVID-19 restrictions, hence ended in a higher-than-usual VAT payment position. This detail is available in *Table A4.7.7*.

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Figure 4.9: Distribution of sector contribution to VAT refunds for 2013/14 - 2022/23



Notably, the share of the tertiary sector on VAT refunds averaged to 44.9% in the 10 years period with 4 of the 10 years being below average that includes 2022/23 a share of 42.6%. While the primary sector's share increased to 33.5% in 2022/23 from 32.0% achieved in 2013/14. The biggest drivers of VAT refund pay-outs are Mining & quarrying, which is in the Primary sector, averaging 24.8%; Manufacturing, which is in the Secondary sector, with a share of 20.6%; as well as Wholesale & retail trade, catering & accommodation which is in the Tertiary sector following closely with a share averaging over 19.9%. This is due to large volumes of zero-rated exports and sales in these sectors. These trends are observed in Table A4.7.9.

Table A4.1.1: VAT: Payments and refunds by sector, 2019/20 – 2022/23

Fiscal year	2019/20			2020/2021			2021/2022			2022/2023		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	45 777	38 402	-12 159	47 967	41 384	-11 367	51 812	48 375	-14 138	52 915	56 775	-18 444
Agriculture, forestry and fishing[2]	56 551	16 964	-17 774	56 029	17 165	-19 122	58 264	19 559	-22 552	57 832	21 784	-25 527
Bricks, ceramic, glass, cement and similar products	1 758	1 167	-404	1 743	1 240	-345	1 892	1 352	-398	1 880	1 421	-436
Catering and accommodation	13 843	6 459	-1 040	13 235	3 809	-1 141	13 699	5 656	-1 027	14 245	7 474	-977
Chemicals and chemical, rubber and plastic products	4 085	7 249	-5 474	4 175	7 263	-7 809	4 427	8 282	-7 988	4 585	9 974	-9 510
Clothing and footwear	1 679	1 164	-303	1 664	1 024	-310	1 807	1 140	-330	1 810	1 202	-547
Coal and petroleum products	1 024	1 633	-7 478	1 076	2 083	-6 478	1 181	2 192	-8 748	1 200	1 592	-14 489
Construction	34 282	21 907	-6 859	34 253	18 999	-5 587	36 737	21 365	-4 818	37 832	23 377	-5 290
Educational services	2 148	930	-224	2 144	890	-207	2 250	1 026	-253	2 295	1 182	-265
Electricity, gas and water[2]	2 014	12 385	-2 716	2 133	12 377	-2 927	2 327	17 035	-1 639	2 459	20 038	-3 023
Financing, insurance, real estate and business services[2]	139 281	127 522	-27 744	137 211	124 411	-26 821	139 602	135 160	-31 592	141 657	146 217	-36 837
Food, drink and tobacco	4 669	17 138	-6 240	4 788	15 255	-7 955	5 249	18 634	-7 925	5 371	19 034	-10 454
Leather, leather goods and fur (excl. footwear & clothing)	283	169	-74	289	136	-88	350	169	-109	320	216	-132
Machinery and related items	8 433	9 603	-5 191	8 493	9 397	-4 462	9 062	10 556	-5 343	9 617	11 018	-7 273
Medical, dental and other health and veterinary services	17 173	13 013	-1 202	17 461	11 674	-763	18 101	13 985	-829	19 186	15 106	-742
Metal (including metal products)	2 028	2 283	-10 879	1 989	2 810	-10 278	2 102	2 862	-11 297	2 128	3 354	-11 777
Metal products (except machinery and equipment)	4 592	3 911	-1 643	4 448	3 509	-1 719	4 638	4 204	-1 561	4 653	4 408	-1 700
Mining and quarrying	3 397	15 873	-50 953	3 438	21 525	-50 520	4 388	28 477	-65 607	3 950	28 017	-73 433
Other manufacturing industries	4 129	3 619	-4 040	4 142	3 308	-4 723	4 299	3 677	-5 317	4 295	4 211	-6 159
Paper, printing and publishing	3 611	3 365	-790	3 505	3 009	-894	3 632	3 337	-728	3 628	3 386	-1 113
Personal and household services	3 705	1 237	-127	3 665	1 098	-131	3 888	1 300	-138	4 137	1 468	-170
Public administration	662	4 540	-10 800	630	4 455	-9 940	649	6 181	-10 264	633	6 655	-10 771
Recreation and cultural services	3 789	4 641	-560	3 674	3 266	-494	3 819	4 724	-592	3 999	4 580	-877
Research and scientific institutes	777	759	-369	810	745	-331	843	870	-407	873	892	-498
Retail trade	36 176	24 310	-7 743	35 513	25 562	-8 249	36 361	26 193	-8 084	36 316	27 298	-11 216
Scientific, optical and similar equipment	794	1 102	-461	823	1 058	-386	876	1 286	-371	915	1 320	-472
Social and related community services	2 588	802	-730	2 598	691	-937	2 694	907	-836	2 713	838	-940
Specialised repair services	7 037	2 592	-745	6 894	2 216	-401	6 999	2 623	-468	6 906	2 700	-517
Textiles	1 234	1 127	-650	1 245	1 194	-707	1 308	1 301	-789	1 395	1 144	-1 054
Transport equipment	1 479	1 366	-1 008	1 497	1 491	-931	1 649	1 638	-1 169	1 670	2 171	-1 460
Transport, storage and communications	13 858	23 433	-8 436	13 982	21 334	-7 256	14 813	22 634	-7 263	15 075	25 782	-11 149
Vehicles, parts and accessories	5 809	6 555	-25 719	6 027	6 945	-23 153	6 641	7 058	-25 913	6 858	7 437	-30 793
Wholesale trade	20 623	19 228	-12 104	20 481	20 764	-13 135	21 318	22 189	-14 381	21 904	22 904	-18 712
Wood, wood products and furniture	2 450	1 179	-224	2 401	984	-207	2 561	1 188	-249	2 530	1 214	-274
Total	**451 738**	**397 630**	**-232 862**	**450 423**	**393 069**	**-229 774**	**470 238**	**447 136**	**-263 123**	**477 782**	**486 193**	**-317 032**

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

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

Table A4.1.1: VAT: Payments and refunds by sector, 2019/20 – 2022/23 *(continued)*

Sector	2019/20			2020/2021			2021/2022			2022/2023		
Percentage of total	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agencies and other services[1]	10.1%	9.7%	5.2%	10.6%	10.5%	4.9%	11.0%	10.8%	5.4%	11.1%	11.7%	5.8%
Agriculture, forestry and fishing[2]	12.5%	4.3%	7.6%	12.4%	4.4%	8.3%	12.4%	4.4%	8.6%	12.1%	4.5%	8.1%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%
Catering and accommodation	3.1%	1.6%	0.4%	2.9%	1.0%	0.5%	2.9%	1.3%	0.4%	3.0%	1.5%	0.3%
Chemicals and chemical, rubber and plastic products	0.9%	1.8%	2.4%	0.9%	1.8%	3.4%	0.9%	1.9%	3.0%	1.0%	2.1%	3.0%
Clothing and footwear	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.2%	0.2%
Coal and petroleum products	0.2%	0.4%	3.2%	0.2%	0.5%	2.8%	0.3%	0.5%	3.3%	0.3%	0.3%	4.6%
Construction	7.6%	5.5%	2.9%	7.6%	4.8%	2.4%	7.8%	4.8%	1.8%	7.9%	4.8%	1.7%
Educational services	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
Electricity, gas and water[2]	0.4%	3.1%	1.2%	0.5%	3.1%	1.3%	0.5%	3.8%	0.6%	0.5%	4.1%	1.0%
Financing, insurance, real estate and business services[2]	30.8%	32.1%	11.9%	30.5%	31.7%	11.7%	29.7%	30.2%	12.0%	29.6%	30.1%	11.6%
Food, drink and tobacco	1.0%	4.3%	2.7%	1.1%	3.9%	3.5%	1.1%	4.2%	3.0%	1.1%	3.9%	3.3%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Machinery and related items	1.9%	2.4%	2.2%	1.9%	2.4%	1.9%	1.9%	2.4%	2.0%	2.0%	2.3%	2.3%
Medical, dental and other health and veterinary services	3.8%	3.3%	0.5%	3.9%	3.0%	0.3%	3.8%	3.1%	0.3%	4.0%	3.1%	0.2%
Metal (including metal products)	0.4%	0.6%	4.7%	0.4%	0.7%	4.5%	0.4%	0.6%	4.3%	0.4%	0.7%	3.7%
Mining and quarrying	0.8%	4.0%	21.9%	0.8%	5.5%	22.0%	0.9%	6.4%	24.9%	0.8%	5.8%	23.2%
Other manufacturing industries	0.9%	0.9%	1.7%	0.9%	0.8%	2.1%	0.9%	0.8%	2.0%	0.9%	0.9%	1.9%
Paper, printing and publishing	0.8%	0.8%	0.3%	0.8%	0.8%	0.4%	0.8%	0.7%	0.3%	0.8%	0.7%	0.4%
Personal and household services	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%	0.9%	0.3%	0.1%
Public administration	0.1%	1.1%	4.6%	0.1%	1.1%	4.3%	0.1%	1.4%	3.9%	0.1%	1.4%	3.4%
Recreation and cultural services	0.8%	1.2%	0.2%	0.8%	0.8%	0.2%	0.8%	1.1%	0.2%	0.8%	0.9%	0.3%
Research and scientific institutes	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Retail trade	8.0%	6.1%	3.3%	7.9%	6.5%	3.6%	7.7%	5.9%	3.1%	7.6%	5.6%	3.5%
Scientific, optical and similar equipment	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.1%	0.2%	0.3%	0.1%
Social and related community services	0.6%	0.2%	0.3%	0.6%	0.2%	0.4%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services	1.6%	0.7%	0.3%	1.5%	0.6%	0.2%	1.5%	0.6%	0.2%	1.4%	0.6%	0.2%
Textiles	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.3%
Transport equipment	0.3%	0.3%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.5%
Transport, storage and communications	3.1%	5.9%	3.6%	3.1%	5.4%	3.2%	3.2%	5.1%	2.8%	3.2%	5.3%	3.5%
Vehicles, parts and accessories	1.3%	1.6%	11.0%	1.3%	1.8%	10.1%	1.4%	1.6%	9.8%	1.4%	1.5%	9.7%
Wholesale trade	4.6%	4.8%	5.2%	4.5%	5.3%	5.7%	4.5%	5.0%	5.5%	4.6%	4.7%	5.9%
Wood, wood products and furniture	0.5%	0.3%	0.1%	0.5%	0.3%	0.1%	0.5%	0.3%	0.1%	0.5%	0.2%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A4.1.2: VAT: Payments and refunds by economic activity, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Economic activity[1]	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Primary sector	**59 948**	**32 837**	**-68 727**	**59 467**	**38 689**	**-69 642**	**62 652**	**48 036**	**-88 159**	**61 782**	**49 801**	**-98 960**
Agriculture, forestry and fishing	56 551	16 964	-17 774	56 029	17 165	-19 122	58 264	19 559	-22 552	57 832	21 784	-25 527
Mining and quarrying	3 397	15 873	-50 953	3 438	21 525	-50 520	4 388	28 477	-65 607	3 950	28 017	-73 433
Secondary sector	**78 544**	**90 367**	**-54 434**	**78 664**	**85 136**	**-55 805**	**84 097**	**100 218**	**-58 779**	**86 288**	**109 082**	**-75 163**
Manufacturing[2]	42 248	56 075	-44 860	42 278	53 761	-47 291	45 033	61 818	-52 322	45 997	65 667	-66 850
Electricity, gas and water	2 014	12 385	-2 716	2 133	12 377	-2 927	2 327	17 035	-1 639	2 459	20 038	-3 023
Construction	34 282	21 907	-6 859	34 253	18 999	-5 587	36 737	21 365	-4 818	37 832	23 377	-5 290
Tertiary sector	**313 246**	**274 425**	**-109 701**	**312 292**	**269 243**	**-104 326**	**323 489**	**298 882**	**-116 185**	**329 712**	**327 310**	**-142 909**
Wholesale and retail trade, catering and accommodation[3]	83 488	59 146	-47 351	82 150	59 296	-46 079	85 018	63 720	-49 873	86 229	67 813	-62 215
Transport, storage and communication	13 858	23 433	-8 436	13 982	21 334	-7 256	14 813	22 634	-7 263	15 075	25 782	-11 149
Financial intermediation, insurance, real-estate and business services[4]	185 835	166 683	-40 273	185 988	166 540	-38 519	192 257	184 406	-46 138	195 445	203 884	-55 779
Community, social and personal services[5]	30 065	25 164	-13 641	30 172	22 073	-12 473	31 401	28 123	-12 912	32 963	29 830	-13 766
Total	**451 738**	**397 630**	**-232 862**	**450 423**	**393 069**	**-229 774**	**470 238**	**447 136**	**-263 123**	**477 782**	**486 193**	**-317 032**
Percentage of total												
Primary sector	**13.3%**	**8.3%**	**29.5%**	**13.2%**	**9.8%**	**30.3%**	**13.3%**	**10.7%**	**33.5%**	**12.9%**	**10.2%**	**31.2%**
Agriculture, forestry and fishing	12.5%	4.3%	7.6%	12.4%	4.4%	8.3%	12.4%	4.4%	8.6%	12.1%	4.5%	8.1%
Mining and quarrying	0.8%	4.0%	21.9%	0.8%	5.5%	22.0%	0.9%	6.4%	24.9%	0.8%	5.8%	23.2%
Secondary sector	**17.4%**	**22.7%**	**23.4%**	**17.5%**	**21.7%**	**24.3%**	**17.9%**	**22.4%**	**22.3%**	**18.1%**	**22.4%**	**23.7%**
Manufacturing	9.4%	14.1%	19.3%	9.4%	13.7%	20.6%	9.6%	13.8%	19.9%	9.6%	13.5%	21.1%
Electricity, gas and water	0.4%	3.1%	1.2%	0.5%	3.1%	1.3%	0.5%	3.8%	0.6%	0.5%	4.1%	1.0%
Construction	7.6%	5.5%	2.9%	7.6%	4.8%	2.4%	7.8%	4.8%	1.8%	7.9%	4.8%	1.7%
Tertiary sector	**69.3%**	**69.0%**	**47.1%**	**69.3%**	**68.5%**	**45.4%**	**68.8%**	**66.8%**	**44.2%**	**69.0%**	**67.3%**	**45.1%**
Wholesale and retail trade, catering and accommodation	18.5%	14.9%	20.3%	18.2%	15.1%	20.1%	18.1%	14.3%	19.0%	18.0%	13.9%	19.6%
Transport, storage and communication	3.1%	5.9%	3.6%	3.1%	5.4%	3.2%	3.2%	5.1%	2.8%	3.2%	5.3%	3.5%
Financial intermediation, insurance, real-estate and business services	41.1%	41.9%	17.3%	41.3%	42.4%	16.8%	40.9%	41.2%	17.5%	40.9%	41.9%	17.6%
Community, social and personal services	6.7%	6.3%	5.9%	6.7%	5.6%	5.4%	6.7%	6.3%	4.9%	6.9%	6.1%	4.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. 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, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Payment category[1]	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A: Bi-monthly (Jan)	165 298	31 412	-7 717	165 345	27 905	-6 727	173 714	33 979	-7 751	179 836	38 756	-8 990
B: Bi-monthly (Feb)	202 327	38 216	-9 927	201 389	34 429	-8 628	208 766	41 077	-9 796	213 583	46 692	-10 697
C: Monthly	75 054	327 744	-215 109	74 991	330 469	-214 316	79 104	371 789	-245 465	75 873	400 430	-297 219
D: 6-monthly	8 171	197	-96	7 799	196	-90	7 747	211	-103	7 619	223	-114
E: Annually	887	61	-13	897	70	-13	905	79	-7	869	92	-11
Total	**451 738**	**397 630**	**-232 862**	**450 423**	**393 069**	**-229 774**	**470 238**	**447 136**	**-263 123**	**477 782**	**486 193**	**-317 032**
Percentage of total												
A: Bi-monthly (Jan)	36.6%	7.9%	3.3%	36.7%	7.1%	2.9%	36.9%	7.6%	2.9%	37.6%	8.0%	2.8%
B: Bi-monthly (Feb)	44.8%	9.6%	4.3%	44.7%	8.8%	3.8%	44.4%	9.2%	3.7%	44.7%	9.6%	3.4%
C: Monthly	16.6%	82.4%	92.4%	16.6%	84.1%	93.3%	16.8%	83.1%	93.3%	15.9%	82.4%	93.8%
D: 6-monthly	1.8%	0.0%	0.0%	1.7%	0.0%	0.0%	1.6%	0.0%	0.0%	1.6%	0.0%	0.0%
E: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. Payment categories as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Number of vendors	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Payments (Rmillion)	Refunds (Rmillion)	Number of vendors	Payments (Rmillion)	Refunds (Rmillion)
Agencies and other services[1]	7 911	31 452	-9 996	8 177	34 714	-9 526	8 509	40 014	-11 979	8 474	46 768	-16 196
Agriculture, forestry and fishing[2]	6 295	11 450	-13 728	6 356	11 522	-15 037	7 600	13 293	-17 680	6 529	14 916	-20 128
Bricks, ceramic, glass, cement and similar products	395	926	-346	382	1 038	-292	431	1 083	-350	377	1 130	-389
Catering and accommodation	1 440	3 998	-452	1 426	2 359	-639	1 457	3 465	-402	1 458	4 631	-422
Chemicals and chemical, rubber and plastic products	1 308	6 688	-5 333	1 300	6 684	-7 700	1 336	7 639	-7 835	1 317	9 266	-9 246
Clothing and footwear	304	948	-277	306	857	-287	357	936	-300	304	966	-517
Coal and petroleum products	606	1 571	-7 432	648	2 029	-6 445	691	2 119	-8 722	687	1 503	-14 457
Construction	5 586	16 976	-5 261	5 536	14 841	-4 605	5 747	16 197	-3 711	5 533	17 394	-4 243
Educational services	261	518	-135	266	530	-138	274	607	-191	260	697	-179
Electricity, gas and water[2]	416	12 149	-2 632	438	12 143	-2 828	470	16 735	-1 489	471	19 647	-2 790
Financing, insurance, real estate and business services[2]	18 052	101 019	-22 925	17 785	100 369	-22 847	17 847	107 036	-27 221	17 527	114 878	-31 735
Food, drink and tobacco	1 258	16 671	-6 069	1 269	14 852	-7 792	1 411	18 115	-7 742	1 308	18 439	-10 223
Leather, leather goods and fur (excl. footwear & clothing)	54	126	-65	52	105	-81	103	124	-101	63	162	-116
Machinery and related items	1 863	8 296	-4 966	1 860	8 212	-4 264	1 952	9 046	-5 125	1 934	9 349	-6 928
Medical, dental and other health and veterinary services	989	7 727	-1 048	989	6 968	-600	1 049	8 305	-664	1 112	8 641	-563
Metal (including metal products)	667	2 043	-10 839	665	2 602	-10 247	705	2 597	-11 259	668	3 058	-11 732
Metal products (except machinery and equipment)	1 042	3 096	-1 577	1 005	2 829	-1 647	1 049	3 349	-1 483	1 011	3 450	-1 604
Mining and quarrying	1 492	15 445	-50 722	1 504	21 133	-50 336	2 203	27 963	-65 403	1 623	27 379	-73 202
Other manufacturing industries	831	3 062	-3 906	843	2 827	-4 600	858	3 076	-5 189	828	3 495	-6 003
Paper, printing and publishing	578	2 794	-733	573	2 580	-839	626	2 810	-676	580	2 790	-1 058
Personal and household services	238	631	-68	231	614	-79	247	679	-67	237	741	-106
Public administration	530	4 488	-10 779	501	4 408	-9 918	510	6 128	-10 228	499	6 596	-10 739
Recreation and cultural services	552	3 941	-375	536	2 802	-359	554	4 071	-455	568	3 760	-715
Research and scientific institutes	127	602	-333	135	595	-300	144	680	-356	137	680	-423
Retail trade	9 263	20 824	-6 987	9 201	22 474	-7 505	9 325	22 530	-7 301	9 156	23 352	-10 394
Scientific, optical and similar equipment	195	965	-429	205	935	-365	213	1 125	-350	205	1 156	-441
Social and related community services	429	459	-426	444	407	-616	457	584	-492	439	467	-557
Specialised repair services	708	1 495	-641	693	1 286	-338	700	1 531	-394	692	1 484	-432
Textiles	282	959	-621	280	1 047	-684	300	1 124	-764	275	948	-1 012
Transport equipment	311	1 186	-922	305	1 317	-857	356	1 415	-1 077	316	1 904	-1 362
Transport, storage and communications	3 218	21 429	-7 841	3 230	19 538	-6 709	3 347	20 412	-6 671	3 301	23 062	-10 484
Vehicles, parts and accessories	1 272	5 908	-25 609	1 299	6 350	-23 054	1 457	6 283	-25 777	1 331	6 540	-30 605
Wholesale trade	6 202	17 062	-11 464	6 184	18 807	-12 616	6 363	19 901	-13 799	6 267	20 377	-17 992
Wood, wood products and furniture	379	839	-173	367	694	-168	456	820	-210	386	806	-228
Total	**75 054**	**327 744**	**-215 109**	**74 991**	**330 469**	**-214 316**	**79 104**	**371 789**	**-245 465**	**75 873**	**400 430**	**-297 219**

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

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

Table A4.2.3: VAT: Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	18 412	3 343	-1 036	19 420	3 236	-942	21 230	4 021	-1 041	21 762	4 749	-1 052
Agriculture, forestry and fishing	13 422	1 619	-1 351	13 517	1 708	-1 383	14 205	2 000	-1 665	14 833	2 231	-1 928
Bricks, ceramic, glass, cement and similar products	634	107	-26	627	84	-27	684	117	-31	720	129	-30
Catering and accommodation	5 740	1 135	-270	5 459	669	-249	5 647	1 006	-287	5 975	1 309	-265
Chemicals and chemical, rubber and plastic products	1 335	265	-49	1 388	248	-52	1 517	295	-71	1 608	337	-176
Clothing and footwear	630	96	-15	626	72	-15	655	87	-14	698	106	-17
Coal and petroleum products	198	27	-22	200	23	-17	238	32	-14	249	38	-19
Construction	13 694	2 344	-776	13 740	1 932	-473	14 879	2 454	-531	15 579	2 823	-536
Educational services	911	178	-42	892	144	-35	937	183	-29	959	214	-29
Electricity, gas and water	788	113	-45	822	101	-57	918	136	-77	974	179	-144
Financing, insurance, real estate and business services	54 362	12 028	-2 160	53 726	10 944	-1 723	54 984	12 900	-2 005	56 368	14 365	-2 409
Food, drink and tobacco	1 636	219	-76	1 709	188	-72	1 855	237	-89	1 986	271	-109
Leather, leather goods and fur (excl. footwear & clothing)	114	22	-5	116	14	-3	118	23	-6	121	26	-10
Machinery and related items	3 081	576	-93	3 140	523	-92	3 362	694	-111	3 651	760	-175
Medical, dental and other health and veterinary services	7 604	2 480	-69	7 764	2 207	-74	8 116	2 656	-70	8 628	3 040	-83
Metal (including metal products)	647	118	-20	626	104	-12	648	126	-14	688	141	-19
Metal products (except machinery and equipment)	1 697	365	-27	1 625	297	-33	1 714	372	-38	1 733	428	-52
Mining and quarrying	864	196	-81	888	193	-75	1 038	246	-98	1 112	294	-116
Other manufacturing industries	1 635	277	-61	1 640	230	-63	1 705	290	-65	1 693	352	-64
Paper, printing and publishing	1 473	276	-27	1 437	212	-33	1 474	251	-25	1 476	293	-27
Personal and household services	1 633	284	-29	1 615	214	-27	1 742	278	-45	1 847	325	-36
Public administration	66	27	-13	64	23	-15	69	29	-25	70	30	-24
Recreation and cultural services	1 570	339	-89	1 510	224	-66	1 573	322	-70	1 670	398	-75
Research and scientific institutes	312	71	-23	323	68	-18	336	88	-25	354	97	-46
Retail trade	12 466	1 570	-373	12 164	1 353	-349	12 539	1 604	-373	12 680	1 770	-423
Scientific, optical and similar equipment	291	67	-22	290	59	-13	331	79	-6	343	83	-12
Social and related community services	1 139	189	-143	1 132	151	-141	1 194	175	-180	1 220	179	-194
Specialised repair services	2 976	520	-52	2 880	417	-33	2 946	501	-35	2 907	554	-48
Textiles	457	80	-19	461	63	-13	485	80	-15	545	94	-19
Transport equipment	555	91	-31	563	81	-33	610	110	-53	673	138	-47
Transport, storage and communications	5 006	904	-279	5 005	801	-262	5 362	984	-284	5 527	1 211	-297
Vehicles, parts and accessories	2 183	312	-53	2 279	281	-52	2 512	367	-71	2 700	426	-129
Wholesale trade	6 849	1 014	-308	6 785	902	-252	7 132	1 060	-271	7 516	1 169	-356
Wood, wood products and furniture	918	161	-30	912	136	-23	959	177	-20	971	196	-23
Total	**165 298**	**31 412**	**-7 717**	**165 345**	**27 905**	**-6 727**	**173 714**	**33 979**	**-7 751**	**179 836**	**38 756**	**-8 990**

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), 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	19 450	3 598	-1 127	20 367	3 426	-899	22 071	4 333	-1 118	22 676	5 247	-1 196
Agriculture, forestry and fishing	28 553	3 694	-2 598	28 260	3 734	-2 612	28 612	4 051	-3 104	28 754	4 408	-3 355
Bricks, ceramic, glass, cement and similar products	729	134	-31	734	118	-26	777	152	-18	783	162	-17
Catering and accommodation	6 663	1 326	-317	6 350	780	-253	6 595	1 186	-338	6 812	1 533	-290
Chemicals and chemical, rubber and plastic products	1 442	296	-91	1 487	331	-57	1 574	347	-81	1 660	372	-87
Clothing and footwear	745	120	-11	732	95	-9	795	118	-15	808	131	-13
Coal and petroleum products	220	35	-23	228	31	-16	252	40	-13	264	51	-13
Construction	14 999	2 587	-822	14 975	2 226	-509	16 107	2 713	-576	16 715	3 160	-510
Educational services	976	234	-47	986	216	-35	1 039	236	-33	1 076	272	-57
Electricity, gas and water	810	124	-39	873	132	-43	939	164	-73	1 014	213	-89
Financing, insurance, real estate and business services	66 106	14 428	-2 647	64 918	13 040	-2 238	65 984	15 159	-2 359	67 012	16 899	-2 684
Food, drink and tobacco	1 774	248	-94	1 809	215	-90	1 982	283	-95	2 076	323	-122
Leather, leather goods and fur (excl. footwear & clothing)	115	21	-4	121	17	-4	129	22	-3	136	27	-6
Machinery and related items	3 489	731	-132	3 493	662	-106	3 748	816	-106	4 032	909	-170
Medical, dental and other health and veterinary services	8 580	2 806	-85	8 708	2 499	-89	8 936	3 024	-95	9 446	3 426	-96
Metal (including metal products)	714	123	-21	698	104	-19	749	139	-23	772	155	-26
Metal products (except machinery and equipment)	1 853	450	-39	1 818	383	-39	1 875	483	-39	1 909	530	-44
Mining and quarrying	1 040	232	-151	1 045	199	-110	1 147	267	-106	1 214	344	-114
Other manufacturing industries	1 663	281	-74	1 659	251	-60	1 736	311	-64	1 774	364	-92
Paper, printing and publishing	1 560	294	-30	1 495	217	-22	1 532	277	-27	1 572	303	-29
Personal and household services	1 834	322	-30	1 819	269	-24	1 899	343	-26	2 053	402	-29
Public administration	66	25	-8	65	23	-7	70	24	-12	64	30	-8
Recreation and cultural services	1 666	361	-95	1 627	239	-70	1 691	331	-67	1 760	422	-88
Research and scientific institutes	338	86	-14	352	82	-14	363	103	-26	382	116	-30
Retail trade	14 445	1 916	-384	14 146	1 735	-395	14 495	2 060	-410	14 478	2 176	-400
Scientific, optical and similar equipment	308	69	-10	328	64	-7	332	82	-15	367	82	-19
Social and related community services	1 019	154	-161	1 021	133	-180	1 042	148	-164	1 053	192	-188
Specialised repair services	3 352	577	-51	3 320	513	-30	3 352	591	-39	3 306	662	-36
Textiles	495	88	-10	504	84	-11	523	97	-11	575	103	-23
Transport equipment	613	89	-54	627	93	-41	681	113	-39	679	129	-51
Transport, storage and communications	5 632	1 100	-315	5 742	995	-285	6 099	1 238	-308	6 241	1 509	-368
Vehicles, parts and accessories	2 354	335	-57	2 449	314	-47	2 672	407	-64	2 827	471	-60
Wholesale trade	7 571	1 153	-332	7 511	1 055	-267	7 822	1 227	-310	8 120	1 358	-364
Wood, wood products and furniture	1 153	179	-21	1 122	154	-16	1 146	191	-19	1 173	212	-23
Total	**202 327**	**38 216**	**-9 927**	**201 389**	**34 429**	**-8 628**	**208 766**	**41 077**	**-9 796**	**213 583**	**46 692**	**-10 697**

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), 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services[1]	4	8	–	3	8	–	2	8	–	3	11	–
Agriculture, forestry and fishing	8 281	202	-96	7 896	200	-90	7 847	216	-103	7 716	229	-116
Bricks, ceramic, glass, cement and similar products	–	–	–	–	–	–	–	–	–	–	–	–
Catering and accommodation	–	–	–	–	–	–	–	–	–	–	–	–
Chemicals and chemical, rubber and plastic products	–	–	–	–	–	–	–	–	–	–	–	–
Clothing and footwear	–	–	–	–	–	–	–	–	–	–	–	–
Coal and petroleum products	–	–	–	–	–	–	–	–	–	–	–	–
Construction	3	0	–	2	0	–	4	0	–	5	0	–
Educational services	–	–	–	–	–	–	–	–	–	–	–	–
Electricity, gas and water	–	–	–	–	–	–	–	–	–	–	–	–
Financing, insurance, real estate and business services	761	48	-13	782	58	-13	787	65	-7	750	75	-9
Food, drink and tobacco	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Leather, leather goods and fur (excl. footwear & clothing)	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	–	–	–	–	–	–	–	–	–	–	–	–
Medical, dental and other health and veterinary services	–	–	–	–	–	–	–	–	–	–	–	–
Metal (including metal products)	–	–	–	–	–	–	–	–	–	–	–	–
Metal products (except machinery and equipment)	–	–	–	–	–	–	–	–	–	–	–	–
Mining and quarrying	1	0	–	1	0	–	–	–	–	1	0	–
Other manufacturing industries	–	–	–	–	–	–	–	–	–	–	–	–
Paper, printing and publishing	–	–	–	–	–	–	–	–	–	–	–	–
Personal and household services	–	–	–	–	–	–	–	–	–	–	–	–
Public administration	–	–	–	–	–	–	–	–	–	–	–	–
Recreation and cultural services	1	0	–	1	0	–	1	0	–	1	0	–
Research and scientific institutes	–	–	–	–	–	–	–	–	–	–	–	–
Retail trade	2	0	–	2	0	–	2	0	–	2	0	–
Scientific, optical and similar equipment	–	–	–	–	–	–	–	–	–	–	–	–
Social and related community services	1	–	-0	1	–	-0	1	–	-0	1	0	–
Specialised repair services	1	0	–	1	0	–	1	0	–	1	0	–
Textiles	–	–	–	–	–	–	–	–	–	–	–	–
Transport equipment	–	–	–	2	0	–	2	0	-0	2	0	–
Transport, storage and communications	2	0	-0	5	0	-0	5	0	-0	6	0	-0
Vehicles, parts and accessories	–	–	–	–	–	–	–	–	–	–	–	–
Wholesale trade	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Wood, wood products and furniture	–	–	–	–	–	–	–	–	–	–	–	–
Other[2]	–	–	–	–	–	–	–	–	–	–	–	–
Total	**9 059**	**258**	**-109**	**8 698**	**266**	**-103**	**8 654**	**290**	**-111**	**8 490**	**315**	**-125**

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, 2020/21 – 2022/23

Fiscal year	2020/21					2021/22					2022/23				
Sector, Rmillion	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	11 280	41 384	52 664	-11 367	41 297	15 248	48 375	63 623	-14 138	49 485	19 961	56 775	76 735	-18 444	58 292
Agriculture, forestry and fishing[2]	1 877	17 165	19 042	-19 122	-80	3 967	19 559	23 526	-22 552	974	5 268	21 784	27 052	-25 527	1 525
Bricks, ceramic, glass, cement and similar products	688	1 240	1 928	-345	1 583	836	1 352	2 188	-398	1 790	918	1 421	2 340	-436	1 903
Catering and accommodation	124	3 809	3 933	-1 141	2 792	170	5 656	5 827	-1 027	4 800	241	7 474	7 715	-977	6 739
Chemicals and chemical, rubber and plastic products	12 621	7 263	19 885	-7 809	12 076	16 086	8 282	24 367	-7 988	16 379	18 894	9 974	28 868	-9 510	19 359
Clothing and footwear	1 349	1 024	2 373	-310	2 062	1 681	1 140	2 822	-330	2 492	2 320	1 202	3 522	-547	2 975
Coal and petroleum products	2 256	2 083	4 339	-6 478	-2 139	3 316	2 192	5 508	-8 748	-3 240	6 448	1 592	8 040	-14 489	-6 449
Construction	2 635	18 999	21 634	-5 587	16 046	2 576	21 365	23 941	-4 818	19 123	3 495	23 377	26 872	-5 290	21 582
Educational services	39	890	929	-207	722	69	1 026	1 095	-253	842	76	1 182	1 258	-265	993
Electricity, gas and water[2]	2 262	12 377	14 638	-2 927	11 711	1 691	17 035	18 726	-1 639	17 087	3 212	20 038	23 251	-3 023	20 228
Financing, insurance, real estate and business services[2]	19 782	124 411	144 193	-26 821	117 372	23 497	135 160	158 657	-31 592	127 065	26 850	146 217	173 068	-36 837	136 230
Food, drink and tobacco	6 515	15 255	21 770	-7 955	13 815	7 515	18 634	26 149	-7 925	18 224	8 841	19 034	27 874	-10 454	17 420
Leather, leather goods and fur (excl. footwear & clothing)	155	136	292	-88	204	165	169	335	-109	225	261	216	476	-132	344
Machinery and related items	11 251	9 397	20 648	-4 462	16 186	12 995	10 556	23 551	-5 343	18 208	16 352	11 018	27 370	-7 273	20 098
Medical, dental and other health and veterinary services	995	11 674	12 669	-763	11 907	1 247	13 985	15 232	-829	14 403	1 315	15 106	16 421	-742	15 678
Metal (including metal products)	4 181	2 810	6 991	-10 278	-3 287	5 342	2 862	8 203	-11 297	-3 093	6 644	3 354	9 998	-11 777	-1 779
Metal products (except machinery and equipment)	1 795	3 509	5 304	-1 719	3 585	2 459	4 204	6 663	-1 561	5 102	2 680	4 408	7 088	-1 700	5 389
Mining and quarrying	3 189	21 525	24 714	-50 520	-25 806	5 636	28 477	34 112	-65 607	-31 494	7 066	28 017	35 083	-73 433	-38 349
Other manufacturing industries	3 224	3 308	6 532	-4 723	1 809	4 511	3 677	8 187	-5 317	2 870	5 569	4 211	9 780	-6 159	3 621
Paper, printing and publishing	2 349	3 009	5 359	-894	4 464	2 705	3 337	6 042	-728	5 314	3 212	3 386	6 598	-1 113	5 485
Personal and household services	63	1 098	1 160	-131	1 029	74	1 300	1 373	-138	1 236	65	1 468	1 533	-170	1 362
Public administration	81	4 455	4 536	-9 940	-5 404	2	6 181	6 182	-10 264	-4 082	3	6 655	6 659	-10 771	-4 113
Recreation and cultural services	98	3 266	3 364	-494	2 869	109	4 724	4 834	-592	4 242	275	4 580	4 855	-877	3 977
Research and scientific institutes	91	745	836	-331	505	111	870	982	-407	575	165	892	1 058	-498	559
Retail trade	12 743	25 562	38 305	-8 249	30 056	14 857	26 193	41 050	-8 084	32 966	18 137	27 298	45 435	-11 216	34 219
Scientific, optical and similar equipment	1 178	1 058	2 235	-386	1 849	1 332	1 286	2 618	-371	2 247	1 517	1 320	2 838	-472	2 365
Social and related community services	26	691	717	-937	-220	21	907	929	-836	93	19	838	857	-940	-83
Specialised repair services	745	2 216	2 961	-401	2 560	864	2 623	3 487	-468	3 019	1 031	2 700	3 731	-517	3 214
Textiles	1 851	1 194	3 044	-707	2 337	2 150	1 301	3 450	-789	2 661	2 383	1 144	3 528	-1 054	2 473
Transport equipment	938	1 491	2 429	-931	1 497	934	1 638	2 573	-1 169	1 403	1 359	2 171	3 531	-1 460	2 070
Transport, storage and communications	3 931	21 334	25 265	-7 256	18 009	4 043	22 634	26 677	-7 263	19 414	6 355	25 782	32 138	-11 149	20 989
Vehicles, parts and accessories	25 583	6 945	32 528	-23 153	9 375	32 799	7 058	39 856	-25 913	13 944	41 447	7 437	48 884	-30 793	18 090
Wholesale trade	25 088	20 764	45 852	-13 135	32 717	30 664	22 189	52 853	-14 381	38 472	35 712	22 904	58 616	-18 712	39 904
Wood, wood products and furniture	327	984	1 311	-207	1 105	376	1 188	1 565	-249	1 316	442	1 214	1 656	-274	1 383
Other[3]	4 463	-	4 463	-	4 463	3 708	-	3 708	-	3 708	3 933	-	3 933	-	3 933
Total	**165 773**	**393 069**	**558 842**	**-229 774**	**329 068**	**203 756**	**447 136**	**650 892**	**-263 123**	**387 769**	**252 468**	**486 193**	**738 660**	**-317 032**	**421 629**

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

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

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

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2020/21 – 2022/23 *(continued)*

Fiscal year	2020/21					2021/22					2022/23				
Sector, Rmillion	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	6.8%	10.5%	9.4%	4.9%	12.5%	7.5%	10.8%	9.8%	5.4%	12.8%	7.9%	11.7%	10.4%	5.8%	13.8%
Agriculture, forestry and fishing[2]	1.1%	4.4%	3.4%	8.3%	0.0%	1.9%	4.4%	3.6%	8.6%	0.3%	2.1%	4.5%	3.7%	8.1%	0.4%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.2%	0.5%	0.4%	0.3%	0.3%	0.2%	0.5%	0.4%	0.3%	0.3%	0.1%	0.5%
Catering and accommodation	0.1%	1.0%	0.7%	0.5%	0.8%	0.1%	1.3%	0.9%	0.4%	1.2%	0.1%	1.5%	1.0%	0.3%	1.6%
Chemicals and chemical, rubber and plastic products	7.6%	1.8%	3.6%	3.4%	3.7%	7.9%	1.9%	3.7%	3.0%	4.2%	7.5%	2.1%	3.9%	3.0%	4.6%
Clothing and footw ear	0.8%	0.3%	0.4%	0.1%	0.6%	0.8%	0.3%	0.4%	0.1%	0.6%	0.9%	0.2%	0.5%	0.2%	0.7%
Coal and petroleum products	1.4%	0.5%	0.8%	2.8%	-0.6%	1.6%	0.5%	0.8%	3.3%	-0.8%	2.6%	0.3%	1.1%	4.6%	-1.5%
Construction	1.6%	4.8%	3.9%	2.4%	4.9%	1.3%	4.8%	3.7%	1.8%	4.9%	1.4%	4.8%	3.6%	1.7%	5.1%
Educational services	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%
Electricity, gas and w ater[2]	1.4%	3.1%	2.6%	1.3%	3.6%	0.8%	3.8%	2.9%	0.6%	4.4%	1.3%	4.1%	3.1%	1.0%	4.8%
Financing, insurance, real estate and business services[2]	11.9%	31.7%	25.8%	11.7%	35.7%	11.5%	30.2%	24.4%	12.0%	32.8%	10.6%	30.1%	23.4%	11.6%	32.3%
Food, drink and tobacco	3.9%	3.9%	3.9%	3.5%	4.2%	3.7%	4.2%	4.0%	3.0%	4.7%	3.5%	3.9%	3.8%	3.3%	4.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
Machinery and related items	6.8%	2.4%	3.7%	1.9%	4.9%	6.4%	2.4%	3.6%	2.0%	4.7%	6.5%	2.3%	3.7%	2.3%	4.8%
Medical, dental and other health and veterinary services	0.6%	3.0%	2.3%	0.3%	3.6%	0.6%	3.1%	2.3%	0.3%	3.7%	0.5%	3.1%	2.2%	0.2%	3.7%
Metal (including metal products)	2.5%	0.7%	1.3%	4.5%	-1.0%	2.6%	0.6%	1.3%	4.3%	-0.8%	2.6%	0.7%	1.4%	3.7%	-0.4%
Metal products (except machinery and equipment)	1.1%	0.9%	0.9%	0.7%	1.1%	1.2%	0.9%	1.0%	0.6%	1.3%	1.1%	0.9%	1.0%	0.5%	1.3%
Mining and quarrying	1.9%	5.5%	4.4%	22.0%	-7.8%	2.8%	6.4%	5.2%	24.9%	-8.1%	2.8%	5.8%	4.7%	23.2%	-9.1%
Other manufacturing industries	1.9%	0.8%	1.2%	2.1%	0.5%	2.2%	0.8%	1.3%	2.0%	0.7%	2.2%	0.9%	1.3%	1.9%	0.9%
Paper, printing and publishing	1.4%	0.8%	1.0%	0.4%	1.4%	1.3%	0.7%	0.9%	0.3%	1.4%	1.3%	0.7%	0.9%	0.4%	1.3%
Personal and household services	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.1%	0.3%
Public administration	0.0%	1.1%	0.8%	4.3%	-1.6%	0.0%	1.4%	0.9%	3.9%	-1.1%	0.0%	1.4%	0.9%	3.4%	-1.0%
Recreation and cultural services	0.1%	0.8%	0.6%	0.2%	0.9%	0.1%	1.1%	0.7%	0.2%	1.1%	0.1%	0.9%	0.7%	0.3%	0.9%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	7.7%	6.5%	6.9%	3.6%	9.1%	7.3%	5.9%	6.3%	3.1%	8.5%	7.2%	5.6%	6.2%	3.5%	8.1%
Scientific, optical and similar equipment	0.7%	0.3%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.1%	0.6%	0.6%	0.3%	0.4%	0.1%	0.6%
Social and related community services	0.0%	0.2%	0.1%	0.4%	-0.1%	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%
Specialised repair services	0.4%	0.6%	0.5%	0.2%	0.8%	0.4%	0.6%	0.5%	0.2%	0.8%	0.4%	0.6%	0.5%	0.2%	0.8%
Textiles	1.1%	0.3%	0.5%	0.3%	0.7%	1.1%	0.3%	0.5%	0.3%	0.7%	0.9%	0.2%	0.5%	0.3%	0.6%
Transport equipment	0.6%	0.4%	0.4%	0.4%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%	0.5%	0.5%
Transport, storage and communications	2.4%	5.4%	4.5%	3.2%	5.5%	2.0%	5.1%	4.1%	2.8%	5.0%	2.5%	5.3%	4.4%	3.5%	5.0%
Vehicles, parts and accessories	15.4%	1.8%	5.8%	10.1%	2.8%	16.1%	1.6%	6.1%	9.8%	3.8%	16.4%	1.5%	6.6%	9.7%	4.3%
Wholesale trade	15.1%	5.3%	8.2%	5.7%	9.9%	15.0%	5.0%	8.1%	5.5%	9.9%	14.1%	4.7%	7.9%	5.9%	9.5%
Wood, w ood products and furniture	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.3%
Other[3]	2.7%	0.0%	0.8%	0.0%	1.4%	1.8%	0.0%	0.6%	0.0%	1.0%	1.6%	0.0%	0.5%	0.0%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2020/21 – 2022/23

Tax year, R million	2020/21					2021/22					2022/23				
Economic activity[1]	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Primary sector	**5 067**	**38 689**	**43 756**	**-69 642**	**-25 886**	**9 602**	**48 036**	**57 639**	**-88 159**	**-30 520**	**12 334**	**49 801**	**62 135**	**-98 960**	**-36 825**
Agriculture, forestry and fishing	1 877	17 165	19 042	-19 122	-80	3 967	19 559	23 526	-22 552	974	5 268	21 784	27 052	-25 527	1 525
Mining and quarrying	3 189	21 525	24 714	-50 520	-25 806	5 636	28 477	34 112	-65 607	-31 494	7 066	28 017	35 083	-73 433	-38 349
Secondary sector	**55 575**	**85 136**	**140 711**	**-55 805**	**84 905**	**66 670**	**100 218**	**166 888**	**-58 779**	**108 109**	**84 548**	**109 082**	**193 630**	**-75 163**	**118 468**
Manufacturing[2]	50 678	53 761	104 439	-47 291	57 148	62 403	61 818	124 221	-52 322	71 899	77 841	65 667	143 507	-66 850	76 657
Electricity, gas and water	2 262	12 377	14 638	-2 927	11 711	1 691	17 035	18 726	-1 639	17 087	3 212	20 038	23 251	-3 023	20 228
Construction	2 635	18 999	21 634	-5 587	16 046	2 576	21 365	23 941	-4 818	19 123	3 495	23 377	26 872	-5 290	21 582
Tertiary sector	**100 669**	**269 243**	**369 912**	**-104 326**	**265 586**	**123 776**	**298 882**	**422 657**	**-116 185**	**306 472**	**151 652**	**327 310**	**478 962**	**-142 909**	**336 053**
Wholesale and retail trade, catering and accommodation[3]	64 283	59 296	123 579	-46 079	77 500	79 354	63 720	143 074	-49 873	93 201	96 568	67 813	164 381	-62 215	102 166
Transport, storage and communication	3 931	21 334	25 265	-7 256	18 009	4 043	22 634	26 677	-7 263	19 414	6 355	25 782	32 138	-11 149	20 989
Financial intermediation, insurance, real-estate and business services[4]	31 153	166 540	197 693	-38 519	159 174	38 856	184 406	223 262	-46 138	177 124	46 977	203 884	250 861	-55 779	195 082
Community, social and personal services[5]	1 302	22 073	23 375	-12 473	10 902	1 523	28 123	29 645	-12 912	16 734	1 752	29 830	31 582	-13 766	17 816
Other[6]	**4 463**	**-**	**4 463**	**-**	**4 463**	**3 708**	**-**	**3 708**	**-**	**3 708**	**3 933**	**-**	**3 933**	**-**	**3 933**
Total	**165 773**	**393 069**	**558 842**	**-229 774**	**329 068**	**203 756**	**447 136**	**650 892**	**-263 123**	**387 769**	**252 468**	**486 193**	**738 660**	**-317 032**	**421 629**
Percentage of total															
Primary sector	3.1%	9.8%	7.8%	30.3%	-7.9%	4.7%	10.7%	8.9%	33.5%	-7.9%	4.9%	10.2%	8.4%	31.2%	-8.7%
Agriculture, forestry and fishing	1.1%	4.4%	3.4%	8.3%	0.0%	1.9%	4.4%	3.6%	8.6%	0.3%	2.1%	4.5%	3.7%	8.1%	0.4%
Mining and quarrying	1.9%	5.5%	4.4%	22.0%	-7.8%	2.8%	6.4%	5.2%	24.9%	-8.1%	2.8%	5.8%	4.7%	23.2%	-9.1%
Secondary sector	33.5%	21.7%	25.2%	24.3%	25.8%	32.7%	22.4%	25.6%	22.3%	27.9%	33.5%	22.4%	26.2%	23.7%	28.1%
Manufacturing	30.6%	13.7%	18.7%	20.6%	17.4%	30.6%	13.8%	19.1%	19.9%	18.5%	30.8%	13.5%	19.4%	21.1%	18.2%
Electricity, gas and water	1.4%	3.1%	2.6%	1.3%	3.6%	0.8%	3.8%	2.9%	0.6%	4.4%	1.3%	4.1%	3.1%	1.0%	4.8%
Construction	1.6%	4.8%	3.9%	2.4%	4.9%	1.3%	4.8%	3.7%	1.8%	4.9%	1.4%	4.8%	3.6%	1.7%	5.1%
Tertiary sector	60.7%	68.5%	66.2%	45.4%	80.7%	60.7%	66.8%	64.9%	44.2%	79.0%	60.1%	67.3%	64.8%	45.1%	79.7%
Wholesale and retail trade, catering and accommodation	38.8%	15.1%	22.1%	20.1%	23.6%	38.9%	14.3%	22.0%	19.0%	24.0%	38.2%	13.9%	22.3%	19.6%	24.2%
Transport, storage and communication	2.4%	5.4%	4.5%	3.2%	5.5%	2.0%	5.1%	4.1%	2.8%	5.0%	2.5%	5.3%	4.4%	3.5%	5.0%
Financial intermediation, insurance, real-estate and business services[4]	18.8%	42.4%	35.4%	16.8%	48.4%	19.1%	41.2%	34.3%	17.5%	45.7%	18.6%	41.9%	34.0%	17.6%	46.3%
Community, social and personal services	0.8%	5.6%	4.2%	5.4%	3.3%	0.7%	6.3%	4.6%	4.9%	4.3%	0.7%	6.1%	4.3%	4.3%	4.2%
Other	2.7%	0.0%	0.8%	0.0%	1.4%	1.8%	0.0%	0.6%	0.0%	1.0%	1.6%	0.0%	0.5%	0.0%	0.9%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

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

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

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

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

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2019/20– 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
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	62 112	9 011	-2 273	58 719	7 869	-2 223	59 605	8 771	-2 619	55 143	9 117	-2 353
B : Partnership	7 108	5 785	-1 963	6 614	5 487	-2 324	6 268	6 091	-2 007	5 911	6 303	-2 342
C : Company/Close corporation	350 369	366 279	-211 153	353 700	363 635	-208 871	373 125	414 005	-241 774	385 817	450 233	-294 295
D : Government/Local/Public authority	729	6 594	-11 632	701	6 684	-10 385	705	8 798	-10 595	690	10 700	-10 895
E : Association not for gain	2 266	2 032	-1 114	2 211	1 740	-1 036	2 222	1 941	-967	2 216	2 075	-1 177
F : Estate/Trust	27 798	5 727	-2 108	27 166	5 327	-1 970	27 049	6 019	-2 049	26 828	6 286	-2 417
G : Club	524	286	-65	502	674	-26	490	235	-25	488	275	-35
H : Welfare organisation	653	66	-174	642	48	-304	632	57	-245	602	53	-260
I : Other	179	1 850	-2 380	168	1 605	-2 636	142	1 219	-2 842	87	1 150	-3 258
Total	**451 738**	**397 630**	**-232 862**	**450 423**	**393 069**	**-229 774**	**470 238**	**447 136**	**-263 123**	**477 782**	**486 193**	**-317 032**
Percentage of total												
A : Individual	13.7%	2.3%	1.0%	13.0%	2.0%	1.0%	12.7%	2.0%	1.0%	11.5%	1.9%	0.7%
B : Partnership	1.6%	1.5%	0.8%	1.5%	1.4%	1.0%	1.3%	1.4%	0.8%	1.2%	1.3%	0.7%
C : Company/Close corporation	77.6%	92.1%	90.7%	78.5%	92.5%	90.9%	79.3%	92.6%	91.9%	80.8%	92.6%	92.8%
D : Government/Local/Public authority	0.2%	1.7%	5.0%	0.2%	1.7%	4.5%	0.1%	2.0%	4.0%	0.1%	2.2%	3.4%
E : Association not for gain	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.4%	0.5%	0.4%	0.4%
F : Estate/Trust	6.2%	1.4%	0.9%	6.0%	1.4%	0.9%	5.8%	1.3%	0.8%	5.6%	1.3%	0.8%
G : Club	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%
H : Welfare organisation	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%
I : Other	0.0%	0.5%	1.0%	0.0%	0.4%	1.1%	0.0%	0.3%	1.1%	0.0%	0.2%	1.0%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

"Other" has no description.

Table A4.4.1: VAT: Total output/input tax by sector, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	115 429	-88 598	26 831	118 917	-88 252	30 665	150 312	-114 112	36 200	188 076	-147 445	40 631
Agriculture, forestry and fishing[2]	55 154	-55 502	-348	57 205	-59 162	-1 957	66 123	-69 045	-2 922	75 203	-78 379	-3 176
Bricks, ceramic, glass, cement and similar products	5 686	-4 889	797	5 328	-4 448	880	6 449	-5 510	939	7 011	-5 992	1 019
Catering and accommodation	20 243	-14 819	5 424	12 914	-10 213	2 701	18 498	-13 782	4 716	24 091	-17 512	6 579
Chemicals and chemical, rubber and plastic products	50 013	-48 187	1 826	47 364	-47 990	-626	56 042	-56 335	-293	66 679	-66 189	490
Clothing and footwear	5 821	-4 940	881	4 660	-3 963	697	5 806	-5 055	750	6 821	-6 001	820
Coal and petroleum products	11 658	-17 912	-6 254	9 624	-14 404	-4 780	12 928	-19 542	-6 614	16 488	-28 959	-12 471
Construction	70 598	-55 577	15 020	61 672	-50 567	11 105	73 947	-55 631	18 316	80 917	-59 004	21 913
Educational services	2 321	-1 691	629	2 088	-1 243	845	2 345	-1 598	747	2 435	-1 497	938
Electricity, gas and water[2]	45 751	-35 930	9 822	45 888	-36 527	9 361	53 708	-38 268	15 439	65 007	-48 637	16 370
Financing, insurance, real estate and business services[2]	436 043	-336 734	99 309	398 151	-300 389	97 762	463 502	-357 791	105 710	517 702	-409 987	107 714
Food, drink and tobacco	56 200	-45 193	11 007	51 388	-44 512	6 876	63 435	-52 903	10 532	73 151	-64 146	9 004
Leather, leather goods and fur (excl. footwear & clothing)	743	-631	112	542	-496	46	693	-634	59	947	-862	85
Machinery and related items	38 953	-34 265	4 689	36 731	-31 670	5 061	43 006	-37 739	5 267	49 150	-45 264	3 886
Medical, dental and other health and veterinary services	27 541	-15 503	12 038	26 352	-15 578	10 774	30 996	-17 840	13 156	33 643	-19 517	14 125
Metal (including metal products)	20 304	-29 891	-9 587	19 994	-26 560	-6 566	25 855	-34 493	-8 638	26 819	-34 849	-8 030
Metal products (except machinery and equipment)	17 346	-15 060	2 287	16 581	-14 453	2 128	20 650	-17 844	2 807	21 307	-18 611	2 696
Mining and quarrying	71 907	-109 795	-37 887	77 935	-104 453	-26 518	98 260	-134 338	-36 078	110 999	-159 041	-48 042
Other manufacturing industries	16 696	-16 859	-163	14 379	-15 521	-1 141	17 512	-19 241	-1 728	20 748	-22 714	-1 966
Paper, printing and publishing	13 560	-11 110	2 450	12 100	-9 955	2 145	14 101	-11 572	2 529	16 019	-13 617	2 402
Personal and household services	3 783	-2 516	1 268	3 075	-2 191	884	3 556	-2 477	1 078	4 158	-2 775	1 383
Public administration	28 410	-34 983	-6 573	27 696	-34 329	-6 633	35 793	-37 542	-1 749	34 501	-39 681	-5 180
Recreation and cultural services	12 650	-8 592	4 058	10 717	-7 971	2 746	15 473	-11 395	4 078	23 041	-19 475	3 566
Research and scientific institutes	1 281	-869	413	2 704	-2 291	413	1 638	-1 180	459	1 762	-1 404	358
Retail trade	195 632	-179 232	16 399	191 872	-174 151	17 721	219 322	-200 288	19 035	240 062	-222 791	17 270
Scientific, optical and similar equipment	3 625	-2 999	626	3 291	-2 659	632	3 696	-2 812	884	4 081	-3 240	842
Social and related community services	2 379	-2 309	70	1 792	-2 100	-308	2 152	-2 195	-43	2 379	-2 508	-129
Specialised repair services	8 795	-7 001	1 793	7 804	-5 980	1 825	9 070	-6 908	2 161	10 078	-7 784	2 294
Textiles	5 978	-5 552	427	5 537	-5 014	523	6 660	-6 175	485	7 282	-7 128	154
Transport equipment	5 404	-5 036	368	4 503	-3 969	534	5 301	-5 036	265	6 823	-5 871	953
Transport, storage and communications	73 715	-59 218	14 496	67 201	-52 231	14 970	76 741	-60 852	15 889	89 319	-73 607	15 712
Vehicles, parts and accessories	1	-1	0	1	-1	0	1	-1	0	1	-1	0
Wholesale trade	56 229	-76 144	-19 916	49 553	-65 147	-15 593	65 095	-84 387	-19 292	77 114	-100 364	-23 251
Wood, wood products and furniture	134 381	-127 165	7 217	130 397	-122 301	8 096	155 680	-149 374	6 306	171 635	-165 799	5 835
Other	4 865	-3 902	963	4 193	-3 442	750	5 183	-4 244	939	5 558	-4 598	961
Total	**1 619 095**	**-1 458 604**	**160 490**	**1 530 153**	**-1 364 133**	**166 020**	**1 829 530**	**-1 638 141**	**191 388**	**2 081 007**	**-1 905 253**	**175 754**

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

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

Table A4.4.2: VAT: Payments output/input tax by sector, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	101 470	-49 686	51 784	105 222	-52 396	52 826	132 106	-72 506	59 600	165 398	-100 386	65 012
Agriculture, forestry and fishing[2]	42 125	-23 315	18 810	42 678	-23 356	19 322	49 518	-26 453	23 065	54 531	-28 858	25 674
Bricks, ceramic, glass, cement and similar products	5 081	-3 805	1 276	4 748	-3 381	1 367	5 728	-4 210	1 518	6 303	-4 741	1 562
Catering and accommodation	19 326	-12 402	6 924	11 951	-7 421	4 530	17 539	-11 027	6 512	22 832	-14 727	8 105
Chemicals and chemical, rubber and plastic products	31 239	-23 534	7 705	27 092	-19 397	7 695	35 890	-27 245	8 645	44 137	-33 661	10 476
Clothing and footwear	4 983	-3 683	1 300	3 936	-2 760	1 176	4 892	-3 565	1 327	5 477	-4 001	1 475
Coal and petroleum products	5 715	-3 936	1 779	5 573	-3 369	2 204	6 550	-3 967	2 583	6 704	-4 767	1 936
Construction	64 639	-23 650	40 989	57 269	-27 521	29 748	69 151	-35 787	33 365	76 117	-40 452	35 666
Educational services	2 234	-867	1 367	2 003	-816	1 187	2 151	-928	1 222	2 279	-244	2 035
Electricity, gas and water[2]	43 076	-30 269	12 807	38 559	-25 760	12 799	49 097	-31 676	17 422	61 118	-40 055	21 063
Financing, insurance, real estate and business services[2]	383 459	-238 600	144 859	350 665	-216 192	134 473	401 006	-251 943	149 064	448 036	-289 866	158 170
Food, drink and tobacco	49 051	-31 361	17 690	42 471	-26 710	15 761	52 952	-33 839	19 113	60 995	-41 174	19 821
Leather, leather goods and fur (excl. footwear & clothing)	614	-418	195	478	-330	148	574	-378	196	768	-529	239
Machinery and related items	31 073	-20 672	10 402	28 946	-18 617	10 330	34 459	-23 001	11 458	38 280	-26 511	11 769
Medical, dental and other health and veterinary services	26 522	-12 733	13 789	25 166	-12 814	12 353	31 128	-15 189	15 939	31 782	-16 220	15 562
Metal (including metal products)	12 213	-9 647	2 566	12 255	-9 106	3 150	14 806	-11 546	3 260	15 427	-11 501	3 925
Metal products (except machinery and equipment)	14 046	-9 825	4 221	12 180	-8 088	4 092	15 914	-11 150	4 764	16 658	-11 992	4 665
Mining and quarrying	47 657	-20 897	26 760	52 900	-26 746	26 153	72 201	-40 615	31 586	74 159	-42 301	31 858
Other manufacturing industries	13 269	-8 846	4 422	11 174	-7 113	4 061	13 218	-8 954	4 264	15 233	-10 754	4 479
Paper, printing and publishing	11 517	-8 015	3 502	10 276	-7 100	3 176	12 070	-8 435	3 634	13 254	-9 541	3 713
Personal and household services	3 557	-1 716	1 841	2 965	-1 543	1 422	3 366	-1 664	1 702	3 903	-1 936	1 967
Public administration	13 132	-7 538	5 595	12 298	-7 232	5 066	21 650	-11 510	10 140	17 297	-10 824	6 473
Recreation and cultural services	12 155	-7 377	4 778	10 095	-6 658	3 437	14 990	-10 066	4 925	22 350	-17 609	4 741
Research and scientific institutes	1 126	-348	777	1 908	-1 053	855	2 713	-491	2 222	1 493	-568	925
Retail trade	169 993	-144 585	25 408	165 890	-137 930	27 960	189 192	-157 288	31 904	202 286	-171 743	30 543
Scientific, optical and similar equipment	2 946	552	3 498	2 713	-1 626	1 088	3 163	-1 799	1 364	3 485	-2 091	1 393
Social and related community services	1 982	-1 075	907	1 649	-793	856	1 719	-736	983	1 861	-783	1 079
Specialised repair services	7 994	-5 233	2 760	7 192	-4 650	2 542	8 397	-5 466	2 931	9 269	-6 344	2 925
Textiles	4 824	-3 624	1 200	4 571	-3 238	1 333	5 684	-4 236	1 448	5 571	-4 257	1 314
Transport equipment	4 466	-2 876	1 590	3 717	-1 924	1 794	4 368	-2 281	2 087	5 726	-3 048	2 679
Transport, storage and communications	63 456	-38 537	24 919	57 892	-33 744	24 148	65 425	-40 173	25 252	72 532	-44 041	28 491
Vehicles, parts and accessories	29 965	-23 202	6 763	28 348	-21 023	7 325	36 465	-28 113	8 352	42 058	-34 088	7 970
Wholesale trade	104 644	-83 831	20 813	101 880	-78 433	23 447	120 851	-96 458	24 393	126 655	-100 756	25 899
Wood, wood products and furniture	4 462	-3 182	1 280	3 791	-2 725	1 066	4 634	-3 318	1 316	4 916	-3 569	1 346
Other	1	-1	0	1	-1	0	1	-1	0	1	-1	0
Total	**1 334 013**	**-858 734**	**475 278**	**1 250 453**	**-801 563**	**448 891**	**1 503 569**	**-986 015**	**517 554**	**1 678 891**	**-1 133 941**	**544 951**

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

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

Table A4.4.3: VAT: Refunds output/input tax by sector, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services[1]	13 673	-38 625	-24 953	13 377	-35 539	-22 162	17 835	-41 235	-23 400	22 143	-46 523	-24 381
Agriculture, forestry and fishing[2]	12 997	-32 155	-19 158	14 505	-35 784	-21 279	16 549	-42 536	-25 987	20 606	-49 456	-28 850
Bricks, ceramic, glass, cement and similar products	602	-1 081	-479	578	-1 065	-487	721	-1 300	-579	705	-1 249	-544
Catering and accommodation	890	-2 390	-1 499	943	-2 772	-1 829	945	-2 741	-1 796	1 241	-2 767	-1 526
Chemicals and chemical, rubber and plastic products	18 639	-24 518	-5 879	20 257	-28 579	-8 321	20 166	-29 104	-8 938	22 528	-32 514	-9 986
Clothing and footwear	836	-1 256	-420	723	-1 202	-479	899	-1 476	-576	1 316	-1 972	-655
Coal and petroleum products	5 940	-13 973	-8 033	4 051	-11 035	-6 984	6 375	-15 573	-9 197	9 781	-24 188	-14 407
Construction	5 653	-31 621	-25 969	4 133	-22 776	-18 643	4 572	-19 622	-15 049	4 331	-18 083	-13 753
Educational services	77	-814	-737	78	-420	-342	183	-658	-475	149	-1 246	-1 097
Electricity, gas and water[2]	2 650	-5 635	-2 985	7 299	-10 736	-3 437	4 603	-6 585	-1 982	3 880	-8 573	-4 693
Financing, insurance, real estate and business services[2]	42 169	-87 719	-45 550	48 543	-85 253	-36 711	62 033	-105 386	-43 354	69 135	-119 590	-50 455
Food, drink and tobacco	7 140	-13 823	-6 683	8 907	-17 791	-8 885	10 491	-19 072	-8 581	12 149	-22 966	-10 817
Leather, leather goods and fur (excl. footwear & clothing)	128	-212	-84	63	-166	-102	118	-255	-137	179	-333	-154
Machinery and related items	7 863	-13 576	-5 713	7 755	-13 023	-5 268	8 523	-14 713	-6 191	10 818	-18 702	-7 883
Medical, dental and other health and veterinary services	1 004	-2 755	-1 751	1 167	-2 745	-1 579	-160	-2 624	-2 783	1 832	-3 269	-1 437
Metal (including metal products)	8 090	-20 244	-12 153	7 738	-17 453	-9 715	11 036	-22 934	-11 898	11 372	-23 327	-11 955
Metal products (except machinery and equipment)	3 292	-5 226	-1 935	4 388	-6 352	-1 964	4 720	-6 677	-1 957	4 624	-6 593	-1 969
Mining and quarrying	23 608	-88 256	-64 648	24 446	-77 117	-52 671	25 371	-93 035	-67 664	36 301	-116 201	-79 900
Other manufacturing industries	3 427	-8 013	-4 586	3 182	-8 385	-5 203	4 267	-10 260	-5 993	5 474	-11 919	-6 445
Paper, printing and publishing	2 040	-3 093	-1 052	1 816	-2 848	-1 032	2 038	-3 143	-1 105	2 780	-4 092	-1 311
Personal and household services	224	-798	-574	106	-644	-539	186	-809	-623	247	-831	-584
Public administration	15 277	-27 445	-12 168	15 398	-27 097	-11 699	14 142	-26 031	-11 889	17 204	-28 857	-11 653
Recreation and cultural services	492	-1 212	-720	618	-1 309	-691	478	-1 325	-847	675	-1 850	-1 175
Research and scientific institutes	155	-520	-364	796	-1 237	-441	-1 074	-689	-1 763	268	-836	-568
Retail trade	25 575	-34 583	-9 009	25 978	-36 217	-10 239	29 999	-42 868	-12 869	37 539	-50 812	-13 273
Scientific, optical and similar equipment	678	-3 550	-2 872	577	-1 033	-456	532	-1 013	-480	596	-1 147	-552
Social and related community services	396	-1 234	-837	140	-1 304	-1 164	431	-1 457	-1 026	515	-1 723	-1 208
Specialised repair services	797	-1 764	-967	606	-1 324	-718	670	-1 439	-769	808	-1 439	-631
Textiles	1 152	-1 925	-773	968	-1 778	-810	975	-1 938	-964	1 709	-2 869	-1 160
Transport equipment	922	-2 144	-1 222	769	-2 028	-1 260	943	-2 765	-1 822	1 095	-2 821	-1 726
Transport, storage and communications	10 229	-20 652	-10 423	9 282	-18 460	-9 178	11 259	-20 622	-9 363	16 734	-29 513	-12 779
Vehicles, parts and accessories	26 246	-52 925	-26 679	21 183	-44 101	-22 919	28 612	-56 256	-27 645	34 998	-66 218	-31 220
Wholesale trade	29 710	-43 306	-13 597	28 441	-43 792	-15 351	34 746	-52 833	-18 087	44 862	-64 926	-20 064
Wood, wood products and furniture	400	-717	-317	401	-717	-316	545	-922	-377	649	-1 035	-386
Total	**272 971**	**-587 759**	**-314 788**	**279 212**	**-562 083**	**-282 871**	**323 729**	**-649 894**	**-326 166**	**399 243**	**-768 440**	**-369 196**

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

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

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1 VAT declared, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
For each R1 Sector	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared	Net Domestic VAT payments
Agencies and other services[1]	-0.96	1.96	1.00	-0.99	1.99	1.00	-1.22	2.22	1.00	-1.54	2.54	1.00
Agriculture, forestry and fishing	-1.24	2.24	1.00	-1.21	2.21	1.00	-1.15	2.15	1.00	-1.12	2.12	1.00
Bricks, ceramic, glass, cement and similar products	-2.98	3.98	1.00	-2.47	3.47	1.00	-2.77	3.77	1.00	-3.03	4.03	1.00
Catering and accommodation	-1.79	2.79	1.00	-1.64	2.64	1.00	-1.69	2.69	1.00	-1.82	2.82	1.00
Chemicals and chemical, rubber and plastic products	-3.05	4.05	1.00	-2.52	3.52	1.00	-3.15	4.15	1.00	-3.21	4.21	1.00
Clothing and footw ear	-2.83	3.83	1.00	-2.35	3.35	1.00	-2.69	3.69	1.00	-2.71	3.71	1.00
Coal and petroleum products	-2.21	3.21	1.00	-1.53	2.53	1.00	-1.54	2.54	1.00	-2.46	3.46	1.00
Construction	-0.58	1.58	1.00	-0.93	1.93	1.00	-1.07	2.07	1.00	-1.13	2.13	1.00
Educational services	-0.63	1.63	1.00	-0.69	1.69	1.00	-0.76	1.76	1.00	-0.12	1.12	1.00
Electricity, gas and w ater	-2.36	3.36	1.00	-2.01	3.01	1.00	-1.82	2.82	1.00	-1.90	2.90	1.00
Financing, insurance, real estate and business services	-1.65	2.65	1.00	-1.61	2.61	1.00	-1.69	2.69	1.00	-1.83	2.83	1.00
Food, drink and tobacco	-1.77	2.77	1.00	-1.69	2.69	1.00	-1.77	2.77	1.00	-2.08	3.08	1.00
Leather, leather goods and fur (excl. footw ear & clothing)	-2.14	3.14	1.00	-2.23	3.23	1.00	-1.93	2.93	1.00	-2.21	3.21	1.00
Machinery and related items	-1.99	2.99	1.00	-1.80	2.80	1.00	-2.01	3.01	1.00	-2.25	3.25	1.00
Medical, dental and other health and veterinary services	-0.92	1.92	1.00	-1.04	2.04	1.00	-0.95	1.95	1.00	-1.04	2.04	1.00
Metal (including metal products)	-3.76	4.76	1.00	-2.89	3.89	1.00	-3.54	4.54	1.00	-2.93	3.93	1.00
Mining and quarrying	-0.78	1.78	1.00	-1.02	2.02	1.00	-1.29	2.29	1.00	-1.33	2.33	1.00
Other manufacturing industries	-2.00	3.00	1.00	-1.75	2.75	1.00	-2.10	3.10	1.00	-2.40	3.40	1.00
Paper, printing and publishing	-2.29	3.29	1.00	-2.24	3.24	1.00	-2.32	3.32	1.00	-2.57	3.57	1.00
Personal and household services	-0.93	1.93	1.00	-1.08	2.08	1.00	-0.98	1.98	1.00	-0.98	1.98	1.00
Public administration	-1.35	2.35	1.00	-1.43	2.43	1.00	-1.14	2.14	1.00	-1.67	2.67	1.00
Recreation and cultural services	-1.54	2.54	1.00	-1.94	2.94	1.00	-2.04	3.04	1.00	-3.71	4.71	1.00
Research and scientific institutes	-0.45	1.45	1.00	-1.23	2.23	1.00	-0.22	1.22	1.00	-0.61	1.61	1.00
Retail trade	-5.69	6.69	1.00	-4.93	5.93	1.00	-4.93	5.93	1.00	-5.62	6.62	1.00
Scientific, optical and similar equipment	0.16	0.84	1.00	-1.49	2.49	1.00	-1.32	2.32	1.00	-1.50	2.50	1.00
Social and related community services	-1.18	2.18	1.00	-0.93	1.93	1.00	-0.75	1.75	1.00	-0.73	1.73	1.00
Specialised repair services	-1.90	2.90	1.00	-1.83	2.83	1.00	-1.87	2.87	1.00	-2.17	3.17	1.00
Textiles	-3.02	4.02	1.00	-2.43	3.43	1.00	-2.92	3.92	1.00	-3.24	4.24	1.00
Transport equipment	-1.81	2.81	1.00	-1.07	2.07	1.00	-1.09	2.09	1.00	-1.14	2.14	1.00
Transport, storage and communications	-1.55	2.55	1.00	-1.40	2.40	1.00	-1.59	2.59	1.00	-1.55	2.55	1.00
Vehicles, parts and accessories	-3.43	4.43	1.00	-2.87	3.87	1.00	-3.37	4.37	1.00	-4.28	5.28	1.00
Wholesale trade	-4.03	5.03	1.00	-3.35	4.35	1.00	-3.95	4.95	1.00	-4.28	5.28	1.00
Wood, w ood products and furniture	-2.49	3.49	1.00	-2.56	3.56	1.00	-2.52	3.52	1.00	-3.89	4.89	1.00
Total	**-1.81**	**2.81**	**1.00**	**-1.79**	**2.79**	**1.00**	**-1.91**	**2.91**	**1.00**	**-2.08**	**3.08**	**1.00**

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

Table A4.5.2: VAT: Output/input tax declared and claimed for each R1 VAT refund claimed, 2019/20 – 2022/23

Fiscal year	2019/20			2020/21			2021/22			2022/23		
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	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared	Net VAT refunded
Agencies and other services[1]	-1.55	0.55	-1.00	-1.60	0.60	-1.00	-1.76	0.76	-1.00	-1.91	0.91	-1.00
Agriculture, forestry and fishing	-1.68	0.68	-1.00	-1.68	0.68	-1.00	-1.64	0.64	-1.00	-1.71	0.71	-1.00
Bricks, ceramic, glass, cement and similar products	-2.26	1.26	-1.00	-2.19	1.19	-1.00	-2.24	1.24	-1.00	-2.30	1.30	-1.00
Catering and accommodation	-1.59	0.59	-1.00	-1.52	0.52	-1.00	-1.53	0.53	-1.00	-1.81	0.81	-1.00
Chemicals and chemical, rubber and plastic products	-4.17	3.17	-1.00	-3.43	2.43	-1.00	-3.26	2.26	-1.00	-3.26	2.26	-1.00
Clothing and footw ear	-2.99	1.99	-1.00	-2.51	1.51	-1.00	-2.56	1.56	-1.00	-3.01	2.01	-1.00
Coal and petroleum products	-1.74	0.74	-1.00	-1.58	0.58	-1.00	-1.69	0.69	-1.00	-1.68	0.68	-1.00
Construction	-1.22	0.22	-1.00	-1.22	0.22	-1.00	-1.30	0.30	-1.00	-1.31	0.31	-1.00
Educational services	-1.10	0.10	-1.00	-1.23	0.23	-1.00	-1.38	0.38	-1.00	-1.14	0.14	-1.00
Electricity, gas and w ater	-1.89	0.89	-1.00	-3.12	2.12	-1.00	-3.32	2.32	-1.00	-1.83	0.83	-1.00
Financing, insurance, real estate and business services	-1.93	0.93	-1.00	-2.32	1.32	-1.00	-2.43	1.43	-1.00	-2.37	1.37	-1.00
Food, drink and tobacco	-2.07	1.07	-1.00	-2.00	1.00	-1.00	-2.22	1.22	-1.00	-2.12	1.12	-1.00
Leather, leather goods and fur (excl. footw ear & clothing)	-2.53	1.53	-1.00	-1.62	0.62	-1.00	-1.87	0.87	-1.00	-2.16	1.16	-1.00
Machinery and related items	-2.38	1.38	-1.00	-2.47	1.47	-1.00	-2.38	1.38	-1.00	-2.37	1.37	-1.00
Medical, dental and other health and veterinary services	-1.57	0.57	-1.00	-1.74	0.74	-1.00	-0.94	-0.06	-1.00	-2.28	1.28	-1.00
Metal (including metal products)	-1.67	0.67	-1.00	-1.80	0.80	-1.00	-1.93	0.93	-1.00	-1.95	0.95	-1.00
Mining and quarrying	-1.37	0.37	-1.00	-1.46	0.46	-1.00	-1.37	0.37	-1.00	-1.45	0.45	-1.00
Other manufacturing industries	-1.75	0.75	-1.00	-1.61	0.61	-1.00	-1.71	0.71	-1.00	-1.85	0.85	-1.00
Paper, printing and publishing	-2.94	1.94	-1.00	-2.76	1.76	-1.00	-2.84	1.84	-1.00	-3.12	2.12	-1.00
Personal and household services	-1.39	0.39	-1.00	-1.20	0.20	-1.00	-1.30	0.30	-1.00	-1.42	0.42	-1.00
Public administration	-2.26	1.26	-1.00	-2.32	1.32	-1.00	-2.19	1.19	-1.00	-2.48	1.48	-1.00
Recreation and cultural services	-1.68	0.68	-1.00	-1.89	0.89	-1.00	-1.56	0.56	-1.00	-1.57	0.57	-1.00
Research and scientific institutes	-1.43	0.43	-1.00	-2.80	1.80	-1.00	-0.39	-0.61	-1.00	-1.47	0.47	-1.00
Retail trade	-3.84	2.84	-1.00	-3.54	2.54	-1.00	-3.33	2.33	-1.00	-3.83	2.83	-1.00
Scientific, optical and similar equipment	-1.24	0.24	-1.00	-2.27	1.27	-1.00	-2.11	1.11	-1.00	-2.08	1.08	-1.00
Social and related community services	-1.47	0.47	-1.00	-1.12	0.12	-1.00	-1.42	0.42	-1.00	-1.43	0.43	-1.00
Specialised repair services	-1.82	0.82	-1.00	-1.84	0.84	-1.00	-1.87	0.87	-1.00	-2.28	1.28	-1.00
Textiles	-2.49	1.49	-1.00	-2.20	1.20	-1.00	-2.01	1.01	-1.00	-2.47	1.47	-1.00
Transport equipment	-1.75	0.75	-1.00	-1.61	0.61	-1.00	-1.52	0.52	-1.00	-1.63	0.63	-1.00
Transport, storage and communications	-1.98	0.98	-1.00	-2.01	1.01	-1.00	-2.20	1.20	-1.00	-2.31	1.31	-1.00
Vehicles, parts and accessories	-1.98	0.98	-1.00	-1.92	0.92	-1.00	-2.03	1.03	-1.00	-2.12	1.12	-1.00
Wholesale trade	-3.19	2.19	-1.00	-2.85	1.85	-1.00	-2.92	1.92	-1.00	-3.24	2.24	-1.00
Wood, wood products and furniture	-2.26	1.26	-1.00	-2.27	1.27	-1.00	-2.45	1.45	-1.00	-2.68	1.68	-1.00
Total	**-1.87**	**0.87**	**-1.00**	**-1.99**	**0.99**	**-1.00**	**-1.99**	**0.99**	**-1.00**	**-2.08**	**1.08**	**-1.00**

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

Table A4.6.1: VAT: Vendors per annualised turnover[1] (payments and refunds), 2019/20 – 2022/23

Fiscal year	2019/20				2020/21				2021/22				2022/23			
Turnover group	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0	31 230	–	2 647	6 064	32 007	–	2 708	5 456	36 948	–	3 049	4 481	33 146	–	2 420	4 390
B: 1 to 50 000	10 818	268	91	980	12 343	300	96	535	11 648	283	95	481	10 597	257	74	578
C: 50 001 to 100 000	10 783	799	115	554	11 869	879	107	424	10 773	799	116	443	10 302	761	106	329
D: 100 001 to 200 000	18 321	2 726	288	644	19 750	2 937	295	777	18 587	2 769	290	584	17 526	2 614	269	961
E: 200 001 to 300 000	15 655	3 907	373	737	16 792	4 184	356	495	16 127	4 024	347	425	15 183	3 786	331	490
F: 300 001 to 500 000	26 107	10 373	944	905	27 868	11 052	829	741	26 077	10 335	817	889	25 291	10 045	784	680
G: 500 001 to 700 000	21 089	12 601	942	675	22 751	13 597	989	793	21 750	12 999	949	710	21 132	12 625	935	723
H: 700 001 to 1 000 000	26 979	22 792	1 661	872	28 780	24 346	1 684	844	27 124	22 952	1 684	849	26 701	22 578	1 608	799
I: 1 000 001 to 2 000 000	64 552	94 120	6 543	2 422	64 789	94 117	6 393	2 428	65 178	95 108	6 596	2 402	65 316	95 523	6 702	1 997
J: 2 000 001 to 3 000 000	39 803	98 002	6 534	2 048	38 263	94 149	6 024	1 535	40 314	99 335	6 546	1 761	41 543	102 499	6 757	1 648
K: 3 000 001 to 5 000 000	46 322	180 413	11 034	2 496	43 654	169 580	10 210	2 430	47 485	184 954	11 405	2 444	49 461	192 691	11 837	2 505
L: 5 000 001 to 10 000 000	50 719	359 977	19 702	4 654	47 570	336 964	18 192	3 919	52 246	370 789	20 728	4 096	55 990	397 782	22 345	4 195
M: 10 000 001 to 14 000 000	18 848	222 673	11 012	2 756	17 311	204 804	9 977	2 405	19 784	233 818	11 627	2 725	21 479	253 724	12 627	3 036
N: 14 000 001 to 20 000 000	16 093	269 057	12 349	3 240	14 945	249 619	11 357	3 074	16 855	281 549	13 168	3 034	18 523	310 039	14 413	3 234
O: 20 000 001 to 30 000 000	14 015	341 809	14 895	4 012	13 189	321 992	13 695	4 118	15 258	373 223	16 426	4 110	16 461	401 799	17 907	4 205
P: 30 000 001 to 50 000 000	13 485	524 377	21 064	6 019	13 281	515 682	20 131	6 550	14 551	565 923	22 665	6 333	15 737	612 420	24 677	7 602
Q: 50 000 001 to 100 000 000	12 743	889 576	29 357	10 299	11 789	824 640	27 866	10 258	13 683	954 769	32 196	10 857	15 087	1 057 527	35 742	12 371
R: 100 000 001 +	14 176	11 642 355	258 079	183 487	13 472	10 943 849	262 161	182 992	15 850	13 328 732	298 432	216 498	18 307	16 116 335	326 658	267 291
Total	**451 738**	**14 675 825**	**397 630**	**232 862**	**450 423**	**13 812 692**	**393 069**	**229 774**	**470 238**	**16 542 360**	**447 136**	**263 123**	**477 782**	**19 593 004**	**486 193**	**317 032**

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover[1] (payments and refunds), 2019/20 – 2022/23 *(continued)*

Fiscal year	2019/20				2020/21				2021/22				2022/23			
Turnover group Percentage of total	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds
A: = 0	6.9%	0.0%	0.7%	2.6%	7.1%	0.0%	0.7%	2.4%	7.9%	0.0%	0.7%	1.7%	6.9%	0.0%	0.5%	1.4%
B: 1 to 50 000	2.4%	0.0%	0.0%	0.4%	2.7%	0.0%	0.0%	0.2%	2.5%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.2%
C: 50 001 to 100 000	2.4%	0.0%	0.0%	0.2%	2.6%	0.0%	0.0%	0.2%	2.3%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.1%
D: 100 001 to 200 000	4.1%	0.0%	0.1%	0.3%	4.4%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.2%	3.7%	0.0%	0.1%	0.3%
E: 200 001 to 300 000	3.5%	0.0%	0.1%	0.3%	3.7%	0.0%	0.1%	0.2%	3.4%	0.0%	0.1%	0.2%	3.2%	0.0%	0.1%	0.2%
F: 300 001 to 500 000	5.8%	0.1%	0.2%	0.4%	6.2%	0.1%	0.2%	0.3%	5.5%	0.1%	0.2%	0.3%	5.3%	0.1%	0.2%	0.2%
G: 500 001 to 700 000	4.7%	0.1%	0.2%	0.3%	5.1%	0.1%	0.3%	0.3%	4.6%	0.1%	0.2%	0.3%	4.4%	0.1%	0.2%	0.2%
H: 700 001 to 1 000 000	6.0%	0.2%	0.4%	0.4%	6.4%	0.2%	0.4%	0.4%	5.8%	0.1%	0.4%	0.3%	5.6%	0.1%	0.3%	0.3%
I: 1 000 001 to 2 000 000	14.3%	0.6%	1.6%	1.0%	14.4%	0.7%	1.6%	1.1%	13.9%	0.6%	1.5%	0.9%	13.7%	0.5%	1.4%	0.6%
J: 2 000 001 to 3 000 000	8.8%	0.7%	1.6%	0.9%	8.5%	0.7%	1.5%	0.7%	8.6%	0.6%	1.5%	0.7%	8.7%	0.5%	1.4%	0.5%
K: 3 000 001 to 5 000 000	10.3%	1.2%	2.8%	1.1%	9.7%	1.2%	2.6%	1.1%	10.1%	1.1%	2.6%	0.9%	10.4%	1.0%	2.4%	0.8%
L: 5 000 001 to 10 000 000	11.2%	2.5%	5.0%	2.0%	10.6%	2.4%	4.6%	1.7%	11.1%	2.2%	4.6%	1.6%	11.7%	2.0%	4.6%	1.3%
M: 10 000 001 to 14 000 000	4.2%	1.5%	2.8%	1.2%	3.8%	1.5%	2.5%	1.0%	4.2%	1.4%	2.6%	1.0%	4.5%	1.3%	2.6%	1.0%
N: 14 000 001 to 20 000 000	3.6%	1.8%	3.1%	1.4%	3.3%	1.8%	2.9%	1.3%	3.6%	1.7%	2.9%	1.2%	3.9%	1.6%	3.0%	1.0%
O: 20 000 001 to 30 000 000	3.1%	2.3%	3.7%	1.7%	2.9%	2.3%	3.5%	1.8%	3.2%	2.3%	3.7%	1.6%	3.4%	2.1%	3.7%	1.3%
P: 30 000 001 to 50 000 000	3.0%	3.6%	5.3%	2.6%	2.9%	3.7%	5.1%	2.9%	3.1%	3.4%	5.1%	2.4%	3.3%	3.1%	5.1%	2.4%
Q: 50 000 001 to 100 000 000	2.8%	6.1%	7.4%	4.4%	2.6%	6.0%	7.1%	4.5%	2.9%	5.8%	7.2%	4.1%	3.2%	5.4%	7.4%	3.9%
R: 100 000 001 +	3.1%	79.3%	64.9%	78.8%	3.0%	79.2%	66.7%	79.6%	3.4%	80.6%	66.7%	82.3%	3.8%	82.3%	67.2%	84.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. VAT exclusive.

TAX STATISTICS 2023

VALUE-ADDED TAX

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2013/14 – 2022/23

Turnover group	Number of Vendors per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
A: = 0	3 894	2 709	2 306	2 531	2 466	2 898	3 086	3 894	4 695	7 134
B: 1 to 50 000	3 535	3 096	2 950	2 870	2 791	3 148	3 054	3 800	3 792	3 926
C: 50 001 to 100 000	5 423	4 899	4 513	4 466	4 161	4 278	4 129	4 815	4 445	4 414
D: 100 001 to 200 000	9 503	8 654	8 227	7 972	7 710	7 993	7 810	8 926	8 393	8 021
E: 200 001 to 300 000	8 311	7 593	7 421	7 240	7 015	7 257	7 063	7 913	7 571	7 201
F: 300 001 to 500 000	13 682	12 952	12 607	12 204	12 060	12 134	12 212	13 425	12 355	12 043
G: 500 001 to 700 000	11 344	10 700	10 284	10 252	10 141	10 480	10 112	11 178	10 387	9 860
H: 700 001 to 1 000 000	14 343	13 582	13 317	12 880	12 689	13 053	12 841	13 942	12 843	12 187
I: 1 000 001 to 2 000 000	33 753	33 097	32 181	31 411	31 057	31 423	30 615	31 251	29 798	28 102
J: 2 000 001 to 3 000 000	20 972	21 036	20 843	20 320	20 264	19 943	19 733	19 310	18 762	18 133
K: 3 000 001 to 5 000 000	24 400	25 092	25 213	25 099	24 913	24 386	24 444	22 908	23 160	22 553
L: 5 000 001 to 10 000 000	25 983	27 654	28 512	28 785	29 248	28 415	28 576	26 773	27 173	27 274
M: 10 000 001 to 14 000 000	9 778	10 625	11 011	11 189	11 489	11 159	11 322	10 230	10 939	11 085
N: 14 000 001 to 20 000 000	8 658	9 223	9 557	9 845	9 977	9 658	10 065	9 199	9 692	10 058
O: 20 000 001 to 30 000 000	7 644	8 186	8 639	8 638	8 709	8 557	9 082	8 297	9 195	9 318
P: 30 000 001 to 50 000 000	7 135	7 633	8 347	8 215	8 262	8 806	9 040	8 712	9 071	9 316
Q: 50 000 001 to 100 000 000	6 717	7 475	7 765	8 993	9 525	8 658	8 824	8 079	8 962	9 394
R: 100 000 001 +	7 710	8 579	9 092	9 875	10 308	10 539	10 777	10 133	11 552	12 766
Total	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**	**222 785**

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2013/14 - 2022/23

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2013/14	2022/23	CAGR	2013/14	2022/23	CAGR	2013/14	2022/23	CAGR	2013/14	2022/23	CAGR
A: = 0	3 894	7 134	7.0%	–	–	0.0%	384	552	4.1%	-3 618	-672	-17.1%
B: 1 to 50 000	3 535	3 926	1.2%	103	98	-0.6%	21	26	2.5%	-593	-148	-14.3%
C: 50 001 to 100 000	5 423	4 414	-2.3%	401	324	-2.3%	46	37	-2.2%	-648	-72	-21.7%
D: 100 001 to 200 000	9 503	8 021	-1.9%	1 418	1 197	-1.9%	133	130	-0.3%	-525	-460	-1.5%
E: 200 001 to 300 000	8 311	7 201	-1.6%	2 071	1 798	-1.6%	182	158	-1.6%	-377	-171	-8.4%
F: 300 001 to 500 000	13 682	12 043	-1.4%	5 436	4 788	-1.4%	446	393	-1.4%	-325	-188	-5.9%
G: 500 001 to 700 000	11 344	9 860	-1.5%	6 778	5 899	-1.5%	528	467	-1.3%	-636	-327	-7.1%
H: 700 001 to 1 000 000	14 343	12 187	-1.8%	12 132	10 295	-1.8%	889	786	-1.4%	-339	-242	-3.7%
I: 1 000 001 to 2 000 000	33 753	28 102	-2.0%	49 054	41 015	-2.0%	3 389	3 112	-0.9%	-1 006	-689	-4.1%
J: 2 000 001 to 3 000 000	20 972	18 133	-1.6%	51 660	44 792	-1.6%	3 301	3 151	-0.5%	-869	-659	-3.0%
K: 3 000 001 to 5 000 000	24 400	22 553	-0.9%	95 077	88 019	-0.9%	5 598	5 802	0.4%	-1 436	-892	-5.1%
L: 5 000 001 to 10 000 000	25 983	27 274	0.5%	183 867	194 729	0.6%	9 414	11 807	2.5%	-2 338	-1 743	-3.2%
M: 10 000 001 to 14 000 000	9 778	11 085	1.4%	115 496	131 100	1.4%	5 342	7 000	3.0%	-1 408	-1 473	0.5%
N: 14 000 001 to 20 000 000	8 658	10 058	1.7%	144 783	168 555	1.7%	6 256	8 423	3.4%	-1 718	-1 654	-0.4%
O: 20 000 001 to 30 000 000	7 644	9 318	2.2%	186 790	227 920	2.2%	7 466	10 715	4.1%	-1 919	-2 222	1.6%
P: 30 000 001 to 50 000 000	7 135	9 316	3.0%	276 544	363 995	3.1%	10 149	15 721	5.0%	-3 089	-3 981	2.9%
Q: 50 000 001 to 100 000 000	6 717	9 394	3.8%	470 288	660 515	3.8%	14 339	24 028	5.9%	-5 605	-7 679	3.6%
R: 100 000 001 +	7 710	12 766	5.8%	6 670 736	13 408 098	8.1%	131 833	263 838	8.0%	-101 661	-225 973	9.3%
Total	**222 785**	**222 785**	**0.0%**	**8 272 633**	**15 353 138**	**7.1%**	**199 715**	**356 149**	**6.6%**	**-128 110**	**-249 244**	**7.7%**

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2013/14 – 2022/23

Turnover group	R million per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
A: = 0	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	103	91	86	81	79	88	83	98	97	98
C: 50 001 to 100 000	401	363	333	329	307	317	305	355	329	324
D: 100 001 to 200 000	1 418	1 292	1 231	1 198	1 155	1 197	1 166	1 334	1 255	1 197
E: 200 001 to 300 000	2 071	1 899	1 852	1 805	1 754	1 814	1 766	1 973	1 891	1 798
F: 300 001 to 500 000	5 436	5 152	5 001	4 843	4 794	4 819	4 857	5 335	4 899	4 788
G: 500 001 to 700 000	6 778	6 396	6 147	6 127	6 060	6 271	6 043	6 681	6 210	5 899
H: 700 001 to 1 000 000	12 132	11 493	11 260	10 898	10 722	11 037	10 845	11 797	10 855	10 295
I: 1 000 001 to 2 000 000	49 054	48 312	47 012	45 885	45 336	45 849	44 700	45 445	43 466	41 015
J: 2 000 001 to 3 000 000	51 660	51 844	51 415	50 177	49 967	49 221	48 621	47 546	46 310	44 792
K: 3 000 001 to 5 000 000	95 077	97 767	98 193	97 848	97 144	95 132	95 606	89 149	90 458	88 019
L: 5 000 001 to 10 000 000	183 867	196 153	202 445	204 544	207 694	202 010	203 570	190 439	193 876	194 729
M: 10 000 001 to 14 000 000	115 496	125 602	130 342	132 426	136 125	131 948	133 922	121 126	129 439	131 100
N: 14 000 001 to 20 000 000	144 783	154 079	159 712	164 437	166 682	161 449	168 523	153 745	162 147	168 555
O: 20 000 001 to 30 000 000	186 790	199 694	211 139	211 093	212 172	208 751	221 990	202 576	225 092	227 920
P: 30 000 001 to 50 000 000	276 544	295 658	323 356	322 750	323 890	343 207	352 722	339 274	353 906	363 995
Q: 50 000 001 to 100 000 000	470 288	525 300	543 640	625 900	666 368	604 062	617 909	566 719	628 032	660 515
R: 100 000 001 +	6 670 736	7 279 757	7 797 468	8 439 359	8 949 357	9 317 646	9 961 593	9 401 366	11 353 810	13 408 098
Total	**8 272 633**	**9 000 851**	**9 590 633**	**10 319 699**	**10 879 608**	**11 184 817**	**11 874 221**	**11 184 958**	**13 252 071**	**15 353 138**

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2013/14 – 2022/23

Turnover group	R million per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
A: = 0	384	192	540	682	675	793	728	832	966	552
B: 1 to 50 000	21	16	14	13	14	33	16	13	22	26
C: 50 001 to 100 000	46	38	37	42	31	48	35	34	45	37
D: 100 001 to 200 000	133	122	125	113	114	135	112	130	142	130
E: 200 001 to 300 000	182	167	162	163	155	187	175	172	166	158
F: 300 001 to 500 000	446	439	414	412	398	473	420	431	415	393
G: 500 001 to 700 000	528	509	483	487	472	555	495	523	492	467
H: 700 001 to 1 000 000	889	865	844	825	803	975	864	887	880	786
I: 1 000 001 to 2 000 000	3 389	3 444	3 347	3 294	3 237	3 710	3 411	3 295	3 256	3 112
J: 2 000 001 to 3 000 000	3 301	3 443	3 378	3 333	3 342	3 734	3 558	3 265	3 276	3 151
K: 3 000 001 to 5 000 000	5 598	5 914	5 971	6 047	6 042	6 670	6 351	5 752	6 048	5 802
L: 5 000 001 to 10 000 000	9 414	10 285	10 756	11 189	11 465	12 456	12 050	11 022	11 685	11 807
M: 10 000 001 to 14 000 000	5 342	5 856	6 154	6 281	6 521	7 159	7 075	6 293	6 926	7 000
N: 14 000 001 to 20 000 000	6 256	6 875	7 011	7 459	7 635	8 172	8 243	7 454	8 108	8 423
O: 20 000 001 to 30 000 000	7 466	8 063	8 703	8 820	9 048	10 103	10 341	9 197	10 596	10 715
P: 30 000 001 to 50 000 000	10 149	11 165	12 326	12 145	12 647	14 703	15 240	14 016	15 214	15 721
Q: 50 000 001 to 100 000 000	14 339	16 484	17 623	20 283	21 302	21 452	21 948	20 562	22 845	24 028
R: 100 000 001 +	131 833	147 414	155 598	173 222	184 576	208 327	219 830	220 455	248 194	263 838
Total	**199 715**	**221 290**	**233 489**	**254 811**	**268 477**	**299 686**	**310 892**	**304 332**	**339 277**	**356 149**

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Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2013/14 – 2022/23

Turnover group	R million per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
A: = 0	-3 618	-1 820	-1 030	-460	-776	-646	-525	-1 021	-535	-672
B: 1 to 50 000	-593	-116	-494	-117	-130	-107	-175	-108	-119	-148
C: 50 001 to 100 000	-648	-132	-109	-91	-63	-71	-76	-98	-83	-72
D: 100 001 to 200 000	-525	-329	-271	-154	-142	-140	-128	-332	-162	-460
E: 200 001 to 300 000	-377	-200	-167	-159	-128	-136	-125	-136	-111	-171
F: 300 001 to 500 000	-325	-390	-193	-224	-222	-210	-211	-251	-298	-188
G: 500 001 to 700 000	-636	-236	-260	-211	-246	-276	-174	-197	-197	-327
H: 700 001 to 1 000 000	-339	-302	-292	-305	-217	-262	-276	-270	-256	-242
I: 1 000 001 to 2 000 000	-1 006	-1 081	-703	-857	-764	-941	-799	-881	-987	-689
J: 2 000 001 to 3 000 000	-869	-754	-622	-666	-596	-688	-846	-570	-731	-659
K: 3 000 001 to 5 000 000	-1 436	-1 166	-1 230	-1 028	-949	-1 240	-981	-946	-1 046	-892
L: 5 000 001 to 10 000 000	-2 338	-2 274	-2 010	-2 107	-1 899	-1 899	-2 167	-1 828	-1 848	-1 743
M: 10 000 001 to 14 000 000	-1 408	-1 321	-1 185	-1 197	-1 217	-1 313	-1 235	-1 319	-1 211	-1 473
N: 14 000 001 to 20 000 000	-1 718	-1 569	-1 466	-1 504	-1 520	-1 739	-1 708	-1 479	-1 615	-1 654
O: 20 000 001 to 30 000 000	-1 919	-2 094	-2 058	-2 018	-1 933	-2 258	-2 301	-2 391	-2 288	-2 222
P: 30 000 001 to 50 000 000	-3 089	-3 848	-3 580	-3 256	-3 321	-4 066	-3 846	-3 963	-3 699	-3 981
Q: 50 000 001 to 100 000 000	-5 605	-6 827	-5 027	-5 936	-6 280	-6 882	-6 797	-6 473	-7 102	-7 679
R: 100 000 001 +	-101 661	-104 137	-113 600	-124 228	-130 491	-159 438	-158 370	-161 954	-189 599	-225 973
Total	**-128 110**	**-128 595**	**-134 298**	**-144 518**	**-150 895**	**-182 312**	**-180 740**	**-184 218**	**-211 887**	**-249 244**

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2013/14 – 2022/23

Sector	R million per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Agencies and other services	15 222	17 124	17 025	18 931	19 704	20 377	21 941	21 708	23 959	26 432
Agriculture, forestry and fishing	9 578	11 084	12 367	13 798	14 428	16 058	16 628	16 794	18 178	19 820
Bricks, ceramic, glass, cement and similar products	626	737	762	807	824	866	855	894	898	969
Catering and accommodation	2 425	2 708	2 994	3 386	3 608	3 904	4 151	2 427	3 550	4 549
Chemicals and chemical, rubber and plastic products	3 943	4 521	4 941	5 053	5 701	6 164	6 187	6 100	6 782	8 503
Clothing and footwear	510	613	618	682	743	852	800	765	830	848
Coal and petroleum products	1 359	1 092	1 101	1 267	1 329	1 413	1 422	1 915	1 938	1 292
Construction	11 893	12 546	13 596	14 233	14 079	15 181	14 990	12 866	13 832	14 648
Educational services	401	474	543	543	574	619	605	533	601	658
Electricity, gas and water	3 813	4 607	5 541	6 034	6 842	9 769	10 910	10 940	15 066	15 272
Financing, insurance, real estate and business services	66 102	73 603	78 877	84 676	89 164	100 389	101 960	99 905	105 816	112 333
Food, drink and tobacco	9 348	10 139	10 507	10 835	12 145	13 579	14 525	12 776	15 561	16 046
Leather, leather goods and fur (excl. footwear & clothing)	87	88	100	139	164	136	141	113	135	151
Machinery and related items	6 039	6 694	6 777	8 159	8 097	8 309	8 081	7 613	8 526	8 713
Medical, dental and other health and veterinary services	6 247	6 940	7 585	8 036	8 415	9 930	9 973	8 697	10 283	10 489
Metal (including metal products)	1 367	1 482	1 500	1 556	1 533	1 614	1 866	2 286	2 161	2 734
Metal products (except machinery and equipment)	2 418	2 434	2 476	2 845	2 910	3 035	3 276	2 989	3 518	3 619
Mining and quarrying	7 669	7 818	8 047	8 609	8 725	10 732	12 433	16 531	23 174	21 908
Other manufacturing industries	1 277	1 329	1 459	1 663	1 794	1 985	2 095	1 919	1 999	2 356
Paper, printing and publishing	2 206	2 384	2 210	2 666	2 637	2 824	2 937	2 668	2 865	2 802
Personal and household services	550	577	619	655	673	768	801	739	790	804
Public administration	2 817	3 063	3 359	3 490	3 884	4 152	4 380	4 308	6 014	6 492
Recreation and cultural services	2 302	2 506	2 630	2 840	3 056	3 302	3 269	2 241	3 314	3 084
Research and scientific institutes	289	435	479	532	527	593	656	616	702	699
Retail trade	12 210	13 395	14 311	15 380	16 605	18 007	19 588	20 501	20 894	21 599
Scientific, optical and similar equipment	446	501	576	796	668	782	772	753	928	918
Social and related community services	411	448	468	469	500	532	580	516	589	637
Specialised repair services	1 520	1 607	1 702	1 811	1 880	2 045	1 975	1 747	2 046	2 032
Textiles	743	752	811	863	884	989	902	955	1 060	907
Transport equipment	650	744	665	747	911	848	930	869	957	1 221
Transport, storage and communications	12 341	13 584	13 793	15 563	16 659	19 387	19 712	17 921	18 675	20 193
Vehicles, parts and accessories	2 734	3 434	2 891	3 563	3 440	4 039	4 683	4 715	4 532	4 450
Wholesale trade	9 599	11 170	11 461	13 404	14 569	15 638	15 894	17 212	18 167	18 054
Wood, wood products and furniture	573	661	696	782	807	870	975	801	936	918
Total	**199 715**	**221 290**	**233 489**	**254 811**	**268 477**	**299 686**	**310 892**	**304 332**	**339 277**	**356 149**

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2013/14 – 2022/23

Fiscal year	R million per Fiscal Year									
Economic activity[1]	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Primary sector	**17 247**	**18 902**	**20 414**	**22 407**	**23 153**	**26 789**	**29 061**	**33 325**	**41 352**	**41 728**
Agriculture, forestry and fishing	9 578	11 084	12 367	13 798	14 428	16 058	16 628	16 794	18 178	19 820
Mining and quarrying	7 669	7 818	8 047	8 609	8 725	10 732	12 433	16 531	23 174	21 908
Secondary sector	**47 299**	**51 321**	**54 335**	**59 126**	**62 068**	**69 214**	**71 664**	**67 221**	**77 992**	**81 917**
Manufacturing[2]	31 593	34 168	35 198	38 860	41 147	44 265	45 764	43 415	49 094	51 997
Electricity, gas and water	3 813	4 607	5 541	6 034	6 842	9 769	10 910	10 940	15 066	15 272
Construction	11 893	12 546	13 596	14 233	14 079	15 181	14 990	12 866	13 832	14 648
Tertiary sector	**135 169**	**151 067**	**158 739**	**173 278**	**183 256**	**203 682**	**210 166**	**203 787**	**219 933**	**232 504**
Wholesale and retail trade, catering and accommodation[3]	28 489	32 314	33 361	37 544	40 102	43 632	46 290	46 602	49 190	50 684
Transport, storage and communication	12 341	13 584	13 793	15 563	16 659	19 387	19 712	17 921	18 675	20 193
Financial intermediation, insurance, real-estate and business services[4]	81 612	91 162	96 381	104 138	109 394	121 360	124 556	122 229	130 477	139 464
Community, social and personal services[5]	12 727	14 007	15 205	16 033	17 101	19 303	19 608	17 035	21 591	22 163
Total	**199 715**	**221 290**	**233 489**	**254 811**	**268 477**	**299 686**	**310 892**	**304 332**	**339 277**	**356 149**
Percentage of total										
Primary sector	**8.6%**	**8.5%**	**8.7%**	**8.8%**	**8.6%**	**8.9%**	**9.3%**	**11.0%**	**12.2%**	**11.7%**
Agriculture, forestry and fishing	4.8%	5.0%	5.3%	5.4%	5.4%	5.4%	5.3%	5.5%	5.4%	5.6%
Mining and quarrying	3.8%	3.5%	3.4%	3.4%	3.2%	3.6%	4.0%	5.4%	6.8%	6.2%
Secondary sector	**23.7%**	**23.2%**	**23.3%**	**23.2%**	**23.1%**	**23.1%**	**23.1%**	**22.1%**	**23.0%**	**23.0%**
Manufacturing	15.8%	15.4%	15.1%	15.3%	15.3%	14.8%	14.7%	14.3%	14.5%	14.6%
Electricity, gas and water	1.9%	2.1%	2.4%	2.4%	2.5%	3.3%	3.5%	3.6%	4.4%	4.3%
Construction	6.0%	5.7%	5.8%	5.6%	5.2%	5.1%	4.8%	4.2%	4.1%	4.1%
Tertiary sector	**67.7%**	**68.3%**	**68.0%**	**68.0%**	**68.3%**	**68.0%**	**67.6%**	**67.0%**	**64.8%**	**65.3%**
Wholesale and retail trade, catering and accommodation	14.3%	14.6%	14.3%	14.7%	14.9%	14.6%	14.9%	15.3%	14.5%	14.2%
Transport, storage and communication	6.2%	6.1%	5.9%	6.1%	6.2%	6.5%	6.3%	5.9%	5.5%	5.7%
Financial intermediation, insurance, real-estate and business services	40.9%	41.2%	41.3%	40.9%	40.7%	40.5%	40.1%	40.2%	38.5%	39.2%
Community, social and personal services	6.4%	6.3%	6.5%	6.3%	6.4%	6.4%	6.3%	5.6%	6.4%	6.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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 2013/14 – 2022/23

Sector	R million per Fiscal Year									
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Agencies and other services	-5 101	-6 126	-5 620	-6 737	-6 348	-7 128	-6 551	-6 387	-7 611	-9 681
Agriculture, forestry and fishing	-7 974	-9 126	-9 442	-10 512	-11 441	-13 832	-13 334	-14 396	-16 159	-18 375
Bricks, ceramic, glass, cement and similar products	-123	-154	-186	-197	-239	-311	-332	-258	-297	-361
Catering and accommodation	-319	-308	-302	-281	-647	-384	-354	-556	-370	-336
Chemicals and chemical, rubber and plastic products	-3 053	-3 141	-3 094	-3 751	-4 241	-5 367	-4 668	-7 045	-6 946	-7 874
Clothing and footwear	-115	-120	-153	-177	-102	-162	-217	-230	-220	-311
Coal and petroleum products	-6 576	-5 590	-5 453	-5 412	-5 449	-7 445	-6 840	-5 886	-7 993	-13 484
Construction	-3 054	-2 478	-2 421	-2 051	-1 947	-2 186	-2 653	-2 574	-2 157	-2 402
Educational services	-136	-152	-73	-95	-134	-111	-100	-96	-103	-82
Electricity, gas and water	-4 604	-2 728	-1 653	-1 348	-937	-765	-308	-176	-468	-647
Financing, insurance, real estate and business services	-16 125	-16 398	-16 063	-17 172	-16 987	-19 380	-18 350	-18 268	-23 024	-26 563
Food, drink and tobacco	-3 414	-3 443	-3 823	-3 912	-3 957	-4 562	-5 370	-6 990	-6 859	-9 085
Leather, leather goods and fur (excl. footwear & clothing)	-126	-160	-165	-186	-195	-123	-64	-78	-96	-111
Machinery and related items	-2 368	-2 630	-2 460	-2 734	-2 911	-3 613	-4 097	-3 675	-4 476	-5 739
Medical, dental and other health and veterinary services	-301	-359	-305	-386	-452	-362	-830	-397	-394	-344
Metal (including metal products)	-5 989	-5 732	-5 425	-6 395	-7 371	-10 519	-9 928	-9 345	-10 173	-10 567
Metal products (except machinery and equipment)	-1 121	-1 355	-988	-1 004	-973	-1 222	-1 490	-1 568	-1 418	-1 531
Mining and quarrying	-32 963	-30 673	-31 439	-32 086	-36 632	-44 343	-42 618	-46 925	-60 396	-65 233
Other manufacturing industries	-1 648	-1 857	-2 096	-2 166	-2 471	-2 860	-2 773	-3 166	-3 838	-4 391
Paper, printing and publishing	-445	-441	-394	-472	-507	-636	-610	-782	-591	-929
Personal and household services	-39	-31	-24	-30	-45	-56	-58	-70	-62	-93
Public administration	-5 366	-6 700	-8 056	-8 148	-8 738	-10 655	-10 092	-9 519	-9 484	-9 959
Recreation and cultural services	-317	-266	-228	-201	-235	-261	-223	-243	-206	-324
Research and scientific institutes	-566	-174	-171	-174	-209	-219	-251	-208	-266	-342
Retail trade	-3 738	-3 854	-4 674	-4 381	-4 651	-5 636	-5 417	-5 268	-5 619	-8 278
Scientific, optical and similar equipment	-124	-156	-162	-166	-238	-256	-229	-209	-176	-240
Social and related community services	-334	-333	-308	-342	-422	-452	-485	-513	-499	-550
Specialised repair services	-289	-365	-554	-367	-387	-390	-554	-285	-370	-414
Textiles	-290	-359	-393	-495	-377	-512	-450	-559	-588	-724
Transport equipment	-396	-392	-544	-614	-445	-559	-631	-594	-656	-841
Transport, storage and communications	-4 430	-5 494	-5 261	-6 425	-5 722	-6 849	-6 625	-5 626	-5 493	-7 911
Vehicles, parts and accessories	-10 497	-10 729	-14 838	-18 336	-17 562	-21 922	-24 696	-21 990	-24 580	-28 296
Wholesale trade	-6 061	-6 606	-7 337	-7 530	-7 655	-9 085	-9 429	-10 219	-10 143	-13 082
Wood, wood products and furniture	-107	-165	-194	-235	-269	-151	-111	-120	-157	-147
Total	**-128 110**	**-128 595**	**-134 298**	**-144 518**	**-150 895**	**-182 312**	**-180 740**	**-184 218**	**-211 887**	**-249 244**

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2013/14– 2022/23

Fiscal year Economic activity[1]	Number of vendors	Rmillion per Fiscal Year									
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Primary sector	33 439	-40 937	-39 798	-40 881	-42 598	-48 073	-58 175	-55 952	-61 321	-76 555	-83 608
Agriculture, forestry and fishing	32 100	-7 974	-9 126	-9 442	-10 512	-11 441	-13 832	-13 334	-14 396	-16 159	-18 375
Mining and quarrying	1 339	-32 963	-30 673	-31 439	-32 086	-36 632	-44 343	-42 618	-46 925	-60 396	-65 233
Secondary sector	32 126	-33 554	-30 901	-29 603	-31 315	-32 628	-41 249	-40 773	-43 254	-47 110	-59 381
Manufacturing[2]	19 865	-25 896	-25 694	-25 529	-27 916	-29 745	-38 297	-37 812	-40 504	-44 486	-56 332
Electricity, gas and water	610	-4 604	-2 728	-1 653	-1 348	-937	-765	-308	-176	-468	-647
Construction	11 651	-3 054	-2 478	-2 421	-2 051	-1 947	-2 186	-2 653	-2 574	-2 157	-2 402
Tertiary sector	157 220	-53 619	-57 896	-63 814	-70 605	-70 194	-82 888	-84 016	-79 643	-88 223	-106 255
Wholesale and retail trade, catering and accommodation[3]	41 671	-20 904	-21 863	-27 705	-30 895	-30 902	-37 417	-40 451	-38 317	-41 082	-50 406
Transport, storage and communication	5 520	-4 430	-5 494	-5 261	-6 425	-5 722	-6 849	-6 625	-5 626	-5 493	-7 911
Financial intermediation, insurance, real-estate and business services[4]	95 477	-21 792	-22 699	-21 854	-24 084	-23 544	-26 727	-25 152	-24 863	-30 900	-36 586
Community, social and personal services[5]	14 552	-6 494	-7 840	-8 994	-9 202	-10 026	-11 896	-11 788	-10 837	-10 748	-11 352
Other[6]	-	-	-	-	-	-	-	-	-	-	-
Total	222 785	-128 110	-128 595	-134 298	-144 518	-150 895	-182 312	-180 740	-184 218	-211 887	-249 244
Percentage of total											
Primary sector	15.0%	32.0%	30.9%	30.4%	29.5%	31.9%	31.9%	31.0%	33.3%	36.1%	33.5%
Agriculture, forestry and fishing	14.4%	6.2%	7.1%	7.0%	7.3%	7.6%	7.6%	7.4%	7.8%	7.6%	7.4%
Mining and quarrying	0.6%	25.7%	23.9%	23.4%	22.2%	24.3%	24.3%	23.6%	25.5%	28.5%	26.2%
Secondary sector	14.4%	26.2%	24.0%	22.0%	21.7%	21.6%	22.6%	22.6%	23.5%	22.2%	23.8%
Manufacturing	8.9%	20.2%	20.0%	19.0%	19.3%	19.7%	21.0%	20.9%	22.0%	21.0%	22.6%
Electricity, gas and water	0.3%	3.6%	2.1%	1.2%	0.9%	0.6%	0.4%	0.2%	0.1%	0.2%	0.3%
Construction	5.2%	2.4%	1.9%	1.8%	1.4%	1.3%	1.2%	1.5%	1.4%	1.0%	1.0%
Tertiary sector	70.6%	41.9%	45.0%	47.5%	48.9%	46.5%	45.5%	46.5%	43.2%	41.6%	42.6%
Wholesale and retail trade, catering and accommodation	18.7%	16.3%	17.0%	20.6%	21.4%	20.5%	20.5%	22.4%	20.8%	19.4%	20.2%
Transport, storage and communication	2.5%	3.5%	4.3%	3.9%	4.4%	3.8%	3.8%	3.7%	3.1%	2.6%	3.2%
Financial intermediation, insurance, real-estate and business services	42.9%	17.0%	17.7%	16.3%	16.7%	15.6%	14.7%	13.9%	13.5%	14.6%	14.7%
Community, social and personal services	6.5%	5.1%	6.1%	6.7%	6.4%	6.6%	6.5%	6.5%	5.9%	5.1%	4.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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 2013/14 – 2022/23

Fiscal year		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	10 Year
Payment category[1]	Number of vendors	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	Payments (R million)	CAGR
A: Bi-monthly (Jan)	71 553	12 761	14 037	14 872	15 780	16 216	17 562	17 769	15 318	17 563	18 554	3.8%
B: Bi-monthly (Feb)	101 070	17 578	19 459	20 423	21 594	22 404	24 371	24 052	21 225	24 256	25 835	3.9%
C: Monthly	45 447	169 268	187 673	198 069	217 304	229 708	257 599	268 921	267 643	297 304	311 591	6.3%
D: 6-monthly	4 332	94	104	106	114	121	127	117	115	122	131	3.4%
E: Annually	383	15	16	17	19	28	27	32	31	33	37	9.6%
Total	**222 785**	**199 715**	**221 290**	**233 489**	**254 811**	**268 477**	**299 686**	**310 892**	**304 332**	**339 277**	**356 149**	6.0%
Percentage of total												
A: Bi-monthly (Jan)	32.1%	6.4%	6.3%	6.4%	6.2%	6.0%	5.9%	5.7%	5.0%	5.2%	5.2%	
B: Bi-monthly (Feb)	45.4%	8.8%	8.8%	8.7%	8.5%	8.3%	8.1%	7.7%	7.0%	7.1%	7.3%	
C: Monthly	20.4%	84.8%	84.8%	84.8%	85.3%	85.6%	86.0%	86.5%	87.9%	87.6%	87.5%	
D: 6-monthly	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

1. Payment categories as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2013/14 – 2022/23

Fiscal year		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2021/22	10 Year
Payment category[1]	Number of vendors	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	CAGR
A: Bi-monthly (Jan)	71 553	-2 147	-2 164	-2 015	-2 094	-2 049	-2 104	-2 283	-2 085	-2 278	-2 450	1.3%
B: Bi-monthly (Feb)	101 070	-3 660	-3 709	-3 378	-3 519	-3 751	-3 938	-3 860	-3 667	-4 092	-4 164	1.3%
C: Monthly	45 447	-122 259	-122 679	-128 866	-138 857	-145 063	-176 229	-174 554	-178 433	-205 474	-242 585	7.1%
D: 6-monthly	4 332	-38	-39	-38	-41	-28	-40	-38	-32	-43	-43	1.4%
E: Annually	383	-6	-4	-1	-6	-3	-1	-6	-1	-0	-1	-13.7%
Total	**222 785**	**-128 110**	**-128 595**	**-134 298**	**-144 518**	**-150 895**	**-182 312**	**-180 740**	**-184 218**	**-211 887**	**-249 244**	6.9%
Percentage of total												
A: Bi-monthly (Jan)	32.1%	1.7%	1.7%	1.5%	1.4%	1.4%	1.2%	1.3%	1.1%	1.1%	1.0%	
B: Bi-monthly (Feb)	45.4%	2.9%	2.9%	2.5%	2.4%	2.5%	2.2%	2.1%	2.0%	1.9%	1.7%	
C: Monthly	20.4%	95.4%	95.4%	96.0%	96.1%	96.1%	96.7%	96.6%	96.9%	97.0%	97.3%	
D: 6-monthly	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	

1. Payment categories as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

IMPORT VAT AND CUSTOMS DUTIES

For the 2022/23 fiscal year...

Number of registered importers: 347 754

	Import VAT		Customs Duties
...of Revenue	15.1%	%	4.4%
...of GDP	3.8%	%	1.1%
...of change Y/Y	24.7%	%	27.5%

Biggest Contributors

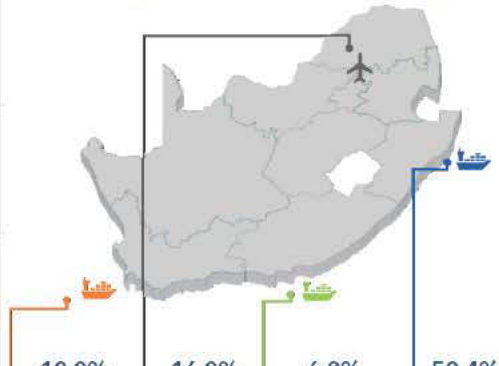
Import VAT		Customs Duties	
26.4%	Machinery & Electronics	29.0%	Vehicles, Aircraft & Vessels
13.8%	Chemical Products	15.9%	Textiles & Clothing
11.2%	Vehicles, Aircraft & Vessels	13.4%	Food, Beverages & Tobacco

Main contributors to Total Import Tax by World Zone



Americas	Africa	Europe	Asia
10.9%	5.2%	29.8%	52.4%

Main contributors to Total Import Tax by Customs Port of Entry



10.0%	16.0%	6.8%	50.4%
Cape Town Harbour	OR Tambo Int Airport	Port Elizabeth (Gqeberha) Harbour	Durban Harbour

5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2022/23 fiscal year (FY):

- Import VAT collections totalled R255.0 billion and recorded a year-on-year (y/y) growth rate of 24.7%, following a growth of 22.9% in 2021/22. This was driven by significant levels of growth in the imports of key contributing commodities.
- Collections of Customs Duties totalled R73.9 billion and experienced a y/y growth of 27.5%, on the back of a significant 22.6% increase in 2021/22.
- Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R8.8 billion (at 12.0% share) and R16.7 billion (22.6%) respectively to the year's total Duty collection (referencing Sections A and B respectively of Part 2 of Schedule 1 to the Customs and Excise Act, 1964). The majority of the remaining R48.4 billion (65.4%) comprises all other Customs Duties levied, predominantly General Duties (Part 1 of Schedule 1 to the Customs and Excise Act, 1964).
- Import VAT and Customs Duties accounted for 15.1% and 4.4% of the year's Total Tax Revenue respectively; resulting in a 19.5% aggregate, which was higher the 17.1% average over the preceding five fiscal years. The combined share of these taxes relative to GDP increased to 4.9% from the preceding five-year average of 4.1%; with Import VAT and Customs Duties contributing 3.8% and 1.1% for the year respectively.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 26.4%, up from 25.6% in 2021/22. Notably, *Vehicles, Aircraft and Vessels* accounted for the most significant portion of Customs Duties at 29.0%, up from 22.7% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.3% of the combined Total Import Tax contribution, compared to 82.4% in 2021/22.
- On a country basis, China and Germany, at 28.7% and 8.8% share of Total Import Tax contribution respectively, remained the principal suppliers of taxable goods into South Africa.
- The Importer register increased y/y by 4.4% to 347 754 in number, as reflected in *Table 1.1* in Chapter 1.
- The overall effective tax rates, as reflected in *Table A5.1.2*, was 9.2% for Import VAT, 2.8% for Customs Duties and 12.0% for Total Import Tax.
- Despite a subdued economic environment with passive levels of investment, domestic demand and household consumption, Import taxes performed well due to the increased levels of imports of key contributing consumption and capital goods.
- Import tax collections performed favourably throughout the 2022/23 FY and concluded with a substantial inflow from the 13th Customs Deferment statement in March 2023.

IMPORT VAT AND CUSTOMS DUTIES

- The key economic driver for these collections was the increase in nominal merchandise imports into the country which totalled at R1.9 trillion for the 2022/23 FY, growing y/y by 30.2%; with most of the key contributing commodities registering significant y/y increases.
- Trade during the full calendar year 2022 registered imports to the value of R1.8 trillion, equating to a cumulative y/y growth rate of 31.8%.

INTRODUCTION

The South African Customs Administration plays an integral role in the facilitation of movement of goods and people entering or exiting the country's borders. Customs is the first line of control to secure the state's interests by regulating the movement of goods into, from and through the state's Customs territory. Goods imported into the country are subject to VAT and Customs Duties upon importation based on their Customs value, with tariff and origin of the goods having an impact on the latter as well.

The Customs value of imported goods at the time of entry for home consumption is the transaction value thereof (i.e. the price actually paid or payable for the goods when sold for export to the Republic), adjusted by the addition of any dutiable charges not included in the price actually paid or payable, or the deduction of non-dutiable charges included in the price paid or payable.

For the purposes of Import VAT calculations, this value is 'uplifted' by a further 10% to cover costs such as insurance and freight. No such mark-up is, however, applied in respect of goods that originate from any of the BELN countries (Botswana, Eswatini, Lesotho and Namibia) when cleared for home consumption and only VAT of 15% is calculated on the Customs value.

Import VAT is levied on the importation of goods and services into South Africa in terms of the VAT Act of 1991. This is an indirect consumption tax and there are however, certain goods and services, including specific mineral oils and several basic food items, which are supplied at either zero-rate or are exempt from VAT. The standard rate of VAT in South Africa was 14% from 07 April 1993 until 31 March 2018. In the 2018 National Budget Speech, the Minister of Finance announced a 1 percentage point increase in the VAT rate, bringing the rate to 15% effective from 01 April 2018. This rate increase should be taken into account when comparing Import VAT across the years.

Customs Duties are imposed under the Customs and Excise Act, 1964. They are levied on imported goods with the aim of raising revenue and protecting the local market. These duties are either levied on an *ad valorem* basis, meaning as a percentage of the value of the goods; or on a specific duty basis, which applies at a rate of cents per unit (for example: per kilogram, metre or litre). The determination of the rate applicable to each import is set out in the schedules to the Customs and Excise Act and is based on the specific tariff classification of the commodity.

It is important to note that the term "Customs Duties", when used in this chapter, comprises all duties levied on imports including Specific Excise Duties and *Ad valorem* Duties; and also includes revenue for the SACU member states which is to be distributed to them according to the revenue sharing agreement, further detailed in Chapter 6.

IMPORT VAT AND CUSTOMS DUTIES

Also important to note is that Total Import Tax, as referred to in this chapter, is the sum of Import VAT and Customs Duties.

This chapter 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 upon importation.

South Africa is also a signatory to the General Agreement on Tariffs and Trade (GATT). The basis for determining Customs values is provided for in the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, 1994.

The 'Free on Board' contract is currently the basis for customs valuation in South Africa. Section 67(1)(e) of the Customs and Excise Act, 1964 provides for the addition to the price charged for the goods, to the extent that they are not included in such a price; of transportation expenses (from factory to warehouse) and insurance, loading, unloading, handling and associated charges incidental to delivery of the goods to the place of export in the country of exportation.

The effective tax rates reflected in this chapter are calculated by measuring the tax declared as a percentage of the Customs value declared. For example, the effective tax rate of Import VAT for each HS section is calculated as Import VAT declared as a percentage of the Customs value declared for that specific HS section. The same methodology has been applied to calculate the effective tax rate for Customs Duties.

DECLARATIONS AND PAYMENT PROCESS

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

It is important to note that the payment dates differ depending on whether the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owing has to be settled within seven days of billing. Importers not registered for the Customs deferment scheme are

IMPORT VAT AND CUSTOMS DUTIES

required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

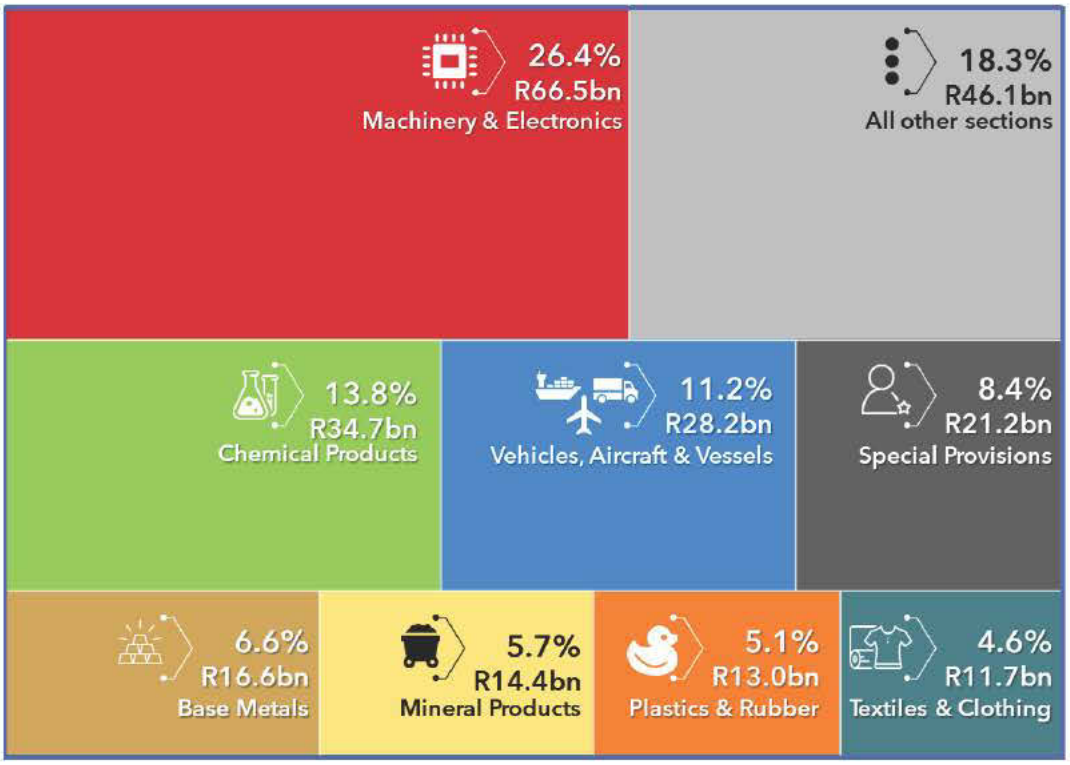
BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that the imports of *Mineral Products* (at 18.7%) accounts for the largest portion of Customs value in 2022/23, followed by *Machinery and Electronics* (16.8%) and *Chemical Products* (11.5%).

A detailed breakdown of the HS sections by tariff level is available online on *Table A5.5*.

Import VAT for 2022/23, as shown in *Figure 5.1*, was collected mostly from the importation of *Machinery and Electronics* (26.4%); *Chemical Products* (13.8%); *Vehicles, Aircraft and Vessels* (11.2%); *Special Provisions* (8.4%); *Base Metals* (6.6%); *Mineral Products* (5.7%); *Plastics and Rubber* (5.1%) as well as *Textiles and Clothing* (4.6%). The *All Other sections* grouping (18.3%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS section, 2022/23



As discussed in Chapter 4, *Table A4.2.6* provides a fully aligned overview of Import VAT flows by SARS sectors. The Import VAT recorded in each sector is based on BOE declarations and is then classified using the VAT sector indicated by the importer's VAT reference number.

IMPORT VAT AND CUSTOMS DUTIES

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 60.1% of the Import VAT total in 2022/23, with *Secondary* activities at 33.5% and *Primary* activities at 4.9%.

Import VAT from the top-three contributing economic sectors made up 87.7% of the total; namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 38.2%, followed by the *Manufacturing* sector (*Secondary*) at 30.8% and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 18.6%.

As shown in *Table A5.1.2*, the overall effective tax rate for Import VAT in 2022/23 was 9.2% compared to previous year's 9.1%. Key commodities with the highest effective VAT rates were *Footwear and Accessories* at 18.6%; *Hides, Skins and Leather* at 17.5%, as well as both *Special Provisions* and *Wood and articles thereof* at 15.6% each.

The largest contributing HS sections to Customs Duties in 2022/23, as shown in *Figure 5.2,* were *Vehicles, Aircraft and Vessels* (29.0%); *Textiles and Clothing* (15.9%); *Food, Beverages and Tobacco* (13.4%) as well as *Machinery and Electronics* (12.3%).

Imports under the *Food, Beverages and Tobacco* section made up 99.9% of the Specific Excise Duty total; largely driven by cigarettes (38.7%) sourced mainly from Switzerland, as well as whiskies (30.3%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (68.3%) as well as *Machinery and Electronics* (27.8%) were the largest contributors to the *Ad valorem* Duty total. Luxury vehicles from Germany, United States, Japan, India and China comprised 63.8% of the former's total; while electronic devices, mainly from China, accounted for 95.9% of the latter's total.

As shown in *Table A5.1.2*, the overall effective Customs Duty rate in 2022/23 was 2.8% compared to previous year's 2.7%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.7%; *Hides, Skins and Leather* at 21.5%; *Textiles and Clothing* at 16.1% as well as *Food, Beverages and Tobacco* at 10.9%.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.2: Customs Duties by HS section, 2022/23

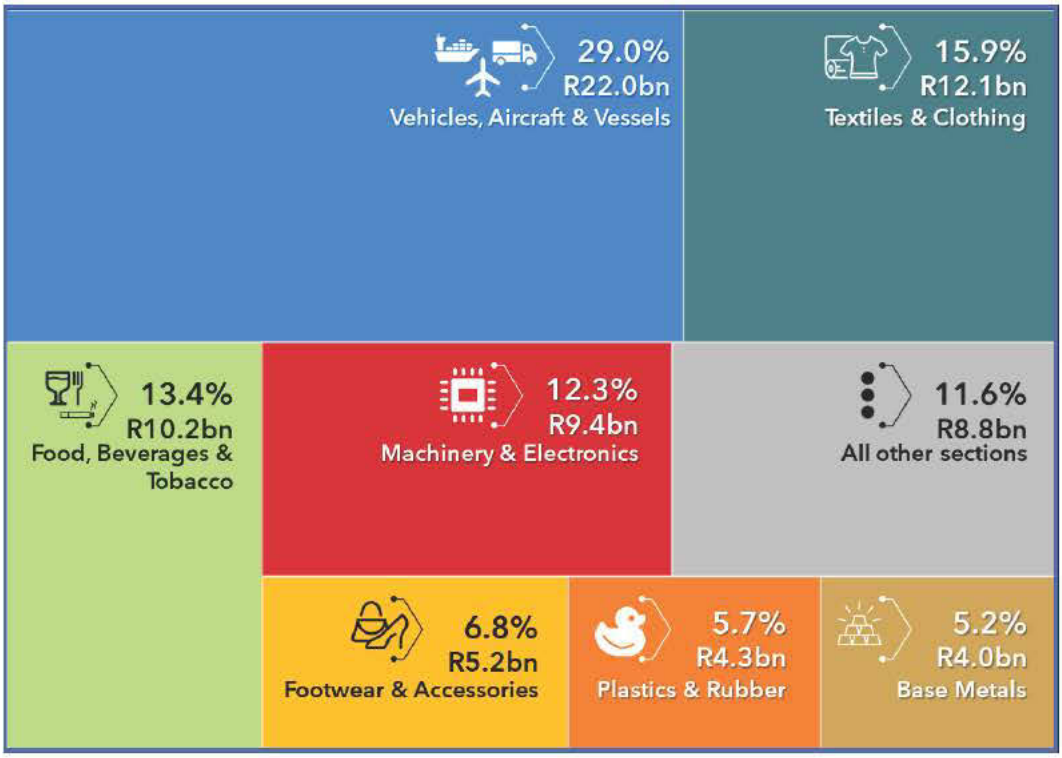
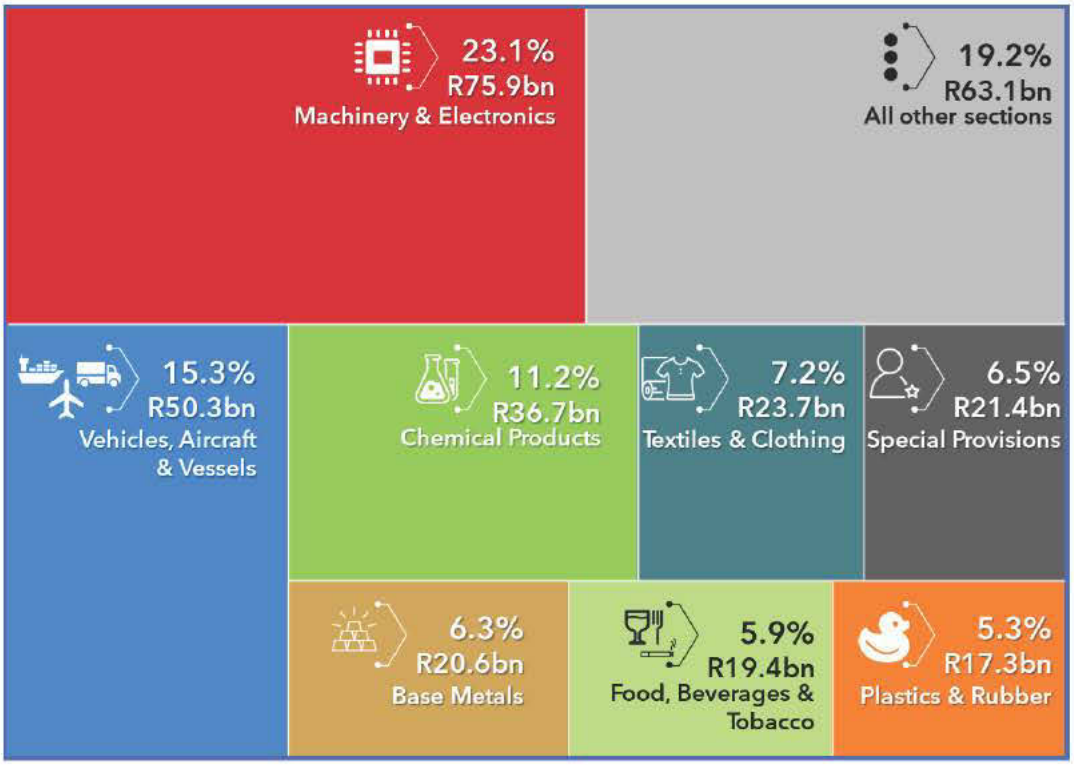


Figure 5.3 shows the top-eight contributing sections: *Machinery and Electronics; Vehicles, Aircraft and Vessels; Chemical Products; Textiles and Clothing; Special Provisions*; *Base Metals; Food, Beverages and Tobacco* as well as *Plastics and Rubber*. Combined, these sections made up 80.8% of the Total Import Tax for 2022/23.

As shown in *Table A5.1.2*, the overall effective tax rate for Total Import Tax in 2022/23 was 12.0% compared to previous year's 11.9%. Key commodities with the highest effective Total Import Tax rates were *Footwear and Accessories* at 43.4%; *Hides, Skins and Leather* at 39.0%; and *Textiles and Clothing* at 31.6%.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.3: Total Import Tax by HS section, 2022/23

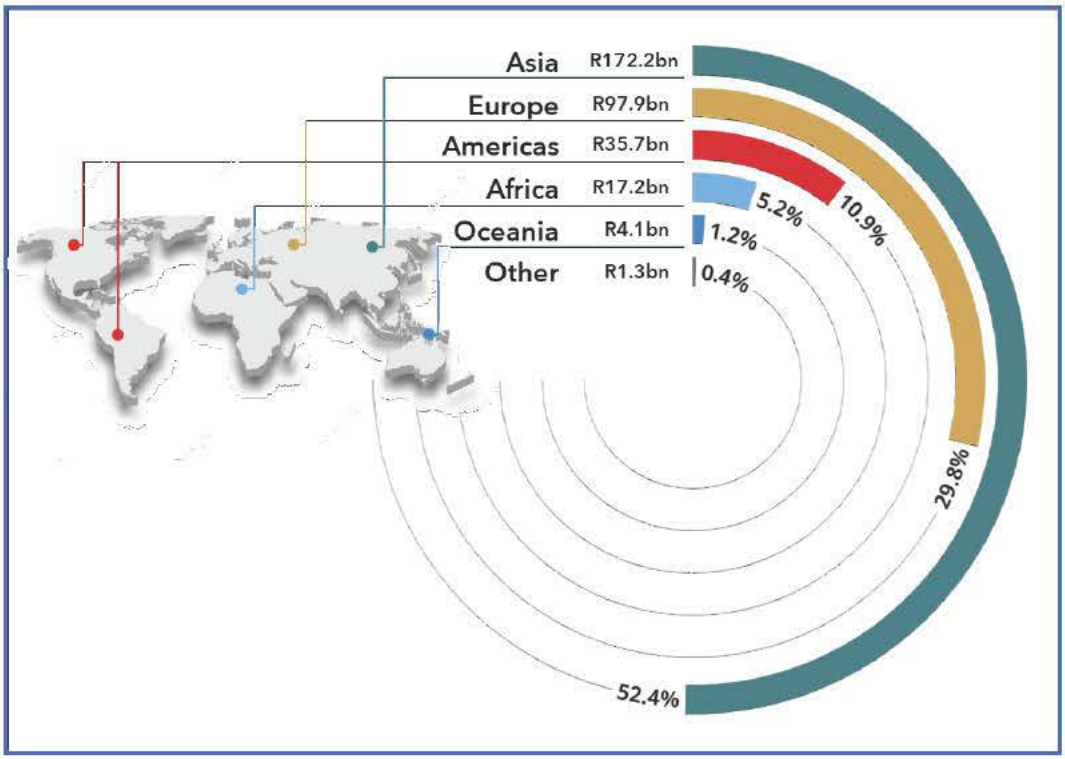


BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 52.4% of the Total Import Tax, followed by Europe at 29.8% and the Americas at 10.9%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by World zone as well as selected trade blocs.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.4: Total Import Tax by World zone, 2022/23



Asia was South Africa's largest import supplier in 2022/23 at 43.8% of total Customs value, 49.0% of Import VAT and 63.9% of Customs Duties; with goods imported from China, India, Japan and Thailand accounting for 78.1% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest Total Import Tax contributor, accounted for 19.8% of total Customs value, 31.0% of Import VAT and 25.8% of Customs Duties; with imports from Germany, United Kingdom, Italy, France, Spain and Switzerland constituting 65.6% of Europe's share of South Africa's Total Import Tax.

In calendar year 2022, Africa was the largest of three world zones with which South Africa recorded a positive trade balance (R327.7 billion), which culminated in a 24.5% contribution to the Customs value as well as 5.2% to the Total Import Tax for 2022/23.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at 94.8% share, with Eswatini being the continent's biggest contributor to Import VAT at 20.9%.

The Africa world zone - which comprises the rest of Africa including BELN - continues to grow as an important strategic trade partner for South Africa; specifically in light of the African Continental Free Trade Area (AfCFTA) agreement which came into effect since 01 January 2021; following a postponement, due to COVID-19, from the initially scheduled commencement date of 01 July 2020.

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The AfCFTA is a vehicle for Africa's economic transformation and sets out an ambitious task to facilitate the flow of goods, services, people and capital across the African Union's (AU) 55 member states.

By August 2023, 47 countries on the African continent had ratified the Agreement. Looking forward, once tariff schedules are adopted, traders can begin to trade on a preferential basis with the countries that have (1) completed the ratification process, (2) whose tariff offers have been accepted, and (3) have published the offers in their domestic legislation, allowing preferential imports from South Africa.

Once completed, the free trade area, which is of substantial economic interest to South Africa and the African continent, will provide a market of over 1 billion people with a GDP of over US$2.6 trillion.

BRICS was the largest trade bloc contributor to South Africa's Total Import Tax at 37.1%, while accounting for 25.2% of the year's Customs value; with China, India and Brazil among SA's top thirteen suppliers, in terms of revenue.

South Africa's growing trade with fellow continental partners in 2022/23 was further emphasized within the selected trade bloc category where the African Union was second only to BRICS as South Africa's top supplier in terms of Customs value at 22.8% share, while contributing a modest 4.8% to Total Import Tax, mainly from Import VAT.

The EU trade bloc recorded 17.3% of the total Customs value and 24.9% of South Africa's 2022/23 Total Import Tax; with imports from Germany, Italy, France and Spain being the major contributors. **Important to note** that the United Kingdom/Great Britain has been included under the EU until the period ending 31 December 2020. From 01 January 2021 onwards, the United Kingdom/Great Britain is excluded from the EU trade bloc categorisation.

BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top-seven countries of origin – China, Germany, United States, India, Japan, Thailand and United Kingdom – collectively accounted for 59.6% of the Total Import Tax for 2022/23.

Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (45.9%) and Import VAT (46.7%) for 2022/23. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (27.5%), *Machinery and Electronics* (19.5%), *Vehicles, Aircraft and Vessels* (14.2%) as well as *Footwear and Accessories* (10.7%).

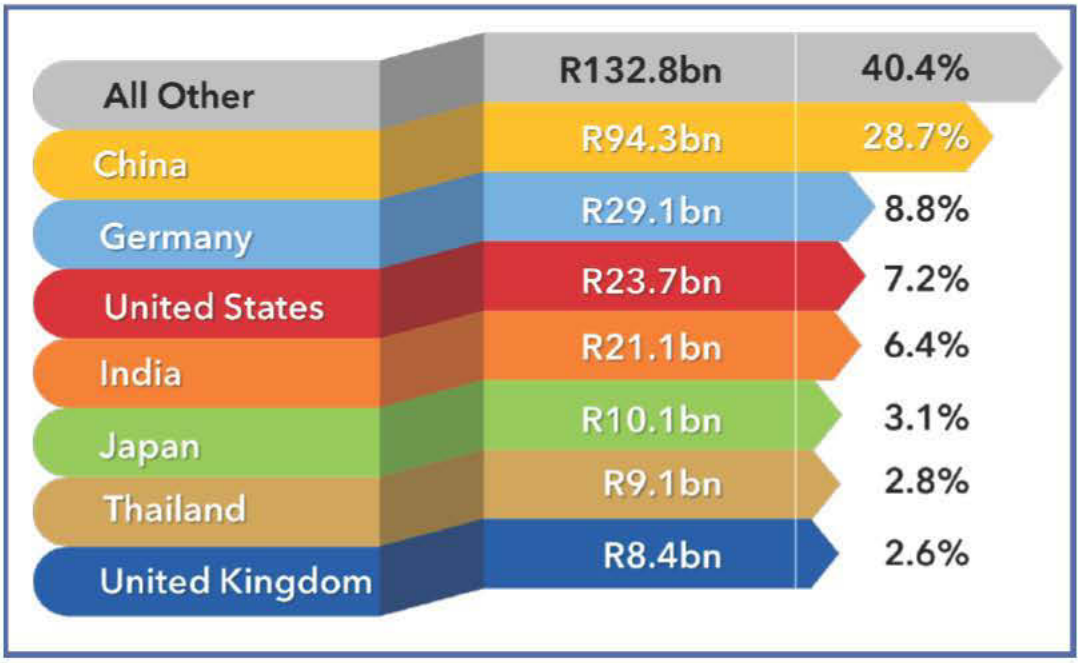
Merchandise imported from Germany was led by the *Special Provisions* section (automotive parts for purposes of the Motor Industry Development Programme/Automotive Production and Development Programme) which was the largest contributor to the country's Customs value (30.3%) and Import VAT (31.8%), while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (72.9%).

Eswatini is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2022/23; ranking 12th in Customs value at 1.2% and 15th for Import VAT at 1.3%, with the latter supported by goods imported under the sections of *Chemical Products* (37.5%); *Food, Beverages and Tobacco* (25.5%) as well as *Textiles and Clothing* (18.0%).

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Table A5.3.1 shows the 20 countries that were the leading suppliers of goods contributing to Total Import Tax.

Figure 5.5: Total Import Tax by Country of origin, 2022/23



BY CUSTOMS PORT OF ENTRY

South Africa's Customs ports of entry comprise airports, sea harbours, border posts and inland offices.

Table A5.4.1 lists the contributions of the following categories in 'Customs Port of Entry' for the fiscal years 2019/20 to 2022/23, according to their Total Import Tax share by:

- Top 4 Sea Harbours: Durban, Cape Town, Port Elizabeth (Gqeberha) and Richards Bay;
- Top 4 Airports: O.R. Tambo, Cape Town, King Shaka and Port Elizabeth (Gqeberha);
- Top 7 Border Posts and Inland Offices: Johannesburg, East London, Pretoria, Germiston/Alberton, Oshoek, Beitbridge and Golela; and
- Other Offices: all remaining Customs offices across the above categories.

Figure 5.6 shows the contribution of each of these categories to the Total Import Tax in 2022/23.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6: Total Import Tax by Customs port of entry group, 2022/23

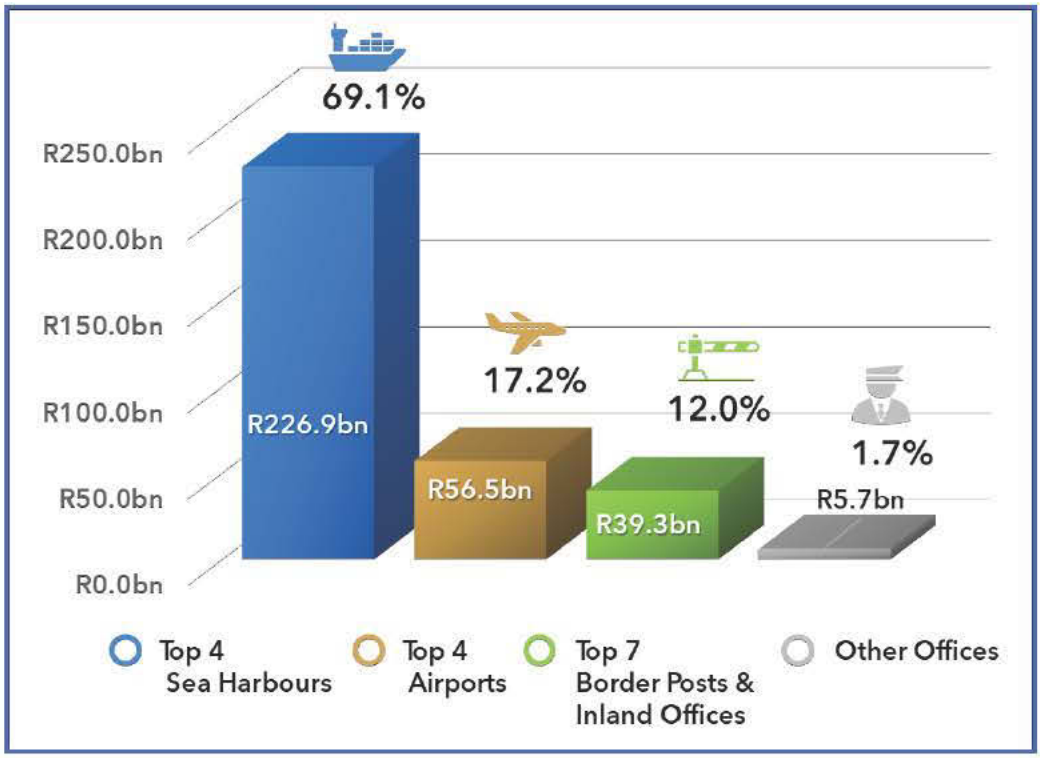


Table A5.4.2 lists the contributions of the top ports of entry, while *Figure 5.7* shows the contribution of the top six offices – Durban Harbour, O.R. Tambo International Airport, Cape Town Harbour, Port Elizabeth (Gqeberha) Harbour, Johannesburg Customs Office and East London Customs Office – which together accounted for 90.7% of the Total Import Tax for 2022/23.

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence it is a significant contributor to the South African economy. In 2022/23, goods imported through Durban Harbour constituted 44.2% of the national Customs value total, 49.8% of the Import VAT total and 52.7% of Customs Duties revenue.

Activity at Durban Harbour was driven principally by imports of *Mineral Products* at 24.7% of the port's Customs value and *Machinery and Electronics* at 25.4% of its Import VAT; while *Vehicles, Aircraft and Vessels* accounted for 35.4% of the port's Customs Duties collected.

O.R. Tambo International Airport is Africa's second busiest airport. In 2022/23, the value of the cargo imported through this airport represented 19.8% of the Customs value of goods imported into the country, while contributing 17.7% to the Import VAT total and 10.2% to the Customs Duties total. Approximately half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

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Figure 5.7: Total Import Tax by Customs port of entry, 2022/23



Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2019/20 - 2022/23

HS section			2019/20				2020/21				2021/22				2022/23			
R million	Section	Chapter	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Animals and Animal Products	1	1 - 5	23 309	3 206	1 393	4 599	20 454	2 864	1 380	4 243	24 435	3 511	1 576	5 087	25 408	3 477	1 209	4 686
Vegetable Products	2	6 - 14	31 449	2 746	1 257	4 003	39 757	3 109	1 175	4 283	31 760	2 794	294	3 088	38 850	3 747	288	4 035
Fats and Oils	3	15	16 498	1 555	202	1 757	18 253	1 731	182	1 913	27 271	2 379	263	2 643	30 018	2 644	293	2 937
Food, Beverages and Tobacco	4	16 - 24	70 317	7 592	9 107	16 699	68 106	6 988	6 652	13 639	101 810	7 894	9 015	16 909	93 460	9 275	10 170	19 446
Mineral Products	5	25 - 27	253 868	5 675	42	5 717	178 097	4 789	46	4 835	298 072	8 212	45	8 257	513 250	14 429	37	14 467
Chemical Products	6	28 - 38	204 778	23 163	1 298	24 461	217 273	25 061	1 259	26 321	272 368	29 033	1 533	30 565	314 925	34 744	1 977	36 720
Plastics and Rubber	7	39 - 40	59 819	8 905	2 865	11 770	58 639	8 865	2 899	11 764	73 462	11 204	3 468	14 672	86 381	12 953	4 320	17 273
Hides, Skins and Leather	8	41 - 43	4 569	774	931	1 704	3 589	582	701	1 283	4 351	735	874	1 609	5 448	953	1 171	2 124
Wood and articles thereof	9	44 - 46	5 899	903	184	1 087	5 742	863	155	1 018	7 107	1 084	213	1 297	7 516	1 169	212	1 381
Pulp and Paper Products	10	47 - 49	38 335	3 024	182	3 206	36 843	2 727	140	2 867	56 129	3 353	154	3 507	59 588	4 265	202	4 467
Textiles and Clothing	11	50 - 63	59 766	8 832	9 615	18 448	65 314	8 724	9 443	18 167	69 140	10 228	10 548	20 776	75 148	11 652	12 085	23 737
Footwear and Accessories	12	64 - 67	15 804	2 926	3 916	6 841	14 396	2 676	3 530	6 206	16 416	3 090	4 069	7 159	20 961	3 907	5 182	9 089
Articles of Stone, Plaster etc.	13	68 - 70	15 595	2 491	815	3 306	13 997	2 260	787	3 048	16 389	2 619	828	3 447	19 500	3 006	848	3 854
Precious Stones and Metals	14	71	125 042	1 869	164	2 033	236 737	1 694	123	1 817	228 744	2 734	197	2 930	236 375	2 860	201	3 061
Base Metals	15	72 - 83	154 739	10 365	2 358	12 723	195 729	10 653	2 776	13 429	259 727	15 189	3 717	18 906	246 823	16 620	3 980	20 600
Machinery and Electronics	16	84 - 85	316 105	45 888	6 722	52 610	305 986	45 644	6 866	52 510	348 674	52 100	8 107	60 207	460 823	66 528	9 376	75 904
Vehicles, Aircraft and Vessels	17	86 - 89	190 739	20 342	14 420	34 762	144 327	14 599	10 019	24 618	185 232	19 741	13 863	33 604	273 577	28 227	22 041	50 268
Photographic and instruments	18	90 - 92	37 467	5 475	115	5 590	35 251	5 119	111	5 229	38 626	5 782	132	5 913	43 615	6 596	118	6 714
Misc Manufactured Articles	20	94 - 96	23 277	3 489	1 724	5 214	19 673	3 051	1 423	4 474	23 545	3 706	1 873	5 579	25 416	3 872	1 958	5 830
Works of Art/Antiques	21	97	705	42	2	44	466	25	0	25	747	32	0	32	1 949	48	1	49
Special Provisions[3]	22	98	109 574	17 617	114	17 731	87 724	14 179	70	14 248	112 978	18 117	105	18 222	136 357	21 239	122	21 361
Other Unclassified		93, 99	25 132	178	82	260	29 645	170	88	258	34 286	220	146	366	32 207	257	171	427
Total			**1 782 784**	**177 056**	**57 507**	**234 564**	**1 795 996**	**166 372**	**49 825**	**216 196**	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**

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).*

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2019/20 - 2022/23 (continued)

HS section			2019/20				2020/21				2021/22				2022/23			
R million	Section	Chapter	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Animals and Animal Products	1	1 - 5	1.3%	1.6%	2.4%	2.0%	1.1%	1.7%	2.6%	2.0%	1.1%	1.7%	2.6%	1.9%	0.9%	1.4%	1.6%	1.4%
Vegetable Products	2	6 - 14	1.8%	1.6%	2.2%	1.7%	2.2%	1.9%	2.4%	2.0%	1.4%	1.4%	0.5%	1.2%	1.4%	1.5%	0.4%	1.2%
Fats and Oils	3	15	0.9%	0.9%	0.4%	0.7%	1.0%	1.0%	0.4%	0.9%	1.2%	1.2%	0.4%	1.0%	1.1%	1.0%	0.4%	0.9%
Food, Beverages and Tobacco	4	16 - 24	3.9%	4.3%	15.8%	7.1%	3.8%	4.2%	13.4%	6.3%	4.6%	3.9%	14.8%	6.4%	3.4%	3.7%	13.4%	5.9%
Mineral Products	5	25 - 27	14.2%	3.2%	0.1%	2.4%	9.9%	2.9%	0.1%	2.2%	13.4%	4.0%	0.1%	3.1%	18.7%	5.7%	0.0%	4.4%
Chemical Products	6	28 - 38	11.5%	13.1%	2.3%	10.4%	12.1%	15.1%	2.5%	12.2%	12.2%	14.2%	2.5%	11.5%	11.5%	13.8%	2.6%	11.2%
Plastics and Rubber	7	39 - 40	3.4%	5.0%	5.0%	5.0%	3.3%	5.3%	5.8%	5.4%	3.3%	5.5%	5.7%	5.5%	3.1%	5.1%	5.7%	5.3%
Hides, Skins and Leather	8	41 - 43	0.3%	0.4%	1.6%	0.7%	0.2%	0.3%	1.4%	0.6%	0.2%	0.4%	1.4%	0.6%	0.2%	0.4%	1.5%	0.6%
Wood and articles thereof	9	44 - 46	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%
Pulp and Paper Products	10	47 - 49	2.2%	1.7%	0.3%	1.4%	2.1%	1.6%	0.3%	1.3%	2.5%	1.6%	0.3%	1.3%	2.2%	1.7%	0.3%	1.4%
Textiles and Clothing	11	50 - 63	3.4%	5.0%	16.7%	7.9%	3.6%	5.2%	19.0%	8.4%	3.1%	5.0%	17.3%	7.8%	2.7%	4.6%	15.9%	7.2%
Footwear and Accessories	12	64 - 67	0.9%	1.7%	6.8%	2.9%	0.8%	1.6%	7.1%	2.9%	0.7%	1.5%	6.7%	2.7%	0.8%	1.5%	6.8%	2.8%
Articles of Stone, Plaster etc.	13	68 - 70	0.9%	1.4%	1.4%	1.4%	0.8%	1.4%	1.6%	1.4%	0.7%	1.3%	1.4%	1.3%	0.7%	1.2%	1.1%	1.2%
Precious Stones and Metals	14	71	7.0%	1.1%	0.3%	0.9%	13.2%	1.0%	0.2%	0.8%	10.3%	1.3%	0.3%	1.1%	8.6%	1.1%	0.3%	0.9%
Base Metals	15	72 - 83	8.7%	5.9%	4.1%	5.4%	10.9%	6.4%	5.6%	6.2%	11.6%	7.5%	6.1%	7.1%	9.0%	6.6%	5.2%	6.3%
Machinery and Electronics	16	84 - 85	17.7%	25.9%	11.7%	22.4%	17.0%	27.4%	13.8%	24.3%	15.6%	25.6%	13.3%	22.7%	16.8%	26.4%	12.3%	23.1%
Vehicles, Aircraft and Vessels	17	86 - 89	10.7%	11.5%	25.1%	14.8%	8.0%	8.8%	20.1%	11.4%	8.3%	9.7%	22.7%	12.7%	10.0%	11.2%	29.0%	15.3%
Photographic and instruments	18	90 - 92	2.1%	3.1%	0.2%	2.4%	2.0%	3.1%	0.2%	2.4%	1.7%	2.8%	0.2%	2.2%	1.6%	2.6%	0.2%	2.0%
Misc Manufactured Articles	20	94 - 96	1.3%	2.0%	3.0%	2.2%	1.1%	1.8%	2.9%	2.1%	1.1%	1.8%	3.1%	2.1%	0.9%	1.5%	2.6%	1.8%
Works of Art/Antiques	21	97	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%	0.0%	0.0%	0.0%
Special Provisions[3]	22	98	6.1%	9.9%	0.2%	7.6%	4.9%	8.5%	0.1%	6.6%	5.1%	8.9%	0.2%	6.9%	5.0%	8.4%	0.2%	6.5%
Other Unclassified		93, 99	1.4%	0.1%	0.1%	0.1%	1.7%	0.1%	0.2%	0.1%	1.5%	0.1%	0.2%	0.1%	1.2%	0.1%	0.2%	0.1%
Total			**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

3. Special Provisions : Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).

Table A5.1.2: Import VAT and Customs Duties: Effective tax rates of Import VAT, Customs Duties and Total Import Tax by HS section, 2019/20 - 2022/23

HS section			2019/20			2020/21			2021/22			2022/23		
Effective tax rate	Section	Chapter	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[1]	Total Import Tax[2]	Import VAT	Customs Duties[1]	Total Import Tax[2]
Animals and Animal Products	1	1 - 5	13.8%	6.0%	19.7%	14.0%	6.7%	20.7%	14.4%	6.4%	20.8%	13.7%	4.8%	18.4%
Vegetable Products	2	6 - 14	8.7%	4.0%	12.7%	7.8%	3.0%	10.8%	8.8%	0.9%	9.7%	9.6%	0.7%	10.4%
Fats and Oils	3	15	9.4%	1.2%	10.7%	9.5%	1.0%	10.5%	8.7%	1.0%	9.7%	8.8%	1.0%	9.8%
Food, Beverages and Tobacco	4	16 - 24	10.8%	13.0%	23.7%	10.3%	9.8%	20.0%	7.8%	8.9%	16.6%	9.9%	10.9%	20.8%
Mineral Products	5	25 - 27	2.2%	0.0%	2.3%	2.7%	0.0%	2.7%	2.8%	0.0%	2.8%	2.8%	0.0%	2.8%
Chemical Products	6	28 - 38	11.3%	0.6%	11.9%	11.5%	0.6%	12.1%	10.7%	0.6%	11.2%	11.0%	0.6%	11.7%
Plastics and Rubber	7	39 - 40	14.9%	4.8%	19.7%	15.1%	4.9%	20.1%	15.3%	4.7%	20.0%	15.0%	5.0%	20.0%
Hides, Skins and Leather	8	41 - 43	16.9%	20.4%	37.3%	16.2%	19.5%	35.8%	16.9%	20.1%	37.0%	17.5%	21.5%	39.0%
Wood and articles thereof	9	44 - 46	15.3%	3.1%	18.4%	15.0%	2.7%	17.7%	15.3%	3.0%	18.2%	15.6%	2.8%	18.4%
Pulp and Paper Products	10	47 - 49	7.9%	0.5%	8.4%	7.4%	0.4%	7.8%	6.0%	0.3%	6.2%	7.2%	0.3%	7.5%
Textiles and Clothing	11	50 - 63	14.8%	16.1%	30.9%	13.4%	14.5%	27.8%	14.8%	15.3%	30.0%	15.5%	16.1%	31.6%
Footwear and Accessories	12	64 - 67	18.5%	24.8%	43.3%	18.6%	24.5%	43.1%	18.8%	24.8%	43.6%	18.6%	24.7%	43.4%
Articles of Stone, Plaster etc.	13	68 - 70	16.0%	5.2%	21.2%	16.1%	5.6%	21.8%	16.0%	5.1%	21.0%	15.4%	4.3%	19.8%
Precious Stones and Metals	14	71	1.5%	0.1%	1.6%	0.7%	0.1%	0.8%	1.2%	0.1%	1.3%	1.2%	0.1%	1.3%
Base Metals	15	72 - 83	6.7%	1.5%	8.2%	5.4%	1.4%	6.9%	5.8%	1.4%	7.3%	6.7%	1.6%	8.3%
Machinery and Electronics	16	84 - 85	14.5%	2.1%	16.6%	14.9%	2.2%	17.2%	14.9%	2.3%	17.3%	14.4%	2.0%	16.5%
Vehicles, Aircraft and Vessels	17	86 - 89	10.7%	7.6%	18.2%	10.1%	6.9%	17.1%	10.7%	7.5%	18.1%	10.3%	8.1%	18.4%
Photographic and instruments	18	90 - 92	14.6%	0.3%	14.9%	14.5%	0.3%	14.8%	15.0%	0.3%	15.3%	15.1%	0.3%	15.4%
Misc Manufactured Articles	20	94 - 96	15.0%	7.4%	22.4%	15.5%	7.2%	22.7%	15.7%	8.0%	23.7%	15.2%	7.7%	22.9%
Works of Art/Antiques	21	97	6.0%	0.2%	6.2%	5.3%	0.0%	5.3%	4.2%	0.0%	4.3%	2.5%	0.0%	2.5%
Special Provisions[3]	22	98	16.1%	0.1%	16.2%	16.2%	0.1%	16.2%	16.0%	0.1%	16.1%	15.6%	0.1%	15.7%
Other Unclassified		93, 99	0.7%	0.3%	1.0%	0.6%	0.3%	0.9%	0.6%	0.4%	1.1%	0.8%	0.5%	1.3%
Total			**9.9%**	**3.2%**	**13.2%**	**9.3%**	**2.8%**	**12.0%**	**9.1%**	**2.7%**	**11.9%**	**9.2%**	**2.8%**	**12.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

3. Special Provisions : Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2019/20 - 2022/23

World zone / trade bloc	2019/20				2020/21				2021/22				2022/23			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
Africa	479 704	11 263	706	11 969	522 733	9 531	621	10 153	642 898	12 330	711	13 040	674 046	16 284	887	17 171
Americas	162 331	21 012	5 247	26 259	139 050	18 719	4 405	23 124	202 958	23 138	5 884	29 022	238 189	28 993	6 738	35 731
Asia	655 863	77 320	32 156	109 475	640 640	78 885	31 338	110 223	841 661	100 338	38 240	138 578	1 204 786	123 709	48 534	172 242
Europe	460 198	64 054	19 168	83 222	434 249	56 253	13 250	69 503	468 674	63 588	15 957	79 545	544 688	78 337	19 581	97 918
Oceania	18 113	2 653	205	2 858	17 559	2 527	188	2 715	21 992	3 198	207	3 406	26 642	3 879	197	4 076
Other	6 574	755	26	780	41 765	456	24	480	53 087	1 164	20	1 184	59 244	1 266	26	1 292
Total	**1 782 784**	**177 056**	**57 507**	**234 564**	**1 795 996**	**166 372**	**49 825**	**216 196**	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**
Percentage of total																
Africa	26.9%	6.4%	1.2%	5.1%	29.1%	5.7%	1.2%	4.7%	28.8%	6.1%	1.2%	4.9%	24.5%	6.4%	1.2%	5.2%
Americas	9.1%	11.9%	9.1%	11.2%	7.7%	11.3%	8.8%	10.7%	9.1%	11.4%	9.6%	11.0%	8.7%	11.5%	8.9%	10.9%
Asia	36.8%	43.7%	55.9%	46.7%	35.7%	47.4%	62.9%	51.0%	37.7%	49.2%	62.7%	52.3%	43.8%	49.0%	63.9%	52.4%
Europe	25.8%	36.2%	33.3%	35.5%	24.2%	33.8%	26.6%	32.1%	21.0%	31.2%	26.2%	30.0%	19.8%	31.0%	25.8%	29.8%
Oceania	1.0%	1.5%	0.4%	1.2%	1.0%	1.5%	0.4%	1.3%	1.0%	1.6%	0.3%	1.3%	1.0%	1.5%	0.3%	1.2%
Other	0.4%	0.4%	0.0%	0.3%	2.3%	0.3%	0.0%	0.2%	2.4%	0.6%	0.0%	0.4%	2.2%	0.5%	0.0%	0.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Selected trade blocs																
African Union	434 980	10 641	532	11 173	473 586	9 010	492	9 502	594 052	11 557	555	12 111	626 050	15 147	715	15 862
BRICS[3]	379 273	52 068	24 246	76 314	402 691	54 890	24 199	79 089	522 849	69 587	29 574	99 160	691 087	85 058	36 929	121 987
European Union[4]	431 929	60 325	15 174	75 500	371 664	51 670	10 157	61 827	394 743	54 928	9 497	64 425	474 812	68 719	12 948	81 667
SADC[5]	305 160	9 931	241	10 172	357 545	8 189	206	8 395	477 993	10 314	200	10 514	485 102	12 716	274	12 990
Percentage of total																
African Union	24.4%	6.0%	0.9%	4.8%	26.4%	5.4%	1.0%	4.4%	26.6%	5.7%	0.9%	4.6%	22.8%	6.0%	0.9%	4.8%
BRICS[3]	21.3%	29.4%	42.2%	32.5%	22.4%	33.0%	48.6%	36.6%	23.4%	34.2%	48.5%	37.5%	25.2%	33.7%	48.6%	37.1%
European Union[4]	24.2%	34.1%	26.4%	32.2%	20.7%	31.1%	20.4%	28.6%	17.7%	27.0%	15.6%	24.3%	17.3%	27.2%	17.0%	24.9%
SADC[5]	17.1%	5.6%	0.4%	4.3%	19.9%	4.9%	0.4%	3.9%	21.4%	5.1%	0.3%	4.0%	17.7%	5.0%	0.4%	4.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Brazil, Russia, India, China, South Africa (BRICS).*
4. *European Union (EU) Figures reflected herein include United Kingdom/Great Britain until 31 December 2020; and excludes United Kingdom/Great Britain from 01 January 2021 onwards.*
5. *Southern African Development Community (SADC).*

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2019/20 - 2022/23

Country of origin[3]	2019/20				2020/21				2021/22				2022/23			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
China	265 279	39 279	19 753	59 032	286 276	42 451	20 123	62 574	351 105	53 359	24 297	77 656	468 997	64 953	29 319	94 272
Germany	139 117	21 099	5 136	26 235	115 753	17 209	2 891	20 100	122 774	18 554	3 445	21 999	154 215	24 211	4 855	29 066
United States	100 655	13 708	2 780	16 488	82 658	12 117	2 447	14 564	125 064	14 547	3 359	17 906	163 496	19 476	4 175	23 651
India	82 076	8 712	3 284	11 996	80 346	8 329	2 921	11 250	117 220	10 861	4 099	14 961	182 647	14 602	6 515	21 118
Japan	50 360	6 548	1 782	8 330	41 255	5 448	1 400	6 848	50 653	6 923	1 793	8 716	57 414	7 629	2 442	10 071
Thailand	41 755	5 386	1 035	6 421	39 288	5 214	831	6 045	49 395	6 753	1 056	7 808	58 737	7 492	1 619	9 111
United Kingdom	51 580	5 036	3 451	8 488	35 471	4 201	2 644	6 845	39 051	4 623	2 880	7 503	39 681	5 352	3 024	8 377
Italy	35 312	4 973	800	5 773	35 554	4 585	741	5 325	48 431	5 306	974	6 281	49 530	6 327	1 173	7 501
France	34 460	4 733	649	5 382	31 045	4 373	593	4 966	34 068	4 832	757	5 590	44 031	6 031	1 066	7 098
Spain	27 241	4 154	1 151	5 305	25 995	3 847	601	4 448	25 930	3 909	816	4 725	35 066	5 009	1 391	6 400
Switzerland	13 328	2 074	3 485	5 559	19 250	1 672	2 097	3 769	15 441	2 030	3 411	5 440	13 915	2 402	3 439	5 842
Viet Nam	15 043	2 485	1 613	4 098	17 559	2 822	1 707	4 529	16 793	2 803	1 739	4 542	20 859	3 488	2 279	5 767
Brazil	21 930	2 870	841	3 711	23 012	2 675	847	3 521	38 913	3 849	1 122	4 972	31 574	4 218	1 012	5 230
Netherlands	21 966	2 730	718	3 449	19 720	2 567	332	2 899	25 684	3 349	252	3 600	32 328	3 909	408	4 316
Indonesia	13 767	1 756	737	2 492	15 737	1 802	579	2 380	25 250	2 776	759	3 536	30 737	3 187	1 014	4 201
Korea, Republic Of	20 370	2 096	584	2 680	14 826	2 033	569	2 602	21 101	2 627	783	3 410	26 795	3 157	889	4 045
Australia	15 850	2 318	146	2 464	14 546	2 131	114	2 245	18 998	2 767	138	2 905	23 417	3 492	143	3 635
Poland	15 819	2 461	692	3 153	16 280	2 309	536	2 845	15 090	2 283	379	2 662	20 067	3 131	456	3 587
Belgium	14 884	2 207	190	2 397	23 312	2 191	160	2 351	26 119	2 490	158	2 647	25 838	3 236	229	3 465
Eswatini[4]	25 140	2 732	2	2 735	25 199	2 714	1	2 715	27 933	3 142	5	3 147	32 075	3 405	3	3 407
Other countries	776 852	39 698	8 679	48 377	832 915	35 683	7 690	43 374	1 036 256	45 973	8 798	54 771	1 236 175	57 760	10 510	68 270
Total	**1 782 784**	**177 056**	**57 507**	**234 564**	**1 795 996**	**166 372**	**49 825**	**216 196**	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**

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 2022/23.

4. Formerly known as Swaziland.

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2019/20 - 2022/23 (continued)

Country of origin[3]	2019/20				2020/21				2021/22				2022/23			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[2]	Total Import Tax[3]
China	14.9%	22.2%	34.3%	25.2%	15.9%	25.5%	40.4%	28.9%	15.7%	26.2%	39.8%	29.3%	17.1%	25.7%	38.6%	28.7%
Germany	7.8%	11.9%	8.9%	11.2%	6.4%	10.3%	5.8%	9.3%	5.5%	9.1%	5.6%	8.3%	5.6%	9.6%	6.4%	8.8%
United States	5.6%	7.7%	4.8%	7.0%	4.6%	7.3%	4.9%	6.7%	5.6%	7.1%	5.5%	6.8%	6.0%	7.7%	5.5%	7.2%
India	4.6%	4.9%	5.7%	5.1%	4.5%	5.0%	5.9%	5.2%	5.3%	5.3%	6.7%	5.7%	6.6%	5.8%	8.6%	6.4%
Japan	2.8%	3.7%	3.1%	3.6%	2.3%	3.3%	2.8%	3.2%	2.3%	3.4%	2.9%	3.3%	2.1%	3.0%	3.2%	3.1%
Thailand	2.3%	3.0%	1.8%	2.7%	2.2%	3.1%	1.7%	2.8%	2.2%	3.3%	1.7%	2.9%	2.1%	3.0%	2.1%	2.8%
United Kingdom	2.9%	2.8%	6.0%	3.6%	2.0%	2.5%	5.3%	3.2%	1.8%	2.3%	4.7%	2.8%	1.4%	2.1%	4.0%	2.6%
Italy	2.0%	2.8%	1.4%	2.5%	2.0%	2.8%	1.5%	2.5%	2.2%	2.6%	1.6%	2.4%	1.8%	2.5%	1.5%	2.3%
France	1.9%	2.7%	1.1%	2.3%	1.7%	2.6%	1.2%	2.3%	1.5%	2.4%	1.2%	2.1%	1.6%	2.4%	1.4%	2.2%
Spain	1.5%	2.3%	2.0%	2.3%	1.4%	2.3%	1.2%	2.1%	1.2%	1.9%	1.3%	1.8%	1.3%	2.0%	1.8%	1.9%
Switzerland	0.7%	1.2%	6.1%	2.4%	1.1%	1.0%	4.2%	1.7%	0.7%	1.0%	5.6%	2.1%	0.5%	1.0%	4.5%	1.8%
Viet Nam	0.8%	1.4%	2.8%	1.7%	1.0%	1.7%	3.4%	2.1%	0.8%	1.4%	2.9%	1.7%	0.8%	1.4%	3.0%	1.8%
Brazil	1.2%	1.6%	1.5%	1.6%	1.3%	1.6%	1.7%	1.6%	1.7%	1.9%	1.8%	1.9%	1.1%	1.7%	1.3%	1.6%
Netherlands	1.2%	1.5%	1.2%	1.5%	1.1%	1.5%	0.7%	1.3%	1.2%	1.6%	0.4%	1.4%	1.2%	1.5%	0.5%	1.3%
Indonesia	0.8%	1.0%	1.3%	1.1%	0.9%	1.1%	1.2%	1.1%	1.1%	1.4%	1.2%	1.3%	1.1%	1.3%	1.3%	1.3%
Korea, Republic Of	1.1%	1.2%	1.0%	1.1%	0.8%	1.2%	1.1%	1.2%	0.9%	1.3%	1.3%	1.3%	1.0%	1.3%	1.2%	1.2%
Australia	0.9%	1.3%	0.3%	1.1%	0.8%	1.3%	0.2%	1.0%	0.9%	1.4%	0.2%	1.1%	0.9%	1.4%	0.2%	1.1%
Poland	0.9%	1.4%	1.2%	1.3%	0.9%	1.4%	1.1%	1.3%	0.7%	1.1%	0.6%	1.0%	0.7%	1.2%	0.6%	1.1%
Belgium	0.8%	1.2%	0.3%	1.0%	1.3%	1.3%	0.3%	1.1%	1.2%	1.2%	0.3%	1.0%	0.9%	1.3%	0.3%	1.1%
Eswatini[4]	1.4%	1.5%	0.0%	1.2%	1.4%	1.6%	0.0%	1.3%	1.3%	1.5%	0.0%	1.2%	1.2%	1.3%	0.0%	1.0%
Other countries	43.6%	22.4%	15.1%	20.6%	46.4%	21.4%	15.4%	20.1%	46.4%	22.6%	14.4%	20.7%	45.0%	22.9%	13.8%	20.8%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. *Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).*
2. *Total Import Tax is Import VAT plus Customs Duties.*
3. *Top-20 countries as determined by their contribution to Total Import Tax for 2022/23.*
4. *Formerly known as Swaziland.*

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Top Customs offices per port of entry group, 2019/20 - 2022/23

Customs port of entry	2019/20				2020/21				2021/22				2022/23			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Top 4 Sea Harbours																
Durban Harbour	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861	914 598	99 629	30 092	129 721	1 215 326	125 629	40 058	165 686
Cape Town Harbour	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112	163 451	17 752	8 556	26 308	233 247	22 768	10 099	32 866
Port Elizabeth (Gqeberha) Harbour	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065	88 686	13 691	3 969	17 660	119 076	17 270	5 112	22 382
Richards Bay Harbour	20 425	2 880	26	2 906	19 839	2 770	25	2 794	32 998	4 371	32	4 404	45 462	5 887	37	5 924
Total	**991 283**	**108 310**	**38 066**	**146 376**	**913 663**	**106 993**	**34 839**	**141 831**	**1 199 733**	**135 444**	**42 649**	**178 093**	**1 613 110**	**171 553**	**55 306**	**226 859**
Top 4 Airports																
O.R. Tambo International Airport	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458	499 624	37 011	6 262	43 273	545 121	44 637	7 749	52 386
Cape Town International Airport	15 820	2 345	618	2 963	9 383	1 321	270	1 591	14 609	2 249	502	2 751	19 849	2 971	618	3 589
King Shaka International Airport	3 875	531	144	676	1 289	158	27	185	1 574	204	29	233	2 856	385	75	460
Port Elizabeth (Gqeberha) International Airport	675	76	5	81	225	32	1	33	386	55	3	58	465	68	3	71
Total	**380 527**	**35 647**	**6 082**	**41 729**	**483 684**	**33 562**	**5 705**	**39 267**	**516 193**	**39 518**	**6 796**	**46 314**	**568 291**	**48 061**	**8 445**	**56 506**
Top 7 Border Posts and Inland Offices																
Johannesburg Customs Office	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833	72 911	10 179	5 649	15 827	69 425	9 826	5 690	15 516
East London Customs Office	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336	27 028	4 005	1 790	5 795	46 042	6 522	2 369	8 891
Pretoria Customs Office	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999	34 306	5 591	1 283	6 874	33 541	5 443	1 175	6 618
Germiston/Alberton Customs Office	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372	10 435	1 373	2 629	4 003	13 543	1 522	2 625	4 147
Oshoek Customs Office	15 119	1 815	3	1 818	15 750	1 859	1	1 860	17 898	2 135	5	2 141	20 124	2 422	2	2 424
Beit Bridge Customs Office	88 277	607	85	691	153 283	897	80	977	187 435	920	62	982	154 969	887	54	940
Golela Customs Office	8 700	739	0	739	8 215	671	0	671	8 908	816	0	816	8 996	810	1	811
Total	**287 183**	**29 369**	**13 164**	**42 532**	**309 632**	**22 903**	**9 146**	**32 049**	**358 922**	**25 019**	**11 418**	**36 437**	**346 639**	**27 431**	**11 917**	**39 348**
Other Offices	123 791	3 731	196	3 927	89 018	2 914	135	3 048	156 421	3 775	156	3 931	219 556	5 422	295	5 717
Total	**1 782 784**	**177 056**	**57 507**	**234 564**	**1 795 996**	**166 372**	**49 825**	**216 196**	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**
Top 4 Sea Harbours	55.6%	61.2%	66.2%	62.4%	50.9%	64.3%	69.9%	65.6%	53.8%	66.5%	69.9%	67.3%	58.7%	68.0%	72.8%	69.1%
Top 4 Airports	21.3%	20.1%	10.6%	17.8%	26.9%	20.2%	11.5%	18.2%	23.1%	19.4%	11.1%	17.5%	20.7%	19.0%	11.1%	17.2%
Top 7 Border Posts and Inland Offices	16.1%	16.6%	22.9%	18.1%	17.2%	13.8%	18.4%	14.8%	16.1%	12.3%	18.7%	13.8%	12.6%	10.9%	15.7%	12.0%
Other Offices	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%	7.0%	1.9%	0.3%	1.5%	8.0%	2.1%	0.4%	1.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2019/20 - 2022/23

Customs port of entry	2019/20				2020/21				2021/22				2022/23			
R million	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Durban Harbour	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861	914 598	99 629	30 092	129 721	1 215 326	125 629	40 058	165 686
O.R. Tambo International Airport	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458	499 624	37 011	6 262	43 273	545 121	44 637	7 749	52 386
Cape Town Harbour	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112	163 451	17 752	8 556	26 308	233 247	22 768	10 099	32 866
Port Elizabeth (Gqeberha) Harbour	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065	88 686	13 691	3 969	17 660	119 076	17 270	5 112	22 382
Johannesburg Customs Office	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833	72 911	10 179	5 649	15 827	69 425	9 826	5 690	15 516
East London Customs Office	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336	27 028	4 005	1 790	5 795	46 042	6 522	2 369	8 891
Pretoria Customs Office	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999	34 306	5 591	1 283	6 874	33 541	5 443	1 175	6 618
Richards Bay Harbour	20 425	2 880	26	2 906	19 839	2 770	25	2 794	32 998	4 371	32	4 404	45 462	5 887	37	5 924
Germiston/Alberton Customs Office	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372	10 435	1 373	2 629	4 003	13 543	1 522	2 625	4 147
Cape Town International Airport	15 820	2 345	618	2 963	9 383	1 321	270	1 591	14 609	2 249	502	2 751	19 849	2 971	618	3 589
Oshoek Customs Office	15 119	1 815	3	1 818	15 750	1 859	1	1 860	17 898	2 135	5	2 141	20 124	2 422	2	2 424
Beit Bridge Customs Office	88 277	607	85	691	153 283	897	80	977	187 435	920	62	982	154 969	887	54	940
Golela Customs Office	8 700	739	0	739	8 215	671	0	671	8 908	816	0	816	8 996	810	1	811
King Shaka International Airport	3 875	531	144	676	1 289	158	27	185	1 574	204	29	233	2 856	385	75	460
Port Elizabeth (Gqeberha) International Airport	675	76	5	81	225	32	1	33	386	55	3	58	465	68	3	71
Other	123 791	3 731	196	3 927	89 018	2 914	135	3 048	156 421	3 775	156	3 931	219 556	5 422	295	5 717
Total	**1 782 784**	**177 056**	**57 507**	**234 564**	**1 795 996**	**166 372**	**49 825**	**216 196**	**2 231 270**	**203 756**	**61 019**	**264 775**	**2 747 596**	**252 468**	**75 962**	**328 430**
Durban Harbour	40.6%	42.0%	44.0%	42.5%	37.3%	45.5%	48.6%	46.2%	41.0%	48.9%	49.3%	49.0%	44.2%	49.8%	52.7%	50.4%
O.R. Tambo International Airport	20.2%	18.5%	9.2%	16.2%	26.3%	19.3%	10.9%	17.3%	22.4%	18.2%	10.3%	16.3%	19.8%	17.7%	10.2%	16.0%
Cape Town Harbour	8.0%	9.4%	14.3%	10.6%	7.8%	9.4%	14.9%	10.7%	7.3%	8.7%	14.0%	9.9%	8.5%	9.0%	13.3%	10.0%
Port Elizabeth (Gqeberha) Harbour	5.9%	8.1%	7.8%	8.1%	4.7%	7.7%	6.4%	7.4%	4.0%	6.7%	6.5%	6.7%	4.3%	6.8%	6.7%	6.8%
Johannesburg Customs Office	4.4%	6.6%	10.1%	7.5%	3.5%	5.5%	9.4%	6.4%	3.3%	5.0%	9.3%	6.0%	2.5%	3.9%	7.5%	4.7%
East London Customs Office	2.5%	3.8%	4.9%	4.1%	1.5%	2.3%	2.9%	2.5%	1.2%	2.0%	2.9%	2.2%	1.7%	2.6%	3.1%	2.7%
Pretoria Customs Office	2.1%	3.4%	2.5%	3.2%	1.8%	3.1%	1.8%	2.8%	1.5%	2.7%	2.1%	2.6%	1.2%	2.2%	1.5%	2.0%
Richards Bay Harbour	1.1%	1.6%	0.0%	1.2%	1.1%	1.7%	0.0%	1.3%	1.5%	2.1%	0.1%	1.7%	1.7%	2.3%	0.0%	1.8%
Germiston/Alberton Customs Office	0.8%	1.0%	5.2%	2.0%	0.6%	0.8%	4.0%	1.6%	0.5%	0.7%	4.3%	1.5%	0.5%	0.6%	3.5%	1.3%
Cape Town International Airport	0.9%	1.3%	1.1%	1.3%	0.5%	0.8%	0.5%	0.7%	0.7%	1.1%	0.8%	1.0%	0.7%	1.2%	0.8%	1.1%
Oshoek Customs Office	0.8%	1.0%	0.0%	0.8%	0.9%	1.1%	0.0%	0.9%	0.8%	1.0%	0.0%	0.8%	0.7%	1.0%	0.0%	0.7%
Beit Bridge Customs Office	5.0%	0.3%	0.1%	0.3%	8.5%	0.5%	0.2%	0.5%	8.4%	0.5%	0.1%	0.4%	5.6%	0.4%	0.1%	0.3%
Golela Customs Office	0.5%	0.4%	0.0%	0.3%	0.5%	0.4%	0.0%	0.3%	0.4%	0.4%	0.0%	0.3%	0.3%	0.3%	0.0%	0.2%
King Shaka International Airport	0.2%	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%	0.1%	0.1%
Port Elizabeth (Gqeberha) International Airport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%	7.0%	1.9%	0.3%	1.5%	8.0%	2.1%	0.4%	1.7%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2022/23 fiscal year…

Capital Gains Tax

Company Capital Gains Tax	+	Individual Capital Gains Tax	=	Obtained Capital Gains Tax
R12.5 billion		R9.8 billion		R22.2 billion

Increase of R6.0 billion (37.2%) on the R16.2 billion raised in 2021/22.

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

An aggregate of **R211.5 billion** has been raised since the introduction of CGT in October 2001.

R277.0bn

Property transfers subjected to transfer duty



R86,974

Average transfer duty paid

Transfer duties amounted to **R11.5billion** an increase from R10.6 billion in 2021/22

Mineral and Petroleum Resources Royalty payments amounted to **R25.3 billion**

11.0% decrease from 2021/22

This contraction is attributed due to a significa decline in commodity prices, particularly platinum and iron ore



Contributions to the SACU pool during 2022/23 **R134.6 billion**





Diesel refunds decreased 11.4% from R7.3 billion to **R6.5 billion** in 2022/23.

This decrease was driven mainly by the contraction of R945.1 million (46.0%) in the **Electricity sector**.

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KEY FACTS

For the 2022/23 fiscal year:

- Capital Gains Tax (CGT) of R22.2 billion was raised, of which R9.8 billion was attributable to individuals and trusts, and R12.5 billion to companies. This reflects a significant growth of R6.0 billion (37.2%) from the R16.2 billion raised in 2021/22. An aggregate of R211.5 billion has been raised since the introduction of CGT in October 2001, with R98.4 billion deriving from individuals and trusts and R113.1 billion from companies;
- Transfer Duty collected totaled R11.5 billion, an increase from the R10.6 billion collected in 2021/22, despite a 4.5% transaction-volume decrease year-on-year and supported by a 7.6% increase in value of dutiable properties;
- Diesel refunds decreased from R7.3 billion in 2021/22 to R6.5 billion in 2022/23, a decrease of R839.2 million (11.4%). This decrease was driven mainly by the contraction of R945.1 million (46.0%) in the electricity sector because of the decrease in diesel use, which declined by 231.6 mega liters (44.1%) as well as other administrative reasons.
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors contracted by R3.1 billion (11.0%) from R28.5 billion to R25.3 billion due to a significant decline in commodity prices, particularly platinum and iron ore. This contraction was not as severe as expected due to a surge in coal prices that effectively offset the decline in MPRR payments
- The SACU common revenue pool (CRP) was estimated at R133.9 billion in 2022/23. Total contributions to the pool amounted to R134.6 billion, reflecting a year-on-year growth of 19.7% and a surplus of R0.76 billion (0.6%) against the estimate.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2022/23. It gives an overview of:

- Capital Gains Tax (CGT);
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalties (MPRR); and
- The Southern African Customs Union.

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CAPITAL GAINS TAX

CGT is a tax on the proceeds (or gains) from the disposal of assets in terms of the Income Tax Act No. 58 of 1962. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

Table 6.1 shows the cumulative amount for CGT raised since its inception on 1 October 2001 to the end of March 2023, which amounted to R211.5 billion.

Determining the tax base of CGT is generally difficult because gains are only taxed on the realisation of assets and the taxable capital gain is taxed at the marginal tax rates applicable to the taxpayers. After the global financial crisis in 2008, taxpayers who were able to postpone the realisation of their assets did so to prevent losses. Taxpayers who sold assets in distress, most notably the selling of holiday homes and equities, experienced capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion rate for natural persons and special trusts increased from 25.0% to 33.3% of capital gains, and for companies and trusts the inclusion rate rose from 50.0% to 66.6%. From March 2016, these inclusion rates were raised again to 40.0% for natural persons and special trusts; and to 80.0% for companies and trusts.

Table 6.1: Capital Gains Tax (CGT) raised, Prior 2017/18– 2022/23

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2017/18	46 581	60 559	**107 140**
2017/18	10 015	7 609	**17 623**
2018/19	9 534	8 339	**17 872**
2019/20	6 356	7 713	**14 069**
2020/21	8 440	7 928	**16 368**
2021/22	7 714	8 487	**16 201**
2022/23	9 752	12 472	**22 223**
Cumulative	98 391	113 106	**211 497**

TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act, 1949, as amended, at progressive rates on the value of any property that is acquired by any individual or juristic entity, subject to fair market value and the exemptions provided for in Section 9 of the Act. It is the largest source of revenue in the "taxes on property" category as defined in the Government Finance Statistics (GFS) manual.

Transfer duty is levied on a wide range of assets that are defined as property. They include land and fixtures as well as real rights in land, rights to minerals, a share or interest in a residential property company, as well as shares in a share-block company.

When property is acquired, transfer duty is imposed on the person acquiring the property. When rights associated with property are renounced, responsibility for the payment of transfer duty lies

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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 the consideration for the shares and the transaction is subject to transfer duty under specific anti-avoidance measures. For example, the sale of a vendor's private residence, or the sale of property used by a vendor for the purposes of employee housing 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 the revised rates effective from 1 March 2017 to 29 February 2020; ***Table 6.3*** reflects the rate of Transfer Duty payable from 1 March 2020 to 28 February 2023 whilst ***Table 6.4*** reflects the Transfer Duty payable with effect from 1 March 2023.

Table 6.2: All persons (including Companies, Close Corporations and Trusts), 1 March 2017

Fair market value or consideration			Rate of Transfer Duty[1]
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 29 February 2020

Table 6.3: All persons (including Companies, Close Corporations and Trusts), 1 March 2020

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	1,000,000	0%
1,000,001	-	1,375,000	3% of the value above R1 000 000
1,375,001	-	1,925,000	R11 250 + 6% of the value above R 1 375 000
1,925,001	-	2,475,000	R44 250 + 8% of the value above R 1 925 000
2,475,000	-	11,000,000	R88 250 +11% of the value above R2 475 000
11 000 001 and above			R1 026 000 + 13% of the value exceeding R11 000 000

1. Effective from 01 March 2020

Table 6.4: All persons (including Companies, Close Corporations and Trusts), 1 March 2023

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	1,100,000	0% of the amount
1,100,001	-	1,512,500	3% of the amount above R750 000
1,512,501	-	2,117,500	R15 000 + 6% of the amount above R1.25 million
2,117,501	-	2,722,500	R45 000 + 8% of the amount above R1.75 million
2,722,501	-	12,100,000	R85 000 + 11% of the amount above R2.25 million
12,100,001	+		R937 500 + 13% of the amount above R10.0 million

1. Effective from 01 March 2023

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.

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From 1 March 2015, the threshold of property values liable for transfer duties was increased to R750 000. This was raised to R900 000 from 1 March 2017. The threshold was further revised to R1 000 000 with effect from 1 March 2020. This threshold was further raised to R1 100 000 with effect from 1 March 2023.

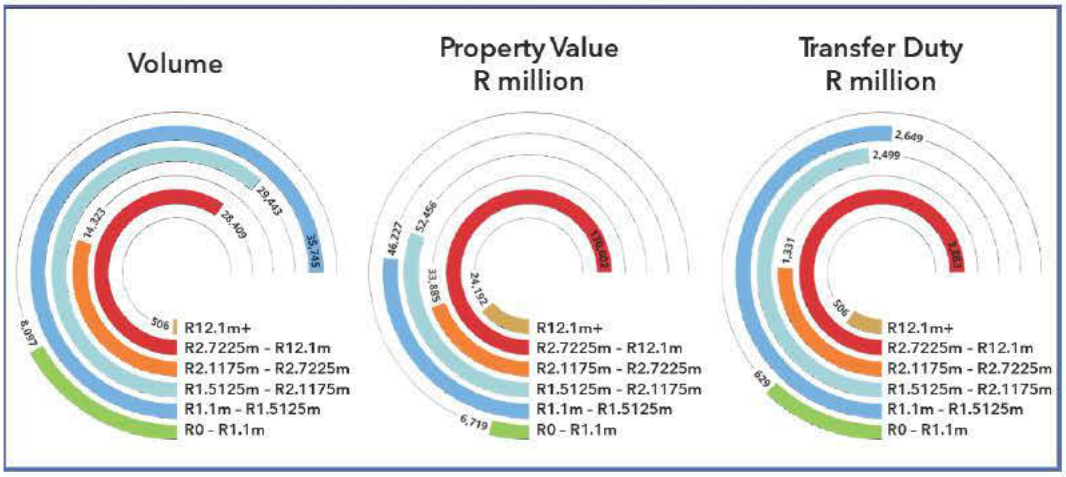
As of 31 March 2023, a total number of 116 991 properties were transferred with a combined value of R294.1billion This represents a volume decline from the 121 598 properties transferred in 2021/22 with a combined value of R277.0 billion. This translated into transfer duty collections of R11.5 billion, an increase from the R10.6 billion received in 2021/22, representing a 4.5%% annual volume decrease and a 7.6% increase in value of transfer duty collection.

The transaction volume decrease is defined by rapid increase in borrowing costs over the period. Despite the volume decrease in transfers effected; transfer duties collected increased by R0.9billion.

In the current year 88% (2021/22: 98%) of the transfer volume accounted for 78% (2021/22: 21%) of the transfer duty collected.

The transaction volume and related transfer-duty value-bands for 2022/23 is graphically displayed in figure 6.1 below.

Figure 6.1: Distribution of Transfer Duty collected by property value, 2022/23



The average value of property transferred was R2.5million (2021/22: R2.3 million) and the average transfer duty paid was R98 300 (2021/22: R87 000). *Table A6.1.1* shows the transfer duty collected in each value category in 2022/23 and Table *A61.2* shows the transfer duty collected in 2021/22, including the percentage and cumulative percentage contribution per category.

The *Pareto* analysis for the past two years reveals that, by ***volume;*** 91% of transfers (2021/22: 99%) contributed to 80% of the transfer duty in 2023 on 69% (2021/22: 92%) of the property value.

The transfer duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person's primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time.

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- 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 or workshop;
- Mining property/rights – Ownership of mining rights to mine in a specific area; and
- Other – If the nature of the property is not described above, then it is classified as other. Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of transfer duty collected by the nature of property. In 2022/23, primary residences made up 81.8 % (2021/22: 83.9 %) of the total number of transactions, accounting for 80.5 % (2021/22: 81.6%) of the total property value and 76.4 % (2021/22: 79.3%) of transfer duties collected for the year. There was a 6.3 % decrease in the number of primary residence transactions with a 4.7% (R0.4 billion) attributable increase in transfer duty collections on a 4.8% (R10.9 billion) increase in total property value.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel with respect of fuel levies collected at the source. The refund is intended to promote the international competitiveness of local primary production in fishing, farming, forestry, and mining sectors. The refund also reduces the road-related tax burden of the Road Accident Fund (RAF) levy for certain non-road users, especially primary producers on land, offshore activities, harbour vessels, and rail freight.

With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants with a capacity exceeding 200 megawatts per plant that use distillate fuel solely to generate electricity for peak demand.

Diesel refund rates are different depending on the purpose for which the fuel is used. Primary producers on land (farming, forestry, and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the general Fuel Levy (FL) in respect of 80% of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, coastal shipping, offshore mining, National Sea Rescue Institute (NSRI) vessels, vessels conducting research for the marine industry, coastal patrol vessels, vessels servicing fibre-optic telecommunications cables, and harbour vessels get full refunds of both the RAF levy and FL. Rail freight (not passenger rail), and certain harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants are refunded 50% of the FL since 1 April 2016 and the full RAF levy.

The rates are revised each year to align the concession in line with the latest FL and RAF levy rates, with the exception of the 2022/23 fiscal year, after it was announced in the 2022 Budget that the rates will remain unchanged to provide tax relief in support of households and the economy; whilst

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additional FL relief measures were implemented between April 2022 and July 2022. The applicable Diesel refund rates for the past five years are shown in Table 6.5:

Table 6.5: Diesel refund rates, 2018/19 - 2022/23

Effective Date	Onland c/l[1]	Offshore c/l[1]	Rail and harbour c/l[1]	Peak Power Plants c/l[1]
04/04/2018	321.8	515.0	193.0	354.0
01/04/2019	333.6	537.0	198.0	367.5
01/04/2020	349.0	562.0	207.0	384.5
06/04/2021	366.0	588.0	218.0	403.0
06/04/2022	366.0	588.0	218.0	403.0

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 otherwise the VAT payable is automatically set off against the VAT payable (it reduces the amount of domestic VAT paid by the vendor). The diesel refunds for 2019/20 to 2022/23 are shown in *Table 6.6*.

Table 6.6: Diesel refunds, 2019/20 - 2022/23

Diesel Refunds (In R million)	2019/20		2020/21		2021/22		2022/23	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	1,520.8	5,073.5	1,032.4	3,660.7	1,313.3	4,638.1	1,361.5	4,796.8
Agriculture, forestry and fishing	563.2	1,856.7	542.2	1,866.2	528.4	1,898.4	619.3	2,170.2
Mining and quarrying	909.0	3,057.2	467.3	1,715.3	720.4	2,507.9	645.6	2,289.1
Other	48.6	159.5	23.0	79.2	64.5	231.9	96.7	337.5
Rail (100% of eligible litres qualify)	250.0	487.9	133.3	274.3	136.7	295.4	15.2	35.7
Offshore (100% of eligible litres qualify)	87.2	459.3	89.4	492.8	100.5	578.7	113.4	619.5
Electricity (100% of eligible litres qualify)	-	-	-	-	-	-	-	-
Peak power	517.5	1,875.0	439.5	1,671.1	525.4	2,056.5	293.8	1,111.3
Other[1]		871.2		990.9		-221.6		-55.4
Grand Total	2,375.5	8,766.9	1,694.6	7,089.9	2,075.9	7,347.1	1,783.9	6,507.9

1. Amount reflected cannot be categroised 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 more than R2 billion each year to the diesel refund amount, except for 2020/21, when R1.2 billion was added and R908.7 million in 2022/23.

The diesel refunds pay-outs grew in 2019/20 and 2021/22 fiscal years by R2.9 billion (50.0%) and R257.2 million (3.6%) respectively. Whilst the fiscal years that contracted were 2020/21 by R1.7 billion (19.1%), which was mainly due to the COVID-19 pandemic, and 2022/23 which recorded a contraction of R839.2 million (11.4%), because of a decline in diesel use in the electricity sector.

The litres of diesel used increased in 2021/22 compared to 2020/21 by 22.5%; however, declining by 14.1% in 2022/23 following a decline in diesel litres used in both the electricity and offshore sectors, contracting by 231.6 mega litres and 121.5 mega litres respectively. The contraction was slightly offset by growth in the mining and agriculture sectors, which recorded a slight growth of 90.8 mega litres and 48.2 mega litres respectively.

Although the mining sector remains one of the main recipients of the Diesel refunds pay-outs, the sector contracted by R218.8 million (8.7%) compared to 2021/22. The contraction was mainly due to the operational challenges and prolonged power failures which harmed the production levels. The rail

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and harbour sector received the smallest pay-outs of R35.7 million and recorded a contraction of R259.7 million (87.9%). In this sector, diesel use declined by 121.5 litres (88.9%) compared to 2021/22. The contraction owed to infrastructure challenges in freight rail.

MINERAL AND PETROLEUM RESOURCES ROYALTIES (MPRR)

MPRR payments by extractors contracted by R3.1 billion (11.0%) to R25.3 billion due to a significant drop in the prices of commodities such as platinum and iron ore. This decline was not as severe as expected because of the increase in coal prices, enabling MPRR payments from the coal sub-sector to increase by R5.3 billion. The global energy crisis has led to more reliance on coal-powered electricity production, thus impacting coal prices positively.

MPRR compensates the State for the permanent loss of non-renewable resources and is therefore not classified as a tax. The MPRR Act 28 of 2008 became effective on 1 March 2010 and collections by resource type are shown in *Table 6.7*.

The rates for the MPRR are determined according to a formula contained in Section 4(1) and (2) of the MPRR Act, which distinguishes between the refined and unrefined conditions of resources and the profitability of operations. The rates for:

- Refined mineral resources vary between a minimum of 0.5% and a maximum of 5%; and
- Unrefined mineral resources vary between a minimum of 0.5% and a maximum of 7%.

MPRR payments contracted in the 2022/23 financial year by as much as R3.1 billion (11.0%) to R25.3 billion because of the decline in global demand for commodities. Throughout the 2022/23 financial year, volatile prices for platinum and iron ore were the major contributors to the contraction. The contraction was partially offset by coal prices, which continue to be on a growth trajectory.

Platinum and iron ore contributed a sizeable percentage to the overall contraction of the MPRR payments, with a percentage contribution of 35.4% and 14.2% respectively. These are by far the most significant contributors to the contraction in MPRR payments when compared to the other commodities. The platinum price dropped significantly during the first half of the financial year, from US$965.00 per ounce in April 2022 to close the year slightly high at US$970.61 per ounce in March 2023. The platinum price was also affected by the volatility of the rand-dollar exchange rate, which averaged R/US$16.99 during the 2022/23 financial year. In the 2022/23 financial year, the platinum price was US$953.06 per ounce, which was lower than the average price of US$1 058.48 per ounce for the 2021/22 financial year.

Iron ore prices declined during most of the 2022/23 financial year, from US$151.25 per ounce in April 2022 to the lowest at US$92.56 per ounce in October 2022. The price began to increase in November 2022, and it closed the year at US$128.37 per ounce in March 2023. The average price of iron ore for the 2022/23 financial year was US$116.35 per ounce, which was lower than in the 2020/21 and 2021/22 financial years, when it was US$128.10 per ounce and US$155.53 per ounce respectively.

This contraction was not as severe as expected following growth in coal prices, which partially offset the contraction in MPRR payments. The coal price showed robust growth during most of the 2022/23 financial year. The average price of coal for the 2022/23 financial year was US$223.41 per ounce, which was higher than in the 2020/21 (US$68.18 per ounce) and 2021/22 (US$153.09 per ounce)

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financial years. Coal prices recorded a high of US$302.00 per ounce in April 2022 and closed the year lower at US$136.84 per ounce in March 2023.

Mining sector exports were harmed because of Transnet Freight's rail limitations and the depreciation in the rand-dollar exchange rate to an average of R16.99 during the 2022/23 financial year. These challenges contributed to the decline in MPRR payments. The contraction was also on the back of mining production's negative growth trajectory for most of the 2022/23 fiscal year, recording an annual contraction of 14.9% in April 2022.

Table 6.7: MPRR payments by commodity, 2020/21 - 2022/23

R million	Year-on-year growth	2020/21	2020/21 relative proportions	Year-on-year growth	2021/22	2021/22 relative proportions	Year-on-year growth	2022/23	2022/23 relative proportions	Year-on-year growth
Coal	-15.4%	1,970	13.8%	13.2%	3,258	11.4%	65.3%	8,535	33.7%	162.0%
Diamond	-73.9%	29	0.2%	-69.7%	101	0.4%	254.2%	227	0.9%	124.4%
Gold and uranium	-37.5%	608	4.3%	238.2%	511	1.8%	-15.9%	415	1.6%	-18.8%
Industrial Minerals[1]	94.6%	596	4.2%	31.7%	1,355	4.8%	127.2%	490	1.9%	-63.8%
Iron Ore	112.3%	4,190	29.4%	-5.1%	6,907	24.3%	64.9%	3,607	14.2%	-47.8%
Manganese	-1.9%	158	1.1%	-79.9%	642	2.3%	305.2%	770	3.0%	19.9%
Platinum	147.2%	5,743	40.4%	106.1%	14,902	52.4%	159.5%	8,968	35.4%	-39.8%
Zinc[3]	-376.4%	23	0.2%	-369.5%	24	0.1%	0.8%	33	0.1%	40.2%
Other[2]	-16.6%	909	6.4%	-34.3%	757	2.7%	-16.7%	2,293	9.1%	202.8%
Total	**37.4%**	**14,228**	**100.0%**	**20.3%**	**28,456**	**100.0%**	**100.0%**	**25,338**	**100.0%**	**-11.0%**

1. Industrial minerals are geological materials which are mined for their commercial value, which are not mineral fuels and are not sources of metallic minerals. They are used in their natural state or after beneficiation either as raw materials or as additives in a wide range of applications (i.e. industrial minerals are all those minerals other than gold, PGMs, coal, iron ore, chrome, manganese, diamonds, etc.)

2. The commodities grouped under Other are: Chrome, Copper, Fluorspar, Nickel, Oil and Gas, Phosphates, Vanadium and Unspecified.

3. A net refund amount is reflected as refunds paid exceed payments received.

SOUTHERN AFRICAN CUSTOMS UNION

SACU was formed in 1910 and is the oldest customs union in the world. The Southern African Customs Union (SACU) comprises of the following five member states: the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Namibia, and the Republic of South Africa. Together with South Africa, Lesotho, Namibia and Eswatini also form part of the Common Monetary Area (CMA) and their currency is pegged to the South African Rand.

SACU's objectives include to, inter alia, facilitate cross-border movement of goods between member states; promote integration of member states into the global economy through trade and investment. SACU member states apply a common external tariff and have similar customs and excise legislation. They impose the same excise duties on imported and locally manufactured goods. According to SACU Agreement, customs and excise duties from imports into the region are collected at the first point of entry. The customs and excise revenue are 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 Member States is derived from two sources:

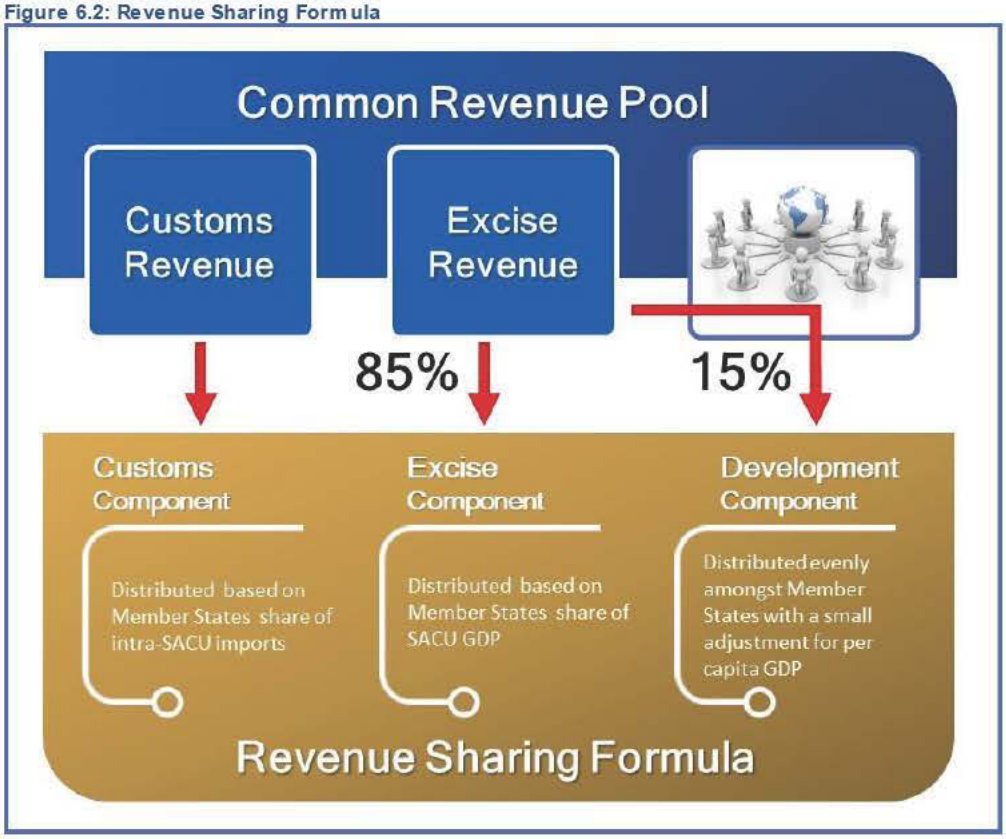
A. Customs revenue:
   - Customs component – revenue is distributed based on each member state's share of intra-SACU imports.

B. Excise revenue, which is further divided into two components:

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- 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.

Figure 6.2: Revenue Sharing Formula



South Africa's Intra-SACU Trade

For 2022/23 South Africa's trade with the rest of the world (RoW) registered a preliminary trade balance surplus of R126.5 billion due to imports of R1909.7 billion and exports of R2036.3 billion. During the 2022/23 fiscal year, total trade reached R3946.0 billion, up by R619.5 billion (18.6%) from 2021/22 and up by R1347.7 billion (51.9%) from 2019/20 (pre-pandemic). Year-on-year exports grew by R176.3 billion (9.5%) and imports also increased by R443.2 billion (30.2%).

The country's exports to the ROW were dominated by mining commodities, particularly precious metals and stones; ores; and coal, as well as citrus fruit. While manufactured exports were mostly driven by vehicles and petroleum products. South Africa's imports from ROW continued to be driven by petroleum products; crude; automobile products; telephones; solar panels (PV), and electric accumulators.

Overall, the country's trade has deteriorated. Weaker global demand, falling commodity prices, persistent power and other infrastructure constraints undermine export performance with the most

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significant declines noted for PGMs and coal. South Africa's reliance on commodity exports such as iron ores; ferro-alloys; manganese and chromium to China is likely to hurt export growth as the Chinese economy slows and the property sector crisis in China continues to deepen. On the other hand, rising geopolitical tensions in the Middle East will raise gold's appeal as a safe-haven asset thus driving up gold prices.

In addition, the introduction of the Carbon Border Adjustment Mechanism (CBAM) by the European Union (EU) places South African exports at risk and may result in tariffs due to the country's heavy reliance on coal-based power generation, making it one of the most carbon-intensive exporters to the EU.

South Africa's imports continue to surge reflecting higher global prices of the country's main imports coupled with a weaker exchange rate. South Africa's imports continue to be driven mostly by petroleum oils, original equipment components and vehicles. The intensification of load shedding in recent years has led to increased imports of renewable energy technologies and electric accumulators. Additionally, the escalation of geopolitical tensions may lead to an increase in oil prices, which could further add to the import bill and potentially narrow the trade balance. Moreover, import growth is expected to slow down as a result of subdued domestic demand, high interest rates, and potentially weak investment activities. High interest rates pose a threat to domestic vehicle sales and therefore may have an impact on vehicle and vehicle components imports.

Table 6.8: South Africa's Intra-SACU Trade, 2017/18 - 2022/23

Rmillion	Year	Botswana	Eswatini	Lesotho	Namibia	Total Trade with BELN	Total Trade with RoW	% Share of Trade with BELN to Total Trade with RoW
Exports	2017/18	51,902	16,807	17,975	46,972	133,656	1,186,305	11.3%
	2018/19	55,842	17,830	17,728	47,577	138,978	1,268,519	11.0%
	2019/20	56,707	18,717	18,790	49,155	143,370	1,328,444	10.8%
	2020/21	54,262	18,375	17,066	42,822	132,524	1,477,297	9.0%
	2021/22	67,400	22,498	21,642	51,046	162,585	1,860,000	8.7%
	2022/23	77,273	25,118	23,455	57,140	182,986	2,036,291	9.0%
Imports	2017/18	5,589	16,158	4,167	11,947	37,861	1,130,659	3.3%
	2018/19	6,314	16,756	3,752	13,060	39,882	1,241,710	3.2%
	2019/20	6,608	18,751	4,385	12,805	42,549	1,269,841	3.4%
	2020/21	7,114	18,144	3,913	11,675	40,846	1,143,898	3.6%
	2021/22	8,963	21,051	4,939	15,703	50,655	1,466,490	3.5%
	2022/23	11,158	22,914	5,580	17,569	57,221	1,909,742	3.0%
Exports: Percentage year-on-year growth								
	2018/19	7.6%	6.1%	-1.4%	1.3%	4.0%	6.9%	
	2019/20	1.5%	5.0%	6.0%	3.3%	3.2%	4.7%	
	2020/21	-4.3%	-1.8%	-9.2%	-12.9%	-7.6%	11.2%	
	2021/22	24.2%	22.4%	26.8%	19.2%	22.7%	25.9%	
	2022/23	14.6%	11.6%	8.4%	11.9%	12.5%	9.5%	
Imports: Percentage year-on-year growth								
	2018/19	13.0%	3.7%	-10.0%	9.3%	5.3%	9.8%	
	2019/20	4.6%	11.9%	16.9%	-2.0%	6.7%	2.3%	
	2020/21	7.7%	-3.2%	-10.8%	-8.8%	-4.0%	-9.9%	
	2021/22	26.0%	16.0%	26.2%	34.5%	24.0%	28.2%	
	2022/23	24.5%	8.8%	13.0%	11.9%	13.0%	30.2%	

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The South African economy is the largest and most diversified within the customs union, and therefore is the preferred source of imports for member states. Primary exports to the member states include petroleum products; electricity; machinery; electrical equipment; and motor vehicles and accessories thereof. In 2022/23 South Africa exported goods to the value of R182.9 billion to the member states, showing an annual increase of 12.5% when compared to 2021/22. Botswana remained the key export destination within the union. Due to the trade in precious metals and stones, Botswana has ranked as South Africa's largest trade partner in SACU, followed by Namibia for the same reason. In 2022/23, South Africa's imports from the union amounted to R57.2 billion, reflecting a 13.0% year-on-year growth when compared to the R50.6 billion imported in 2021/22. South Africa's imports from SACU tend to be driven by precious metals and stones from Botswana and Namibia, and beverage syrup from Eswatini.

South Africa's intra-SACU trade increased by R26.9 billion (12.6%) in 2022/23. Intra-SACU exports increased by R20.4 billion (12.5%) and intra-SACU imports grew by R6.6 billion (13.0%) year-on-year. Exports destined for SACU countries contributed 9.0% of South Africa's total exports to the rest of the world. South Africa's imports sourced from SACU countries contributed 3.0% of South Africa's total import from the rest of the world in 2022/23.

Table 6.9: Contributions to the SACU pool, 2017/18 – 2022/23

Rmillion	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	South Africa	Total contributions
2017/18	855	222	204	1,276	**2,557**	87,731	**90,289**
2018/19	847	246	320	1,024	**2,437**	97,552	**99,990**
2019/20	869	264	423	1,930	**3,485**	102,894	**106,379**
2020/21	800	172	318	1,170	**2,461**	80,488	**82,949**
2021/22	917	235	365	1,606	**3,122**	109,302	**112,424**
2022/23	989	291	340	1,845	**3,466**	131,155	**134,621**
Percentage of total							
2017/18	0.9%	0.2%	0.2%	1.4%	**2.8%**	97.2%	**100.0%**
2018/19	0.8%	0.2%	0.3%	1.0%	**2.4%**	97.6%	**100.0%**
2019/20	0.8%	0.2%	0.4%	1.8%	**3.3%**	96.7%	**100.0%**
2020/21	1.0%	0.2%	0.4%	1.4%	**3.0%**	97.0%	**100.0%**
2021/22	0.8%	0.2%	0.3%	1.4%	**2.8%**	97.2%	**100.0%**
2022/23	0.7%	0.2%	0.3%	1.4%	**2.6%**	97.4%	**100.0%**
Percentage year-on-year growth							
2017/18	53.9%	3.7%	-17.2%	6.6%	**15.5%**	6.3%	**6.5%**
2018/19	-1.0%	10.6%	57.2%	-19.7%	**-4.7%**	11.2%	**10.7%**
2019/20	2.6%	7.2%	32.1%	88.4%	**43.0%**	5.5%	**6.4%**
2020/21	-7.9%	-34.7%	-24.8%	-39.4%	**-29.4%**	-21.8%	**-22.0%**
2021/22	14.6%	36.3%	14.8%	37.2%	**26.9%**	35.8%	**35.5%**
2022/23	7.9%	24.0%	-6.8%	14.9%	**11.0%**	20.0%	**19.7%**

SACU Common Revenue Pool (CRP)) revenues are driven by fluctuations in their underlying tax bases. The tax base for specific excise duties changed from inflation to household consumption expenditure at the 2021 Budget, characterizing better relationship between revenue and tax base. Customs duties are derived from nominal imports. Similarly, ad valorem duties are derived from nominal GDP. Ad valorem excise duties are most frequently levied on products such phones; videos; TVs; air conditioners; perfumes; firearms; cosmetics and motor vehicles. The COVID-19 restrictions devastated consumer markets which resulted in the slump in nominal imports as economies across the globe shutdown to curb the spread the virus therefore in 2020/21 tax revenues also fell sharply.

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However, during 2021/22 trade taxes recovered on the back of improved nominal imports as the global economy opened up.

In terms of year-on-year comparison, the CRP collections rebounded by 19.7% to R134.6 billion in 2022/23 from R112.4 billion in 2021/22. The 2022/23 CRP collections of R134.6 billion exceeded the revised estimate of R133.9 billion by R0.76 billion (0.6%). The CRP surplus emanates from ad valorem duties, particularly driven by motor vehicles while customs duties and excise duties fell short of estimates. The pool comprised of customs duties of R73.9 billion (54.9%), specific excise duties of R55.1 billion (41.0%) and ad valorem excise duties at R5.5 billion (4.1%). South Africa's customs duties contribution to the pool was largely driven by year-on-year growth in vehicles; footwear; clothing; beverages; and electrical machinery among others. Specific excise duties collections are mainly driven by beer; wine; spirits and cigarettes.

The higher-than-expected outcome of the CRP for 2022/23 compared to the 2021 MTBPS estimate of R109.6 billion will be used to determine the forecast error adjustments in 2024/25 revenue shares. The R25.0 billion difference is mainly due to higher-than-expected collections in customs, specific excise and ad-valorem duties as well as revisions to the tax bases, namely nominal imports, CPI inflation and nominal GDP.

Table 6.10: Contributions to the SACU pool per tax type, 2017/18 – 2022/23

R million	Member State	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	% Y-o-Y Growth
Customs Duty	Botswana	423	437	422	491	432	502	16.2%
	Eswatini	105	120	127	104	82	89	8.1%
	Lesotho	70	156	156	106	109	79	-27.5%
	Namibia	319	235	343	113	296	409	38.2%
	South Africa	48,235	54,020	54,380	46,481	57,075	72,867	27.7%
	Total: Customs Duty	**49,152**	**54,968**	**55,428**	**47,295**	**57,994**	**73,946**	**27.5%**
Ad Valorem	Botswana	-	-	-	-	-	-	
	Eswatini	-	-	-	-	-	-	
	Lesotho	-	-	-	-	-	-	
	Namibia	-	-	-	-	-	-	
	South Africa	3,781	4,192	4,124	3,386	4,725	5,520	16.8%
	Total: Ad valorem excise duties	**3,781**	**4,192**	**4,124**	**3,386**	**4,725**	**5,520**	**16.8%**
Excise	Botswana	432	410	447	309	485	487	0.5%
	Eswatini	117	126	136	68	152	202	32.6%
	Lesotho	134	164	266	212	257	262	1.9%
	Namibia	957	789	1,587	337	1,310	1,436	9.7%
	South Africa	35,718	39,341	44,389	31,639	47,501	52,767	11.1%
	Total: Specific excise duties	**37,358**	**40,830**	**46,827**	**32,566**	**49,705**	**55,155**	**11.0%**
Total CRP Contributions		**90,291**	**99,990**	**106,379**	**83,246**	**112,424**	**134,621**	**19.7%**

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Lesotho's customs duty contributions to the pool contracted by –27.5% in 2022/23 compared to 2021/22. Lesotho relies on a handful of markets for the majority of its trade. About 85% of Lesotho's imports come from South Africa which are duty-free under the SACU agreement. . Specific excise duties contributed by Eswatini in 2022/23 improved to R202.0 billion from R152.3 billion in 2021/22, representing a 32.6% annual growth rate. Eswatini's excise duties are levied on alcohol and cigarettes. The ad valorem duties collected and remitted into the CRP are majorly driven by South Africa's motor vehicle imports.

Table 6.11: Share received from the SACU pool, 2017/18 – 2022/23

R million	Botswana	Eswatini	Lesotho	Namibia	Secretariat	Total BELN countries	South Africa[1]	Total contribution
2017/18	23,031	7,109	6,154	19,597	60	**55,951**	43,746	**99,697**
2018/19[2]	19,465	5,844	5,542	17,375	63	**48,289**	43,069	**91,357**
2019/20	18,744	6,318	6,226	18,922	69	**50,280**	46,115	**96,395**
2020/21	23,743	8,349	8,981	22,252	71	**63,395**	57,653	**121,049**
2021/22	18,762	6,375	6,008	14,751	70	**45,966**	44,663	**90,629**
2022/23	18,207	5,818	5,400	14,190	70	**43,683**	34,458	**78,141**
Percentage of total								
2017/18	23.1%	7.1%	6.2%	19.7%	0.1%	**56.1%**	43.9%	**100.0%**
2018/19	21.3%	6.4%	6.1%	19.0%	0.1%	**52.9%**	47.1%	**100.0%**
2019/20	19.4%	6.6%	6.5%	19.6%	0.1%	**52.2%**	47.8%	**100.0%**
2020/21	19.6%	6.9%	7.4%	18.4%	0.1%	**52.4%**	47.6%	**100.0%**
2021/22	20.7%	7.0%	6.6%	16.3%	0.1%	**50.7%**	49.3%	**100.0%**
2022/23	23.3%	7.4%	6.9%	18.2%	0.1%	**55.9%**	44.1%	**100.0%**
Percentage year-on-year growth								
2017/18	48.1%	35.4%	36.2%	39.3%	-0.3%	**41.8%**	-3.4%	**17.6%**
2018/19	-15.5%	-17.8%	-9.9%	-11.3%	5.2%	**-13.7%**	-1.5%	**-8.4%**
2019/20	-3.7%	8.1%	12.3%	8.9%	10.3%	**4.1%**	7.1%	**5.5%**
2020/21	26.7%	32.1%	44.2%	17.6%	2.8%	**26.1%**	25.0%	**25.6%**
2021/22	-21.0%	-23.6%	-33.1%	-33.7%	-2.3%	**-27.5%**	-22.5%	**-25.1%**
2022/23	-3.0%	-8.7%	-10.1%	-3.8%	0.0%	**-5.0%**	-22.8%	**-13.8%**

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.

South Africa contributed 97.4% to the CRP total in 2022/23. This may be attributed to the SACU Agreement, whereby customs and excise duties from imports into the region are collected at the first point of entry. In most cases, South Africa is the first point of entry for the landlocked member states. Payments out of the CRP are regulated by Article 37 of the 2002 SACU Agreement, which stipulates that payments shall be made on the first day of each quarter of a fiscal year to all member states. Shares received by South Africa in 2022/23 amounted to R34.4 billion, equal to 44.1% of the R78.1 billion revenue pool shared while the BELN portion amounted to R43.7 billion (55.9%).

The Revenue Sharing Formula and revenue shares are calculated based on a forecast of the CRP. The 2002 SACU Agreement provides that adjustments in respect of the differences between forecasted estimates and actual revenues collected in year (t) are to be made in years (t+2). In line with the revenue sharing formula, the audited outcomes for 2022/23 are used to calculate the forecast error adjustments to be applied to member states revenue shares in 2024/25.

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Table A6.1.1: Transfer Duty collected by property value, 2021/22

Fiscal Year			2021/22			2021/22 (Percentage of total)			2021/22(Cumulative Percentage of total)		
Property Value R thousand			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
0	-	1,000,000	1,808	783	4	1.49%	0.28%	0.04%	1%	0%	0%
1,000,000	-	1,125,000	9,472	10,159	19	7.79%	3.67%	0.18%	9%	4%	0%
1,125,000	-	1,250,000	10,202	12,067	49	8.39%	4.36%	0.47%	18%	8%	1%
1,250,000	-	1,375,000	12,798	16,643	105	10.52%	6.01%	0.99%	28%	14%	2%
1,375,000	-	1,443,750	5,104	7,150	60	4.20%	2.58%	0.56%	32%	17%	2%
1,443,750	-	1,512,500	7,280	10,779	114	5.99%	3.89%	1.08%	38%	21%	3%
1,512,500	-	1,581,250	3,577	5,550	72	2.94%	2.00%	0.68%	41%	23%	4%
1,581,250	-	1,650,000	4,061	6,518	94	3.34%	2.35%	0.89%	45%	25%	5%
1,650,000	-	1,718,750	5,724	9,604	153	4.71%	3.47%	1.44%	49%	29%	6%
1,718,750	-	1,787,500	3,246	5,684	102	2.67%	2.05%	0.97%	52%	31%	7%
1,787,500	-	1,856,250	5,073	9,229	173	4.17%	3.33%	1.64%	56%	34%	9%
1,856,250	-	1,925,000	2,971	5,628	115	2.44%	2.03%	1.09%	59%	36%	10%
1,925,000	-	1,993,750	2,175	4,253	94	1.79%	1.54%	0.89%	60%	38%	11%
1,993,750	-	2,062,500	3,155	6,349	146	2.59%	2.29%	1.38%	63%	40%	12%
2,062,500	-	2,131,250	2,280	4,787	121	1.88%	1.73%	1.15%	65%	42%	13%
2,131,250	-	2,200,000	1,476	3,188	87	1.21%	1.15%	0.82%	66%	43%	14%
2,200,000	-	2,268,750	2,811	6,239	175	2.31%	2.25%	1.65%	68%	45%	16%
2,268,750	-	2,337,500	2,030	4,667	142	1.67%	1.69%	1.34%	70%	47%	17%
2,337,500	-	2,406,250	2,609	6,208	197	2.15%	2.24%	1.87%	72%	49%	19%
2,406,250	-	2,475,000	1,089	2,664	86	0.90%	0.96%	0.82%	73%	50%	20%
2,475,000	-	2,750,000	6,549	16,956	600	5.39%	6.12%	5.67%	79%	56%	26%
2,750,000	-	3,025,000	5,581	16,089	682	4.59%	5.81%	6.45%	83%	62%	32%
3,025,000	-	3,300,000	3,149	9,957	461	2.59%	3.60%	4.36%	86%	65%	36%
3,300,000	-	3,575,000	3,159	10,806	559	2.60%	3.90%	5.29%	88%	69%	42%
3,575,000	-	3,850,000	2,356	8,713	478	1.94%	3.15%	4.52%	90%	72%	46%
3,850,000	-	4,125,000	1,895	7,527	439	1.56%	2.72%	4.15%	92%	75%	50%
4,125,000	-	4,400,000	1,313	5,579	339	1.08%	2.01%	3.21%	93%	77%	54%
4,400,000	-	4,675,000	1,315	5,940	365	1.08%	2.14%	3.45%	94%	79%	57%
4,675,000	-	4,950,000	800	3,834	257	0.66%	1.38%	2.43%	95%	81%	59%
4,950,000	-	5,225,000	840	4,256	285	0.69%	1.54%	2.70%	95%	82%	62%
5,225,000	-	5,500,000	510	2,723	192	0.42%	0.98%	1.82%	96%	83%	64%
5,500,000	-	5,775,000	796	4,463	275	0.65%	1.61%	2.60%	96%	85%	67%
5,775,000	-	6,050,000	580	3,435	239	0.48%	1.24%	2.26%	97%	86%	69%
6,050,000		6,325,000	320	1,985	148	0.26%	0.72%	1.40%	97%	87%	70%
6,325,000		6,600,000	387	2,503	184	0.32%	0.90%	1.74%	97%	88%	72%
6,600,000		6,875,000	241	1,620	121	0.20%	0.58%	1.15%	98%	88%	73%
6,875,000		7,150,000	247	1,727	139	0.20%	0.62%	1.31%	98%	89%	74%
7,150,000		7,425,000	219	1,594	125	0.18%	0.58%	1.18%	98%	89%	76%
7,425,000		7,700,000	184	1,385	109	0.15%	0.50%	1.03%	98%	90%	77%
7,700,000		7,975,000	151	1,178	93	0.12%	0.43%	0.88%	98%	90%	78%
7,975,000		8,250,000	219	1,760	125	0.18%	0.64%	1.18%	98%	91%	79%
8,250,000		8,525,000	187	1,572	133	0.15%	0.57%	1.26%	99%	92%	80%
8,525,000		8,800,000	70	606	49	0.06%	0.22%	0.47%	99%	92%	80%
8,800,000		9,075,000	150	1,343	100	0.12%	0.48%	0.95%	99%	92%	81%
9,075,000		9,350,000	71	654	55	0.06%	0.24%	0.52%	99%	93%	82%
9,350,000		9,625,000	136	1,290	98	0.11%	0.47%	0.92%	99%	93%	83%
9,625,000		9,900,000	47	459	32	0.04%	0.17%	0.30%	99%	93%	83%
9,900,000		10,175,000	116	1,159	87	0.10%	0.42%	0.82%	99%	94%	84%
10,175,000		10,450,000	38	391	33	0.03%	0.14%	0.31%	99%	94%	84%
10,450,000		10,725,000	69	728	63	0.06%	0.26%	0.60%	99%	94%	85%
10,725,000		11,000,000	41	444	33	0.03%	0.16%	0.31%	99%	94%	85%
11,000,000	+		921	16,129	1,559	0.76%	5.82%	14.74%	100%	100%	100%
Other[1]					11						
TOTAL			121,598	276,951	10,576	100%	100%	100%			

[1]. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.2: Transfer Duty collected by property value, 2022/23

Fiscal Year			2022/23			2022/23 (Percentage of total)			2022/23(Cumulative Percentage of total)		
Property Value R thousand			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
0	-	1,100,000	8,097	6,719	629	6.92%	2.28%	5.47%	7%	2%	5%
1,100,000	-	1,203,125	12,593	14,507	935	10.76%	4.93%	8.13%	18%	7%	14%
1,203,125	-	1,306,250	8,762	11,140	690	7.49%	3.79%	6.00%	25%	11%	20%
1,306,250	-	1,409,375	6,973	9,577	470	5.96%	3.26%	4.08%	31%	14%	24%
1,409,375	-	1,512,500	7,417	11,004	554	6.34%	3.74%	4.82%	37%	18%	29%
1,512,500	-	1,663,750	9,795	15,673	818	8.37%	5.33%	7.12%	46%	23%	36%
1,663,750	-	1,815,000	9,185	16,145	764	7.85%	5.49%	6.64%	54%	29%	42%
1,815,000	-	1,966,250	5,172	9,827	418	4.42%	3.34%	3.63%	58%	32%	46%
1,966,250	-	2,117,500	5,291	10,811	499	4.52%	3.68%	4.34%	63%	36%	50%
2,117,500	-	2,268,750	5,172	11,396	459	4.42%	3.88%	3.99%	67%	40%	54%
2,268,750	-	2,420,000	4,452	10,354	413	3.81%	3.52%	3.60%	71%	43%	58%
2,420,000	-	2,571,250	2,064	5,161	211	1.76%	1.75%	1.83%	73%	45%	60%
2,571,250	-	2,722,500	2,635	6,974	249	2.25%	2.37%	2.16%	75%	47%	62%
2,722,500	-	3,025,000	8,377	24,368	861	7.16%	8.29%	7.49%	82%	56%	69%
3,025,000	-	3,327,500	2,601	8,230	300	2.22%	2.80%	2.61%	84%	58%	72%
3,327,500	-	3,630,000	2,217	7,719	273	1.90%	2.62%	2.37%	86%	61%	74%
3,630,000	-	3,932,500	1,277	4,793	184	1.09%	1.63%	1.60%	87%	63%	76%
3,932,500	-	4,235,000	1,354	5,501	194	1.16%	1.87%	1.69%	88%	65%	78%
4,235,000	-	4,537,500	2,788	12,122	361	2.38%	4.12%	3.14%	91%	69%	81%
4,537,500	-	4,840,000	1,275	6,050	177	1.09%	2.06%	1.54%	92%	71%	82%
4,840,000	-	5,142,500	1,892	9,448	243	1.62%	3.21%	2.11%	94%	74%	84%
5,142,500	-	5,445,000	328	1,735	84	0.28%	0.59%	0.73%	94%	75%	85%
5,445,000	-	5,747,500	856	4,729	129	0.73%	1.61%	1.12%	95%	76%	86%
5,747,500	-	6,050,000	539	3,212	106	0.46%	1.09%	0.92%	95%	77%	87%
6,050,000	-	6,352,500	241	1,510	67	0.21%	0.51%	0.58%	95%	78%	88%
6,352,500	-	6,655,000	471	3,057	92	0.40%	1.04%	0.80%	96%	79%	89%
6,655,000	-	6,957,500	382	2,582	77	0.33%	0.88%	0.67%	96%	80%	89%
6,957,500	-	7,260,000	153	1,084	57	0.13%	0.37%	0.50%	96%	80%	90%
7,260,000	-	7,562,500	904	6,765	108	0.77%	2.30%	0.94%	97%	82%	91%
7,562,500	-	7,865,000	58	446	30	0.05%	0.15%	0.26%	97%	83%	91%
7,865,000	-	8,167,500	199	1,589	44	0.17%	0.54%	0.38%	97%	83%	91%
8,167,500	-	8,470,000	63	523	22	0.05%	0.18%	0.20%	97%	83%	91%
8,470,000	-	8,772,500	133	1,136	47	0.11%	0.39%	0.41%	97%	84%	92%
8,772,500	-	9,075,000	135	1,201	40	0.12%	0.41%	0.35%	97%	84%	92%
9,075,000	-	9,377,500	351	3,200	51	0.30%	1.09%	0.44%	98%	85%	93%
9,377,500	-	9,680,000	165	1,570	37	0.14%	0.53%	0.32%	98%	86%	93%
9,680,000	-	9,982,500	105	1,024	10	0.09%	0.35%	0.09%	98%	86%	93%
9,982,500	-	10,285,000	117	1,172	36	0.10%	0.40%	0.31%	98%	86%	93%
10,285,000	-	10,587,500	41	429	25	0.04%	0.15%	0.22%	98%	87%	94%
10,587,500	-	10,890,000	11	118	9	0.01%	0.04%	0.08%	98%	87%	94%
10,890,000	-	11,192,500	1,197	13,165	171	1.02%	4.48%	1.49%	99%	91%	95%
11,192,500	-	11,495,000	14	158	5	0.01%	0.05%	0.05%	99%	91%	95%
11,495,000	-	11,797,500	14	161	10	0.01%	0.05%	0.08%	99%	91%	95%
11,797,500	-	12,100,000	151	1,808	32	0.13%	0.61%	0.28%	99%	92%	96%
>12100000	-	>12 100 000	974	24,192	506	0.83%	8.23%	4.40%	100%	100%	100%
Other[1]					-						
TOTAL			116,991	294,082	11,496	100%	100%	100%			

'1. Balancing entry to align transactional data to revenue collections.

Table A6.1.3.1: Transfer Duty collected by Nature of Property- 2022/23

Fiscal Year	2021/22			2022/23			Variance			% Variance			% Contribution to 2022/23 Total		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	932	2,971	117	1,196	3,079	154	264	108	37	28.3%	3.6%	31.6%	1.0%	1.0%	1.3%
Farm	1,848	6,201	320	2,089	6,148	382	241	-53	62	13.0%	-0.9%	19.3%	1.8%	2.1%	3.3%
Industrial Building	107	313	11	148	410	21	41	97	10	38.3%	31.1%	89.8%	0.1%	0.1%	0.2%
Mining Property/Rights	18	144	8	17	26	1	-1	-118	-7	-5.6%	-81.6%	-92.9%	0.0%	0.0%	0.0%
Other Residential Property	10,811	26,466	1,117	5,821	15,538	787	-4,790	-10,928	-330	-45.1%	-41.3%	-29.5%	5.0%	5.3%	6.8%
Primary Residence	102,063	225,975	8,383	95,680	236,860	8,780	-6,383	10,885	397	-6.3%	4.8%	4.7%	81.8%	80.5%	76.4%
Small Holding	326	881	38	362	1,018	37	36	137	-1	11.0%	15.6%	-2.8%	0.3%	0.3%	0.3%
Other[1]	5,693	14,000	582	11,678	31,003	1,335	5,985	17,003	753	>100%	121.4%	<100	10.0%	10.5%	11.6%
Total	**121,598**	**276,951**	**10,576**	**116,991**	**294,082**	**11,496**	**-4,607**	**17,131**	**920**	**-4.5%**	**7.6%**	**11.0%**	**100.0%**	**100.0%**	**100.0%**

1. Amount reflected cannot be categorised in the groupings above.

Table A6.1.3.2: Transfer Duty collected by Nature of Property. 2021/22

Fiscal Year	2020/21			2021/22			Variance			% Variance			% Contribution to 2021/22 Total		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	753	2,084	77	932	2,971	117	179	887	40	23.8%	42.5%	51.3%	0.8%	1.1%	1.1%
Farm	1,635	5,356	244	1,848	6,201	320	213	845	76	13.0%	15.8%	31.3%	1.5%	2.2%	3.0%
Industrial Building	171	404	14	107	313	11	-64	-91	-3	-37.4%	-22.5%	-21.4%	0.1%	0.1%	0.1%
Mining Property/Rights	12	123	8	18	144	8	6	21	0	50.0%	16.6%	3.2%	0.0%	0.1%	0.1%
Other Residential Property	4,650	11,795	478	10,611	26,466	1,117	5,961	14,671	639	128.2%	124.4%	133.9%	8.7%	9.6%	10.6%
Primary Residence	86,377	177,844	6,012	102,063	225,975	8,383	15,686	48,131	2,371	18.2%	27.1%	39.4%	83.9%	81.6%	79.3%
Small Holding	254	573	23	326	881	38	72	308	15	28.3%	53.9%	64.4%	0.3%	0.3%	0.4%
Other[1]	7,909	18,600	750	5,693	14,000	582	-2,216	-4,600	-168	>100%	-24.7%	<100	4.7%	5.1%	5.5%
Total	**101,761**	**216,780**	**7,606**	**121,598**	**276,951**	**10,576**	**19,837**	**60,171**	**2,970**	**23.0%**	**33.8%**	**49.4%**	**100.0%**	**100.0%**	**100.0%**

1. Amount reflected cannot be categorised in the groupings above.

GLOSSARY

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Ad valorem import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Auto-assessment	Taxpayer's taxable incomes and tax liabilities are assessed automatically based on data received from third parties (e.g. medical schemes, financial institutions). Taxpayers who are auto assessed do have the opportunity to accept or reject the auto assessment issued by SARS.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also *Motor Industry Development Programme (MIDP)*.
BELN countries	Previously known as BLNS. Referring to Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia; with whom South Africa is a signatory to the Southern African Customs Union (SACU) agreement. See also *Southern African Customs Union (SACU)*.
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
Ceasing to be a South African tax resident	From the 2017 tax year individuals were required to indicate their tax resident status on the ITR12 tax return, but not the date on which it changed. From the 2021 tax year, individuals must indicate the date they ceased to be a tax resident of South Africa on their ITR12 tax return.
Company Income Tax (CIT)	Income tax on taxable profits of companies.
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is

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

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Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also *Plastic bags levy*, *Incandescent light bulb levy*, E*lectricity levy* and *CO_2 tax on motor vehicle emissions*.
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an *ad valorem* duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Export duty on scrap metal	Export duty on scrap metal was implemented on 1 August 2021; and is applicable to scrap metal imported for home consumption and subsequently cleared for export, as well as scrap metal which is locally obtained or manufactured.
Fiscal drag	Fiscal drag or bracket creep occurs when inflation increases wages whereby the taxable income of taxpayers in a progressive income tax system transcend into higher income tax brackets. Therefore fiscal drag has the effect of raising the average tax rates of individuals and thus government tax revenue without tax policy explicitly raising tax rates.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.

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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. Itis a new levy imposed on sugary beverages in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also *Direct taxes*.
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys vatable goods or services from another supplier.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.

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Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also *Automotive Production and Development Programme (APDP).*
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Panel data	Also known as longitudinal data or cross-sectional time series data in some special cases, panel data is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also *Employees' tax*.
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.

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Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also *Secondary rebate* and *Tertiary rebate*.
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1st due six months into the company's tax year; the 2nd at the end of the tax year; and the 3rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.

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Retirement funding reform	From 1 March 2016 deductions for contributions to retirement funds includes contributions to pension, provident and retirement annuity funds. The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)).
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also *Primary rebate* and *Tertiary rebate*.
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The Southern African Customs Union (SACU) consists of Botswana, Eswatini, Lesotho, Namibia, and South Africa. SACU was established in 1910, making it the world's oldest Customs Union. The customs union collects excise duties on local production and customs duties on members' imports from outside the union, and the resulting revenue is allocated to member countries in quarterly instalments utilizing a revenue-sharing formula.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.

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Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.
Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for

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	companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also *Primary rebate* and *Secondary rebate*.
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Value-Added Tax (VAT)	VAT is levied at a standard rate of 15% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.

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