Tax Statistics 2022

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REPUBLIC OF SOUTH AFRICA

SARS
South African Revenue Service

2022 Tax Statistics

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

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The 2022 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

South African Revenue Service (SARS) is celebrating its silver jubilee after it was formally established on 01 October 1997, following the commencement of the South African Revenue Service Act No.34 of 1997. This legislation established an administratively autonomous SARS in 1997, giving SARS a clear mandate to collect all revenues due, ensure optimal compliance by taxpayers and facilitate trade, as well as protect the economy. Over the past 25 years, tax collections increased from R147.3 billion in 1996 to R1 563.8 billion in 2021/22, at a compounded annual growth rate of 9.9% and an average tax-to-GDP ratio of 22.2%. Since 1997, SARS has collected R17.8 trillion for the country's social and economic development. SARS is on course to further improve its revenue performance in alignment with its Vision 2024 and Strategic Intent of improving Voluntary Compliance.

Tax revenues continue to fund the most significant portion of government expenditure, ensuring all the money due to the fiscus is collected, as highlighted in this 15th edition of the Tax Statistics publication.

The 2021 Budget was framed by two policy objectives, promoting economic recovery and returning public finances to a sustainable position. Tax revenue strengthened in 2021 on the back of a strong trade and economic recovery, however, structural constraints continue to reduce potential economic growth and remained an impediment to the recovery of tax revenue.

The economic recovery from the pandemic differs from previous negative exogenous shocks to the economy. After the 2008/09 global financial crisis, it was several years before tax revenue collections recovered to pre-crisis levels as a proportion of income and consumption. Tax resiliency in the post-pandemic recovery has been far stronger, potentially due to the artificial nature of the downturn through lockdowns and enforced restrictions on activity, rather than damage inflicted by an economic or financial recession. Elevated commodity prices supported corporate income and profits with tax revenue benefitting from increases in the prices of exports relative to imports. Taxes on personal income were supported by a recovery in earnings and domestic value-added tax collections grew significantly as household consumption was supported by stronger earnings and lower-than pre-COVID-19 interest rates.

Given strong recovery from the magnitude of the pandemic shock on economic activity, tax revenue over the four quarters ending 31 March 2022 increased by R314.1 billion or 25.1%, compared to the COVID-19 pandemic levels noted in the previous year. The recovery in tax revenue was noticeable across all tax types, but especially for corporate income tax mainly due to the escalation in commodity prices, as well as domestic taxes on goods and services, that were most impacted on by the institution of the pandemic lockdown measures. The economy recovered more quickly than anticipated as South Africa emerged from the shadow of the COVID-19 pandemic. The pace of the recovery in economic activities and hence tax revenue, were revised upwards in the mid-year Medium Term Budget Policy Statement (MTBPS) in October 2021 and again in February in the 2022 Budget.

A surplus in tax revenue of R198.6 billion or 14.6% against the printed 2021 Budget estimate, R78.4 billion against the 2021 MTBPS, and R16.7 billion against the revised 2022 Budget estimate, attested to the resilience in the recovery of the economy and tax revenue. The medium-term outlook has improved since the February 2021 Budget forecast, largely driven by supportive global conditions.

Nevertheless, risks to the outlook remain elevated, reflecting continued uncertainty in both the global and domestic economy. Global inflation is elevated, and its trajectory is uncertain due to a combination of high energy prices induced by supply constraints. The continued global hikes in interest rates are slowing down real economic growth.

The surplus in tax revenue collections was further supported by the continuous efforts by SARS to improve the efficiency in tax revenue administration through targeted strategic enforcement interventions to achieve higher taxpayer compliance levels. SARS has intensified its work to counter criminal and illicit activities. A review of all businesses that received payments from national and provincial government over the past five years was intensified. The ongoing review has revealed a number of cases of non-compliance and enabled SARS to register businesses that were not previously in the tax base, while boosting revenue collections. These efforts reflect the gains from the use of third party data and the positive impact achieved from collaboration with other government entities.

These administrative efficiencies were achieved through implementation of SARS Vision 2024 to build a smart and modern SARS with unquestionable integrity, trusted and admired. Tax proposals announced in the 2021 Budget aimed to support economic growth and included above inflation increases in personal income tax brackets, funded by the increase in excise duties on alcohol and tobacco. A tax-to-GDP ratio of 24.9% was achieved, higher than the 22.3% % ratio recorded in the prior year. The buoyancy ratio or performance of tax revenue relative to the performance of the economy of 2.1 evidences the responsiveness of the tax system of South Africa to short-term fluctuations in economic activities.

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.

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

Ismail Momoniat
Acting Director-General: National Treasury

ABOUT THIS PUBLICATION

The 2022 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2018 to 2021 tax years as well as the 2017/18 to 2021/22 fiscal years.

The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. It contains more detailed and varied tax revenue data that complements publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The aim is to improve and expand on the data made available in the previous Tax Statistics and to that end the 2022 edition includes the following new additions:

- Summarised PAYE tax certificate information

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 2017/18 to 2021/22.
- *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.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of September 2022. 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 Import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted as at end of September 2022.
- Information about the sector (industry) in which taxpayers operate is drawn from taxpayer returns and is determined according to their main source of income. Trade classification data is based on the classification as declared by traders and is based on the Harmonised System.
- Figures have been rounded, therefore discrepancies may occur between the numbers of the component items and the totals in the tables.
- A hyphen ("-") in the tables represents zero while a zero symbol ("0") indicates the rounding of a numerical value that is greater than 0 and less than 0.5.
- The tax year for individuals starts on 1 March and finishes at the end of February the following year. The tax year for companies coincides with the financial year of the company for financial reporting purposes.
- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2018) while the latter is displayed with a forward slash (e.g. 2021/22).
- 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/sas-tax-and-customs-system/tax-statistics/ and that of National Treasury http://www.treasury.gov.za/publications/tax%20statistics/default.aspx

2022 | TAX STATISTICS AT A GLANCE

DATA	PIT PERSONAL INCOME TAX	CIT COMPANY INCOME TAX	VAT VALUE ADDED TAX	IMPORT VAT & CUSTOMS DUTIES
TAX REGISTER AS AT MARCH 2022	24 832 105 individuals 632 599 employers	3 532 646 companies	941 406 VAT vendors	332 970 importers
EXPECTED TO SUBMIT AND ACTIVE	6 388 532 expected to submit[1]	1 218 911 expected to submit[2]	470 237 active vendors[3]	R2.2tr Customs Value[3] R203.8bn Import VAT[3] R61.0bn Customs Duties[3]
ASSESSMENTS, PAYMENTS, REFUNDS, BILLS OF ENTRY	5 508 525 assessed[1] R1.8tr taxable income[1] R388.1bn assessed[1]	1 028 832 assessed[2] R201,1bn tax assessed[2]	R448.8bn payments[3] R262.4bn refunds[3]	
% ASSESSED & % AVERAGE / EFFECTIVE TAX RATE	86.2 % assessed 21.4% average tax rate	84.4% assessed 27.4% average tax rate		Effective Tax Rates Import VAT: 9.1% Customs Duties: 2.7%
COLLECTIONS FOR 2021/22	PIT[4] R555.5bn (includes PAYE) (35.5% of Total) (8.8% of GDP)	CIT[4] R323.5bn (20.7% of Total) (5.1% of GDP)	Net VAT R390 895bn (includes payments, refunds & import VAT)	Customs Duties R58.0bn

Tax Statistics Chapters | Revenue Collections | Personal Income Tax | Company Income Tax | Value Added Tax | Import VAT & Customs Duties | Other Taxes & Collections

1. For the 2021 Tax Year
2. For the 2020 Tax Year
3. For the 2021/22 Fiscal Year
4. The figure includes interest on overdue income tax

For the 2021/22 fiscal year

Revenue collected during the 2021/22 fiscal year:

R1 563.8 billion

25.1%

Higher by **R314.0 billion** against 2020/21

6.5%

Compound annual growth rate (CAGR) achieved for 2017/18 to 2021/22

Composition of main sources of tax revenue

	PIT	VAT	CIT	OTHER
2017/18	38.1%	24.5%	18.1%	19.3%
2021/22	35.5%	25.0%	20.7%	18.8%

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 over the past 5 years:

23.6% BANK 2017/18 → 21.9% BANK 2021/22

COUNT PER PAYMENT CHANNELS

- 0.1%
- BANK 42.0%
- eFILING 57.9%

Cost of revenue collection

0.89% 2017/18

0.72% 2021/22

TOTAL TAX RELIEF provided to taxpayers between 2017/18 and 2021/22

R79.0 BILLION

1 REVENUE COLLECTIONS

KEY FACTS

In the 2021/22 fiscal year:

- Tax revenue collected amounted to R1 563.8 billion, an annual increase of R314.0 billion (25.1%).
- Personal Income Tax (PIT) remains the largest contributor to tax revenue with contribution share of 35.5%.
- The tax-to-GDP ratio showed an increase from 23.8% in 2019/20 to 24.9% in 2021/22;
- The cost ratio of revenue collection decreased from 0.89% in 2017/18 to 0.72% in 2021/22.
- The number of individuals registered for Income tax increased to 24.8 million in 2021/22 from 23.8 million in 2019/20. This represents a year-on-year growth of 4.1%.
- On 31 March 2022, 789 370 (22.3%) of the 3.5 million registered companies were assessed and 470 237 (50.0%) of the 941 406 registered VAT vendors were active.

INTRODUCTION

The South African Revenue Service (SARS) is the country's tax collecting authority. Established in terms of the South African Revenue Service Act 34 of 1997 as an autonomous agency, SARS is responsible for administering the South African tax system and customs service. SARS is expected to secure the efficient, effective and widest possible enforcement of relevant legislation; to advise the Minister of Finance on all matters concerning revenue; and advise the Minister of Trade, Industry and Competition on matters concerning the control over the import, export, manufacture, movement, storage or use of certain goods.

For the financial year ending 31 March 2022, SARS collected a net amount of R1 563.8 billion, with Personal Income Tax (PIT), Company Income Tax (CIT) and Value-Added Tax (VAT) in aggregate, still representing the largest sources of tax revenue. In 2021/22, these taxes constituted about 81.2% of total tax revenue collections, with PIT accounting for approximately 35.5% of total revenue, followed by VAT at 25.0.% and CIT at 20.7%.

The tax-to-GDP ratio is the ratio of the tax revenue of a country compared to the country's gross domestic product (GDP), thereby measuring a country's overall tax burden. The tax-to-GDP ratio has decreased from 23.8% in 2019/20 to 22.3% in 2020/21, followed by an increase to 24.9% in the year under review.

This chapter provides an overview of the following:

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

SARS strives toward enabling government to build a capable State, to foster sustainable economic and social development, which serves the wellbeing of all South Africans. Our Vision 2024 is to have a smart, modern SARS, with unquestionable integrity, that can be trusted and admired. There are 9 strategic objectives that underpin SARS' Vision 2024 and the strategic intent outlined above as follows:

1. Provide clarity and certainty of tax obligations;
2. Make it easy for taxpayers and traders to comply and fulfil their obligations;
3. Detect taxpayers and traders who do not comply, and make non-compliance hard and costly;
4. Develop a high performing, diverse, agile and engaged workforce towards high value knowledge and service work;
5. Expand and increase the use of data to improve integrity, derive insight and improve outcomes;
6. Modernise our systems to provide digital and streamlined services;
7. Drive greater resource stewardship to ensure the efficient use of resources, and deliver quality outcomes and performance excellence;
8. Work with, and through stakeholders to improve the tax system; and
9. Build public trust and confidence in the tax administration system.

In line with the strategic intention of increasing voluntary compliance SARS continues to broaden the tax base and expand the personal income tax register by providing bulk registration at places of employment and providing an online facility that enables employers to register staff when submitting their monthly Pay-As-You-Earn (PAYE) returns.

The growth of the tax register is influenced by socio-economic conditions, tax policy developments and effective tax administration. *Table 1.1* Illustrates the change in the SARS tax register over the period 31st March 2018 to 31st March 2022.

The following trends in number of individuals, companies, trusts, employers and VAT vendors as well as importers and exporters are observed:

- The number of individuals registered for PIT increased by 17.7% from 21.1 million in 2017/18 to 24.8 million in 2021/22. Growth during the past numbers of years was mainly driven by the revised employer filing and employee registration processes introduced by SARS. During 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 3.1 million in 2020/21 to 3.5 million in 2021/22 as companies continued to register at the Companies and Intellectual Property Commission (CIPC) taking advantage of a lower average registration time of 2 days as per the CIPC service turnaround times. This was mainly driven by the automation of processes at the CIPC;
- The number of registered trusts has increased by 1.5% from 367 540 in 2020/21 to 373 084 in 2021/22;

- The number of employers registered for PAYE grew by 2.3% to 632 599 in 2021/22;
- The number of vendors registered for VAT increased by 6.9% to 941 406; and
  The number of registered importers and exporters decreased to 332 970 and 299 793 respectively in the year under review.

Table 1.1: Tax register, 31 March 2018 - 31 March 2022

Number as at	Individuals [1, 2]	Companies (CIT) [1, 3]	Trusts [1]	Employers [1] (PAYE)	VAT Vendors [1]	Importers	Exporters
31 Mar 2018 [4]	21,104,375	3,202,007	351,564	520,918	773,783	312,241	282,243
31 Mar 2019	22,170,513	2,020,759	357,859	552,611	802,957	319,949	288,604
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
Percentage year-on-year growth							
31 Mar 2019	5.1%	-36.9%	1.8%	6.1%	3.8%	2.5%	2.3%
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%

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

TAX POLICY

Tax relief

The 2021 Budget stated that tax policy changes over the medium term seek to create an environment that is conducive to broad-based economic growth, and that avoids complicated incentives for specific sectors or groups of taxpayers. Progressivity is to be enhanced by restricting deductions for the wealthy and increasing overall collections through improved administration. Previously announced tax increases of R40 billion had been withdrawn to support the economy.

The following main tax proposals were announced for 2021/22:

- Personal income tax relief was granted by providing above-inflation increases of 5% to the income tax brackets and rebates.
- An inflation-linked general fuel levy increase of 15c/litre for petrol and diesel, and an above-inflation increase of 11c/litre in the Road Accident Fund (RAF) levy.
- Excise duties on alcohol and tobacco were increased by 8%.

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

Table 1.2: Summary effects of tax proposals, 2017/18 - 2021/22

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2017/18	16 516	–	6 374	**22 891**	1 936	3 197	–	**5 133**		**28 024**
2018/19	7 510	-350	150	**7 310**	2 360	1 220	25 110	**28 690**	**–**	**36 000**
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**	**–**	**–**
Total	**33 626**	**-350**	**6 524**	**39 801**	**7 096**	**3 917**	**28 210**	**39 223**	**–**	**79 024**

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 Dividends Tax (DT) and VAT. From 22 February 2017, the dividends tax rate increased from 15% to 20%. The standard VAT rate increased from 14% to 15%, effective 1 April 2018.

Table 1.3: Maximum marginal tax rates, 2017/18 - 2021/22

Percentage	PIT[1]	CIT	DT	VAT[2]	Transfer duty
01 Mar 2017 – 31 Mar 2017	**45.0%**	28.0%	20.0%	14.0%	13.0%
01 Apr 2017 – 31 Mar 2018	45.0%	28.0%	20.0%	14.0%	13.0%
01 Apr 2018 – 31 Mar 2019	45.0%	28.0%	20.0%	**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%

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.

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 and selected public entities, as well as social security contributions as illustrated in *Figure 1.1*.

Figure 1.1: Illustration of budget revenue and consolidated revenue

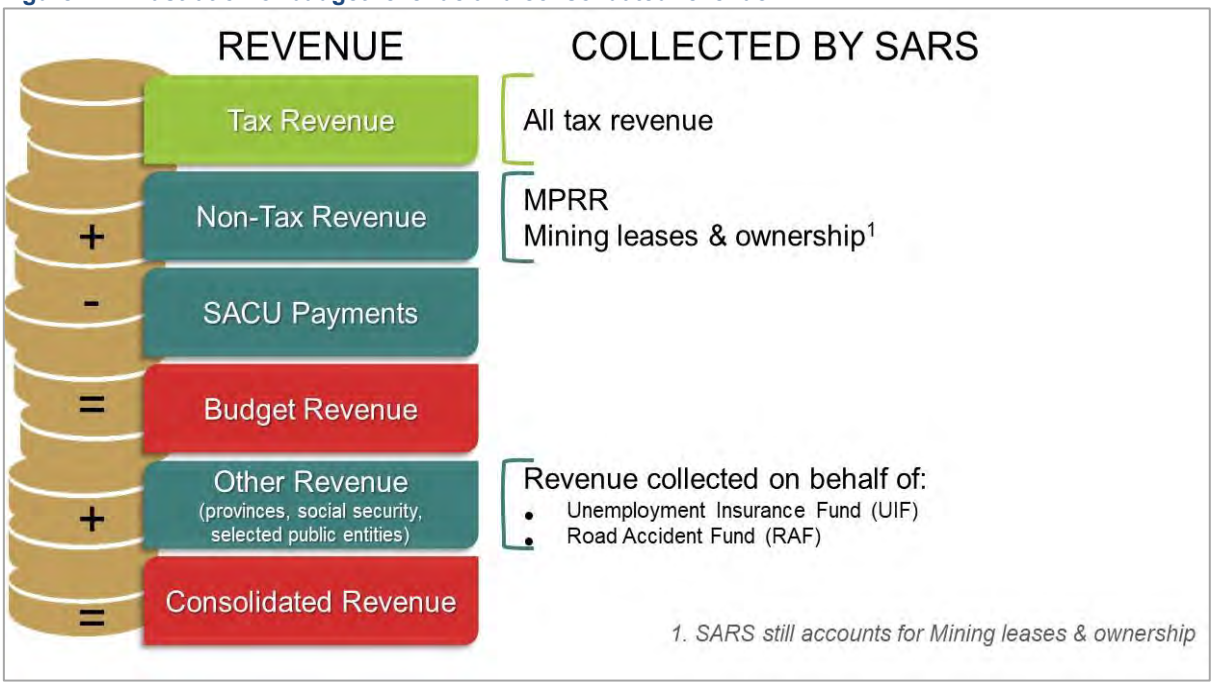


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2017/18 - 2021/22

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue[1]	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other[2]	Consolidated revenue	Y/Y growth
2017/18	1 216 464	101.7%	90.1%	35 849	**1 252 313**	-55 951	**1 196 362**	153 931	**1 350 293**	6.3%
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%

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

MAIN INDICATORS OF REVENUE PERFORMANCE

Compounded Annual Growth Rate (CAGR)

Total tax revenue collected by SARS grew at a CAGR of 6.5% from R1 216.5 billion in 2017/18 to R1 563.8 billion in 2021/22, lower than the CAGR of 8.4% attained in the previous period of 2012/13 to 2017/18 driven by reduced tax revenue collections as a result of slow growth in the economy over the period. CIT CAGR of 10.2% was buoyed by provisional payments from the mining sector during 2021/22 mainly attributable to high commodity prices.

Table 1.5: Nominal tax collections, 2002/03 - 2021/22

R million	Individuals[2]	CAGR[1]	Companies[2]	CAGR[1]	Value - added Tax	CAGR[1]	Tax Revenue	CAGR[1]
2002/03	94 337		55 745		70 150		281 939	
2007/08	168 774	12.3%	140 120	20.2%	134 463	13.9%	572 815	15.2%
2012/13	275 822	10.3%	159 259	2.6%	191 020	7.3%	813 826	7.3%
2017/18	460 953	10.8%	217 412	6.4%	289 167	8.6%	1 216 464	8.4%
2021/22	553 951	4.7%	320 447	10.2%	390 895	7.8%	1 563 754	6.5%

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

Tax-to-GDP ratio

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

Figure 1.2: Tax revenue collections, GDP and CAGR, 2017/18 - 2021/22

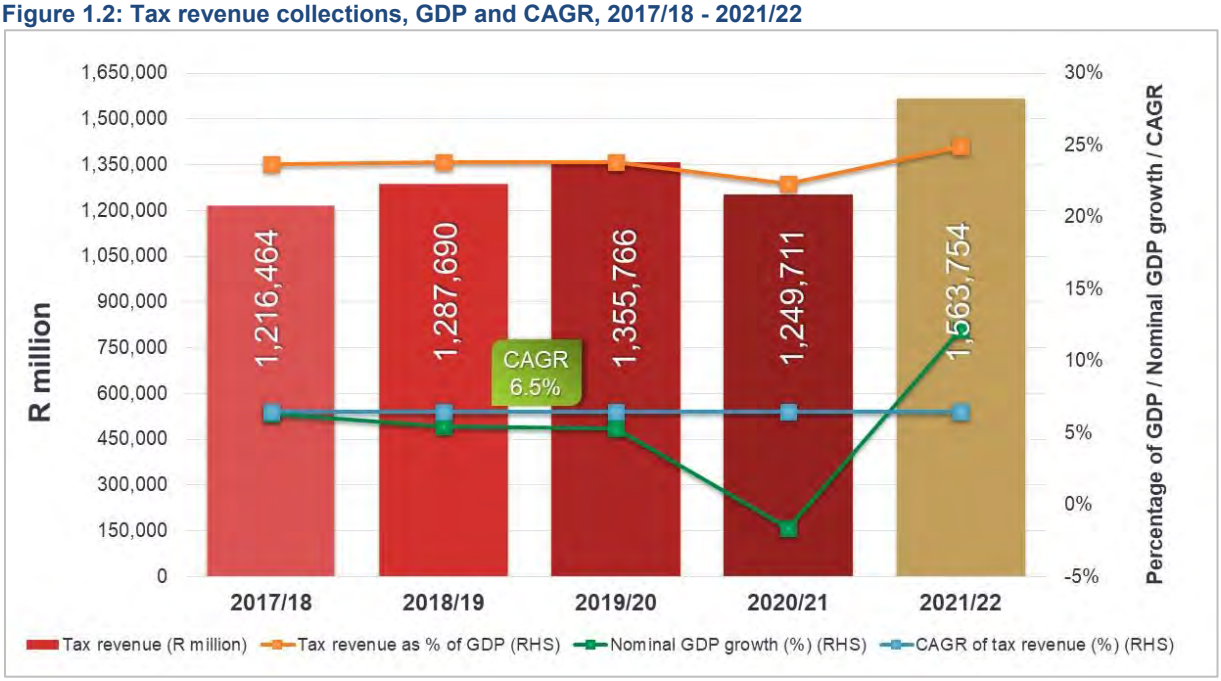


Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2021/22

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	5,135,257	23.7%
2018/19	1,287,690	5,413,620	23.8%
2019/20	1,355,766	5,699,235	23.8%
2020/21	1,249,711	5,606,652	22.3%
2021/22	1,563,754	6,287,621	24.9%

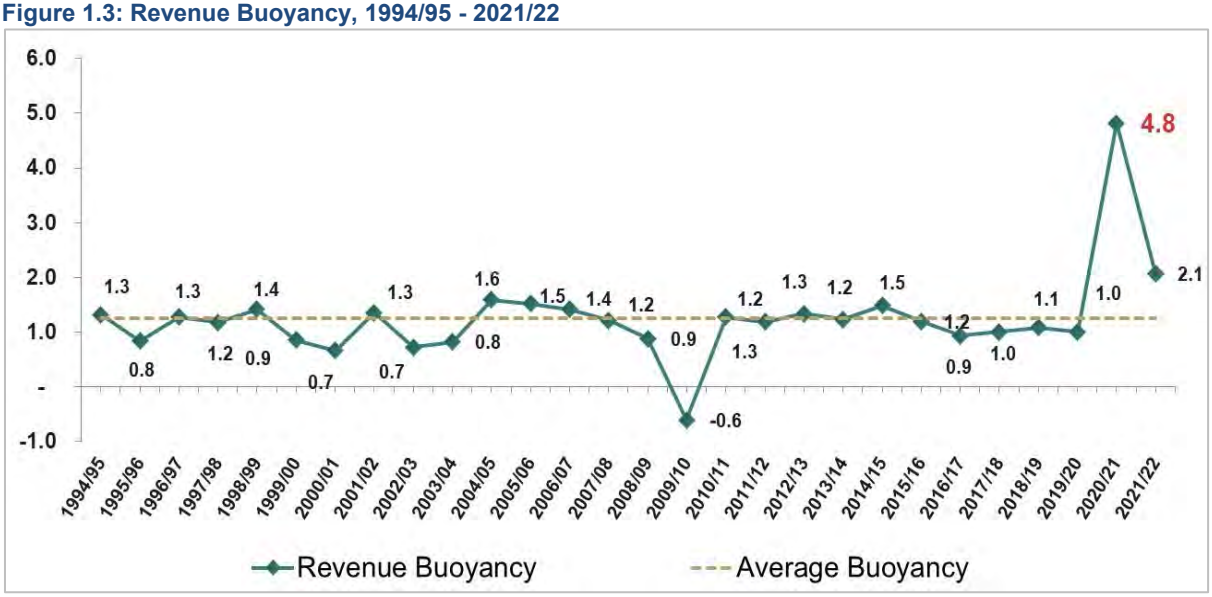
1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 3-2022. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods.

Tax buoyancy

An important indicator of tax revenue performance is the tax buoyancy ratio. This indicator measures the sensitivity of tax revenues to changes in economic growth. Buoyancy of tax revenue reflects both the effect of automatic stabilisers and of discretionary fiscal policy changes. A buoyancy ratio greater than unity (1.0) over the long-term supports the sustainability of fiscal policy. Short-term buoyancy ratios fluctuate more and are the outcome of 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 at 1.3 indicating a tax system that is highly sensitive or buoyant to changes in the economic tax base. In 2020/21 with the implementation of the COVID-19 lockdown measures, tax revenue contracted 4.8 times more than the contraction of the economy. The easing of lockdown restrictions coupled with increased global demand and higher commodity prices supported recovery in the economy which had a boost on tax revenue growth, resulting in a buoyancy ratio of 2.1 in 2021/22.

Figure 1.3: Revenue Buoyancy, 1994/95 - 2021/22

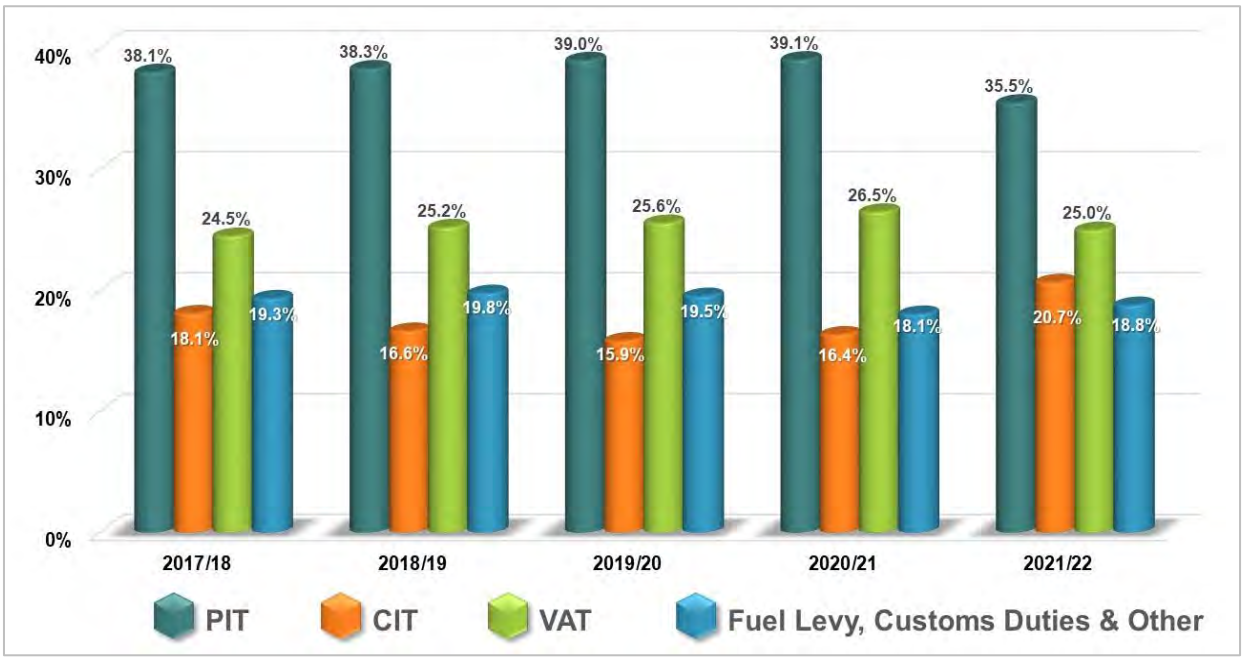


Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT account for 81.2% of the total tax revenue. The fuel levy, together with specific excise and customs duties, accounts for 11.9%, whilst other taxes make up the remainder of 6.9%.

Over the period 2017/18 to 2021/22 the contribution by PIT to the total tax revenue has shown a steady increase from 38.1% to 39.1% in 2020/21 and then declined to 35.5% in the year under review. The contribution of CIT to the total tax revenue has been declining over the period 2017/18 to 2020/21 and increased to 20.7% in the year under review. *(Figure 1.4 and Table A1.2.1).* The contribution by VAT has decreased from 25.6% in 2019/20 to 25.0% in 2021/22.

Figure 1.4: Relative composition of main sources of tax revenue, 2017/18 - 2021/22

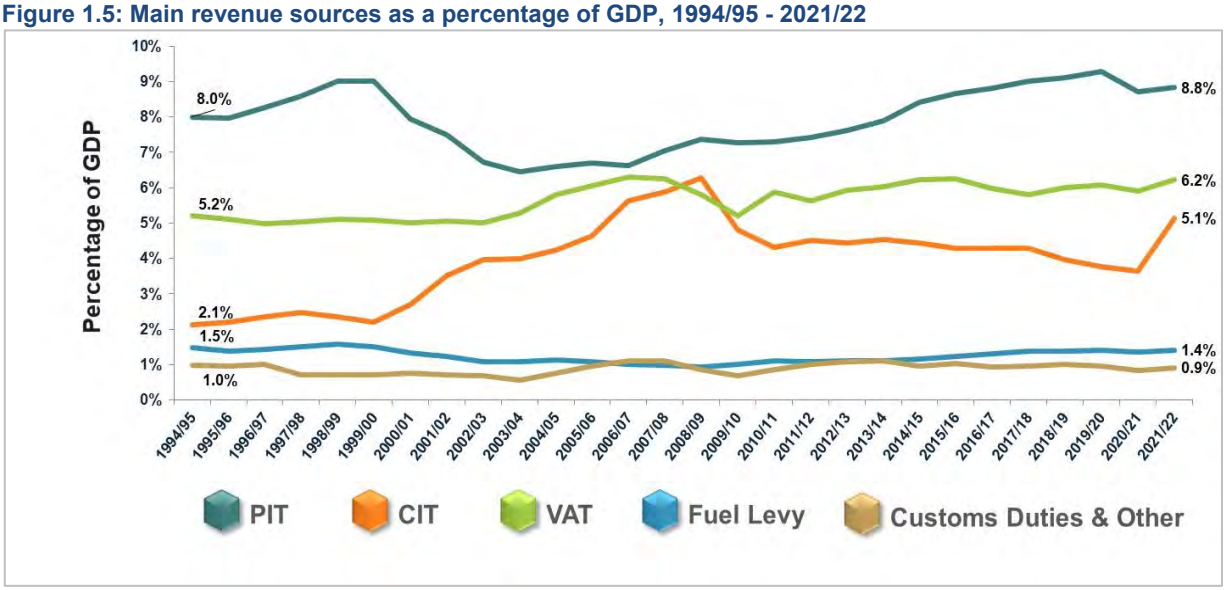


CIT collections for the 2021/22 financial year were significantly higher compared to 2020/21 by R119.1 billion (58.3%). The robust growth was buoyed by a continuous positive trajectory in the Mining, Finance as well as Manufacturing sectors, which recorded the double digits growth of R47.2 billion (110.6%), R24.7 billion (31.9%) and R20.6 billion (68.2%) when compared to the 2020/21 financial year.

The Mining sector's performance was mainly driven by strong commodity prices from the PGM baskets, particularly the Platinum price. However, this was despite the pull back from the US Dollar PGM basket and Iron Ore prices since September 2021. The Finance sector's profitability was mainly driven by the strengthening of the South African economy, following the recovery from the negative impact of the COVID-19 pandemic. Furthermore, this is as the Gross Operating Surplus (GOS) recorded a sixth consecutive year-on-year growth of 6.5% in Q4-2021 following a downwardly revised year-on-year growth of 15.0% in Q3-2021, thus finishing the 2021 calendar year on a positive growth of 16.2%.

The Manufacturing sector' stellar performance was mainly driven by manufacturing production, which recovered from the continuous contractions for the most part of the 2021/22 financial year due to the resumption of electricity load-shedding and the resurgence of COVID-19 infections. Furthermore, this was also boosted by the ABSA Purchasing managers' Index (PMI) which edged up for the second consecutive month to 58.6 index points in February 2022 after rising to 57.1 index points in January 2022.

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2021/22



TAX REVENUE BY MAIN CATEGORY

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

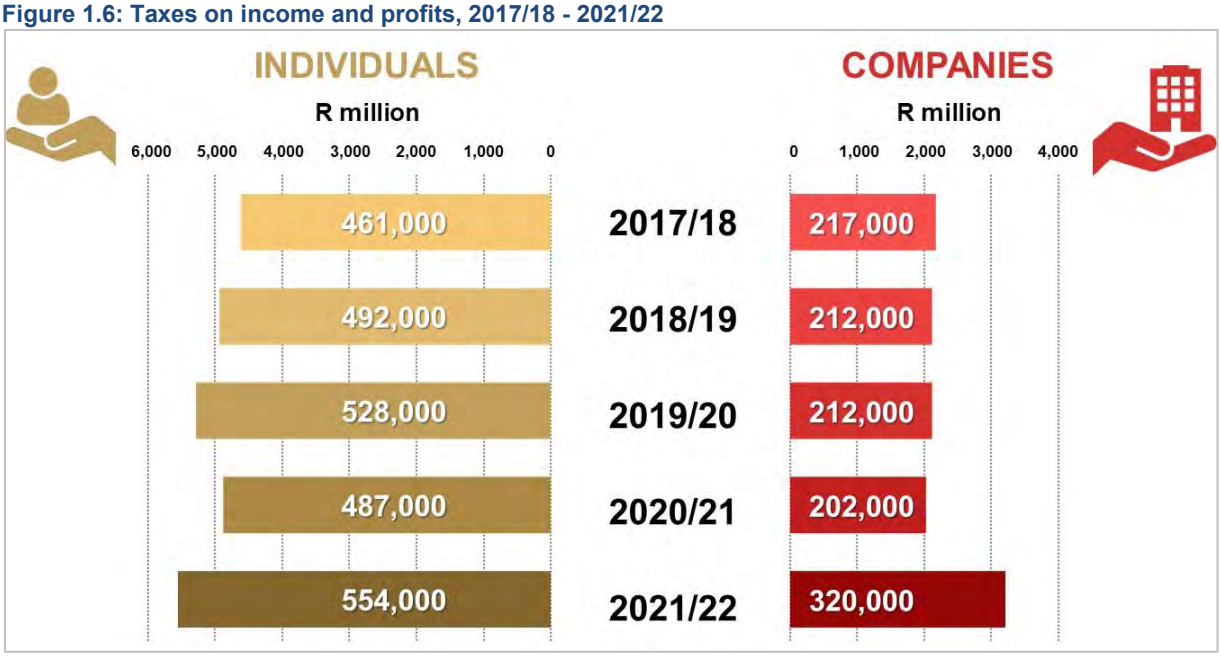
According to the GFS classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international

trade and transactions as well as revenue allocated to the State miscellaneous revenue category. *Table A1.3.1* shows the main categories of tax revenue.

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 58.4% of total tax revenue in 2021/22. 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.

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

Figure 1.6: Taxes on income and profits, 2017/18 - 2021/22



- *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 the month of 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 at a rate of 0.25% on every transfer of a security.
- *Transfer duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined; at a progressive rate for all persons including companies, close corporations and trusts. As of 1 March 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 including the fuel levy. *Table A1.6.1* provides a summary of the collections of domestic taxes on goods and services.

  - *VAT* is the largest source of revenue in this category with a share of 71.1% in 2021/22 (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), 2017/18 - 2021/22

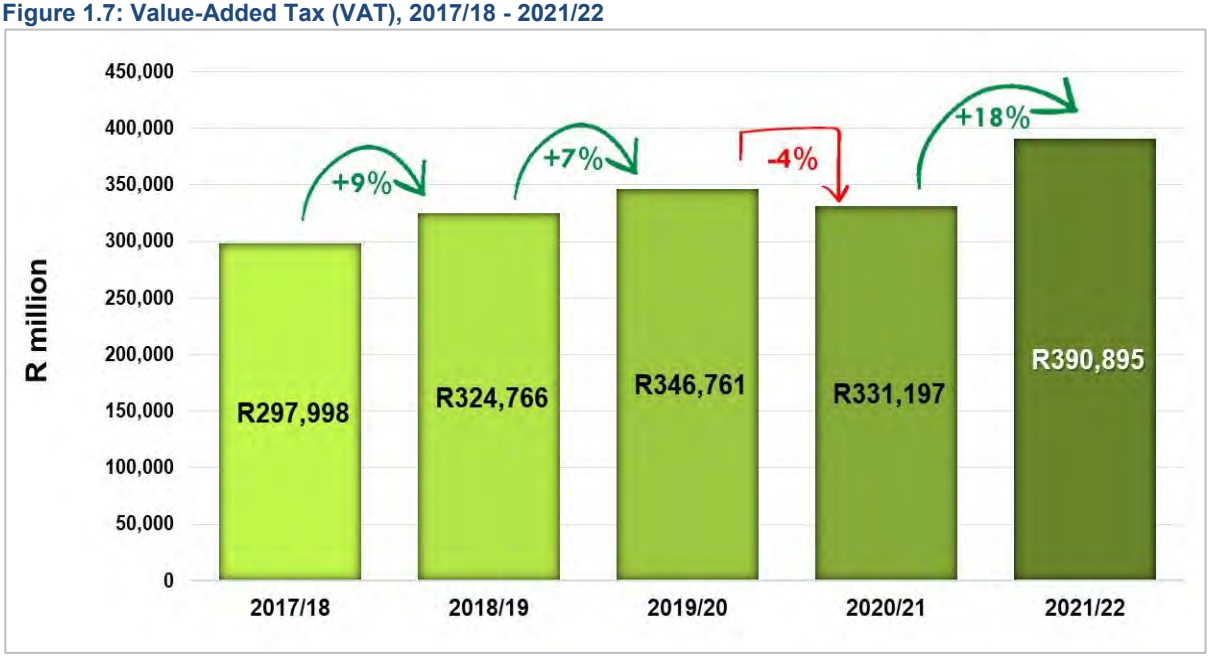


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- *The Carbon Fuel levy (carbon tax on fuel levy)* became effective from 5 June 2019; this was levied on imported and domestically produced fuel at 7c/litre on petrol and 8c/litre on diesel. The Budget 2019 indicated that Diesel refunds cannot be claimed against this tax. See Table A1.7.2 for the contribution of carbon fuel levy to the total Fuel Levy.

- *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 and further increased to 25 cents a bag from 1 April 2020.
    - *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, and a further R10 a bulb from 1 April 2020.
    - *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. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 on 1 April 2013, to R100 per gCO_2/km for each gram of emissions above 120 gCO_2/km on 1 April 2016 and increased again to R110 on 1 April 2018. For double-cab vehicles the rate of R100 increased to R125, R140 and R150 per gCO2/km for each gram of emissions above 175 gCO_2/km on those dates. From 1 April 2020, the threshold was adjusted from 120 gCO2/km to 95 gCO2/km for passenger cars and the emissions tax rates increased to R120 per gCO2/km for passenger cars and R160 gCO2/km for double cabs.

- *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 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, 2016/17- 2020/21

R million	Air Passenger tax	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO_2 tax on motor vehicle	Carbon Tax[1]	Total
2017/18	1,086	716	241	8,501	55	1,337		**11,936**
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**

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 in support of the Department of Health's deliverables to decrease diabetes, obesity and other lifestyle related diseases in South Africa. Levy collections are shown in Table 1.8. The Health Promotion Levy applies to beverages with more than 4 grams of sugar content per 100ml. The levy is payable by manufacturers thereof in the Republic of South Africa (RSA), as a domestic consumption tax, and is therefore not payable on sugary beverages that are exported or processed in the manufacture of other dutiable goods. It is payable on sugary beverages manufactured in, or imported into South Africa, specifically:
    - Identified imported products are taxed when they are cleared for home consumption.
    - Locally manufactured products are taxed at source.

Table 1.8: Health Promotion levy, 2018/19 -2021/22

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**
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%	**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%**

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

There is growing attention on increasing the efficiency of tax administrations in order to reduce costs while providing better services to citizens. The cost of tax revenue collection may be used for comparative analysis when benchmarking against administrations in other countries to measure the efficiency of revenue administrations. 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 MPRR, UIF contributions and RAF levies. If these amounts are to be included in the cost of revenue collection, the cost-to-revenue ratio will be less.

SARS' cost-to-tax-revenue ratio is below the international benchmark of 1.0% for developing economies. During the past five years, the ratio has ranged between 0.89% in 2017/18 to 0.85% in 2020/21, and decreased further to 0.72% in 2021/22. A downward trend can constitute evidence of a reduction in relative costs (i.e. improved efficiency) and 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 in pursuit of cost containment and fiscal prudence.

Table 1.9: Cost of revenue collection, 2017/18 - 2021/22

R million	Tax revenue collected	Operating costs[1]	Cost of collection[2]
2017/18	1 216 464	10 795	*0.89%*
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	11 242	*0.72%*

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

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS collections

SARS has emerged as a world-class organisation, comparable to many leading international tax agencies that use advanced, real-time ICT systems and electronic information to enhance executive decision-making, enhance service, improve compliance and inform enforcement initiatives. SARS has continued to enhance digital platforms to empower taxpayers to easily comply with their tax obligations. These enhancements and developments within the payment channels have resulted in a reduction in the need of taxpayers to visit branch offices

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 2021/22. The composition of the main channels of payments is shown in *Figures 1.8* and *1.9*.

Figure 1.8: Composition of main channels of payment (by value), 2017/18 - 2021/22

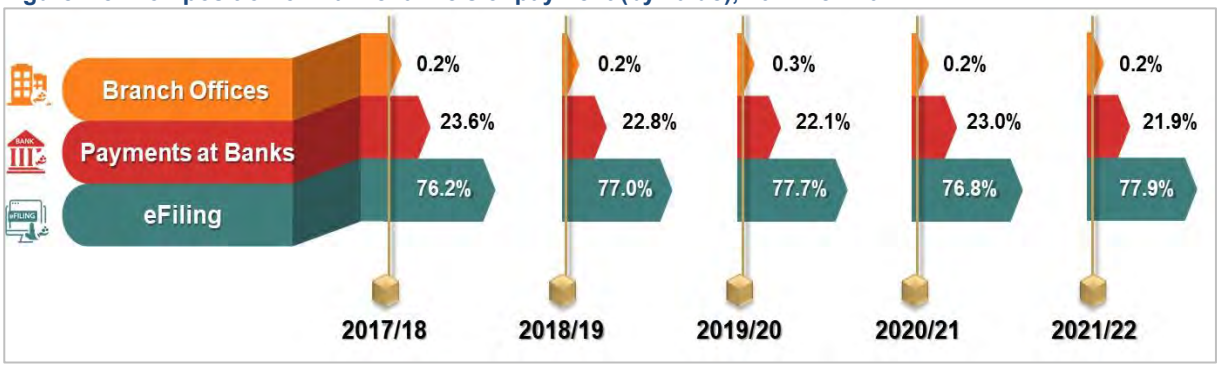
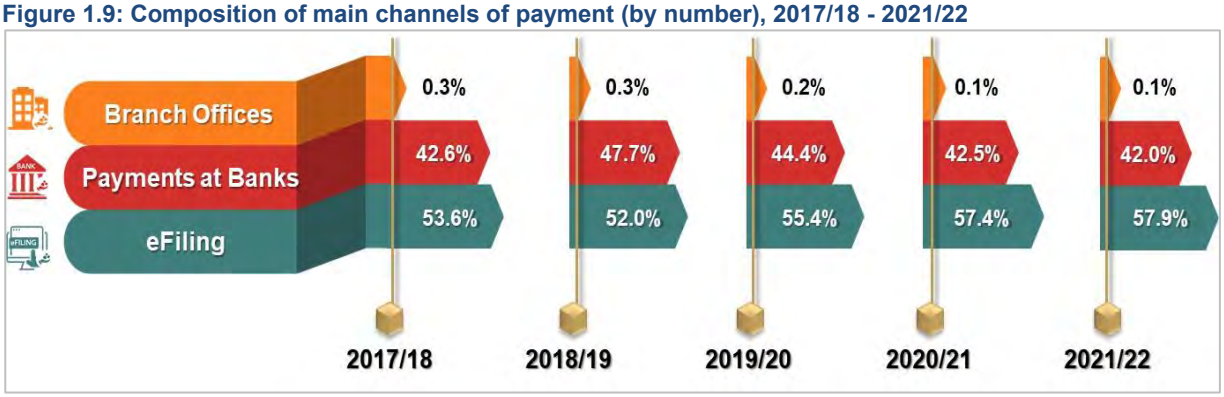


Figure 1.9: Composition of main channels of payment (by number), 2017/18 - 2021/22



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 2021/22 has increased to 57.9% from 53.6% in 2017/18 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, 2017/18 - 2021/22

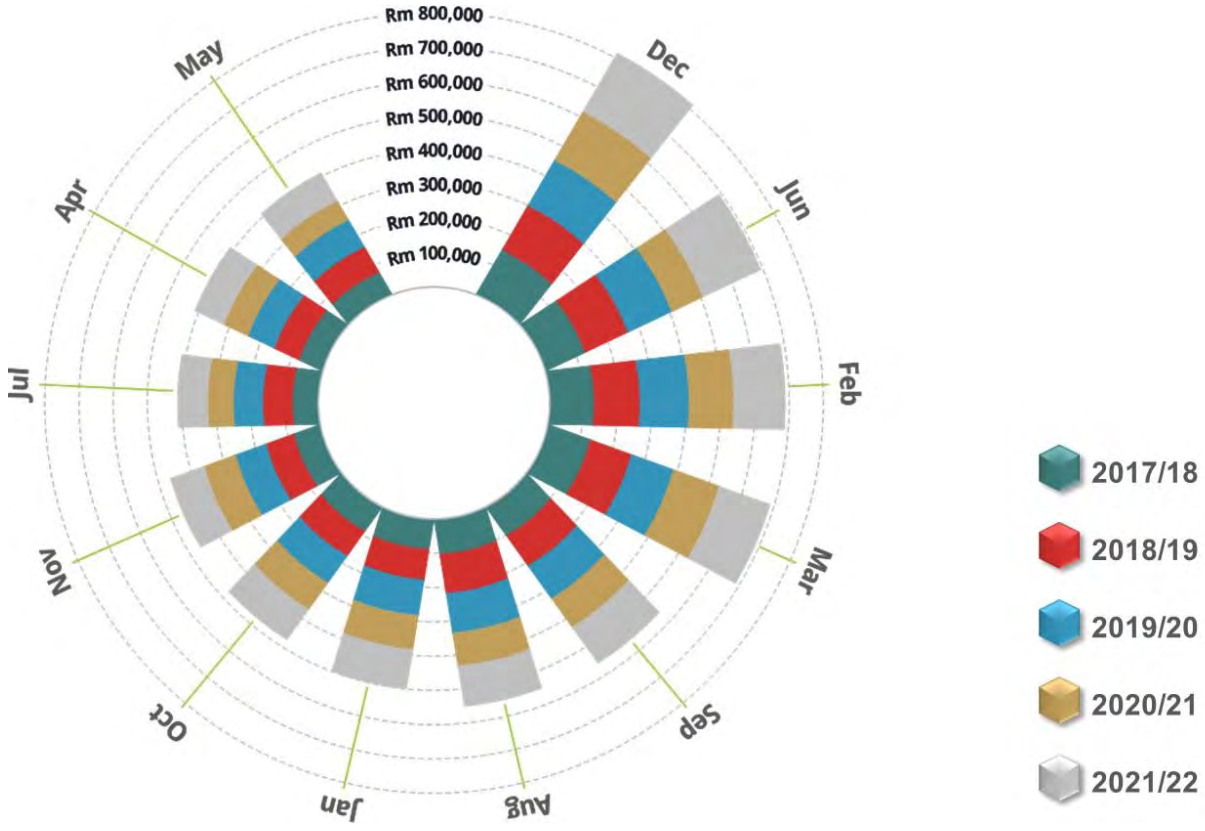


Table A1.1.1: Net monthly and quarterly tax revenue collections, 2017/18 – 2021/22

R million	Month												
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2017/18	74 497	74 733	126 186	75 101	102 043	100 918	85 974	80 321	149 857	87 302	129 664	129 867	**1 216 464**
2018/19	79 526	85 004	137 725	86 638	114 545	109 320	88 575	85 663	148 962	90 536	133 866	127 331	**1 287 690**
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**
Percentage of total													
2017/18	6.1%	6.1%	10.4%	6.2%	8.4%	8.3%	7.1%	6.6%	12.3%	7.2%	10.7%	10.7%	**100.0%**
2018/19	6.2%	6.6%	10.7%	6.7%	8.9%	8.5%	6.9%	6.7%	11.6%	7.0%	10.4%	9.9%	**100.0%**
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%**
Quarter			**Quarter 1**			**Quarter 2**			**Quarter 3**			**Quarter 4**	
2017/18			275 415			278 063			316 152			346 833	**1 216 464**
2018/19			302 254			310 502			323 200			351 733	**1 287 690**
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**
Percentage of total													
2017/18			22.6%			22.9%			26.0%			28.5%	**100.0%**
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%**

Table A1.2.1: Tax revenue by main revenue source, 2017/18 – 2021/22

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
2017/18	462,903	220,239	27,894	19,704	297,998	70,949	49,152	37,356	30,271	**1,216,464**
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	21,597	390,895	88,889	57,994	49,705	42,273	**1,563,754**
Percentage of total										
2017/18	38.1%	18.1%	2.3%	1.6%	24.5%	5.8%	4.0%	3.1%	2.5%	**100.0%**
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%	1.4%	25.0%	5.7%	3.7%	3.2%	2.7%	**100.0%**
Nominal percentage increase from 2017/18 to 2021/22										
Cumulative	20.0%	46.9%	19.8%	9.6%	31.2%	25.3%	18.0%	33.1%	39.7%	**28.5%**
Per year	4.7%	10.1%	4.6%	2.3%	7.0%	5.8%	4.2%	7.4%	8.7%	**6.5%**
Percentage of GDP										
2017/18	9.0%	4.3%	0.5%	0.4%	5.8%	1.4%	1.0%	0.7%	0.6%	**23.7%**
2018/19	9.1%	4.0%	0.6%	0.4%	6.0%	1.4%	1.0%	0.8%	0.6%	**23.8%**
2019/20	9.3%	3.8%	0.5%	0.4%	6.1%	1.4%	1.0%	0.8%	0.6%	**23.8%**
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%	0.3%	6.2%	1.4%	0.9%	0.8%	0.7%	**24.9%**

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, 2017/18 – 2021/22

R million	Taxes on income and profits	Taxes on payroll and workforce	Taxes on property[1]	Domestic taxes on goods and services	Taxes on international trade and transactions	State miscellaneous revenue	Total tax revenue
2017/18	711 703	16 012	16 585	422 248	49 939	-24	**1 216 464**
2018/19	738 741	17 439	15 252	460 545	55 723	-9	**1 287 690**
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**
Percentage of total							
2017/18	58.5%	1.3%	1.4%	34.7%	4.1%	0.0%	**100.0%**
2018/19	57.4%	1.4%	1.2%	35.8%	4.3%	0.0%	**100.0%**
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%**
Percentage change year-on-year							
2018/19	3.8%	8.9%	-8.0%	9.1%	11.6%	-63.9%	**5.9%**
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%**

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

Table A1.4.1: Taxes on income and profits, 2017/18 – 2021/22

R million	Persons and individuals[1]	Companies[1]	Dividends Tax (DT)[2]	Interest on overdue income tax	Other[3]	Total
2017/18	460 953	217 412	27 894	4 777	667	**711 703**
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**
Percentage of total						
2017/18	64.8%	30.5%	3.9%	0.7%		**100.0%**
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%**
Percentage year-on-year growth						
2018/19	6.8%	-2.5%	7.2%	-14.4%		**3.8%**
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%**

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, 2017/18 – 2021/22

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) [1]	Refunds	Subtotal	Interest on overdue income tax	Total
2017/18	446 274	29 796	16 001	-4 317	-26 801	**460 953**	1 950	**462 903**
2018/19	477 503	34 935	14 668	-4 512	-30 511	**492 083**	1 746	**493 829**
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**
Percentage of total								
2017/18	96.4%	6.4%	3.5%		-5.8%	**99.6%**	0.4%	**100.0%**
2018/19	96.7%	7.1%	3.0%		-6.2%	**99.6%**	0.4%	**100.0%**
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%**
Percentage year-on-year growth								
2018/19	7.0%	17.2%	-8.3%		13.8%	**6.8%**	-10.5%	**6.7%**
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%**

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, 2017/18 – 2021/22

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2017/18	218 613	11 805	582	-13 588	**217 412**	2 827	**220 239**
2018/19	220 839	12 995	602	-22 389	**212 046**	2 342	**214 388**
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**
Percentage of total							
2017/18	99.3%	5.4%	0.3%	-6.2%	**98.7%**	1.3%	**100.0%**
2018/19	103.0%	6.1%	0.3%	-10.4%	**98.9%**	1.1%	**100.0%**
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%**
Percentage year-on-year growth							
2018/19	1.0%	10.1%	3.5%	64.8%	**-2.5%**	-17.1%	**-2.7%**
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%**

Table A1.5.1: Taxes on property, 2017/18 – 2021/22

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2017/18	732	2 292	5 838	7 723	**16 585**
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**
Percentage of total					
2017/18	4.4%	13.8%	35.2%	46.6%	**100.0%**
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%**
Percentage year-on-year growth					
2018/19	-17.4%	-9.7%	-8.6%	-6.2%	**-8.0%**
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%**

Table A1.6.1: Domestic taxes on goods and services, 2017/18 – 2021/22

R million	Value-Added Tax (VAT)	Specific excise duties	*Ad valorem* excise duties	Fuel levy	Environmental taxes	Other[1]	Total
2017/18	297,998	37,356	3,781	70,949	11,936	229	**422,248**
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	–	13,508	**455,867**
2021/22	390,895	49,705	4,725	88,889	–	15,592	**549,806**
Percentage of total							
2017/18	70.6%	8.8%	0.9%	16.8%	2.8%	0.1%	**100.0%**
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%	–	3.0%	**100.0%**
2021/22	71.1%	9.0%	0.9%	16.2%	–	2.8%	**100.0%**
Percentage year-on-year growth							
2018/19	9.0%	9.3%	10.9%	6.2%	0.1%	1,401.3%	**9.1%**
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%	-100.0%	409.8%	**-7.4%**
2021/22	18.0%	54.0%	39.6%	17.7%	-	15.4%	**20.6%**

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), 2017/18 – 2021/22

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2017/18	336 279	152 789	**489 068**	-191 071	**297 998**
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**
Percentage of total					
2017/18	68.8%	31.2%	**100.0%**	-39.1%	**60.9%**
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%**
Percentage year-on-year growth					
2018/19	12.6%	14.7%	**13.3%**	19.9%	**9.0%**
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%**

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, 2017/18 – 2021/22

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports[1]	Export tax	Total
2017/18	49 152	701	87			**49 939**
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**
Percentage of total						
2017/18	98.4%	1.4%	0.2%			**100.0%**
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%**
Percentage year-on-year growth						
2018/19	11.8%	-11.0%	-10.2%			**11.6%**
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%**

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

Table A1.7.2: Fuel Levy, 2017/18 – 2021/22

R million	Fuel levy	Diesel Refunds	RAF	Carbon Fuel Levy[1]	Total
2017/18	72 149	-3 025	1 824		**70 949**
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**
Percentage of total					
2017/18	101.7%	-4.3%	2.6%		**100.0%**
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%**
Percentage year-on-year growth					
2018/19	8.6%	93.3%	58.2%		**6.2%**
2019/20	5.8%	50.0%	65.3%		**6.4%**
2020/21	-6.7%	-19.1%	-23.1%	23.6%	**-5.8%**
2021/22	16.1%	3.6%	21.0%	28.2%	**17.7%**

1.Carbon fuel levy was implemented on 5 June 2019

Table A1.8.1: Composition of main channels of payment (Value, 2017/18 – 2021/22)

R million	Branch offices	Payments at banks	eFiling	Total[1]
2017/18 [2]	3,423	357,192	1,155,619	**1,516,234**
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**
Percentage of total				
2017/18	0.2%	23.6%	76.2%	**100.0%**
2018/19	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%**
Percentage year-on-year growth				
2018/19	-3.9%	5.1%	9.9%	**8.8%**
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%**

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, 2017/18 – 2021/22)

	Branch offices	Payments at banks	eFiling	Total[1]
2017/18 [2]	24,761	3,948,809	4,582,288	**8,555,858**
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**
Percentage of total				
2017/18	0.3%	46.2%	53.6%	**100.0%**
2018/19	0.3%	46.2%	53.6%	**100.0%**
2019/20	0.3%	47.7%	52.0%	**100.0%**
2020/21	0.2%	44.4%	55.4%	**100.0%**
2021/22	0.1%	42.5%	57.4%	**100.0%**
Percentage year-on-year growth				
2018/19	-3.7%	10.0%	3.4%	**6.4%**
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%**

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

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

For the 2021 tax year

23.9 million
Registered Individual Taxpayers

Expected to submit returns
6.3 million
Assessed taxpayers
5.5 million

86.2%
Assessed

47.4%
Females assessed

52.6%
Males assessed

Aggregated taxable income	Tax Liability
R1.8 trillion	**R338.1 billion**

...of assessed individual taxpayers

43.1%
PAYE payments received from the financial intermediation, insurance sector

Of those assessed...

14.7%

...owed SARS some tax.

18.7%

...had a zero assessment.

66.3%

...received refunds.

39.5%
...were registered in Gauteng.

26.0%
...fell in the **35-44** age bracket.

Allowances and deductions:

LARGEST ALLOWANCE

Travel at **R26.0bn**
(22.5% of total allowances assessed)

LARGEST DEDUCTION

Contributions to pension, provident and retirement annuity funds at **R205.7bn**
(85.1% of all deductions granted)

LARGEST FRINGE BENEFIT

Pension, provident and retirement annuities paid on behalf of employees at **R117.3bn**
(58.1% of the total fringe benefits assessed)

Municipalities

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

Cohort across 10 consecutive years...

6 359 048
Taxpayers assessed

5 508 525
Taxpayers assessed

2 962 525
Taxpayers assessed for all tax years: 2012 - 2021

2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2020 included:
  - Increases of 5.2% each in the primary, secondary and tertiary rebates to R14 958, R8 199 and R2 736 respectively. This increased the minimum tax thresholds for taxpayers below the age of 65 years to R83 100, for those 65 to 74 years to R128 650 and 75 years and older to R143 850.
- SARS received more than 18.3 million employees' tax certificates (IRP5s and IT3(a)s) for the 2022 tax year that could be linked to nearly 13.3 million individuals.
- Assessed data for individual taxpayers indicated that, of the 6 388 532 taxpayers expected to submit returns for the 2021 tax year, 5 508 525 (86.2%) taxpayers have been assessed (based on data available at the end of August 2022).
- A demographic and geographic analysis of the assessments at the time of the data extracted for release of this publication indicated:
  - 2 177 191 (39.5%) of assessed taxpayers were registered in Gauteng;
  - 726 663 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R446 739;
  - 1 432 673 (26.0%) of assessed taxpayers were aged between 35 to 44 years; and
  - 2 859 926 (51.9%) of assessed taxpayers were male; 2 613 130 (47.4%) were female;
  - 35 469 (0.6%) taxpayers couldn't be identified in terms of gender.
- Assessed taxpayers reported aggregated taxable income of R1.8 trillion and tax liability of R388.1 billion. The average tax rate was 21.4% compared to 22.3% the previous tax year.
- Income from salaries, wages and other remuneration as well as pension, overtime and annuities accounted for 77.2% of total taxable income.
- Travel allowance of R26.0 billion at 22.5% of total allowances was the largest share of the allowances assessed.
- Pension, provident and retirement annuity fund contributions paid on behalf of employees at R117.3 billion were the largest share of fringe benefits received by individuals. These benefits represented 58.1% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest share of deductions at R205.7 billion (85.1%) of total deductions assessed.
- By 31 March 2021, the PIT register had grown on an annual basis by 4.1% to 23.9 million individuals.

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 of personal income taxpayers.

PIT collections comprise of three different taxable income streams:

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

Most individuals receive their income as salaries or wages, pension and / or annuity payments and investment income (interest, taxable dividends or capital gains). Income from salaries, wages and other remuneration accounted for 77.2% of total taxable income for the 2021 tax year. Individuals who received business income, are registered as provisional taxpayers.

This chapter provides an overview of:

- IRP5 data for 2022;
- Personal income tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

The statistics in this chapter are based on tax assessments issued and finalised by SARS. Assessments finalised up to the 2021 tax year are included in this chapter as assessments for the 2022 tax year opened on 1 July 2022 for the 2022 Filing Season and were, therefore, not finalised at the time of the compilation of the 2022 Tax Statistics publication. Individuals assessed refer to personal income taxpayers who have submitted tax returns and whose returns have been assessed at the time when the data was collated for the Tax Statistics Bulletin.

COVID-19 TAX MEASURES

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

These measures included:

- The increase in the expanded Employment Tax Incentive (ETI) amount.
- Deferral of a portion of employees' tax liability by tax compliant small to 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, please find a link to tax relief measures as published on the SARS internet:

Tax Relief measures | South African Revenue Service (sars.gov.za)

IRP5 DATA FOR 2022

Preliminary IRP5 data for the 2022 tax year is included in the 2022 Tax Statistics publication. However, this chapter publishes statistics on tax assessments finalised for the 2018 to 2021 tax years.

In the 2022 tax year, SARS received more than 18.3 million IRP5 and IT3(a) certificates showing PAYE (tax withheld) collection of R484.7 billion. As 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. It is to be noted that the unique tax certificate count may vary for each specific set of data viewed as a taxpayer may be included in more than one category selected.

SARS identified nearly 13.3 million unique taxpayers based on the tax certificates received. These unique taxpayers should not be regarded as an indication of the number of people working in the formal labour market. Some taxpayers who are not formally employed are also issued with tax certificates. These include taxpayers who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific taxpayers as some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.3 million unique individuals identified by SARS revealed that 6.4 million were female taxpayers and 6.8 million were male taxpayers.

The number of tax certificates received (unique count) increased for the 2019 tax year by 1.5% and by 1.6% for the 2020 tax year. 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 as a result of the COVID-19 lockdown restriction on economic activities. The count for the 2022 tax year showed a small increase of 0.2% to the number received for the 2021 tax year.

For the 2022 tax year, 7.3 million of taxpayers had certificates on which at least R1 or more of PAYE was deducted while 7.2 million individuals had certificates where no PAYE was deducted (for example taxpayers earning less than the minimum tax threshold, independent contractor income and non-taxable amounts). 72.8% of taxpayers who were assessed had PAYE deducted on tax certificates while 40.7% of taxpayers who were not assessed had PAYE deducted on tax certificates.

It should be noted that the PAYE withheld on a tax certificate is not equal to final tax liability nor the cash equivalent 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 in part to compensate for the effect of inflation (fiscal drag / bracket creep). To provide tax relief to low income earners, the income tax brackets for lower income earners have been increased proportionally more than the higher income tax brackets over the last number of years.

Table 2.1 shows the adjustment of the PIT income brackets between the 2018 and the 2021 tax years. The threshold of the 45% marginal rate PIT bracket increased from R1 500 001 in 2018 to R1 577 301 in 2021. This increase represents a CAGR increase of 1.7%. During this period the ceiling of the minimum 18% marginal rate PIT income bracket rose from R189 880 in 2018 to R205 900 in 2021, or a CAGR increase of 2.7%.

The primary rebate increased by 9.7% from the 2018 to the 2021 tax years. This resulted in a corresponding increase in the minimum income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R75 750 to R83 100. The secondary rebate increased by 9.6% from R7 479 to R8 199. For individuals aged 65 to 74 years, the income tax threshold increased from R117 300 to R128 650. The tertiary rebate for taxpayers 75 years and older, increased by 9.7% from R2 493 to R2 736 and the income tax threshold for these individuals increased from R131 150 to R143 850.

Table 2.1: Personal Income Tax (PIT) brackets, 2018 and 2021

Tax year Rand	2018			2021			Marginal PIT rates	Percentage increase in upper limit of bracket	Percentage increase
Taxable income brackets	0	–	189 880	0	–	205 900	18.0%	8.8%	
	189 881	–	296 540	205 901	–	321 600	26.0%	8.7%	
	296 541	–	410 460	321 601	–	445 100	31.0%	8.7%	
	410 461	–	555 600	445 101	–	584 200	36.0%	5.2%	
	555 601	–	708 310	584 201	–	744 800	39.0%	5.2%	
	708 311	–	1 500 000	744 801	–	1 577 300	41.0%[1]		
	1 500 001		and over	1 577 301		and over	45.0%[1]		
Rebates[2]									
Primary			13 635			14 958			9.7%
Secondary			7 479			8 199			9.6%
Tertiary			2 493			2 736			9.7%
Tax thresholds									
Below age 65			75 750			83 100			9.7%
Age 65 to below 75			117 300			128 650			9.7%
Age 75 and over			131 150			143 850			9.7%

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

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

Tax relief

The average tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, increased for the period under review from 21.3% in the 2018 tax year to 22.1% in the 2019 tax year, to 22.3% in the 2020 tax year before subsiding to 21.4% for the 2021 tax year. The extent of tax relief, including "fiscal drag / bracket creep relief", is shown in *Figure 2.1* and illustrates the impact of tax relief over a period of 26 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at 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 40.9% in 2021 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 shows the tax relief granted to individuals since 1995 across a range of income levels. Tax relief is much more prominent in the lower income groups. Lower income groups receive proportionately greater tax relief when the minimum tax thresholds are raised.

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

(1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at 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 40.9% in 2021 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%.

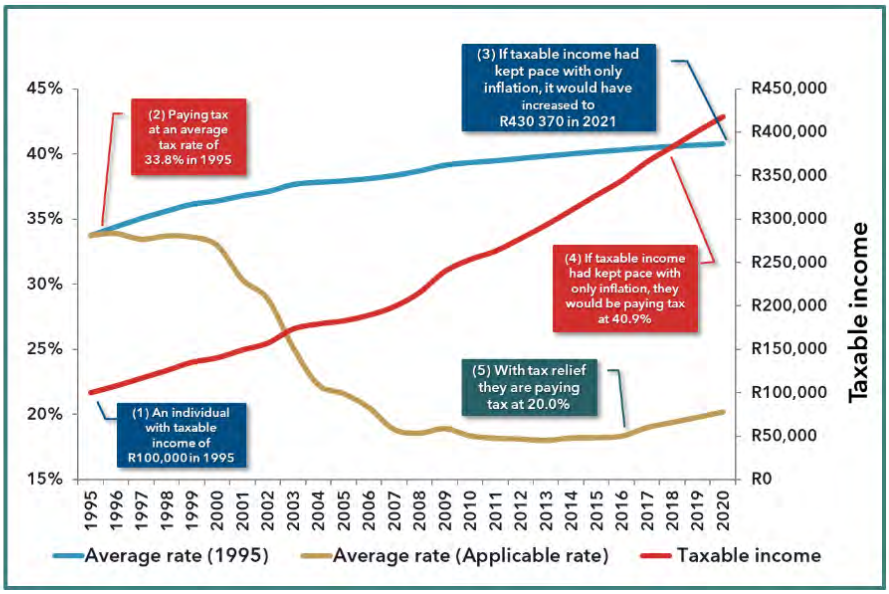


Table 2.2: Tax relief granted to individuals, 1995 and 2021

Taxable income Rand		Tax at 1995 rates		Tax at 2021 rates	Average rates		
					Tax at 1995 rates		Tax at 2021 rates
1995[1]	2021[2]	1995[1]	2021[3]	2021	1995[1]	2021[3]	2021
22 000	94 681	2 385	31 478	2 085	10.8%	33.2%	2.2%
25 000	107 593	3 225	37 030	4 409	12.9%	34.4%	4.1%
30 000	129 111	4 625	46 283	8 282	15.4%	35.8%	6.4%
40 000	172 148	8 225	64 789	16 029	20.6%	37.6%	9.3%
50 000	215 185	12 325	83 295	24 518	24.7%	38.7%	11.4%
100 000	430 370	33 765	175 824	85 905	33.8%	40.9%	20.0%
200 000	860 740	76 765	360 883	250 716	38.4%	41.9%	29.1%
300 000	1 291 110	119 765	545 942	427 168	39.9%	42.3%	33.1%
400 000	1 721 480	162 765	731 002	609 387	40.7%	42.5%	35.4%
500 000	2 151 850	205 765	916 061	803 054	41.2%	42.6%	37.3%
600 000	2 582 221	248 765	1 101 120	996 720	41.5%	42.6%	38.6%
700 000	3 012 591	291 765	1 286 179	1 190 387	41.7%	42.7%	39.5%
800 000	3 442 961	334 765	1 471 238	1 384 053	41.8%	42.7%	40.2%
900 000	3 873 331	377 765	1 656 297	1 577 720	42.0%	42.8%	40.7%
1 000 000	4 303 701	420 765	1 841 356	1 771 386	42.1%	42.8%	41.2%

1. Excludes the Transitional Levy.
2. 2020 based on 1995 taxable income adjusted by inflation.
3. This example assumes no fiscal drag relief over the period 1995 to 2021 (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 due to ensure the taxpayer does not have to pay large tax amounts on assessment, as the tax liability is spread over the relevant year of assessment. It requires provisional taxpayers to pay at least two amounts in advance during the year of assessment. The amounts are based on estimated taxable income after deducting employees' tax.

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

The impact of this rule on provisional tax payment trends is shown in *Table 2.3*. Whilst it is clear from this table that taxpayers adhere to the abovementioned rules, SARS follows processes to make sure that it is maintained. Insufficient payment and/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 payment contribution as depicted in *Table 2.3* 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 as the final tax liability still needs to be determined which will give rise to either a refund or an assessment payment.

Table 2.3: Provisional tax payments[1] by provisional period, 2018 - 2021

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
2018	8 028	12.5%	15 236	9.0%	1 133	1.5%	**24 397**
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**
Percentage of total							
2018	32.9%		62.4%		4.6%		**100.0%**
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%**

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

TAX RETURNS AND INDIVIDUAL TAXPAYERS' 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 detected 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 on 31 March 2010 (not reflected in the table below) to 23.9 million as at 31 March 2021 (*Table 2.4)*. Not all of the registered individuals are paying tax, e.g. taxpayers with taxable income below the minimum income tax threshold.

Table 2.4: Number of individuals, 2018 - 2021

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-18	21 104 375	5.6%	2018	7 099 947	5 879 200	82.8%
31-Mar-19	22 170 513	5.1%	2019	6 959 893	5 220 881	75.0%
31-Mar-20	22 919 701	3.4%	2020	6 836 779	5 604 491	82.0%
31-Mar-21	23 850 668	4.1%	2021	6 388 532	5 508 534	86.2%

1. *Number of individuals registered at 31 March of each year (active cases excluding cases where status is in suspense, dormant, estate, insolvent, inactive or address unknown). The register for the year ending March 2018 is different from the register in the 2018/19 Annual Report as a result of a different reporting date used in the Annual Report (31 January 2018).*
2. *The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.*

ADDITIONAL NOTES ON REGISTERED INDIVIDUALS

The Tax Statistics publication only includes statictics on taxpayers with an assessment, while tables in the annual Budget Review issued by National Treasury, are based on both IRP5 certificates and ITR12 tax return infomation. The *Table 4.5* below has been published in the 2020 Budget Review by the National Treasury which displays estimates of registered taxpayers and tax liability expected by taxable income group from individuals at different levels of taxable income for the 2021 tax year. The table also 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 a number of 6 822 326 individuals are estimated to receive taxable income below the minimum income tax threshold of R80 000 while a number of 7 146 434 taxpayers are estimated to receive taxable income above the minimum income tax threshold.

Table 4.5 Estimates of individual taxpayers and taxable income, 2020/21

Taxable bracket	Registered individuals		Taxable income		Income tax payable before relief		Income tax relief after proposals		Income tax payable after proposals	
R thousand	Number	%	R billion	%	R billion	%	R billion	%	R billion	%
R0 - R80[1]	6 822 326	–	218.8	–	–	–	–	–	–	–
R80 - R150	2 084 683	29.2	235.3	9.3	23.8	4.2	-1.4	10.2	22.4	4.1
R150 - R250	1 771 582	24.8	354.3	14.1	30.9	5.5	-2.1	14.8	28.8	5.3
R250 - R350	1 071 402	15.0	318.3	12.6	47.2	8.4	-2.0	14.0	45.3	8.3
R350 - R500	1 029 509	14.4	424.1	16.8	81.0	14.4	-2.8	20.0	78.2	14.3
R500 - R750	615 177	8.6	368.2	14.6	90.4	16.1	-2.5	17.6	87.9	16.1
R750 - R1 000	266 169	3.7	225.7	9.0	65.9	11.8	-1.3	9.6	64.5	11.8
R1 000 - R1 500	182 883	2.6	217.2	8.6	71.0	12.7	-0.9	6.6	70.1	12.8
R1 500 +	125 029	1.8	376.4	14.9	150.6	26.9	-1.0	7.2	149.6	27.4
Total	**7 146 434**	**100.0**	**2 519.5**	**100.0**	**560.8**	**100.0**	**-14.0**	**100.0**	**546.8**	**100.0**
Grand total	**13 968 760**		**2 738.3**		**560.8**		**-14.0**		**546.8**	

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

Source: National Treasury

Take note that the above-mentioned table covers estimates for individuals to be assessed while *Table 2.4* shows the actual individual assessments finalised. The difference in total number of registered individuals in *Table 2.4 (*23 850 668) and the estimated lessor number of 13 968 760 in *Table 4.5* published by the National Treasury, is in respect of individuals not employed but on register as a result of the SARS registration policy, mentioned earlier. The SARS register for example include registration by those formally employed, those seeking employment, business owners and partnerships, pensioners and foreigners receiving SA income.

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 have been received by SARS is measured against the number of returns expected to be submitted by registered taxpayers. Some individuals are not required to submit

a tax return because their earnings are below the minimum 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) that defines the filing rate for CIT and PIT as the extent to which returns expected from registered taxpayers are filed. A similar interpretation has been adopted in this publication. There are many individual taxpayers currently submitting tax returns who are below the compulsory submission tax return threshold. These taxpayers are therefore not liable to submit a tax return but elected to submit a return, mainly to recover tax deducted as they may qualify for tax refunds due to information not captured on the submitted tax certificates.

The submission taxable income threshold for income tax returns was R250 000 for the 2013 tax year and was 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 impacted on 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 2018 tax year. This count decreased to 6.8 million for 2020, due to the increase in the threshold for submission of returns mentioned earlier.

Taxpayers who were auto-assessed, not previously assessed, increased the number of expected submissions. During the 2020 Filing Season changes were implemented to simplify 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, 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 continuously improves the rules and criteria for the identification of taxpayers for auto-assessment, based on the previous year learnings.

How does Auto-Assessment work

https://www.sars.gov.za/types-of-tax/personal-income-tax/tax-season/how-does-auto-assessment-work/

Based on data available at the end of August 2022, 82.8% of expected tax return submissions for the 2018 tax year had been assessed while 75.0% had been assessed for 2019, 82.0% for 2020 and 86.2% for 2021. 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 shows a summary of the number of individual taxpayers assessed, as well as their taxable income and the tax assessed.

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2018 - 2021

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
2018	5 879 196	1 852 595	315 110	394 138	67 040	21.3%
2019	5 220 876	1 804 397	345 612	398 727	76 372	22.1%
2020	5 604 486	1 918 660	342 344	427 264	76 236	22.3%
2021	5 508 525	1 817 376	329 921	388 061	70 447	21.4%

Tax assessed as a percentage of taxable income increased from 21.3% in the 2018 tax year to 22.3% in the 2020 tax year and contracted to 21.4% for the 2021 tax year. The average income tax rate increased to 22.1% for the 2019 tax year mainly as a result of the increase of the top marginal tax rate from 41% to 45%. The average income tax rate decreased to 21.4% in the 2021 tax year and although this number is expected to increase as assessments are finalised, the decrease could be, amongst other reasons, due to job losses and lower wages experienced as a result of the COVID-19 pandemic.

The number of taxpayers assessed decreased from the 2018 to the 2019 tax year by 11.2%, mainly due to the increase in the submission threshold from R350 000 to R500 000 for the 2019 tax year. This number increased by 7.3% for the 2020 tax year partly due to the auto-assessment process expediting the finalisation of cases. The number of taxpayers decreased again by 1.7% in the 2021 tax year.

The taxable income of taxpayers assessed decreased by 2.6% from the 2018 to the 2019 tax year, increased by 6.3% in the 2020 tax year but decreased again by 5.3% for the 2021 tax year. Earnings of taxpayers were severely impacted on by the COVID-19 pandemic lockdown restrictions and an already struggling economy.

Average taxable income increased by 9.7% in 2019 from 2018, contracted by 0.9% in 2020 and contracted again by 3.6% for the 2021 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 assessed individual taxpayers, taxable income and tax assessed across major taxable income groups for individuals with a change in their tax residence status, by the year in which the change occurred as indicated on the ITR12 tax return. An analysis of this group of taxpayers that submitted tax returns in order to declare taxable income, amounted to 8 837 individuals for the 2018 tax year, 15 501 individuals for the 2019 tax year, 8 080 individuals for the 2020 tax year and 2 582 for the 2021 tax year. Taxable income declared increased from R1.7 billion for 2018, to R2.4 billion for 2019, then to R3.0 billion for 2020 but decreased to R1.4 billion for the 2021 tax year. Tax payable increased from R0.5 billion for the 2018 tax year to R0.9 billion for the 2020 tax year but decreased again to R0.5bn for the 2021 tax year.

Table A2.1.8 and *Table A2.1.9* presents these taxpayers by age and gender. The number of individuals between the ages 25 to 44 contributed to more than 60% to the number of taxpayers across all the years and the contribution was made mainly by males.

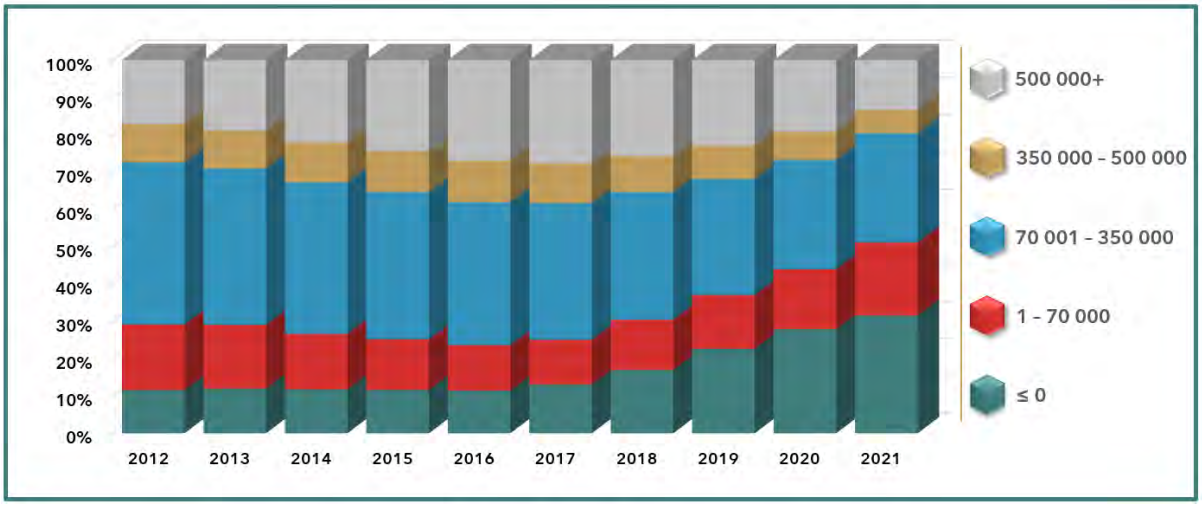
Since the 2017 tax year and according to the tax resident status indicator on the ITR12 tax return, there are more than 40 500 taxpayers who indicated that they ceased to being a tax resident of South Africa for the tax years 2017 to 2021.

Table A2.1.10 presents the taxable income and tax liability of these individual taxpayers over a 10-year tax period and who have been assessed since 2012. In 2012, 37 350 taxpayers declared taxable income of R12.9 billion on which the tax payable totalled R3.6 billion. In 2021, this number of assessed taxpayers decreased to 32 831 or 12.1%, taxable income decreased by 46.4% to R6.9 billion and tax payable decreased by 48.5% to R1.9 billion. These decreases in the value of taxable income and tax paid were mainly by the income group higher than R500 000 taxable income; mainly by individuals between 18 to 34 years old and mainly by males. *Table A2.1.11* and *Table A2.1.12* presents the same 10-year group of individual taxpayers by age and gender.

The number of taxpayers in the income group less or equal to zero increased by 168.8% from 4 487 to 7 574 taxpayers.

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

Figure 2.2: Proportion by taxable income for individuals with change in residence status as indicated by taxpayer, 2012 - 2021

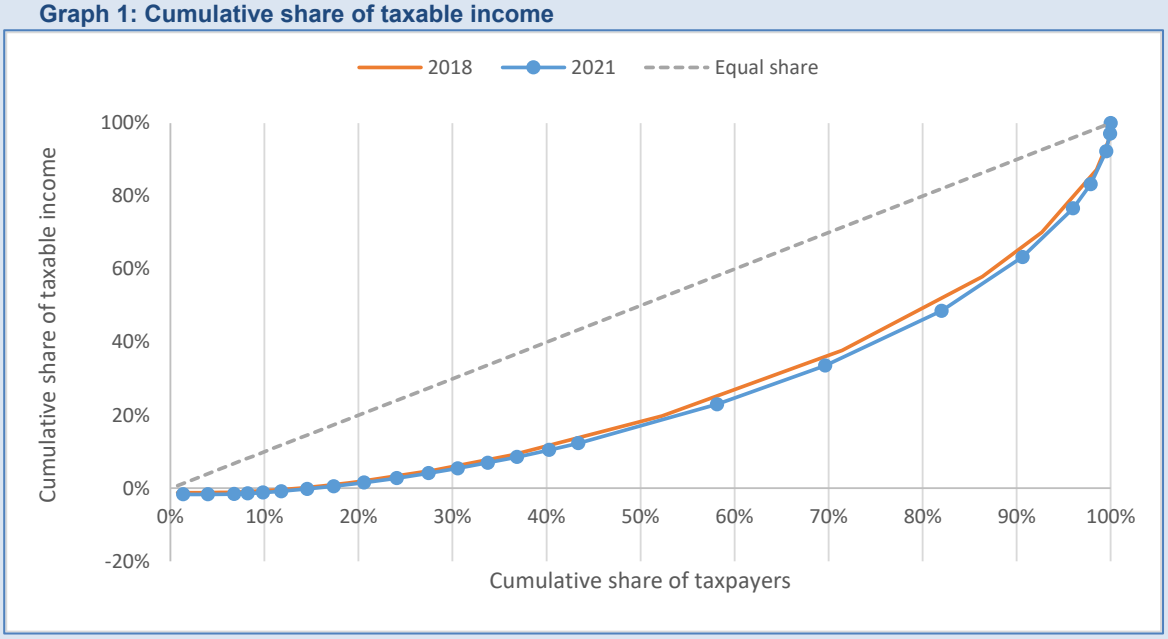


PERSONAL INCOME TAX CONCENTRATION CURVES

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.

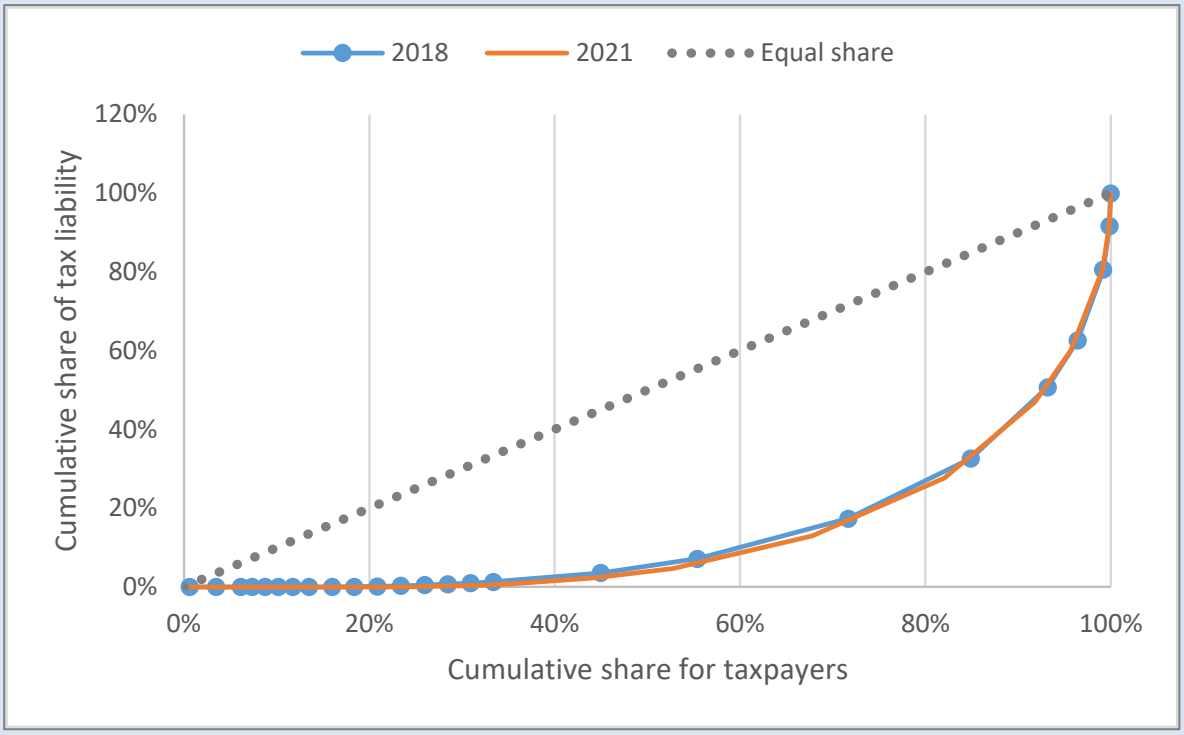
The concentration curves for taxable income for the tax years 2018 and 2021 based on assessed taxpayers, depicts minute changes to the distribution of taxable income with slightly more unequal distribution of taxable income for the bottom 70% share of taxpayers, *see Graph 1*. Tax policy measures over 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 as well as the 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.

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 2021 tax year, 82.1% of the assessed

individual taxpayers had taxable income below R500 000, i.e. most of the taxpayers fell below the tax return submission threshold. These taxpayers earned 48.0% of the total taxable income and contributed 27.7% to the tax assessed. A further 17.9% of the taxpayers earned taxable income above the R500 000 threshold in 2021 and were liable for 72.3% of the tax assessed.

The number of taxpayers assessed in the income brackets below R500 000 contracted by 472 610 taxpayers (9.5%) between the 2018 and 2021 tax years partly because of the increase in the threshold for submission of returns in the 2019 tax year. The upper income bracket grew by 101 939 taxpayers (11.5%) during this period.

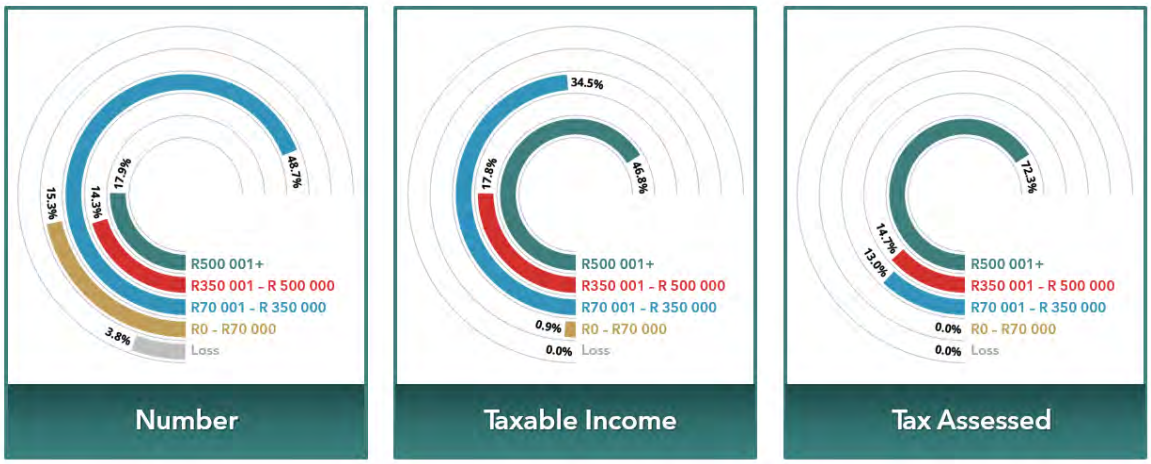
From the 2018 to the 2021 tax year, average taxable income for taxpayers within the income tax bracket below R500 000 decreased by 12.1% while the taxable income for the group with taxable income higher than R500 000 contracted by 18.6%. This is an indication of, amongst other reasons, the devastating effect of the COVID-19 outbreak and subsequent lockdown measures on the income of individuals.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2018 - 2021

Percentage	Taxable income group	2018	2019	2020	2021
Number of taxpayers	<= 0	3.5%	3.7%	3.9%	3.8%
	1 – 70 000	10.0%	9.4%	12.5%	15.3%
	70 001 – 350 000	58.2%	54.0%	50.3%	48.7%
	350 001 – 500 000	13.2%	14.5%	14.6%	14.3%
	500 000 +	15.1%	18.4%	18.6%	17.9%
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**
Taxable income	<= 0	-1.1%	-1.1%	-1.0%	-0.9%
	1 – 70 000	1.2%	1.0%	1.1%	1.4%
	70 001 – 350 000	36.1%	30.9%	29.4%	29.5%
	350 001 – 500 000	17.4%	17.4%	17.8%	18.0%
	500 000 +	46.4%	51.8%	52.7%	52.0%
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	17.4%	13.9%	13.3%	13.0%
	350 001 – 500 000	15.3%	14.4%	14.6%	14.7%
	500 000 +	67.3%	71.7%	72.2%	72.3%
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 2021. Greater detail is provided in *Table A2.1.1*.

Figure 2.3: Distribution of assessed individual taxpayers by taxable income group, 2021



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 the assessed profit against an assessed loss brought forward from previous years.

Table A2.1.2 shows "income" included in the final taxable income calculation as recorded on the assessment. Note that interest exemptions and Capital Gains Tax (CGT) exclusions have not been taken into account. The income shown in 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 as exempt income and capital gains exclusion amounts are not included.

Deductions granted as a percentage of income totalled 13.4% in 2018 and decreased slightly in 2020 to 13.1% but increased to 13.3% in 2021.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (opposed to taxable income groups). The largest portion of the R241.6 billion allowed as deductions in 2021 was granted to taxpayers in the R500 000 plus income bracket. Of their income, 12.6% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2021

Tax year	2021			
Income group	**Number of taxpayers**	**Income before deductions (R million)**	**Deductions allowed (R million)**	**Taxable income (R million)**
<= 0	207 412	-16 714	23	-16 737
1 – 70 000	811 195	24 988	784	24 204
70 001 – 350 000	2 371 582	470 434	40 795	429 639
350 001 – 500 000	838 359	350 985	45 653	305 332
500 000 +	1 279 977	1 229 288	154 350	1 074 938
Total	**5 508 525**	**2 058 981**	**241 605**	**1 817 376**
Income group	**Average income per assessed taxpayer (R)**	**Average deduction allowed (R)**	**Average taxable income per assessed taxpayer (R)**	**Percentage of income granted as a deduction**
<= 0	-80 585	111	-80 696	0.1%
1 – 70 000	30 804	966	29 838	3.1%
70 001 – 350 000	198 363	17 201	181 161	8.7%
350 001 – 500 000	418 657	54 455	364 202	13.0%
500 000 +	960 399	120 588	839 811	12.6%
Total	**373 781**	**43 860**	**329 921**	**11.7%**

Tracking of taxable income and tax liability of a cohort of taxpayers across 10 consecutive years, 2012 - 2021

To track changes in the taxable income and tax liability of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2012. There were 6 359 048 taxpayers assessed in 2012. Of these, 2 962 525 taxpayers (46.6%) had been assessed for each of the subsequent nine years (2013 to 2021).

The non-retention rate across the 10-year period of 40.0% was mainly due to the following reasons:

- 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 or not to submit a tax return for assessment if they met the stated criteria.
- Some taxpayers assessed in 2010 have not submitted tax returns for tax years 2011 and thereafter for one or several reasons:
    - Death of a taxpayer;
    - Taxpayer ceased to be tax resident in South Africa;
    - Leaving the formal active workforce due to retrenchment, resignation or retirement;
    - Insolvency of a taxpayer; or
    - Failure to submit returns.

In 2012, of the 2 962 525 cohort taxpayers, 999 513 taxpayers (33.7% of those assessed) declared taxable income less than R120 000 per annum. In 2021, the number of assessed taxpayers with taxable

income less than the R120 000 taxable income per annum decreased to 479 128 (16.2% of those assessed).

The number of taxpayers in the income group above R350 000 taxable income per annum increased from 532 922 in 2012 to 1 413 809 in 2021 while taxpayers in the income group above R500 000 taxable income per annum increased from 277 799 to 846 654.

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

Table 2.8: Distribution of taxable income and tax liability (10-year cohort across 10 consecutive years), 2012 - 2021

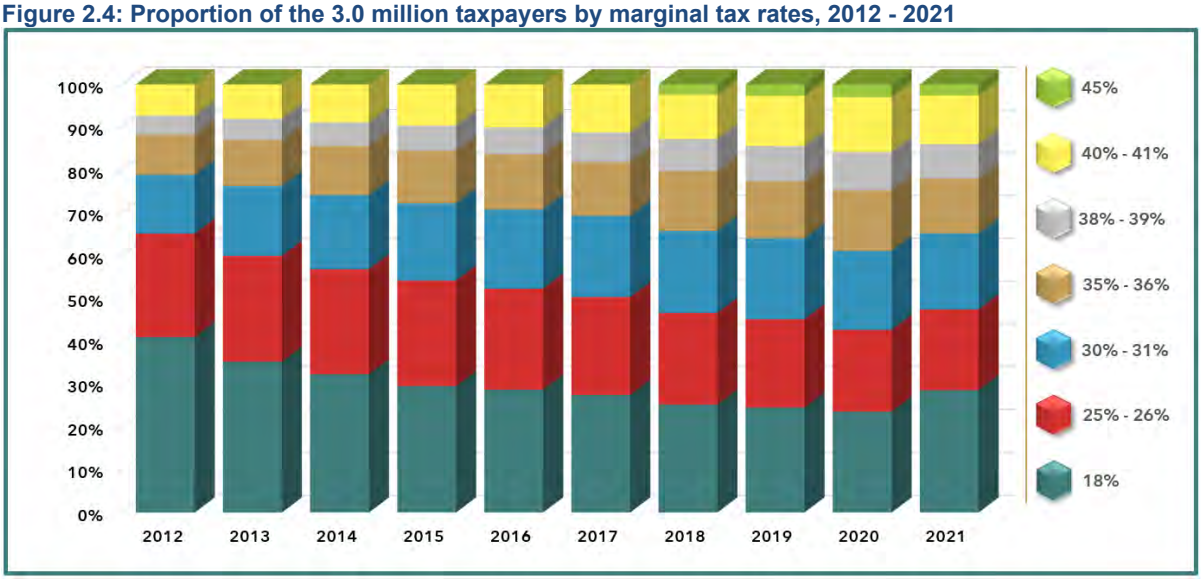
Tax year	2012				2021				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	39 771	-12 149	72	-0.6%	22 264	-15 711	94	-0.6%	-17 507	-3 563	22
B: = 0	78 218	–	26	0.0%	76 391	–	683	0.0%	-1 827	–	657
C: 1 – 20 000	82 743	798	33	4.1%	60 850	547	296	54.2%	-21 893	-251	264
D: 20 001 – 30 000	42 580	1 070	21	2.0%	26 184	655	128	19.6%	-16 396	-415	107
E: 30 001 – 40 000	47 911	1 685	24	1.4%	25 302	887	154	17.4%	-22 609	-798	130
F: 40 001 – 50 000	57 502	2 599	31	1.2%	26 368	1 190	143	12.0%	-31 134	-1 409	111
G: 50 001 – 60 000	82 003	4 578	26	0.6%	28 273	1 561	152	9.7%	-53 730	-3 017	126
H: 60 001 – 70 000	83 469	5 435	100	1.8%	29 757	1 937	172	8.9%	-53 712	-3 498	72
I: 70 001 – 80 000	95 552	7 178	278	3.9%	34 720	2 612	145	5.6%	-60 832	-4 566	-133
J: 80 001 – 90 000	102 723	8 722	460	5.3%	39 201	3 324	179	5.4%	-63 522	-5 398	-281
K: 90 000 – 100 000	100 579	9 551	618	6.5%	35 218	3 350	189	5.6%	-65 361	-6 200	-429
L: 100 001 – 110 000	92 132	9 676	747	7.7%	36 451	3 829	229	6.0%	-55 681	-5 848	-518
M: 110 001 – 120 000	94 330	10 848	942	8.7%	38 149	4 395	259	5.9%	-56 181	-6 453	-683
N: 120 001 – 130 000	92 258	11 540	1 088	9.4%	40 411	5 054	306	6.1%	-51 847	-6 486	-781
O: 130 001 – 140 000	101 454	13 696	1 387	10.1%	40 787	5 509	360	6.5%	-60 667	-8 187	-1 027
P: 140 001 – 150 000	91 518	13 263	1 418	10.7%	42 904	6 225	401	6.4%	-48 614	-7 038	-1 017
Q: 150 001 – 200 000	437 592	76 672	9 992	13.0%	229 433	40 270	3 045	7.6%	-208 159	-36 402	-6 947
R: 200 001 – 250 000	340 332	76 153	11 983	15.7%	242 813	54 669	5 330	9.8%	-97 519	-21 483	-6 653
S: 250 001 – 350 000	366 936	107 798	20 550	19.1%	473 240	141 845	19 131	13.5%	106 304	34 047	-1 419
T: 350 001 – 500 000	255 123	105 618	24 777	23.5%	567 155	237 795	43 182	18.2%	312 032	132 177	18 406
U: 500 001 – 750 000	158 980	95 762	26 867	28.1%	442 270	267 586	63 541	23.7%	283 290	171 824	36 674
V: 750 001 – 1 000 000	55 691	47 670	15 096	31.7%	187 834	161 373	46 218	28.6%	132 143	113 704	31 121
W: 1 000 001 – 2 000 000	48 741	64 525	22 506	34.9%	172 226	226 856	75 368	33.2%	123 485	162 332	52 862
X: 2 000 001 – 5 000 000	12 192	34 924	13 251	37.9%	37 836	106 718	41 893	39.3%	25 644	71 794	28 642
Y: 5 000 001 +	2 195	20 973	8 455	40.3%	6 488	62 695	26 773	42.7%	4 293	41 722	18 318
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**–**	**606 586**	**167 624**
<= 0	117 989	-12 149	98	-0.8%	98 655	-15 711	777	-4.9%	-19 334	-3 563	679
1 – 70 000	396 208	16 166	235	1.5%	196 734	6 777	1 045	15.4%	-199 474	-9 389	810
70 001 – 350 000	1 915 406	345 097	49 463	14.3%	1 253 327	271 082	29 575	10.9%	-662 079	-74 015	-19 888
350 001 – 500 000	255 123	105 618	24 777	23.5%	567 155	237 795	43 182	18.2%	312 032	132 177	18 406
500 000 +	277 799	263 854	86 176	32.7%	846 654	825 229	253 793	30.8%	568 855	561 375	167 617
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**–**	**606 586**	**167 624**

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 3.9%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to medical expense and retirement fund deductions, fringe benefits and travel expenses.

The average taxable income for the 2 962 525 cohort taxpayers increased at a CAGR of 7.0% during the 10-year period. The recorded higher increase in taxable income of the cohort compared to *all* individuals assessed is due to the latter including new registrations of personal income taxpayers.

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

Figure 2.4: Proportion of the 3.0 million taxpayers by marginal tax rates, 2012 - 2021



PERSONAL INCOME TAX CONCENTRATION CURVES

Panel data, also known as longitudinal data or cross-sectional time series data in some special cases, is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.

Panel tax data whereby the distribution of taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2012 to 2021 is depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal over this time period. The more equal distribution 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.

Graph 3: Panel data cumulative share of taxable income

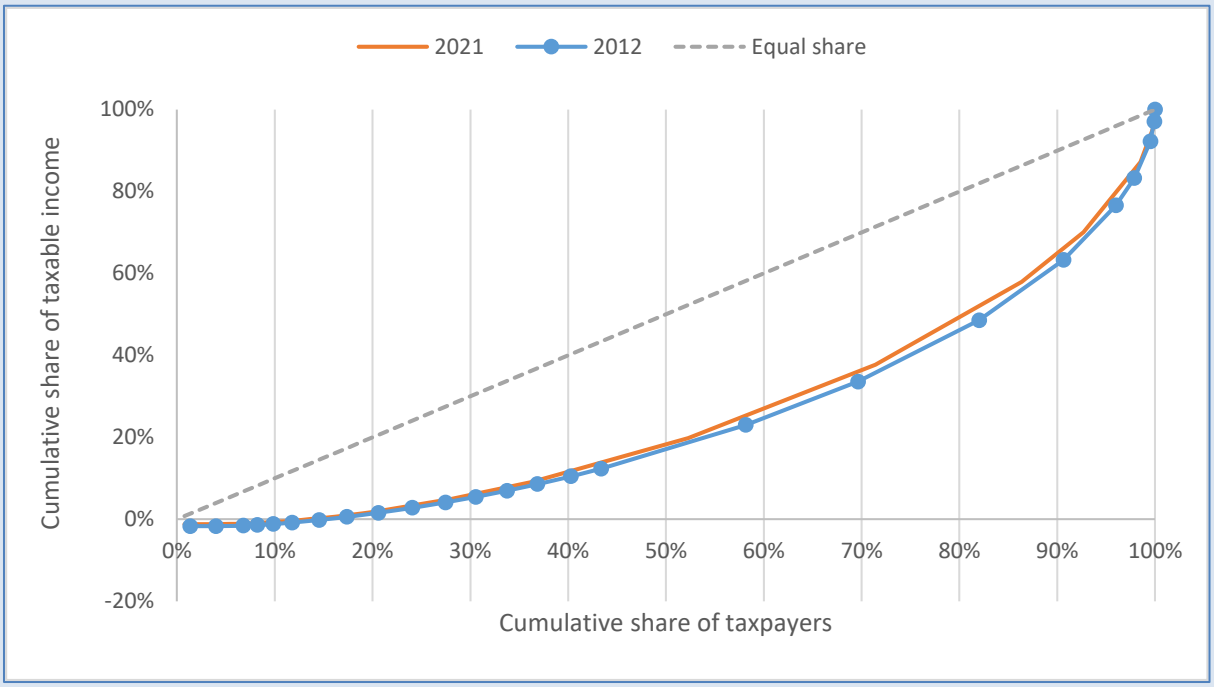


Table 2.9 shows assessed individual taxpayers, taxable income and average tax rates, according to the age brackets for the 2010 tax year assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group (10-year cohort across 10 consecutive years), 2012 and 2021

Tax year	2012				2021				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	2 003	203	28	13.6%	–	–	–	0.0%	-203	-28
6 - 10	3 543	331	49	14.7%	301	51	8	16.5%	-280	-40
11 - 15	4 794	430	61	14.2%	2 293	356	59	16.6%	-73	-2
16 - 20	15 200	796	92	11.6%	3 777	582	95	16.3%	-214	3
21 - 25	178 151	15 541	1 623	10.4%	5 135	965	172	17.8%	-14 576	-1 451
26 - 30	401 283	66 201	10 616	16.0%	28 593	8 947	1 734	19.4%	-57 254	-8 883
31 - 35	412 787	91 066	18 115	19.9%	231 032	92 824	20 289	21.9%	1 758	2 174
36 - 40	428 616	112 686	25 183	22.3%	418 454	190 835	45 122	23.6%	78 149	19 939
41 - 45	403 721	116 115	27 409	23.6%	412 183	205 907	52 126	25.3%	89 792	24 717
46 - 50	354 396	104 593	25 110	24.0%	427 734	223 648	58 928	26.3%	119 056	33 817
51 - 55	286 947	88 776	22 129	24.9%	394 326	203 535	53 647	26.4%	114 759	31 519
56 - 60	192 908	60 451	15 772	26.1%	342 427	168 443	45 287	26.9%	107 992	29 516
61 - 65	121 665	34 618	9 267	26.8%	271 652	112 726	30 361	26.9%	78 108	21 094
66 - 70	76 796	15 044	3 371	22.4%	174 040	52 902	10 563	20.0%	37 858	7 192
71 - 75	45 379	6 910	1 233	17.8%	113 445	30 351	5 179	17.1%	23 441	3 946
75 +	34 336	4 825	690	14.3%	137 133	33 099	4 802	14.5%	28 274	4 111
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**606 586**	**167 624**
0 - 55	2 491 441	596 737	130 415	21.9%	1 923 828	927 651	232 180	25.0%	330 914	101 765
56 +	471 084	121 848	30 333	24.9%	1 038 697	397 521	96 193	24.2%	275 673	65 859
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**606 586**	**167 624**

The national average tax assessed per individual increased from R35 414 per individual in 2012 to R70 447 in 2021, an increase of 98.9% (CAGR of 7.9%). The average tax assessed of the 3.0 million cohort taxpayers, however, increased from R54 261 in 2012 to R110 842 in 2021, an increase of 104.3% (CAGR of 7.0%).

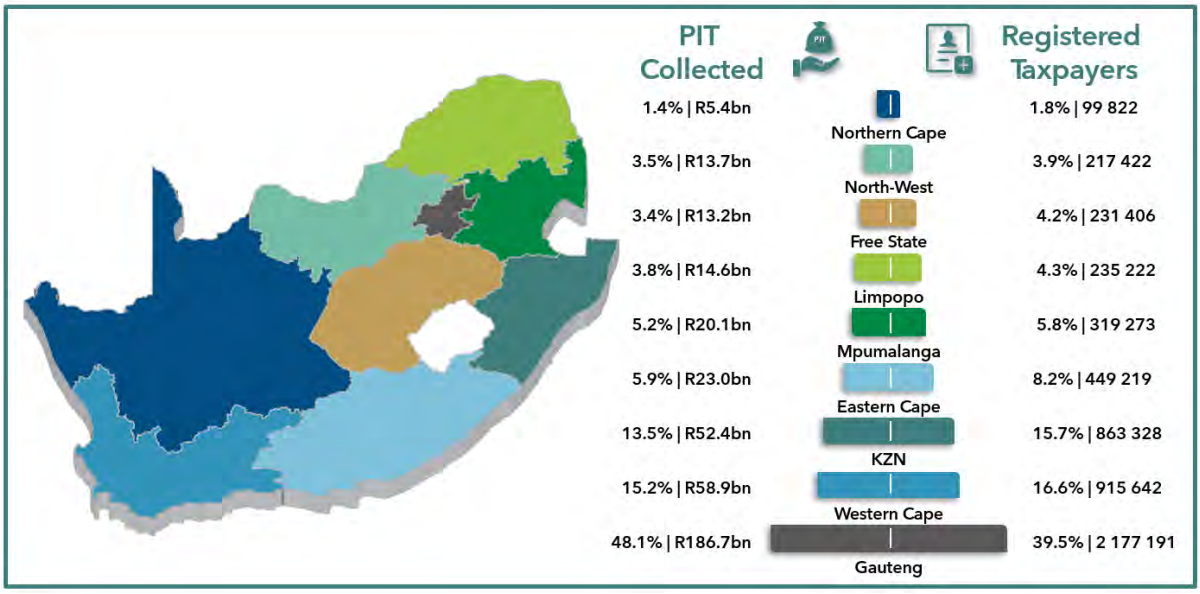
The average taxable income of assessed taxpayers younger than 55 years in 2021 (1.9 million), increased by a CAGR of 5.0%. It, however, increased by 14.0% for taxpayers 56 and older. Changes in growth in the different age groups can be attributed to:

- Taxpayers who retired or were retrenched during this period may have elevated taxable income for a specific year as a result of lump sum payments. However, afterwards these taxpayers may experience a significant reduction in taxable income as salaries, their main source of income, were replaced with pension and investment income.
- Taxpayer who ceased to be tax resident declaring Capital Gains Tax resulting in higher taxable income for a particular year.
- Taxpayers with business income can have varying taxable incomes resulting from economic conditions or business decisions.
- Annual increases in pensions usually 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 2021, 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), 2021



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

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

Table 2.10: Assessed individual taxpayers by province, 2020 - 2021 (based on taxpayers' residence)

Tax year	2020				2021			
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	455 939	130 177	24 329	285 514	470 484	126 950	22 620	269 829
Free State	265 867	73 062	14 042	274 807	260 655	72 105	13 275	276 630
Gauteng	2 055 969	826 817	201 390	402 154	2 001 810	772 124	181 122	385 716
KwaZulu-Natal	854 070	256 945	51 413	300 848	835 090	245 011	46 904	293 395
Limpopo	267 660	82 492	16 386	308 197	275 124	83 655	16 043	304 063
Mpumalanga	335 087	103 436	21 830	308 684	325 161	97 356	19 678	299 409
North West	251 350	75 077	15 514	298 695	244 511	72 608	14 564	296 952
Northern Cape	115 218	34 831	7 009	302 305	115 083	34 172	6 597	296 934
Western Cape	1 003 326	335 823	75 351	334 710	980 607	313 395	67 258	319 593
Total	**5 604 486**	**1 918 660**	**427 264**	**342 344**	**5 508 525**	**1 817 376**	**388 061**	**329 921**
Percentage of total								
Eastern Cape	8.1%	6.8%	5.7%		8.5%	7.0%	5.8%	
Free State	4.7%	3.8%	3.3%		4.7%	4.0%	3.4%	
Gauteng	36.7%	43.1%	47.1%		36.3%	42.5%	46.7%	
KwaZulu-Natal	15.2%	13.4%	12.0%		15.2%	13.5%	12.1%	
Limpopo	4.8%	4.3%	3.8%		5.0%	4.6%	4.1%	
Mpumalanga	6.0%	5.4%	5.1%		5.9%	5.4%	5.1%	
North West	4.5%	3.9%	3.6%		4.4%	4.0%	3.8%	
Northern Cape	2.1%	1.8%	1.6%		2.1%	1.9%	1.7%	
Western Cape	17.9%	17.5%	17.6%		17.8%	17.2%	17.3%	
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 2021 tax year most assessed taxpayers were based in Gauteng and they had the highest average taxable income at R385 711 followed by Western Cape at R319 593, Limpopo at R304 063, Mpumalanga at R299 409, North West at R296 952, Northern Cape at R296 934. KwaZulu-Natal and Free State had the next lowest average taxable income at R293 395 and R276 630 respectively. The Eastern Cape Province had the lowest average taxable income at R269 829.

Figure 2.6: Average taxable income per assessed taxpayer by province (based on residential address), 2021

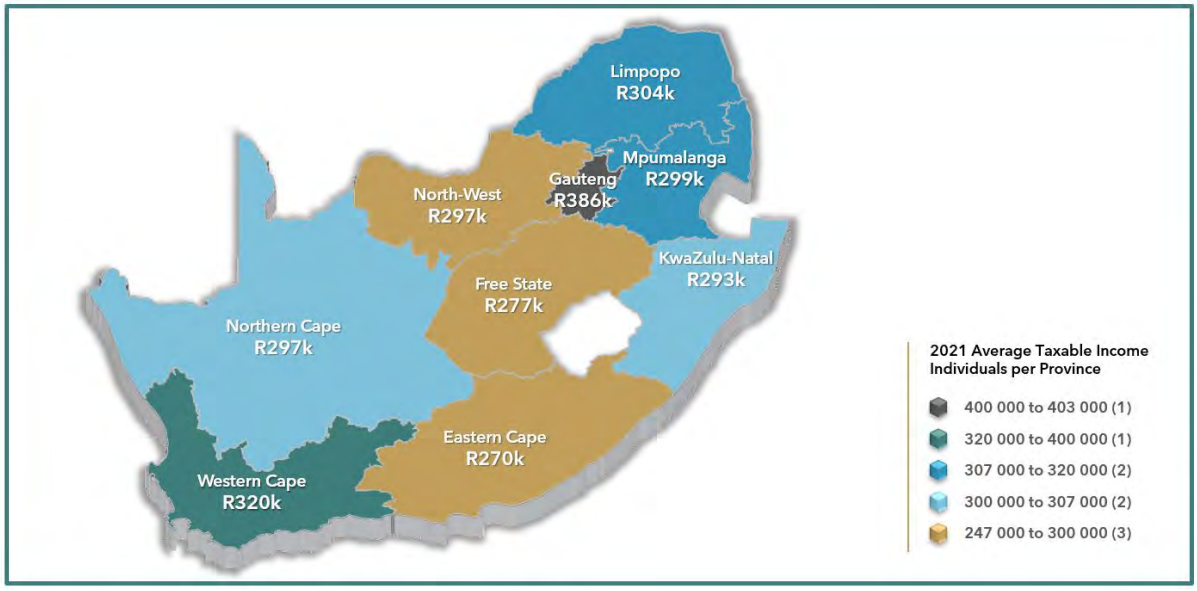


Figure 2.7 and *Table 2.11* show the distribution of average taxable income by municipality for the Free State province. Tables and maps for all provinces can be found in *Tables A2.10.1 to A2.10.9.* Statistics on assessed tax are available for 213 local and metropolitan municipalities, using June 2017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

Figure 2.7: Average taxable income for Free State province, 2021

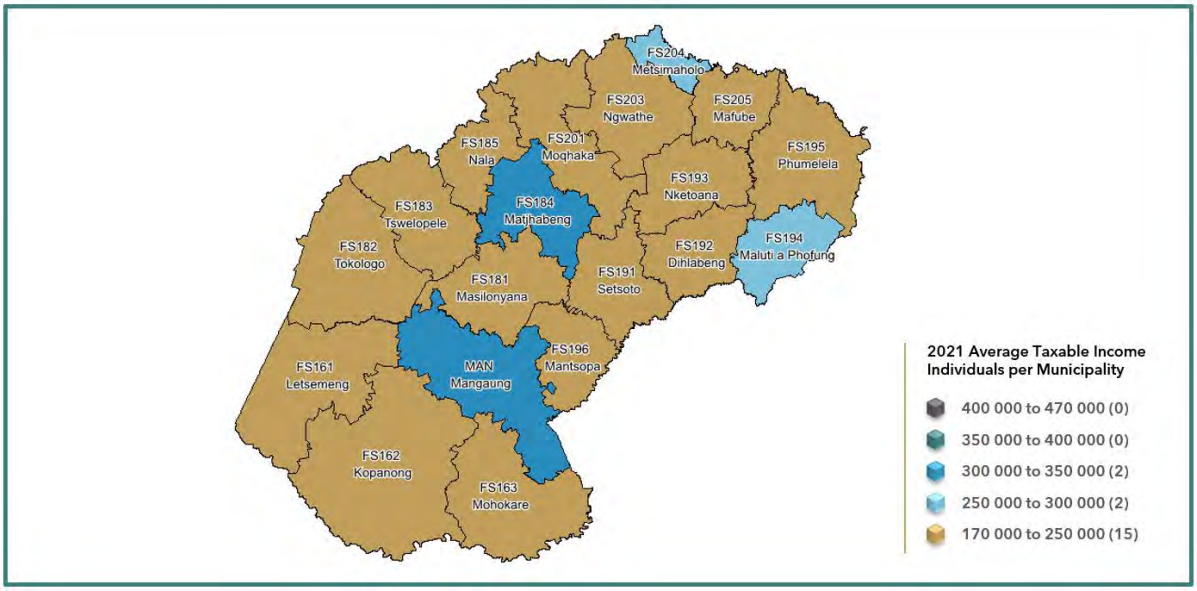


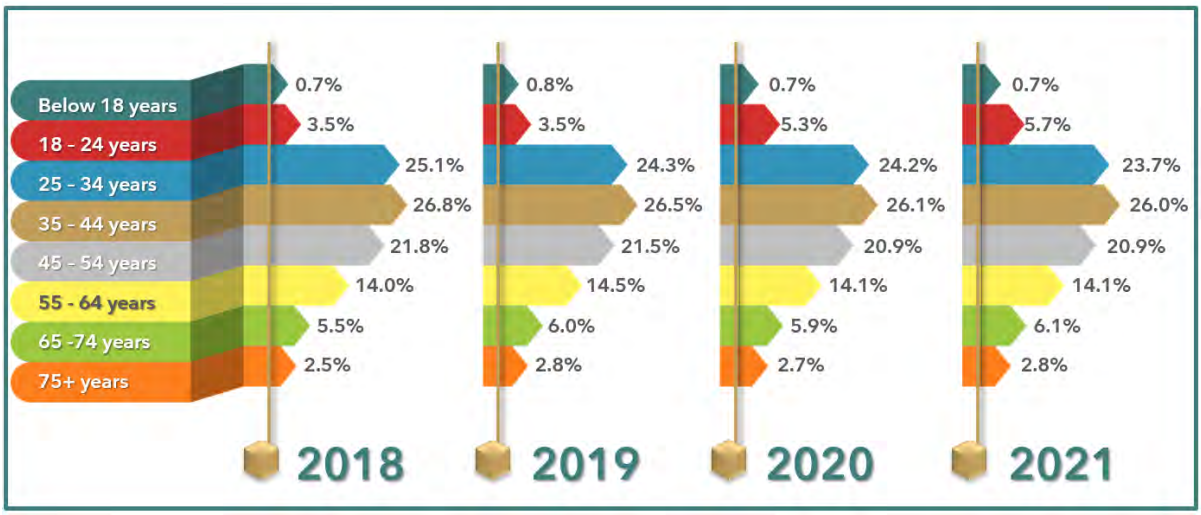
Table 2.11: Assessed individual taxpayers by municipality for Free State province, 2020 - 2021

Tax year		2020				2021			
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	13 111	3 232	643	246 511	13 019	3 242	622	249 021
Kopanong Local Municipality	FS162	3 440	797	149	231 686	3 295	790	139	239 757
Letsemeng Local Municipality	FS161	2 368	431	99	182 010	2 342	498	106	212 639
Mafube Local Municipality	FS205	3 540	760	157	214 689	3 454	752	144	217 719
Maluti a Phofung Local Municipality	FS194	22 431	5 665	955	252 552	22 524	5 703	911	253 197
Mangaung Metropolitan Municipality	MAN	102 202	31 249	6 100	305 757	100 535	30 659	5 732	304 958
Mantsopa Local Municipality	FS196	3 163	753	132	238 065	3 067	712	123	232 149
Masilonyana Local Municipality	FS181	4 057	761	131	187 577	3 864	798	126	206 522
Matjhabeng Local Municipality	FS184	39 692	11 637	2 175	293 183	38 881	11 815	2 193	303 876
Metsimaholo Local Municipality	FS204	24 008	7 334	1 498	305 482	22 410	6 496	1 252	289 871
Mohokare Local Municipality	FS163	1 908	396	76	207 547	1 852	371	65	200 324
Moqhaka Local Municipality	FS201	14 456	3 477	600	240 523	14 055	3 457	572	245 962
Nala Local Municipality	FS185	4 735	1 030	204	217 529	4 807	1 104	203	229 665
Ngwathe Local Municipality	FS203	9 654	2 258	447	233 893	9 422	2 209	403	234 451
Nketoana Local Municipality	FS193	3 505	642	150	183 167	3 560	660	139	185 393
Phumelela Local Municipality	FS195	2 504	529	110	211 262	2 519	558	115	221 516
Setsoto Local Municipality	FS191	6 522	1 406	249	215 578	6 441	1 440	247	223 568
Tokologo Local Municipality	FS182	1 405	237	48	168 683	1 316	248	46	188 450
Tswelopele Local Municipality	FS183	3 166	468	119	147 821	3 292	593	137	180 134
Total		**265 867**	**73 062**	**14 042**	**274 807**	**260 655**	**72 105**	**13 275**	**276 630**
Percentage of total									
Dihlabeng Local Municipality	FS192	4.9%	4.4%	4.6%		5.0%	4.5%	4.7%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.1%		1.3%	1.1%	1.0%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.9%	0.7%	0.8%	
Mafube Local Municipality	FS205	1.3%	1.0%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	8.4%	7.8%	6.8%		8.6%	7.9%	6.9%	
Mangaung Metropolitan Municipality	MAN	38.4%	42.8%	43.4%		38.6%	42.5%	43.2%	
Mantsopa Local Municipality	FS196	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Masilonyana Local Municipality	FS181	1.5%	1.0%	0.9%		1.5%	1.1%	0.9%	
Matjhabeng Local Municipality	FS184	14.9%	15.9%	15.5%		14.9%	16.4%	16.5%	
Metsimaholo Local Municipality	FS204	9.0%	10.0%	10.7%		8.6%	9.0%	9.4%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.4%	4.8%	4.3%		5.4%	4.8%	4.3%	
Nala Local Municipality	FS185	1.8%	1.4%	1.5%		1.8%	1.5%	1.5%	
Ngwathe Local Municipality	FS203	3.6%	3.1%	3.2%		3.6%	3.1%	3.0%	
Nketoana Local Municipality	FS193	1.3%	0.9%	1.1%		1.4%	0.9%	1.0%	
Phumelela Local Municipality	FS195	0.9%	0.7%	0.8%		1.0%	0.8%	0.9%	
Setsoto Local Municipality	FS191	2.5%	1.9%	1.8%		2.5%	2.0%	1.9%	
Tokologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.6%	0.8%		1.3%	0.8%	1.0%	
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* show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in almost of the age groups grew in 2021, except for the representation of taxpayers in the age group below 18 and 25 to 34 years which declined each by 0.1%. This is likely due to changes in the submission threshold as well as taxpayers being auto-assessed and not previously being assessed. Close to 26.0% 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 nearly a third of the total tax assessed.

Figure 2.8: Percentage of assessed individual taxpayers by age group, 2018 – 2021



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2021, as shown in *Figure 2.9* and *Table A2.1.5*, females accounted for 47.4% of assessed individual taxpayers, earned 41.4% of the taxable income and contributed 36.1% to the tax assessed.

Taxable income for females totalled R753.2 billion in 2021 with a liability for tax of R140.2 billion at an average tax rate of 18.6%. In contrast taxable income for males totalled R1 039.9 billion with a liability for tax of R239.6 billion at an average tax rate of 23.0%. Females earned on average 16.0% less than males, as measured by taxable income, and were on average liable for 26.2% less tax than males. A percentage of 0.6% of total taxpayers couldn't be identified by gender and are included under the male gender numbers on Figure 2.8 below.

Figure 2.9: Male and female assessed individual taxpayers by main taxable income group, 2021

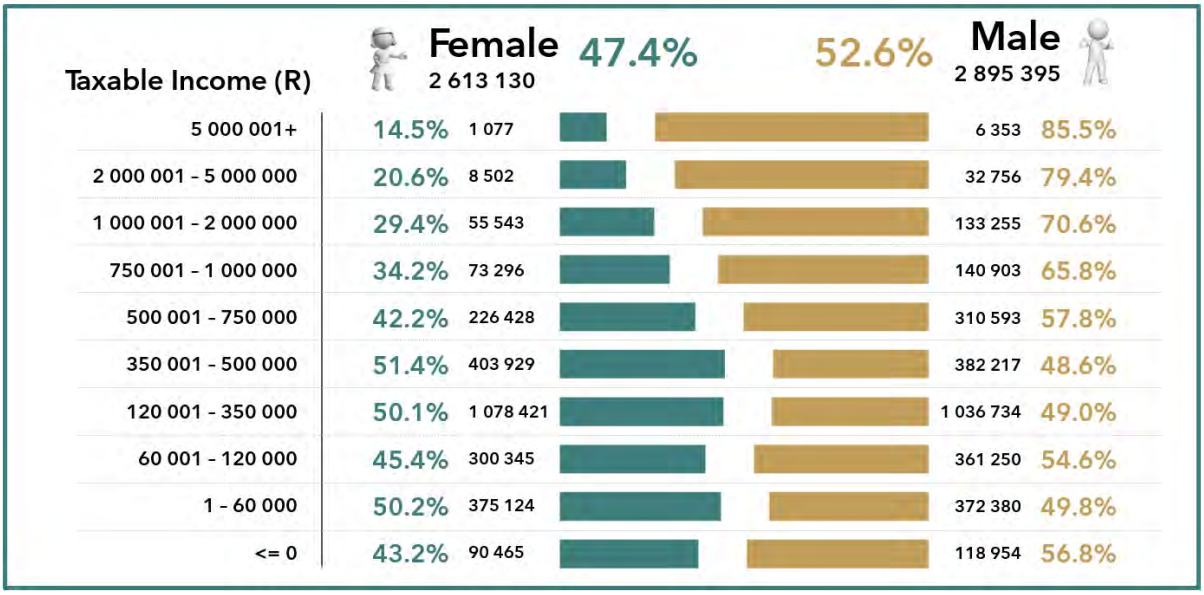


Table A2.1.6 shows that males on average earn 5.4% more than females in the taxable income zero to R500 000 income group. Furthermore, the proportion of females declined significantly as taxable income increases. Only 34.2% of taxpayers with taxable income between R750 000 and R1 million in 2021 were females. This proportion declines further to only 14.5% 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 44.6% in 2018 to 47.4% in 2021. This was mainly due to the increase of females becoming liable for submitting tax returns.

LAYOUT OF ITR12 RETURN FOR 2020 TAX YEAR

Below, please find a link to an ITR12 return form. Additional demographics such as race, ethnicity, qualifications and language are not available on the ITR12 return.

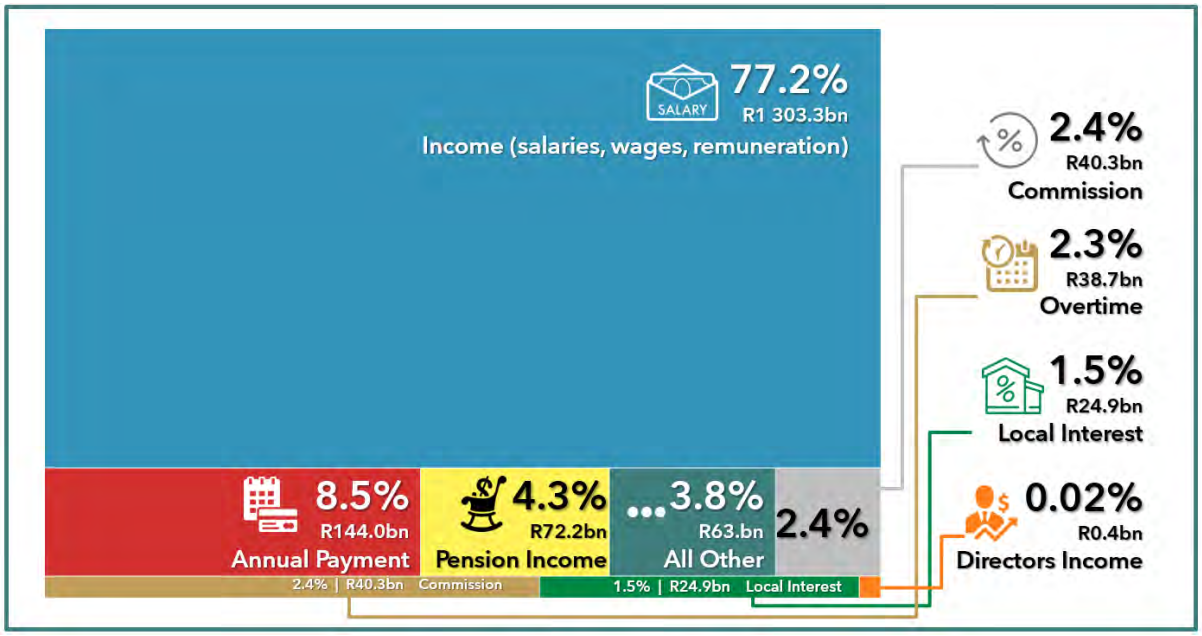
www.sars.gov.za/?s=2021_lookfeel_itr12-2021

Distribution by source of income

Figure 2.10 and *Table A2.2.1* show taxpayers' sources of income. Just about 5.3 million individual taxpayers received income in 2021 from remuneration, pensions or annuities. More than 3.2 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2021 more than 323 000 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, and persons 65 years and older, up to R34 500 per annum. The taxable portion of local interest decreased from R30.3 billion in 2018 to R24.9 billion in 2021. The number of taxpayers with taxable foreign interest decreased from 232 977 in 2018 to 225 126 in 2021.

Figure 2.10: Assessed individual taxpayers' income by source of income, 2021



Distribution by economic activity

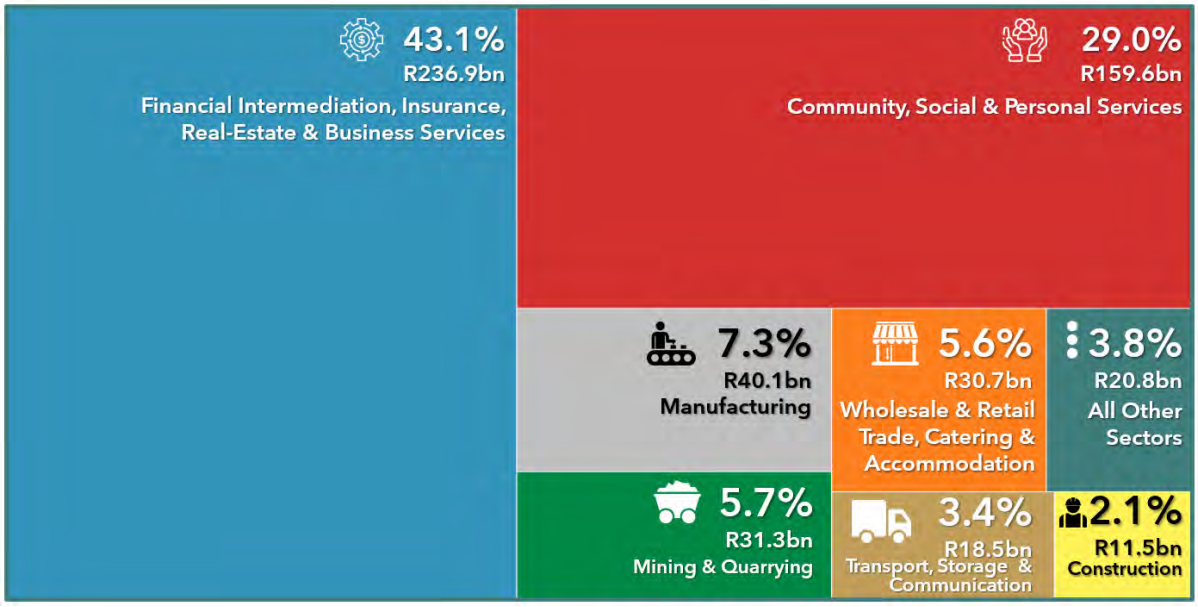
Figure 2.11 and *Table A2.3.1* show PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. It should be noted that the source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The Financial intermediation, insurance, real-estate & business services sector employed the largest number of assessed individual taxpayers in 2021/22 (43.1%) followed by the Community, social and personal services (29.0%), Manufacturing (7.3%), Mining (5.7%) and Wholesale and retail trade, catering and accommodation (5.6%) sector. Employers in the Financial intermediation, insurance, real- estate & business services sector contributed almost half to total PAYE.

PAYE payments for the 2018/2019 financial year increased by 7.0% compared to the previous year, increased by 8.5% in 2019/2020 but decreased by 5.5% in 2020/2021. PAYE collections were under strain due to the COVID-19 pandemic and the consequent increasing unemployment levels and retrenchments. The crisis impacted on business profitability and confidence levels, forcing companies to restructure their operations, including laying off workers as well as non-payment of customary bonuses or salary increases.

PAYE payments for 2021/2022 increased by 12.2% from a low base in 2020/2021 when the annual increase was 6.0% compared to the 2019/2020 financial year (prior to the COVID-19 pandemic).

Figure 2.11: PAYE payments received by economic activity, 2021/22



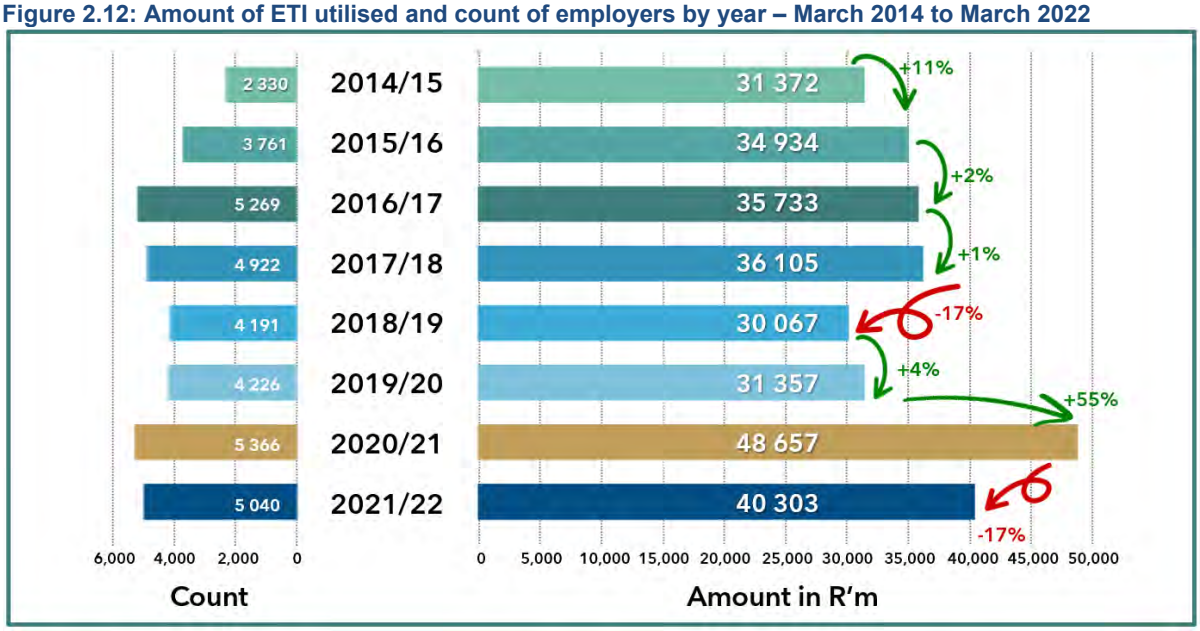
EMPLOYMENT TAX INCENTIVE (ETI)

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

Total claims for the Employment Tax Incentive amounted to R35.3 billion for the period 1 March 2014 to 31 March 2022.

The number of ETI claims utilized increased by 211.0% from 10 087 in the 2013/2014 tax year (not depicted in the graph below) to 34 934 in the 2014/2015 tax year, showing the uptake since introduction of this incentive. It increased by 11.4% in the first tax year but the growth slowed down for the next 2 years to 2.3% and 1.0%. Employers can claim the incentive for a 24 qualifying month period for all employees who qualify, which explains the contraction. The number contracted by 16.7% in 2018/2019 but increased by 4.3% in the 2019/2020 tax year. During February 2019 the Minister of Finance announced that this incentive will be extended to February 2029. The significant increase of 55.2% in the 2020/2021 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 17.2% in the 2021/2022 year, the year after the special COVID-19 tax relief measures ended.

Figure 2.12: Amount of ETI utilised and count of employers by year – March 2014 to March 2022



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

Table 2.12: ETI by SETA, March 2014 to March 2022

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		2021/2022	
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
Agriculture	17	701	212	1 894	330	2 052	463	2 147	451	2 223	373	2 072	395	2 169	575	3 045	589	2 814
Banking	2	51	13	128	37	117	33	124	25	111	21	89	44	96	33	159	41	129
Chemical	1	122	12	413	17	439	21	459	18	468	22	389	28	419	44	566	49	502
Construction	7	664	111	2 026	151	2 209	182	2 234	136	2 207	116	1 731	124	1 720	159	2 503	112	2 049
Culture, Arts, Tourism, Hospitality & Sports	19	730	151	2 002	274	2 194	379	2 250	296	2 358	202	2 042	215	2 082	218	2 310	198	2 180
Education	2	295	24	821	35	802	49	834	40	838	62	661	56	700	45	1 030	39	887
Energy	0	26	4	77	8	89	9	94	8	95	5	83	3	100	4	135	8	111
Fibre Processing	3	372	65	1 033	105	1 175	136	1 187	148	1 141	103	956	128	915	154	1 218	164	1 066
Financial	3	398	31	1 008	68	1 074	67	1 073	117	1 085	95	882	124	951	154	1 542	128	1 174
Food & Beverage	4	256	75	734	110	895	158	967	148	1 023	107	954	125	1 030	212	1 301	200	1 236
Health & Welfare	2	317	39	1 027	61	1 073	90	1 102	65	1 118	77	907	94	928	157	2 028	114	1 459
Information systems, electronics	2	293	40	847	100	910	99	953	120	988	113	855	126	905	184	1 228	168	954
Insurance	6	85	11	261	15	251	37	248	34	272	70	225	46	259	45	419	24	298
Manufacturing	8	922	80	2 703	195	2 822	258	2 705	401	2 609	314	2 091	320	2 119	425	3 024	279	2 396
Mining	1	101	13	298	18	320	20	321	31	316	46	270	62	259	98	367	65	313
Safety & Security	6	247	99	620	158	659	145	642	167	632	125	527	142	545	167	805	141	604
Services	34	1 871	463	5 754	921	5 999	1 190	5 719	1 166	5 634	991	4 311	982	4 335	1 277	6 514	1 190	5 037
Transport	2	226	37	695	56	706	71	696	74	720	62	595	80	593	83	909	65	736
Wholesale & Retail	48	1 381	801	4 103	1 016	4 549	1 738	4 737	1 343	4 801	1 183	4 093	987	4 191	1 126	5 981	1 238	5 074
Other	3	1 029	49	4 928	85	6 599	124	7 241	132	7 466	106	6 334	144	7 041	206	13 573	227	11 284
Total	**169**	**10 087**	**2 330**	**31 372**	**3 761**	**34 934**	**5 269**	**35 733**	**4 922**	**36 105**	**4 191**	**30 067**	**4 226**	**31 357**	**5 366**	**48 657**	**5 040**	**40 303**

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

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated in. Assessed individual taxpayers with business income comprised 4.0% of the total number of assessed individual taxpayers in 2021. This percentage increased from 4.8% for the 2018 tax year to 5.5% in 2019 and decreased to 5.2% in 2020. It is expected that the number of cases for the 2021 tax year is to increase once assessments are finalised; not all cases have been finalised on the date when data was extracted for this publication.

The *Financing, insurance, real-estate & business services* sector contributed 38.3% to the total taxable income of assessed individual taxpayers with business income. This sector contributed 29.8% of the

total number of assessed individual taxpayers with business income, followed by *Public administration* (7.3%) and *Agencies and other services* (6.9%) sectors.

Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance received by individuals. However, this allowance has steadily decreased in relative terms from 24.4% in 2018 to 22.5% in 2021 (*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 taxpayers' allowances, 2021

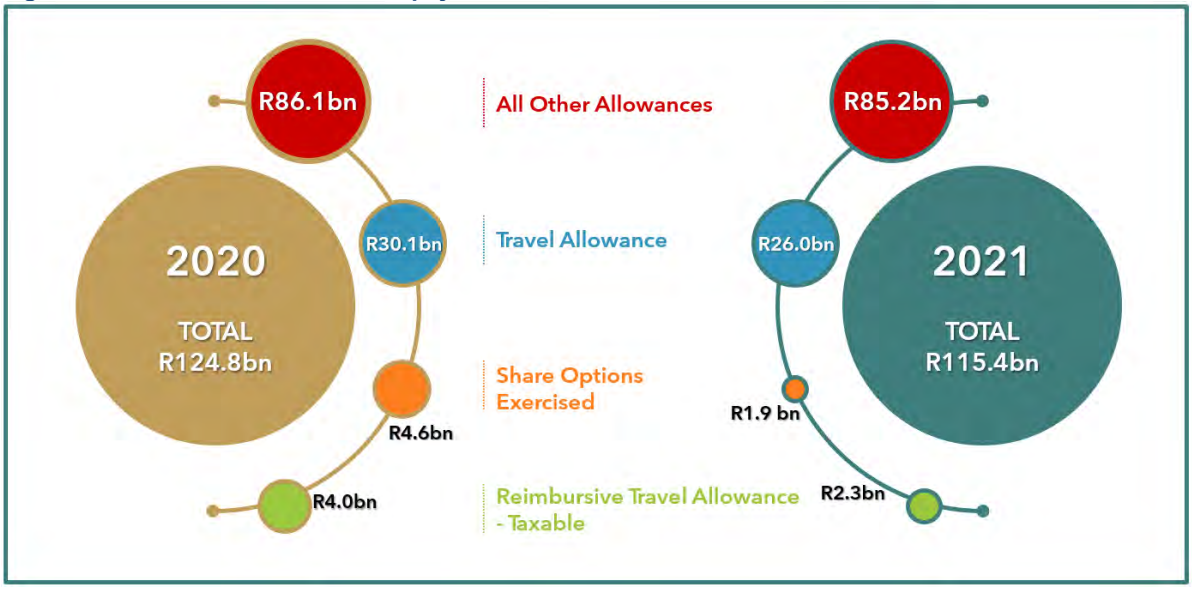


Table A2.5.1 shows the aggregated allowances for the 2018 to 2021 tax years to enable a comparison. The most significant allowances are shown according to taxable income group in *Tables A2.5.2* to *A2.5.4*.

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits decreased from R200.7 billion in 2018 to R192.7 billion in 2019, increased in 2020 to R206.1 billion and decreased again to R201.8 billion in 2021.

The pension, provident fund and retirement annuity contributions of R117.3 billion were the largest benefit received for the 2021 tax year followed by medical scheme contributions paid on behalf of employees. For the 2018 tax year, medical scheme contributions amounted to R60.0 billion and by 2021 it increased to R63.7 billion. The most significant fringe benefits are shown by taxable income group in *Tables A2.6.2* to *A2.6.5*.

Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of deductions allowed to individual taxpayers on assessment.

The monetary value of deductions allowed decreased by 3.9% from R251.5 billion in 2020 to R241.6 billion in 2021. Deductions allowed for home office expenses increased by 49.6% 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 R0.6 billion in 2020 to R0.9 billion for 2021.

The number of taxpayers for which home office expenses were allowed increased from 20 792 in 2020 to 44 873 for the 2021 tax year.

The deductions for retirement fund contributions as a proportion of total deductions, increased from 85.0% in 2018 to 85.1% in 2021 (*Figure 2.14*); in monetary value it decreased from R210.3 billion in 2018 to R205.7 billion in 2021. 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 as additional medical expenses tax credit is treated as a rebate against tax payable and not as a deduction in determining taxable income.

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

The amount allowed for medical scheme fees tax credits decreased from R22.2 billion at the end of the 2018 tax year to R20.6 billion at the end of the 2021 year.

Additional medical expense tax credits allowed amounted to R7.5 billion at the end of the 2021 tax year which is higher than the amount of R6.1 billion allowed in 2018.

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

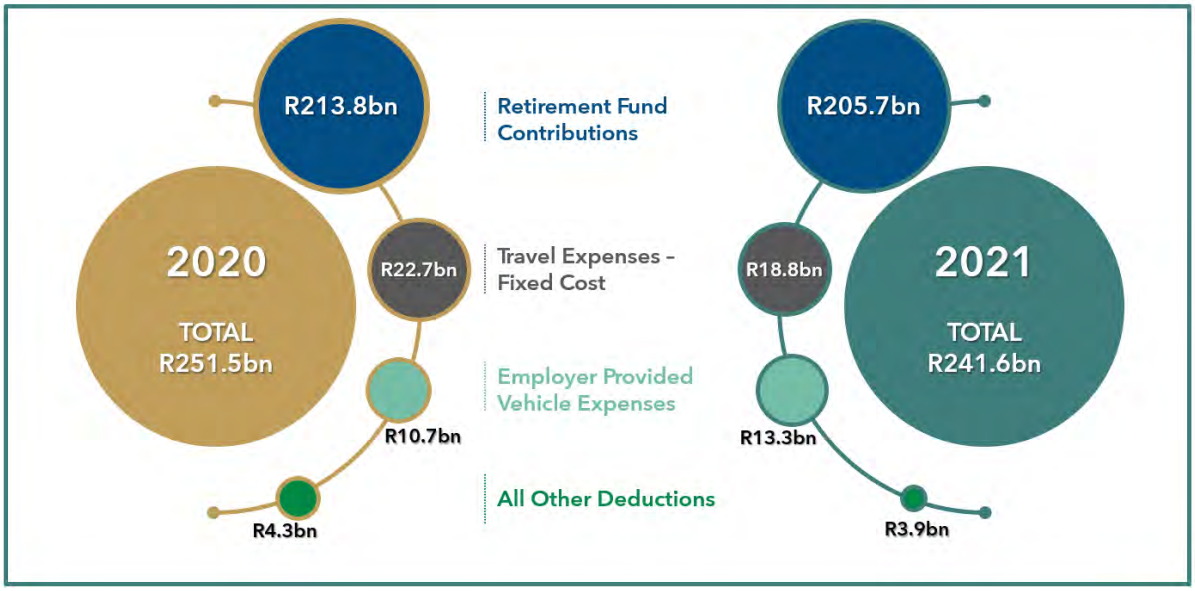
CONTRIBUTIONS THAT DO NOT QUALIFY FOR A MEDICAL SCHEME FEES TAX CREDIT

Certain medical-related 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, for example, 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.

In order for the expenses to qualify for the medical tax credit, the expenses must not have been recoverable by the taxpayer from any cover, for example, from 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.

Figure 2.14: Assessed individual taxpayers' deductions, 2021



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

- 8.8% of assessed taxpayers had travel expenses of between R100 000 and R120 000;
- 7.8% of assessed taxpayers had retirement fund contributions of between R5 000 and R10 000;
- 10.4% of assessed taxpayers had business expenses for employer provided vehicles of between R60 000 and R70 000;
- 43.6% of medical scheme fees tax credits are between R10 000 and R15 000; and
- 60.6% of additional medical expense credits are between R0 and R5 000.

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 R6 944.4 billion were deducted by 244 984 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.

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.

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, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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	36 230	-20 706	0	32 376	-19 919	1	29 409	-19 439	2	27 446	-16 887	1
B: = 0	168 606	-	7	160 155	-	8	188 137	-	12	181 973	-	5
C: 1 – 20 000	155 349	1 495	4	136 040	1 270	5	270 068	2 319	7	315 111	2 950	3
D: 20 001 – 30 000	74 074	1 861	3	63 219	1 589	4	90 589	2 262	4	115 284	2 879	3
E: 30 001 – 40 000	80 092	2 818	5	63 782	2 238	8	87 936	3 101	4	106 208	3 721	4
F: 40 001 – 50 000	84 425	3 809	6	68 639	3 095	6	82 899	3 735	4	110 206	4 948	4
G: 50 001 – 60 000	92 364	5 097	5	75 797	4 182	5	85 347	4 698	5	100 695	5 544	5
H: 60 001 – 70 000	103 120	6 721	8	84 213	5 487	7	85 849	5 592	5	96 304	6 266	5
I: 70 001 – 80 000	145 582	10 953	24	115 701	8 727	10	111 764	8 435	6	111 039	8 350	5
J: 80 001 – 90 000	141 803	12 066	177	118 031	10 044	115	111 311	9 474	98	122 869	10 427	41
K: 90 000 – 100 000	146 367	13 912	366	119 536	11 365	264	117 999	11 215	257	114 900	10 926	186
L: 100 001 – 110 000	149 448	15 693	568	119 745	12 582	420	115 330	12 110	402	109 216	11 466	308
M: 110 001 – 120 000	149 333	17 190	741	122 474	14 101	577	117 788	13 563	560	107 267	12 348	434
N: 120 001 – 130 000	147 651	18 459	903	118 436	14 810	695	116 397	14 554	687	109 175	13 647	570
O: 130 001 – 140 000	144 877	19 557	1 074	115 676	15 609	821	113 122	15 266	806	103 279	13 945	659
P: 140 001 – 150 000	143 181	20 764	1 245	114 529	16 610	956	112 162	16 269	951	104 208	15 114	791
Q: 150 001 – 200 000	681 357	118 982	8 912	547 584	95 734	6 859	542 060	94 805	6 801	501 557	87 715	5 756
R: 200 001 – 250 000	614 151	137 961	14 291	506 050	113 658	11 177	505 623	113 670	11 252	472 627	106 261	9 634
S: 250 001 – 350 000	956 081	284 093	40 190	821 430	244 295	33 343	856 970	255 318	34 823	824 309	246 141	31 881
T: 350 001 – 500 000	778 338	322 261	60 248	755 562	314 735	57 448	819 448	341 502	62 211	786 146	327 401	57 076
U: 500 001 – 750 000	487 229	294 307	71 129	521 215	314 825	74 858	565 143	341 308	80 985	537 021	324 311	74 527
V: 750 001 – 1 000 000	190 196	163 073	46 836	209 009	179 420	51 062	227 242	195 163	55 519	214 199	183 885	51 151
W: 1 000 001 – 2 000 000	162 361	214 375	70 980	180 877	238 120	78 342	198 592	260 540	85 556	188 798	247 808	80 106
X: 2 000 001 – 5 000 000	39 305	111 866	43 667	42 704	121 607	47 361	44 859	127 586	49 583	41 258	116 919	44 770
Y: 5 000 001 +	7 676	75 988	32 750	8 096	80 213	34 374	8 442	85 613	36 727	7 430	71 291	30 140
Total	**5 879 196**	**1 852 595**	**394 138**	**5 220 876**	**1 804 397**	**398 727**	**5 604 486**	**1 918 660**	**427 264**	**5 508 525**	**1 817 376**	**388 061**
<= 0	204 836	-20 706	8	192 531	-19 919	9	217 546	-19 439	14	209 419	-16 887	6
1 – 70 000	589 424	21 801	31	491 690	17 861	36	702 688	21 707	28	843 808	26 309	22
70 001 – 350 000	3 419 831	669 631	68 491	2 819 192	557 535	55 237	2 820 526	564 680	56 643	2 680 446	536 339	50 264
350 001 – 500 000	778 338	322 261	60 248	755 562	314 735	57 448	819 448	341 502	62 211	786 146	327 401	57 076
500 000 +	886 767	859 609	265 361	961 901	934 185	285 997	1 044 278	1 010 210	308 369	988 706	944 214	280 693
Total	**5 879 196**	**1 852 595**	**394 138**	**5 220 876**	**1 804 397**	**398 727**	**5 604 486**	**1 918 660**	**427 264**	**5 508 525**	**1 817 376**	**388 061**

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	0.6%	-1.1%	0.0%	0.6%	-1.1%	0.0%	0.5%	-1.0%	0.0%	0.5%	-0.9%	0.0%
B: = 0	2.9%	–	0.0%	3.1%	–	0.0%	3.4%	–	0.0%	3.3%	–	0.0%
C: 1 – 20 000	2.6%	0.1%	0.0%	2.6%	0.1%	0.0%	4.8%	0.1%	0.0%	5.7%	0.2%	0.0%
D: 20 001 – 30 000	1.3%	0.1%	0.0%	1.2%	0.1%	0.0%	1.6%	0.1%	0.0%	2.1%	0.2%	0.0%
E: 30 001 – 40 000	1.4%	0.2%	0.0%	1.2%	0.1%	0.0%	1.6%	0.2%	0.0%	1.9%	0.2%	0.0%
F: 40 001 – 50 000	1.4%	0.2%	0.0%	1.3%	0.2%	0.0%	1.5%	0.2%	0.0%	2.0%	0.3%	0.0%
G: 50 001 – 60 000	1.6%	0.3%	0.0%	1.5%	0.2%	0.0%	1.5%	0.2%	0.0%	1.8%	0.3%	0.0%
H: 60 001 – 70 000	1.8%	0.4%	0.0%	1.6%	0.3%	0.0%	1.5%	0.3%	0.0%	1.7%	0.3%	0.0%
I: 70 001 – 80 000	2.5%	0.6%	0.0%	2.2%	0.5%	0.0%	2.0%	0.4%	0.0%	2.0%	0.5%	0.0%
J: 80 001 – 90 000	2.4%	0.7%	0.0%	2.3%	0.6%	0.0%	2.0%	0.5%	0.0%	2.2%	0.6%	0.0%
K: 90 000 – 100 000	2.5%	0.8%	0.1%	2.3%	0.6%	0.1%	2.1%	0.6%	0.1%	2.1%	0.6%	0.0%
L: 100 001 – 110 000	2.5%	0.8%	0.1%	2.3%	0.7%	0.1%	2.1%	0.6%	0.1%	2.0%	0.6%	0.1%
M: 110 001 – 120 000	2.5%	0.9%	0.2%	2.3%	0.8%	0.1%	2.1%	0.7%	0.1%	1.9%	0.7%	0.1%
N: 120 001 – 130 000	2.5%	1.0%	0.2%	2.3%	0.8%	0.2%	2.1%	0.8%	0.2%	2.0%	0.8%	0.1%
O: 130 001 – 140 000	2.5%	1.1%	0.3%	2.2%	0.9%	0.2%	2.0%	0.8%	0.2%	1.9%	0.8%	0.2%
P: 140 001 – 150 000	2.4%	1.1%	0.3%	2.2%	0.9%	0.2%	2.0%	0.8%	0.2%	1.9%	0.8%	0.2%
Q: 150 001 – 200 000	11.6%	6.4%	2.3%	10.5%	5.3%	1.7%	9.7%	4.9%	1.6%	9.1%	4.8%	1.5%
R: 200 001 – 250 000	10.4%	7.4%	3.6%	9.7%	6.3%	2.8%	9.0%	5.9%	2.6%	8.6%	5.8%	2.5%
S: 250 001 – 350 000	16.3%	15.3%	10.2%	15.7%	13.5%	8.4%	15.3%	13.3%	8.2%	15.0%	13.5%	8.2%
T: 350 001 – 500 000	13.2%	17.4%	15.3%	14.5%	17.4%	14.4%	14.6%	17.8%	14.6%	14.3%	18.0%	14.7%
U: 500 001 – 750 000	8.3%	15.9%	18.0%	10.0%	17.4%	18.8%	10.1%	17.8%	19.0%	9.7%	17.8%	19.2%
V: 750 001 – 1 000 000	3.2%	8.8%	11.9%	4.0%	9.9%	12.8%	4.1%	10.2%	13.0%	3.9%	10.1%	13.2%
W: 1 000 001 – 2 000 000	2.8%	11.6%	18.0%	3.5%	13.2%	19.6%	3.5%	13.6%	20.0%	3.4%	13.6%	20.6%
X: 2 000 001 – 5 000 000	0.7%	6.0%	11.1%	0.8%	6.7%	11.9%	0.8%	6.6%	11.6%	0.7%	6.4%	11.5%
Y: 5 000 001 +	0.1%	4.1%	8.3%	0.2%	4.4%	8.6%	0.2%	4.5%	8.6%	0.1%	3.9%	7.8%
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%**
<= 0	3.5%	-1.1%	0.0%	3.7%	-1.1%	0.0%	3.9%	-1.0%	0.0%	3.8%	-0.9%	0.0%
1 – 70 000	10.0%	1.2%	0.0%	9.4%	1.0%	0.0%	12.5%	1.1%	0.0%	15.3%	1.4%	0.0%
70 001 – 350 000	58.2%	36.1%	17.4%	54.0%	30.9%	13.9%	50.3%	29.4%	13.3%	48.7%	29.5%	13.0%
350 001 – 500 000	13.2%	17.4%	15.3%	14.5%	17.4%	14.4%	14.6%	17.8%	14.6%	14.3%	18.0%	14.7%
500 000 +	15.1%	46.4%	67.3%	18.4%	51.8%	71.7%	18.6%	52.7%	72.2%	17.9%	52.0%	72.3%
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%**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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	35 866	-20 581	-20 560	31 967	-19 832	-19 815	29 049	-19 364	-19 346	26 857	-16 733	-16 714
B: = 0	167 874	-1	-	159 402	-1	-	187 309	-4	-	180 555	-4	-
C: 1 – 20 000	149 878	1 389	1 442	131 496	1 182	1 227	264 502	2 217	2 265	308 681	2 834	2 890
D: 20 001 – 30 000	70 285	1 707	1 767	60 635	1 476	1 525	87 513	2 126	2 185	111 844	2 722	2 793
E: 30 001 – 40 000	75 503	2 564	2 654	60 409	2 048	2 120	84 552	2 897	2 982	102 302	3 488	3 583
F: 40 001 – 50 000	79 233	3 442	3 577	63 648	2 769	2 871	77 952	3 396	3 512	103 294	4 503	4 638
G: 50 001 – 60 000	84 512	4 484	4 665	70 418	3 737	3 885	80 720	4 286	4 444	95 629	5 069	5 267
H: 60 001 – 70 000	91 245	5 703	5 947	73 595	4 611	4 794	77 765	4 872	5 061	89 445	5 590	5 817
I: 70 001 – 80 000	127 824	9 258	9 617	102 246	7 425	7 715	100 791	7 336	7 611	97 489	7 034	7 325
J: 80 001 – 90 000	122 384	9 922	10 418	101 969	8 298	8 681	96 456	7 864	8 210	109 018	8 870	9 258
K: 90 000 – 100 000	127 450	11 466	12 120	106 460	9 595	10 123	104 896	9 496	9 977	109 579	9 887	10 427
L: 100 001 – 110 000	130 308	12 881	13 679	107 548	10 667	11 304	103 261	10 248	10 844	100 674	9 997	10 568
M: 110 001 – 120 000	132 274	14 277	15 232	111 172	12 062	12 812	107 777	11 720	12 416	99 550	10 835	11 463
N: 120 001 – 130 000	125 275	14 574	15 664	104 754	12 277	13 091	102 814	12 086	12 851	96 811	11 414	12 104
O: 130 001 – 140 000	125 054	15 621	16 879	102 333	12 900	13 813	100 176	12 672	13 520	91 374	11 584	12 336
P: 140 001 – 150 000	127 496	17 025	18 507	100 931	13 615	14 639	99 716	13 511	14 467	92 621	12 571	13 436
Q: 150 001 – 200 000	609 939	97 242	106 558	491 277	79 064	85 894	486 603	78 629	85 145	449 597	72 783	78 696
R: 200 001 – 250 000	543 544	109 847	121 987	446 954	91 284	100 365	446 732	91 690	100 389	413 444	84 947	92 868
S: 250 001 – 350 000	891 214	234 111	265 885	746 414	197 813	222 492	759 704	202 517	226 495	711 425	189 717	211 952
T: 350 001 – 500 000	903 890	326 510	376 768	800 185	291 203	334 513	860 149	314 209	360 347	838 359	305 332	350 985
U: 500 001 – 750 000	619 532	322 712	373 444	657 543	343 058	396 858	705 922	369 421	427 094	673 887	352 139	407 563
V: 750 001 – 1 000 000	247 436	183 571	212 672	266 009	197 529	228 599	288 995	214 666	248 313	274 639	203 718	235 950
W: 1 000 001 – 2 000 000	231 590	264 371	303 717	258 840	294 897	339 400	282 932	322 268	371 446	268 157	304 941	352 336
X: 2 000 001 – 5 000 000	50 963	130 297	143 614	55 465	141 568	156 545	58 603	149 060	165 181	54 756	137 801	153 683
Y: 5 000 001 +	8 627	80 201	83 823	9 206	85 156	89 608	9 597	90 840	94 722	8 538	76 340	79 756
Total	**5 879 196**	**1 852 595**	**2 100 074**	**5 220 876**	**1 804 397**	**2 043 058**	**5 604 486**	**1 918 660**	**2 170 130**	**5 508 525**	**1 817 376**	**2 058 981**
<= 0	203 740	-20 582	-20 560	191 369	-19 833	-19 815	216 358	-19 368	-19 346	207 412	-16 737	-16 714
1 – 70 000	550 656	19 290	20 052	460 201	15 822	16 421	673 004	19 794	20 449	811 195	24 204	24 988
70 001 – 350 000	3 062 762	546 224	606 545	2 522 058	454 998	500 929	2 508 926	457 770	501 924	2 371 582	429 639	470 434
350 001 – 500 000	903 890	326 510	376 768	800 185	291 203	334 513	860 149	314 209	360 347	838 359	305 332	350 985
500 000 +	1 158 148	981 153	1 117 270	1 247 063	1 062 208	1 211 011	1 346 049	1 146 255	1 306 756	1 279 977	1 074 938	1 229 288
Total	**5 879 196**	**1 852 595**	**2 100 074**	**5 220 876**	**1 804 397**	**2 043 058**	**5 604 486**	**1 918 660**	**2 170 130**	**5 508 525**	**1 817 376**	**2 058 981**

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	0.6%	-1.1%	-1.0%	0.6%	-1.1%	-1.0%	0.5%	-1.0%	-0.9%	0.5%	-0.9%	-0.8%
B: = 0	2.9%	-0.0%	–	3.1%	-0.0%	–	3.3%	-0.0%	–	3.3%	-0.0%	–
C: 1 – 20 000	2.5%	0.1%	0.1%	2.5%	0.1%	0.1%	4.7%	0.1%	0.1%	5.6%	0.2%	0.1%
D: 20 001 – 30 000	1.2%	0.1%	0.1%	1.2%	0.1%	0.1%	1.6%	0.1%	0.1%	2.0%	0.1%	0.1%
E: 30 001 – 40 000	1.3%	0.1%	0.1%	1.2%	0.1%	0.1%	1.5%	0.2%	0.1%	1.9%	0.2%	0.2%
F: 40 001 – 50 000	1.3%	0.2%	0.2%	1.2%	0.2%	0.1%	1.4%	0.2%	0.2%	1.9%	0.2%	0.2%
G: 50 001 – 60 000	1.4%	0.2%	0.2%	1.3%	0.2%	0.2%	1.4%	0.2%	0.2%	1.7%	0.3%	0.3%
H: 60 001 – 70 000	1.6%	0.3%	0.3%	1.4%	0.3%	0.2%	1.4%	0.3%	0.2%	1.6%	0.3%	0.3%
I: 70 001 – 80 000	2.2%	0.5%	0.5%	2.0%	0.4%	0.4%	1.8%	0.4%	0.4%	1.8%	0.4%	0.4%
J: 80 001 – 90 000	2.1%	0.5%	0.5%	2.0%	0.5%	0.4%	1.7%	0.4%	0.4%	2.0%	0.5%	0.4%
K: 90 000 – 100 000	2.2%	0.6%	0.6%	2.0%	0.5%	0.5%	1.9%	0.5%	0.5%	2.0%	0.5%	0.5%
L: 100 001 – 110 000	2.2%	0.7%	0.7%	2.1%	0.6%	0.6%	1.8%	0.5%	0.5%	1.8%	0.6%	0.5%
M: 110 001 – 120 000	2.2%	0.8%	0.7%	2.1%	0.7%	0.6%	1.9%	0.6%	0.6%	1.8%	0.6%	0.6%
N: 120 001 – 130 000	2.1%	0.8%	0.7%	2.0%	0.7%	0.6%	1.8%	0.6%	0.6%	1.8%	0.6%	0.6%
O: 130 001 – 140 000	2.1%	0.8%	0.8%	2.0%	0.7%	0.7%	1.8%	0.7%	0.6%	1.7%	0.6%	0.6%
P: 140 001 – 150 000	2.2%	0.9%	0.9%	1.9%	0.8%	0.7%	1.8%	0.7%	0.7%	1.7%	0.7%	0.7%
Q: 150 001 – 200 000	10.4%	5.2%	5.1%	9.4%	4.4%	4.2%	8.7%	4.1%	3.9%	8.2%	4.0%	3.8%
R: 200 001 – 300 000	9.2%	5.9%	5.8%	8.6%	5.1%	4.9%	8.0%	4.8%	4.6%	7.5%	4.7%	4.5%
S: 300 001 – 400 000	15.2%	12.6%	12.7%	14.3%	11.0%	10.9%	13.6%	10.6%	10.4%	12.9%	10.4%	10.3%
T: 400 001 – 500 000	15.4%	17.6%	17.9%	15.3%	16.1%	16.4%	15.3%	16.4%	16.6%	15.2%	16.8%	17.0%
U: 500 001 – 750 000	10.5%	17.4%	17.8%	12.6%	19.0%	19.4%	12.6%	19.3%	19.7%	12.2%	19.4%	19.8%
V: 750 001 – 1 000 000	4.2%	9.9%	10.1%	5.1%	10.9%	11.2%	5.2%	11.2%	11.4%	5.0%	11.2%	11.5%
W: 1 000 001 – 2 000 000	3.9%	14.3%	14.5%	5.0%	16.3%	16.6%	5.0%	16.8%	17.1%	4.9%	16.8%	17.1%
X: 2 000 001 – 5 000 000	0.9%	7.0%	6.8%	1.1%	7.8%	7.7%	1.0%	7.8%	7.6%	1.0%	7.6%	7.5%
Y: 5 000 001 +	0.1%	4.3%	4.0%	0.2%	4.7%	4.4%	0.2%	4.7%	4.4%	0.2%	4.2%	3.9%
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%**
<= 0	3.5%	-1.1%	-1.0%	3.7%	-1.1%	-1.0%	3.9%	-1.0%	-0.9%	3.8%	-0.9%	-0.8%
1 – 70 000	9.4%	1.0%	1.0%	8.8%	0.9%	0.8%	12.0%	1.0%	0.9%	14.7%	1.3%	1.2%
70 001 – 350 000	52.1%	29.5%	28.9%	48.3%	25.2%	24.5%	44.8%	23.9%	23.1%	43.1%	23.6%	22.8%
350 001 – 500 000	15.4%	17.6%	17.9%	15.3%	16.1%	16.4%	15.3%	16.4%	16.6%	15.2%	16.8%	17.0%
500 000 +	19.7%	53.0%	53.2%	23.9%	58.9%	59.3%	24.0%	59.7%	60.2%	23.2%	59.1%	59.7%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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	452 663	122 696	22 094	403 036	118 831	22 264	438 982	129 396	24 855	449 219	125 779	23 044
Free State	255 048	66 471	12 615	222 991	64 062	12 749	235 372	68 881	13 813	231 406	68 272	13 157
Gauteng	2 362 816	839 898	194 708	2 121 380	826 151	197 241	2 239 489	868 569	209 204	2 177 191	807 666	186 677
KwaZulu-Natal	901 985	264 528	52 087	808 468	260 196	53 650	877 485	276 488	57 168	863 328	264 161	52 389
Limpopo	264 973	78 115	14 431	200 297	67 142	13 448	229 236	74 604	15 084	235 222	75 273	14 638
Mpumalanga	352 484	102 844	20 721	298 338	95 849	20 406	326 266	102 881	22 013	319 273	97 832	20 128
North West	249 136	68 649	13 094	206 194	63 517	12 908	222 743	69 356	14 362	217 422	67 950	13 745
Northern Cape	105 238	27 619	5 145	90 892	26 405	5 173	99 350	28 851	5 695	99 822	28 407	5 366
Western Cape	934 853	281 775	59 243	869 280	282 244	60 889	935 563	299 634	65 070	915 642	282 036	58 918
Total	**5 879 196**	**1 852 595**	**394 138**	**5 220 876**	**1 804 397**	**398 727**	**5 604 486**	**1 918 660**	**427 264**	**5 508 525**	**1 817 376**	**388 061**
Percentage of total												
Eastern Cape	7.7%	6.6%	5.6%	7.7%	6.6%	5.6%	7.8%	6.7%	5.8%	8.2%	6.9%	5.9%
Free State	4.3%	3.6%	3.2%	4.3%	3.6%	3.2%	4.2%	3.6%	3.2%	4.2%	3.8%	3.4%
Gauteng	40.2%	45.3%	49.4%	40.6%	45.8%	49.5%	40.0%	45.3%	49.0%	39.5%	44.4%	48.1%
KwaZulu-Natal	15.3%	14.3%	13.2%	15.5%	14.4%	13.5%	15.7%	14.4%	13.4%	15.7%	14.5%	13.5%
Limpopo	4.5%	4.2%	3.7%	3.8%	3.7%	3.4%	4.1%	3.9%	3.5%	4.3%	4.1%	3.8%
Mpumalanga	6.0%	5.6%	5.3%	5.7%	5.3%	5.1%	5.8%	5.4%	5.2%	5.8%	5.4%	5.2%
North West	4.2%	3.7%	3.3%	3.9%	3.5%	3.2%	4.0%	3.6%	3.4%	3.9%	3.7%	3.5%
Northern Cape	1.8%	1.5%	1.3%	1.7%	1.5%	1.3%	1.8%	1.5%	1.3%	1.8%	1.6%	1.4%
Western Cape	15.9%	15.2%	15.0%	16.7%	15.6%	15.3%	16.7%	15.6%	15.2%	16.6%	15.5%	15.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

1. The 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, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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	43 400	5 972	903	41 555	5 632	805	41 961	5 719	854	36 103	4 709	621
18 - 24	203 768	24 399	2 575	180 687	21 870	2 343	297 527	24 822	2 566	314 954	23 179	2 123
25 - 34	1 477 707	358 093	60 600	1 269 875	328 488	57 734	1 358 593	343 944	61 115	1 304 479	314 830	53 684
35 - 44	1 574 139	538 550	116 854	1 384 948	521 675	117 896	1 460 867	551 934	124 972	1 432 673	526 032	114 375
45 - 54	1 284 449	502 556	119 018	1 123 074	493 467	122 070	1 170 861	525 693	131 080	1 153 134	504 746	121 071
55 - 64	824 995	304 762	73 168	757 660	309 341	76 078	789 585	331 535	82 151	778 143	317 851	75 773
65 - 74	324 901	85 083	15 993	315 855	88 806	16 539	331 321	96 973	18 578	335 504	90 897	15 639
75 and older	145 837	33 181	5 028	147 222	35 118	5 262	153 771	38 039	5 949	153 535	35 131	4 775
Total	**5 879 196**	**1 852 595**	**394 138**	**5 220 876**	**1 804 397**	**398 727**	**5 604 486**	**1 918 660**	**427 264**	**5 508 525**	**1 817 376**	**388 061**
Percentage of total												
Below 18	0.7%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24	3.5%	1.3%	0.7%	3.5%	1.2%	0.6%	5.3%	1.3%	0.6%	5.7%	1.3%	0.5%
25 - 34	25.1%	19.3%	15.4%	24.3%	18.2%	14.5%	24.2%	17.9%	14.3%	23.7%	17.3%	13.8%
35 - 44	26.8%	29.1%	29.6%	26.5%	28.9%	29.6%	26.1%	28.8%	29.2%	26.0%	28.9%	29.5%
45 - 54	21.8%	27.1%	30.2%	21.5%	27.3%	30.6%	20.9%	27.4%	30.7%	20.9%	27.8%	31.2%
55 - 64	14.0%	16.5%	18.6%	14.5%	17.1%	19.1%	14.1%	17.3%	19.2%	14.1%	17.5%	19.5%
65 - 74	5.5%	4.6%	4.1%	6.0%	4.9%	4.1%	5.9%	5.1%	4.3%	6.1%	5.0%	4.0%
75 and older	2.5%	1.8%	1.3%	2.8%	1.9%	1.3%	2.7%	2.0%	1.4%	2.8%	1.9%	1.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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	2 623 566	720 198	131 147	2 362 500	707 564	134 709	2 593 420	772 649	149 765	2 613 130	753 230	140 232
Male	3 192 072	1 100 861	253 332	2 804 692	1 066 688	254 530	2 968 602	1 117 109	267 813	2 859 926	1 039 943	239 625
Unknown [1]	63 558	31 537	9 659	53 684	30 145	9 487	42 464	28 902	9 686	35 469	24 203	8 205
Total	**5 879 196**	**1 852 595**	**394 138**	**5 220 876**	**1 804 397**	**398 727**	**5 604 486**	**1 918 660**	**427 264**	**5 508 525**	**1 817 376**	**388 061**
Percentage of total												
Female	44.6%	38.9%	33.3%	45.3%	39.2%	33.8%	46.3%	40.3%	35.1%	47.4%	41.4%	36.1%
Male	54.3%	59.4%	64.3%	53.7%	59.1%	63.8%	53.0%	58.2%	62.7%	51.9%	57.2%	61.7%
Unknown [1]	1.1%	1.7%	2.5%	1.0%	1.7%	2.4%	0.8%	1.5%	2.3%	0.6%	1.3%	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%**

1. Taxpayers with unidentified gender.

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% assessed]		
Taxable income group	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
A: < 0	31.8%	68.2%	100.0%	31.5%	68.5%	100.0%	31.5%	68.5%	100.0%	34.5%	65.5%	100.0%
B: = 0	43.3%	56.7%	100.0%	43.7%	56.3%	100.0%	44.8%	55.2%	100.0%	44.5%	55.5%	100.0%
C: 1 – 20 000	46.5%	53.5%	100.0%	48.0%	52.0%	100.0%	50.6%	49.4%	100.0%	52.1%	47.9%	100.0%
D: 20 001 – 30 000	44.9%	55.1%	100.0%	44.4%	55.6%	100.0%	46.6%	53.4%	100.0%	49.6%	50.4%	100.0%
E: 30 001 – 40 000	43.8%	56.2%	100.0%	44.0%	56.0%	100.0%	48.3%	51.7%	100.0%	48.7%	51.3%	100.0%
F: 40 001 – 50 000	45.1%	54.9%	100.0%	45.0%	55.0%	100.0%	45.4%	54.6%	100.0%	49.7%	50.3%	100.0%
G: 50 001 – 60 000	44.7%	55.3%	100.0%	45.2%	54.8%	100.0%	46.2%	53.8%	100.0%	46.9%	53.1%	100.0%
H: 60 001 – 70 000	43.0%	57.0%	100.0%	44.0%	56.0%	100.0%	45.0%	55.0%	100.0%	45.6%	54.4%	100.0%
I: 70 001 – 80 000	44.4%	55.6%	100.0%	43.9%	56.1%	100.0%	45.1%	54.9%	100.0%	45.5%	54.5%	100.0%
J: 80 001 – 90 000	42.0%	58.0%	100.0%	43.6%	56.4%	100.0%	43.3%	56.7%	100.0%	45.5%	54.5%	100.0%
K: 90 000 – 100 000	41.1%	58.9%	100.0%	42.4%	57.6%	100.0%	44.3%	55.7%	100.0%	45.5%	54.5%	100.0%
L: 100 001 – 110 000	42.5%	57.5%	100.0%	43.2%	56.8%	100.0%	43.6%	56.4%	100.0%	44.8%	55.2%	100.0%
M: 110 001 – 120 000	43.1%	56.9%	100.0%	43.8%	56.2%	100.0%	44.1%	55.9%	100.0%	45.5%	54.5%	100.0%
N: 120 001 – 130 000	43.7%	56.3%	100.0%	44.4%	55.6%	100.0%	44.8%	55.2%	100.0%	46.9%	53.1%	100.0%
O: 130 001 – 140 000	45.3%	54.7%	100.0%	45.4%	54.6%	100.0%	45.5%	54.5%	100.0%	47.2%	52.8%	100.0%
P: 140 001 – 150 000	46.2%	53.8%	100.0%	46.4%	53.6%	100.0%	46.5%	53.5%	100.0%	47.8%	52.2%	100.0%
Q: 150 001 – 200 000	48.3%	51.7%	100.0%	48.7%	51.3%	100.0%	48.9%	51.1%	100.0%	50.2%	49.8%	100.0%
R: 200 001 – 250 000	49.3%	50.7%	100.0%	50.8%	49.2%	100.0%	51.1%	48.9%	100.0%	51.8%	48.2%	100.0%
S: 250 001 – 350 000	52.5%	47.5%	100.0%	52.3%	47.7%	100.0%	52.0%	48.0%	100.0%	52.4%	47.6%	100.0%
T: 350 001 – 500 000	44.6%	55.4%	100.0%	47.7%	52.3%	100.0%	50.3%	49.7%	100.0%	51.4%	48.6%	100.0%
U: 500 001 – 750 000	36.6%	63.4%	100.0%	38.9%	61.1%	100.0%	40.7%	59.3%	100.0%	42.2%	57.8%	100.0%
V: 750 001 – 1 000 000	30.5%	69.5%	100.0%	32.0%	68.0%	100.0%	33.3%	66.7%	100.0%	34.2%	65.8%	100.0%
W: 1 000 001 – 2 000 000	25.5%	74.5%	100.0%	26.9%	73.1%	100.0%	28.3%	71.7%	100.0%	29.4%	70.6%	100.0%
X: 2 000 001 – 5 000 000	17.9%	82.1%	100.0%	19.1%	80.9%	100.0%	20.3%	79.7%	100.0%	20.6%	79.4%	100.0%
Y: 5 000 001 +	12.9%	87.1%	100.0%	13.9%	86.1%	100.0%	13.9%	86.1%	100.0%	14.5%	85.5%	100.0%
Total	**44.6%**	**55.4%**	**100.0%**	**45.3%**	**54.7%**	**100.0%**	**46.3%**	**53.7%**	**100.0%**	**47.4%**	**52.6%**	**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: Taxable income and tax assessed by taxable income group for individuals with change in residence status, 2018 – 2021

Year of change	2018			2019			2020			2021		
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	479	-38	0	667	-60	–	224	-24	–	30	-48	–
B: = 0	3 630	–	0	6 157	–	0	2 119	–	–	374	–	–
C: 1 – 20 000	746	5	0	1 426	10	0	666	5	0	177	2	0
D: 20 001 – 30 000	189	5	0	422	11	0	209	5	0	57	1	0
E: 30 001 – 40 000	189	6	0	348	12	0	187	7	0	50	2	–
F: 40 001 – 50 000	188	8	0	312	14	0	174	8	0	49	2	0
G: 50 001 – 60 000	148	8	0	304	17	0	170	9	0	56	3	–
H: 60 001 – 70 000	159	10	0	252	16	0	134	9	0	55	4	–
I: 70 001 – 80 000	146	11	0	276	21	0	163	12	0	58	4	0
J: 80 001 – 90 000	130	11	0	282	24	0	133	11	0	60	5	0
K: 90 000 – 100 000	130	12	0	262	25	1	171	16	0	64	6	0
L: 100 001 – 110 000	107	11	0	194	20	1	132	14	0	61	6	0
M: 110 001 – 120 000	101	12	1	189	22	1	116	13	1	60	7	0
N: 120 001 – 130 000	97	12	1	213	27	1	142	18	1	55	7	0
O: 130 001 – 140 000	92	12	1	151	20	1	99	13	1	58	8	0
P: 140 001 – 150 000	90	13	1	169	25	2	102	15	1	61	9	1
Q: 150 001 – 200 000	376	65	5	688	119	9	446	77	6	195	34	3
R: 200 001 – 250 000	317	71	8	561	126	13	388	87	9	155	35	3
S: 250 001 – 350 000	408	122	18	907	269	38	614	182	25	239	71	10
T: 350 001 – 500 000	396	166	32	688	286	52	524	218	40	215	90	16
U: 500 001 – 750 000	297	180	43	473	289	69	388	238	57	131	79	19
V: 750 001 – 1 000 000	134	116	33	216	187	53	236	203	57	94	82	23
W: 1 000 001 – 2 000 000	203	269	90	220	298	97	340	457	147	137	193	63
X: 2 000 001 – 5 000 000	62	185	68	91	269	104	141	406	153	66	199	75
Y: 5 000 001 +	23	387	168	33	332	145	62	1 031	444	25	640	282
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**
<= 0	4 109	-38	0	6 824	-60	0	2 343	-24	–	404	-48	–
1 – 70 000	1 619	43	0	3 064	80	0	1 540	43	0	444	14	0
70 001 – 350 000	1 994	353	35	3 892	698	67	2 506	459	44	1 066	192	17
350 001 – 500 000	396	166	32	688	286	52	524	218	40	215	90	16
500 000 +	719	1 137	402	1 033	1 375	469	1 167	2 336	857	453	1 194	462
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**

Table A2.1.7: Taxable income and tax assessed by taxable income group for individuals with change in residence status as indicated by taxpayer, 2018 – 2021

Year of change as indicated by taxpayer	2018			2019			2020			2021		
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	479	-38	0	667	-60	–	224	-24	–	30	-48	–
B: = 0	3 630	–	0	6 157	–	0	2 119	–	–	374	–	–
C: 1 – 20 000	746	5	0	1 426	10	0	666	5	0	177	2	0
D: 20 001 – 30 000	189	5	0	422	11	0	209	5	0	57	1	0
E: 30 001 – 40 000	189	6	0	348	12	0	187	7	0	50	2	–
F: 40 001 – 50 000	188	8	0	312	14	0	174	8	0	49	2	0
G: 50 001 – 60 000	148	8	0	304	17	0	170	9	0	56	3	–
H: 60 001 – 70 000	159	10	0	252	16	0	134	9	0	55	4	–
I: 70 001 – 80 000	146	11	0	276	21	0	163	12	0	58	4	0
J: 80 001 – 90 000	130	11	0	282	24	0	133	11	0	60	5	0
K: 90 000 – 100 000	130	12	0	262	25	1	171	16	0	64	6	0
L: 100 001 – 110 000	107	11	0	194	20	1	132	14	0	61	6	0
M: 110 001 – 120 000	101	12	1	189	22	1	116	13	1	60	7	0
N: 120 001 – 130 000	97	12	1	213	27	1	142	18	1	55	7	0
O: 130 001 – 140 000	92	12	1	151	20	1	99	13	1	58	8	0
P: 140 001 – 150 000	90	13	1	169	25	2	102	15	1	61	9	1
Q: 150 001 – 200 000	376	65	5	688	119	9	446	77	6	195	34	3
R: 200 001 – 250 000	317	71	8	561	126	13	388	87	9	155	35	3
S: 250 001 – 350 000	408	122	18	907	269	38	614	182	25	239	71	10
T: 350 001 – 500 000	396	166	32	688	286	52	524	218	40	215	90	16
U: 500 001 – 750 000	297	180	43	473	289	69	388	238	57	131	79	19
V: 750 001 – 1 000 000	134	116	33	216	187	53	236	203	57	94	82	23
W: 1 000 001 – 2 000 000	203	269	90	220	298	97	340	457	147	137	193	63
X: 2 000 001 – 5 000 000	62	185	68	91	269	104	141	406	153	66	199	75
Y: 5 000 001 +	23	387	168	33	332	145	62	1 031	444	25	640	282
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**
<= 0	4 109	-38	0	6 824	-60	0	2 343	-24	–	404	-48	–
1 – 70 000	1 619	43	0	3 064	80	0	1 540	43	0	444	14	0
70 001 – 350 000	1 994	353	35	3 892	698	67	2 506	459	44	1 066	192	17
350 001 – 500 000	396	166	32	688	286	52	524	218	40	215	90	16
500 000 +	719	1 137	402	1 033	1 375	469	1 167	2 336	857	453	1 194	462
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**

Table A2.1.8: Taxable income and tax assessed by age for individuals with with change in residence status as indicated by taxpayer, 2018 – 2021

Year of change as indicated by taxpayer	2018			2019			2020			2021		
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)
Below 18	31	1	0	67	1	0	56	3	0	25	7	2
18 - 24	73	3	0	297	23	4	247	14	1	92	6	1
25 - 34	2 395	269	50	4 308	469	76	2 429	458	95	833	283	83
35 - 44	3 141	487	127	5 342	725	173	2 538	814	234	811	321	85
45 - 54	1 825	584	205	3 194	614	179	1 504	712	231	467	297	94
55 - 64	777	185	57	1 325	296	90	762	790	308	213	462	200
65 - 74	372	92	23	614	151	39	325	170	54	80	74	27
75 and older	223	40	7	354	100	28	219	71	18	61	-9	4
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**
Below 18	0%	0%	0%	0%	0%	0%	1%	0%	0%	1%	0%	0%
18 - 24	1%	0%	0%	2%	1%	1%	3%	0%	0%	4%	0%	0%
25 - 34	27%	16%	11%	28%	20%	13%	30%	15%	10%	32%	20%	17%
35 - 44	36%	29%	27%	34%	30%	29%	31%	27%	25%	31%	22%	17%
45 - 54	21%	35%	44%	21%	26%	30%	19%	23%	25%	18%	21%	19%
55 - 64	9%	11%	12%	9%	12%	15%	9%	26%	33%	8%	32%	40%
65 - 74	4%	6%	5%	4%	6%	7%	4%	6%	6%	3%	5%	5%
75 and older	3%	2%	1%	2%	4%	5%	3%	2%	2%	2%	-1%	1%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**

Table A2.1.9: Taxable income and tax assessed by gender for individuals with change in residence status as indicated by taxpayer, 2018 – 2021

Year of change as indicated by taxpayer	2018			2019			2020			2021		
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)**
Female	3 580	392	82	6 360	697	136	3 361	1 039	312	1 091	292	62
Male	4 859	998	291	8 671	1 442	373	4 471	1 722	531	1 420	1 057	397
Unknown [1]	398	271	96	470	239	79	248	271	99	71	92	35
Total	**8 837**	**1 662**	**469**	**15 501**	**2 378**	**589**	**8 080**	**3 032**	**941**	**2 582**	**1 441**	**495**
Female	41%	24%	17%	41%	29%	23%	42%	34%	33%	42%	20%	13%
Male	55%	60%	62%	56%	61%	63%	55%	57%	56%	55%	73%	80%
Unknown [1]	5%	16%	20%	3%	10%	13%	3%	9%	11%	3%	6%	7%
Total	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**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), 2012 - 2021

Tax year	2012				2021				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	1 208	-237	–	0.0%	1 609	-243	0	0.0%	401	-6	0
B: = 0	3 279	–	0	0.0%	10 452	–	–	0.0%	7 173	–	-0
C: 1 – 20 000	2 082	19	0	0.0%	3 074	23	0	0.0%	992	4	0
D: 20 001 – 30 000	876	22	0	0.0%	921	23	0	0.1%	45	1	0
E: 30 001 – 40 000	838	29	0	0.0%	823	29	0	0.1%	-15	-0	0
F: 40 001 – 50 000	796	36	0	0.0%	712	32	0	0.1%	-84	-4	0
G: 50 001 – 60 000	964	54	0	0.0%	725	40	0	0.1%	-239	-14	0
H: 60 001 – 70 000	802	52	1	1.4%	644	42	0	0.0%	-158	-10	-1
I: 70 001 – 80 000	759	57	2	3.4%	660	50	0	0.1%	-99	-8	-2
J: 80 001 – 90 000	776	66	3	4.9%	662	56	0	0.5%	-114	-10	-3
K: 90 000 – 100 000	840	80	5	6.2%	648	62	1	1.8%	-192	-18	-4
L: 100 001 – 110 000	693	73	5	7.3%	478	50	1	3.0%	-215	-23	-4
M: 110 001 – 120 000	710	82	7	8.3%	487	56	2	3.8%	-223	-26	-5
N: 120 001 – 130 000	724	91	8	9.2%	486	61	3	4.8%	-238	-30	-5
O: 130 001 – 140 000	764	103	10	9.8%	366	49	2	5.0%	-398	-54	-8
P: 140 001 – 150 000	707	103	11	10.4%	422	61	4	5.8%	-285	-41	-7
Q: 150 001 – 200 000	3 226	563	72	12.7%	1 732	301	22	7.3%	-1 494	-262	-50
R: 200 001 – 250 000	2 634	591	91	15.5%	1 383	310	31	9.9%	-1 251	-280	-61
S: 250 001 – 350 000	3 803	1 128	213	18.9%	2 125	632	86	13.6%	-1 678	-496	-127
T: 350 001 – 500 000	3 786	1 587	369	23.3%	1 634	678	121	17.9%	-2 152	-908	-248
U: 500 001 – 750 000	3 462	2 106	585	27.8%	1 121	682	157	23.1%	-2 341	-1 424	-428
V: 750 001 – 1 000 000	1 496	1 281	401	31.3%	542	470	129	27.5%	-954	-811	-272
W: 1 000 001 – 2 000 000	1 509	2 020	696	34.4%	716	973	306	31.5%	-793	-1 048	-389
X: 2 000 001 – 5 000 000	489	1 411	526	37.3%	299	867	313	36.1%	-190	-543	-213
Y: 5 000 001 +	127	1 592	628	39.5%	110	1 619	692	42.8%	-17	27	64
Total	**37 350**	**12 907**	**3 633**	**28.1%**	**32 831**	**6 923**	**1 872**	**25.4%**	**-4 519**	**-5 984**	**-1 761**
<= 0	4 487	-237	0	0.0%	12 061	-243	0	0.0%	7 574	-6	0
1 – 70 000	6 358	212	1	0.3%	6 899	189	0	0.1%	541	-23	-1
70 001 – 350 000	15 636	2 935	427	14.6%	9 449	1 689	152	9.0%	-6 187	-1 247	-275
350 001 – 500 000	3 786	1 587	369	23.3%	1 634	678	121	17.9%	-2 152	-908	-248
500 000 +	7 083	8 410	2 836	33.7%	2 788	4 611	1 598	34.7%	-4 295	-3 800	-1 238
Total	**37 350**	**12 907**	**3 633**	**28.1%**	**32 831**	**6 923**	**1 872**	**27.0%**	**-4 519**	**-5 984**	**-1 761**

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), 2012 - 2021

Tax year	2012				2021				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	198	20	4	19.0%	102	8	1	18.9%	-96	-12	-2
18 - 24	3 358	230	28	0.0%	647	47	4	0.0%	-2 711	-183	-24
25 - 34	14 727	3 667	804	21.9%	8 602	1 220	212	17.4%	-6 125	-2 447	-592
35 - 44	10 515	4 844	1 440	29.7%	10 462	1 853	453	24.4%	-53	-2 991	-987
45 - 54	4 697	2 625	861	32.8%	6 892	1 675	497	29.7%	2 195	-950	-364
55 - 64	2 238	1 033	340	32.9%	3 470	1 527	549	35.9%	1 232	495	209
65 - 74	1 197	418	144	34.4%	1 683	453	120	26.5%	486	35	-24
75 and older	420	70	14	19.4%	973	140	36	25.6%	553	69	22
Total	**37 350**	**12 907**	**3 633**	**28.1%**	**32 831**	**6 923**	**1 872**	**27.0%**	**-4 519**	**-5 984**	**-1 761**
Percentage of total											
Below 18	0.5%	0.2%	0.1%	67.4%	0.3%	0.1%	0.1%	70.0%			
18 - 24	9.0%	1.8%	0.8%	0.0%	2.0%	0.7%	0.2%	0.0%			
25 - 34	39.4%	28.4%	22.1%	77.8%	26.2%	17.6%	11.3%	64.2%			
35 - 44	28.2%	37.5%	39.6%	105.6%	31.9%	26.8%	24.2%	90.3%			
45 - 54	12.6%	20.3%	23.7%	116.5%	21.0%	24.2%	26.5%	109.7%			
55 - 64	6.0%	8.0%	9.4%	116.9%	10.6%	22.1%	29.3%	132.9%			
65 - 74	3.2%	3.2%	4.0%	122.3%	5.1%	6.5%	6.4%	98.1%			
75 and older	1.1%	0.5%	0.4%	68.9%	3.0%	2.0%	1.9%	94.8%			
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**			

Table A2.1.12: Taxable income and tax assessed by gender for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2012 - 2021

Tax year	2012				2021				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	15 264	3 409	779	22.8%	13 522	2 154	496	23.0%	-1 742	-1 255	-282
Male	21 471	9 075	2 713	0.0%	18 690	4 392	1 238	0.0%	-2 781	-4 682	-1 474
Unknown [1]	615	423	142	33.5%	619	376	138	36.6%	4	-47	-4
Total	**37 350**	**12 907**	**3 633**	**28.1%**	**32 831**	**6 923**	**1 872**	**27.0%**	**-4 519**	**-5 984**	**-1 761**
Percentage of total											
Female	40.9%	26.4%	21.4%	81.1%	41.2%	31.1%	26.5%	85.2%			
Male	57.5%	70.3%	74.7%	0.0%	56.9%	63.4%	66.1%	0.0%			
Unknown [1]	1.6%	3.3%	3.9%	119.0%	1.9%	5.4%	7.4%	135.2%			
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, 2018 – 2021

Tax year		2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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)	4 836 339	1 307 009	4 295 594	1 311 731	4 627 732	1 363 131	4 522 823	1 303 308
3603	Pension income (only taxable portion)	457 093	59 241	436 404	62 806	455 524	68 746	448 204	72 198
3605	Annual payment (bonus, leave pay etc.)	3 836 683	158 582	3 300 801	156 497	3 427 771	159 933	3 240 792	143 994
3606	Commission	315 345	44 087	293 493	44 126	307 196	45 127	278 476	40 307
3607	Overtime[1]	1 715	22	201	9	1 302 209	41 634	1 284 409	38 671
3610	Annuity from a retirement annuity fund	330 502	18 078	315 986	18 904	316 787	19 950	316 394	21 708
3615	Director's income	93 817	52 544	3 972	827	2 716	571	1 995	399
3616	Independent contractors	81 211	8 815	74 908	8 766	77 681	9 475	70 357	7 903
Taxable portion only									
4201	Local interest	359 084	30 298	380 894	32 757	404 817	35 865	323 030	24 940
4210	Profit - Local rental	180 509	12 298	182 171	13 174	173 401	12 935	168 457	12 266
4211	Loss - Local rental	66 607	1 953	68 150	2 265	64 671	2 293	54 445	1 904
4218	Foreign interest	232 977	1 089	251 339	1 394	242 197	1 486	225 126	1 159
4250	Capital gain - Local	87 522	23 313	73 596	18 839	73 965	21 473	61 034	15 862
4252	Capital gain - Foreign	8 018	2 728	8 537	2 012	9 635	2 642	9 436	2 858
Total			**1 720 055**		**1 674 107**		**1 785 262**		**1 687 478**

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

Table A2.3.1: PAYE payments received by economic activity, 2017/18 – 2021/22

Tax year	PAYE payments received				
Economic activity[1]	**2017/2018 (R million)**	**2018/2019 (R million)**	**2019/2020 (R million)**	**2020/2021 (R million)**	**2021/2022 (R million)**
Primary sector	**30 176**	**33 481**	**37 047**	**37 171**	**43 992**
Agriculture, forestry and fishing	9 597	10 789	10 866	10 080	12 659
Mining and quarrying	20 578	22 691	26 181	27 091	31 333
Secondary sector	**55 689**	**57 308**	**60 497**	**53 125**	**59 736**
Manufacturing[2]	35 215	37 268	39 884	35 158	40 055
Electricity, gas and water	8 112	7 619	8 176	8 083	8 175
Construction	12 362	12 421	12 438	9 884	11 505
Tertiary sector	**359 853**	**387 448**	**423 086**	**399 699**	**445 714**
Wholesale and retail trade, catering and accommodation[3]	25 527	27 465	29 191	25 450	30 677
Transport, storage and communication	15 786	17 388	18 249	16 621	18 512
Financial intermediation, insurance, real-estate and business services[4]	198 643	211 536	227 170	212 425	236 943
Community, social and personal services[5]	119 897	131 058	148 477	145 203	159 582
Other[6]	**557**	**-733**	**-2 387**	**-210**	**-8**
Total	**446 274**	**477 503**	**518 243**	**489 786**	**549 434**
Percentage of total					
Primary sector	**6.8%**	**7.0%**	**7.1%**	**7.6%**	**8.0%**
Agriculture, forestry and fishing	2.2%	2.3%	2.1%	2.1%	2.3%
Mining and quarrying	4.6%	4.8%	5.1%	5.5%	5.7%
Secondary sector	**12.5%**	**12.0%**	**11.7%**	**10.8%**	**10.9%**
Manufacturing	7.9%	7.8%	7.7%	7.2%	7.3%
Electricity, gas and water	1.8%	1.6%	1.6%	1.7%	1.5%
Construction	2.8%	2.6%	2.4%	2.0%	2.1%
Tertiary sector	**80.6%**	**81.1%**	**81.6%**	**81.6%**	**81.1%**
Wholesale and retail trade, catering and accommodation	5.7%	5.8%	5.6%	5.2%	5.6%
Transport, storage and communication	3.5%	3.6%	3.5%	3.4%	3.4%
Financial intermediation, insurance, real-estate and business services	44.5%	44.3%	43.8%	43.4%	43.1%
Community, social and personal services	26.9%	27.4%	28.7%	29.6%	29.0%
Other	**0.1%**	**-0.2%**	**-0.5%**	**-0.0%**	**-0.0%**
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, 2018 – 2021

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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]	16 348	5 657	1 401	16 323	5 647	1 326	16 073	5 558	1 326	15 300	6 009	1 631
Agriculture, forestry and fishing[2]	15 782	202	1 209	15 217	-241	1 078	13 715	-373	976	11 941	680	928
Bricks, ceramic, glass, cement and similar products	637	175	45	723	161	38	745	171	42	474	128	38
Catering and accommodation	3 959	451	161	3 725	286	146	3 232	172	136	2 216	-306	60
Chemicals and chemical, rubber and plastic products	1 780	718	194	2 167	757	190	2 306	801	194	1 353	610	166
Clothing and footwear	1 029	224	51	942	198	42	803	195	45	518	146	30
Coal and petroleum products	597	380	117	791	441	122	933	475	120	225	152	47
Construction	7 704	1 938	479	7 846	1 942	445	7 367	1 833	410	5 350	1 388	334
Educational services	10 216	3 536	836	10 064	3 616	866	9 248	3 449	822	7 523	2 849	687
Electricity, gas and water	941	422	115	1 152	495	127	1 303	563	142	921	408	100
Financing, insurance, real estate and business services	82 448	34 693	11 228	79 793	32 900	10 353	75 638	31 899	10 149	65 560	28 978	9 055
Food, drink and tobacco	3 767	1 158	378	4 393	1 108	295	4 552	1 170	315	2 903	857	215
Leather, leather goods and fur (excl. footwear & clothing)	186	39	9	254	48	10	245	49	9	126	20	4
Long term insurance	4	4	1	4	2	1	7	3	1	867	784	255
Machinery and related items	1 854	585	167	2 169	618	157	2 399	653	146	1 481	417	104
Medical, dental and other health and veterinary services	14 739	9 410	2 898	14 403	9 467	2 923	13 468	9 402	2 942	12 047	7 440	2 234
Metal	2 649	788	190	3 276	848	190	4 180	1 803	629	2 028	521	110
Mining and quarrying	6 461	2 268	602	9 363	2 766	617	11 162	3 211	687	4 790	1 890	506
Other manufacturing industries	2 391	915	244	2 382	864	226	2 543	805	187	1 594	573	146
Paper, printing and publishing	2 201	603	129	1 900	512	107	1 793	490	99	1 305	380	79
Personal and household services	6 982	798	90	6 020	711	82	4 961	641	89	4 553	512	65
Public administration	15 679	7 236	1 884	25 033	9 526	2 150	31 847	11 577	2 432	15 997	6 507	1 430
Recreation and cultural services	5 352	1 558	343	5 213	1 500	306	4 805	1 574	346	3 557	952	202
Research and scientific institutes	978	429	124	1 106	520	140	1 119	522	137	827	415	115
Retail trade	20 505	4 506	1 214	19 059	4 804	1 317	18 294	4 203	1 001	12 400	3 225	814
Scientific, optical and similar equipment	251	113	30	275	120	32	235	108	29	216	99	27
Social and related community services	1 756	625	144	1 675	585	145	1 596	558	134	1 229	438	96
Specialised repair services	1 959	300	49	1 695	270	46	1 360	230	37	1 174	211	36
Textiles	580	143	33	706	157	33	623	138	28	433	87	16
Transport equipment	716	157	49	619	156	46	539	163	45	354	92	26
Transport, storage and communications	11 845	2 007	487	11 020	2 310	553	9 825	2 358	512	5 822	1 823	505
Vehicles, parts and accessories	3 330	855	210	3 625	873	208	3 544	976	224	2 166	616	142
Wholesale trade	4 357	1 885	567	4 866	1 881	528	4 898	1 960	553	3 286	1 405	404
Wood, wood products and furniture	1 098	160	32	916	150	31	758	134	25	591	91	19
Other[3]	31 054	6 116	2 832	28 319	6 210	2 711	35 018	7 819	3 134	29 145	5 323	2 122
Total	**282 135**	**91 056**	**28 544**	**287 034**	**92 207**	**27 590**	**291 134**	**95 289**	**28 103**	**220 272**	**75 721**	**22 746**
Total <= 0 taxable income	204 836	-20 706	8	192 531	-19 919	9	217 546	-19 439	14	209 419	-16 887	6
Total > 0 taxable income	77 299	111 762	28 536	94 503	112 126	27 581	73 588	114 727	28 089	10 853	92 608	22 740
Total	**282 135**	**91 056**	**28 544**	**287 034**	**92 207**	**27 590**	**291 134**	**95 289**	**28 103**	**220 272**	**75 721**	**22 746**
Percentage												
Total <= 0 taxable income	72.6%			67.1%			74.7%			95.1%		
Total > 0 taxable income	27.4%			32.9%			25.3%			4.9%		
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, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]			2019 [75.0% assessed]			2020 [82.0% assessed]			2021 [86.2% 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]	5.8%	6.2%	4.9%	5.7%	6.1%	4.8%	5.5%	5.8%	4.7%	6.9%	7.9%	7.2%
Agriculture, forestry and fishing[2]	5.6%	0.2%	4.2%	5.3%	-0.3%	3.9%	4.7%	-0.4%	3.5%	5.4%	0.9%	4.1%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%	0.2%	0.2%	0.2%
Catering and accommodation	1.4%	0.5%	0.6%	1.3%	0.3%	0.5%	1.1%	0.2%	0.5%	1.0%	-0.4%	0.3%
Chemicals and chemical, rubber and plastic products	0.6%	0.8%	0.7%	0.8%	0.8%	0.7%	0.8%	0.8%	0.7%	0.6%	0.8%	0.7%
Clothing and footwear	0.4%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%
Coal and petroleum products	0.2%	0.4%	0.4%	0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.1%	0.2%	0.2%
Construction	2.7%	2.1%	1.7%	2.7%	2.1%	1.6%	2.5%	1.9%	1.5%	2.4%	1.8%	1.5%
Educational services	3.6%	3.9%	2.9%	3.5%	3.9%	3.1%	3.2%	3.6%	2.9%	3.4%	3.8%	3.0%
Electricity, gas and water	0.3%	0.5%	0.4%	0.4%	0.5%	0.5%	0.4%	0.6%	0.5%	0.4%	0.5%	0.4%
Financing, insurance, real estate and business services	29.2%	38.1%	39.3%	27.8%	35.7%	37.5%	26.0%	33.5%	36.1%	29.8%	38.3%	39.8%
Food, drink and tobacco	1.3%	1.3%	1.3%	1.5%	1.2%	1.1%	1.6%	1.2%	1.1%	1.3%	1.1%	0.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	1.0%	1.1%
Machinery and related items	0.7%	0.6%	0.6%	0.8%	0.7%	0.6%	0.8%	0.7%	0.5%	0.7%	0.6%	0.5%
Medical, dental and other health and veterinary services	5.2%	10.3%	10.2%	5.0%	10.3%	10.6%	4.6%	9.9%	10.5%	5.5%	9.8%	9.8%
Metal	0.9%	0.9%	0.7%	1.1%	0.9%	0.7%	1.4%	1.9%	2.2%	0.9%	0.7%	0.5%
Mining and quarrying	2.3%	2.5%	2.1%	3.3%	3.0%	2.2%	3.8%	3.4%	2.4%	2.2%	2.5%	2.2%
Other manufacturing industries	0.8%	1.0%	0.9%	0.8%	0.9%	0.8%	0.9%	0.8%	0.7%	0.7%	0.8%	0.6%
Paper, printing and publishing	0.8%	0.7%	0.5%	0.7%	0.6%	0.4%	0.6%	0.5%	0.4%	0.6%	0.5%	0.3%
Personal and household services	2.5%	0.9%	0.3%	2.1%	0.8%	0.3%	1.7%	0.7%	0.3%	2.1%	0.7%	0.3%
Public administration	5.6%	7.9%	6.6%	8.7%	10.3%	7.8%	10.9%	12.1%	8.7%	7.3%	8.6%	6.3%
Recreation and cultural services	1.9%	1.7%	1.2%	1.8%	1.6%	1.1%	1.7%	1.7%	1.2%	1.6%	1.3%	0.9%
Research and scientific institutes	0.3%	0.5%	0.4%	0.4%	0.6%	0.5%	0.4%	0.5%	0.5%	0.4%	0.5%	0.5%
Retail trade	7.3%	4.9%	4.3%	6.6%	5.2%	4.8%	6.3%	4.4%	3.6%	5.6%	4.3%	3.6%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	0.6%	0.7%	0.5%	0.6%	0.6%	0.5%	0.5%	0.6%	0.5%	0.6%	0.6%	0.4%
Specialised repair services	0.7%	0.3%	0.2%	0.6%	0.3%	0.2%	0.5%	0.2%	0.1%	0.5%	0.3%	0.2%
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	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Transport, storage and communications	4.2%	2.2%	1.7%	3.8%	2.5%	2.0%	3.4%	2.5%	1.8%	2.6%	2.4%	2.2%
Vehicles, parts and accessories	1.2%	0.9%	0.7%	1.3%	0.9%	0.8%	1.2%	1.0%	0.8%	1.0%	0.8%	0.6%
Wholesale trade	1.5%	2.1%	2.0%	1.7%	2.0%	1.9%	1.7%	2.1%	2.0%	1.5%	1.9%	1.8%
Wood, wood products and furniture	0.4%	0.2%	0.1%	0.3%	0.2%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%
Other[3]	11.0%	6.7%	9.9%	9.9%	6.7%	9.8%	12.0%	8.2%	11.2%	13.2%	7.0%	9.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

2. Includes assessed losses of farmers.

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

Table A2.5.1: Assessed individual taxpayers: Allowances, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	424 057	30 755	404 128	30 664	384 094	30 088	335 051	25 958
3702 Reimbursive travel allowance - taxable	182 778	5 110	177 840	4 172	175 739	4 007	119 501	2 345
3704 Subsistence allowance (local) - taxable	35 715	269	32 481	241	30 779	230	18 441	147
3707 Share options exercised	34 407	6 049	27 149	4 948	21 345	4 618	21 730	1 911
3708 Public office allowance	7 252	389	6 735	410	6 840	405	6 003	358
3713 Other allowances - taxable	2 328 929	66 653	1 977 386	62 620	2 098 090	67 860	2 114 425	67 971
Other[2]	53 589	16 303	54 281	18 192	54 930	17 375	83 568	16 576
Foreign allowances[3]	1 778	292	1 947	280	1 792	257	1 253	153
Total		**125 820**		**121 527**		**124 841**		**115 420**
Percentage of total								
3701 Travel allowance		24.4%		25.2%		24.1%		22.5%
3702 Reimbursive travel allowance - taxable		4.1%		3.4%		3.2%		2.0%
3704 Subsistence allowance (local) - taxable		0.2%		0.2%		0.2%		0.1%
3707 Share options exercised		4.8%		4.1%		3.7%		1.7%
3708 Public office allowance		0.3%		0.3%		0.3%		0.3%
3713 Other allowances - taxable		53.0%		51.5%		54.4%		58.9%
Other		13.0%		15.0%		13.9%		14.4%
Foreign allowances		0.2%		0.2%		0.2%		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, vesting of equity instruments 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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	239	17	237	18	200	17	220	17
B: = 0	39	3	33	3	33	3	39	4
C: 1 – 20 000	1 293	6	1 073	5	1 329	5	1 019	7
D: 20 001 – 30 000	747	5	600	3	711	5	610	5
E: 30 001 – 40 000	934	7	745	6	830	7	674	6
F: 40 001 – 50 000	1 216	11	953	9	917	8	846	9
G: 50 001 – 60 000	1 580	16	1 219	14	1 110	13	932	14
H: 60 001 – 70 000	2 281	25	1 620	22	1 348	18	1 157	20
I: 70 001 – 80 000	3 078	39	2 285	33	1 798	29	1 499	28
J: 80 001 – 90 000	3 248	48	2 682	38	2 186	36	1 905	36
K: 90 000 – 100 000	3 522	61	2 722	46	2 415	43	2 053	43
L: 100 001 – 110 000	3 550	68	2 933	58	2 489	50	2 232	53
M: 110 001 – 120 000	3 700	86	3 191	70	2 606	61	2 476	61
N: 120 001 – 130 000	3 904	97	3 226	81	2 750	71	2 756	73
O: 130 001 – 140 000	3 906	105	3 411	97	2 940	85	2 889	83
P: 140 001 – 150 000	3 947	117	3 521	111	3 107	100	2 902	90
Q: 150 001 – 200 000	21 666	780	18 604	693	16 526	621	14 678	552
R: 200 001 – 250 000	23 841	1 055	21 049	968	18 794	875	16 409	759
S: 250 001 – 350 000	49 230	2 682	44 508	2 455	39 779	2 203	33 693	1 826
T: 350 001 – 500 000	71 864	5 040	66 935	4 654	60 739	4 234	51 205	3 536
U: 500 001 – 750 000	96 691	7 750	92 292	7 651	87 497	7 408	75 718	6 347
V: 750 001 – 1 000 000	54 323	4 927	57 399	5 210	58 193	5 343	52 259	4 750
W: 1 000 001 – 2 000 000	52 908	5 724	55 719	6 186	59 042	6 634	52 528	5 792
X: 2 000 001 – 5 000 000	13 850	1 755	14 570	1 880	14 256	1 877	12 241	1 571
Y: 5 000 001 +	2 500	332	2 601	354	2 499	342	2 111	279
Total	**424 057**	**30 755**	**404 128**	**30 664**	**384 094**	**30 088**	**335 051**	**25 958**

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.4%	0.1%	0.3%	0.0%	0.3%	0.0%	0.3%	0.1%
H: 60 001 – 70 000	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
I: 70 001 – 80 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%
J: 80 001 – 90 000	0.8%	0.2%	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%
K: 90 000 – 100 000	0.8%	0.2%	0.7%	0.2%	0.6%	0.1%	0.6%	0.2%
L: 100 001 – 110 000	0.8%	0.2%	0.7%	0.2%	0.6%	0.2%	0.7%	0.2%
M: 110 001 – 120 000	0.9%	0.3%	0.8%	0.2%	0.7%	0.2%	0.7%	0.2%
N: 120 001 – 130 000	0.9%	0.3%	0.8%	0.3%	0.7%	0.2%	0.8%	0.3%
O: 130 001 – 140 000	0.9%	0.3%	0.8%	0.3%	0.8%	0.3%	0.9%	0.3%
P: 140 001 – 150 000	0.9%	0.4%	0.9%	0.4%	0.8%	0.3%	0.9%	0.3%
Q: 150 001 – 200 000	5.1%	2.5%	4.6%	2.3%	4.3%	2.1%	4.4%	2.1%
R: 200 001 – 250 000	5.6%	3.4%	5.2%	3.2%	4.9%	2.9%	4.9%	2.9%
S: 250 001 – 350 000	11.6%	8.7%	11.0%	8.0%	10.4%	7.3%	10.1%	7.0%
T: 350 001 – 500 000	16.9%	16.4%	16.6%	15.2%	15.8%	14.1%	15.3%	13.6%
U: 500 001 – 750 000	22.8%	25.2%	22.8%	25.0%	22.8%	24.6%	22.6%	24.4%
V: 750 001 – 1 000 000	12.8%	16.0%	14.2%	17.0%	15.2%	17.8%	15.6%	18.3%
W: 1 000 001 – 2 000 000	12.5%	18.6%	13.8%	20.2%	15.4%	22.0%	15.7%	22.3%
X: 2 000 001 – 5 000 000	3.3%	5.7%	3.6%	6.1%	3.7%	6.2%	3.7%	6.1%
Y: 5 000 001 +	0.6%	1.1%	0.6%	1.2%	0.7%	1.1%	0.6%	1.1%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	16	9	5	6	0	13	1
B: = 0	1	2	1	0	3	0	3	0
C: 1 – 20 000	53	0	30	0	41	0	58	0
D: 20 001 – 30 000	48	0	16	0	7	0	31	0
E: 30 001 – 40 000	51	0	12	0	10	0	96	0
F: 40 001 – 50 000	68	1	13	0	42	0	147	1
G: 50 001 – 60 000	69	0	15	0	33	0	156	1
H: 60 001 – 70 000	50	0	8	0	18	0	113	1
I: 70 001 – 80 000	52	0	8	0	18	0	99	1
J: 80 001 – 90 000	79	1	20	1	17	0	98	0
K: 90 000 – 100 000	101	1	10	0	22	1	128	1
L: 100 001 – 110 000	123	1	16	0	33	1	165	1
M: 110 001 – 120 000	207	1	13	1	23	1	276	1
N: 120 001 – 130 000	323	1	25	1	33	1	362	2
O: 130 001 – 140 000	387	1	29	1	36	1	367	2
P: 140 001 – 150 000	577	1	25	1	35	1	395	2
Q: 150 001 – 200 000	3 170	7	151	4	233	8	1 438	8
R: 200 001 – 250 000	1 642	9	392	6	359	9	1 349	7
S: 250 001 – 350 000	4 724	40	3 730	30	2 540	30	4 107	16
T: 350 001 – 500 000	6 263	79	5 725	96	4 995	55	4 116	22
U: 500 001 – 750 000	5 317	136	5 692	203	3 687	90	3 061	41
V: 750 001 – 1 000 000	2 920	179	3 723	279	2 671	143	1 636	58
W: 1 000 001 – 2 000 000	4 681	868	4 860	886	3 838	571	2 057	238
X: 2 000 001 – 5 000 000	2 733	1 761	2 046	1 313	2 054	1 271	1 167	655
Y: 5 000 001 +	758	2 942	580	2 120	591	2 434	292	853
Total	**34 407**	**6 049**	**27 149**	**4 948**	**21 345**	**4 618**	**21 730**	**1 911**

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.3%	0.0%	0.1%	0.0%	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	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.7%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%	0.7%	0.0%
H: 60 001 – 70 000	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.5%	0.0%
I: 70 001 – 80 000	0.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.5%	0.0%
J: 80 001 – 90 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.5%	0.0%
K: 90 000 – 100 000	0.3%	0.0%	0.0%	0.0%	0.1%	0.0%	0.6%	0.0%
L: 100 001 – 110 000	0.4%	0.0%	0.1%	0.0%	0.2%	0.0%	0.8%	0.1%
M: 110 001 – 120 000	0.6%	0.0%	0.0%	0.0%	0.1%	0.0%	1.3%	0.1%
N: 120 001 – 130 000	0.9%	0.0%	0.1%	0.0%	0.2%	0.0%	1.7%	0.1%
O: 130 001 – 140 000	1.1%	0.0%	0.1%	0.0%	0.2%	0.0%	1.7%	0.1%
P: 140 001 – 150 000	1.7%	0.0%	0.1%	0.0%	0.2%	0.0%	1.8%	0.1%
Q: 150 001 – 200 000	9.2%	0.1%	0.6%	0.1%	1.1%	0.2%	6.6%	0.4%
R: 200 001 – 250 000	4.8%	0.2%	1.4%	0.1%	1.7%	0.2%	6.2%	0.4%
S: 250 001 – 350 000	13.7%	0.7%	13.7%	0.6%	11.9%	0.7%	18.9%	0.8%
T: 350 001 – 500 000	18.2%	1.3%	21.1%	1.9%	23.4%	1.2%	18.9%	1.2%
U: 500 001 – 750 000	15.5%	2.3%	21.0%	4.1%	17.3%	1.9%	14.1%	2.2%
V: 750 001 – 1 000 000	8.5%	3.0%	13.7%	5.6%	12.5%	3.1%	7.5%	3.0%
W: 1 000 001 – 2 000 000	13.6%	14.3%	17.9%	17.9%	18.0%	12.4%	9.5%	12.4%
X: 2 000 001 – 5 000 000	7.9%	29.1%	7.5%	26.5%	9.6%	27.5%	5.4%	34.3%
Y: 5 000 001 +	2.2%	48.6%	2.1%	42.9%	2.8%	52.7%	1.3%	44.6%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	326	7	350	7	298	7	353	12
B: = 0	52	1	67	2	66	3	85	3
C: 1 – 20 000	15 162	60	14 342	58	31 297	110	51 262	354
D: 20 001 – 30 000	10 499	47	8 494	39	13 545	54	18 891	135
E: 30 001 – 40 000	11 622	53	9 403	44	12 579	46	16 691	85
F: 40 001 – 50 000	14 882	81	11 016	52	13 751	63	18 384	85
G: 50 001 – 60 000	17 799	101	14 265	80	15 771	89	19 111	99
H: 60 001 – 70 000	20 520	122	16 454	96	16 603	95	19 268	105
I: 70 001 – 80 000	26 461	288	19 704	125	19 237	108	22 175	126
J: 80 001 – 90 000	29 672	238	25 397	250	23 496	164	24 994	190
K: 90 000 – 100 000	33 508	267	26 477	269	26 820	278	26 428	269
L: 100 001 – 110 000	41 102	438	28 736	267	25 846	204	25 638	211
M: 110 001 – 120 000	42 216	447	31 408	344	28 801	287	27 274	262
N: 120 001 – 130 000	46 314	511	32 230	351	30 863	331	30 455	383
O: 130 001 – 140 000	49 885	596	32 871	372	30 813	357	29 553	361
P: 140 001 – 150 000	51 264	655	35 012	418	33 214	422	31 830	428
Q: 150 001 – 200 000	268 034	4 137	187 703	2 790	181 649	2 655	174 582	2 718
R: 200 001 – 250 000	292 262	5 445	215 272	3 942	203 724	3 738	198 272	3 687
S: 250 001 – 350 000	518 199	11 977	403 324	9 320	418 576	9 796	416 685	10 111
T: 350 001 – 500 000	434 544	12 917	415 053	12 288	463 272	13 819	464 207	14 128
U: 500 001 – 750 000	246 105	12 060	267 924	12 676	299 630	13 794	295 481	13 444
V: 750 001 – 1 000 000	87 456	7 308	99 185	8 052	112 297	8 961	109 385	8 628
W: 1 000 001 – 2 000 000	58 831	6 408	68 777	7 661	80 589	9 044	79 191	8 847
X: 2 000 001 – 5 000 000	10 479	1 855	12 077	2 382	13 299	2 618	12 353	2 506
Y: 5 000 001 +	1 735	634	1 845	734	2 054	820	1 877	795
Total	**2 328 929**	**66 653**	**1 977 386**	**62 620**	**2 098 090**	**67 860**	**2 114 425**	**67 971**

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, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.7%	0.1%	0.7%	0.1%	1.5%	0.2%	2.4%	0.5%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.1%	0.6%	0.1%	0.9%	0.2%
E: 30 001 – 40 000	0.5%	0.1%	0.5%	0.1%	0.6%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.6%	0.1%	0.6%	0.1%	0.7%	0.1%	0.9%	0.1%
G: 50 001 – 60 000	0.8%	0.2%	0.7%	0.1%	0.8%	0.1%	0.9%	0.1%
H: 60 001 – 70 000	0.9%	0.2%	0.8%	0.2%	0.8%	0.1%	0.9%	0.2%
I: 70 001 – 80 000	1.1%	0.4%	1.0%	0.2%	0.9%	0.2%	1.0%	0.2%
J: 80 001 – 90 000	1.3%	0.4%	1.3%	0.4%	1.1%	0.2%	1.2%	0.3%
K: 90 000 – 100 000	1.4%	0.4%	1.3%	0.4%	1.3%	0.4%	1.2%	0.4%
L: 100 001 – 110 000	1.8%	0.7%	1.5%	0.4%	1.2%	0.3%	1.2%	0.3%
M: 110 001 – 120 000	1.8%	0.7%	1.6%	0.5%	1.4%	0.4%	1.3%	0.4%
N: 120 001 – 130 000	2.0%	0.8%	1.6%	0.6%	1.5%	0.5%	1.4%	0.6%
O: 130 001 – 140 000	2.1%	0.9%	1.7%	0.6%	1.5%	0.5%	1.4%	0.5%
P: 140 001 – 150 000	2.2%	1.0%	1.8%	0.7%	1.6%	0.6%	1.5%	0.6%
Q: 150 001 – 200 000	11.5%	6.2%	9.5%	4.5%	8.7%	3.9%	8.3%	4.0%
R: 200 001 – 250 000	12.5%	8.2%	10.9%	6.3%	9.7%	5.5%	9.4%	5.4%
S: 250 001 – 350 000	22.3%	18.0%	20.4%	14.9%	20.0%	14.4%	19.7%	14.9%
T: 350 001 – 500 000	18.7%	19.4%	21.0%	19.6%	22.1%	20.4%	22.0%	20.8%
U: 500 001 – 750 000	10.6%	18.1%	13.5%	20.2%	14.3%	20.3%	14.0%	19.8%
V: 750 001 – 1 000 000	3.8%	11.0%	5.0%	12.9%	5.4%	13.2%	5.2%	12.7%
W: 1 000 001 – 2 000 000	2.5%	9.6%	3.5%	12.2%	3.8%	13.3%	3.7%	13.0%
X: 2 000 001 – 5 000 000	0.4%	2.8%	0.6%	3.8%	0.6%	3.9%	0.6%	3.7%
Y: 5 000 001 +	0.1%	1.0%	0.1%	1.2%	0.1%	1.2%	0.1%	1.2%
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 A2.6.1: Assessed individual taxpayers: Fringe benefits, 2018 – 2021

Tax year		2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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]	1 388 521	5 842	1 293 077	6 078	1 352 141	6 456	1 337 031	6 658
3802	Right of use of motor vehicle	81 605	7 193	77 762	7 445	74 689	7 490	66 580	6 785
3803	Right of use of asset	13	3	14	1	12	1	4	0
3804	Meals and refreshments vouchers	38	0	9	0	2	0	3	0
3805	Free or cheap residential / holiday accommodation	92 042	2 280	77 497	2 193	77 218	2 263	73 973	2 233
3806	Free or cheap services	140 613	392	118 893	335	131 712	378	121 146	310
3807	Low or interest-free loans: house	66	1	29	1	23	1	20	1
3808	Payment of employees' debt	461 765	4 003	404 647	3 877	411 653	4 139	393 893	3 668
3809	Bursaries and scholarships	4 924	89	9 411	120	11 891	183	4 898	101
3810	Medical aid paid on behalf of employee	2 037 377	60 015	1 774 494	56 869	1 831 243	62 224	1 769 804	63 667
3817	Pension fund contributions	2 140 175	86 010	1 798 796	79 649	1 863 471	85 530	1 812 810	83 936
3825	Providend fund contributions	1 457 200	33 556	1 277 079	33 930	1 327 466	35 351	1 246 258	32 533
3828	Annuity fund contributions	32 245	751	32 454	1 024	33 654	896	31 937	836
	Other[1]	11 761	360	10 120	984	261 827	976	275 552	916
	Foreign fringe benefits[2]	5 790	199	5 695	211	5 204	199	4 065	164
Total			**200 694**		**192 719**		**206 085**		**201 808**
Percentage of total									
3801	Acquisition of asset at less than the actual value[1]		2.9%		3.2%		3.1%		3.3%
3802	Right of use of motor vehicle		3.6%		3.9%		3.6%		3.4%
3803	Right of use of asset		0.0%		0.0%		0.0%		0.0%
3804	Meals and refreshments vouchers		0.0%		0.0%		0.0%		0.0%
3805	Free or cheap residential / holiday accommodation		1.1%		1.1%		1.1%		1.1%
3806	Free or cheap services		0.2%		0.2%		0.2%		0.2%
3807	Low or interest-free loans: house		0.0%		0.0%		0.0%		0.0%
3808	Payment of employees' debt		2.0%		2.0%		2.0%		1.8%
3809	Bursaries and scholarships		0.0%		0.1%		0.1%		0.1%
3810	Medical aid paid on behalf of employee		29.9%		29.5%		30.2%		31.5%
3817	Pension fund contributions		42.9%		41.3%		41.5%		41.6%
3825	Providend fund contributions		16.7%		17.6%		17.2%		16.1%
3828	Annuity fund contributions		0.4%		0.5%		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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	243	1	252	3	241	2	265	1
B: = 0	49	0	59	0	57	0	81	1
C: 1 – 20 000	7 165	2	5 692	2	12 274	3	13 154	4
D: 20 001 – 30 000	6 367	2	4 709	2	7 843	3	9 005	4
E: 30 001 – 40 000	7 928	4	6 342	3	8 682	4	11 090	6
F: 40 001 – 50 000	9 888	5	7 778	5	10 238	6	14 268	10
G: 50 001 – 60 000	11 694	8	9 392	7	10 990	8	14 422	13
H: 60 001 – 70 000	14 498	11	11 807	9	12 334	11	14 053	14
I: 70 001 – 80 000	20 293	17	15 931	15	15 051	15	16 507	19
J: 80 001 – 90 000	25 847	25	20 828	22	19 268	21	20 261	27
K: 90 000 – 100 000	27 455	29	23 053	26	22 829	27	22 295	31
L: 100 001 – 110 000	28 770	33	23 598	30	24 632	31	23 815	36
M: 110 001 – 120 000	30 130	36	24 528	33	24 836	34	24 001	40
N: 120 001 – 130 000	30 737	39	25 346	36	24 958	36	24 444	41
O: 130 001 – 140 000	31 709	44	25 350	37	25 225	38	24 035	43
P: 140 001 – 150 000	32 679	49	26 287	41	25 218	41	24 564	47
Q: 150 001 – 200 000	160 768	272	132 818	235	132 088	246	125 787	258
R: 200 001 – 250 000	139 868	303	121 193	267	126 384	282	119 703	283
S: 250 001 – 350 000	222 517	636	197 400	571	203 703	608	197 693	624
T: 350 001 – 500 000	222 749	879	211 376	852	220 444	923	218 300	958
U: 500 001 – 750 000	184 489	1 061	197 639	1 143	206 282	1 239	204 832	1 341
V: 750 001 – 1 000 000	81 489	623	94 178	719	101 351	831	100 593	877
W: 1 000 001 – 2 000 000	69 854	836	82 664	956	90 886	1 117	89 380	1 129
X: 2 000 001 – 5 000 000	17 622	572	20 598	640	21 846	573	20 617	546
Y: 5 000 001 +	3 713	353	4 259	427	4 482	357	3 868	304
Total	**1 388 521**	**5 842**	**1 293 077**	**6 078**	**1 352 142**	**6 456**	**1 337 033**	**6 658**

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	0.5%	0.0%	0.4%	0.0%	0.9%	0.1%	1.0%	0.1%
D: 20 001 – 30 000	0.5%	0.0%	0.4%	0.0%	0.6%	0.0%	0.7%	0.1%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.0%	0.6%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.7%	0.1%	0.6%	0.1%	0.8%	0.1%	1.1%	0.1%
G: 50 001 – 60 000	0.8%	0.1%	0.7%	0.1%	0.8%	0.1%	1.1%	0.2%
H: 60 001 – 70 000	1.0%	0.2%	0.9%	0.1%	0.9%	0.2%	1.1%	0.2%
I: 70 001 – 80 000	1.5%	0.3%	1.2%	0.2%	1.1%	0.2%	1.2%	0.3%
J: 80 001 – 90 000	1.9%	0.4%	1.6%	0.4%	1.4%	0.3%	1.5%	0.4%
K: 90 000 – 100 000	2.0%	0.5%	1.8%	0.4%	1.7%	0.4%	1.7%	0.5%
L: 100 001 – 110 000	2.1%	0.6%	1.8%	0.5%	1.8%	0.5%	1.8%	0.5%
M: 110 001 – 120 000	2.2%	0.6%	1.9%	0.5%	1.8%	0.5%	1.8%	0.6%
N: 120 001 – 130 000	2.2%	0.7%	2.0%	0.6%	1.8%	0.6%	1.8%	0.6%
O: 130 001 – 140 000	2.3%	0.8%	2.0%	0.6%	1.9%	0.6%	1.8%	0.6%
P: 140 001 – 150 000	2.4%	0.8%	2.0%	0.7%	1.9%	0.6%	1.8%	0.7%
Q: 150 001 – 200 000	11.6%	4.7%	10.3%	3.9%	9.8%	3.8%	9.4%	3.9%
R: 200 001 – 250 000	10.1%	5.2%	9.4%	4.4%	9.3%	4.4%	9.0%	4.3%
S: 250 001 – 350 000	16.0%	10.9%	15.3%	9.4%	15.1%	9.4%	14.8%	9.4%
T: 350 001 – 500 000	16.0%	15.0%	16.3%	14.0%	16.3%	14.3%	16.3%	14.4%
U: 500 001 – 750 000	13.3%	18.2%	15.3%	18.8%	15.3%	19.2%	15.3%	20.1%
V: 750 001 – 1 000 000	5.9%	10.7%	7.3%	11.8%	7.5%	12.9%	7.5%	13.2%
W: 1 000 001 – 2 000 000	5.0%	14.3%	6.4%	15.7%	6.7%	17.3%	6.7%	17.0%
X: 2 000 001 – 5 000 000	1.3%	9.8%	1.6%	10.5%	1.6%	8.9%	1.5%	8.2%
Y: 5 000 001 +	0.3%	6.0%	0.3%	7.0%	0.3%	5.5%	0.3%	4.6%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	37	3	26	3	34	5	29	5
B: = 0	4	0	2	0	3	0	5	1
C: 1 – 20 000	96	1	62	1	70	1	99	1
D: 20 001 – 30 000	100	1	71	1	80	1	113	2
E: 30 001 – 40 000	110	2	87	2	117	1	120	1
F: 40 001 – 50 000	171	3	109	2	142	3	160	4
G: 50 001 – 60 000	154	3	120	3	142	3	205	5
H: 60 001 – 70 000	230	6	183	4	189	4	230	6
I: 70 001 – 80 000	285	7	217	7	237	7	258	9
J: 80 001 – 90 000	286	9	257	8	250	7	307	10
K: 90 000 – 100 000	379	12	317	10	289	10	341	13
L: 100 001 – 110 000	409	12	373	14	320	12	361	14
M: 110 001 – 120 000	452	16	385	16	382	16	408	17
N: 120 001 – 130 000	485	19	403	17	434	18	437	20
O: 130 001 – 140 000	609	26	481	22	431	20	477	23
P: 140 001 – 150 000	616	25	562	25	489	24	466	25
Q: 150 001 – 200 000	4 123	204	3 694	199	3 425	193	3 413	200
R: 200 001 – 250 000	5 525	319	4 845	303	4 709	304	4 270	285
S: 250 001 – 350 000	13 730	889	12 135	860	10 835	804	9 732	743
T: 350 001 – 500 000	17 868	1 342	17 093	1 373	15 899	1 337	13 500	1 173
U: 500 001 – 750 000	16 625	1 515	16 490	1 590	16 368	1 638	14 420	1 479
V: 750 001 – 1 000 000	7 638	854	7 969	944	8 129	985	7 137	885
W: 1 000 001 – 2 000 000	8 000	1 142	8 264	1 222	8 206	1 270	7 107	1 140
X: 2 000 001 – 5 000 000	3 026	602	3 002	628	2 841	620	2 431	550
Y: 5 000 001 +	647	181	615	193	668	204	554	170
Total	**81 605**	**7 193**	**77 762**	**7 445**	**74 689**	**7 490**	**66 580**	**6 785**

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.1%	0.0%	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%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.1%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.3%	0.1%
H: 60 001 – 70 000	0.3%	0.1%	0.2%	0.1%	0.3%	0.1%	0.3%	0.1%
I: 70 001 – 80 000	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%
J: 80 001 – 90 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%	0.5%	0.2%
K: 90 000 – 100 000	0.5%	0.2%	0.4%	0.1%	0.4%	0.1%	0.5%	0.2%
L: 100 001 – 110 000	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%	0.5%	0.2%
M: 110 001 – 120 000	0.6%	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%	0.2%
N: 120 001 – 130 000	0.6%	0.3%	0.5%	0.2%	0.6%	0.2%	0.7%	0.3%
O: 130 001 – 140 000	0.7%	0.4%	0.6%	0.3%	0.6%	0.3%	0.7%	0.3%
P: 140 001 – 150 000	0.8%	0.4%	0.7%	0.3%	0.7%	0.3%	0.7%	0.4%
Q: 150 001 – 200 000	5.1%	2.8%	4.8%	2.7%	4.6%	2.6%	5.1%	3.0%
R: 200 001 – 250 000	6.8%	4.4%	6.2%	4.1%	6.3%	4.1%	6.4%	4.2%
S: 250 001 – 350 000	16.8%	12.4%	15.6%	11.6%	14.5%	10.7%	14.6%	11.0%
T: 350 001 – 500 000	21.9%	18.7%	22.0%	18.4%	21.3%	17.8%	20.3%	17.3%
U: 500 001 – 750 000	20.4%	21.1%	21.2%	21.4%	21.9%	21.9%	21.7%	21.8%
V: 750 001 – 1 000 000	9.4%	11.9%	10.2%	12.7%	10.9%	13.2%	10.7%	13.0%
W: 1 000 001 – 2 000 000	9.8%	15.9%	10.6%	16.4%	11.0%	17.0%	10.7%	16.8%
X: 2 000 001 – 5 000 000	3.7%	8.4%	3.9%	8.4%	3.8%	8.3%	3.7%	8.1%
Y: 5 000 001 +	0.8%	2.5%	0.8%	2.6%	0.9%	2.7%	0.8%	2.5%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	264	9	240	9	211	9	223	9
B: = 0	56	2	59	2	48	2	67	3
C: 1 – 20 000	2 125	7	1 709	5	2 122	6	2 540	8
D: 20 001 – 30 000	2 526	11	1 843	8	1 951	9	2 474	12
E: 30 001 – 40 000	3 238	16	2 681	13	2 593	15	3 131	19
F: 40 001 – 50 000	3 749	21	2 903	16	3 076	18	4 024	28
G: 50 001 – 60 000	4 613	29	3 530	21	3 375	22	4 712	36
H: 60 001 – 70 000	5 786	38	4 500	31	4 204	31	5 268	45
I: 70 001 – 80 000	7 397	54	5 668	41	5 110	40	6 489	57
J: 80 001 – 90 000	9 400	75	7 300	57	6 383	54	8 641	80
K: 90 000 – 100 000	12 266	109	9 120	78	8 040	73	8 418	91
L: 100 001 – 110 000	16 259	165	11 083	112	9 555	98	9 645	115
M: 110 001 – 120 000	21 995	265	13 791	161	11 939	140	11 392	151
N: 120 001 – 130 000	29 744	493	19 120	302	16 796	290	14 167	205
O: 130 001 – 140 000	33 278	532	21 618	349	19 615	322	17 693	286
P: 140 001 – 150 000	37 552	669	25 202	433	22 071	374	20 874	372
Q: 150 001 – 200 000	221 571	4 649	156 108	3 347	147 477	3 194	139 171	3 236
R: 200 001 – 250 000	269 527	7 292	200 721	5 459	187 250	5 041	176 248	5 105
S: 250 001 – 350 000	477 406	13 328	383 038	11 385	390 768	12 294	377 214	12 612
T: 350 001 – 500 000	435 160	13 562	418 124	13 847	454 828	15 901	445 674	16 565
U: 500 001 – 750 000	256 360	9 181	277 803	10 343	305 363	11 908	293 657	12 167
V: 750 001 – 1 000 000	93 010	3 969	104 362	4 549	114 849	5 208	109 144	5 233
W: 1 000 001 – 2 000 000	72 812	3 963	81 242	4 536	89 811	5 210	86 966	5 324
X: 2 000 001 – 5 000 000	17 800	1 275	19 130	1 430	20 067	1 592	18 685	1 556
Y: 5 000 001 +	3 483	302	3 599	334	3 741	371	3 287	352
Total	**2 037 377**	**60 015**	**1 774 494**	**56 869**	**1 831 243**	**62 224**	**1 769 804**	**63 667**

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.1%	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%	0.2%	0.0%	0.3%	0.1%
H: 60 001 – 70 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%	0.3%	0.1%
I: 70 001 – 80 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%	0.4%	0.1%
J: 80 001 – 90 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%	0.5%	0.1%
K: 90 000 – 100 000	0.6%	0.2%	0.5%	0.1%	0.4%	0.1%	0.5%	0.1%
L: 100 001 – 110 000	0.8%	0.3%	0.6%	0.2%	0.5%	0.2%	0.5%	0.2%
M: 110 001 – 120 000	1.1%	0.4%	0.8%	0.3%	0.7%	0.2%	0.6%	0.2%
N: 120 001 – 130 000	1.5%	0.8%	1.1%	0.5%	0.9%	0.5%	0.8%	0.3%
O: 130 001 – 140 000	1.6%	0.9%	1.2%	0.6%	1.1%	0.5%	1.0%	0.4%
P: 140 001 – 150 000	1.8%	1.1%	1.4%	0.8%	1.2%	0.6%	1.2%	0.6%
Q: 150 001 – 200 000	10.9%	7.7%	8.8%	5.9%	8.1%	5.1%	7.9%	5.1%
R: 200 001 – 250 000	13.2%	12.2%	11.3%	9.6%	10.2%	8.1%	10.0%	8.0%
S: 250 001 – 350 000	23.4%	22.2%	21.6%	20.0%	21.3%	19.8%	21.3%	19.8%
T: 350 001 – 500 000	21.4%	22.6%	23.6%	24.3%	24.8%	25.6%	25.2%	26.0%
U: 500 001 – 750 000	12.6%	15.3%	15.7%	18.2%	16.7%	19.1%	16.6%	19.1%
V: 750 001 – 1 000 000	4.6%	6.6%	5.9%	8.0%	6.3%	8.4%	6.2%	8.2%
W: 1 000 001 – 2 000 000	3.6%	6.6%	4.6%	8.0%	4.9%	8.4%	4.9%	8.4%
X: 2 000 001 – 5 000 000	0.9%	2.1%	1.1%	2.5%	1.1%	2.6%	1.1%	2.4%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.6%	0.2%	0.6%	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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	234	7	221	8	203	8	247	11
B: = 0	76	3	68	3	71	3	78	5
C: 1 – 20 000	4 472	12	3 359	7	4 300	8	4 235	8
D: 20 001 – 30 000	4 342	15	2 766	8	3 945	12	3 631	10
E: 30 001 – 40 000	5 384	23	3 787	14	4 678	18	4 264	14
F: 40 001 – 50 000	6 421	28	4 633	20	5 685	25	6 193	25
G: 50 001 – 60 000	7 189	35	5 420	26	5 690	27	6 533	29
H: 60 001 – 70 000	9 126	48	7 283	40	6 397	34	6 738	33
I: 70 001 – 80 000	11 689	68	9 403	58	8 021	47	9 600	65
J: 80 001 – 90 000	15 059	109	11 491	80	9 945	65	11 293	81
K: 90 000 – 100 000	19 828	187	13 821	118	12 507	98	10 062	73
L: 100 001 – 110 000	26 690	306	16 000	160	14 532	144	13 064	127
M: 110 001 – 120 000	30 044	380	19 721	234	16 171	186	14 142	150
N: 120 001 – 130 000	38 860	569	23 821	327	22 044	307	20 377	268
O: 130 001 – 140 000	39 963	608	25 397	372	23 054	338	21 344	303
P: 140 001 – 150 000	42 094	683	27 844	435	25 023	388	24 162	377
Q: 150 001 – 200 000	242 543	4 865	165 391	3 175	154 660	2 934	144 181	2 729
R: 200 001 – 250 000	286 907	8 013	200 513	5 267	189 519	4 872	181 906	4 692
S: 250 001 – 350 000	528 414	19 710	414 230	15 310	424 656	15 813	420 942	15 892
T: 350 001 – 500 000	430 888	21 202	412 216	20 592	455 231	23 087	449 792	22 951
U: 500 001 – 750 000	234 542	14 411	254 599	15 907	283 444	18 196	276 059	18 046
V: 750 001 – 1 000 000	83 603	6 491	94 272	7 453	103 113	8 403	98 152	8 133
W: 1 000 001 – 2 000 000	58 796	5 990	67 760	6 872	75 653	7 859	71 822	7 505
X: 2 000 001 – 5 000 000	11 278	1 804	12 771	2 067	12 963	2 162	12 152	1 956
Y: 5 000 001 +	1 733	442	2 009	1 098	1 966	494	1 841	457

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.2%	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	0.3%	0.0%	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.4%	0.0%	0.3%	0.0%	0.4%	0.0%
I: 70 001 – 80 000	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%	0.5%	0.1%
J: 80 001 – 90 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%	0.6%	0.1%
K: 90 000 – 100 000	0.9%	0.2%	0.8%	0.1%	0.7%	0.1%	0.6%	0.1%
L: 100 001 – 110 000	1.2%	0.4%	0.9%	0.2%	0.8%	0.2%	0.7%	0.2%
M: 110 001 – 120 000	1.4%	0.4%	1.1%	0.3%	0.9%	0.2%	0.8%	0.2%
N: 120 001 – 130 000	1.8%	0.7%	1.3%	0.4%	1.2%	0.4%	1.1%	0.3%
O: 130 001 – 140 000	1.9%	0.7%	1.4%	0.5%	1.2%	0.4%	1.2%	0.4%
P: 140 001 – 150 000	2.0%	0.8%	1.5%	0.5%	1.3%	0.5%	1.3%	0.4%
Q: 150 001 – 200 000	11.3%	5.7%	9.2%	4.0%	8.3%	3.4%	8.0%	3.3%
R: 200 001 – 250 000	13.4%	9.3%	11.1%	6.6%	10.2%	5.7%	10.0%	5.6%
S: 250 001 – 350 000	24.7%	22.9%	23.0%	19.2%	22.8%	18.5%	23.2%	18.9%
T: 350 001 – 500 000	20.1%	24.7%	22.9%	25.9%	24.4%	27.0%	24.8%	27.3%
U: 500 001 – 750 000	11.0%	16.8%	14.2%	20.0%	15.2%	21.3%	15.2%	21.5%
V: 750 001 – 1 000 000	3.9%	7.5%	5.2%	9.4%	5.5%	9.8%	5.4%	9.7%
W: 1 000 001 – 2 000 000	2.7%	7.0%	3.8%	8.6%	4.1%	9.2%	4.0%	8.9%
X: 2 000 001 – 5 000 000	0.5%	2.1%	0.7%	2.6%	0.7%	2.5%	0.7%	2.3%
Y: 5 000 001 +	0.1%	0.5%	0.1%	1.4%	0.1%	0.6%	0.1%	0.5%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	270	6	286	7	275	7	286	7
B: = 0	55	2	60	1	72	2	79	3
C: 1 – 20 000	14 232	15	10 761	12	16 827	16	20 405	21
D: 20 001 – 30 000	11 667	19	9 490	15	12 269	20	15 215	24
E: 30 001 – 40 000	14 852	32	11 334	24	14 030	30	17 636	36
F: 40 001 – 50 000	18 972	49	14 691	38	16 720	43	22 610	57
G: 50 001 – 60 000	22 732	71	16 858	52	18 545	56	24 488	75
H: 60 001 – 70 000	29 114	108	21 838	81	21 358	82	25 394	96
I: 70 001 – 80 000	40 349	176	29 169	128	26 962	117	31 163	137
J: 80 001 – 90 000	50 162	255	38 277	194	35 130	176	36 311	181
K: 90 000 – 100 000	53 366	309	41 756	241	39 569	225	37 734	211
L: 100 001 – 110 000	52 507	339	42 102	267	40 927	264	36 948	232
M: 110 001 – 120 000	50 622	363	40 898	287	40 010	286	35 111	246
N: 120 001 – 130 000	48 894	386	38 854	303	38 052	297	33 359	262
O: 130 001 – 140 000	47 540	407	37 171	320	36 843	316	31 616	271
P: 140 001 – 150 000	46 473	429	36 214	337	35 474	324	30 543	283
Q: 150 001 – 200 000	203 592	2 310	161 851	1 821	162 373	1 844	139 786	1 584
R: 200 001 – 250 000	148 201	2 177	129 444	1 904	134 819	2 001	117 277	1 727
S: 250 001 – 350 000	197 945	4 031	177 619	3 633	188 798	3 828	171 275	3 420
T: 350 001 – 500 000	169 417	5 121	161 632	5 000	171 244	5 203	157 739	4 732
U: 500 001 – 750 000	125 278	5 852	133 080	6 297	141 015	6 656	131 978	6 192
V: 750 001 – 1 000 000	51 519	3 510	57 179	3 907	63 278	4 305	59 551	4 044
W: 1 000 001 – 2 000 000	45 133	4 718	51 098	5 321	56 636	5 924	55 137	5 732
X: 2 000 001 – 5 000 000	11 830	2 145	12 897	2 380	13 752	2 581	12 505	2 325
Y: 5 000 001 +	2 478	725	2 520	1 359	2 488	750	2 112	637
Total	**1 457 200**	**33 556**	**1 277 079**	**33 930**	**1 327 466**	**35 351**	**1 246 258**	**32 533**

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Providend fund contributions (code 3825) by taxable income group, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	270	6	286	7	275	7	286	7
B: = 0	55	2	60	1	72	2	79	3
C: 1 – 20 000	14 232	15	10 761	12	16 827	16	20 405	21
D: 20 001 – 30 000	11 667	19	9 490	15	12 269	20	15 215	24
E: 30 001 – 40 000	14 852	32	11 334	24	14 030	30	17 636	36
F: 40 001 – 50 000	18 972	49	14 691	38	16 720	43	22 610	57
G: 50 001 – 60 000	22 732	71	16 858	52	18 545	56	24 488	75
H: 60 001 – 70 000	29 114	108	21 838	81	21 358	82	25 394	96
I: 70 001 – 80 000	40 349	176	29 169	128	26 962	117	31 163	137
J: 80 001 – 90 000	50 162	255	38 277	194	35 130	176	36 311	181
K: 90 000 – 100 000	53 366	309	41 756	241	39 569	225	37 734	211
L: 100 001 – 110 000	52 507	339	42 102	267	40 927	264	36 948	232
M: 110 001 – 120 000	50 622	363	40 898	287	40 010	286	35 111	246
N: 120 001 – 130 000	48 894	386	38 854	303	38 052	297	33 359	262
O: 130 001 – 140 000	47 540	407	37 171	320	36 843	316	31 616	271
P: 140 001 – 150 000	46 473	429	36 214	337	35 474	324	30 543	283
Q: 150 001 – 200 000	203 592	2 310	161 851	1 821	162 373	1 844	139 786	1 584
R: 200 001 – 250 000	148 201	2 177	129 444	1 904	134 819	2 001	117 277	1 727
S: 250 001 – 350 000	197 945	4 031	177 619	3 633	188 798	3 828	171 275	3 420
T: 350 001 – 500 000	169 417	5 121	161 632	5 000	171 244	5 203	157 739	4 732
U: 500 001 – 750 000	125 278	5 852	133 080	6 297	141 015	6 656	131 978	6 192
V: 750 001 – 1 000 000	51 519	3 510	57 179	3 907	63 278	4 305	59 551	4 044
W: 1 000 001 – 2 000 000	45 133	4 718	51 098	5 321	56 636	5 924	55 137	5 732
X: 2 000 001 – 5 000 000	11 830	2 145	12 897	2 380	13 752	2 581	12 505	2 325
Y: 5 000 001 +	2 478	725	2 520	1 359	2 488	750	2 112	637
Total	**1 457 200**	**33 556**	**1 277 079**	**33 930**	**1 327 466**	**35 351**	**1 246 258**	**32 533**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	16	0	10	0	14	1	13	0
B: = 0	2	0	2	0	3	0	6	0
C: 1 – 20 000	44	0	56	0	78	0	147	0
D: 20 001 – 30 000	59	0	55	0	62	0	129	0
E: 30 001 – 40 000	81	0	79	0	118	0	193	0
F: 40 001 – 50 000	111	0	111	0	150	0	243	1
G: 50 001 – 60 000	179	0	135	0	185	0	311	1
H: 60 001 – 70 000	228	1	187	1	228	1	268	1
I: 70 001 – 80 000	353	1	280	1	307	1	310	1
J: 80 001 – 90 000	462	2	358	1	319	1	399	2
K: 90 000 – 100 000	578	2	467	2	454	2	461	2
L: 100 001 – 110 000	572	3	501	2	502	2	485	2
M: 110 001 – 120 000	621	3	534	3	515	3	481	3
N: 120 001 – 130 000	587	3	576	3	513	3	506	3
O: 130 001 – 140 000	672	4	568	4	581	3	557	4
P: 140 001 – 150 000	621	4	581	4	568	4	577	4
Q: 150 001 – 200 000	3 504	26	3 128	24	3 045	25	2 996	25
R: 200 001 – 250 000	3 437	34	3 277	32	3 219	33	3 053	32
S: 250 001 – 350 000	5 785	79	5 896	82	5 935	85	5 545	82
T: 350 001 – 500 000	5 231	108	5 651	116	5 992	125	5 442	117
U: 500 001 – 750 000	4 483	146	4 758	157	5 212	170	4 589	151
V: 750 001 – 1 000 000	2 028	99	2 233	110	2 344	119	2 203	114
W: 1 000 001 – 2 000 000	2 046	159	2 406	188	2 637	214	2 423	196
X: 2 000 001 – 5 000 000	485	65	529	79	594	88	520	76
Y: 5 000 001 +	60	12	76	216	79	16	80	17
Total	**32 245**	**751**	**32 454**	**1 024**	**33 654**	**896**	**31 937**	**836**

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.1%	0.0%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
C: 1 – 20 000	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%	0.5%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	0.3%	0.0%	0.2%	0.0%	0.4%	0.0%	0.6%	0.1%
F: 40 001 – 50 000	0.3%	0.0%	0.3%	0.0%	0.4%	0.0%	0.8%	0.1%
G: 50 001 – 60 000	0.6%	0.1%	0.4%	0.0%	0.5%	0.1%	1.0%	0.1%
H: 60 001 – 70 000	0.7%	0.1%	0.6%	0.1%	0.7%	0.1%	0.8%	0.1%
I: 70 001 – 80 000	1.1%	0.2%	0.9%	0.1%	0.9%	0.1%	1.0%	0.2%
J: 80 001 – 90 000	1.4%	0.2%	1.1%	0.1%	0.9%	0.1%	1.2%	0.2%
K: 90 000 – 100 000	1.8%	0.3%	1.4%	0.2%	1.3%	0.2%	1.4%	0.3%
L: 100 001 – 110 000	1.8%	0.3%	1.5%	0.2%	1.5%	0.3%	1.5%	0.3%
M: 110 001 – 120 000	1.9%	0.4%	1.6%	0.3%	1.5%	0.3%	1.5%	0.3%
N: 120 001 – 130 000	1.8%	0.4%	1.8%	0.3%	1.5%	0.3%	1.6%	0.4%
O: 130 001 – 140 000	2.1%	0.5%	1.8%	0.4%	1.7%	0.4%	1.7%	0.4%
P: 140 001 – 150 000	1.9%	0.5%	1.8%	0.3%	1.7%	0.4%	1.8%	0.5%
Q: 150 001 – 200 000	10.9%	3.4%	9.6%	2.3%	9.0%	2.8%	9.4%	3.0%
R: 200 001 – 250 000	10.7%	4.5%	10.1%	3.2%	9.6%	3.6%	9.6%	3.8%
S: 250 001 – 350 000	17.9%	10.5%	18.2%	8.0%	17.6%	9.5%	17.4%	9.8%
T: 350 001 – 500 000	16.2%	14.3%	17.4%	11.3%	17.8%	14.0%	17.0%	14.0%
U: 500 001 – 750 000	13.9%	19.4%	14.7%	15.3%	15.5%	19.0%	14.4%	18.1%
V: 750 001 – 1 000 000	6.3%	13.1%	6.9%	10.7%	7.0%	13.2%	6.9%	13.7%
W: 1 000 001 – 2 000 000	6.3%	21.2%	7.4%	18.3%	7.8%	23.9%	7.6%	23.4%
X: 2 000 001 – 5 000 000	1.5%	8.7%	1.6%	7.7%	1.8%	9.8%	1.6%	9.1%
Y: 5 000 001 +	0.2%	1.5%	0.2%	21.0%	0.2%	1.7%	0.3%	2.1%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.7.1: Assessed individual taxpayers: Deductions, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	100 115	1 039	108 643	1 176	105 403	1 353	105 184	1 356
4014 Travel expenses - fixed cost - business cost claimed against allowance	371 529	23 910	356 183	23 806	318 503	22 686	281 169	18 753
4015 Travel expenses - actual business cost	23 121	1 309	23 580	1 418	22 437	1 398	20 111	1 164
4016 Other	31 532	3 033	30 639	3 001	28 403	2 989	25 431	2 540
4017 Subsistence allowance - local	9 356	113	7 105	92	4 489	70	2 361	41
4027 Depreciation	9 479	159	9 186	155	8 878	154	8 068	137
4028 Home office expense	19 093	511	19 554	542	20 792	581	44 873	869
4029 Retirement fund contributions	4 130 964	210 334	3 586 736	200 041	3 714 515	213 811	3 561 223	205 698
4048 Employer provided vehicle expenses	55 713	3 812	55 502	4 091	53 453	4 262	48 179	3 888
4050 Employer provided vehicle expenses (operating lease)	1 780	134	1 913	153	2 010	173	2 131	179
Other[1]	27 029	3 125	31 724	4 186	34 039	3 992	36 121	6 980
Medical Tax Credits Rebate[2]	3 019 957	22 219	2 701 652	20 447	2 745 605	20 827	2 628 755	20 633
Medical Tax Credits Rebate - additional expense[2]	984 530	6 146	974 190	6 738	1 065 921	7 575	1 072 471	7 521
Total		**247 479**		**238 661**		**251 470**		**241 605**
Percentage of total								
4011 Donations		0.4%		0.5%		0.5%		0.6%
4014 Travel expenses - fixed cost - business cost claimed against allowance		9.7%		10.0%		9.0%		7.8%
4015 Travel expenses - actual business cost		0.5%		0.6%		0.6%		0.5%
4016 Other		1.2%		1.3%		1.2%		1.1%
4017 Subsistence allowance - local		0.0%		0.0%		0.0%		0.0%
4027 Depreciation		0.1%		0.1%		0.1%		0.1%
4028 Home office expense		0.2%		0.2%		0.2%		0.4%
4029 Retirement fund contributions		85.0%		83.8%		85.0%		85.1%
4048 Employer provided vehicle expenses		1.5%		1.7%		1.7%		1.6%
4050 Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
Other[1]		1.3%		1.8%		1.6%		2.9%
Medical Tax Credits Rebate[2]		9.0%		8.6%		8.3%		8.5%
Medical Tax Credits Rebate - additional expense[2]		2.5%		2.8%		3.0%		3.1%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	105	8	108	9	96	9	118	9
B: = 0	24	2	23	2	17	1	25	2
C: 1 – 20 000	165	3	143	3	116	2	172	4
D: 20 001 – 30 000	188	3	108	2	113	3	146	3
E: 30 001 – 40 000	225	4	219	4	137	3	192	3
F: 40 001 – 50 000	292	6	234	5	174	4	269	5
G: 50 001 – 60 000	432	11	333	9	244	7	355	10
H: 60 001 – 70 000	599	16	516	15	333	10	477	13
I: 70 001 – 80 000	884	26	748	24	510	17	648	20
J: 80 001 – 90 000	1 145	35	856	25	670	23	863	26
K: 90 000 – 100 000	1 419	45	1 102	35	810	28	971	32
L: 100 001 – 110 000	1 620	51	1 383	43	1 025	35	1 159	41
M: 110 001 – 120 000	1 959	68	1 558	52	1 205	45	1 410	48
N: 120 001 – 130 000	2 131	73	1 836	65	1 399	53	1 681	57
O: 130 001 – 140 000	2 257	82	2 060	78	1 588	64	1 731	65
P: 140 001 – 150 000	2 421	95	2 236	89	1 811	76	1 865	72
Q: 150 001 – 200 000	15 701	656	13 376	575	10 745	491	10 234	442
R: 200 001 – 250 000	19 874	917	17 690	836	14 235	719	12 911	626
S: 250 001 – 350 000	44 238	2 337	39 007	2 099	32 177	1 813	28 222	1 500
T: 350 001 – 500 000	70 463	4 411	64 554	4 088	54 655	3 631	47 082	2 991
U: 500 001 – 750 000	94 353	6 656	90 360	6 591	81 297	6 259	71 236	5 188
V: 750 001 – 1 000 000	51 609	3 810	54 675	4 166	52 199	4 206	46 450	3 498
W: 1 000 001 – 2 000 000	47 232	3 577	49 981	3 886	50 379	4 106	43 110	3 303
X: 2 000 001 – 5 000 000	10 657	885	11 450	965	11 000	940	8 660	695
Y: 5 000 001 +	1 536	135	1 627	140	1 568	140	1 182	99
Total	**371 529**	**23 910**	**356 183**	**23 806**	**318 503**	**22 686**	**281 169**	**18 753**

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	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%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.2%	0.1%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%
L: 100 001 – 110 000	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%	0.4%	0.2%
M: 110 001 – 120 000	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%	0.5%	0.3%
N: 120 001 – 130 000	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%	0.6%	0.3%
O: 130 001 – 140 000	0.6%	0.3%	0.6%	0.3%	0.5%	0.3%	0.6%	0.3%
P: 140 001 – 150 000	0.7%	0.4%	0.6%	0.4%	0.6%	0.3%	0.7%	0.4%
Q: 150 001 – 200 000	4.2%	2.7%	3.8%	2.4%	3.4%	2.2%	3.6%	2.4%
R: 200 001 – 250 000	5.3%	3.8%	5.0%	3.5%	4.5%	3.2%	4.6%	3.3%
S: 250 001 – 350 000	11.9%	9.8%	11.0%	8.8%	10.1%	8.0%	10.0%	8.0%
T: 350 001 – 500 000	19.0%	18.4%	18.1%	17.2%	17.2%	16.0%	16.7%	16.0%
U: 500 001 – 750 000	25.4%	27.8%	25.4%	27.7%	25.5%	27.6%	25.3%	27.7%
V: 750 001 – 1 000 000	13.9%	15.9%	15.4%	17.5%	16.4%	18.5%	16.5%	18.7%
W: 1 000 001 – 2 000 000	12.7%	15.0%	14.0%	16.3%	15.8%	18.1%	15.3%	17.6%
X: 2 000 001 – 5 000 000	2.9%	3.7%	3.2%	4.1%	3.5%	4.1%	3.1%	3.7%
Y: 5 000 001 +	0.4%	0.6%	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	121	8	145	11	99	7	96	8
B: = 0	32	3	24	2	33	3	22	2
C: 1 – 20 000	131	6	125	6	107	4	75	3
D: 20 001 – 30 000	92	4	77	2	74	3	66	3
E: 30 001 – 40 000	96	4	88	4	83	4	76	4
F: 40 001 – 50 000	156	7	165	7	103	5	105	5
G: 50 001 – 60 000	222	9	227	9	168	9	147	7
H: 60 001 – 70 000	359	12	416	16	290	12	223	9
I: 70 001 – 80 000	575	18	635	22	570	19	457	16
J: 80 001 – 90 000	540	20	570	21	553	21	590	19
K: 90 000 – 100 000	573	22	571	23	602	24	530	19
L: 100 001 – 110 000	573	23	595	24	524	23	551	22
M: 110 001 – 120 000	542	22	563	25	538	24	519	22
N: 120 001 – 130 000	544	23	559	24	548	25	553	23
O: 130 001 – 140 000	500	20	532	24	514	24	436	20
P: 140 001 – 150 000	502	21	555	23	476	23	446	19
Q: 150 001 – 200 000	2 386	103	2 413	115	2 306	115	2 016	93
R: 200 001 – 250 000	2 152	102	2 244	112	2 035	105	1 784	87
S: 250 001 – 350 000	3 393	167	3 310	169	3 176	171	2 857	151
T: 350 001 – 500 000	3 305	181	3 323	196	3 265	198	2 916	169
U: 500 001 – 750 000	2 972	206	2 923	206	2 886	208	2 586	172
V: 750 001 – 1 000 000	1 424	115	1 449	125	1 304	112	1 185	98
W: 1 000 001 – 2 000 000	1 498	151	1 594	173	1 674	178	1 431	135
X: 2 000 001 – 5 000 000	380	54	422	65	456	70	401	52
Y: 5 000 001 +	53	9	55	11	53	10	43	6
Total	**23 121**	**1 309**	**23 580**	**1 418**	**22 437**	**1 398**	**20 111**	**1 164**

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.5%	0.6%	0.6%	0.8%	0.4%	0.5%	0.5%	0.7%
B: = 0	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
C: 1 – 20 000	0.6%	0.4%	0.5%	0.4%	0.5%	0.3%	0.4%	0.3%
D: 20 001 – 30 000	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
E: 30 001 – 40 000	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%
F: 40 001 – 50 000	0.7%	0.5%	0.7%	0.5%	0.5%	0.4%	0.5%	0.4%
G: 50 001 – 60 000	1.0%	0.7%	1.0%	0.7%	0.7%	0.6%	0.7%	0.6%
H: 60 001 – 70 000	1.6%	0.9%	1.8%	1.1%	1.3%	0.8%	1.1%	0.8%
I: 70 001 – 80 000	2.5%	1.4%	2.7%	1.6%	2.5%	1.4%	2.3%	1.4%
J: 80 001 – 90 000	2.3%	1.5%	2.4%	1.5%	2.5%	1.5%	2.9%	1.7%
K: 90 000 – 100 000	2.5%	1.7%	2.4%	1.7%	2.7%	1.7%	2.6%	1.6%
L: 100 001 – 110 000	2.5%	1.8%	2.5%	1.7%	2.3%	1.6%	2.7%	1.9%
M: 110 001 – 120 000	2.3%	1.7%	2.4%	1.8%	2.4%	1.7%	2.6%	1.9%
N: 120 001 – 130 000	2.4%	1.8%	2.4%	1.7%	2.4%	1.8%	2.7%	2.0%
O: 130 001 – 140 000	2.2%	1.5%	2.3%	1.7%	2.3%	1.7%	2.2%	1.7%
P: 140 001 – 150 000	2.2%	1.6%	2.4%	1.6%	2.1%	1.6%	2.2%	1.6%
Q: 150 001 – 200 000	10.3%	7.8%	10.2%	8.1%	10.3%	8.2%	10.0%	8.0%
R: 200 001 – 250 000	9.3%	7.8%	9.5%	7.9%	9.1%	7.5%	8.9%	7.4%
S: 250 001 – 350 000	14.7%	12.8%	14.0%	11.9%	14.2%	12.3%	14.2%	13.0%
T: 350 001 – 500 000	14.3%	13.8%	14.1%	13.8%	14.6%	14.2%	14.5%	14.5%
U: 500 001 – 750 000	12.9%	15.7%	12.4%	14.5%	12.9%	14.9%	12.9%	14.8%
V: 750 001 – 1 000 000	6.2%	8.8%	6.1%	8.8%	5.8%	8.0%	5.9%	8.5%
W: 1 000 001 – 2 000 000	6.5%	11.5%	6.8%	12.2%	7.5%	12.7%	7.1%	11.6%
X: 2 000 001 – 5 000 000	1.6%	4.1%	1.8%	4.6%	2.0%	5.0%	2.0%	4.5%
Y: 5 000 001 +	0.2%	0.7%	0.2%	0.8%	0.2%	0.7%	0.2%	0.5%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	137	26	170	23	128	28	115	19
B: = 0	45	9	35	7	45	11	28	6
C: 1 – 20 000	148	12	135	9	113	7	78	5
D: 20 001 – 30 000	111	6	85	4	63	4	62	3
E: 30 001 – 40 000	101	5	105	7	78	5	74	6
F: 40 001 – 50 000	165	9	166	9	100	5	96	4
G: 50 001 – 60 000	217	16	209	11	158	10	145	7
H: 60 001 – 70 000	289	11	297	14	220	13	185	8
I: 70 001 – 80 000	454	18	412	18	394	19	283	15
J: 80 001 – 90 000	463	19	437	18	398	16	449	16
K: 90 000 – 100 000	514	22	479	21	386	19	355	16
L: 100 001 – 110 000	517	23	502	22	407	18	398	18
M: 110 001 – 120 000	513	21	505	25	416	19	411	17
N: 120 001 – 130 000	513	25	525	27	432	24	439	21
O: 130 001 – 140 000	528	23	498	25	438	21	380	17
P: 140 001 – 150 000	564	26	524	23	441	24	415	21
Q: 150 001 – 200 000	2 661	129	2 557	130	2 259	124	2 056	101
R: 200 001 – 250 000	2 562	133	2 489	136	2 232	130	1 983	108
S: 250 001 – 350 000	4 764	294	4 421	264	4 074	264	3 720	231
T: 350 001 – 500 000	5 325	365	5 148	372	4 877	371	4 289	304
U: 500 001 – 750 000	4 972	482	4 882	475	4 800	484	4 145	416
V: 750 001 – 1 000 000	2 525	359	2 467	345	2 285	321	2 030	289
W: 1 000 001 – 2 000 000	2 656	597	2 738	614	2 772	629	2 441	516
X: 2 000 001 – 5 000 000	691	325	746	328	786	351	758	325
Y: 5 000 001 +	97	80	107	76	101	73	96	51
Total	**31 532**	**3 033**	**30 639**	**3 001**	**28 403**	**2 989**	**25 431**	**2 540**

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.8%	0.6%	0.8%	0.5%	0.9%	0.5%	0.7%
B: = 0	0.1%	0.3%	0.1%	0.2%	0.2%	0.4%	0.1%	0.2%
C: 1 – 20 000	0.5%	0.4%	0.4%	0.3%	0.4%	0.2%	0.3%	0.2%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	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%	0.3%	0.2%
F: 40 001 – 50 000	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%
G: 50 001 – 60 000	0.7%	0.5%	0.7%	0.4%	0.6%	0.3%	0.6%	0.3%
H: 60 001 – 70 000	0.9%	0.4%	1.0%	0.5%	0.8%	0.4%	0.7%	0.3%
I: 70 001 – 80 000	1.4%	0.6%	1.3%	0.6%	1.4%	0.6%	1.1%	0.6%
J: 80 001 – 90 000	1.5%	0.6%	1.4%	0.6%	1.4%	0.5%	1.8%	0.6%
K: 90 000 – 100 000	1.6%	0.7%	1.6%	0.7%	1.4%	0.6%	1.4%	0.6%
L: 100 001 – 110 000	1.6%	0.8%	1.6%	0.7%	1.4%	0.6%	1.6%	0.7%
M: 110 001 – 120 000	1.6%	0.7%	1.6%	0.8%	1.5%	0.6%	1.6%	0.7%
N: 120 001 – 130 000	1.6%	0.8%	1.7%	0.9%	1.5%	0.8%	1.7%	0.8%
O: 130 001 – 140 000	1.7%	0.8%	1.6%	0.8%	1.5%	0.7%	1.5%	0.7%
P: 140 001 – 150 000	1.8%	0.8%	1.7%	0.8%	1.6%	0.8%	1.6%	0.8%
Q: 150 001 – 200 000	8.4%	4.2%	8.3%	4.3%	8.0%	4.1%	8.1%	4.0%
R: 200 001 – 250 000	8.1%	4.4%	8.1%	4.5%	7.9%	4.3%	7.8%	4.3%
S: 250 001 – 350 000	15.1%	9.7%	14.4%	8.8%	14.3%	8.8%	14.6%	9.1%
T: 350 001 – 500 000	16.9%	12.0%	16.8%	12.4%	17.2%	12.4%	16.9%	12.0%
U: 500 001 – 750 000	15.8%	15.9%	15.9%	15.8%	16.9%	16.2%	16.3%	16.4%
V: 750 001 – 1 000 000	8.0%	11.8%	8.1%	11.5%	8.0%	10.7%	8.0%	11.4%
W: 1 000 001 – 2 000 000	8.4%	19.7%	8.9%	20.5%	9.8%	21.0%	9.6%	20.3%
X: 2 000 001 – 5 000 000	2.2%	10.7%	2.4%	10.9%	2.8%	11.7%	3.0%	12.8%
Y: 5 000 001 +	0.3%	2.6%	0.3%	2.5%	0.4%	2.5%	0.4%	2.0%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	30	1	44	2	53	2	121	6
B: = 0	295	11	326	14	352	13	360	14
C: 1 – 20 000	34 332	75	27 585	62	37 094	73	42 028	86
D: 20 001 – 30 000	21 950	90	17 394	71	21 748	84	25 640	96
E: 30 001 – 40 000	26 542	134	20 243	106	24 146	121	28 681	135
F: 40 001 – 50 000	32 117	192	25 082	154	28 284	170	36 193	205
G: 50 001 – 60 000	38 238	279	29 500	221	31 558	231	39 068	264
H: 60 001 – 70 000	47 833	387	37 118	312	35 756	299	40 942	331
I: 70 001 – 80 000	64 723	584	49 135	463	45 150	421	51 113	478
J: 80 001 – 90 000	76 870	799	59 756	623	54 514	564	58 694	607
K: 90 000 – 100 000	84 948	1 024	65 179	771	61 771	706	58 012	648
L: 100 001 – 110 000	90 823	1 266	68 105	900	65 191	858	60 037	785
M: 110 001 – 120 000	92 322	1 424	71 009	1 053	65 980	956	58 827	838
N: 120 001 – 130 000	98 729	1 726	72 394	1 207	69 430	1 146	63 238	1 045
O: 130 001 – 140 000	99 040	1 866	72 665	1 330	69 393	1 250	62 397	1 122
P: 140 001 – 150 000	99 712	2 012	73 974	1 460	70 344	1 355	64 137	1 255
Q: 150 001 – 200 000	501 679	12 620	377 484	9 152	366 639	8 721	331 371	7 942
R: 200 001 – 250 000	485 394	17 092	377 269	12 530	371 179	11 993	342 538	11 199
S: 250 001 – 350 000	802 419	39 476	666 549	31 955	690 061	32 795	661 909	32 073
T: 350 001 – 500 000	672 563	44 373	646 510	43 246	701 608	47 354	675 280	46 136
U: 500 001 – 750 000	421 358	36 034	451 852	39 185	491 546	43 493	469 289	42 216
V: 750 001 – 1 000 000	164 944	18 649	182 342	21 013	199 124	23 348	188 526	22 356
W: 1 000 001 – 2 000 000	136 991	21 193	154 343	24 052	170 795	27 116	163 353	26 022
X: 2 000 001 – 5 000 000	31 349	7 377	34 672	8 352	36 404	8 880	33 880	8 188
Y: 5 000 001 +	5 763	1 649	6 206	1 806	6 395	1 863	5 589	1 648
Total	**4 130 964**	**210 334**	**3 586 736**	**200 041**	**3 714 515**	**213 811**	**3 561 223**	**205 698**

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	0.8%	0.0%	1.0%	0.0%	1.2%	0.0%
D: 20 001 – 30 000	0.5%	0.0%	0.5%	0.0%	0.6%	0.0%	0.7%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.6%	0.1%	0.7%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.8%	0.1%	0.7%	0.1%	0.8%	0.1%	1.0%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	0.8%	0.1%	0.8%	0.1%	1.1%	0.1%
H: 60 001 – 70 000	1.2%	0.2%	1.0%	0.2%	1.0%	0.1%	1.1%	0.2%
I: 70 001 – 80 000	1.6%	0.3%	1.4%	0.2%	1.2%	0.2%	1.4%	0.2%
J: 80 001 – 90 000	1.9%	0.4%	1.7%	0.3%	1.5%	0.3%	1.6%	0.3%
K: 90 000 – 100 000	2.1%	0.5%	1.8%	0.4%	1.7%	0.3%	1.6%	0.3%
L: 100 001 – 110 000	2.2%	0.6%	1.9%	0.5%	1.8%	0.4%	1.7%	0.4%
M: 110 001 – 120 000	2.2%	0.7%	2.0%	0.5%	1.8%	0.4%	1.7%	0.4%
N: 120 001 – 130 000	2.4%	0.8%	2.0%	0.6%	1.9%	0.5%	1.8%	0.5%
O: 130 001 – 140 000	2.4%	0.9%	2.0%	0.7%	1.9%	0.6%	1.8%	0.5%
P: 140 001 – 150 000	2.4%	1.0%	2.1%	0.7%	1.9%	0.6%	1.8%	0.6%
Q: 150 001 – 200 000	12.1%	6.0%	10.5%	4.6%	9.9%	4.1%	9.3%	3.9%
R: 200 001 – 250 000	11.8%	8.1%	10.5%	6.3%	10.0%	5.6%	9.6%	5.4%
S: 250 001 – 350 000	19.4%	18.8%	18.6%	16.0%	18.6%	15.3%	18.6%	15.6%
T: 350 001 – 500 000	16.3%	21.1%	18.0%	21.6%	18.9%	22.1%	19.0%	22.4%
U: 500 001 – 750 000	10.2%	17.1%	12.6%	19.6%	13.2%	20.3%	13.2%	20.5%
V: 750 001 – 1 000 000	4.0%	8.9%	5.1%	10.5%	5.4%	10.9%	5.3%	10.9%
W: 1 000 001 – 2 000 000	3.3%	10.1%	4.3%	12.0%	4.6%	12.7%	4.6%	12.7%
X: 2 000 001 – 5 000 000	0.8%	3.5%	1.0%	4.2%	1.0%	4.2%	1.0%	4.0%
Y: 5 000 001 +	0.1%	0.8%	0.2%	0.9%	0.2%	0.9%	0.2%	0.8%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	0	6	1	8	1	6	1
B: = 0	1	0	2	0	1	0	2	0
C: 1 – 20 000	15	0	9	0	17	0	9	0
D: 20 001 – 30 000	28	1	19	0	11	0	22	1
E: 30 001 – 40 000	28	1	25	1	28	0	19	0
F: 40 001 – 50 000	52	1	30	1	28	2	41	2
G: 50 001 – 60 000	43	1	45	1	35	1	56	2
H: 60 001 – 70 000	85	3	64	2	58	1	78	3
I: 70 001 – 80 000	110	3	95	3	89	3	100	4
J: 80 001 – 90 000	140	4	117	4	95	3	131	5
K: 90 000 – 100 000	180	6	182	6	128	5	176	7
L: 100 001 – 110 000	208	7	213	9	165	7	169	7
M: 110 001 – 120 000	247	10	223	9	197	9	229	10
N: 120 001 – 130 000	258	11	244	11	229	11	250	12
O: 130 001 – 140 000	370	16	298	14	251	12	292	15
P: 140 001 – 150 000	365	15	359	16	294	15	274	15
Q: 150 001 – 200 000	2 734	127	2 533	128	2 282	126	2 359	134
R: 200 001 – 250 000	3 964	206	3 584	200	3 401	203	3 175	196
S: 250 001 – 350 000	10 428	579	9 377	573	8 242	553	7 450	514
T: 350 001 – 500 000	13 537	843	13 407	879	12 546	878	10 750	768
U: 500 001 – 750 000	11 877	870	12 427	954	12 522	1 018	11 297	927
V: 750 001 – 1 000 000	5 077	435	5 646	503	5 960	553	5 291	502
W: 1 000 001 – 2 000 000	4 673	478	5 178	554	5 389	615	4 701	547
X: 2 000 001 – 5 000 000	1 132	159	1 278	188	1 327	210	1 184	188
Y: 5 000 001 +	155	36	141	35	150	35	118	28
Total	**55 713**	**3 812**	**55 502**	**4 091**	**53 453**	**4 262**	**48 179**	**3 888**

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	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%	0.1%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.2%	0.1%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.4%	0.2%
L: 100 001 – 110 000	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%	0.4%	0.2%
M: 110 001 – 120 000	0.4%	0.3%	0.4%	0.2%	0.4%	0.2%	0.5%	0.2%
N: 120 001 – 130 000	0.5%	0.3%	0.4%	0.3%	0.4%	0.3%	0.5%	0.3%
O: 130 001 – 140 000	0.7%	0.4%	0.5%	0.3%	0.5%	0.3%	0.6%	0.4%
P: 140 001 – 150 000	0.7%	0.4%	0.6%	0.4%	0.6%	0.4%	0.6%	0.4%
Q: 150 001 – 200 000	4.9%	3.3%	4.6%	3.1%	4.3%	3.0%	4.9%	3.4%
R: 200 001 – 250 000	7.1%	5.4%	6.5%	4.9%	6.4%	4.8%	6.6%	5.0%
S: 250 001 – 350 000	18.7%	15.2%	16.9%	14.0%	15.4%	13.0%	15.5%	13.2%
T: 350 001 – 500 000	24.3%	22.1%	24.2%	21.5%	23.5%	20.6%	22.3%	19.7%
U: 500 001 – 750 000	21.3%	22.8%	22.4%	23.3%	23.4%	23.9%	23.4%	23.8%
V: 750 001 – 1 000 000	9.1%	11.4%	10.2%	12.3%	11.1%	13.0%	11.0%	12.9%
W: 1 000 001 – 2 000 000	8.4%	12.5%	9.3%	13.5%	10.1%	14.4%	9.8%	14.1%
X: 2 000 001 – 5 000 000	2.0%	4.2%	2.3%	4.6%	2.5%	4.9%	2.5%	4.8%
Y: 5 000 001 +	0.3%	0.9%	0.3%	0.9%	0.3%	0.8%	0.2%	0.7%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	199	0	158	0	125	0	122	0
D: 20 001 – 30 000	163	0	154	0	117	0	106	0
E: 30 001 – 40 000	170	0	186	0	157	0	118	0
F: 40 001 – 50 000	244	0	231	0	173	0	144	0
G: 50 001 – 60 000	227	0	244	0	196	0	195	0
H: 60 001 – 70 000	268	0	221	0	195	0	199	0
I: 70 001 – 80 000	8 617	4	3 159	1	1 625	1	220	0
J: 80 001 – 90 000	23 754	38	17 737	22	15 255	16	12 957	8
K: 90 000 – 100 000	29 296	88	21 727	59	18 505	47	18 865	38
L: 100 001 – 110 000	34 611	130	24 554	89	20 229	73	20 919	71
M: 110 001 – 120 000	42 906	187	29 020	129	24 161	106	23 779	101
N: 120 001 – 130 000	53 921	252	37 963	166	32 219	140	27 262	131
O: 130 001 – 140 000	61 200	311	43 260	211	38 304	183	35 555	171
P: 140 001 – 150 000	66 324	373	49 445	266	43 932	229	41 198	215
Q: 150 001 – 200 000	360 275	2 278	275 452	1 738	258 387	1 612	248 748	1 599
R: 200 001 – 250 000	718 917	5 207	590 859	4 274	577 051	4 108	542 052	3 996
S: 250 001 – 350 000	566 362	4 485	491 103	3 889	510 920	3 988	503 998	4 092
T: 350 001 – 500 000	338 969	2 729	343 407	2 832	369 316	3 052	355 962	3 046
U: 500 001 – 750 000	385 974	3 185	412 057	3 461	444 951	3 722	426 466	3 692
V: 750 001 – 1 000 000	154 234	1 338	169 145	1 495	182 989	1 607	173 566	1 572
W: 1 000 001 – 2 000 000	133 867	1 225	148 903	1 384	162 401	1 500	155 608	1 482
X: 2 000 001 – 5 000 000	33 058	322	35 927	359	37 487	371	34 628	351
Y: 5 000 001 +	6 401	65	6 740	71	6 910	72	6 088	65
Total	**3 019 957**	**22 219**	**2 701 652**	**20 447**	**2 745 605**	**20 827**	**2 628 755**	**20 633**

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, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	0.3%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.8%	0.2%	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%
K: 90 000 – 100 000	1.0%	0.4%	0.8%	0.3%	0.7%	0.2%	0.7%	0.2%
L: 100 001 – 110 000	1.1%	0.6%	0.9%	0.4%	0.7%	0.3%	0.8%	0.3%
M: 110 001 – 120 000	1.4%	0.8%	1.1%	0.6%	0.9%	0.5%	0.9%	0.5%
N: 120 001 – 130 000	1.8%	1.1%	1.4%	0.8%	1.2%	0.7%	1.0%	0.6%
O: 130 001 – 140 000	2.0%	1.4%	1.6%	1.0%	1.4%	0.9%	1.4%	0.8%
P: 140 001 – 150 000	2.2%	1.7%	1.8%	1.3%	1.6%	1.1%	1.6%	1.0%
Q: 150 001 – 200 000	11.9%	10.3%	10.2%	8.5%	9.4%	7.7%	9.5%	7.7%
R: 200 001 – 250 000	23.8%	23.4%	21.9%	20.9%	21.0%	19.7%	20.6%	19.4%
S: 250 001 – 350 000	18.8%	20.2%	18.2%	19.0%	18.6%	19.1%	19.2%	19.8%
T: 350 001 – 500 000	11.2%	12.3%	12.7%	13.9%	13.5%	14.7%	13.5%	14.8%
U: 500 001 – 750 000	12.8%	14.3%	15.3%	16.9%	16.2%	17.9%	16.2%	17.9%
V: 750 001 – 1 000 000	5.1%	6.0%	6.3%	7.3%	6.7%	7.7%	6.6%	7.6%
W: 1 000 001 – 2 000 000	4.4%	5.5%	5.5%	6.8%	5.9%	7.2%	5.9%	7.2%
X: 2 000 001 – 5 000 000	1.1%	1.5%	1.3%	1.8%	1.4%	1.8%	1.3%	1.7%
Y: 5 000 001 +	0.2%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	–	–
C: 1 – 20 000	134	0	90	0	94	0	78	0
D: 20 001 – 30 000	96	0	101	0	83	0	83	0
E: 30 001 – 40 000	113	0	128	0	116	0	86	0
F: 40 001 – 50 000	147	0	145	0	129	0	92	0
G: 50 001 – 60 000	140	0	161	0	140	0	124	0
H: 60 001 – 70 000	171	0	161	0	139	0	142	0
I: 70 001 – 80 000	1 667	1	505	0	236	0	139	0
J: 80 001 – 90 000	4 189	6	3 665	4	2 014	2	680	1
K: 90 000 – 100 000	6 325	12	4 621	10	3 442	7	1 475	3
L: 100 001 – 110 000	9 548	20	7 690	16	6 757	13	4 267	6
M: 110 001 – 120 000	12 313	25	8 969	22	7 279	18	6 444	12
N: 120 001 – 130 000	17 551	41	12 824	29	11 908	30	8 220	17
O: 130 001 – 140 000	19 459	42	14 493	34	13 366	33	10 985	24
P: 140 001 – 150 000	23 597	55	18 929	43	16 813	39	13 692	33
Q: 150 001 – 200 000	152 852	489	130 196	421	127 614	413	122 325	371
R: 200 001 – 250 000	280 855	1 476	268 704	1 501	288 383	1 612	286 474	1 574
S: 250 001 – 350 000	196 551	1 230	198 275	1 365	222 873	1 499	240 412	1 532
T: 350 001 – 500 000	107 034	767	122 029	929	145 533	1 108	152 205	1 156
U: 500 001 – 750 000	93 312	946	114 843	1 127	140 845	1 344	146 368	1 381
V: 750 001 – 1 000 000	30 782	420	35 224	502	40 636	582	41 715	581
W: 1 000 001 – 2 000 000	22 900	443	27 150	531	31 628	637	30 982	618
X: 2 000 001 – 5 000 000	4 023	137	4 497	163	5 023	188	4 737	172
Y: 5 000 001 +	771	33	787	39	869	45	746	40
Total	**984 530**	**6 146**	**974 190**	**6 738**	**1 065 921**	**7 575**	**1 072 471**	**7 521**

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

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits[1] - additional expense by taxable income group, 2018 – 2021 (continued)

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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%	–	–
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	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.4%	0.1%	0.4%	0.1%	0.2%	0.0%	0.1%	0.0%
K: 90 000 – 100 000	0.6%	0.2%	0.5%	0.1%	0.3%	0.1%	0.1%	0.0%
L: 100 001 – 110 000	1.0%	0.3%	0.8%	0.2%	0.6%	0.2%	0.4%	0.1%
M: 110 001 – 120 000	1.3%	0.4%	0.9%	0.3%	0.7%	0.2%	0.6%	0.2%
N: 120 001 – 130 000	1.8%	0.7%	1.3%	0.4%	1.1%	0.4%	0.8%	0.2%
O: 130 001 – 140 000	2.0%	0.7%	1.5%	0.5%	1.3%	0.4%	1.0%	0.3%
P: 140 001 – 150 000	2.4%	0.9%	1.9%	0.6%	1.6%	0.5%	1.3%	0.4%
Q: 150 001 – 200 000	15.5%	8.0%	13.4%	6.2%	12.0%	5.5%	11.4%	4.9%
R: 200 001 – 250 000	28.5%	24.0%	27.6%	22.3%	27.1%	21.3%	26.7%	20.9%
S: 250 001 – 350 000	20.0%	20.0%	20.4%	20.3%	20.9%	19.8%	22.4%	20.4%
T: 350 001 – 500 000	10.9%	12.5%	12.5%	13.8%	13.7%	14.6%	14.2%	15.4%
U: 500 001 – 750 000	9.5%	15.4%	11.8%	16.7%	13.2%	17.7%	13.6%	18.4%
V: 750 001 – 1 000 000	3.1%	6.8%	3.6%	7.5%	3.8%	7.7%	3.9%	7.7%
W: 1 000 001 – 2 000 000	2.3%	7.2%	2.8%	7.9%	3.0%	8.4%	2.9%	8.2%
X: 2 000 001 – 5 000 000	0.4%	2.2%	0.5%	2.4%	0.5%	2.5%	0.4%	2.3%
Y: 5 000 001 +	0.1%	0.5%	0.1%	0.6%	0.1%	0.6%	0.1%	0.5%
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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	16 757	43	15 876	41	10 658	29	14 466	38
B: 5 001 – 10 000	17 106	129	15 986	120	12 207	92	14 460	109
C: 10 001 – 15 000	18 571	230	17 383	215	13 659	169	14 253	176
D: 15 001 – 20 000	16 371	288	14 811	261	12 414	219	11 871	209
E: 20 001 – 25 000	17 456	397	16 213	369	13 655	311	11 963	272
F: 25 001 – 30 000	16 984	472	15 480	430	13 070	364	11 177	311
G: 30 001 – 35 000	14 299	465	13 382	436	11 418	372	10 086	329
H: 35 001 – 40 000	17 233	643	16 009	597	14 109	526	11 886	444
I: 40 001 – 45 000	15 459	657	13 983	594	12 122	515	10 475	446
J: 45 001 – 50 000	16 968	808	15 139	722	13 324	635	11 350	541
K: 50 001 – 60 000	32 045	1 784	29 490	1 643	26 343	1 469	22 106	1 231
L: 60 001 – 70 000	25 872	1 682	24 583	1 598	22 153	1 442	19 366	1 261
M: 70 001 – 80 000	25 952	1 943	24 473	1 832	22 491	1 684	19 327	1 446
N: 80 001 – 90 000	23 809	2 025	23 276	1 980	21 597	1 837	18 719	1 592
O: 90 000 – 100 000	20 369	1 936	19 775	1 880	18 274	1 738	15 429	1 467
P: 100 001 – 120 000	30 858	3 391	31 393	3 451	30 271	3 329	24 762	2 723
Q: 120 001 – 140 000	19 408	2 507	19 891	2 574	19 969	2 584	16 305	2 111
R: 140 001 – 160 000	11 794	1 756	12 723	1 896	13 292	1 980	10 118	1 507
S: 160 001 – 180 000	6 585	1 116	7 376	1 250	8 006	1 356	5 902	1 001
T: 180 001 – 250 000	6 690	1 359	7 812	1 589	8 245	1 677	6 228	1 270
U: 250 001 +	943	278	1 129	327	1 226	358	920	271
Total	**371 529**	**23 910**	**356 183**	**23 806**	**318 503**	**22 686**	**281 169**	**18 753**

Table A2.7.10: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029[1]) by deduction value, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	268 639	700	224 450	592	236 722	611	271 998	701
B: 5 001 – 10 000	323 115	2 422	270 727	2 024	270 981	2 022	277 696	2 066
C: 10 001 – 15 000	331 186	4 143	273 752	3 438	263 899	3 307	245 988	3 073
D: 15 001 – 20 000	275 172	4 798	229 251	3 998	235 919	4 105	210 216	3 660
E: 20 001 – 25 000	281 706	6 340	214 085	4 827	213 609	4 821	188 517	4 264
F: 25 001 – 30 000	258 369	7 101	200 815	5 505	208 947	5 737	180 020	4 950
G: 30 001 – 35 000	206 394	6 690	177 662	5 751	187 449	6 092	167 441	5 439
H: 35 001 – 40 000	219 270	8 211	160 212	6 018	151 415	5 670	141 653	5 298
I: 40 001 – 45 000	174 074	7 382	157 732	6 685	164 549	7 002	148 037	6 292
J: 45 001 – 50 000	164 123	7 800	136 952	6 508	140 837	6 689	136 937	6 495
K: 50 001 – 60 000	342 049	18 868	253 121	13 918	245 531	13 491	228 906	12 551
L: 60 001 – 70 000	292 476	18 933	264 358	17 136	266 190	17 365	249 519	16 321
M: 70 001 – 80 000	230 240	17 215	210 335	15 749	230 301	17 202	233 427	17 428
N: 80 001 – 90 000	164 874	14 001	162 340	13 751	181 863	15 438	178 540	15 173
O: 90 000 – 100 000	132 167	12 530	133 010	12 639	136 191	12 912	134 658	12 757
P: 100 001 – 120 000	164 239	17 898	181 493	19 800	201 601	22 020	196 134	21 446
Q: 120 001 – 140 000	97 973	12 653	104 661	13 530	118 186	15 274	117 729	15 214
R: 140 001 – 160 000	59 828	8 931	67 235	10 034	74 542	11 127	73 577	10 983
S: 160 001 – 180 000	38 969	6 594	44 906	7 609	49 391	8 361	47 607	8 067
T: 180 001 – 250 000	59 596	12 403	67 828	14 114	79 090	16 424	77 366	16 071
U: 250 001 +	46 505	14 720	51 811	16 415	57 302	18 140	55 257	17 449
Total	**4 130 964**	**210 334**	**3 586 736**	**200 041**	**3 714 515**	**213 811**	**3 561 223**	**205 698**

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, 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	912	3	842	2	610	2	600	2
B: 5 001 – 10 000	1 430	11	1 306	10	944	7	827	6
C: 10 001 – 15 000	1 777	22	1 471	18	1 150	14	1 080	14
D: 15 001 – 20 000	2 079	37	1 706	30	1 377	24	1 272	22
E: 20 001 – 25 000	2 168	49	1 966	44	1 561	35	1 394	31
F: 25 001 – 30 000	2 376	66	2 165	60	1 840	51	1 573	43
G: 30 001 – 35 000	2 397	78	2 192	71	1 882	61	1 725	56
H: 35 001 – 40 000	2 687	101	2 300	86	1 996	75	1 720	65
I: 40 001 – 45 000	2 741	117	2 440	104	2 065	88	1 853	79
J: 45 001 – 50 000	3 069	146	2 575	122	2 284	109	1 977	94
K: 50 001 – 60 000	6 184	340	5 603	308	5 077	280	4 177	230
L: 60 001 – 70 000	5 969	388	5 817	378	5 536	360	5 029	328
M: 70 001 – 80 000	4 938	369	5 242	393	5 321	399	4 754	356
N: 80 001 – 90 000	3 761	319	4 210	357	4 438	376	4 168	354
O: 90 000 – 100 000	3 068	291	3 497	331	3 603	342	3 414	323
P: 100 001 – 120 000	4 093	447	4 928	538	5 258	574	4 606	503
Q: 120 001 – 140 000	2 457	317	2 856	368	3 333	431	3 148	407
R: 140 001 – 160 000	1 463	218	1 649	246	1 910	285	1 795	267
S: 160 001 – 180 000	734	124	919	156	1 135	192	1 067	181
T: 180 001 – 250 000	910	188	1 218	250	1 417	290	1 314	271
U: 250 001 +	500	183	600	218	716	268	686	256
Total	**55 713**	**3 812**	**55 502**	**4 091**	**53 453**	**4 262**	**48 179**	**3 888**

Table A2.7.12: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value[1], 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	1 085 709	3 596	956 255	3 248	962 681	3 279	899 726	3 132
B: 5 001 – 10 000	1 317 374	10 631	1 179 688	9 718	1 211 483	9 980	793 854	6 041
C: 10 001 – 15 000	572 260	7 211	524 840	6 751	528 983	6 809	783 801	9 001
D: 15 001 – 20 000	42 110	724	38 425	674	39 808	698	143 641	2 290
E: 20 001 – 25 000	2 208	49	2 150	48	2 313	52	7 047	149
F: 25 001 – 30 000	228	6	203	6	212	6	585	16
G: 30 001 – 35 000	43	1	69	2	89	3	79	3
H: 35 001 – 40 000	10	0	8	0	14	1	7	0
I: 40 001 – 45 000	6	0	4	0	8	0	4	0
J: 45 001 – 50 000	1	0	2	0	3	0	2	0
K: 50 001 – 60 000	4	0	5	0	7	0	3	0
L: 60 001 – 70 000	1	0	2	0	1	0	2	0
M: 70 001 – 80 000	2	0	–	–	3	0	2	0
N: 80 001 – 90 000	–	–	–	–	–	–	1	0
O: 90 000 – 100 000	–	–	–	–	–	–	1	0
P: 100 001 – 120 000	1	0	–	–	–	–	–	–
Q: 120 001 – 140 000	–	–	–	–	–	–	–	–
R: 140 001 – 160 000	–	–	–	–	–	–	–	–
S: 160 001 – 180 000	–	–	–	–	–	–	–	–
T: 180 001 – 250 000	–	–	1	0	–	–	–	–
U: 250 001 +	–	–	–	–	–	–	–	–
Total	**3 019 957**	**22 219**	**2 701 652**	**20 447**	**2 745 605**	**20 827**	**2 628 755**	**20 633**

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], 2018 – 2021

Tax year	2018 [82.8% assessed]		2019 [75.0% assessed]		2020 [82.0% assessed]		2021 [86.2% 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	654 510	1 359	608 211	1 291	650 886	1 350	649 399	1 325
B: 5 001 – 10 000	154 293	1 098	169 022	1 208	192 434	1 361	204 470	1 439
C: 10 001 – 15 000	71 743	884	75 676	926	86 081	1 052	85 144	1 036
D: 15 001 – 20 000	41 127	707	47 964	828	50 923	884	47 763	827
E: 20 001 – 25 000	20 648	459	25 010	555	30 453	677	32 068	712
F: 25 001 – 30 000	13 768	379	13 679	373	16 218	442	16 585	452
G: 30 001 – 35 000	10 388	336	11 483	372	9 696	313	9 669	312
H: 35 001 – 40 000	6 019	224	7 826	292	9 568	356	7 621	288
I: 40 001 – 45 000	3 771	160	4 646	197	6 321	267	5 968	252
J: 45 001 – 50 000	2 340	111	3 125	148	3 673	174	3 994	189
K: 50 001 – 60 000	2 647	144	3 322	181	4 349	237	4 490	244
L: 60 001 – 70 000	1 231	79	1 575	102	2 028	131	2 151	139
M: 70 001 – 80 000	685	51	890	66	1 123	84	1 144	85
N: 80 001 – 90 000	448	38	539	46	691	59	649	55
O: 90 000 – 100 000	269	25	374	35	440	42	414	39
P: 100 001 – 120 000	303	33	421	46	461	50	457	50
Q: 120 001 – 140 000	138	18	178	23	226	29	210	27
R: 140 001 – 160 000	66	10	93	14	131	19	113	17
S: 160 001 – 180 000	45	8	49	8	73	12	70	12
T: 180 001 – 250 000	59	12	67	14	101	21	70	14
U: 250 001 +	32	11	40	12	45	15	22	7
Total	**984 530**	**6 146**	**974 190**	**6 738**	**1 065 921**	**7 575**	**1 072 471**	**7 521**

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

Table A2.8.1: Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2012 – 2021

Tax year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	39 771	36 421	36 521	27 068	23 862	21 133	20 084	19 927	20 406	22 264
B: = 0	78 218	61 141	54 427	45 441	45 665	45 415	44 577	46 991	52 620	76 391
C: 1 – 20 000	82 743	54 224	44 957	37 047	35 462	37 209	35 568	36 542	43 110	60 850
D: 20 001 – 30 000	42 580	28 899	23 643	18 471	17 414	16 952	16 354	16 714	18 188	26 184
E: 30 001 – 40 000	47 911	32 062	26 175	20 716	18 536	18 017	17 180	17 318	18 385	25 302
F: 40 001 – 50 000	57 502	37 543	30 241	23 529	20 328	19 754	18 846	18 536	19 514	26 368
G: 50 001 – 60 000	82 003	50 991	39 519	28 907	24 532	23 185	22 134	21 235	21 621	28 273
H: 60 001 – 70 000	83 469	67 435	55 993	40 033	30 859	26 939	24 745	23 358	23 804	29 757
I: 70 001 – 80 000	95 552	68 430	55 179	47 774	42 656	40 098	37 005	34 461	33 933	34 720
J: 80 001 – 90 000	102 723	75 745	63 087	49 970	40 452	35 541	31 381	29 770	28 576	39 201
K: 90 000 – 100 000	100 579	82 986	70 058	55 735	46 056	40 326	35 128	32 137	30 722	35 218
L: 100 001 – 110 000	92 132	86 170	74 811	62 801	52 059	44 092	38 996	35 146	32 186	36 451
M: 110 001 – 120 000	94 330	88 162	78 207	67 481	58 286	51 137	44 118	40 107	36 336	38 149
N: 120 001 – 130 000	92 258	86 154	78 465	69 067	59 554	52 630	46 023	41 463	37 794	40 411
O: 130 001 – 140 000	101 454	83 122	80 150	71 242	61 982	56 138	49 373	44 312	40 219	40 787
P: 140 001 – 150 000	91 518	83 168	82 929	72 648	66 672	59 154	52 427	46 934	42 238	42 904
Q: 150 001 – 200 000	437 592	413 616	398 461	384 329	348 117	320 507	287 220	257 825	234 115	229 433
R: 200 001 – 250 000	340 332	379 600	370 354	358 593	342 409	326 796	305 794	282 010	255 962	242 813
S: 250 001 – 350 000	366 936	479 409	527 029	574 632	589 516	576 623	554 935	530 540	501 407	473 240
T: 350 001 – 500 000	255 123	316 751	358 471	410 276	468 184	517 905	560 258	585 272	597 795	567 155
U: 500 001 – 750 000	158 980	200 238	234 785	276 918	314 217	345 515	388 131	425 587	459 216	442 270
V: 750 001 – 1 000 000	55 691	70 494	84 434	102 451	121 080	135 849	157 492	177 532	194 058	187 834
W: 1 000 001 – 2 000 000	48 741	61 381	72 718	88 938	103 653	115 680	136 389	156 193	174 489	172 226
X: 2 000 001 – 5 000 000	12 192	15 507	18 349	23 422	25 914	29 642	32 225	35 974	38 825	37 836
Y: 5 000 001 +	2 195	2 876	3 562	5 036	5 060	6 288	6 142	6 641	7 006	6 488
Total	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**
<= 0	117 989	97 562	90 948	72 509	69 527	66 548	64 661	66 918	73 026	98 655
1 – 70 000	396 208	271 154	220 528	168 703	147 131	142 056	134 827	133 703	144 622	196 734
70 001 – 350 000	1 915 406	1 926 562	1 878 730	1 814 272	1 707 759	1 603 042	1 482 400	1 374 705	1 273 488	1 253 327
350 001 – 500 000	255 123	316 751	358 471	410 276	468 184	517 905	560 258	585 272	597 795	567 155
500 000 +	277 799	350 496	413 848	496 765	569 924	632 974	720 379	801 927	873 594	846 654
Total	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**	**2 962 525**

Table A2.8.1:Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2012 – 2021 (continued)

Tax year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	1.3%	1.2%	1.2%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.8%
B: = 0	2.6%	2.1%	1.8%	1.5%	1.5%	1.5%	1.5%	1.6%	1.8%	2.6%
C: 1 – 20 000	2.8%	1.8%	1.5%	1.3%	1.2%	1.3%	1.2%	1.2%	1.5%	2.1%
D: 20 001 – 30 000	1.4%	1.0%	0.8%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.9%
E: 30 001 – 40 000	1.6%	1.1%	0.9%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.9%
F: 40 001 – 50 000	1.9%	1.3%	1.0%	0.8%	0.7%	0.7%	0.6%	0.6%	0.7%	0.9%
G: 50 001 – 60 000	2.8%	1.7%	1.3%	1.0%	0.8%	0.8%	0.7%	0.7%	0.7%	1.0%
H: 60 001 – 70 000	2.8%	2.3%	1.9%	1.4%	1.0%	0.9%	0.8%	0.8%	0.8%	1.0%
I: 70 001 – 80 000	3.2%	2.3%	1.9%	1.6%	1.4%	1.4%	1.2%	1.2%	1.1%	1.2%
J: 80 001 – 90 000	3.5%	2.6%	2.1%	1.7%	1.4%	1.2%	1.1%	1.0%	1.0%	1.3%
K: 90 000 – 100 000	3.4%	2.8%	2.4%	1.9%	1.6%	1.4%	1.2%	1.1%	1.0%	1.2%
L: 100 001 – 110 000	3.1%	2.9%	2.5%	2.1%	1.8%	1.5%	1.3%	1.2%	1.1%	1.2%
M: 110 001 – 120 000	3.2%	3.0%	2.6%	2.3%	2.0%	1.7%	1.5%	1.4%	1.2%	1.3%
N: 120 001 – 130 000	3.1%	2.9%	2.6%	2.3%	2.0%	1.8%	1.6%	1.4%	1.3%	1.4%
O: 130 001 – 140 000	3.4%	2.8%	2.7%	2.4%	2.1%	1.9%	1.7%	1.5%	1.4%	1.4%
P: 140 001 – 150 000	3.1%	2.8%	2.8%	2.5%	2.3%	2.0%	1.8%	1.6%	1.4%	1.4%
Q: 150 001 – 200 000	14.8%	14.0%	13.5%	13.0%	11.8%	10.8%	9.7%	8.7%	7.9%	7.7%
R: 200 001 – 250 000	11.5%	12.8%	12.5%	12.1%	11.6%	11.0%	10.3%	9.5%	8.6%	8.2%
S: 250 001 – 350 000	12.4%	16.2%	17.8%	19.4%	19.9%	19.5%	18.7%	17.9%	16.9%	16.0%
T: 350 001 – 500 000	8.6%	10.7%	12.1%	13.8%	15.8%	17.5%	18.9%	19.8%	20.2%	19.1%
U: 500 001 – 750 000	5.4%	6.8%	7.9%	9.3%	10.6%	11.7%	13.1%	14.4%	15.5%	14.9%
V: 750 001 – 1 000 000	1.9%	2.4%	2.9%	3.5%	4.1%	4.6%	5.3%	6.0%	6.6%	6.3%
W: 1 000 001 – 2 000 000	1.6%	2.1%	2.5%	3.0%	3.5%	3.9%	4.6%	5.3%	5.9%	5.8%
X: 2 000 001 – 5 000 000	0.4%	0.5%	0.6%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
<= 0	4.0%	3.3%	3.1%	2.4%	2.3%	2.2%	2.2%	2.3%	2.5%	3.3%
1 – 70 000	13.4%	9.2%	7.4%	5.7%	5.0%	4.8%	4.6%	4.5%	4.9%	6.6%
70 001 – 350 000	64.7%	65.0%	63.4%	61.2%	57.6%	54.1%	50.0%	46.4%	43.0%	42.3%
350 001 – 500 000	8.6%	10.7%	12.1%	13.8%	15.8%	17.5%	18.9%	19.8%	20.2%	19.1%
500 000 +	9.4%	11.8%	14.0%	16.8%	19.2%	21.4%	24.3%	27.1%	29.5%	28.6%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A2.8.2: Taxable income of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2012 – 2021

Tax year		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	39 771	-12 149	-12 612	-13 404	-13 206	-14 229	-14 005	-13 978	-14 321	-15 479	-15 711
B: = 0	78 218	–	–	–	–	–	–	–	–	–	–
C: 1 – 20 000	82 743	798	529	435	351	336	338	326	333	385	547
D: 20 001 – 30 000	42 580	1 070	728	595	464	437	425	410	420	456	655
E: 30 001 – 40 000	47 911	1 685	1 127	921	728	651	633	603	608	645	887
F: 40 001 – 50 000	57 502	2 599	1 698	1 367	1 063	918	892	850	836	881	1 190
G: 50 001 – 60 000	82 003	4 578	2 839	2 194	1 604	1 359	1 282	1 224	1 174	1 195	1 561
H: 60 001 – 70 000	83 469	5 435	4 379	3 658	2 626	2 018	1 759	1 614	1 522	1 551	1 937
I: 70 001 – 80 000	95 552	7 178	5 140	4 144	3 570	3 189	3 006	2 779	2 602	2 567	2 612
J: 80 001 – 90 000	102 723	8 722	6 451	5 368	4 254	3 448	3 028	2 673	2 535	2 432	3 324
K: 90 000 – 100 000	100 579	9 551	7 891	6 666	5 305	4 381	3 839	3 343	3 059	2 923	3 350
L: 100 001 – 110 000	92 132	9 676	9 050	7 859	6 599	5 471	4 635	4 099	3 695	3 383	3 829
M: 110 001 – 120 000	94 330	10 848	10 147	9 003	7 771	6 714	5 893	5 086	4 624	4 190	4 395
N: 120 001 – 130 000	92 258	11 540	10 764	9 810	8 635	7 448	6 582	5 756	5 185	4 724	5 054
O: 130 001 – 140 000	101 454	13 696	11 221	10 822	9 620	8 369	7 581	6 666	5 982	5 430	5 509
P: 140 001 – 150 000	91 518	13 263	12 058	12 028	10 538	9 674	8 582	7 606	6 809	6 129	6 225
Q: 150 001 – 200 000	437 592	76 672	72 130	69 652	67 347	61 044	56 266	50 434	45 293	41 156	40 270
R: 200 001 – 250 000	340 332	76 153	85 080	83 332	80 773	76 831	73 452	68 764	63 523	57 665	54 669
S: 250 001 – 350 000	366 936	107 798	140 572	155 218	169 912	175 123	171 931	165 978	158 733	150 040	141 845
T: 350 001 – 500 000	255 123	105 618	131 421	148 670	170 122	194 010	214 725	233 263	244 511	250 490	237 795
U: 500 001 – 750 000	158 980	95 762	120 657	141 574	167 206	189 907	208 687	234 843	257 316	277 692	267 586
V: 750 001 – 1 000 000	55 691	47 670	60 380	72 327	87 704	103 595	116 351	135 073	152 411	166 766	161 373
W: 1 000 001 – 2 000 000	48 741	64 525	81 438	96 499	117 932	137 250	153 120	180 054	205 691	229 446	226 856
X: 2 000 001 – 5 000 000	12 192	34 924	43 985	52 313	66 927	73 598	84 892	91 282	101 997	109 811	106 718
Y: 5 000 001 +	2 195	20 973	28 801	35 696	66 751	54 003	64 504	61 442	64 191	71 626	62 695
Total	**2 962 525**	**718 585**	**835 876**	**916 749**	**1 044 596**	**1 105 547**	**1 178 395**	**1 250 193**	**1 318 729**	**1 376 104**	**1 325 172**
<= 0	117 989	-12 149	-12 612	-13 404	-13 206	-14 229	-14 005	-13 978	-14 321	-15 479	-15 711
1 – 70 000	396 208	16 166	11 300	9 171	6 836	5 720	5 329	5 028	4 893	5 113	6 777
70 001 – 350 000	1 915 406	345 097	370 505	373 904	374 323	361 694	344 793	323 186	302 039	280 638	271 082
350 001 – 500 000	255 123	105 618	131 421	148 670	170 122	194 010	214 725	233 263	244 511	250 490	237 795
500 000 +	277 799	263 854	335 262	398 408	506 520	558 353	627 553	702 695	781 607	855 341	825 229
Total	**2 962 525**	**718 585**	**835 876**	**916 749**	**1 044 596**	**1 105 547**	**1 178 395**	**1 250 193**	**1 318 729**	**1 376 104**	**1 325 172**

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), 2012 – 2021 (continued)

		Tax year									
Taxable income group Percentage of total	**Number of taxpayers[1]**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
A: < 0	1.3%	-1.7%	-1.5%	-1.5%	-1.3%	-1.3%	-1.2%	-1.1%	-1.1%	-1.1%	-1.2%
B: = 0	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.8%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	1.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	1.6%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
F: 40 001 – 50 000	1.9%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	2.8%	0.6%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
H: 60 001 – 70 000	2.8%	0.8%	0.5%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	3.2%	1.0%	0.6%	0.5%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
J: 80 001 – 90 000	3.5%	1.2%	0.8%	0.6%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%
K: 90 000 – 100 000	3.4%	1.3%	0.9%	0.7%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.3%
L: 100 001 – 110 000	3.1%	1.3%	1.1%	0.9%	0.6%	0.5%	0.4%	0.3%	0.3%	0.2%	0.3%
M: 110 001 – 120 000	3.2%	1.5%	1.2%	1.0%	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%
N: 120 001 – 130 000	3.1%	1.6%	1.3%	1.1%	0.8%	0.7%	0.6%	0.5%	0.4%	0.3%	0.4%
O: 130 001 – 140 000	3.4%	1.9%	1.3%	1.2%	0.9%	0.8%	0.6%	0.5%	0.5%	0.4%	0.4%
P: 140 001 – 150 000	3.1%	1.8%	1.4%	1.3%	1.0%	0.9%	0.7%	0.6%	0.5%	0.4%	0.5%
Q: 150 001 – 200 000	14.8%	10.7%	8.6%	7.6%	6.4%	5.5%	4.8%	4.0%	3.4%	3.0%	3.0%
R: 200 001 – 250 000	11.5%	10.6%	10.2%	9.1%	7.7%	6.9%	6.2%	5.5%	4.8%	4.2%	4.1%
S: 250 001 – 350 000	12.4%	15.0%	16.8%	16.9%	16.3%	15.8%	14.6%	13.3%	12.0%	10.9%	10.7%
T: 350 001 – 500 000	8.6%	14.7%	15.7%	16.2%	16.3%	17.5%	18.2%	18.7%	18.5%	18.2%	17.9%
U: 500 001 – 750 000	5.4%	13.3%	14.4%	15.4%	16.0%	17.2%	17.7%	18.8%	19.5%	20.2%	20.2%
V: 750 001 – 1 000 000	1.9%	6.6%	7.2%	7.9%	8.4%	9.4%	9.9%	10.8%	11.6%	12.1%	12.2%
W: 1 000 001 – 2 000 000	1.6%	9.0%	9.7%	10.5%	11.3%	12.4%	13.0%	14.4%	15.6%	16.7%	17.1%
X: 2 000 001 – 5 000 000	0.4%	4.9%	5.3%	5.7%	6.4%	6.7%	7.2%	7.3%	7.7%	8.0%	8.1%
Y: 5 000 001 +	0.1%	2.9%	3.4%	3.9%	6.4%	4.9%	5.5%	4.9%	4.9%	5.2%	4.7%
Total	**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%	-1.7%	-1.5%	-1.5%	-1.3%	-1.3%	-1.2%	-1.1%	-1.1%	-1.1%	-1.2%
1 – 70 000	13.4%	2.2%	1.4%	1.0%	0.7%	0.5%	0.5%	0.4%	0.4%	0.4%	0.5%
70 001 – 350 000	64.7%	48.0%	44.3%	40.8%	35.8%	32.7%	29.3%	25.9%	22.9%	20.4%	20.5%
350 001 – 500 000	8.6%	14.7%	15.7%	16.2%	16.3%	17.5%	18.2%	18.7%	18.5%	18.2%	17.9%
500 000 +	9.4%	36.7%	40.1%	43.5%	48.5%	50.5%	53.3%	56.2%	59.3%	62.2%	62.3%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Table A2.8.3: Tax assessed of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2012 – 2021

Tax year		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	39 771	72	60	95	31	39	40	41	47	63	94
B: = 0	78 218	26	29	36	72	96	137	107	136	235	683
C: 1 – 20 000	82 743	33	29	52	46	77	123	84	105	140	296
D: 20 001 – 30 000	42 580	21	15	27	26	33	51	29	44	70	128
E: 30 001 – 40 000	47 911	24	19	26	29	32	49	44	45	58	154
F: 40 001 – 50 000	57 502	31	21	26	33	55	64	34	45	59	143
G: 50 001 – 60 000	82 003	26	26	36	38	49	46	38	46	59	152
H: 60 001 – 70 000	83 469	100	42	43	39	44	59	47	49	80	172
I: 70 001 – 80 000	95 552	278	117	89	56	54	61	56	51	68	145
J: 80 001 – 90 000	102 723	460	219	168	128	107	94	71	71	80	179
K: 90 000 – 100 000	100 579	618	325	268	206	159	140	114	110	112	189
L: 100 001 – 110 000	92 132	747	437	358	287	227	192	160	147	157	229
M: 110 001 – 120 000	94 330	942	567	488	388	319	273	220	201	196	259
N: 120 001 – 130 000	92 258	1 088	701	613	462	389	332	280	257	240	306
O: 130 001 – 140 000	101 454	1 387	822	754	593	481	422	362	327	304	360
P: 140 001 – 150 000	91 518	1 418	974	904	712	617	523	448	396	362	401
Q: 150 001 – 200 000	437 592	9 992	7 337	6 778	5 720	4 885	4 270	3 690	3 229	2 939	3 045
R: 200 001 – 250 000	340 332	11 983	11 210	10 804	9 695	8 736	7 865	7 041	6 276	5 732	5 330
S: 250 001 – 350 000	366 936	20 550	23 435	25 301	26 048	26 503	25 141	23 829	22 093	20 709	19 131
T: 350 001 – 500 000	255 123	24 777	28 296	31 374	34 110	38 745	41 544	44 599	45 743	46 804	43 182
U: 500 001 – 750 000	158 980	26 867	31 915	36 897	42 014	48 133	51 957	57 970	62 453	67 474	63 541
V: 750 001 – 1 000 000	55 691	15 096	18 396	21 824	25 779	30 797	34 246	39 601	44 265	48 570	46 218
W: 1 000 001 – 2 000 000	48 741	22 506	27 692	32 672	39 262	46 533	51 622	60 700	68 908	77 015	75 368
X: 2 000 001 – 5 000 000	12 192	13 251	16 522	19 651	24 879	27 946	32 163	36 241	40 326	43 465	41 893
Y: 5 000 001 +	2 195	8 455	11 388	14 157	26 364	21 708	26 055	26 899	27 815	31 203	26 773
Total	**2 962 525**	**160 748**	**180 592**	**203 441**	**237 018**	**256 762**	**277 470**	**302 705**	**323 185**	**346 194**	**328 373**
<= 0	117 989	98	89	131	103	135	177	148	183	298	777
1 – 70 000	396 208	235	152	210	211	289	392	275	334	466	1 045
70 001 – 350 000	2 170 529	74 240	74 438	77 899	78 406	81 222	80 858	80 870	78 902	77 703	72 757
350 001 – 500 000	158 980	26 867	31 915	36 897	42 014	48 133	51 957	57 970	62 453	67 474	63 541
500 000 +	118 819	59 309	73 998	88 304	116 284	126 983	144 086	163 441	181 314	200 253	190 252
Total	**2 962 525**	**160 748**	**180 592**	**203 441**	**237 018**	**256 762**	**277 470**	**302 705**	**323 185**	**346 194**	**328 373**

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), 2012 – 2021 (continued)

		Tax year									
Taxable income group Percentage of total	**Number of taxpayers[1]**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
A: < 0	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
C: 1 – 20 000	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
D: 20 001 – 30 000	1.4%	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	1.6%	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	1.9%	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	2.8%	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	2.8%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
I: 70 001 – 80 000	3.2%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	3.5%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
K: 90 000 – 100 000	3.4%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
L: 100 001 – 110 000	3.1%	0.5%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%
M: 110 001 – 120 000	3.2%	0.6%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
N: 120 001 – 130 000	3.1%	0.7%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
O: 130 001 – 140 000	3.4%	0.9%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	3.1%	0.9%	0.5%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
Q: 150 001 – 200 000	14.8%	6.2%	4.1%	3.3%	2.4%	1.9%	1.5%	1.2%	1.0%	0.8%	0.9%
R: 200 001 – 250 000	11.5%	7.5%	6.2%	5.3%	4.1%	3.4%	2.8%	2.3%	1.9%	1.7%	1.6%
S: 250 001 – 350 000	12.4%	12.8%	13.0%	12.4%	11.0%	10.3%	9.1%	7.9%	6.8%	6.0%	5.8%
T: 350 001 – 500 000	8.6%	15.4%	15.7%	15.4%	14.4%	15.1%	15.0%	14.7%	14.2%	13.5%	13.2%
U: 500 001 – 750 000	5.4%	16.7%	17.7%	18.1%	17.7%	18.7%	18.7%	19.2%	19.3%	19.5%	19.4%
V: 750 001 – 1 000 000	1.9%	9.4%	10.2%	10.7%	10.9%	12.0%	12.3%	13.1%	13.7%	14.0%	14.1%
W: 1 000 001 – 2 000 000	1.6%	14.0%	15.3%	16.1%	16.6%	18.1%	18.6%	20.1%	21.3%	22.2%	23.0%
X: 2 000 001 – 5 000 000	0.4%	8.2%	9.1%	9.7%	10.5%	10.9%	11.6%	12.0%	12.5%	12.6%	12.8%
Y: 5 000 001 +	0.1%	5.3%	6.3%	7.0%	11.1%	8.5%	9.4%	8.9%	8.6%	9.0%	8.2%
Total	**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%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.2%
1 – 70 000	13.4%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%
70 001 – 350 000	73.3%	46.2%	41.2%	38.3%	33.1%	31.6%	29.1%	26.7%	24.4%	22.4%	22.2%
350 001 – 500 000	5.4%	16.7%	17.7%	18.1%	17.7%	18.7%	18.7%	19.2%	19.3%	19.5%	19.4%
500 000 +	4.0%	36.9%	41.0%	43.4%	49.1%	49.5%	51.9%	54.0%	56.1%	57.8%	57.9%
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), 2012 – 2021

		Tax year									
Taxable income group	Number of taxpayers[1]	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
A: < 0	39 771	-0.6%	-0.5%	-0.7%	-0.2%	-0.3%	-0.3%	-0.3%	-0.3%	-0.4%	-0.6%
B: = 0	78 218	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	82 743	4.1%	5.5%	11.9%	13.1%	22.8%	36.4%	25.8%	31.6%	36.5%	54.2%
D: 20 001 – 30 000	42 580	2.0%	2.1%	4.6%	5.6%	7.4%	12.0%	7.0%	10.5%	15.3%	19.6%
E: 30 001 – 40 000	47 911	1.4%	1.7%	2.8%	4.0%	5.0%	7.7%	7.2%	7.4%	8.9%	17.4%
F: 40 001 – 50 000	57 502	1.2%	1.2%	1.9%	3.1%	5.9%	7.2%	4.0%	5.3%	6.7%	12.0%
G: 50 001 – 60 000	82 003	0.6%	0.9%	1.6%	2.4%	3.6%	3.6%	3.1%	3.9%	4.9%	9.7%
H: 60 001 – 70 000	83 469	1.8%	1.0%	1.2%	1.5%	2.2%	3.3%	2.9%	3.2%	5.2%	8.9%
I: 70 001 – 80 000	95 552	3.9%	2.3%	2.1%	1.6%	1.7%	2.0%	2.0%	2.0%	2.7%	5.6%
J: 80 001 – 90 000	102 723	5.3%	3.4%	3.1%	3.0%	3.1%	3.1%	2.7%	2.8%	3.3%	5.4%
K: 90 000 – 100 000	100 579	6.5%	4.1%	4.0%	3.9%	3.6%	3.7%	3.4%	3.6%	3.8%	5.6%
L: 100 001 – 110 000	92 132	7.7%	4.8%	4.6%	4.4%	4.1%	4.2%	3.9%	4.0%	4.6%	6.0%
M: 110 001 – 120 000	94 330	8.7%	5.6%	5.4%	5.0%	4.7%	4.6%	4.3%	4.3%	4.7%	5.9%
N: 120 001 – 130 000	92 258	9.4%	6.5%	6.2%	5.3%	5.2%	5.0%	4.9%	5.0%	5.1%	6.1%
O: 130 001 – 140 000	101 454	10.1%	7.3%	7.0%	6.2%	5.7%	5.6%	5.4%	5.5%	5.6%	6.5%
P: 140 001 – 150 000	91 518	10.7%	8.1%	7.5%	6.8%	6.4%	6.1%	5.9%	5.8%	5.9%	6.4%
Q: 150 001 – 200 000	437 592	13.0%	10.2%	9.7%	8.5%	8.0%	7.6%	7.3%	7.1%	7.1%	7.6%
R: 200 001 – 250 000	340 332	15.7%	13.2%	13.0%	12.0%	11.4%	10.7%	10.2%	9.9%	9.9%	9.8%
S: 250 001 – 350 000	366 936	19.1%	16.7%	16.3%	15.3%	15.1%	14.6%	14.4%	13.9%	13.8%	13.5%
T: 350 001 – 500 000	255 123	23.5%	21.5%	21.1%	20.1%	20.0%	19.3%	19.1%	18.7%	18.7%	18.2%
U: 500 001 – 750 000	158 980	28.1%	26.5%	26.1%	25.1%	25.3%	24.9%	24.7%	24.3%	24.3%	23.7%
V: 750 001 – 1 000 000	55 691	31.7%	30.5%	30.2%	29.4%	29.7%	29.4%	29.3%	29.0%	29.1%	28.6%
W: 1 000 001 – 2 000 000	48 741	34.9%	34.0%	33.9%	33.3%	33.9%	33.7%	33.7%	33.5%	33.6%	33.2%
X: 2 000 001 – 5 000 000	12 192	37.9%	37.6%	37.6%	37.2%	38.0%	37.9%	39.7%	39.5%	39.6%	39.3%
Y: 5 000 001 +	2 195	40.3%	39.5%	39.7%	39.5%	40.2%	40.4%	43.8%	43.3%	43.6%	42.7%
Total	**2 962 525**	**22.4%**	**21.6%**	**22.2%**	**22.7%**	**23.2%**	**23.5%**	**24.2%**	**24.5%**	**25.2%**	**24.8%**
<= 0	117 989	-0.8%	-0.7%	-1.0%	-0.8%	-0.9%	-1.3%	-1.1%	-1.3%	-1.9%	-4.9%
1 – 70 000	396 208	1.5%	1.3%	2.3%	3.1%	5.0%	7.4%	5.5%	6.8%	9.1%	15.4%
70 001 – 350 000	2 170 529	21.5%	20.1%	20.8%	20.9%	22.5%	23.5%	25.0%	26.1%	27.7%	26.8%
350 001 – 500 000	158 980	25.4%	24.3%	24.8%	24.7%	24.8%	24.2%	24.9%	25.5%	26.9%	26.7%
500 000 +	118 819	22.5%	22.1%	22.2%	23.0%	22.7%	23.0%	23.3%	23.2%	23.4%	23.1%
Total	**2 962 525**	**22.4%**	**21.6%**	**22.2%**	**22.7%**	**23.2%**	**23.5%**	**24.2%**	**24.5%**	**25.2%**	**24.8%**

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), 2012 – 2021

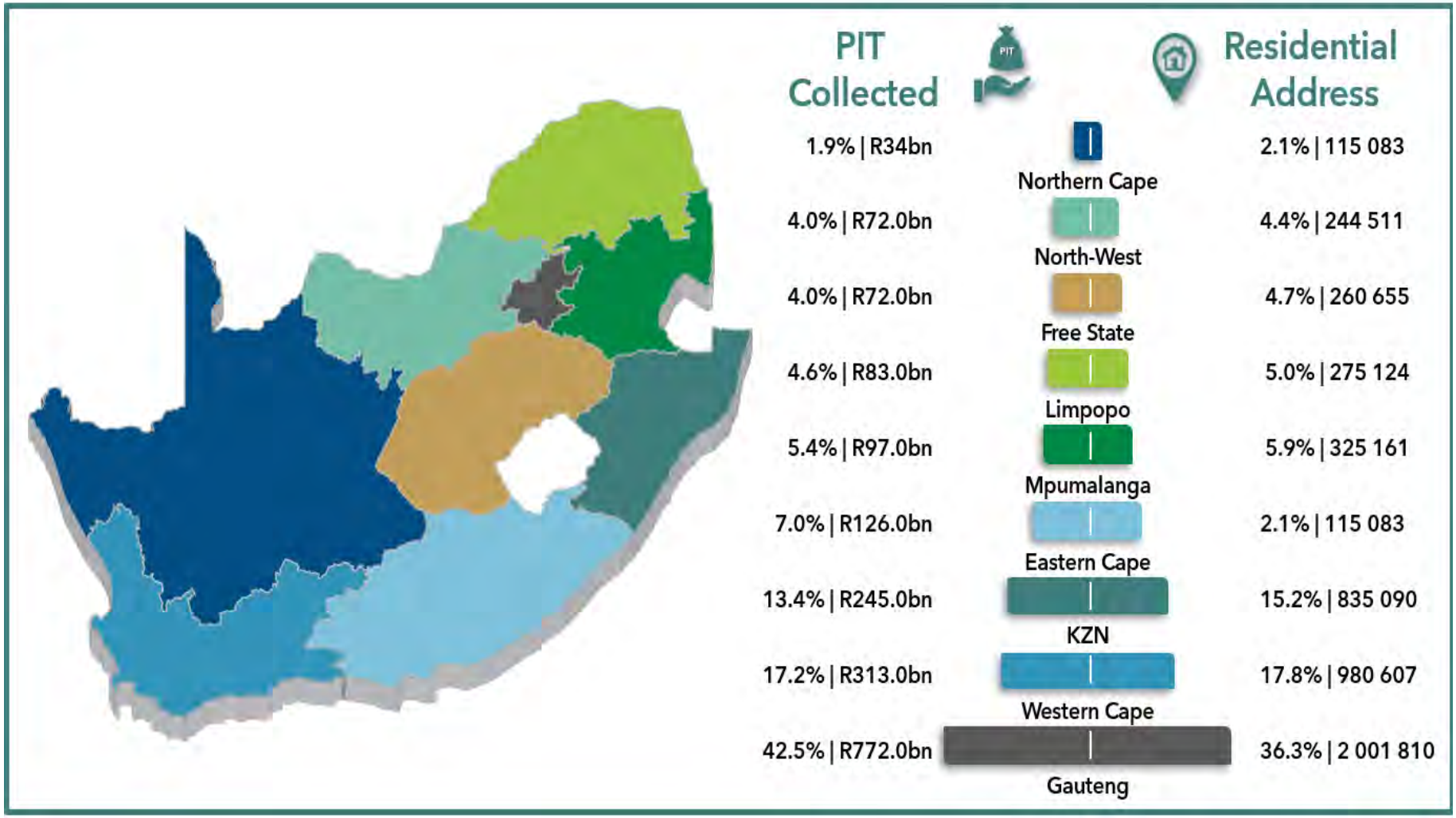
		Tax year								
Taxable income group	**Number of taxpayers[1]**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
A: < 0	39 771	3.8%	5.0%	2.8%	4.0%	2.9%	2.4%	2.4%	3.1%	2.9%
B: = 0	78 218	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	82 743	-33.7%	-26.2%	-24.0%	-19.4%	-15.8%	-13.8%	-11.7%	-8.7%	-4.1%
D: 20 001 – 30 000	42 580	-31.9%	-25.4%	-24.3%	-20.1%	-16.9%	-14.8%	-12.5%	-10.1%	-5.3%
E: 30 001 – 40 000	47 911	-33.1%	-26.1%	-24.4%	-21.2%	-17.8%	-15.7%	-13.5%	-11.3%	-6.9%
F: 40 001 – 50 000	57 502	-34.7%	-27.5%	-25.8%	-22.9%	-19.3%	-17.0%	-15.0%	-12.6%	-8.3%
G: 50 001 – 60 000	82 003	-38.0%	-30.8%	-29.5%	-26.2%	-22.5%	-19.7%	-17.7%	-15.5%	-11.3%
H: 60 001 – 70 000	83 469	-19.4%	-18.0%	-21.5%	-21.9%	-20.2%	-18.3%	-16.6%	-14.5%	-10.8%
I: 70 001 – 80 000	95 552	-28.4%	-24.0%	-20.8%	-18.4%	-16.0%	-14.6%	-13.5%	-12.1%	-10.6%
J: 80 001 – 90 000	102 723	-26.0%	-21.5%	-21.3%	-20.7%	-19.1%	-17.9%	-16.2%	-14.8%	-10.2%
K: 90 000 – 100 000	100 579	-17.4%	-16.5%	-17.8%	-17.7%	-16.7%	-16.1%	-15.0%	-13.8%	-11.0%
L: 100 001 – 110 000	92 132	-6.5%	-9.9%	-12.0%	-13.3%	-13.7%	-13.3%	-12.8%	-12.3%	-9.8%
M: 110 001 – 120 000	94 330	-6.5%	-8.9%	-10.5%	-11.3%	-11.5%	-11.9%	-11.5%	-11.2%	-9.6%
N: 120 001 – 130 000	92 258	-6.7%	-7.8%	-9.2%	-10.4%	-10.6%	-10.9%	-10.8%	-10.6%	-8.8%
O: 130 001 – 140 000	101 454	-18.1%	-11.1%	-11.1%	-11.6%	-11.2%	-11.3%	-11.2%	-10.9%	-9.6%
P: 140 001 – 150 000	91 518	-9.1%	-4.8%	-7.4%	-7.6%	-8.3%	-8.9%	-9.1%	-9.2%	-8.1%
Q: 150 001 – 200 000	437 592	-5.9%	-4.7%	-4.2%	-5.5%	-6.0%	-6.7%	-7.2%	-7.5%	-6.9%
R: 200 001 – 250 000	340 332	11.7%	4.6%	2.0%	0.2%	-0.7%	-1.7%	-2.6%	-3.4%	-3.6%
S: 250 001 – 350 000	366 936	30.4%	20.0%	16.4%	12.9%	9.8%	7.5%	5.7%	4.2%	3.1%
T: 350 001 – 500 000	255 123	24.4%	18.6%	17.2%	16.4%	15.2%	14.1%	12.7%	11.4%	9.4%
U: 500 001 – 750 000	158 980	26.0%	21.6%	20.4%	18.7%	16.9%	16.1%	15.2%	14.2%	12.1%
V: 750 001 – 1 000 000	55 691	26.7%	23.2%	22.5%	21.4%	19.5%	19.0%	18.1%	16.9%	14.5%
W: 1 000 001 – 2 000 000	48 741	26.2%	22.3%	22.3%	20.8%	18.9%	18.7%	18.0%	17.2%	15.0%
X: 2 000 001 – 5 000 000	12 192	25.9%	22.4%	24.2%	20.5%	19.4%	17.4%	16.5%	15.4%	13.2%
Y: 5 000 001 +	2 195	37.3%	30.5%	47.1%	26.7%	25.2%	19.6%	17.3%	16.6%	12.9%
Total	**2 962 525**	**16.3%**	**12.9%**	**13.3%**	**11.4%**	**10.4%**	**9.7%**	**9.1%**	**8.5%**	**7.0%**
<= 0	117 989	3.8%	5.0%	2.8%	4.0%	2.9%	2.4%	2.4%	3.1%	2.9%
1 – 70 000	396 208	-30.1%	-24.7%	-24.9%	-22.9%	-19.9%	-17.7%	-15.7%	-13.4%	-9.2%
70 001 – 350 000	2 170 529	7.4%	4.1%	2.7%	1.2%	0.0%	-1.1%	-1.9%	-2.6%	-2.6%
350 001 – 500 000	158 980	24.4%	18.6%	17.2%	16.4%	15.2%	14.1%	12.7%	11.4%	9.4%
500 000 +	118 819	27.1%	22.9%	24.3%	20.6%	18.9%	17.7%	16.8%	15.8%	13.5%
Total	**2 962 525**	**16.3%**	**12.9%**	**13.3%**	**11.4%**	**10.4%**	**9.7%**	**9.1%**	**8.5%**	**7.0%**

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

Table A2.9.1: Taxable income, tax assessed and average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2012 – 2021

Tax year	2012				2021				
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	2 003	203	28	13.6%	–	–	-	0.0%	-100.0%
6 - 10	3 543	331	49	14.7%	301	51	8	16.5%	-17.0%
11 - 15	4 794	430	61	14.2%	2 293	356	59	16.6%	-1.9%
16 - 20	15 200	796	92	11.6%	3 777	582	95	16.3%	-3.1%
21 - 25	178 151	15 541	1 623	10.4%	5 135	965	172	17.8%	-24.3%
26 - 30	401 283	66 201	10 616	16.0%	28 593	8 947	1 734	19.4%	-18.1%
31 - 35	412 787	91 066	18 115	19.9%	231 032	92 824	20 289	21.9%	0.2%
36 - 40	428 616	112 686	25 183	22.3%	418 454	190 835	45 122	23.6%	5.4%
41 - 45	403 721	116 115	27 409	23.6%	412 183	205 907	52 126	25.3%	5.9%
46 - 50	354 396	104 593	25 110	24.0%	427 734	223 648	58 928	26.3%	7.9%
51 - 55	286 947	88 776	22 129	24.9%	394 326	203 535	53 647	26.4%	8.7%
56 - 60	192 908	60 451	15 772	26.1%	342 427	168 443	45 287	26.9%	10.8%
61 - 65	121 665	34 618	9 267	26.8%	271 652	112 726	30 361	26.9%	14.0%
66 - 70	76 796	15 044	3 371	22.4%	174 040	52 902	10 563	20.0%	15.0%
71 - 75	45 379	6 910	1 233	17.8%	113 445	30 351	5 179	17.1%	17.9%
75 +	34 336	4 825	690	14.3%	137 133	33 099	4 802	14.5%	23.9%
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**7.0%**
0 - 55	2 491 441	596 737	130 415	21.9%	1 923 828	927 651	232 180	25.0%	5.0%
56 +	471 084	121 848	30 333	24.9%	1 038 697	397 521	96 193	24.2%	14.0%
Total	**2 962 525**	**718 585**	**160 748**	**22.4%**	**2 962 525**	**1 325 172**	**328 373**	**24.8%**	**7.0%**
Percentage of total									
0 - 5	0.1%	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	0.5%	0.1%	0.1%		0.1%	0.0%	0.0%		
21 - 25	6.0%	2.2%	1.0%		0.2%	0.1%	0.1%		
26 - 30	13.5%	9.2%	6.6%		1.0%	0.7%	0.5%		
31 - 35	13.9%	12.7%	11.3%		7.8%	7.0%	6.2%		
36 - 40	14.5%	15.7%	15.7%		14.1%	14.4%	13.7%		
41 - 45	13.6%	16.2%	17.1%		13.9%	15.5%	15.9%		
46 - 50	12.0%	14.6%	15.6%		14.4%	16.9%	17.9%		
51 - 55	9.7%	12.4%	13.8%		13.3%	15.4%	16.3%		
56 - 60	6.5%	8.4%	9.8%		11.6%	12.7%	13.8%		
61 - 65	4.1%	4.8%	5.8%		9.2%	8.5%	9.2%		
66 - 70	2.6%	2.1%	2.1%		5.9%	4.0%	3.2%		
71 - 75	1.5%	1.0%	0.8%		3.8%	2.3%	1.6%		
75 +	1.2%	0.7%	0.4%		4.6%	2.5%	1.5%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		
0 - 55	84.1%	83.0%	81.1%		64.9%	70.0%	70.7%		
56 +	15.9%	17.0%	18.9%		35.1%	30.0%	29.3%		
Total	**100.0%**	**100.0%**	**100.0%**		**100.0%**	**100.0%**	**100.0%**		

Map A2.10: Assessed individual taxpayers by province, 2021



Map A2.10: Assessed individual taxpayers by province, 2021

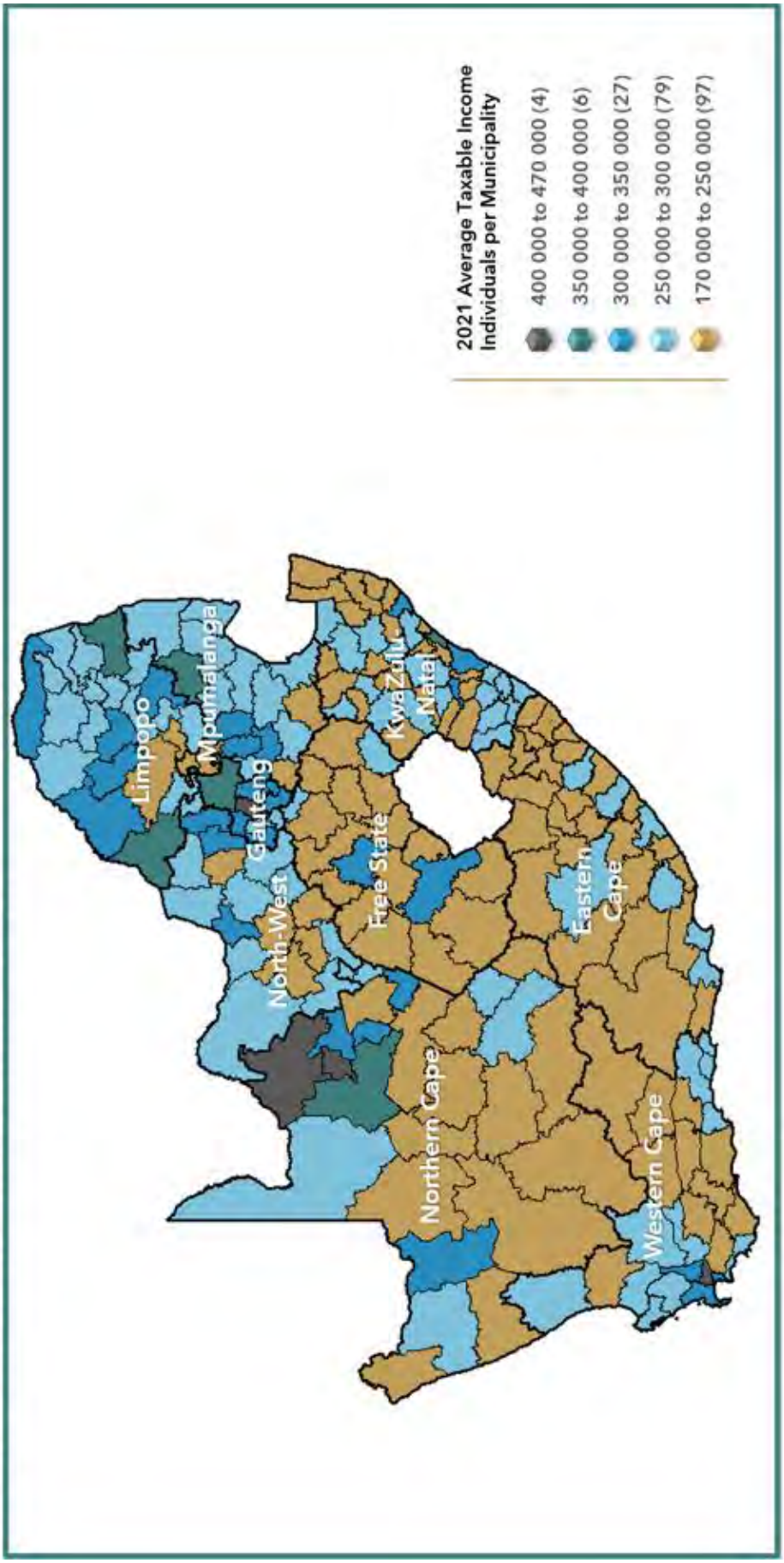


Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2020 - 2021

Tax year		2020				2021			
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	4 376	1 079	184	246 572	4 577	1 049	170	229 189
Blue Crane Route Local Municipality	EC102	2 341	542	97	231 525	2 503	538	89	214 942
Buffalo City Metropolitan Municipality	BUF	96 693	29 487	5 755	304 955	97 402	28 809	5 439	295 774
Dr. Beyers Naude Local Municipality	EC101	5 625	1 265	231	224 889	5 682	1 210	203	212 953
Elundini Local Municipality	EC141	3 416	906	155	265 222	3 849	892	145	231 749
Emalahleni Local Municipality	EC136	2 796	668	115	238 913	3 166	676	109	213 519
Engcobo Local Municipality	EC137	3 622	896	145	247 377	4 218	898	136	212 897
Enoch Mgijima Local Municipality	EC139	14 038	3 990	726	284 229	14 773	4 087	737	276 653
Great Kei Local Municipality	EC123	1 107	299	59	270 099	1 135	265	49	233 480
Intsika Yethu Local Municipality	EC135	3 704	1 016	167	274 298	4 170	1 024	161	245 564
Inxuba Yethemba Local Municipality	EC131	4 797	1 155	213	240 775	4 863	1 124	190	231 133
King Sabata Dalindyebo Local Municipality	EC157	32 610	9 670	1 795	296 535	33 986	9 740	1 743	286 589
Kouga Local Municipality	EC108	13 643	3 597	681	263 652	13 730	3 494	625	254 479
Kou-Kamma Local Municipality	EC109	2 079	490	96	235 690	2 248	463	80	205 961
Makana Local Municipality	EC104	6 730	1 942	383	288 559	6 754	1 898	357	281 019
Matatiele Local Municipality	EC441	7 206	1 950	327	270 608	8 106	1 968	316	242 783
Mbhashe Local Municipality	EC121	6 847	1 774	294	259 092	7 760	1 776	273	228 866
Mbizana Local Municipality	EC443	7 271	2 039	354	280 429	8 807	2 065	337	234 473
Mhlontlo Local Municipality	EC156	6 971	1 826	305	261 942	7 687	1 819	291	236 633
Mnquma Local Municipality	EC122	9 206	2 526	419	274 386	9 551	2 584	433	270 548
Ndlambe Local Municipality	EC105	5 711	1 468	269	257 048	5 689	1 337	220	235 015
Nelson Mandela Bay Metropolitan Municipality	NMA	159 623	46 787	8 917	293 109	157 336	44 654	8 137	283 813
Ngqushwa Local Municipality	EC126	3 800	1 060	238	278 947	3 813	747	121	195 909
Ngquza Hill Local Municipality	EC153	9 000	2 461	401	273 444	11 757	2 614	403	222 336
Ntabankulu Local Municipality	EC444	1 987	555	91	279 316	2 354	569	88	241 716
Nyandeni Local Municipality	EC155	7 381	1 913	308	259 179	8 395	1 973	303	235 021
Port St Johns Local Municipality	EC154	3 390	951	170	280 531	3 854	960	164	249 092
Raymond Mhlaba Local Municipality	EC129	7 943	2 050	372	258 089	8 155	1 983	338	243 164
Sakhisizwe Local Municipality	EC138	2 128	544	97	255 639	2 362	550	93	232 854
Senqu Local Municipality	EC142	4 258	1 121	192	263 269	4 722	1 126	182	238 458
Sundays River Valley Local Municipality	EC106	3 259	795	171	243 940	3 472	763	138	219 758
Umzimvubu Local Municipality	EC442	7 661	2 162	383	282 209	8 702	2 128	351	244 541
Walter Sisulu Local Municipality	EC145	4 720	1 193	219	252 754	4 906	1 167	199	237 872
Total		**455 939**	**130 177**	**24 329**	**285 514**	**470 484**	**126 950**	**22 620**	**269 829**

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2020 - 2021 (*continued*)

Tax year		2020				2021			
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%	0.8%	
Blue Crane Route Local Municipality	EC102	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	21.2%	22.7%	23.7%		20.7%	22.7%	24.0%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Elundini Local Municipality	EC141	0.7%	0.7%	0.6%		0.8%	0.7%	0.6%	
Emalahleni Local Municipality	EC136	0.6%	0.5%	0.5%		0.7%	0.5%	0.5%	
Engcobo Local Municipality	EC137	0.8%	0.7%	0.6%		0.9%	0.7%	0.6%	
Enoch Mgijima Local Municipality	EC139	3.1%	3.1%	3.0%		3.1%	3.2%	3.3%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.8%	0.8%	0.7%		0.9%	0.8%	0.7%	
Inxuba Yethemba Local Municipality	EC131	1.1%	0.9%	0.9%		1.0%	0.9%	0.8%	
King Sabata Dalindyebo Local Municipality	EC157	7.2%	7.4%	7.4%		7.2%	7.7%	7.7%	
Kouga Local Municipality	EC108	3.0%	2.8%	2.8%		2.9%	2.8%	2.8%	
Kou-Kamma Local Municipality	EC109	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Makana Local Municipality	EC104	1.5%	1.5%	1.6%		1.4%	1.5%	1.6%	
Matatiele Local Municipality	EC441	1.6%	1.5%	1.3%		1.7%	1.6%	1.4%	
Mbhashe Local Municipality	EC121	1.5%	1.4%	1.2%		1.6%	1.4%	1.2%	
Mbizana Local Municipality	EC443	1.6%	1.6%	1.5%		1.9%	1.6%	1.5%	
Mhlontlo Local Municipality	EC156	1.5%	1.4%	1.3%		1.6%	1.4%	1.3%	
Mnquma Local Municipality	EC122	2.0%	1.9%	1.7%		2.0%	2.0%	1.9%	
Ndlambe Local Municipality	EC105	1.3%	1.1%	1.1%		1.2%	1.1%	1.0%	
Nelson Mandela Bay Metropolitan Municipality	NMA	35.0%	35.9%	36.7%		33.4%	35.2%	36.0%	
Ngqushwa Local Municipality	EC126	0.8%	0.8%	1.0%		0.8%	0.6%	0.5%	
Ngquza Hill Local Municipality	EC153	2.0%	1.9%	1.6%		2.5%	2.1%	1.8%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.4%		0.5%	0.4%	0.4%	
Nyandeni Local Municipality	EC155	1.6%	1.5%	1.3%		1.8%	1.6%	1.3%	
Port St Johns Local Municipality	EC154	0.7%	0.7%	0.7%		0.8%	0.8%	0.7%	
Raymond Mhlaba Local Municipality	EC129	1.7%	1.6%	1.5%		1.7%	1.6%	1.5%	
Sakhisizwe Local Municipality	EC138	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Senqu Local Municipality	EC142	0.9%	0.9%	0.8%		1.0%	0.9%	0.8%	
Sundays River Valley Local Municipality	EC106	0.7%	0.6%	0.7%		0.7%	0.6%	0.6%	
Umzimvubu Local Municipality	EC442	1.7%	1.7%	1.6%		1.8%	1.7%	1.6%	
Walter Sisulu Local Municipality	EC145	1.0%	0.9%	0.9%		1.0%	0.9%	0.9%	
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, 2021

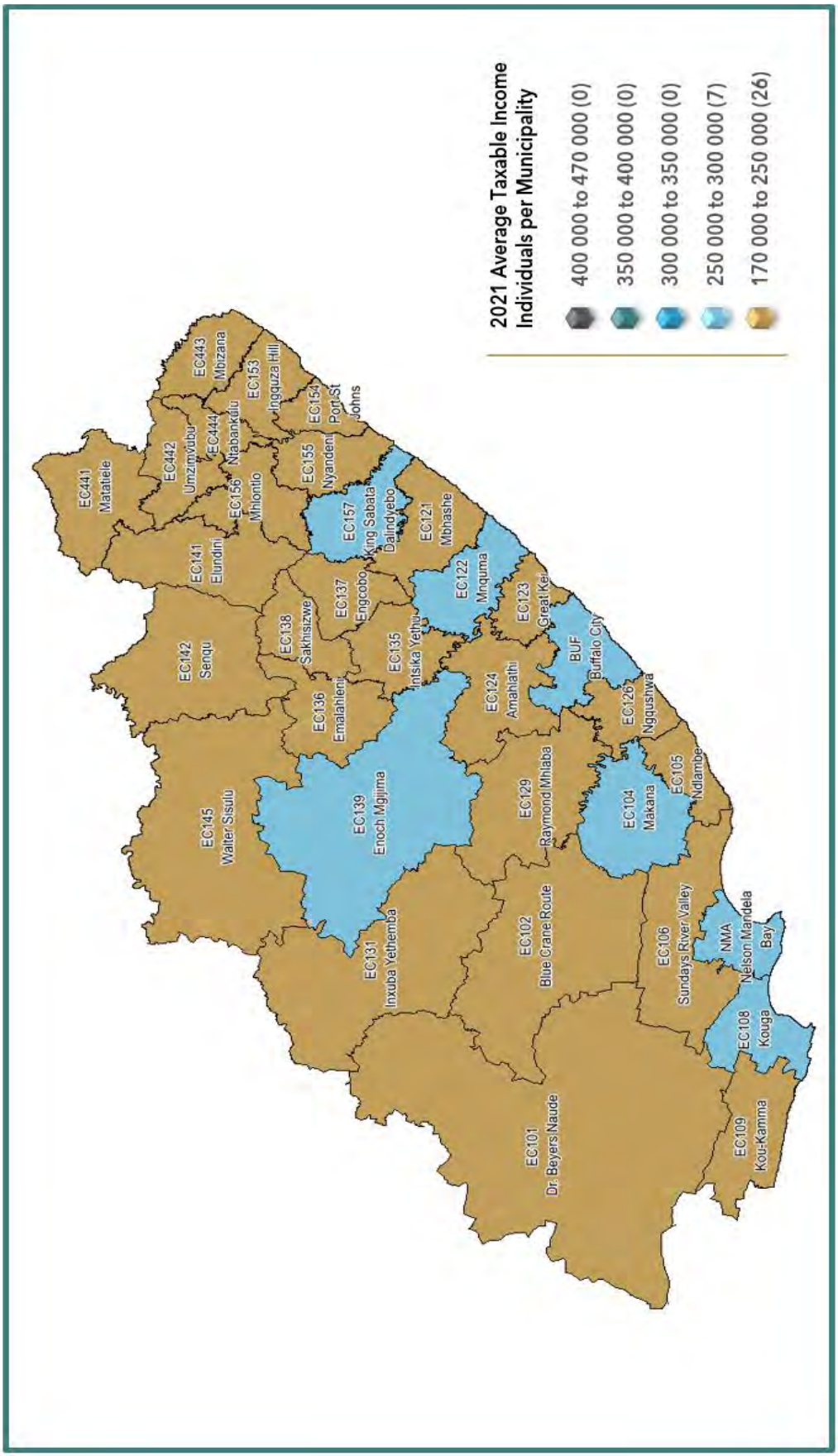


Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2020 - 2021

Tax year		2020				2021			
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	13 111	3 232	643	246 511	13 019	3 242	622	249 021
Kopanong Local Municipality	FS162	3 440	797	149	231 686	3 295	790	139	239 757
Letsemeng Local Municipality	FS161	2 368	431	99	182 010	2 342	498	106	212 639
Mafube Local Municipality	FS205	3 540	760	157	214 689	3 454	752	144	217 719
Maluti a Phofung Local Municipality	FS194	22 431	5 665	955	252 552	22 524	5 703	911	253 197
Mangaung Metropolitan Municipality	MAN	102 202	31 249	6 100	305 757	100 535	30 659	5 732	304 958
Mantsopa Local Municipality	FS196	3 163	753	132	238 065	3 067	712	123	232 149
Masilonyana Local Municipality	FS181	4 057	761	131	187 577	3 864	798	126	206 522
Matjhabeng Local Municipality	FS184	39 692	11 637	2 175	293 183	38 881	11 815	2 193	303 876
Metsimaholo Local Municipality	FS204	24 008	7 334	1 498	305 482	22 410	6 496	1 252	289 871
Mohokare Local Municipality	FS163	1 908	396	76	207 547	1 852	371	65	200 324
Moqhaka Local Municipality	FS201	14 456	3 477	600	240 523	14 055	3 457	572	245 962
Nala Local Municipality	FS185	4 735	1 030	204	217 529	4 807	1 104	203	229 665
Ngwathe Local Municipality	FS203	9 654	2 258	447	233 893	9 422	2 209	403	234 451
Nketoana Local Municipality	FS193	3 505	642	150	183 167	3 560	660	139	185 393
Phumelela Local Municipality	FS195	2 504	529	110	211 262	2 519	558	115	221 516
Setsoto Local Municipality	FS191	6 522	1 406	249	215 578	6 441	1 440	247	223 568
Tokologo Local Municipality	FS182	1 405	237	48	168 683	1 316	248	46	188 450
Tswelopele Local Municipality	FS183	3 166	468	119	147 821	3 292	593	137	180 134
Total		**265 867**	**73 062**	**14 042**	**274 807**	**260 655**	**72 105**	**13 275**	**276 630**
Percentage of total									
Dihlabeng Local Municipality	FS192	4.9%	4.4%	4.6%		5.0%	4.5%	4.7%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.1%		1.3%	1.1%	1.0%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.9%	0.7%	0.8%	
Mafube Local Municipality	FS205	1.3%	1.0%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	8.4%	7.8%	6.8%		8.6%	7.9%	6.9%	
Mangaung Metropolitan Municipality	MAN	38.4%	42.8%	43.4%		38.6%	42.5%	43.2%	
Mantsopa Local Municipality	FS196	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Masilonyana Local Municipality	FS181	1.5%	1.0%	0.9%		1.5%	1.1%	0.9%	
Matjhabeng Local Municipality	FS184	14.9%	15.9%	15.5%		14.9%	16.4%	16.5%	
Metsimaholo Local Municipality	FS204	9.0%	10.0%	10.7%		8.6%	9.0%	9.4%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.5%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.4%	4.8%	4.3%		5.4%	4.8%	4.3%	
Nala Local Municipality	FS185	1.8%	1.4%	1.5%		1.8%	1.5%	1.5%	
Ngwathe Local Municipality	FS203	3.6%	3.1%	3.2%		3.6%	3.1%	3.0%	
Nketoana Local Municipality	FS193	1.3%	0.9%	1.1%		1.4%	0.9%	1.0%	
Phumelela Local Municipality	FS195	0.9%	0.7%	0.8%		1.0%	0.8%	0.9%	
Setsoto Local Municipality	FS191	2.5%	1.9%	1.8%		2.5%	2.0%	1.9%	
Tokologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.6%	0.8%		1.3%	0.8%	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, 2021

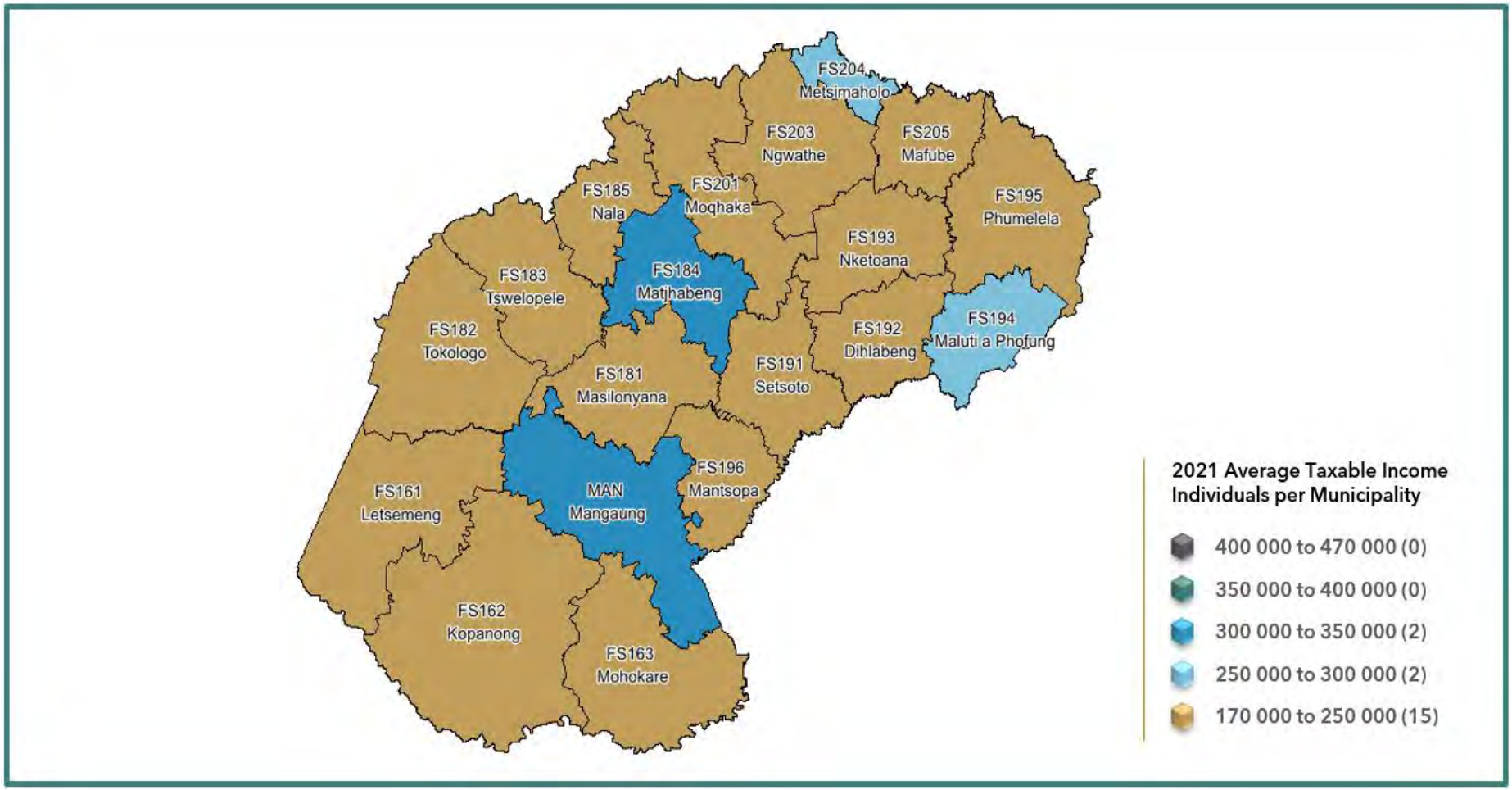


Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2020 - 2021

Tax year		2020				2021			
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	751 180	350 969	94 084	467 224	726 663	324 629	84 294	446 739
City of Tshwane Metropolitan Municipality	TSH	558 484	226 057	53 344	404 769	554 434	215 439	48 922	388 575
Ekurhuleni Metropolitan Municipality	EKU	528 969	181 065	39 855	342 298	509 774	166 960	35 070	327 518
Emfuleni Local Municipality	GT421	91 619	27 568	5 398	300 898	88 205	25 554	4 708	289 711
Lesedi Local Municipality	GT423	10 773	3 399	750	315 511	10 549	3 186	672	302 019
Merafong City Local Municipality	GT484	19 571	5 840	1 151	298 401	19 158	5 902	1 147	308 070
Midvaal Local Municipality	GT422	15 829	5 483	1 199	346 390	15 245	5 079	1 072	333 158
Mogale City Local Municipality	GT481	51 402	18 136	4 024	352 827	50 088	17 247	3 727	344 334
Randfontein/Westonaria Municipality	GT485	28 142	8 300	1 588	294 933	27 694	8 124	1 507	293 349
Total		**2 055 969**	**826 817**	**201 393**	**402 154**	**2 001 810**	**772 120**	**181 119**	**385 711**
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.5%	42.4%	46.7%		36.3%	42.0%	46.5%	
City of Tshwane Metropolitan Municipality	TSH	27.2%	27.3%	26.5%		27.7%	27.9%	27.0%	
Ekurhuleni Metropolitan Municipality	EKU	25.7%	21.9%	19.8%		25.5%	21.6%	19.4%	
Emfuleni Local Municipality	GT421	4.5%	3.3%	2.7%		4.4%	3.3%	2.6%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Merafong City Local Municipality	GT484	1.0%	0.7%	0.6%		1.0%	0.8%	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%	2.0%		2.5%	2.2%	2.1%	
Randfontein/Westonaria Municipality	GT485	1.4%	1.0%	0.8%		1.4%	1.1%	0.8%	
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, 2021

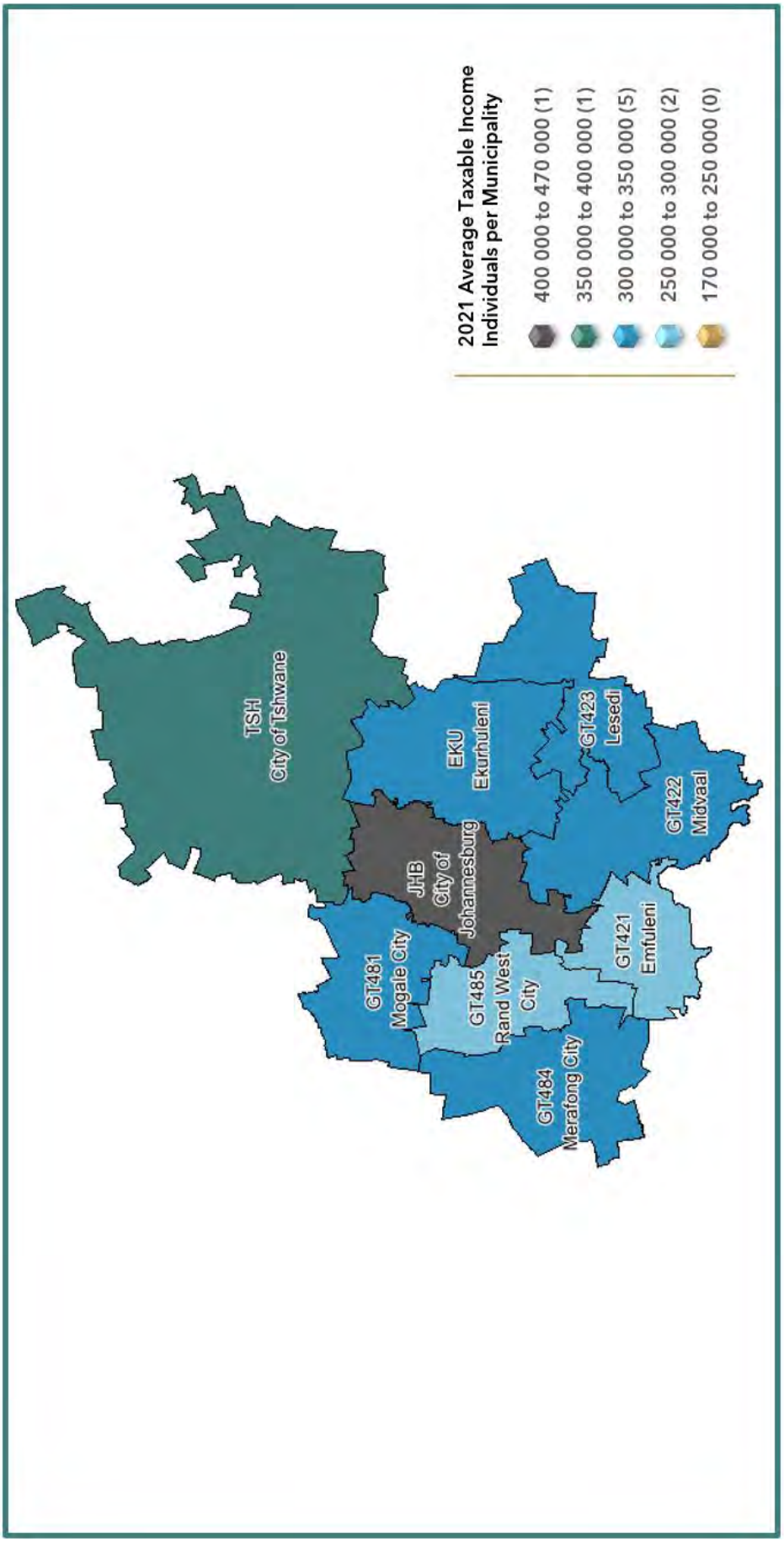


Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2020 - 2021

Tax year		2020				2021			
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	9 872	2 768	499	280 389	10 075	2 723	472	270 273
Alfred Duma Local Municipality	KZN238	15 698	4 428	809	282 074	16 612	4 402	760	264 989
Big Five Hlabisa Local Municipality	KZN276	3 331	762	121	228 760	3 356	766	116	228 248
Dannhauser Local Municipality	KZN254	3 149	743	135	235 948	3 088	720	119	233 161
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	2 513	630	127	250 696	2 532	627	117	247 630
eDumbe Local Municipality	KZN261	2 209	526	95	238 117	2 222	521	83	234 473
Emadlangeni Local Municipality	KZN253	1 195	307	61	256 904	1 124	265	47	235 765
Endumeni Local Municipality	KZN241	7 206	1 995	365	276 853	7 160	1 951	341	272 486
Ethekwini Metropolitan Municipality	ETH	477 225	148 732	30 818	311 660	461 463	139 860	27 749	303 080
Greater Kokstad Local Municipality	KZN433	5 518	1 438	286	260 602	5 667	1 498	278	264 337
Impendle Local Municipality	KZN224	761	168	26	220 762	764	168	25	219 895
Inkosi Langalibalele Local Municipality	KZN237	6 621	1 658	303	250 415	6 834	1 719	284	251 536
Jozini Local Municipality	KZN272	5 551	1 393	221	250 946	5 788	1 408	215	243 262
KwaDukuza Local Municipality	KZN292	21 806	8 134	1 926	373 017	21 303	7 630	1 756	358 166
Mandeni Local Municipality	KZN291	6 086	1 433	220	235 458	5 927	1 387	207	234 014
Maphumulo Local Municipality	KZN294	1 176	294	48	250 000	1 214	285	42	234 761
Mfolozi Local Municipality	KZN281	1 216	298	50	245 066	1 148	286	46	249 129
Mkhambathini Local Municipality	KZN226	1 753	444	79	253 280	1 782	429	72	240 741
Mpofana Local Municipality	KZN223	1 658	372	79	224 367	1 601	368	77	229 856
Msinga Local Municipality	KZN244	2 795	680	108	243 292	2 872	687	105	239 206
Mthonjaneni Local Municipality	KZN285	1 906	479	83	251 312	1 947	472	80	242 424
Mtubatuba Local Municipality	KZN275	9 046	2 114	352	233 694	8 498	2 066	339	243 116
Ndwedwe Local Municipality	KZN293	3 094	704	106	227 537	2 999	694	100	231 410
Newcastle Local Municipality	KZN252	30 263	8 652	1 575	285 894	29 377	8 253	1 436	280 934
Nkandla Local Municipality	KZN286	2 849	725	122	254 475	2 887	759	127	262 903
Nongoma Local Municipality	KZN265	6 823	1 640	253	240 363	6 732	1 583	236	235 146
Nqutu Local Municipality	KZN242	1 685	416	70	246 884	1 693	418	66	246 899
Okhahlamba Local Municipality	KZN235	3 523	843	162	239 285	3 504	846	159	241 438
Ray Nkonyeni Local Municipality	KZN216	28 204	7 369	1 304	261 275	27 593	7 072	1 193	256 297
Richmond Local Municipality	KZN227	1 924	464	85	241 164	1 915	457	82	238 642
The Msunduzi Local Municipality	KZN225	70 377	22 119	4 361	314 293	70 214	21 512	4 057	306 378
Ubuhlebezwe Local Municipality	KZN434	3 230	814	139	252 012	3 278	826	134	251 983
Ulundi Local Municipality	KZN266	6 727	1 876	308	278 876	7 036	1 860	294	264 355
Umdoni Local Municipality	KZN212	10 116	2 651	462	262 060	10 149	2 543	416	250 567
Umhlabuyalingana Local Municipality	KZN271	4 279	1 099	176	256 836	4 563	1 102	172	241 508
uMhlathuze Local Municipality	KZN282	49 125	15 433	3 104	314 158	46 633	14 902	2 906	319 559
uMlalazi Local Municipality	KZN284	7 928	2 203	395	277 876	7 989	2 186	382	273 626
uMngeni Local Municipality	KZN222	13 559	4 340	943	320 083	13 313	3 983	818	299 181
uMshwathi Local Municipality	KZN221	3 503	952	185	271 767	3 416	943	178	276 054
UMuziwabantu Local Municipality	KZN214	2 880	756	126	262 500	2 964	765	125	258 097
Umvoti Local Municipality	KZN245	4 780	1 292	236	270 293	5 038	1 320	233	262 009
Umzimkhulu Local Municipality	KZN435	5 397	1 373	240	254 401	5 319	1 358	227	255 311
Umzumbe Local Municipality	KZN213	1 274	318	49	249 608	1 263	323	50	255 740
UPhongolo Local Municipality	KZN262	4 239	1 110	201	261 854	4 238	1 068	183	252 006
Total		**854 070**	**256 945**	**51 413**	**300 848**	**835 090**	**245 011**	**46 904**	**293 395**

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2019 – 2020 (*continued*)

Tax year		2020				2021			
Municipality Percentage of total		**Number of taxpayers**	**Taxable income**	**Tax assessed**	**Average taxable income**	**Number of taxpayers**	**Taxable income**	**Tax assessed**	**Average taxable income**
Abaqulusi Local Municipality	KZN263	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Alfred Duma Local Municipality	KZN238	1.8%	1.7%	1.6%		2.0%	1.8%	1.6%	
Big Five Hlabisa Local Municipality	KZN276	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Dr. Nkosazana Dlamini-Zuma Local Municip	KZN436	0.3%	0.2%	0.2%		0.3%	0.3%	0.2%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	0.8%	0.8%	0.7%		0.9%	0.8%	0.7%	
Ethekwini Metropolitan Municipality	ETH	55.9%	57.9%	59.9%		55.3%	57.1%	59.2%	
Greater Kokstad Local Municipality	KZN433	0.6%	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%	0.6%	0.6%		0.8%	0.7%	0.6%	
Jozini Local Municipality	KZN272	0.6%	0.5%	0.4%		0.7%	0.6%	0.5%	
KwaDukuza Local Municipality	KZN292	2.6%	3.2%	3.7%		2.6%	3.1%	3.7%	
Mandeni Local Municipality	KZN291	0.7%	0.6%	0.4%		0.7%	0.6%	0.4%	
Maphumulo Local Municipality	KZN294	0.1%	0.1%	0.1%		0.1%	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	0.3%	0.3%	0.2%		0.3%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mtubatuba Local Municipality	KZN275	1.1%	0.8%	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%	3.4%	3.1%		3.5%	3.4%	3.1%	
Nkandla Local Municipality	KZN286	0.3%	0.3%	0.2%		0.3%	0.3%	0.3%	
Nongoma Local Municipality	KZN265	0.8%	0.6%	0.5%		0.8%	0.6%	0.5%	
Nqutu Local Municipality	KZN242	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Okhahlamba Local Municipality	KZN235	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Ray Nkonyeni Local Municipality	KZN216	3.3%	2.9%	2.5%		3.3%	2.9%	2.5%	
Richmond Local Municipality	KZN227	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
The Msunduzi Local Municipality	KZN225	8.2%	8.6%	8.5%		8.4%	8.8%	8.6%	
Ubuhlebezwe Local Municipality	KZN434	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Ulundi Local Municipality	KZN266	0.8%	0.7%	0.6%		0.8%	0.8%	0.6%	
Umdoni Local Municipality	KZN212	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Umhlabuyalingana Local Municipality	KZN271	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
uMhlathuze Local Municipality	KZN282	5.8%	6.0%	6.0%		5.6%	6.1%	6.2%	
uMlalazi Local Municipality	KZN284	0.9%	0.9%	0.8%		1.0%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.6%	1.7%	1.8%		1.6%	1.6%	1.7%	
uMshwathi Local Municipality	KZN221	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.2%		0.4%	0.3%	0.3%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.6%	0.5%	0.5%		0.6%	0.6%	0.5%	
Umzumbe Local Municipality	KZN213	0.1%	0.1%	0.1%		0.2%	0.1%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.4%		0.5%	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, 2021

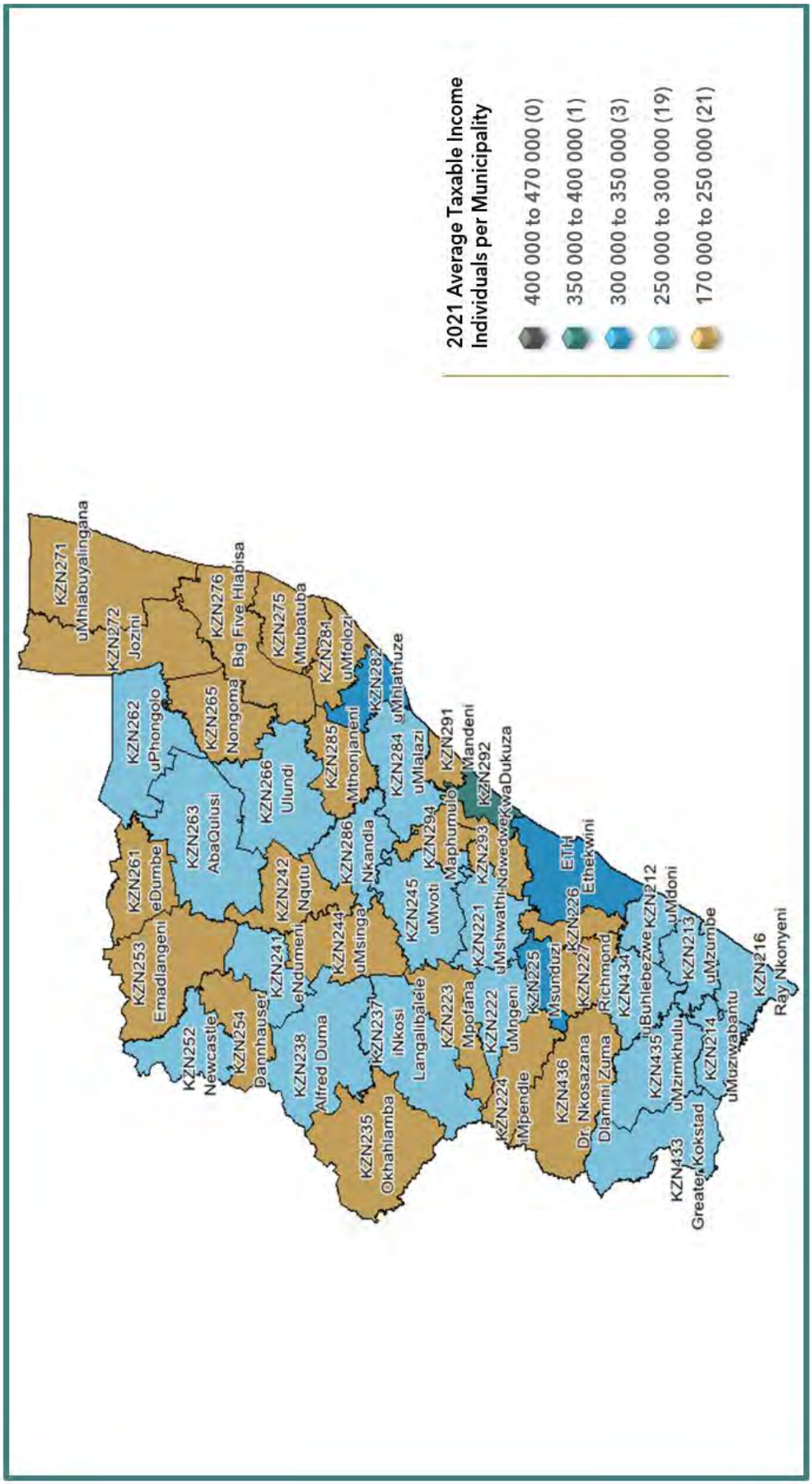


Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2020 - 2021

Tax year		2020				2021			
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	9 742	3 635	789	373 127	9 877	3 673	778	371 874
Bela-Bela Local Municipality	LIM366	4 489	1 217	237	271 107	4 491	1 146	204	255 177
Blouberg Local Municipality	LIM351	4 305	1 146	201	266 202	4 394	1 181	199	268 776
Elias Motsoaledi Local Municipality	LIM472	10 623	2 687	492	252 942	11 040	2 772	502	251 087
Ephraim Mogale Local Municipality	LIM471	4 965	1 185	214	238 671	5 101	1 193	207	233 876
Greater Giyani Local Municipality	LIM331	9 835	2 839	512	288 663	10 138	2 920	506	288 025
Greater Letaba Local Municipality	LIM332	4 177	1 212	227	290 160	4 346	1 242	220	285 780
Greater Tubatse/Fetakgomo Local Mu	LIM476	17 791	5 450	1 072	306 335	18 443	5 748	1 130	311 663
Greater Tzaneen Local Municipality	LIM333	16 682	5 202	1 036	311 833	17 744	5 298	1 016	298 580
Lepele-Nkumpi Local Municipality	LIM355	12 886	3 746	694	290 703	13 236	3 776	665	285 283
Lephalale Local Municipality	LIM362	13 600	3 868	836	284 412	12 122	3 668	769	302 590
Makhado Local Municipality	LIM344	19 489	5 932	1 122	304 377	20 407	6 024	1 097	295 193
Makhuduthamaga Local Municipality	LIM473	7 006	1 964	358	280 331	7 327	2 026	350	276 512
Malamulele Local Municipality	LIM345	9 292	2 582	455	277 873	9 849	2 731	464	277 287
Maruleng Local Municipality	LIM335	3 783	1 135	233	300 026	3 813	1 078	213	282 717
Modimolle/Mookgophong Local Munic	LIM368	5 436	1 297	266	238 595	5 503	1 271	242	230 965
Mogalakwena Local Municipality	LIM367	14 907	4 714	947	316 227	15 378	4 931	980	320 653
Molemole Local Municipality	LIM353	1 918	554	110	288 843	2 001	581	105	290 355
Musina Local Municipality	LIM341	3 875	1 292	284	333 419	4 071	1 336	285	328 175
Polokwane Local Municipality	LIM354	57 939	19 789	4 137	341 549	59 936	19 734	3 939	329 251
Thabazimbi Local Municipality	LIM361	8 262	2 935	695	355 241	8 151	3 046	721	373 696
Thulamela Local Municipality	LIM343	26 658	8 111	1 469	304 261	27 756	8 280	1 451	298 314
Total		**267 660**	**82 492**	**16 386**	**308 197**	**275 124**	**83 655**	**16 043**	**304 063**
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	3.6%	4.4%	4.8%		3.6%	4.4%	4.8%	
Bela-Bela Local Municipality	LIM366	1.7%	1.5%	1.4%		1.6%	1.4%	1.3%	
Blouberg Local Municipality	LIM351	1.6%	1.4%	1.2%		1.6%	1.4%	1.2%	
Elias Motsoaledi Local Municipality	LIM472	4.0%	3.3%	3.0%		4.0%	3.3%	3.1%	
Ephraim Mogale Local Municipality	LIM471	1.9%	1.4%	1.3%		1.9%	1.4%	1.3%	
Greater Giyani Local Municipality	LIM331	3.7%	3.4%	3.1%		3.7%	3.5%	3.2%	
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%	6.6%	6.5%		6.7%	6.9%	7.0%	
Greater Tzaneen Local Municipality	LIM333	6.2%	6.3%	6.3%		6.4%	6.3%	6.3%	
Lepele-Nkumpi Local Municipality	LIM355	4.8%	4.5%	4.2%		4.8%	4.5%	4.1%	
Lephalale Local Municipality	LIM362	5.1%	4.7%	5.1%		4.4%	4.4%	4.8%	
Makhado Local Municipality	LIM344	7.3%	7.2%	6.8%		7.4%	7.2%	6.8%	
Makhuduthamaga Local Municipality	LIM473	2.6%	2.4%	2.2%		2.7%	2.4%	2.2%	
Malamulele Local Municipality	LIM345	3.5%	3.1%	2.8%		3.6%	3.3%	2.9%	
Maruleng Local Municipality	LIM335	1.4%	1.4%	1.4%		1.4%	1.3%	1.3%	
Modimolle/Mookgophong Local Munic	LIM368	2.0%	1.6%	1.6%		2.0%	1.5%	1.5%	
Mogalakwena Local Municipality	LIM367	5.6%	5.7%	5.8%		5.6%	5.9%	6.1%	
Molemole Local Municipality	LIM353	0.7%	0.7%	0.7%		0.7%	0.7%	0.7%	
Musina Local Municipality	LIM341	1.4%	1.6%	1.7%		1.5%	1.6%	1.8%	
Polokwane Local Municipality	LIM354	21.6%	24.0%	25.2%		21.8%	23.6%	24.6%	
Thabazimbi Local Municipality	LIM361	3.1%	3.6%	4.2%		3.0%	3.6%	4.5%	
Thulamela Local Municipality	LIM343	10.0%	9.8%	9.0%		10.1%	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, 2021

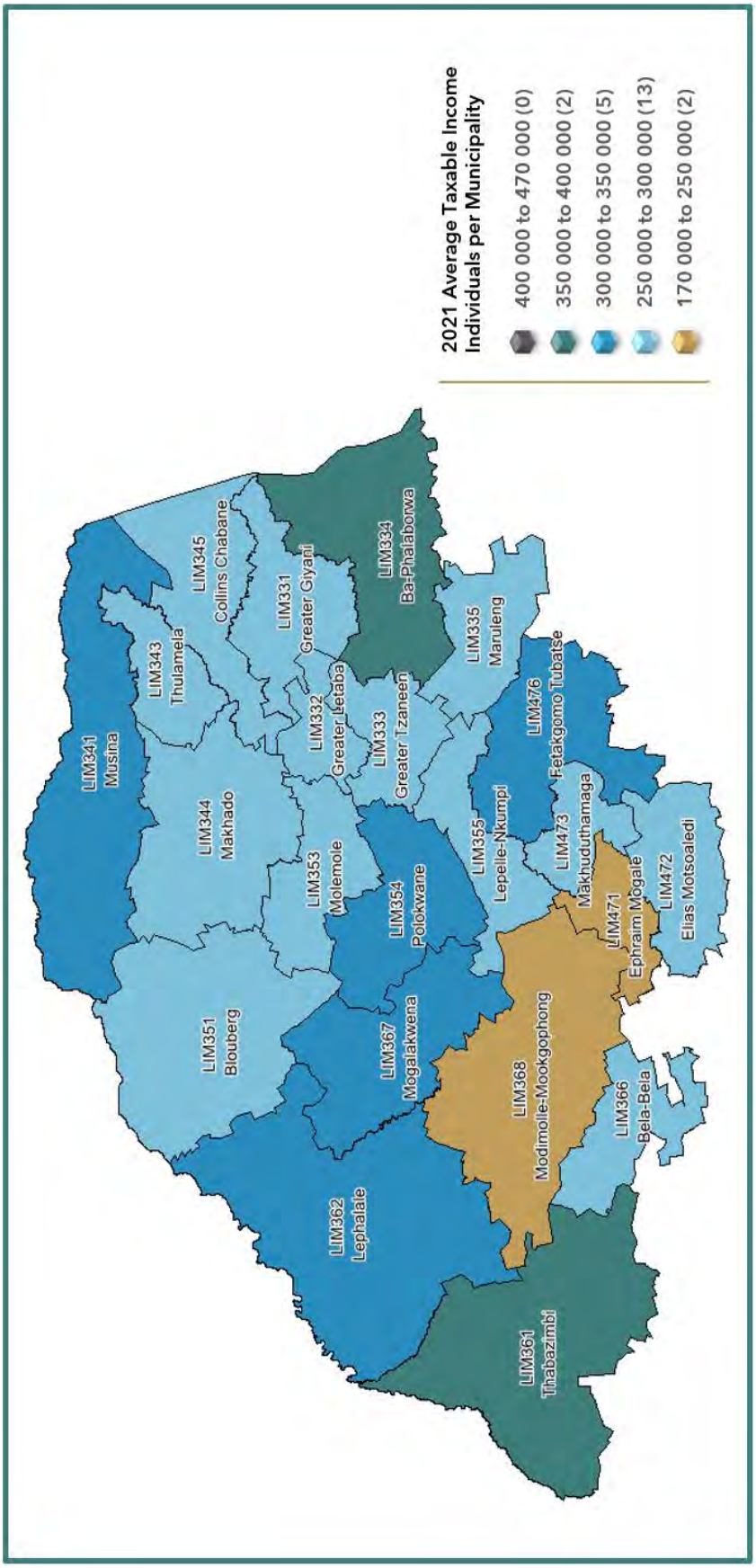


Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2020 - 2021

Tax year		2020				2021			
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	41 773	11 388	2 229	272 616	40 659	10 739	2 019	264 124
Ditsobotla Local Municipality	NW384	9 575	2 513	500	262 454	9 692	2 549	469	263 000
Greater Taung Local Municipality	NW394	6 241	1 652	280	264 701	6 166	1 646	271	266 948
Kagisano/Molopo Local Municipality	NW397	3 089	858	161	277 760	3 113	785	135	252 168
Kgetlengrivier Local Municipality	NW374	2 576	555	126	215 450	2 512	608	139	242 038
Lekwa-Teemane Local Municipality	NW396	2 600	606	119	233 077	2 614	694	139	265 493
Madibeng Local Municipality	NW372	31 819	10 776	2 438	338 666	30 862	10 032	2 179	325 060
Mafikeng Local Municipality	NW383	18 690	6 029	1 154	322 579	18 446	5 931	1 086	321 533
Mamusa Local Municipality	NW393	2 540	549	111	216 142	2 572	572	99	222 395
Maquassi Hills Local Municipality	NW404	3 608	621	119	172 118	3 450	614	114	177 971
Moretele Local Municipality	NW371	4 104	1 064	186	259 259	4 129	1 048	176	253 814
Moses Kotane Local Municipality	NW375	7 962	2 115	357	265 637	7 974	2 100	342	263 356
Naledi Local Municipality	NW392	5 766	1 300	294	225 460	5 708	1 305	273	228 626
Ramotshere Moiloa Local Municipality	NW385	5 446	1 465	260	269 005	5 548	1 467	245	264 420
Ratlou Local Municipality	NW381	1 211	297	48	245 252	1 194	303	47	253 769
Rustenburg Local Municipality	NW373	71 039	24 349	5 277	342 755	66 757	23 171	5 056	347 095
Tswaing Local Municipality	NW382	4 305	730	167	169 570	4 293	894	171	208 246
Ventersdorp/Tlokwe Local Municipality	NW405	29 006	8 210	1 688	283 045	28 822	8 150	1 604	282 770
Total		**251 350**	**75 077**	**15 514**	**298 695**	**244 511**	**72 608**	**14 564**	**296 952**
Percentage of total									
City of Matlosana Local Municipality	NW403	16.6%	15.2%	14.4%		16.6%	14.8%	13.9%	
Ditsobotla Local Municipality	NW384	3.8%	3.3%	3.2%		4.0%	3.5%	3.2%	
Greater Taung Local Municipality	NW394	2.5%	2.2%	1.8%		2.5%	2.3%	1.9%	
Kagisano/Molopo Local Municipality	NW397	1.2%	1.1%	1.0%		1.3%	1.1%	0.9%	
Kgetlengrivier Local Municipality	NW374	1.0%	0.7%	0.8%		1.0%	0.8%	1.0%	
Lekwa-Teemane Local Municipality	NW396	1.0%	0.8%	0.8%		1.1%	1.0%	1.0%	
Madibeng Local Municipality	NW372	12.7%	14.4%	15.7%		12.6%	13.8%	15.0%	
Mafikeng Local Municipality	NW383	7.4%	8.0%	7.4%		7.5%	8.2%	7.5%	
Mamusa Local Municipality	NW393	1.0%	0.7%	0.7%		1.1%	0.8%	0.7%	
Maquassi Hills Local Municipality	NW404	1.4%	0.8%	0.8%		1.4%	0.8%	0.8%	
Moretele Local Municipality	NW371	1.6%	1.4%	1.2%		1.7%	1.4%	1.2%	
Moses Kotane Local Municipality	NW375	3.2%	2.8%	2.3%		3.3%	2.9%	2.3%	
Naledi Local Municipality	NW392	2.3%	1.7%	1.9%		2.3%	1.8%	1.9%	
Ramotshere Moiloa Local Municipality	NW385	2.2%	2.0%	1.7%		2.3%	2.0%	1.7%	
Ratlou Local Municipality	NW381	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Rustenburg Local Municipality	NW373	28.3%	32.4%	34.0%		27.3%	31.9%	34.7%	
Tswaing Local Municipality	NW382	1.7%	1.0%	1.1%		1.8%	1.2%	1.2%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.5%	10.9%	10.9%		11.8%	11.2%	11.0%	
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, 2021

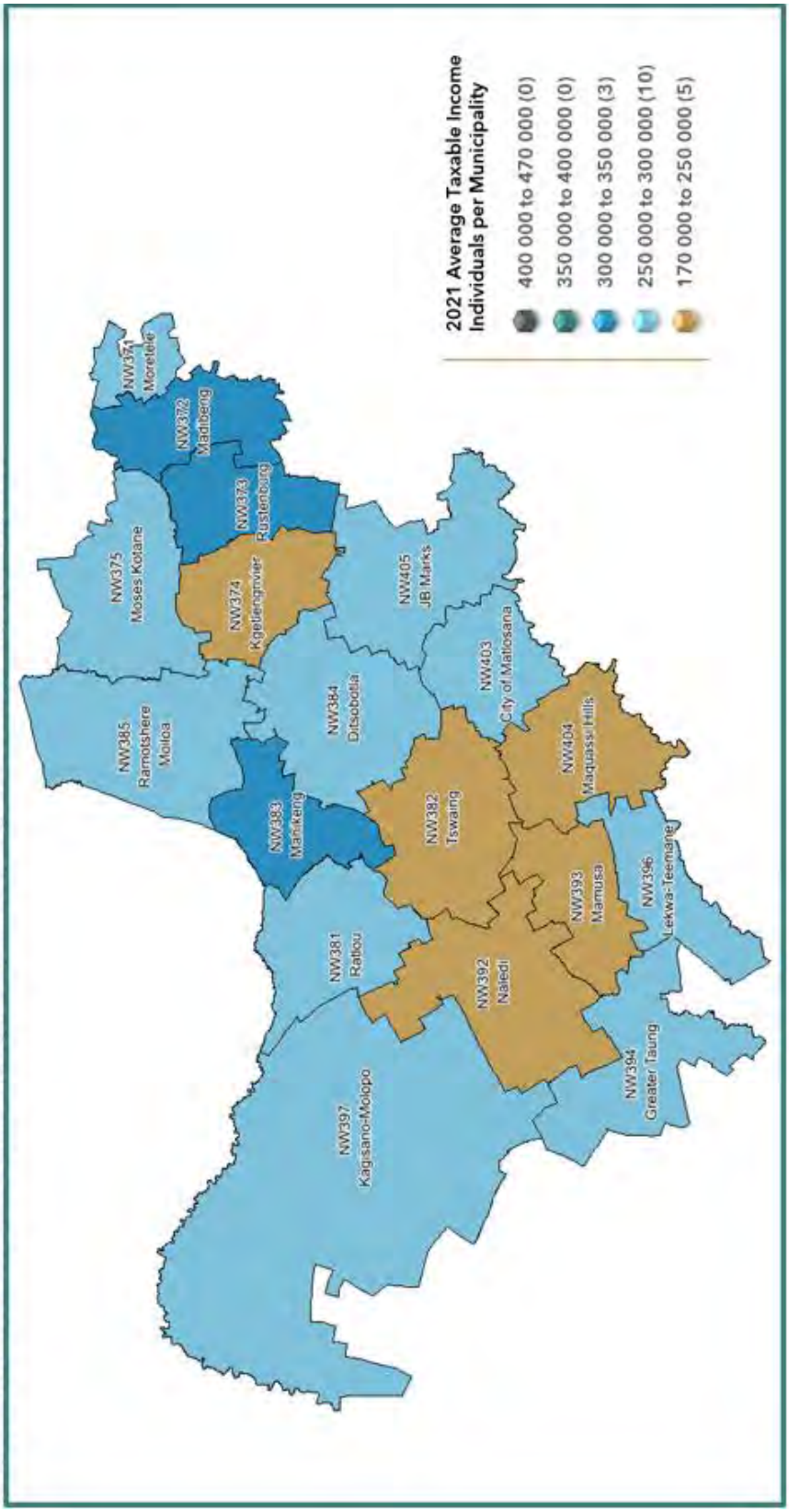


Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2020 - 2021

Tax year		2020				2021			
Municipality		**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Average taxable income (R)**	**Number of taxpayers**	**Taxable income (R million)**	**Tax assessed (R million)**	**Average taxable income (R)**
Albert Luthuli Local Municipality	MP301	6 370	1 685	297	264 521	6 252	1 602	270	256 238
Bushbuckridge Local Municipality	MP325	15 494	4 191	737	270 492	16 232	4 186	700	257 886
Dipaleseng Local Municipality	MP306	3 477	703	129	202 186	3 341	700	122	209 518
Dr JS Moroka Local Municipality	MP316	6 913	1 762	289	254 882	7 378	1 761	272	238 683
Emakhazeni Local Municipality	MP314	2 645	671	129	253 686	2 495	644	119	258 116
Emalahleni Local Municipality	MP312	59 937	21 357	4 785	356 324	57 522	20 104	4 378	349 501
Govan Mbeki Local Municipality	MP307	58 165	17 923	3 971	308 141	51 775	15 784	3 348	304 858
Lekwa Local Municipality	MP305	14 103	3 919	840	277 884	13 623	3 717	742	272 847
Mbombela/Umjindi Local Municipality	MP326	64 541	19 631	3 989	304 163	64 300	18 950	3 713	294 712
Mkhondo Local Municipality	MP303	7 451	2 465	551	330 828	7 360	2 058	386	279 620
Msukaligwa Local Municipality	MP302	14 669	4 026	836	274 456	14 185	3 739	757	263 588
Nkomazi Local Municipality	MP324	15 669	4 093	747	261 216	16 113	4 145	740	257 246
Pixley Ka Seme Local Municipality	MP304	5 253	1 176	229	223 872	5 219	1 145	213	219 391
Steve Tshwete Local Municipality	MP313	33 960	11 919	2 697	350 972	33 147	11 193	2 426	337 678
Thaba Chweu Local Municipality	MP321	9 553	3 549	845	371 506	9 369	3 442	802	367 382
Thembisile Local Municipality	MP315	9 329	2 271	361	243 434	9 599	2 237	340	233 045
Victor Khanye Local Municipality	MP311	7 558	2 095	398	277 190	7 251	1 949	350	268 791
Total		**335 087**	**103 436**	**21 830**	**308 684**	**325 161**	**97 356**	**19 678**	**299 409**
Percentage of total									
Albert Luthuli Local Municipality	MP301	1.9%	1.6%	1.4%		1.9%	1.6%	1.4%	
Bushbuckridge Local Municipality	MP325	4.6%	4.1%	3.4%		5.0%	4.3%	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%		2.3%	1.8%	1.4%	
Emakhazeni Local Municipality	MP314	0.8%	0.6%	0.6%		0.8%	0.7%	0.6%	
Emalahleni Local Municipality	MP312	17.9%	20.6%	21.9%		17.7%	20.6%	22.2%	
Govan Mbeki Local Municipality	MP307	17.4%	17.3%	18.2%		15.9%	16.2%	17.0%	
Lekwa Local Municipality	MP305	4.2%	3.8%	3.8%		4.2%	3.8%	3.8%	
Mbombela/Umjindi Local Municipality	MP326	19.3%	19.0%	18.3%		19.8%	19.5%	18.9%	
Mkhondo Local Municipality	MP303	2.2%	2.4%	2.5%		2.3%	2.1%	2.0%	
Msukaligwa Local Municipality	MP302	4.4%	3.9%	3.8%		4.4%	3.8%	3.8%	
Nkomazi Local Municipality	MP324	4.7%	4.0%	3.4%		5.0%	4.3%	3.8%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.0%		1.6%	1.2%	1.1%	
Steve Tshwete Local Municipality	MP313	10.1%	11.5%	12.4%		10.2%	11.5%	12.3%	
Thaba Chweu Local Municipality	MP321	2.9%	3.4%	3.9%		2.9%	3.5%	4.1%	
Thembisile Local Municipality	MP315	2.8%	2.2%	1.7%		3.0%	2.3%	1.7%	
Victor Khanye Local Municipality	MP311	2.3%	2.0%	1.8%		2.2%	2.0%	1.8%	
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, 2021

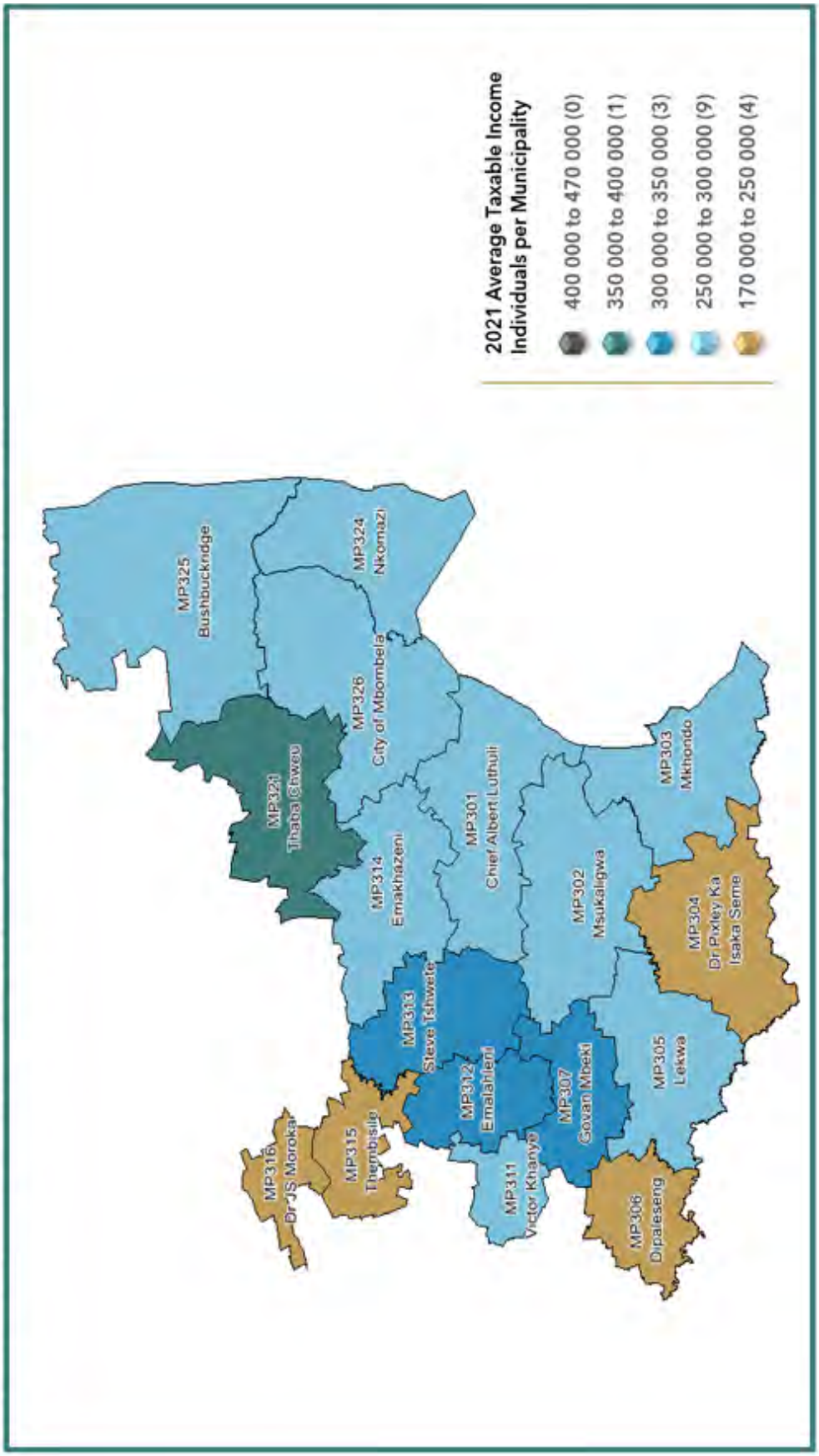


Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2020 - 2021

Tax year		2020				2021			
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	874	171	32	195 652	901	160	30	177 580
Dawid Kruiper Local Municipality	NC087	12 397	3 290	608	265 387	12 107	3 158	560	260 841
Dikgatlong Local Municipality	NC092	2 209	545	93	246 718	2 223	542	87	243 815
Emthanjeni Local Municipality	NC073	3 532	992	182	280 861	3 492	925	161	264 891
Gamagara Local Municipality	NC453	7 779	3 777	956	485 538	7 782	3 655	892	469 674
Ga-Segonyana Local Municipality	NC452	11 987	3 891	766	324 602	12 519	3 922	744	313 284
Hantam Local Municipality	NC065	1 743	335	61	192 197	1 752	342	57	195 205
Joe Morolong Local Municipality	NC451	1 689	700	171	414 446	1 730	703	164	406 358
Kai !Garib Local Municipality	NC082	4 119	1 006	187	244 234	4 069	971	187	238 634
Kamiesberg Local Municipality	NC064	568	118	22	207 746	561	108	17	192 513
Kareeberg Local Municipality	NC074	723	139	26	192 254	710	125	22	176 056
Karoo Hoogland Local Municipality	NC066	1 606	322	64	200 498	1 616	358	71	221 535
Kgatelopele Local Municipality	NC086	2 207	778	164	352 515	2 151	732	147	340 307
Khâi-Ma Local Municipality	NC067	2 858	913	194	319 454	2 828	870	175	307 638
Magareng Local Municipality	NC093	1 327	340	61	256 217	1 389	352	56	253 420
Nama Khoi Local Municipality	NC062	5 556	1 463	255	263 319	5 452	1 413	234	259 171
Phokwane Local Municipality	NC094	4 441	1 195	223	269 084	4 487	1 143	204	254 736
Renosterberg Local Municipality	NC075	735	211	40	287 075	729	202	38	277 092
Richtersveld Local Municipality	NC061	1 075	237	38	220 465	1 005	221	35	219 900
Siyancuma Local Municipality	NC078	2 376	559	125	235 269	2 468	559	114	226 499
Siyathemba Local Municipality	NC077	1 452	338	63	232 782	1 547	345	61	223 012
Sol Plaatjie Local Municipality	NC091	35 541	10 919	2 123	307 223	35 129	10 795	1 996	307 296
Thembelihle Local Municipality	NC076	1 479	285	61	192 698	1 439	245	57	170 257
Tsantsabane Local Municipality	NC085	4 272	1 690	389	395 599	4 388	1 737	393	395 852
Ubuntu Local Municipality	NC071	1 126	231	40	205 151	1 103	221	36	200 363
Umsobomvu Local Municipality	NC072	1 547	386	65	249 515	1 506	368	59	244 356
Total		**115 218**	**34 831**	**7 009**	**302 305**	**115 083**	**34 172**	**6 597**	**296 934**
Percentage of total									
!Kheis Local Municipality	NC084	0.8%	0.5%	0.5%		0.8%	0.5%	0.5%	
Dawid Kruiper Local Municipality	NC087	10.8%	9.4%	8.7%		10.5%	9.2%	8.5%	
Dikgatlong Local Municipality	NC092	1.9%	1.6%	1.3%		1.9%	1.6%	1.3%	
Emthanjeni Local Municipality	NC073	3.1%	2.8%	2.6%		3.0%	2.7%	2.4%	
Gamagara Local Municipality	NC453	6.8%	10.8%	13.6%		6.8%	10.7%	13.5%	
Ga-Segonyana Local Municipality	NC452	10.4%	11.2%	10.9%		10.9%	11.5%	11.3%	
Hantam Local Municipality	NC065	1.5%	1.0%	0.9%		1.5%	1.0%	0.9%	
Joe Morolong Local Municipality	NC451	1.5%	2.0%	2.4%		1.5%	2.1%	2.5%	
Kai !Garib Local Municipality	NC082	3.6%	2.9%	2.7%		3.5%	2.8%	2.8%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.6%	0.4%	0.4%		0.6%	0.4%	0.3%	
Karoo Hoogland Local Municipality	NC066	1.4%	0.9%	0.9%		1.4%	1.0%	1.1%	
Kgatelopele Local Municipality	NC086	1.9%	2.2%	2.3%		1.9%	2.1%	2.2%	
Khâi-Ma Local Municipality	NC067	2.5%	2.6%	2.8%		2.5%	2.5%	2.7%	
Magareng Local Municipality	NC093	1.2%	1.0%	0.9%		1.2%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	4.8%	4.2%	3.6%		4.7%	4.1%	3.5%	
Phokwane Local Municipality	NC094	3.9%	3.4%	3.2%		3.9%	3.3%	3.1%	
Renosterberg Local Municipality	NC075	0.6%	0.6%	0.6%		0.6%	0.6%	0.6%	
Richtersveld Local Municipality	NC061	0.9%	0.7%	0.5%		0.9%	0.6%	0.5%	
Siyancuma Local Municipality	NC078	2.1%	1.6%	1.8%		2.1%	1.6%	1.7%	
Siyathemba Local Municipality	NC077	1.3%	1.0%	0.9%		1.3%	1.0%	0.9%	
Sol Plaatjie Local Municipality	NC091	30.8%	31.3%	30.3%		30.5%	31.6%	30.3%	
Thembelihle Local Municipality	NC076	1.3%	0.8%	0.9%		1.3%	0.7%	0.9%	
Tsantsabane Local Municipality	NC085	3.7%	4.9%	5.6%		3.8%	5.1%	6.0%	
Ubuntu Local Municipality	NC071	1.0%	0.7%	0.6%		1.0%	0.6%	0.5%	
Umsobomvu Local Municipality	NC072	1.3%	1.1%	0.9%		1.3%	1.1%	0.9%	
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, 2021

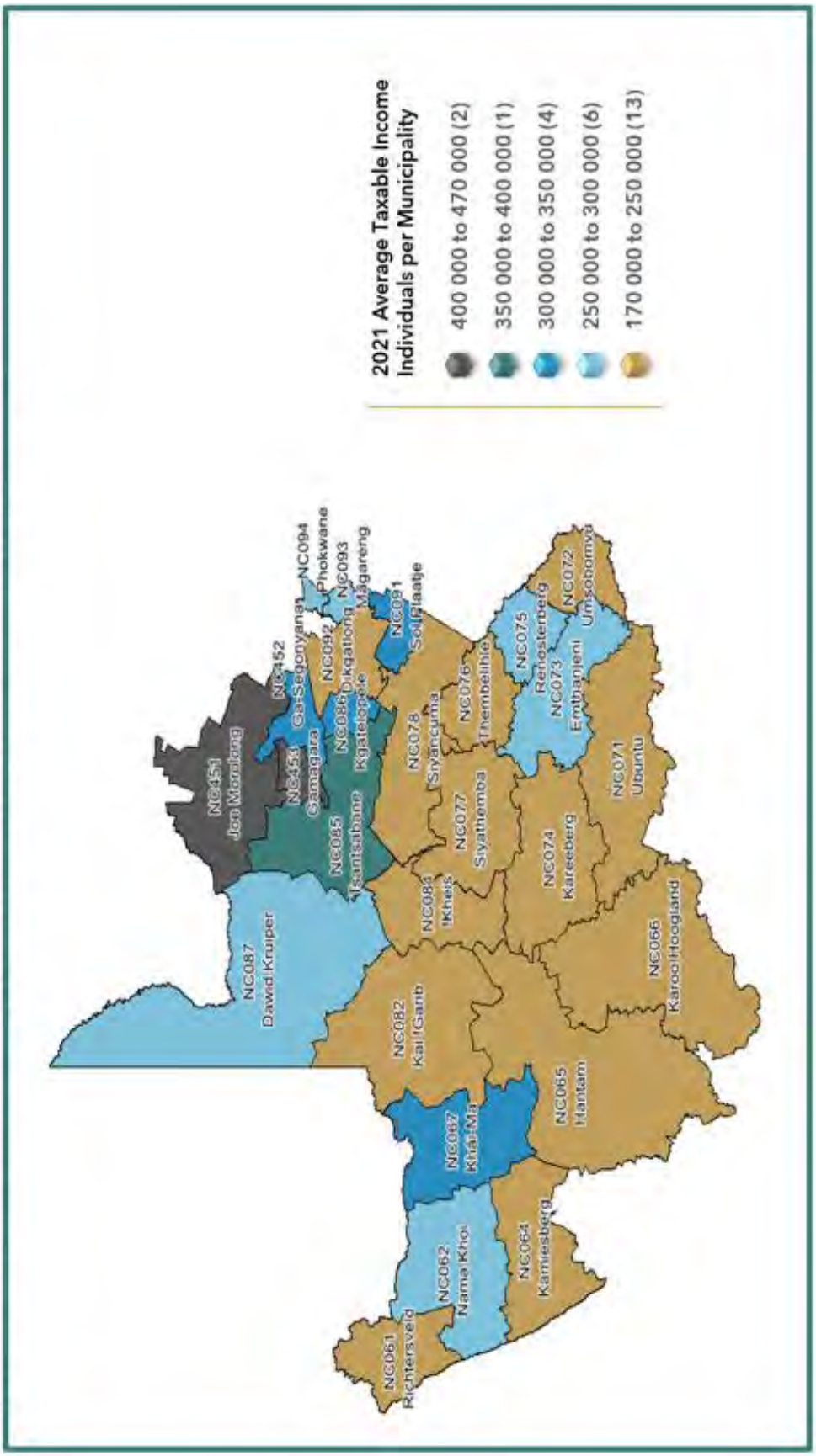
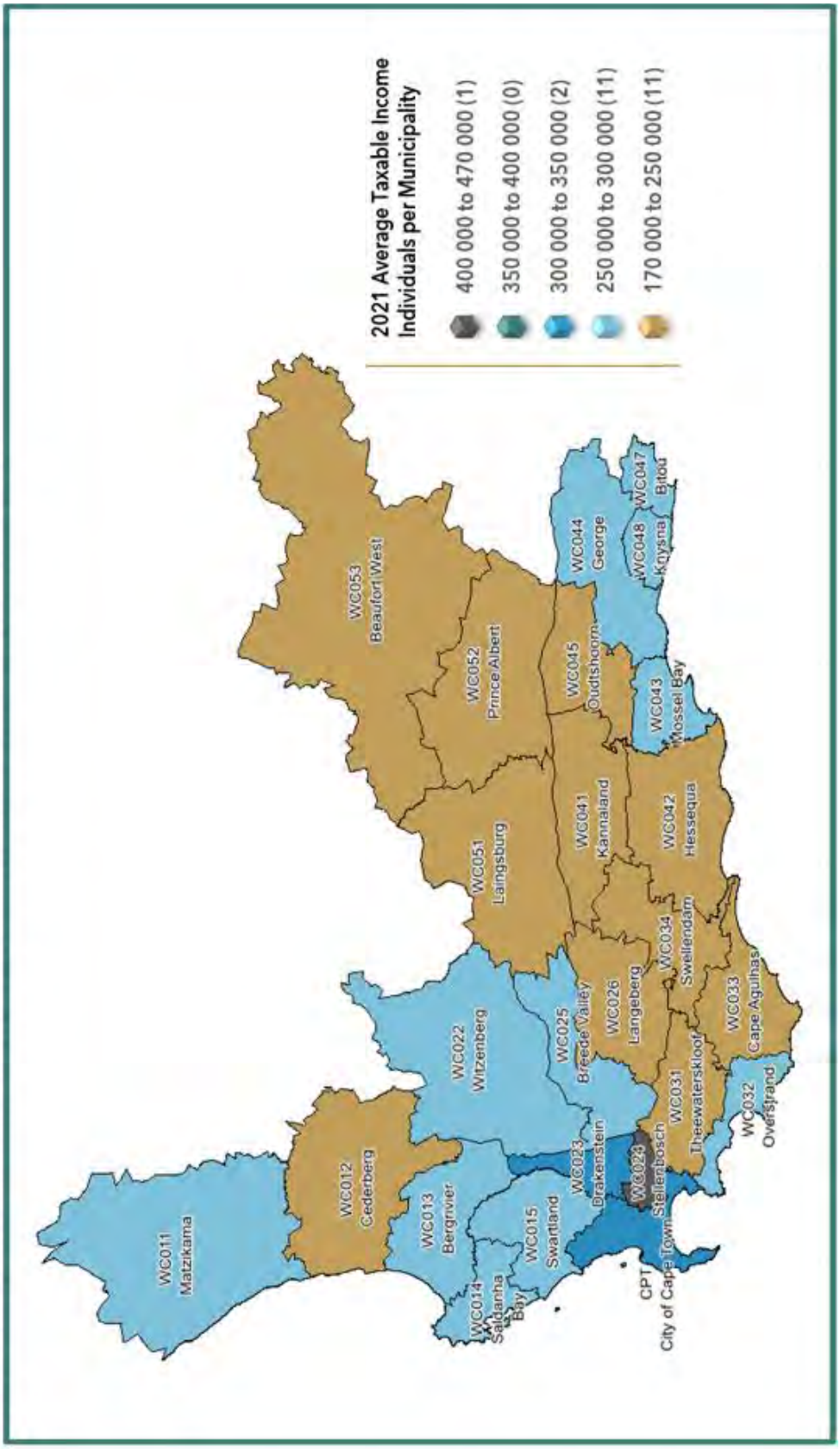


Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2020 - 2021

Tax year		2020				2021			
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	4 263	916	162	214 872	4 143	851	125	205 407
Bergrivier Local Municipality	WC013	6 317	1 627	321	257 559	6 190	1 605	308	259 289
Bitou Local Municipality	WC047	5 679	1 674	350	294 770	5 500	1 463	282	266 000
Breede Valley Local Municipality	WC025	20 581	5 294	977	257 228	20 259	5 150	919	254 208
Cape Agulhas Local Municipality	WC033	4 835	1 135	216	234 747	4 816	1 181	212	245 224
Cederberg Local Municipality	WC012	3 717	881	169	237 019	4 007	938	174	234 090
City of Cape Town Metropolitan Municipality	CPT	723 499	254 415	58 283	351 645	702 976	236 939	52 294	337 051
Drakenstein Local Municipality	WC023	38 123	12 705	2 852	333 263	37 977	11 884	2 507	312 926
George Local Municipality	WC044	31 637	8 536	1 648	269 811	30 647	7 954	1 449	259 536
Hessequa Local Municipality	WC042	7 610	1 685	302	221 419	7 509	1 650	275	219 736
Kannaland Local Municipality	WC041	1 572	343	61	218 193	1 616	337	52	208 540
Knysna Local Municipality	WC048	10 445	2 977	600	285 017	10 124	2 636	477	260 371
Laingsburg Local Municipality	WC051	641	116	18	180 967	721	125	18	173 370
Langeberg Local Municipality	WC026	9 019	2 302	440	255 239	9 208	2 195	389	238 380
Matzikama Local Municipality	WC011	5 736	1 635	311	285 042	5 857	1 617	297	276 080
Mossel Bay Local Municipality	WC043	21 681	5 692	1 107	262 534	21 068	5 387	982	255 696
Oudtshoorn Local Municipality	WC045	10 457	2 592	433	247 872	10 328	2 530	402	244 965
Overstrand Local Municipality	WC032	17 386	5 078	1 056	292 074	16 886	4 375	796	259 090
Prince Albert Local Municipality	WC052	832	188	39	225 962	829	177	35	213 510
Saldanha Bay Local Municipality	WC014	18 743	5 245	1 031	279 838	18 651	4 882	905	261 755
Stellenbosch Local Municipality	WC024	24 605	11 260	3 087	457 631	24 513	10 113	2 595	412 557
Swartland Local Municipality	WC015	12 782	3 565	740	278 908	12 805	3 501	675	273 409
Swellendam Local Municipality	WC034	3 941	1 006	197	255 265	3 875	959	180	247 484
Theewaterskloof Local Municipality	WC031	10 594	2 690	514	253 917	10 981	2 621	476	238 685
Witzenberg Local Municipality	WC022	8 631	2 266	437	262 542	9 121	2 325	434	254 906
Total		**1 003 326**	**335 823**	**75 351**	**334 710**	**980 607**	**313 395**	**67 258**	**319 593**
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.4%		0.6%	0.5%	0.5%	
Bitou Local Municipality	WC047	0.6%	0.5%	0.5%		0.6%	0.5%	0.4%	
Breede Valley Local Municipality	WC025	2.1%	1.6%	1.3%		2.1%	1.6%	1.4%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.4%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.3%	0.2%		0.4%	0.3%	0.3%	
City of Cape Town Metropolitan Municipality	CPT	72.1%	75.8%	77.3%		71.7%	75.6%	77.8%	
Drakenstein Local Municipality	WC023	3.8%	3.8%	3.8%		3.9%	3.8%	3.7%	
George Local Municipality	WC044	3.2%	2.5%	2.2%		3.1%	2.5%	2.2%	
Hessequa Local Municipality	WC042	0.8%	0.5%	0.4%		0.8%	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%	0.8%	0.7%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.2%	1.7%	1.5%		2.1%	1.7%	1.5%	
Oudtshoorn Local Municipality	WC045	1.0%	0.8%	0.6%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.7%	1.5%	1.4%		1.7%	1.4%	1.2%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.9%	1.6%	1.4%		1.9%	1.6%	1.3%	
Stellenbosch Local Municipality	WC024	2.5%	3.4%	4.1%		2.5%	3.2%	3.9%	
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%		1.1%	0.8%	0.7%	
Witzenberg Local Municipality	WC022	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Total		**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	



Map 74: 2021 Assessed individual taxpayers by municipality for Western Cape province, 2021

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**

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**

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**

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**

For the 2021/22 fiscal year

CIT
third largest contributor to tax revenue

16.4% 2020/21

20.7% 2021/22

1st Provisional Period	2nd Provisional Period	3rd Provisional Period
41.0%	55.0%	4.1%

Total CIT Provisional Tax Collected in 2020

Nearly 3.5 million companies on register as at March 2022

2020 tax year

1 028 832
...were assessed
(majority of remainder inactive or dormant)

156 957
...were assessed as Small Business Corporations
(using graduated tax rates as opposed to a fixed rate)

Contributions by financial year-end in tax year 2020

December	June	February
33.7%	20.6%	25.0%

Taxable income for assessed companies

25.4%	53.2%	21.4%
...reported a NEGATIVE taxable income.	...reported a ZERO taxable income.	...reported a POSITIVE taxable income.

Financing, Insurance, Real Estate & Business Services 13.4%

Construction Sector 9.7%

Agencies and Other Services 6.0%

Sector contributions of companies with assessed losses

3 COMPANY INCOME TAX

KEY FACTS

Analyses of Company Income Tax (CIT) returns assessed for the 2020 tax year and CIT collections for the 2021/22 fiscal year show the following:

- At 20.7%, CIT remained the third largest contributor to total tax revenue collected in 2021/22. This is above the 15.9% and 16.4% share ratios for the 2019/20 and 2020/21 financial years respectively, buoyed by the strong commodity price increases mainly from the Platinum Group Metals (PGMs) basket and the strengthening economy following the constrained impact of the COVID-19 pandemic. This contribution ratio to total tax revenue is still well below the peak of 26.7% achieved before the 2009/10 global financial crisis.
- CIT collections for the 2021/22 financial year were significantly higher compared to 2020/21 by R119.1 billion (58.3%). The year-on-year growth was mainly driven by the positive performance experienced by the major contributing sectors recording double-digit growth rates (*Mining and quarrying*; *Financial intermediation, insurance, real-estate & business services* and *Manufacturing)*.
- The *Mining and quarrying* sector continued to be resilient and was on a positive trajectory due to the robust global performance of commodity prices, particularly for the PGMs, iron ore and coal.
- The *Financial intermediation, insurance, real-estate & business services* and *Manufacturing* sectors' double-digit growth were due to the strengthening of the economy which recovered after the easing of the lockdown measures implemented to curb the spread of COVID-19 infections during 2020 and 2021 calendar years.
- There were more than 3.5 million companies registered for CIT as at 31 March 2022, a growth of 420 137 (13.5%) compared to 31 March 2021. Of these, 1 218 911 companies were expected to submit income tax returns for the tax year 2020, and 84.4% filed and were assessed in 2020.
- Out of the 1 028 832 companies assessed as at 31 August 2022 for the tax year 2020, 21.4% declared a positive taxable income, whilst 53.2% had taxable income equal to zero and the remaining 25.4% reported an assessed loss.
- The concentrated nature of the South African economy is evident as only 371 large companies (0.2% of the companies with positive taxable income) had taxable income of more than R200 million and were liable for 57.1% of the CIT assessed.
- The *Financial intermediation, insurance, real-estate and business services* sector accounted for 246 150 (23.9%) of the assessed companies, and was liable for 39.3% of the CIT assessed, contributing the most amongst all the sectors.

- As at 31 August 2022, of the 1 028 832 companies assessed in respect of the 2020 tax year, 156 957 were assessed as Small Business Corporations (SBCs), taxed at the applicable graduated income tax rates, and the remainder taxed at either the fixed company tax rate of 28% or the graduated income tax rates for micro businesses that elected to pay only turnover tax.
- With the introduction of the rule that provisional tax payments of at least 80% of a company's tax liability for the applicable year of assessment are payable by the end of that year, CIT collections continued to improve, with the third provisional tax payments decreasing from 12.9% from the total provisional tax collections in 2009/10 to 2.3% in 2018/19 and subsequently decreasing further to 2.2% in 2021/22.
- During 2020/21, 49.2% of the tax paid related to the 2020 tax year and 49.8% related to the 2021 tax year.

POST COVID-19 TAX RELIEF MEASURES

- The dire impact of the COVID-19 pandemic on the economy that necessitated a material downward revision to the estimated tax revenue to be collected in the 2020/21 fiscal year did not persist. CIT collected rebounded in the 2021/22 fiscal year driven by the *Mining and quarrying* sector as well as the recoveries from the COVID-19 pandemic losses in the *Financial intermediation, insurance, real-estate and business services* and *Manufacturing* sectors.
- The *Mining and quarrying* sector continued to be resilient and remained on a positive trajectory due to the robust global performance of commodity prices, particularly for the PGMs, iron ore and coal.
- The recovery of the *Financial intermediation, insurance, real-estate and business services* and *Manufacturing* sectors were due to the economic recovery after the easing of the lockdown measures implemented to curb the spread of COVID-19 infections during the 2020 and 2021 calendar years.
- Several tax relief measures that were implemented to assist taxpayers and provide liquidity support for businesses, as well as reduce the constrained impact on the economy, resulted in deferred tax payment arrangements that were subsequently discontinued.
- The GDP in 2021 recorded a growth rate of 4.9%, following a contraction of 6.3% in 2020, thus supporting an increase of R119.1 billion (58.3%) in CIT collections for the 2021/22 financial year. This was significantly higher than the growth rate of 18.1% in collections that was recorded before the global financial crisis of 2009/10.

INTRODUCTION

A company that is incorporated in or effectively managed from South Africa is a South African resident for income tax purposes and thus it is liable to pay tax according to the Income Tax Act of 1962 on worldwide income. Company Income Tax (CIT) is defined as a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies as well as close corporations. It was levied at a marginal rate of 28% until the 2022 tax year, but this rate has been reduced to 27% applicable from years of assessments ending on or after 31 March 2023. Small Business Corporations (SBCs) have a special tax dispensation in the form of graduated income tax rates and micro businesses that meet certain criteria and have an annual qualifying turnover of R1 million or less are eligible for the turnover tax regime.

Although the percentage contribution of CIT to total tax revenue improved significantly in the 2021/22 financial year, CIT remained the third largest contributor to total tax revenue for the past 13 years after PIT and VAT. CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1% due to the commodity price boom period in 2008. However, this trend sharply reversed in 2009/10, when collections dipped by 18.1% as the effects of the global financial crisis took its toll on many companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution to total tax revenue collection has declined from the pre-recession peak of 26.7% in 2008/09 to 15.9% in 2019/20. It has subsequently increased to 20.7% in 2021/22 following the resilience of the *Mining and quarrying* sector supported by the gains from commodity price increases as well as the quick positive turnaround of the *Financial intermediation, insurance, real-estate and business services* and *Manufacturing* sectors from the impact of the COVID-19 pandemic.

Post the financial crisis, the relative contribution ratio of CIT to total tax revenue continued to decline and the expectation was that the lockdown measures to curb the spread of the coronavirus will have a severe impact on collections. However, this did not occur as anticipated as the impact of the COVID- 19 pandemic on CIT collections was not as dire as expected 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. Significant growth of R119.1 billion (58.3%) achieved in 2021/22 stemmed from the low base recorded in 2020/21. 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 5.1% in the 2021/22 financial year. This expansion can largely be attributed to a fairly stable 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 however be affected by assessed losses carried forward and the pace of domestic and global economic recovery.

CIT collections for the 2021/22 financial year were significantly higher compared to the 2020/21 financial year by R119.1 billion (58.3%). The robust growth was buoyed by the continued positive trajectory from the major contributing sectors (*Mining and quarrying, Financial intermediation, insurance, real-estate & business services* and *Manufacturing*). The robust performance in the *Mining and quarrying* sector was mainly driven by the strong global performance in commodity prices, particularly for the PGMs, iron ore and coal which recorded significant growth during the 2021/22 financial year.

Whilst the *Financial intermediation, insurance, real estate and business services* sector's stellar performance was driven by the strengthening economic growth. Profitability was further influenced by Gross Operating Surplus (GOS) which recorded a sixth consecutive year-on-year growth of 6.5% in Q4-2021 following a downwardly revised quarterly growth of 15.0% in Q3-2021, thus finishing the 2021 calendar year on a positive growth of 16.2%.
The *Manufacturing* sector's growth was mainly driven by manufacturing production, which recovered from the consecutive contractions for the most part of the 2021/22 financial year due to the resumption of electricity load shedding and the resurgence of COVID-19 infections with various wave cycles thus forcing the government to enforce more stringent restrictions at various stages of lockdown alert levels.

Although the current headline CIT tax rate is 27% effective for years of assessment ending on or after 31 March 2023, the effective tax rate or effective tax rates by sector differs due to 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.

Small Business Corporations (SBCs) with a gross income of not more than R20 million for a particular year of assessment qualify for a special tax dispensation in the form of graduated income tax rates instead of the fixed 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 certain criteria. Turnover tax is a separate tax regime for micro businesses, that was designed to lower their administrative burden. The turnover tax system replaces Income Tax (including capital gains tax), Provisional Tax as well as Dividends Tax for micro businesses. Turnover tax has a graduated 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 commencing on or after 1 March 2016. For the years of assessment commencing on or after 1 March 2012, the

inclusion rate was 66.6% and, before that, it was 50%. More information about the CGT 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). DT is levied on certain categories of shareholders (beneficial owners of dividends) when they receive dividend distributions from companies. DT was introduced at a rate of 15% and was subsequently increased to 20%, effective 22 February 2017.

This chapter provides an overview of:

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

PROVISIONAL TAX PAYMENTS

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

The first provisional tax payment is required within six months of the commencement of the year of assessment. The second provisional tax payment must be made no later than the last business day of the year of assessment. The 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 in order to avoid the payment of interest. It may be made within six months from the end of the year of assessment or within seven months from the end of the year of assessment if the year of assessment ends in February.

If SARS is of the opinion that the taxable income estimate for a company’s first or second provisional tax return has been understated, the company may be required, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to pay provisional tax on an increased taxable income 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 (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 below R5.0 billion (a proportional contribution of 2.3% relative to provisional tax payments for the tax years between the 2018 to 2019 period). However, it increased substantially to R8.4 billion (a relative contribution of 4.1% for the 2020 tax year) as a result of financial distress resulting from pandemic-related restrictions on economic activity,

before normalising to R5.3 billion (relative contribution of 1.8% for the 2021 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).*

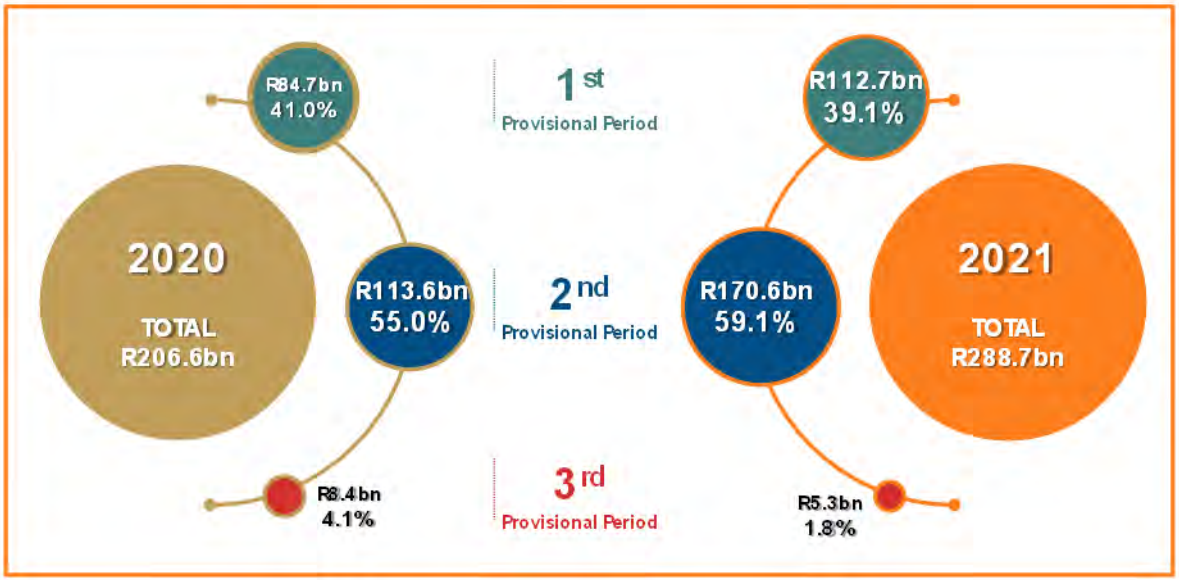
Table 3.1: Provisional tax payments by provisional period by tax year, 2018 – 2021

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2018	91 326	6.3%	121 615	2.0%	4 909	-19.0%	**217 849**
2019	97 095	6.3%	118 356	-2.7%	5 023	2.3%	**220 474**
2020	84 651	-12.8%	113 561	-4.1%	8 413	67.5%	**206 625**
2021	112 746	33.2%	170 584	50.2%	5 324	-36.7%	**288 653**
Percentage of total							
2018	41.9%		55.8%		2.3%		**100.0%**
2019	44.0%		53.7%		2.3%		**100.0%**
2020	41.0%		55.0%		4.1%		**100.0%**
2021	39.1%		59.1%		1.8%		**100.0%**

The provisional tax payments system requires taxpayers to provide for their final tax liability by paying two provisional tax payments accounting in total to at least 80% of the final tax liability, during the applicable year of assessment. Hence, the percentage contribution of provisional tax payment contribution 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 as 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 1st provisional tax payments decreased from 41.9% in 2018 to 39.1% in the 2021 tax year. Whilst the 2nd provisional tax payments increased from 55.8% in 2018 to 59.1% in the 2021 tax year. These percentages are still likely to change as companies continue to submit their provisional tax returns for the respective tax years.

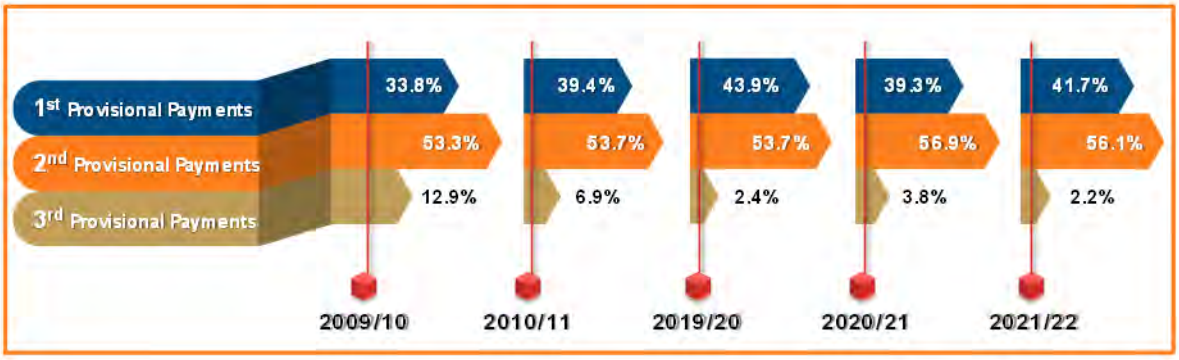
Figure 3.1: Provisional tax payments by provisional period 2020 and 2021



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

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2021/22. Third provisional tax payments declined from 12.9% of the total provisional tax collections in 2009/10 to 2.2% in 2021/22 and have remained on average at 2.7% for the past five fiscal years (Details can be seen in *Table* 3.1.1), which is below the maximum allowed of 20%.

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2009/10-2021/22 (%)



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 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 on any month of the year. Hence, not all CIT paid in a tax year is attributable to income earned in the same year, due to the system of provisional tax payments and tax returns being 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 timeline for provisional tax payments

Fiscal year	Company financial year-end 2021											
Date due	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020/21	Number of payments - 12											
31-Jul-20	2021 1st											
31-Aug-20		2021 1st										
30-Sep-20			2021 1st									
31-Oct-20				2021 1st								
30-Nov-20					2021 1st							
31-Dec-20						2021 1st						
31-Jan-21	2021 2nd						2021 1st					
28-Feb-21		2021 2nd						2021 1st				
31-Mar-21			2021 2nd						2021 1st			
2021/22	Number of payments - 21											
30-Apr-21				2021 2nd						2021 1st		
31-May-21					2021 2nd						2021 1st	
30-Jun-21						2021 2nd						2021 1st
31-Jul-21	2021 3rd						2021 2nd					
31-Aug-21								2021 2nd				
30-Sep-21		2021 3rd[1]	2021 3rd						2021 2nd			
31-Oct-21				2021 3rd						2021 2nd		
30-Nov-21					2021 3rd						2021 2nd	
31-Dec-21						2021 3rd						2021 2nd
31-Jan-22							2021 3rd					
28-Feb-22								2021 3rd				
31-Mar-22									2021 3rd			
2022/23	Number of payments - 3											
30-Apr-22										2021 3rd		
31-May-22											2021 3rd	
30-Jun-22												2021 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 2021 would be due on 30 September 2021.

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* (mainly the Banks) as well as the *Mining and quarrying* sectors. *Figure 3.3* shows a breakdown of 2020 and 2021 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, as illustrated in *Table 3.3*. During 2020/21, about 49.2% of the tax paid related to the 2020 tax year and 49.8% related to the 2021 tax year.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2020 and 2021

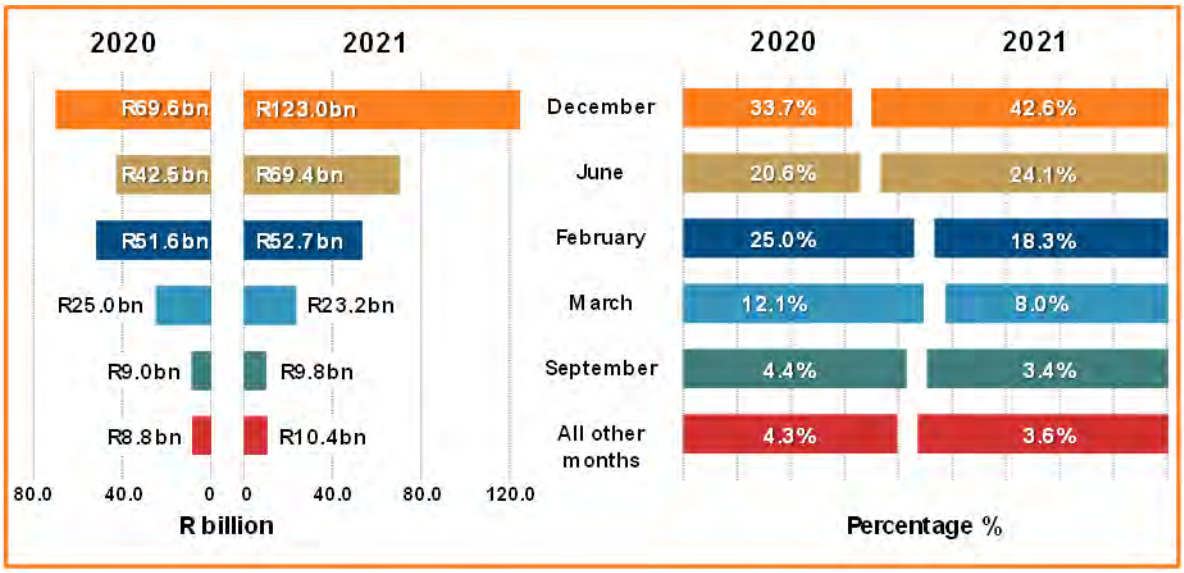


Table 3.3: Provisional tax payments by tax year and fiscal year, 2017/18 - 2021/22

R million Tax year *(down)*	2017/18	2018/19	2019/20	2020/21	2021/22	Total
Prior to 2016	168	89	223	77	58	**615**
2016	2 189	176	28	69	6	**2 469**
2017	113 999	2 005	91	19	43	**116 158**
2018	102 158	113 845	1 770	35	16	**217 823**
2019	100	104 712	113 728	1 803	132	**220 474**
2020	–	11	101 551	102 785	2 277	**206 625**
2021	–	–	52	103 868	184 733	**288 653**
post 2021	–	–	1	66	131 507	**131 574**
Total	**218 613**	**220 839**	**217 444**	**208 723**	**318 773**	
prior to y-1	168	266	342	200	256	
y-1	2 189	2 005	1 770	1 803	2 277	
y	113 999	113 845	113 728	102 785	184 733	
y+1	102 158	104 712	101 551	103 868	131 507	
post y+1	100	11	53	66	–	
Total	**218 613**	**220 839**	**217 444**	**208 723**	**318 773**	
prior to y-1	0.1%	0.1%	0.2%	0.1%	0.1%	
y-1	1.0%	0.9%	0.8%	0.9%	0.7%	
y	52.1%	51.6%	52.3%	49.2%	58.0%	
y+1	46.7%	47.4%	46.7%	49.8%	41.3%	
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 (a major contributor to CIT) has since recovered from the time it dropped to its lowest level of R135.1 billion in 2009/10 due to the global financial crisis. It has grown by a compounded annual growth rate (CAGR) of 8.0% over the past eleven years, from R137.1 billion in 2010/11 to R318.8 billion in 2021/22. Total CIT collections amounted to R323.5 billion in 2021/22. Although this was higher in nominal terms than the R167.2 billion collected in 2008/09 (before the global financial crisis), it still represents a decline in real terms.

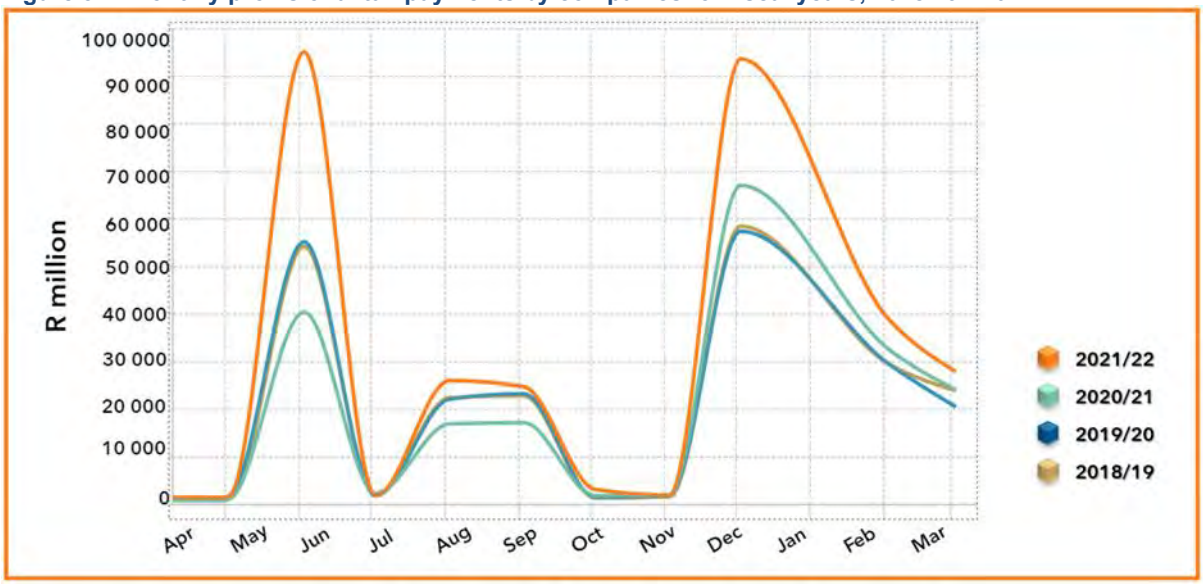
For the 2018 tax year, 23.6% of assessed companies had assessed losses (mostly incurred during and brought forward from the period of the global financial crisis). This ratio has increased slightly, as

23.9% of assessed companies recorded assessed losses in 2019. Although company profits started to improve, the ratio of assessed losses increased again in the latter tax years to 25.4% for the 2020 and 28.3% for the 2021 tax years. In the 2021/22 financial year substantial gains were realised by companies, however, it still remains to be seen how many companies will recover from an assessed loss to 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* provides a breakdown of provisional tax payments by sector and by fiscal year.

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

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2018/19 - 2021/22



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

As at 31 March 2022, SARS had more than 3.5 million companies on the register, an increase of 420 137 (13.5%) when compared to the 2020/21 fiscal year. The broadening of the tax base, through education, outreach and enforcement initiatives, contributed to the increase in the number of companies on the register. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax purposes when they register with CIPC facilitated this significant growth in the tax register.

A comparative data analysis of the CIT register against internal and third-party data sets was conducted during the 2017/18 fiscal year; and as a result of this analysis, a significant number of companies that had no business activity since 2008 were removed from the register. This analysis was repeated during the 2018/19 fiscal year whereby inactive companies were removed from the register. This resulted in a decline in the number of registered companies from 3.7 million as at 31 March 2017 to 2.0 million as at 31 March 2019. The increase in the number of companies in 2019/20, 2020/21 and again in 2021/22 was as a result of companies registering at CIPC, taking advantage of the lower

average registration time of 2.0 days. This was mainly driven by the automation of processes at CIPC. Furthermore, most of the 3.5 million companies on the SARS register as at 31 March 2022 were inactive or dormant, and only 1 165 165 were expected to submit tax returns for the 2021 tax year.

The *Tax Statistics* publications follow the description 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 have not yet been assessed for the tax year in question.

The 1 218 911 number of companies expected to submit returns for the 2020 tax year was slightly higher than the 2019 tax year when the expected number was 1 185 438. For 2020, 84.4% of the companies expected to submit returns had been assessed by 31 August 2022, whilst only 67.7% of the companies expected to submit returns in 2021 were assessed (*Table* 3.4). At the time of extraction, the number of assessments finalised for 2021, 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, 2018 – 2021

Date	Registered[1]	Percentage growth in register	Tax year	Expected to submit returns[2]	Assessed	Percentage assessed
31-Mar-19	2 020 759 [3]	-36.9%	2018	1 268 241	1 140 286	89.9%
31-Mar-20	2 548 975	26.1%	2019	1 185 438	1 128 180	95.2%
31-Mar-21	3 112 509	22.1%	2020	1 218 911	1 028 832	84.4%
31-Mar-22	3 532 646	13.5%	2021	1 165 185	789 370	67.7%

1. *Excludes cases where status is in suspense or address unknown. The tax year for companies is normally the financial year of the company for financial reporting purposes.*
2. *These are companies that are active and not dormant.*
3. *A comparative data analysis of the CIT register against internal and third party data sets was conducted, a significant number of companies with no taxpayer activity since 2008 status was thus changed to dormant.*

Provisional tax as an indicator of the completeness of assessments

The value of provisional tax collections for previous tax years (2018 to 2020 tax years) were more than 95.0% of the value of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are received by SARS well before assessments for a specific tax year are raised and these enable extrapolations of tax collections and results in analysis that is more timely.

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

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received for those tax years. For the 2021 tax year, higher provisional tax payments were paid compared to the actual tax assessed to date (31 August 2022). Of all the years under review, the assessment process for the 2018 tax year was almost complete, hence, the tax assessed total is close to the provisional tax payments received.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2018 – 2021

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax
2018	217 849	217 339	99.8%
2019	220 474	213 761	97.0%
2020	206 625	202 146	97.8%
2021	288 653	154 517	53.5%

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 2020 tax year. Although the statutory company tax rate is 28% until it reduces to 27% as at 31 March 2023, some companies are liable for CIT at different tax rates due to sector and segment specific dispensations and deductions. The effective tax rates for companies will therefore vary due to various allowable deductions. Notably 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 of more than zero whilst 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.

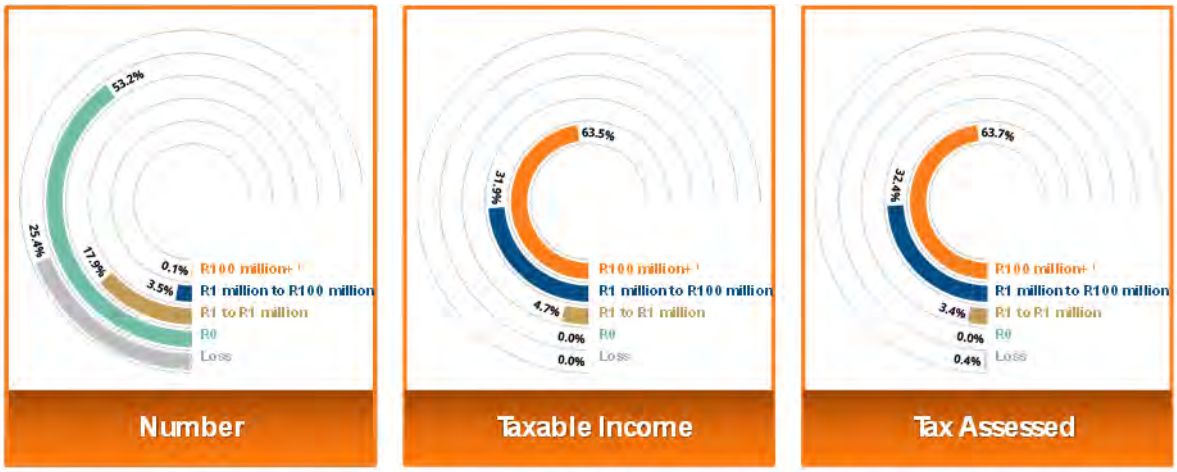
Table 3.6: Number of companies, taxable income and tax assessed, 2020

Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate[1]
Loss	261 605	-1 611 355	831	N/A
R nil	547 146	–	93	N/A
R1 to R1 million	183 660	34 330	6 884	20.1%
R1 million to R100 million	35 683	234 999	65 493	27.9%
R100 million +	738	467 634	128 845	27.6%
Total	**1 028 832**	**736 962**	**202 146**	**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 2020.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2020



1. Companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number bar) but contributed 63.5% of taxable income and 63.7% of assessed tax.

Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2020 tax year, 21.4% of all assessed companies reported positive taxable income, a further 25.4% reported assessed losses, and the remaining 53.2% reported zero taxable income.

Table A3.3.2 shows that 57.1% of the tax assessed in 2020 was paid by large companies with taxable income of more than R200 million. These companies comprised only 0.2% of the total number of companies assessed, that had positive taxable income. However, almost 97.2% of the total number of companies assessed that had positive taxable income between R1 to R10 million, only paid 15.9% of the tax assessed in 2020. This illustrates the concentrated corporate sector of the South African economy.

Distribution by sector

As at 31 August 2022, the *Financial intermediation, insurance, real -estate & business services* sector had the highest number of taxpayers (23.9% of the assessed total) in respect of the 2020 tax year. This sector accounted for 39.3% of the tax assessed in respect of the same tax year. The sector with the lowest number of taxpayers (0.5% of the assessed total), in respect of the 2020 tax year was the *Electricity, gas and water sector*, which accounted for 1.4% of the tax assessed. (See *Table* A3.4.2 and *Figure 3.6*).

Figure 3.6: Companies' tax assessed by economic activity, 2020

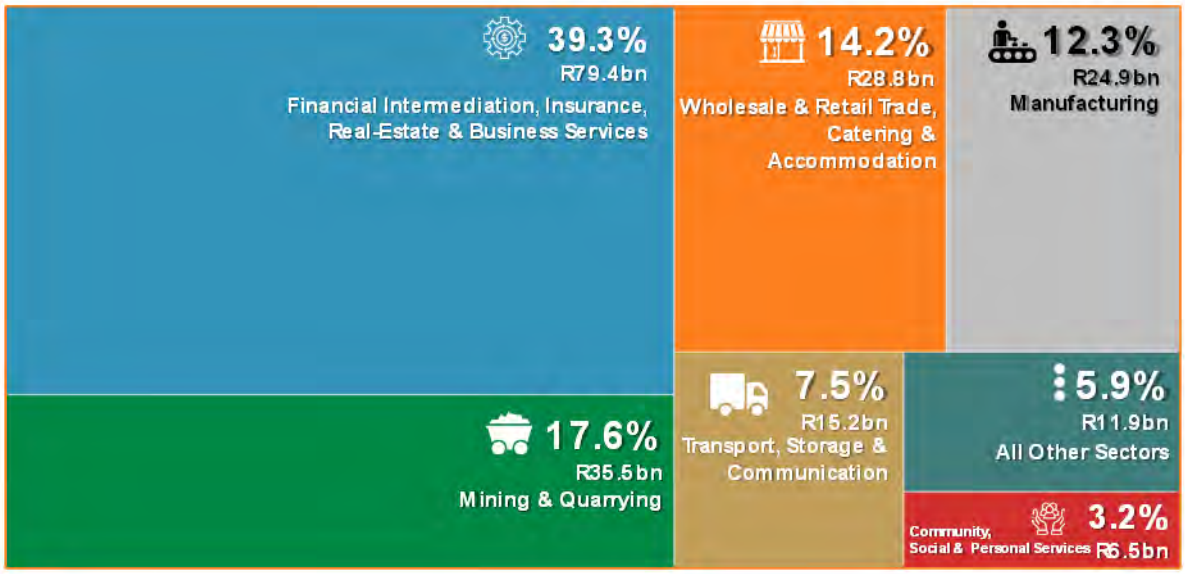


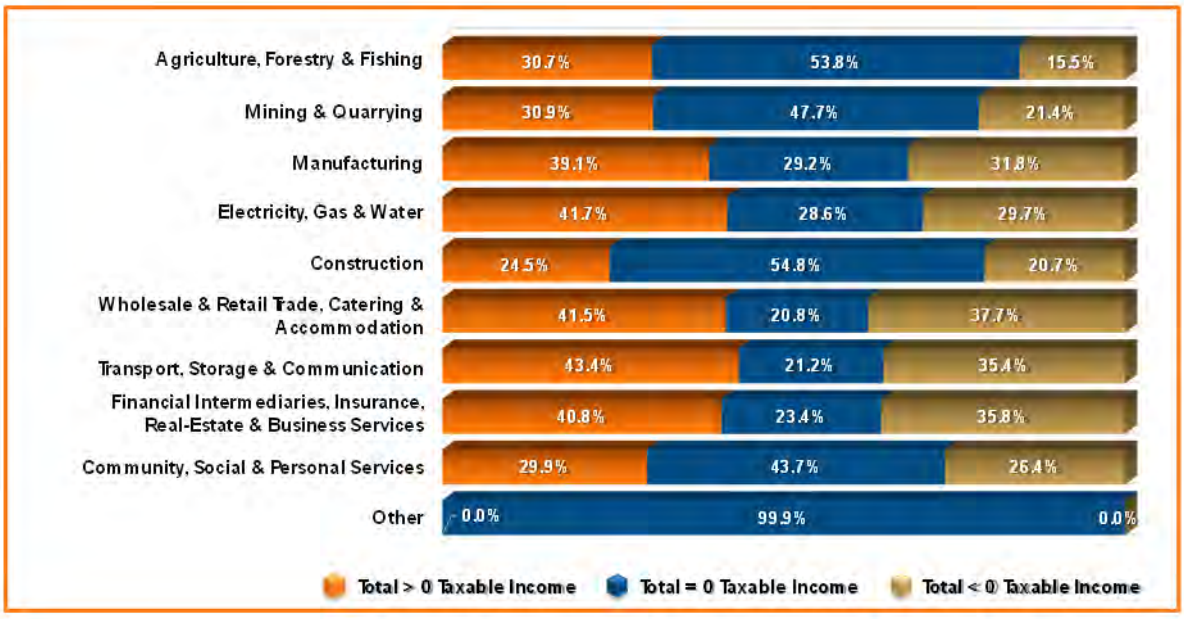
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system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

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

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

Figure 3.7 shows the distribution of taxpayers by economic activity, and taxable income groups, for the 2020 tax year. It also shows that across all sectors most companies reported negative or zero taxable income.

Figure 3.7: Distribution of taxpayers by economic activity and taxable income group, 2020



Tracking of taxable income and tax liability of a cohort across 10 consecutive tax years, 2011 - 2020

To track the variances in the taxable income of corporate taxpayers over a 10-year tax period, all corporate taxpayers that were assessed for every tax year from 2011 to 2020 were identified, and their taxable income and assessed tax were analysed. There were 385 353 corporate taxpayers, a slight improvement of 5.7% in the number of taxpayers included in the current cohort across 10 consecutive tax years, compared to the period 2010 to 2019. This is indicative of an improvement in the filing and declaration compliance by these 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 221.1% from R123.8 billion taxable income in 2011, to an assessed loss of R692.5 billion in 2020. This substantial negative growth was driven mainly by companies in the taxable income grouping of less than R500 000 per annum (Table 3.8.2). The number of companies in this cohort with positive taxable income (ranging from 31.4% to 34.8% of the total population) was less compared to companies with an assessed loss (ranging from 34.2% to 37.8% of the total population). Companies with positive taxable income had a taxable income value of R468.9 billion in 2011 that grew to R638.0 billion in 2020. Assessed losses also increased during the same period from R345.1 billion in 2011 to R1 330.5 billion in 2020. Assessed losses exceeded taxable income, particularly for the last six tax years (2015 to 2020). Assessed losses will be carried forward by these companies to be offset against future positive taxable income and will thus impact on the tax revenue receivable. This could also be ameliorated to some extent because of the new assessed loss carry forward limitation rules.

Average taxable income across the 10-year period has deteriorated substantially, particularly for companies with taxable income of less than R500 000 per annum due to the companies moving from either a positive taxable income position to an assessed loss or zero taxable income position.

Table 3.7 illustrates the taxable income and tax assessed in the 2011 taxable income groups, for the segment of companies assessed for the 2011 - 2020 period.

Table 3.7: Assessed companies: taxable income, tax assessed and average tax rate by taxable income group, 2011 and 2020

Tax year	2011				2020			
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	3 181	-273 976	707	-0.3%	7 268	-1 198 871	833	-0.1%
B: -5 000 001 to -10 000 000	2 495	-17 235	4	0.0%	5 782	-40 423	2	0.0%
C: -1 000 001 to -5 000 000	15 426	-32 450	6	0.0%	29 600	-65 383	4	0.0%
D: -500 001 to -1 000 000	13 770	-9 762	1	0.0%	19 228	-13 803	1	0.0%
E: -250 001 to -500 000	17 076	-6 098	4	-0.1%	19 539	-7 074	1	0.0%
F: -100 001 to -250 000	23 177	-3 826	1	0.0%	21 117	-3 529	0	0.0%
G: -1 to -100 000	56 626	-1 757	2	-0.1%	40 724	-1 377	44	-3.2%
H: =0	131 678	-	806	0.0%	120 940	-	87	0.0%
I: 1 to 100 000	50 174	1 797	306	17.0%	41 625	1 645	264	16.1%
J: 100 001 to 250 000	21 364	3 514	734	20.9%	20 423	3 367	665	19.7%
K: 250 001 to 500 000	16 351	5 775	1 290	22.3%	16 727	6 030	1 220	20.2%
L: 500 001 to 750 000	7 507	4 598	1 196	26.0%	8 910	5 450	1 280	23.5%
M: 750 001 to 1 000 000	4 984	4 352	1 173	26.9%	5 645	4 924	1 260	25.6%
N: 1 000 001 to 2 500 000	10 205	16 045	4 505	28.1%	12 629	20 001	5 523	27.6%
O: 2 500 001 to 5 000 000	4 798	16 801	4 787	28.5%	6 084	21 474	6 035	28.1%
P: 5 000 001 to 7 500 000	1 868	11 399	3 256	28.6%	2 551	15 663	4 438	28.3%
Q: 7 500 001 to 10 000 000	1 056	9 122	2 592	28.4%	1 425	12 321	3 469	28.2%
R: 10 000 001 to 25 000 000	2 062	31 595	8 963	28.4%	2 796	42 997	12 053	28.0%
S: 25 000 001 to 50 000 000	693	24 028	6 827	28.4%	1 126	38 968	10 893	28.0%
T: 50 000 001 to 75 000 000	258	15 873	4 482	28.2%	393	24 071	6 721	27.9%
U: 75 000 001 to 100 000 000	132	11 300	3 258	28.8%	185	16 105	4 491	27.9%
V: 100 000 001 to 200 000 000	208	29 273	8 311	28.4%	311	42 552	11 849	27.8%
W: >200 000 001	264	283 416	80 601	28.4%	325	382 398	105 307	27.5%
Total	**385 353**	**123 784**	**133 813**		**385 353**	**-692 493**	**176 438**	
Total < 0 taxable income	131 751	-345 105	724	-0.2%	143 258	-1 330 460	884	-0.1%
Total = 0 taxable income	131 678	-	806	0.0%	120 940	-	87	0.0%
Total > 0 taxable income	121 924	468 889	132 283	28.2%	121 155	637 967	175 468	27.5%
Total	**385 353**	**123 784**	**133 813**		**385 353**	**-692 493**	**176 438**	

During the first two years of the 10-year tax period, the cumulative taxable income remained positive at R123.8 billion in 2011 and at R103.1 billion in 2012. Taxable income for the latter years declined significantly due to weaker domestic demand, intensifying load shedding as well as volatile global commodity prices that had a negative effect on corporate profits. More companies moved into an assessed loss position, particularly during the last six tax years (2015 to 2020).

Nonetheless, the value of tax assessed for the 385 353 corporate taxpayers common to the 10-year period increased at a CAGR rate of 3.1%, from R133.8 billion in respect of the tax year 2011 to R176.4 billion for the tax year 2020.

Table 3.8 shows assessed company taxpayers and taxable income, according to the company age brackets defined in the 2011 tax year.

Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2011 and 2020

Tax year	2011				2020				
Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate
Total < 0 taxable income									
0 - 4	55 267	-94 608	35	0.0%	10 - 14	65 228	-471 733	97	0.0%
5 -9	33 397	-79 025	185	-0.2%	15 -19	32 905	-183 386	35	0.0%
10 -14	22 216	-68 205	24	0.0%	20 -24	22 690	-355 724	26	0.0%
15 - 19	8 687	-20 492	165	-0.8%	25 - 29	9 212	-92 678	16	0.0%
20 - 24	4 906	-7 888	0	0.0%	30 - 34	5 431	-18 830	44	-0.2%
25 - 29	1 783	-6 293	2	0.0%	35 - 39	1 931	-13 948	0	0.0%
30 - 34	5 062	-55 341	225	-0.4%	40 - 44	5 387	-169 676	139	-0.1%
> 35	433	-13 254	87	-0.7%	> 45	474	-24 486	526	-2.1%
Total	**131 751**	**-345 105**	**724**			**143 258**	**-1 330 460**	**884**	
Total = 0 taxable income									
0 - 4	96 848	-	0	0.0%	10 - 14	78 678	-	4	0.0%
5 -9	16 771	-	1	0.0%	15 -19	19 949	-	20	0.0%
10 -14	8 104	-	0	0.0%	20 -24	10 539	-	10	0.0%
15 - 19	3 662	-	0	0.0%	25 - 29	4 499	-	1	0.0%
20 - 24	2 403	-	-	0.0%	30 - 34	2 739	-	3	0.0%
25 - 29	1 459	-	-	0.0%	35 - 39	1 473	-	48	0.0%
30 - 34	2 187	-	804	0.0%	40 - 44	2 807	-	0	0.0%
> 35	244	-	0	0.0%	> 45	256	-	0	0.0%
Total	**131 678**	**-**	**806**			**120 940**	**-**	**87**	
Total > 0 taxable income									
0 - 4	42 898	48 063	13 232	27.5%	10 - 14	51 107	105 441	28 851	27.4%
5 -9	29 899	80 080	22 966	28.7%	15 -19	27 213	144 589	39 186	27.1%
10 -14	22 702	67 647	18 984	28.1%	20 -24	19 793	99 927	27 924	27.9%
15 - 19	10 062	66 478	18 481	27.8%	25 - 29	8 700	59 691	16 255	27.2%
20 - 24	6 317	32 902	9 221	28.0%	30 - 34	5 456	26 735	7 438	27.8%
25 - 29	2 394	11 378	3 188	28.0%	35 - 39	2 232	19 865	5 536	27.9%
30 - 34	7 054	136 954	39 089	28.5%	40 - 44	6 109	140 565	38 825	27.6%
> 35	598	25 387	7 122	28.1%	> 45	545	41 154	11 453	27.8%
Total	**121 924**	**468 889**	**132 283**			**121 155**	**637 967**	**175 468**	
Grand Total	**385 353**	**123 784**	**133 813**			**385 353**	**-692 493**	**176 438**	

Total CIT assessed increased from R149.7 billion for the 2011 tax year to R202.1 billion for the 2020 tax year, an increase in the CAGR rate of 3.4%. The group of 385 353 common corporate taxpayers' proportional contribution to total tax assessed decreased from 89.4% (R133.8 billion of the 2011 CIT assessed) to 87.3% (R176.4 billion of the 2020 total CIT assessed).

The 10-year segment experienced a slightly lower CAGR rate of 3.1% for total tax assessed compared to an overall CAGR rate of 3.4% for all companies. This indicates that this segment is an important contributor to the growth of tax revenue for the period post 2011. This is mainly due to established large companies showing an improvement and resilience in income, 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 2011. The concentrated nature of the South African economy is again evident as on average, over the 10-year period 1 158 large companies (0.9% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 71.9% 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 2011 to 2020.

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

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

The *Financing, insurance, real -estate & business services* sector contained the highest proportion of companies with assessed losses in 2020 (13.4%), followed by the *Construction* sector (9.7%) and the *Agencies and other services* sector (6.0%).

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

Figure 3.8 shows the number of taxpayers with assessed losses by tax year, 2014 to 2020.

Figure 3.8.1: Value of assessed losses for companies by tax year, 2014- 2020

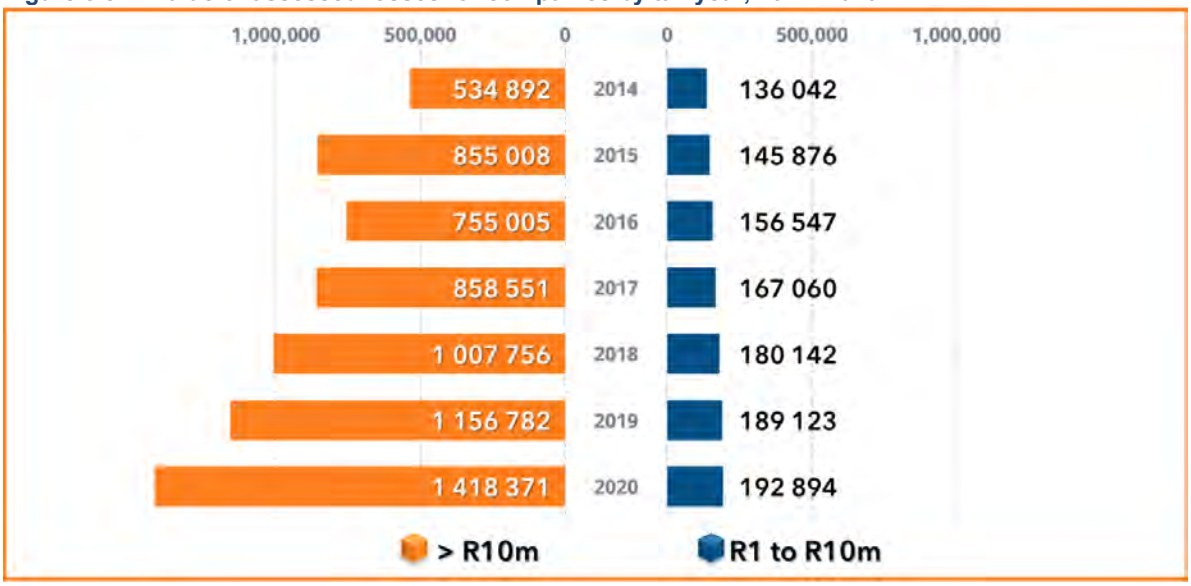
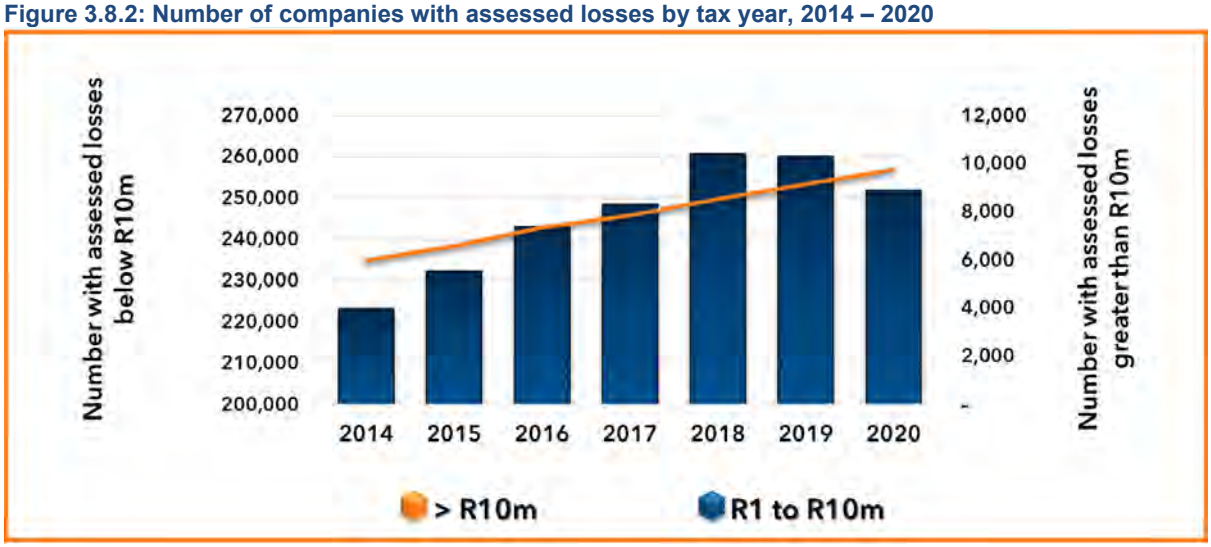


Figure 3.8.2: Number of companies with assessed losses by tax year, 2014 – 2020



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 11.7%, in respect of the 2016 tax year compared to a growth rate of 59.8% in 2015. The value of these assessed losses then subsequently increased by 13.7% and 17.4% in 2017 and 2018 respectively, which is indicative of a deterioration in company income that is taxable. The value of these assessed losses also increased during the 2019 tax year, but at a lower rate of 14.8%. This was followed by a significant increase in 2020 of 22.6%.

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 5.0% in the 2019 tax year, and a slight increase of only 2.0% in 2020, particularly for companies in the R1 to R10 million range.

The number of companies with assessed losses worth more than R10 million peaked in 2016 at 7 368 from 6 594 in the 2015 tax year and subsequently increased albeit at a slower pace between the 2017 to 2019 tax years, before increasing substantially to 9 761 in the 2020 tax year. However, the number of companies with assessed losses in the R1 to R10 million range peaked in 2016 at 243 003 from 232 259 in the 2015 tax year and increased albeit at a slower pace in the 2017 tax year, before increasing in the 2018 tax year to 260 688 and dropping to 251 844 in the 2020 tax year. The numbers for the latter tax years could still change as companies continue to be assessed after submitting their income tax returns.

SMALL BUSINESS CORPORATIONS

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

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

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed marginal tax rate of 28% (27% going forward). *Table 3.9* shows the increase in the SBC taxable income brackets from the 2018 to the 2021 tax years. The threshold of the first SBC bracket increased by 9.6% from R75 750 in respect of the tax year 2018 to R83 000 for the 2021 tax year.

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

Table 3.9: Small Business Corporation tax rates, 2018 and 2021

Tax year Rand	2018			SBC rate for 2018	2021			SBC rate for 2021	Percentage increase in top bracket
Taxable income brackets	0	–	75 750	0%	0	–	83 000	0%	9.6%
	75 751	–	365 000	7%	83 001	–	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 2020, they could be taxed on either 2019/20 tax rates or 2020/21 tax rates. This would occur because:

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

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, 2017/18 – 2021/22

R million	Company financial year-end												Total
Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2017/18	306	47 651	27 657	1 817	1 536	46 032	1 177	2 689	10 818	624	806	77 499	**218 613**
2018/19	319	52 960	27 552	2 196	1 282	47 328	1 270	2 820	10 957	644	883	72 627	**220 839**
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**
Percentage of total													
2017/18	0.1%	21.8%	12.7%	0.8%	0.7%	21.1%	0.5%	1.2%	4.9%	0.3%	0.4%	35.5%	**100.0%**
2018/19	0.1%	24.0%	12.5%	1.0%	0.6%	21.4%	0.6%	1.3%	5.0%	0.3%	0.4%	32.9%	**100.0%**
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%**
Period R million Tax year	**1st Provisional period**	**Percentage change**			**2nd Provisional period**	**Percentage change**			**3rd Provisional period**	**Percentage change**			**Total**
2017/18	90 036	7.1%			122 615	7.3%			5 962	-6.7%			**218 613**
2018/19	94 339	4.8%			121 518	-0.9%			4 981	-16.4%			**220 839**
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**
Percentage of total													
2017/18	41.2%				56.1%				2.7%				**100.0%**
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%**

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2018 – 2021

R million	Company financial year-end												Total
Tax year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2018	331	49 847	27 624	1 976	1 335	48 053	1 339	2 841	10 936	434	872	72 261	**217 849**
2019	345	53 025	28 845	2 008	1 207	48 280	1 006	2 866	10 320	624	840	71 108	**220 474**
2020	298	51 639	25 020	2 048	1 203	42 486	981	2 898	9 029	669	729	69 625	**206 625**
2021	335	52 699	23 237	2 193	1 877	69 443	1 192	3 324	9 807	695	831	123 020	**288 653**
Percentage of total													
2018	0.2%	22.9%	12.7%	0.9%	0.6%	22.1%	0.6%	1.3%	5.0%	0.2%	0.4%	33.2%	**100.0%**
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%	18.3%	8.0%	0.8%	0.7%	24.1%	0.4%	1.2%	3.4%	0.2%	0.3%	42.6%	**100.0%**

Period R million Tax year	1st Provisional period	Percentage change		2nd Provisional period	Percentage change		3rd Provisional period	Percentage change		Total
2018	91 326	6.3%		121 615	2.0%		4 909	-19.0%		**217 849**
2019	97 095	6.3%		118 356	-2.7%		5 023	2.3%		**220 474**
2020	84 651	-12.8%		113 561	-4.1%		8 413	67.5%		**206 625**
2021	112 746	33.2%		170 584	50.2%		5 324	-36.7%		**288 653**
Percentage of total										
2018	41.9%			55.8%			2.3%			**100.0%**
2019	44.0%			53.7%			2.3%			**100.0%**
2020	41.0%			55.0%			4.1%			**100.0%**
2021	39.1%			59.1%			1.8%			**100.0%**

Table A3.2.1: Companies: Provisional tax payments by sector, 2017/18 – 2021/22

Fiscal year Sector (R million)	2017/18	2018/19	2019/20	2020/21	2021/22
Agencies and other services[1]	6 260	6 457	6 436	6 727	7 876
Agriculture, forestry and fishing	6 167	5 500	4 550	4 763	5 652
Bricks, ceramic, glass, cement and similar products	945	867	817	654	1 538
Catering and accommodation	1 747	2 146	1 635	602	3 213
Chemicals and chemical, rubber and plastic products	4 148	4 130	4 088	4 183	6 678
Clothing and footwear	1 640	1 888	1 259	960	1 637
Coal and petroleum products	4 021	2 716	1 593	944	5 867
Construction	5 380	4 276	3 758	3 403	3 740
Educational services	670	756	791	816	953
Electricity, gas and water	2 384	2 415	2 254	2 832	4 393
Financing, insurance, real estate and business services	74 582	76 895	70 320	62 808	86 920
Food, drink and tobacco	9 936	8 129	8 391	5 960	8 376
Leather, leather goods and fur (excl. footwear & clothing)	59	84	85	70	72
Long term insurance	8 864	8 205	13 205	6 930	7 118
Machinery and related items	4 268	4 391	4 327	4 398	5 779
Medical, dental and other health and veterinary services	4 331	4 576	4 562	3 356	4 649
Metal (including metal products)	4 492	3 794	2 762	3 578	7 459
Mining and quarrying	21 860	24 257	27 159	42 719	89 855
Other manufacturing industries	3 185	3 625	3 779	2 737	3 621
Paper, printing and publishing	2 776	2 392	1 759	1 166	1 751
Personal and household services	325	346	392	412	503
Recreation and cultural services	1 625	1 629	1 551	620	1 519
Research and scientific institutes	267	388	261	290	372
Retail trade	12 422	14 118	12 523	13 631	17 235
Scientific, optical and similar equipment	580	545	523	510	768
Social and related community services	35	39	38	33	37
Specialised repair services	277	263	256	216	322
Textiles	353	350	274	263	435
Transport equipment	301	356	414	438	532
Transport, storage and communications	15 969	15 797	15 536	15 434	15 006
Vehicles, parts and accessories	6 205	6 798	7 380	5 360	9 533
Wholesale trade	8 604	8 850	8 823	8 807	12 903
Wood, wood products and furniture	399	414	409	453	895
Other[2]	3 533	3 447	5 534	2 648	1 567
Total	**218 613**	**220 839**	**217 444**	**208 723**	**318 773**

1 The Agencies and other services sector may be overstated due to it being the default/first sector selected by taxpayers upon registration at SARS.
2 Includes where the sector was indicated as Other or where the sector was left blank on the return.

Table A3.2.1: Companies: Provisional tax payments by sector, 2017/18 – 2021/22 *(continued)*

Fiscal year Sector (percentage of total)	2017/18	2018/19	2019/20	2020/21	2021/22
Agencies and other services[1]	2.9%	2.9%	3.0%	3.2%	2.5%
Agriculture, forestry and fishing	2.8%	2.5%	2.1%	2.3%	1.8%
Bricks, ceramic, glass, cement and similar products	0.4%	0.4%	0.4%	0.3%	0.5%
Catering and accommodation	0.8%	1.0%	0.8%	0.3%	1.0%
Chemicals and chemical, rubber and plastic products	1.9%	1.9%	1.9%	2.0%	2.1%
Clothing and footw ear	0.8%	0.9%	0.6%	0.5%	0.5%
Coal and petroleum products	1.8%	1.2%	0.7%	0.5%	1.8%
Construction	2.5%	1.9%	1.7%	1.6%	1.2%
Educational services	0.3%	0.3%	0.4%	0.4%	0.3%
Electricity, gas and w ater	1.1%	1.1%	1.0%	1.4%	1.4%
Financing, insurance, real estate and business services	34.1%	34.8%	32.3%	30.1%	27.3%
Food, drink and tobacco	4.5%	3.7%	3.9%	2.9%	2.6%
Leather, leather goods and fur (excl. footw ear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	4.1%	3.7%	6.1%	3.3%	2.2%
Machinery and related items	2.0%	2.0%	2.0%	2.1%	1.8%
Medical, dental and other health and veterinary services	2.0%	2.1%	2.1%	1.6%	1.5%
Metal (including metal products)	2.1%	1.7%	1.3%	1.7%	2.3%
Mining and quarrying	10.0%	11.0%	12.5%	20.5%	28.2%
Other manufacturing industries	1.5%	1.6%	1.7%	1.3%	1.1%
Paper, printing and publishing	1.3%	1.1%	0.8%	0.6%	0.5%
Personal and household services	0.1%	0.2%	0.2%	0.2%	0.2%
Recreation and cultural services	0.7%	0.7%	0.7%	0.3%	0.5%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.1%
Retail trade	5.7%	6.4%	5.8%	6.5%	5.4%
Scientific, optical and similar equipment	0.3%	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%	0.2%	0.1%	0.1%	0.1%
Transport equipment	0.1%	0.2%	0.2%	0.2%	0.2%
Transport, storage and communications	7.3%	7.2%	7.1%	7.4%	4.7%
Vehicles, parts and accessories	2.8%	3.1%	3.4%	2.6%	3.0%
Wholesale trade	3.9%	4.0%	4.1%	4.2%	4.0%
Wood, w ood products and furniture	0.2%	0.2%	0.2%	0.2%	0.3%
Other[2]	1.6%	1.6%	2.5%	1.3%	0.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2018/19– 2021/22 *(continued)*

Fiscal year Sector (percentage change year-on-year)	2018/19	2019/20	2020/21	2021/22
Agencies and other services[1]	3.2%	-0.3%	4.5%	17.1%
Agriculture, forestry and fishing	-10.8%	-17.3%	4.7%	18.7%
Bricks, ceramic, glass, cement and similar products	-8.3%	-5.8%	-19.9%	135.0%
Catering and accommodation	22.8%	-23.8%	-63.2%	433.6%
Chemicals and chemical, rubber and plastic products	-0.4%	-1.0%	2.3%	59.6%
Clothing and footw ear	15.1%	-33.3%	-23.8%	70.5%
Coal and petroleum products	-32.5%	-41.4%	-40.7%	521.3%
Construction	-20.5%	-12.1%	-9.4%	9.9%
Educational services	12.9%	4.6%	3.2%	16.7%
Electricity, gas and w ater	1.3%	-6.7%	25.6%	55.1%
Financing, insurance, real estate and business services	3.1%	-8.6%	-10.7%	38.4%
Food, drink and tobacco	-18.2%	3.2%	-29.0%	40.5%
Leather, leather goods and fur (excl. footw ear & clothing)	41.3%	1.2%	-17.4%	2.6%
Long term insurance	-7.4%	60.9%	-47.5%	2.7%
Machinery and related items	2.9%	-1.5%	1.6%	31.4%
Medical, dental and other health and veterinary services	5.7%	-0.3%	-26.4%	38.5%
Metal (including metal products)	-15.5%	-27.2%	29.6%	108.5%
Mining and quarrying	11.0%	12.0%	57.3%	110.3%
Other manufacturing industries	13.8%	4.2%	-27.6%	32.3%
Paper, printing and publishing	-13.9%	-26.4%	-33.7%	50.2%
Personal and household services	6.5%	13.3%	5.1%	22.2%
Recreation and cultural services	0.2%	-4.8%	-60.0%	144.8%
Research and scientific institutes	45.0%	-32.7%	11.3%	28.3%
Retail trade	13.7%	-11.3%	8.8%	26.4%
Scientific, optical and similar equipment	-6.1%	-4.0%	-2.6%	50.6%
Social and related community services	12.3%	-3.8%	-12.4%	11.8%
Specialised repair services	-5.3%	-2.5%	-15.7%	49.2%
Textiles	-0.8%	-21.7%	-4.1%	65.3%
Transport equipment	18.2%	16.1%	5.9%	21.5%
Transport, storage and communications	-1.1%	-1.6%	-0.7%	-2.8%
Vehicles, parts and accessories	9.6%	8.6%	-27.4%	77.9%
Wholesale trade	2.9%	-0.3%	-0.2%	46.5%
Wood, w ood products and furniture	3.7%	-1.0%	10.6%	97.5%
Other[2]	-2.4%	60.5%	-52.1%	-40.8%
Total	**1.0%**	**-1.5%**	**-4.0%**	**52.7%**

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

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

Table A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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	8 558	-1 007 756	610	9 167	-1 156 782	502	9 761	-1 418 371	828	6 911	-803 724	316
B: -5 000 001 to -10 000 000	7 085	-49 454	0	7 581	-53 119	1	8 028	-56 058	1	6 752	-47 250	–
C: -1 000 001 to -5 000 000	39 854	-86 490	1	41 872	-91 791	1	42 756	-93 768	2	37 892	-82 808	1
D: -500 001 to -1 000 000	30 296	-21 646	0	30 791	-21 956	9	30 245	-21 606	0	26 703	-19 101	0
E: -250 001 to -500 000	33 895	-12 213	0	33 634	-12 115	1	33 062	-11 900	0	28 809	-10 361	1
F: -100 001 to -250 000	42 741	-7 090	0	42 127	-6 961	2	40 132	-6 649	0	34 705	-5 765	0
G: -1 to -100 000	106 817	-3 249	0	104 058	-3 181	0	97 621	-3 005	0	81 874	-2 566	0
H: = 0	640 473	–	199	628 041	–	10 832	547 146	–	93	385 124	–	665
I: 1 to 100 000	103 412	3 823	475	104 832	3 877	473	99 226	3 686	445	80 443	2 980	369
J: 100 001 to 250 000	37 133	6 077	1 075	37 566	6 134	1 063	36 408	5 935	1 020	29 830	4 863	841
K: 250 001 to 500 000	28 372	10 185	1 929	28 049	10 060	1 901	26 729	9 586	1 807	22 439	8 064	1 532
L: 500 001 to 750 000	13 943	8 493	1 921	13 980	8 533	1 935	13 188	8 051	1 833	11 126	6 778	1 531
M: 750 001 to 1 000 000	8 639	7 527	1 892	8 308	7 224	1 814	8 109	7 071	1 778	6 749	5 880	1 473
N: 1 000 001 to 2 500 000	18 287	28 997	7 981	17 864	28 225	7 751	17 323	27 326	7 504	14 415	22 813	6 257
O: 2 500 001 to 5 000 000	8 606	30 254	8 516	8 375	29 352	8 221	7 966	28 063	7 864	6 574	23 025	6 454
P: 5 000 001 to 7 500 000	3 466	21 232	5 987	3 455	21 096	5 927	3 204	19 638	5 530	2 680	16 375	4 603
Q: 7 500 001 to 10 000 000	1 888	16 353	4 609	1 809	15 637	4 386	1 760	15 215	4 275	1 435	12 420	3 475
R: 10 000 001 to 25 000 000	3 840	59 537	16 705	3 694	57 110	15 985	3 436	52 846	14 769	2 883	44 131	12 362
S: 25 000 001 to 50 000 000	1 456	50 645	14 199	1 426	49 832	13 912	1 335	46 202	12 841	1 040	36 292	10 085
T: 50 000 001 to 75 000 000	468	28 416	8 012	489	29 402	8 164	446	27 250	7 579	353	21 263	5 968
U: 75 000 001 to 100 000 00	263	22 661	6 344	273	23 679	6 604	213	18 458	5 132	164	14 235	3 988
V: 100 000 001 to 200 000 0	378	52 487	14 644	394	54 918	15 389	367	50 120	13 954	256	35 237	9 800
W: 200 000 001 +	416	448 721	122 238	395	400 787	108 890	371	417 514	114 892	213	308 150	84 799
Total	**1 140 286**		**217 339**	**1 128 180**		**213 761**	**1 028 832**		**202 146**	**789 370**		**154 517**
Total < 0 taxable income	269 246	-1 187 899	612	269 230	-1 345 905	515	261 605	-1 611 355	831	223 646	-971 575	317
Total = 0 taxable income	640 473	–	199	628 041	–	10 832	547 146	–	93	385 124	–	665
Total > 0 taxable income	230 567	795 408	216 528	230 909	745 865	202 414	220 081	736 962	201 222	180 600	562 508	153 535
Total	**1 140 286**		**217 339**	**1 128 180**		**213 761**	**1 028 832**		**202 146**	**789 370**		**154 517**
Percentage												
Total < 0 taxable income	23.6%			23.9%			25.4%			28.3%		
Total = 0 taxable income	56.2%			55.7%			53.2%			48.8%		
Total > 0 taxable income	20.2%			20.5%			21.4%			22.9%		
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, 2018 – 2021

Tax year	2018 *[99.8% assessed tax as % of provisional tax]*			2019 *[97.0% assessed tax as % of provisional tax]*			2020 *[97.8% assessed tax as % of provisional tax]*			2021 *[53.5% 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	44.9%	0.5%	0.2%	45.4%	0.5%	0.2%	45.1%	0.5%	0.2%	44.5%	0.5%	0.2%
J: 100 001 to 250 000	16.1%	0.8%	0.5%	16.3%	0.8%	0.5%	16.5%	0.8%	0.5%	16.5%	0.9%	0.5%
K: 250 001 to 500 000	12.3%	1.3%	0.9%	12.1%	1.3%	0.9%	12.1%	1.3%	0.9%	12.4%	1.4%	1.0%
L: 500 001 to 750 000	6.0%	1.1%	0.9%	6.1%	1.1%	1.0%	6.0%	1.1%	0.9%	6.2%	1.2%	1.0%
M: 750 001 to 1 000 000	3.7%	0.9%	0.9%	3.6%	1.0%	0.9%	3.7%	1.0%	0.9%	3.7%	1.0%	1.0%
N: 1 000 001 to 2 500 000	7.9%	3.6%	3.7%	7.7%	3.8%	3.8%	7.9%	3.7%	3.7%	8.0%	4.1%	4.1%
O: 2 500 001 to 5 000 000	3.7%	3.8%	3.9%	3.6%	3.9%	4.1%	3.6%	3.8%	3.9%	3.6%	4.1%	4.2%
P: 5 000 001 to 7 500 000	1.5%	2.7%	2.8%	1.5%	2.8%	2.9%	1.5%	2.7%	2.7%	1.5%	2.9%	3.0%
Q: 7 500 001 to 10 000 000	0.8%	2.1%	2.1%	0.8%	2.1%	2.2%	0.8%	2.1%	2.1%	0.8%	2.2%	2.3%
R: 10 000 001 to 25 000 000	1.7%	7.5%	7.7%	1.6%	7.7%	7.9%	1.6%	7.2%	7.3%	1.6%	7.8%	8.1%
S: 25 000 001 to 50 000 000	0.6%	6.4%	6.6%	0.6%	6.7%	6.9%	0.6%	6.3%	6.4%	0.6%	6.5%	6.6%
T: 50 000 001 to 75 000 000	0.2%	3.6%	3.7%	0.2%	3.9%	4.0%	0.2%	3.7%	3.8%	0.2%	3.8%	3.9%
U: 75 000 001 to 100 000 000	0.1%	2.8%	2.9%	0.1%	3.2%	3.3%	0.1%	2.5%	2.6%	0.1%	2.5%	2.6%
V: 100 000 001 to 200 000 000	0.2%	6.6%	6.8%	0.2%	7.4%	7.6%	0.2%	6.8%	6.9%	0.1%	6.3%	6.4%
W: 200 000 001 +	0.2%	56.4%	56.5%	0.2%	53.7%	53.8%	0.2%	56.7%	57.1%	0.1%	54.8%	55.2%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	72 232	-21 026	7 561	70 632	-22 653	7 464	64 676	-26 122	7 284	49 228	-22 909	4 738
Agriculture, forestry and fishing	36 517	-45 545	5 802	52 613	-54 535	4 817	56 076	-59 102	4 494	44 651	-40 993	4 021
Bricks, ceramic, glass, cement and similar products	3 683	-9 107	840	4 053	-11 148	866	3 750	-12 246	641	2 781	896	1 063
Catering and accommodation	30 038	-18 704	1 848	30 588	-18 333	2 048	28 800	-23 146	1 370	22 539	-11 797	2 864
Chemicals and chemical, rubber and plastic products	6 574	-3 352	3 791	8 269	-4 822	3 505	7 940	-7 059	3 864	6 255	13 724	6 114
Clothing and footwear	6 783	-220	1 256	7 102	-370	1 350	6 502	-1 636	1 060	4 804	-1 616	683
Coal and petroleum products	1 745	8 444	2 944	2 050	883	1 396	2 064	-12 879	792	1 599	3 545	882
Construction	93 377	-66 641	5 649	99 899	-89 709	4 778	98 536	-91 140	4 552	76 170	-37 040	3 226
Educational services	11 833	-2 287	771	12 326	-3 723	812	11 866	-3 287	877	9 032	-3 094	295
Electricity, gas and water	4 981	-178 718	2 385	4 996	-228 412	2 381	4 640	-272 586	2 773	3 659	-244 511	3 525
Financing, insurance, real estate and business services	181 151	57 858	68 964	184 238	11 595	68 545	179 425	-17 450	62 001	150 465	12 740	46 276
Food, drink and tobacco	12 529	1 542	9 147	13 520	383	8 663	12 332	-11 504	5 943	9 263	-787	3 707
Leather, leather goods and fur (excl. footwear & clothing)	1 063	62	90	1 216	-169	97	979	-55	69	669	-52	38
Long term insurance	74	21 947	14 124	72	16 485	12 419	72	14 450	9 824	31	-2 147	1 831
Machinery and related items	10 786	-1 934	4 121	13 259	-2 332	4 333	14 002	-6 392	4 056	11 473	236	2 758
Medical, dental and other health and veterinary services	13 059	6 838	4 668	14 314	3 644	4 824	14 498	-1 630	3 958	12 362	4 102	3 207
Metal (including metal products)	8 444	-20 278	3 893	9 259	-33 227	2 735	9 263	-34 060	3 124	7 498	2 984	3 801
Mining and quarrying	5 325	-30 296	22 478	7 138	-23 813	26 863	7 368	10 950	35 532	4 880	43 300	28 145
Other manufacturing industries	8 804	-14 136	4 096	7 907	-17 880	3 790	6 991	-21 795	2 814	5 360	-5 296	1 905
Paper, printing and publishing	7 832	-846	2 410	8 778	-2 247	2 038	8 371	-6 666	1 037	6 529	-3 233	983
Personal and household services	15 757	-2 076	407	15 824	-1 953	471	14 600	-117 920	400	11 437	-1 136	418
Recreation and cultural services	10 286	-10 217	1 444	11 038	-9 182	1 504	10 688	-11 557	1 176	8 220	-5 691	584
Research and scientific institutes	1 729	-1 113	312	1 942	-1 690	234	1 977	-1 988	242	1 634	-1 905	168
Retail trade	43 342	21 369	14 598	42 599	2 751	13 187	40 168	-2 580	13 484	33 719	18 793	11 273
Scientific, optical and similar equipment	1 912	-365	477	2 120	-255	494	2 102	-680	491	1 642	-212	417
Social and related community services	30 345	-1 913	114	29 098	-1 846	133	25 509	-1 729	113	18 615	-874	75
Specialised repair services	7 780	-1 234	300	7 842	-1 669	294	7 346	-2 335	264	6 021	-1 570	225
Textiles	3 018	-3 103	346	3 490	-3 380	313	3 506	-3 885	280	2 672	-2 018	285
Transport equipment	3 037	-2 050	299	3 553	-1 567	863	3 394	-4 672	418	2 519	-3 392	237
Transport, storage and communications	25 469	-84 416	16 556	26 083	-112 315	14 956	25 127	-135 293	15 153	19 985	-127 083	9 817
Vehicles, parts and accessories	12 379	-306	6 048	12 863	3 713	7 371	12 351	-8 113	5 236	10 061	1 857	3 567
Wholesale trade	22 866	11 694	9 160	25 907	9 177	9 739	26 909	1 417	8 450	22 435	5 890	6 717
Wood, wood products and furniture	4 573	-1 902	415	4 749	-1 232	400	4 314	-1 646	314	3 371	185	651
Other[2]	440 963	-460	23	388 843	-213	75	312 690	-57	61	217 791	36	21
Total	**1 140 286**		**217 339**	**1 128 180**		**213 761**	**1 028 832**		**202 146**	**789 370**		**154 517**

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	2018 *[99.8% assessed tax as % of provisional tax]*		2019 *[97.0% assessed tax as % of provisional tax]*		2020 *[97.8% assessed tax as % of provisional tax]*		2021 *[53.5% 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]	6.3%	3.5%	6.3%	3.5%	6.3%	3.6%	6.2%	3.1%
Agriculture, forestry and fishing	3.2%	2.7%	4.7%	2.3%	5.5%	2.2%	5.7%	2.6%
Bricks, ceramic, glass, cement and similar products	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.7%
Catering and accommodation	2.6%	0.9%	2.7%	1.0%	2.8%	0.7%	2.9%	1.9%
Chemicals and chemical, rubber and plastic products	0.6%	1.7%	0.7%	1.6%	0.8%	1.9%	0.8%	4.0%
Clothing and footwear	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.6%	0.4%
Coal and petroleum products	0.2%	1.4%	0.2%	0.7%	0.2%	0.4%	0.2%	0.6%
Construction	8.2%	2.6%	8.9%	2.2%	9.6%	2.3%	9.6%	2.1%
Educational services	1.0%	0.4%	1.1%	0.4%	1.2%	0.4%	1.1%	0.2%
Electricity, gas and water	0.4%	1.1%	0.4%	1.1%	0.5%	1.4%	0.5%	2.3%
Financing, insurance, real estate and business services	15.9%	31.7%	16.3%	32.1%	17.4%	30.7%	19.1%	29.9%
Food, drink and tobacco	1.1%	4.2%	1.2%	4.1%	1.2%	2.9%	1.2%	2.4%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Long term insurance	0.0%	6.5%	0.0%	5.8%	0.0%	4.9%	0.0%	1.2%
Machinery and related items	0.9%	1.9%	1.2%	2.0%	1.4%	2.0%	1.5%	1.8%
Medical, dental and other health and veterinary services	1.1%	2.1%	1.3%	2.3%	1.4%	2.0%	1.6%	2.1%
Metal (including metal products)	0.7%	1.8%	0.8%	1.3%	0.9%	1.5%	0.9%	2.5%
Mining and quarrying	0.5%	10.3%	0.6%	12.6%	0.7%	17.6%	0.6%	18.2%
Other manufacturing industries	0.8%	1.9%	0.7%	1.8%	0.7%	1.4%	0.7%	1.2%
Paper, printing and publishing	0.7%	1.1%	0.8%	1.0%	0.8%	0.5%	0.8%	0.6%
Personal and household services	1.4%	0.2%	1.4%	0.2%	1.4%	0.2%	1.4%	0.3%
Recreation and cultural services	0.9%	0.7%	1.0%	0.7%	1.0%	0.6%	1.0%	0.4%
Research and scientific institutes	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	3.8%	6.7%	3.8%	6.2%	3.9%	6.7%	4.3%	7.3%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
Social and related community services	2.7%	0.1%	2.6%	0.1%	2.5%	0.1%	2.4%	0.0%
Specialised repair services	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.8%	0.1%
Textiles	0.3%	0.2%	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%
Transport equipment	0.3%	0.1%	0.3%	0.4%	0.3%	0.2%	0.3%	0.2%
Transport, storage and communications	2.2%	7.6%	2.3%	7.0%	2.4%	7.5%	2.5%	6.4%
Vehicles, parts and accessories	1.1%	2.8%	1.1%	3.4%	1.2%	2.6%	1.3%	2.3%
Wholesale trade	2.0%	4.2%	2.3%	4.6%	2.6%	4.2%	2.8%	4.3%
Wood, wood products and furniture	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%	0.4%	0.4%
Other[2]	38.7%	0.0%	34.5%	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, 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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	**41 842**	**-75 841**	**28 281**	**59 751**	**-78 348**	**31 680**	**63 444**	**-48 152**	**40 026**	**49 531**	**2 307**	**32 166**
Agriculture, forestry and fishing	36 517	-45 545	5 802	52 613	-54 535	4 817	56 076	-59 102	4 494	44 651	-40 993	4 021
Mining and quarrying	5 325	-30 296	22 478	7 138	-23 813	26 863	7 368	10 950	35 532	4 880	43 300	28 145
Secondary sector	**179 141**	**-292 605**	**42 158**	**194 220**	**-395 481**	**38 003**	**188 686**	**-488 901**	**32 227**	**146 264**	**-276 587**	**30 276**
Manufacturing[2]	80 783	-47 245	34 124	89 325	-77 361	30 844	85 510	-125 175	24 903	66 435	4 964	23 526
Electricity, gas and water	4 981	-178 718	2 385	4 996	-228 412	2 381	4 640	-272 586	2 773	3 659	-244 511	3 525
Construction	93 377	-66 641	5 649	99 899	-89 709	4 778	98 536	-91 140	4 552	76 170	-37 040	3 226
Tertiary sector	**478 340**	**-23 585**	**146 877**	**485 366**	**-125 997**	**144 003**	**464 012**	**-337 283**	**129 832**	**375 784**	**-134 824**	**92 053**
Wholesale and retail trade, catering and accommodation[3]	116 405	12 819	31 955	119 799	-4 361	32 640	115 574	-34 757	28 805	94 775	13 173	24 646
Transport, storage and communication	25 469	-84 416	16 556	26 083	-112 315	14 956	25 127	-135 293	15 153	19 985	-127 083	9 817
Financial intermediation, insurance, real-estate and business services[4]	255 186	57 666	90 961	256 884	3 738	88 662	246 150	-31 110	79 350	201 358	-14 221	53 013
Community, social and personal services[5]	81 280	-9 654	7 405	82 600	-13 059	7 745	77 161	-136 123	6 524	59 666	-6 693	4 578
Other[6]	**440 963**	**-460**	**23**	**388 843**	**-213**	**75**	**312 690**	**-57**	**61**	**217 791**	**36**	**21**
Total	**1 140 286**		**217 339**	**1 128 180**		**213 761**	**1 028 832**		**202 146**	**789 370**		**154 517**
Percentage of total												
Primary sector	**3.7%**		**13.0%**	**5.3%**		**14.8%**	**6.2%**		**19.8%**	**6.3%**		**20.8%**
Agriculture, forestry and fishing	3.2%		2.7%	4.7%		2.3%	5.5%		2.2%	5.7%		2.6%
Mining and quarrying	0.5%		10.3%	0.6%		12.6%	0.7%		17.6%	0.6%		18.2%
Secondary sector	**15.7%**		**19.4%**	**17.2%**		**17.8%**	**18.3%**		**15.9%**	**18.5%**		**19.6%**
Manufacturing	7.1%		15.7%	7.9%		14.4%	8.3%		12.3%	8.4%		15.2%
Electricity, gas and water	0.4%		1.1%	0.4%		1.1%	0.5%		1.4%	0.5%		2.3%
Construction	8.2%		2.6%	8.9%		2.2%	9.6%		2.3%	9.6%		2.1%
Tertiary sector	**41.9%**		**67.6%**	**43.0%**		**67.4%**	**45.1%**		**64.2%**	**47.6%**		**59.6%**
Wholesale and retail trade, catering and accommodation	10.2%		14.7%	10.6%		15.3%	11.2%		14.2%	12.0%		16.0%
Transport, storage and communication	2.2%		7.6%	2.3%		7.0%	2.4%		7.5%	2.5%		6.4%
Financial intermediation, insurance, real-estate and business services	22.4%		41.9%	22.8%		41.5%	23.9%		39.3%	25.5%		34.3%
Community, social and personal services	7.1%		3.4%	7.3%		3.6%	7.5%		3.2%	7.6%		3.0%
Other	**38.7%**		**0.0%**	**34.5%**		**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), 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	19 123	28 554	7 552	17 817	27 794	7 461	15 958	26 786	7 281	12 688	17 515	4 735
Agriculture, forestry and fishing	7 716	21 172	5 801	8 606	17 767	4 813	8 697	16 618	4 485	7 747	14 879	4 021
Bricks, ceramic, glass, cement and similar products	1 073	3 059	840	1 095	3 134	866	1 012	2 338	641	827	3 835	1 063
Catering and accommodation	8 613	6 923	1 848	8 377	7 622	2 048	7 729	5 239	1 370	5 004	10 427	2 864
Chemicals and chemical, rubber and plastic products	2 675	13 707	3 790	2 807	12 652	3 505	2 805	13 923	3 864	2 501	21 955	6 114
Clothing and footwear	2 583	4 557	1 256	2 487	4 946	1 350	2 279	3 902	1 060	1 688	2 524	683
Coal and petroleum products	795	12 138	2 944	815	6 692	1 396	793	4 077	783	651	4 593	882
Construction	21 881	21 346	5 649	21 641	18 210	4 778	20 356	17 375	4 551	16 456	12 582	3 225
Educational services	3 755	2 944	771	3 852	3 128	812	3 613	3 324	877	2 510	1 188	295
Electricity, gas and water	1 512	8 593	2 385	1 404	8 587	2 381	1 377	9 985	2 773	1 100	12 511	3 525
Financing, insurance, real estate and business services	72 767	255 756	68 954	73 490	227 625	61 799	71 383	226 703	61 997	60 948	170 386	46 276
Food, drink and tobacco	3 796	32 887	9 147	3 829	31 045	8 661	3 500	21 435	5 943	2 600	13 343	3 707
Leather, leather goods and fur (excl. footwear & clothing)	235	335	90	226	361	97	208	263	69	157	145	38
Long term insurance	41	46 091	13 382	43	37 631	10 053	37	32 459	8 996	15	5 779	1 511
Machinery and related items	4 392	14 951	4 121	4 790	15 581	4 333	4 877	14 801	4 056	4 149	10 179	2 758
Medical, dental and other health and veterinary services	7 045	17 171	4 668	7 577	17 882	4 824	7 559	14 837	3 958	6 564	12 071	3 207
Metal (including metal products)	3 463	14 095	3 893	3 421	9 959	2 735	3 270	11 329	3 124	2 829	13 709	3 801
Mining and quarrying	1 364	81 580	22 437	1 543	91 938	24 687	1 580	129 456	35 481	1 165	98 540	27 494
Other manufacturing industries	3 013	14 697	4 096	2 720	13 695	3 790	2 380	10 163	2 813	1 904	6 881	1 905
Paper, printing and publishing	2 432	8 762	2 410	2 437	7 420	2 038	2 184	3 830	1 037	1 766	3 612	983
Personal and household services	4 681	1 684	407	4 484	1 932	471	4 180	1 688	400	3 122	1 669	418
Recreation and cultural services	2 917	5 343	1 444	3 025	5 555	1 504	2 797	4 357	1 176	1 846	2 212	584
Research and scientific institutes	579	1 157	312	628	871	234	629	902	242	516	637	168
Retail trade	20 970	54 071	14 597	20 287	48 617	13 187	18 781	49 616	13 484	15 748	41 400	11 273
Scientific, optical and similar equipment	740	1 767	477	800	1 885	494	743	1 820	491	615	1 519	417
Social and related community services	2 181	408	114	2 352	478	133	2 220	407	113	1 537	268	75
Specialised repair services	2 758	1 285	300	2 641	1 248	294	2 368	1 125	264	1 950	951	225
Textiles	959	1 285	346	999	1 173	313	915	1 046	280	754	1 057	285
Transport equipment	829	2 582	299	958	2 920	863	882	1 532	418	708	886	237
Transport, storage and communications	9 461	59 751	16 555	9 416	53 925	14 947	8 901	54 592	15 138	6 892	35 491	9 817
Vehicles, parts and accessories	5 233	21 983	6 048	5 099	26 705	7 371	4 881	19 037	5 236	4 163	13 003	3 567
Wholesale trade	9 285	33 114	9 160	9 579	35 195	9 739	9 755	30 566	8 450	8 316	24 315	6 717
Wood, wood products and furniture	1 575	1 591	415	1 511	1 527	400	1 315	1 212	314	1 061	2 384	651
Other[2]	125	67	18	153	163	33	117	215	57	103	63	13
Total	**230 567**		**216 528**	**230 909**		**202 414**	**220 081**		**201 222**	**180 600**		**153 535**

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), 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	22 544	-49 579	0	21 317	-50 447	0	19 893	-52 908	0	16 605	-40 424	1
Agriculture, forestry and fishing	16 067	-66 717	0	17 101	-72 302	2	17 233	-75 719	1	14 546	-55 872	–
Bricks, ceramic, glass, cement and similar products	1 345	-12 166	–	1 371	-14 281	–	1 305	-14 584	0	1 080	-2 939	0
Catering and accommodation	13 856	-25 628	0	13 736	-25 956	0	13 149	-28 385	–	12 043	-22 223	–
Chemicals and chemical, rubber and plastic products	2 640	-17 059	–	2 943	-17 474	–	2 962	-20 982	0	2 397	-8 230	–
Clothing and footw ear	2 463	-4 777	0	2 387	-5 316	–	2 197	-5 538	0	1 791	-4 140	–
Coal and petroleum products	623	-3 694	–	679	-5 809	–	700	-16 956	–	572	-1 048	–
Construction	25 619	-87 987	0	24 988	-107 918	0	24 171	-108 515	0	21 064	-49 622	1
Educational services	5 279	-5 231	–	5 258	-6 851	0	5 148	-6 611	–	4 376	-4 282	–
Electricity, gas and w ater	2 158	-187 312	0	2 081	-236 998	0	1 935	-282 571	–	1 619	-257 022	–
Financing, insurance, real estate and business services	82 172	-197 898	10	82 028	-216 030	47	79 768	-244 153	2	68 414	-157 646	0
Food, drink and tobacco	5 150	-31 345	0	5 054	-30 662	2	4 678	-32 939	0	3 889	-14 130	0
Leather, leather goods and fur (excl. footw ear & clothing)	285	-272	–	309	-530	–	291	-318	–	224	-197	–
Long term insurance	28	-24 144	600	26	-21 146	454	33	-18 009	812	15	-7 926	316
Machinery and related items	4 650	-16 885	0	5 188	-17 913	0	5 337	-21 193	0	4 664	-9 943	0
Medical, dental and other health and veterinary services	4 564	-10 333	–	4 942	-14 238	–	5 148	-16 467	–	4 626	-7 969	–
Metal (including metal products)	3 997	-34 373	–	4 150	-43 185	–	4 222	-45 389	0	3 454	-10 725	0
Mining and quarrying	2 079	-111 876	0	2 316	-115 752	–	2 277	-118 506	–	1 446	-55 239	–
Other manufacturing industries	3 618	-28 833	–	3 488	-31 575	0	3 304	-31 958	1	2 634	-12 178	–
Paper, printing and publishing	3 154	-9 608	0	3 220	-9 666	0	3 124	-10 497	0	2 637	-6 845	0
Personal and household services	6 819	-3 760	0	6 643	-3 885	–	6 228	-119 609	–	5 330	-2 805	0
Recreation and cultural services	5 147	-15 560	0	5 263	-14 737	0	5 048	-15 914	0	4 359	-7 903	–
Research and scientific institutes	795	-2 270	0	843	-2 562	0	844	-2 890	–	741	-2 542	–
Retail trade	17 671	-32 702	0	17 176	-45 866	0	16 486	-52 196	0	14 459	-22 607	0
Scientific, optical and similar equipment	828	-2 132	–	825	-2 140	–	846	-2 500	–	691	-1 731	–
Social and related community services	1 668	-2 321	–	1 589	-2 324	–	1 515	-2 137	–	1 113	-1 142	–
Specialised repair services	3 619	-2 519	–	3 472	-2 916	0	3 290	-3 460	–	2 870	-2 521	–
Textiles	1 097	-4 388	–	1 167	-4 553	–	1 176	-4 931	–	943	-3 075	0
Transport equipment	1 150	-4 632	–	1 217	-4 486	–	1 248	-6 204	–	989	-4 277	–
Transport, storage and communications	11 163	-144 167	0	11 075	-166 240	9	10 901	-189 885	15	9 393	-162 574	–
Vehicles, parts and accessories	5 639	-22 290	–	5 871	-22 992	–	5 631	-27 151	0	4 699	-11 146	–
Wholesale trade	8 607	-21 419	–	9 292	-26 018	0	9 423	-29 149	0	8 275	-18 425	–
Wood, w ood products and furniture	2 189	-3 493	0	2 149	-2 759	0	2 029	-2 858	0	1 650	-2 199	–
Other[2]	563	-526	1	66	-376	1	65	-272	0	38	-27	0
Total	**269 246**		**612**	**269 230**		**515**	**261 605**		**831**	**223 646**		**317**

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), 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	30 565	–	8	31 498	–	2	28 825	–	3	19 935	–	2
Agriculture, forestry and fishing	12 734	–	1	26 906	–	1	30 146	–	8	22 358	–	0
Bricks, ceramic, glass, cement and similar products	1 265	–	–	1 587	–	–	1 433	–	0	874	–	-0
Catering and accommodation	7 569	–	0	8 475	–	0	7 922	–	0	5 492	–	–
Chemicals and chemical, rubber and plastic products	1 259	–	0	2 519	–	0	2 173	–	0	1 357	–	–
Clothing and footwear	1 737	–	-0	2 228	–	–	2 026	–	-0	1 325	–	0
Coal and petroleum products	327	–	–	556	–	–	571	–	8	376	–	–
Construction	45 877	–	0	53 270	–	0	54 009	–	0	38 650	–	0
Educational services	2 799	–	–	3 216	–	0	3 105	–	0	2 146	–	–
Electricity, gas and water	1 311	–	-0	1 511	–	0	1 328	–	–	940	–	–
Financing, insurance, real estate and business services	26 212	–	0	28 720	–	6 699	28 274	–	2	21 103	–	0
Food, drink and tobacco	3 583	–	0	4 637	–	0	4 154	–	0	2 774	–	-0
Leather, leather goods and fur (excl. footwear & clothing)	543	–	–	681	–	–	480	–	–	288	–	–
Long term insurance	5	–	142	3	–	1 912	2	–	16	1	–	4
Machinery and related items	1 744	–	0	3 281	–	0	3 788	–	0	2 660	–	-0
Medical, dental and other health and veterinary services	1 450	–	0	1 795	–	–	1 791	–	–	1 172	–	–
Metal (including metal products)	984	–	0	1 688	–	0	1 771	–	-0	1 215	–	0
Mining and quarrying	1 882	–	41	3 279	–	2 177	3 511	–	51	2 269	–	651
Other manufacturing industries	2 173	–	0	1 699	–	-0	1 307	–	-0	822	–	–
Paper, printing and publishing	2 246	–	0	3 121	–	-0	3 063	–	0	2 126	–	0
Personal and household services	4 257	–	-0	4 697	–	–	4 192	–	0	2 985	–	0
Recreation and cultural services	2 222	–	-0	2 750	–	0	2 843	–	0	2 015	–	0
Research and scientific institutes	355	–	-0	471	–	0	504	–	–	377	–	–
Retail trade	4 701	–	1	5 136	–	0	4 901	–	0	3 512	–	0
Scientific, optical and similar equipment	344	–	–	495	–	–	513	–	–	336	–	–
Social and related community services	26 496	–	–	25 157	–	–	21 774	–	–	15 965	–	–
Specialised repair services	1 403	–	0	1 729	–	0	1 688	–	–	1 201	–	–
Textiles	962	–	0	1 324	–	–	1 415	–	–	975	–	0
Transport equipment	1 058	–	–	1 378	–	–	1 264	–	–	822	–	–
Transport, storage and communications	4 845	–	0	5 592	–	0	5 325	–	0	3 700	–	–
Vehicles, parts and accessories	1 507	–	0	1 893	–	0	1 839	–	0	1 199	–	0
Wholesale trade	4 974	–	0	7 036	–	0	7 731	–	0	5 844	–	0
Wood, wood products and furniture	809	–	0	1 089	–	0	970	–	0	660	–	0
Other[2]	440 275	–	4	388 624	–	41	312 508	–	4	217 650	–	8
Total	**640 473**		**199**	**628 041**		**10 832**	**547 146**		**93**	**385 124**		**665**

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, 2018

Tax year	2018 *[99.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	16 067	2 079	33 189	2 158	25 619	49 392	11 163	105 539	23 477	563	**269 246**
B: = 0	12 734	1 882	19 034	1 311	45 877	20 154	4 845	57 137	37 224	440 275	**640 473**
C: 1 to 100 000	2 559	401	11 123	683	12 060	21 700	4 212	40 210	10 415	49	**103 412**
D: 100 001 to 250 000	1 083	176	4 201	255	3 398	7 551	1 488	15 599	3 371	11	**37 133**
E: 250 001 to 500 000	1 087	182	3 550	173	2 388	5 700	1 140	11 699	2 423	30	**28 372**
F: 500 001 to 750 000	657	76	1 839	96	990	2 699	525	5 912	1 138	11	**13 943**
G: 750 001 to 1 000 000	379	45	1 202	49	640	1 629	329	3 636	725	5	**8 639**
H: 1 000 001 to 2 500 000	891	139	2 697	108	1 166	3 619	709	7 548	1 396	14	**18 287**
I: 2 500 001 to 5 000 000	458	93	1 466	53	565	1 695	404	3 318	550	4	**8 606**
J: 5 000 001 to 7 500 000	196	46	646	30	217	689	147	1 315	180	–	**3 466**
K: 7 500 001 to 10 000 000	88	26	365	14	108	371	93	737	85	1	**1 888**
L: 10 000 001 to 25 000 000	201	63	808	26	233	738	223	1 396	152	–	**3 840**
M: 25 000 001 to 50 000 000	71	40	332	11	64	238	95	534	71	–	**1 456**
N: 50 000 001 to 75 000 000	18	13	116	4	23	68	36	168	22	–	**468**
O: 75 000 001 to 100 000 000	6	10	58	1	9	40	11	112	16	–	**263**
P: 100 000 001 to 200 000 000	9	12	81	4	13	64	25	151	19	–	**378**
Q: 200 000 001 +	13	42	76	5	7	58	24	175	16	–	**416**
Total	**36 517**	**5 325**	**80 783**	**4 981**	**93 377**	**116 405**	**25 469**	**255 186**	**81 280**	**440 963**	**1 140 286**
Total < 0 taxable income	16 067	2 079	33 189	2 158	25 619	49 392	11 163	105 539	23 477	563	269 246
Total = 0 taxable income	12 734	1 882	19 034	1 311	45 877	20 154	4 845	57 137	37 224	440 275	640 473
Total > 0 taxable income	7 716	1 364	28 560	1 512	21 881	46 859	9 461	92 510	20 579	125	230 567
Total	**36 517**	**5 325**	**80 783**	**4 981**	**93 377**	**116 405**	**25 469**	**255 186**	**81 280**	**440 963**	**1 140 286**
Percentage											
Total < 0 taxable income	44.0%	39.0%	41.1%	43.3%	27.4%	42.4%	43.8%	41.4%	28.9%	0.1%	23.6%
Total = 0 taxable income	34.9%	35.3%	23.6%	26.3%	49.1%	17.3%	19.0%	22.4%	45.8%	99.8%	56.2%
Total > 0 taxable income	21.1%	25.6%	35.4%	30.4%	23.4%	40.3%	37.1%	36.3%	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 A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2018 *(continued)*

Tax year	2018 *[99.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	6.0%	0.8%	12.3%	0.8%	9.5%	18.3%	4.1%	39.2%	8.7%	0.2%	**100.0%**
B: = 0	2.0%	0.3%	3.0%	0.2%	7.2%	3.1%	0.8%	8.9%	5.8%	68.7%	**100.0%**
C: 1 to 100 000	2.5%	0.4%	10.8%	0.7%	11.7%	21.0%	4.1%	38.9%	10.1%	0.0%	**100.0%**
D: 100 001 to 250 000	2.9%	0.5%	11.3%	0.7%	9.2%	20.3%	4.0%	42.0%	9.1%	0.0%	**100.0%**
E: 250 001 to 500 000	3.8%	0.6%	12.5%	0.6%	8.4%	20.1%	4.0%	41.2%	8.5%	0.1%	**100.0%**
F: 500 001 to 750 000	4.7%	0.5%	13.2%	0.7%	7.1%	19.4%	3.8%	42.4%	8.2%	0.1%	**100.0%**
G: 750 001 to 1 000 000	4.4%	0.5%	13.9%	0.6%	7.4%	18.9%	3.8%	42.1%	8.4%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	4.9%	0.8%	14.7%	0.6%	6.4%	19.8%	3.9%	41.3%	7.6%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.3%	1.1%	17.0%	0.6%	6.6%	19.7%	4.7%	38.6%	6.4%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.7%	1.3%	18.6%	0.9%	6.3%	19.9%	4.2%	37.9%	5.2%	–	**100.0%**
K: 7 500 001 to 10 000 000	4.7%	1.4%	19.3%	0.7%	5.7%	19.7%	4.9%	39.0%	4.5%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.2%	1.6%	21.0%	0.7%	6.1%	19.2%	5.8%	36.4%	4.0%	–	**100.0%**
M: 25 000 001 to 50 000 000	4.9%	2.7%	22.8%	0.8%	4.4%	16.3%	6.5%	36.7%	4.9%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.8%	2.8%	24.8%	0.9%	4.9%	14.5%	7.7%	35.9%	4.7%	–	**100.0%**
O: 75 000 001 to 100 000 000	2.3%	3.8%	22.1%	0.4%	3.4%	15.2%	4.2%	42.6%	6.1%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.4%	3.2%	21.4%	1.1%	3.4%	16.9%	6.6%	39.9%	5.0%	–	**100.0%**
Q: 200 000 001 +	3.1%	10.1%	18.3%	1.2%	1.7%	13.9%	5.8%	42.1%	3.8%	–	**100.0%**
Total	**3.2%**	**0.5%**	**7.1%**	**0.4%**	**8.2%**	**10.2%**	**2.2%**	**22.4%**	**7.1%**	**38.7%**	**100.0%**
A: < 0	44.0%	39.0%	41.1%	43.3%	27.4%	42.4%	43.8%	41.4%	28.9%	0.1%	**23.6%**
B: = 0	34.9%	35.3%	23.6%	26.3%	49.1%	17.3%	19.0%	22.4%	45.8%	99.8%	**56.2%**
C: 1 to 100 000	7.0%	7.5%	13.8%	13.7%	12.9%	18.6%	16.5%	15.8%	12.8%	0.0%	**9.1%**
D: 100 001 to 250 000	3.0%	3.3%	5.2%	5.1%	3.6%	6.5%	5.8%	6.1%	4.1%	0.0%	**3.3%**
E: 250 001 to 500 000	3.0%	3.4%	4.4%	3.5%	2.6%	4.9%	4.5%	4.6%	3.0%	0.0%	**2.5%**
F: 500 001 to 750 000	1.8%	1.4%	2.3%	1.9%	1.1%	2.3%	2.1%	2.3%	1.4%	0.0%	**1.2%**
G: 750 001 to 1 000 000	1.0%	0.8%	1.5%	1.0%	0.7%	1.4%	1.3%	1.4%	0.9%	0.0%	**0.8%**
H: 1 000 001 to 2 500 000	2.4%	2.6%	3.3%	2.2%	1.2%	3.1%	2.8%	3.0%	1.7%	0.0%	**1.6%**
I: 2 500 001 to 5 000 000	1.3%	1.7%	1.8%	1.1%	0.6%	1.5%	1.6%	1.3%	0.7%	0.0%	**0.8%**
J: 5 000 001 to 7 500 000	0.5%	0.9%	0.8%	0.6%	0.2%	0.6%	0.6%	0.5%	0.2%	–	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.5%	0.5%	0.3%	0.1%	0.3%	0.4%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.6%	1.2%	1.0%	0.5%	0.2%	0.6%	0.9%	0.5%	0.2%	–	**0.3%**
M: 25 000 001 to 50 000 000	0.2%	0.8%	0.4%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	–	**0.1%**
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	**0.0%**
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.8%	0.1%	0.1%	0.0%	0.0%	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 A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2018

Tax year	2018 *[99.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	0	0	0	0	0	0	0	611	0	1	**612**
B: = 0	1	41	0	-0	0	1	0	150	0	4	**199**
C: 1 to 100 000	12	2	38	2	29	70	13	267	41	0	**475**
D: 100 001 to 250 000	29	5	99	6	69	182	33	568	85	0	**1 075**
E: 250 001 to 500 000	62	14	217	10	126	349	66	947	136	3	**1 929**
F: 500 001 to 750 000	78	11	240	12	123	359	67	889	140	2	**1 921**
G: 750 001 to 1 000 000	81	10	257	10	137	358	72	820	148	1	**1 892**
H: 1 000 001 to 2 500 000	392	58	1 183	48	520	1 593	311	3 290	580	6	**7 981**
I: 2 500 001 to 5 000 000	454	88	1 476	52	568	1 670	413	3 268	524	3	**8 516**
J: 5 000 001 to 7 500 000	338	74	1 114	51	397	1 194	258	2 256	305	–	**5 987**
K: 7 500 001 to 10 000 000	212	61	884	36	264	903	234	1 803	209	2	**4 609**
L: 10 000 001 to 25 000 000	887	277	3 502	118	1 000	3 160	982	6 100	678	–	**16 705**
M: 25 000 001 to 50 000 000	705	399	3 142	107	612	2 311	982	5 244	697	–	**14 199**
N: 50 000 001 to 75 000 000	299	208	1 996	69	385	1 144	638	2 846	426	–	**8 012**
O: 75 000 001 to 100 000 000	144	232	1 389	28	214	986	260	2 705	387	–	**6 344**
P: 100 000 001 to 200 000 000	338	456	3 138	137	500	2 468	986	5 901	719	–	**14 644**
Q: 200 000 001 +	1 771	20 541	15 450	1 698	703	15 207	11 240	53 296	2 331	–	**122 238**
Total	**5 802**	**22 478**	**34 124**	**2 385**	**5 649**	**31 955**	**16 556**	**90 961**	**7 405**	**23**	**217 339**

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2018 *(continued)*

Tax year	2018 *[99.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
C: 1 to 100 000	2.5%	0.5%	7.9%	0.5%	6.2%	14.7%	2.8%	56.1%	8.7%	0.1%	**100.0%**
D: 100 001 to 250 000	2.7%	0.5%	9.2%	0.6%	6.4%	17.0%	3.1%	52.8%	7.9%	0.0%	**100.0%**
E: 250 001 to 500 000	3.2%	0.7%	11.2%	0.5%	6.5%	18.1%	3.4%	49.1%	7.0%	0.2%	**100.0%**
F: 500 001 to 750 000	4.0%	0.6%	12.5%	0.6%	6.4%	18.7%	3.5%	46.3%	7.3%	0.1%	**100.0%**
G: 750 001 to 1 000 000	4.3%	0.5%	13.6%	0.5%	7.2%	18.9%	3.8%	43.3%	7.8%	0.0%	**100.0%**
H: 1 000 001 to 2 500 000	4.9%	0.7%	14.8%	0.6%	6.5%	20.0%	3.9%	41.2%	7.3%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.3%	1.0%	17.3%	0.6%	6.7%	19.6%	4.8%	38.4%	6.1%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.6%	1.2%	18.6%	0.9%	6.6%	19.9%	4.3%	37.7%	5.1%	–	**100.0%**
K: 7 500 001 to 10 000 000	4.6%	1.3%	19.2%	0.8%	5.7%	19.6%	5.1%	39.1%	4.5%	0.0%	**100.0%**
L: 10 000 001 to 25 000 000	5.3%	1.7%	21.0%	0.7%	6.0%	18.9%	5.9%	36.5%	4.1%	–	**100.0%**
M: 25 000 001 to 50 000 000	5.0%	2.8%	22.1%	0.8%	4.3%	16.3%	6.9%	36.9%	4.9%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.7%	2.6%	24.9%	0.9%	4.8%	14.3%	8.0%	35.5%	5.3%	–	**100.0%**
O: 75 000 001 to 100 000 000	2.3%	3.7%	21.9%	0.4%	3.4%	15.5%	4.1%	42.6%	6.1%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.3%	3.1%	21.4%	0.9%	3.4%	16.9%	6.7%	40.3%	4.9%	–	**100.0%**
Q: 200 000 001 +	1.4%	16.8%	12.6%	1.4%	0.6%	12.4%	9.2%	43.6%	1.9%	–	**100.0%**
Total	**2.7%**	**10.3%**	**15.7%**	**1.1%**	**2.6%**	**14.7%**	**7.6%**	**41.9%**	**3.4%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.3%	0.6%	1.8%	**0.2%**
D: 100 001 to 250 000	0.5%	0.0%	0.3%	0.2%	1.2%	0.6%	0.2%	0.6%	1.1%	2.2%	**0.5%**
E: 250 001 to 500 000	1.1%	0.1%	0.6%	0.4%	2.2%	1.1%	0.4%	1.0%	1.8%	13.0%	**0.9%**
F: 500 001 to 750 000	1.3%	0.0%	0.7%	0.5%	2.2%	1.1%	0.4%	1.0%	1.9%	7.9%	**0.9%**
G: 750 001 to 1 000 000	1.4%	0.0%	0.8%	0.4%	2.4%	1.1%	0.4%	0.9%	2.0%	3.9%	**0.9%**
H: 1 000 001 to 2 500 000	6.8%	0.3%	3.5%	2.0%	9.2%	5.0%	1.9%	3.6%	7.8%	25.6%	**3.7%**
I: 2 500 001 to 5 000 000	7.8%	0.4%	4.3%	2.2%	10.1%	5.2%	2.5%	3.6%	7.1%	14.6%	**3.9%**
J: 5 000 001 to 7 500 000	5.8%	0.3%	3.3%	2.1%	7.0%	3.7%	1.6%	2.5%	4.1%	–	**2.8%**
K: 7 500 001 to 10 000 000	3.7%	0.3%	2.6%	1.5%	4.7%	2.8%	1.4%	2.0%	2.8%	10.1%	**2.1%**
L: 10 000 001 to 25 000 000	15.3%	1.2%	10.3%	5.0%	17.7%	9.9%	5.9%	6.7%	9.2%	–	**7.7%**
M: 25 000 001 to 50 000 000	12.1%	1.8%	9.2%	4.5%	10.8%	7.2%	5.9%	5.8%	9.4%	–	**6.5%**
N: 50 000 001 to 75 000 000	5.2%	0.9%	5.8%	2.9%	6.8%	3.6%	3.9%	3.1%	5.8%	–	**3.7%**
O: 75 000 001 to 100 000 000	2.5%	1.0%	4.1%	1.2%	3.8%	3.1%	1.6%	3.0%	5.2%	–	**2.9%**
P: 100 000 001 to 200 000 000	5.8%	2.0%	9.2%	5.8%	8.9%	7.7%	6.0%	6.5%	9.7%	–	**6.7%**
Q: 200 000 001 +	30.5%	91.4%	45.3%	71.2%	12.5%	47.6%	67.9%	58.6%	31.5%	–	**56.2%**
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, 2018

Tax year	2018 *[95.0% 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	14 523	1 818	30 069	1 960	23 497	44 573	10 068	95 917	20 419	555	**243 399**
B: = 0	8 214	1 203	12 205	852	31 116	13 211	3 247	40 991	29 151	301 120	**441 310**
C: 1 to 100 000	2 150	325	9 454	585	10 467	18 754	3 546	35 746	8 564	41	**89 632**
D: 100 001 to 250 000	1 001	148	3 875	231	3 127	6 992	1 358	14 596	2 988	10	**34 326**
E: 250 001 to 500 000	1 004	167	3 353	159	2 268	5 402	1 077	11 093	2 197	28	**26 748**
F: 500 001 to 750 000	616	68	1 755	94	947	2 586	504	5 651	1 049	11	**13 281**
G: 750 001 to 1 000 000	361	38	1 157	46	613	1 565	314	3 497	664	5	**8 260**
H: 1 000 001 to 2 500 000	845	131	2 624	102	1 110	3 517	690	7 249	1 307	14	**17 589**
I: 2 500 001 to 5 000 000	440	91	1 441	50	547	1 678	396	3 202	533	4	**8 382**
J: 5 000 001 to 7 500 000	191	43	630	30	214	670	144	1 271	180	–	**3 373**
K: 7 500 001 to 10 000 000	89	27	360	15	104	369	93	699	82	1	**1 839**
L: 10 000 001 to 25 000 000	196	60	796	25	222	725	216	1 360	149	–	**3 749**
M: 25 000 001 to 50 000 000	69	36	328	10	61	234	93	521	71	–	**1 423**
N: 50 000 001 to 75 000 000	19	10	113	4	21	67	35	160	21	–	**450**
O: 75 000 001 to 100 000 000	6	10	57	1	10	39	11	105	16	–	**255**
P: 100 000 001 to 200 000 000	9	11	79	4	12	62	26	150	19	–	**372**
Q: 200 000 001 +	13	43	73	5	7	58	22	171	16	–	**408**
Total	**29 746**	**4 229**	**68 369**	**4 173**	**74 343**	**100 502**	**21 840**	**222 379**	**67 426**	**301 789**	**894 796**
Total < 0 taxable income	14 523	1 818	30 069	1 960	23 497	44 573	10 068	95 917	20 419	555	243 399
Total = 0 taxable income	8 214	1 203	12 205	852	31 116	13 211	3 247	40 991	29 151	301 120	441 310
Total > 0 taxable income	7 009	1 208	26 095	1 361	19 730	42 718	8 525	85 471	17 856	114	210 087
Total	**29 746**	**4 229**	**68 369**	**4 173**	**74 343**	**100 502**	**21 840**	**222 379**	**67 426**	**301 789**	**894 796**
Percentage											
Total < 0 taxable income	48.8%	43.0%	44.0%	47.0%	31.6%	44.4%	46.1%	43.1%	30.3%	0.2%	27.2%
Total = 0 taxable income	27.6%	28.4%	17.9%	20.4%	41.9%	13.1%	14.9%	18.4%	43.2%	99.8%	49.3%
Total > 0 taxable income	23.6%	28.6%	38.2%	32.6%	26.5%	42.5%	39.0%	38.4%	26.5%	0.0%	23.5%
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, 2019 *(continued)*

Tax year	2019 *[97.0% 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%	0.9%	12.7%	0.8%	9.3%	18.4%	4.1%	38.7%	8.8%	0.0%	**100.0%**
B: = 0	4.3%	0.5%	4.2%	0.2%	8.5%	3.9%	0.9%	9.7%	6.0%	61.9%	**100.0%**
C: 1 to 100 000	3.1%	0.5%	11.3%	0.6%	11.8%	20.6%	4.0%	37.8%	10.3%	0.1%	**100.0%**
D: 100 001 to 250 000	3.2%	0.5%	11.5%	0.6%	9.0%	19.8%	4.2%	41.8%	9.3%	0.1%	**100.0%**
E: 250 001 to 500 000	4.0%	0.6%	12.2%	0.6%	8.2%	19.7%	4.0%	41.9%	8.6%	0.1%	**100.0%**
F: 500 001 to 750 000	4.8%	0.5%	13.1%	0.6%	6.9%	18.9%	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%	6.3%	18.4%	3.1%	44.2%	8.1%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	4.9%	0.8%	14.3%	0.6%	6.3%	19.4%	4.1%	41.6%	7.9%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.2%	0.9%	17.2%	0.5%	5.3%	19.4%	4.7%	39.4%	7.2%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	5.3%	1.2%	17.3%	0.7%	5.4%	19.5%	5.1%	39.6%	6.0%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	5.4%	1.7%	19.2%	0.6%	5.7%	19.7%	5.3%	37.5%	5.0%	–	**100.0%**
L: 10 000 001 to 25 000 000	4.7%	1.9%	20.6%	1.1%	4.9%	18.9%	6.0%	37.1%	4.7%	0.1%	**100.0%**
M: 25 000 001 to 50 000 000	5.1%	2.1%	22.7%	0.7%	4.0%	16.1%	5.9%	37.5%	5.8%	0.1%	**100.0%**
N: 50 000 001 to 75 000 000	3.1%	3.9%	22.3%	1.2%	3.3%	16.4%	8.4%	36.6%	4.9%	–	**100.0%**
O: 75 000 001 to 100 000 000	5.5%	5.1%	20.5%	0.7%	4.4%	17.2%	4.0%	37.7%	4.8%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.0%	4.6%	20.3%	2.3%	2.5%	15.5%	7.1%	40.4%	4.3%	–	**100.0%**
Q: 200 000 001 +	2.0%	8.6%	16.7%	0.8%	1.3%	16.2%	5.6%	44.3%	4.6%	–	**100.0%**
Total	**4.7%**	**0.6%**	**7.9%**	**0.4%**	**8.9%**	**10.6%**	**2.3%**	**22.8%**	**7.3%**	**34.5%**	**100.0%**
A: < 0	32.5%	32.4%	38.2%	41.7%	25.0%	41.4%	42.5%	40.6%	28.7%	0.0%	**23.9%**
B: = 0	51.1%	45.9%	29.4%	30.2%	53.3%	20.3%	21.4%	23.6%	45.5%	99.9%	**55.7%**
C: 1 to 100 000	6.2%	7.7%	13.3%	12.3%	12.4%	18.0%	15.9%	15.4%	13.1%	0.0%	**9.3%**
D: 100 001 to 250 000	2.3%	2.9%	4.8%	4.2%	3.4%	6.2%	6.0%	6.1%	4.2%	0.0%	**3.3%**
E: 250 001 to 500 000	2.1%	2.5%	3.8%	3.5%	2.3%	4.6%	4.3%	4.6%	2.9%	0.0%	**2.5%**
F: 500 001 to 750 000	1.3%	1.0%	2.1%	1.7%	1.0%	2.2%	2.0%	2.3%	1.5%	0.0%	**1.2%**
G: 750 001 to 1 000 000	0.8%	0.9%	1.2%	1.0%	0.5%	1.3%	1.0%	1.4%	0.8%	0.0%	**0.7%**
H: 1 000 001 to 2 500 000	1.7%	2.0%	2.9%	2.3%	1.1%	2.9%	2.8%	2.9%	1.7%	0.0%	**1.6%**
I: 2 500 001 to 5 000 000	0.8%	1.1%	1.6%	0.9%	0.4%	1.4%	1.5%	1.3%	0.7%	0.0%	**0.7%**
J: 5 000 001 to 7 500 000	0.3%	0.6%	0.7%	0.5%	0.2%	0.6%	0.7%	0.5%	0.3%	0.0%	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.4%	0.2%	0.1%	0.3%	0.4%	0.3%	0.1%	–	**0.2%**
L: 10 000 001 to 25 000 000	0.3%	1.0%	0.9%	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 A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2019

Tax year	2019 *[97.0% 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	0	0	0	8 613	0	41	**10 832**
C: 1 to 100 000	12	3	38	2	30	68	13	263	43	0	**473**
D: 100 001 to 250 000	30	6	97	4	67	175	33	562	87	1	**1 063**
E: 250 001 to 500 000	64	13	204	10	126	342	61	940	139	2	**1 901**
F: 500 001 to 750 000	80	11	239	12	119	359	67	890	158	1	**1 935**
G: 750 001 to 1 000 000	88	13	238	11	111	334	56	827	136	2	**1 814**
H: 1 000 001 to 2 500 000	374	63	1 121	49	488	1 513	321	3 238	577	7	**7 751**
I: 2 500 001 to 5 000 000	431	78	1 435	43	447	1 602	391	3 220	569	6	**8 221**
J: 5 000 001 to 7 500 000	314	67	1 034	38	318	1 162	304	2 329	358	2	**5 927**
K: 7 500 001 to 10 000 000	233	66	844	24	252	861	233	1 648	225	–	**4 386**
L: 10 000 001 to 25 000 000	733	299	3 308	174	796	2 979	989	5 940	754	13	**15 985**
M: 25 000 001 to 50 000 000	722	273	3 194	105	569	2 308	810	5 148	782	0	**13 912**
N: 50 000 001 to 75 000 000	253	336	1 854	102	266	1 352	690	2 911	400	–	**8 164**
O: 75 000 001 to 100 000 000	347	321	1 351	55	280	1 116	278	2 517	340	–	**6 604**
P: 100 000 001 to 200 000 000	433	639	3 193	382	386	2 327	1 091	6 291	647	–	**15 389**
Q: 200 000 001 +	699	22 499	12 691	1 369	524	16 142	9 612	42 825	2 531	–	**108 890**
Total	**4 817**	**26 863**	**30 844**	**2 381**	**4 778**	**32 640**	**14 956**	**88 662**	**7 745**	**75**	**213 761**

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2019 *(continued)*

Tax year	2019 *[97.0% 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%	0.5%	8.1%	0.4%	6.3%	14.5%	2.7%	55.7%	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%	0.5%	6.6%	18.0%	3.2%	49.4%	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%	18.4%	3.1%	45.6%	7.5%	0.1%	**100.0%**
H: 1 000 001 to 2 500 000	4.8%	0.8%	14.5%	0.6%	6.3%	19.5%	4.1%	41.8%	7.4%	0.1%	**100.0%**
I: 2 500 001 to 5 000 000	5.2%	0.9%	17.5%	0.5%	5.4%	19.5%	4.8%	39.2%	6.9%	0.1%	**100.0%**
J: 5 000 001 to 7 500 000	5.3%	1.1%	17.5%	0.6%	5.4%	19.6%	5.1%	39.3%	6.0%	0.0%	**100.0%**
K: 7 500 001 to 10 000 000	5.3%	1.5%	19.2%	0.6%	5.7%	19.6%	5.3%	37.6%	5.1%	–	**100.0%**
L: 10 000 001 to 25 000 000	4.6%	1.9%	20.7%	1.1%	5.0%	18.6%	6.2%	37.2%	4.7%	0.1%	**100.0%**
M: 25 000 001 to 50 000 000	5.2%	2.0%	23.0%	0.8%	4.1%	16.6%	5.8%	37.0%	5.6%	0.0%	**100.0%**
N: 50 000 001 to 75 000 000	3.1%	4.1%	22.7%	1.2%	3.3%	16.6%	8.5%	35.7%	4.9%	–	**100.0%**
O: 75 000 001 to 100 000 000	5.3%	4.9%	20.5%	0.8%	4.2%	16.9%	4.2%	38.1%	5.2%	–	**100.0%**
P: 100 000 001 to 200 000 000	2.8%	4.1%	20.8%	2.5%	2.5%	15.1%	7.1%	40.9%	4.2%	–	**100.0%**
Q: 200 000 001 +	0.6%	20.7%	11.7%	1.3%	0.5%	14.8%	8.8%	39.3%	2.3%	–	**100.0%**
Total	**2.3%**	**12.6%**	**14.4%**	**1.1%**	**2.2%**	**15.3%**	**7.0%**	**41.5%**	**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%	1.4%	0.5%	0.2%	0.6%	1.1%	1.5%	**0.5%**
E: 250 001 to 500 000	1.3%	0.1%	0.7%	0.4%	2.6%	1.0%	0.4%	1.1%	1.8%	2.3%	**0.9%**
F: 500 001 to 750 000	1.7%	0.0%	0.8%	0.5%	2.5%	1.1%	0.4%	1.0%	2.0%	1.5%	**0.9%**
G: 750 001 to 1 000 000	1.8%	0.0%	0.8%	0.4%	2.3%	1.0%	0.4%	0.9%	1.8%	2.1%	**0.8%**
H: 1 000 001 to 2 500 000	7.8%	0.2%	3.6%	2.1%	10.2%	4.6%	2.1%	3.7%	7.5%	8.9%	**3.6%**
I: 2 500 001 to 5 000 000	9.0%	0.3%	4.7%	1.8%	9.3%	4.9%	2.6%	3.6%	7.3%	7.6%	**3.8%**
J: 5 000 001 to 7 500 000	6.5%	0.2%	3.4%	1.6%	6.7%	3.6%	2.0%	2.6%	4.6%	2.4%	**2.8%**
K: 7 500 001 to 10 000 000	4.8%	0.2%	2.7%	1.0%	5.3%	2.6%	1.6%	1.9%	2.9%	–	**2.1%**
L: 10 000 001 to 25 000 000	15.2%	1.1%	10.7%	7.3%	16.7%	9.1%	6.6%	6.7%	9.7%	17.9%	**7.5%**
M: 25 000 001 to 50 000 000	15.0%	1.0%	10.4%	4.4%	11.9%	7.1%	5.4%	5.8%	10.1%	0.0%	**6.5%**
N: 50 000 001 to 75 000 000	5.2%	1.3%	6.0%	4.3%	5.6%	4.1%	4.6%	3.3%	5.2%	–	**3.8%**
O: 75 000 001 to 100 000 000	7.2%	1.2%	4.4%	2.3%	5.9%	3.4%	1.9%	2.8%	4.4%	–	**3.1%**
P: 100 000 001 to 200 000 000	9.0%	2.4%	10.4%	16.0%	8.1%	7.1%	7.3%	7.1%	8.4%	–	**7.2%**
Q: 200 000 001 +	14.5%	83.8%	41.1%	57.5%	11.0%	49.5%	64.3%	48.3%	32.7%	–	**50.9%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2020

Tax year	2020 *[97.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	17 233	2 277	33 419	1 935	24 171	47 979	10 901	100 538	23 087	65	**261 605**
B: = 0	30 146	3 511	24 928	1 328	54 009	24 081	5 325	57 605	33 705	312 508	**547 146**
C: 1 to 100 000	3 380	558	11 260	601	11 676	20 162	3 860	37 420	10 271	38	**99 226**
D: 100 001 to 250 000	1 202	238	4 232	235	3 254	7 411	1 502	15 019	3 296	19	**36 408**
E: 250 001 to 500 000	1 133	165	3 197	153	2 120	5 206	1 101	11 218	2 419	17	**26 729**
F: 500 001 to 750 000	726	92	1 614	80	894	2 462	482	5 693	1 130	15	**13 188**
G: 750 001 to 1 000 000	406	56	1 071	47	553	1 448	289	3 555	667	17	**8 109**
H: 1 000 001 to 2 500 000	833	170	2 405	107	966	3 279	673	7 439	1 445	6	**17 323**
I: 2 500 001 to 5 000 000	443	75	1 257	46	406	1 543	376	3 255	564	1	**7 966**
J: 5 000 001 to 7 500 000	177	38	517	26	154	622	179	1 299	190	2	**3 204**
K: 7 500 001 to 10 000 000	114	23	317	15	76	331	93	693	97	1	**1 760**
L: 10 000 001 to 25 000 000	173	55	722	32	162	610	189	1 319	174	–	**3 436**
M: 25 000 001 to 50 000 000	63	34	290	8	58	218	70	534	60	–	**1 335**
N: 50 000 001 to 75 000 000	17	17	111	10	15	69	29	163	15	–	**446**
O: 75 000 001 to 100 000 000	13	10	39	2	7	46	10	75	11	–	**213**
P: 100 000 001 to 200 000 000	12	10	75	9	11	54	28	152	15	1	**367**
Q: 200 000 001 +	5	39	56	6	4	53	20	173	15	–	**371**
Total	**56 076**	**7 368**	**85 510**	**4 640**	**98 536**	**115 574**	**25 127**	**246 150**	**77 161**	**312 690**	**1 028 832**
Total < 0 taxable income	17 233	2 277	33 419	1 935	24 171	47 979	10 901	100 538	23 087	65	261 605
Total = 0 taxable income	30 146	3 511	24 928	1 328	54 009	24 081	5 325	57 605	33 705	312 508	547 146
Total > 0 taxable income	8 697	1 580	27 163	1 377	20 356	43 514	8 901	88 007	20 369	117	220 081
Total	**56 076**	**7 368**	**85 510**	**4 640**	**98 536**	**115 574**	**25 127**	**246 150**	**77 161**	**312 690**	**1 028 832**
Percentage											
Total < 0 taxable income	30.7%	30.9%	39.1%	41.7%	24.5%	41.5%	43.4%	40.8%	29.9%	0.0%	25.4%
Total = 0 taxable income	53.8%	47.7%	29.2%	28.6%	54.8%	20.8%	21.2%	23.4%	43.7%	99.9%	53.2%
Total > 0 taxable income	15.5%	21.4%	31.8%	29.7%	20.7%	37.7%	35.4%	35.8%	26.4%	0.0%	21.4%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2020 *(continued)*

Tax year	2020 *[97.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	6.6%	0.9%	12.8%	0.7%	9.2%	18.3%	4.2%	38.4%	8.8%	0.0%	**100.0%**
B: = 0	5.5%	0.6%	4.6%	0.2%	9.9%	4.4%	1.0%	10.5%	6.2%	57.1%	**100.0%**
C: 1 to 100 000	3.4%	0.6%	11.3%	0.6%	11.8%	20.3%	3.9%	37.7%	10.4%	0.0%	**100.0%**
D: 100 001 to 250 000	3.3%	0.7%	11.6%	0.6%	8.9%	20.4%	4.1%	41.3%	9.1%	0.1%	**100.0%**
E: 250 001 to 500 000	4.2%	0.6%	12.0%	0.6%	7.9%	19.5%	4.1%	42.0%	9.1%	0.1%	**100.0%**
F: 500 001 to 750 000	5.5%	0.7%	12.2%	0.6%	6.8%	18.7%	3.7%	43.2%	8.6%	0.1%	**100.0%**
G: 750 001 to 1 000 000	5.0%	0.7%	13.2%	0.6%	6.8%	17.9%	3.6%	43.8%	8.2%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	4.8%	1.0%	13.9%	0.6%	5.6%	18.9%	3.9%	42.9%	8.3%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	5.6%	0.9%	15.8%	0.6%	5.1%	19.4%	4.7%	40.9%	7.1%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.5%	1.2%	16.1%	0.8%	4.8%	19.4%	5.6%	40.5%	5.9%	0.1%	**100.0%**
K: 7 500 001 to 10 000 000	6.5%	1.3%	18.0%	0.9%	4.3%	18.8%	5.3%	39.4%	5.5%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.0%	1.6%	21.0%	0.9%	4.7%	17.8%	5.5%	38.4%	5.1%	–	**100.0%**
M: 25 000 001 to 50 000 000	4.7%	2.5%	21.7%	0.6%	4.3%	16.3%	5.2%	40.0%	4.5%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.8%	3.8%	24.9%	2.2%	3.4%	15.5%	6.5%	36.5%	3.4%	–	**100.0%**
O: 75 000 001 to 100 000 000	6.1%	4.7%	18.3%	0.9%	3.3%	21.6%	4.7%	35.2%	5.2%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.3%	2.7%	20.4%	2.5%	3.0%	14.7%	7.6%	41.4%	4.1%	0.3%	**100.0%**
Q: 200 000 001 +	1.3%	10.5%	15.1%	1.6%	1.1%	14.3%	5.4%	46.6%	4.0%	–	**100.0%**
Total	**5.5%**	**0.7%**	**8.3%**	**0.5%**	**9.6%**	**11.2%**	**2.4%**	**23.9%**	**7.5%**	**30.4%**	**100.0%**
A: < 0	30.7%	30.9%	39.1%	41.7%	24.5%	41.5%	43.4%	40.8%	29.9%	0.0%	**25.4%**
B: = 0	53.8%	47.7%	29.2%	28.6%	54.8%	20.8%	21.2%	23.4%	43.7%	99.9%	**53.2%**
C: 1 to 100 000	6.0%	7.6%	13.2%	13.0%	11.8%	17.4%	15.4%	15.2%	13.3%	0.0%	**9.6%**
D: 100 001 to 250 000	2.1%	3.2%	4.9%	5.1%	3.3%	6.4%	6.0%	6.1%	4.3%	0.0%	**3.5%**
E: 250 001 to 500 000	2.0%	2.2%	3.7%	3.3%	2.2%	4.5%	4.4%	4.6%	3.1%	0.0%	**2.6%**
F: 500 001 to 750 000	1.3%	1.2%	1.9%	1.7%	0.9%	2.1%	1.9%	2.3%	1.5%	0.0%	**1.3%**
G: 750 001 to 1 000 000	0.7%	0.8%	1.3%	1.0%	0.6%	1.3%	1.2%	1.4%	0.9%	0.0%	**0.8%**
H: 1 000 001 to 2 500 000	1.5%	2.3%	2.8%	2.3%	1.0%	2.8%	2.7%	3.0%	1.9%	0.0%	**1.7%**
I: 2 500 001 to 5 000 000	0.8%	1.0%	1.5%	1.0%	0.4%	1.3%	1.5%	1.3%	0.7%	0.0%	**0.8%**
J: 5 000 001 to 7 500 000	0.3%	0.5%	0.6%	0.6%	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%	0.4%	0.3%	0.1%	0.3%	0.4%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.3%	0.7%	0.8%	0.7%	0.2%	0.5%	0.8%	0.5%	0.2%	–	**0.3%**
M: 25 000 001 to 50 000 000	0.1%	0.5%	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 A3.5.6: Companies:Tax assessed by economic activity and taxable income group, 2020

Tax year	2020 *[97.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (R million)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
A: < 0	1	–	1	–	0	0	15	814	0	0	**831**
B: = 0	8	51	8	–	0	0	0	21	0	4	**93**
C: 1 to 100 000	12	2	37	2	26	64	12	246	42	0	**445**
D: 100 001 to 250 000	30	8	93	5	63	174	32	536	78	1	**1 020**
E: 250 001 to 500 000	65	12	192	9	108	324	62	897	136	1	**1 807**
F: 500 001 to 750 000	89	13	211	9	112	337	63	861	138	1	**1 833**
G: 750 001 to 1 000 000	85	11	234	10	116	321	63	802	132	3	**1 778**
H: 1 000 001 to 2 500 000	359	70	1 053	43	415	1 441	289	3 239	593	3	**7 504**
I: 2 500 001 to 5 000 000	438	69	1 262	48	411	1 536	376	3 185	538	1	**7 864**
J: 5 000 001 to 7 500 000	303	65	896	42	272	1 086	313	2 229	321	3	**5 530**
K: 7 500 001 to 10 000 000	277	58	776	38	180	806	227	1 677	233	2	**4 275**
L: 10 000 001 to 25 000 000	726	234	3 119	138	701	2 620	825	5 647	759	–	**14 769**
M: 25 000 001 to 50 000 000	611	333	2 821	84	574	2 070	674	5 077	598	–	**12 841**
N: 50 000 001 to 75 000 000	293	276	1 879	164	263	1 175	501	2 771	257	–	**7 579**
O: 75 000 001 to 100 000 000	307	234	941	47	165	1 125	252	1 793	268	–	**5 132**
P: 100 000 001 to 200 000 000	468	363	2 827	376	433	2 051	1 085	5 773	537	42	**13 954**
Q: 200 000 001 +	421	33 732	8 554	1 757	713	13 674	10 363	43 782	1 895	–	**114 892**
Total	**4 494**	**35 532**	**24 903**	**2 773**	**4 552**	**28 805**	**15 153**	**79 350**	**6 524**	**61**	**202 146**

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2020 *(continued)*

Tax year	2020 *[97.8% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Percentage by taxable income group	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total tax assessed**
C: 1 to 100 000	2.7%	0.6%	8.3%	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%	9.1%	0.5%	6.2%	17.1%	3.1%	52.6%	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%	49.7%	7.5%	0.1%	**100.0%**
F: 500 001 to 750 000	4.9%	0.7%	11.5%	0.5%	6.1%	18.4%	3.4%	47.0%	7.5%	0.1%	**100.0%**
G: 750 001 to 1 000 000	4.8%	0.6%	13.2%	0.6%	6.5%	18.1%	3.6%	45.1%	7.4%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	4.8%	0.9%	14.0%	0.6%	5.5%	19.2%	3.9%	43.2%	7.9%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	5.6%	0.9%	16.0%	0.6%	5.2%	19.5%	4.8%	40.5%	6.8%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.5%	1.2%	16.2%	0.8%	4.9%	19.6%	5.7%	40.3%	5.8%	0.1%	**100.0%**
K: 7 500 001 to 10 000 000	6.5%	1.4%	18.2%	0.9%	4.2%	18.9%	5.3%	39.2%	5.5%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	4.9%	1.6%	21.1%	0.9%	4.7%	17.7%	5.6%	38.2%	5.1%	–	**100.0%**
M: 25 000 001 to 50 000 000	4.8%	2.6%	22.0%	0.7%	4.5%	16.1%	5.2%	39.5%	4.7%	–	**100.0%**
N: 50 000 001 to 75 000 000	3.9%	3.6%	24.8%	2.2%	3.5%	15.5%	6.6%	36.6%	3.4%	–	**100.0%**
O: 75 000 001 to 100 000 000	6.0%	4.6%	18.3%	0.9%	3.2%	21.9%	4.9%	34.9%	5.2%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.4%	2.6%	20.3%	2.7%	3.1%	14.7%	7.8%	41.4%	3.8%	0.3%	**100.0%**
Q: 200 000 001 +	0.4%	29.4%	7.4%	1.5%	0.6%	11.9%	9.0%	38.1%	1.6%	–	**100.0%**
Total	**2.2%**	**17.6%**	**12.3%**	**1.4%**	**2.3%**	**14.2%**	**7.5%**	**39.3%**	**3.2%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.1%	0.1%	0.6%	0.2%	0.1%	0.3%	0.6%	0.5%	**0.2%**
D: 100 001 to 250 000	0.7%	0.0%	0.4%	0.2%	1.4%	0.6%	0.2%	0.7%	1.2%	1.3%	**0.5%**
E: 250 001 to 500 000	1.4%	0.0%	0.8%	0.3%	2.4%	1.1%	0.4%	1.1%	2.1%	2.0%	**0.9%**
F: 500 001 to 750 000	2.0%	0.0%	0.8%	0.3%	2.5%	1.2%	0.4%	1.1%	2.1%	1.9%	**0.9%**
G: 750 001 to 1 000 000	1.9%	0.0%	0.9%	0.4%	2.5%	1.1%	0.4%	1.0%	2.0%	4.6%	**0.9%**
H: 1 000 001 to 2 500 000	8.0%	0.2%	4.2%	1.6%	9.1%	5.0%	1.9%	4.1%	9.1%	4.4%	**3.7%**
I: 2 500 001 to 5 000 000	9.7%	0.2%	5.1%	1.7%	9.0%	5.3%	2.5%	4.0%	8.3%	1.4%	**3.9%**
J: 5 000 001 to 7 500 000	6.8%	0.2%	3.6%	1.5%	6.0%	3.8%	2.1%	2.8%	4.9%	4.7%	**2.7%**
K: 7 500 001 to 10 000 000	6.2%	0.2%	3.1%	1.4%	4.0%	2.8%	1.5%	2.1%	3.6%	3.7%	**2.1%**
L: 10 000 001 to 25 000 000	16.1%	0.7%	12.5%	5.0%	15.4%	9.1%	5.4%	7.1%	11.6%	–	**7.3%**
M: 25 000 001 to 50 000 000	13.6%	0.9%	11.3%	3.0%	12.6%	7.2%	4.4%	6.4%	9.2%	–	**6.4%**
N: 50 000 001 to 75 000 000	6.5%	0.8%	7.5%	5.9%	5.8%	4.1%	3.3%	3.5%	3.9%	–	**3.7%**
O: 75 000 001 to 100 000 000	6.8%	0.7%	3.8%	1.7%	3.6%	3.9%	1.7%	2.3%	4.1%	–	**2.5%**
P: 100 000 001 to 200 000 000	10.4%	1.0%	11.4%	13.6%	9.5%	7.1%	7.2%	7.3%	8.2%	68.9%	**6.9%**
Q: 200 000 001 +	9.4%	94.9%	34.3%	63.4%	15.7%	47.5%	68.4%	55.2%	29.1%	–	**56.8%**
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, 2021

Tax year	2021 *[53.5% assessed tax as % of provisional tax]*										
Sector	**Primary sector**		**Secondary sector**			**Tertiary sector**					
Taxable income group (Number of taxpayers)	**Agriculture, forestry and fishing**	**Mining and quarrying**	**Manufacturing**	**Electricity, gas and water**	**Construction**	**Wholesale and retail trade, catering and accommo-dation**	**Transport, storage and communi-cations**	**Financial inter-mediation, insurance, real-estate & business services**	**Community, social and personal services**	**Other**	**Total number of taxpayers**
A: < 0	14 546	1 446	27 615	1 619	21 064	42 346	9 393	85 775	19 804	38	**223 646**
B: = 0	22 358	2 269	16 610	940	38 650	17 248	3 700	41 416	24 283	217 650	**385 124**
C: 1 to 100 000	2 838	388	8 884	498	9 461	15 983	3 000	31 648	7 707	36	**80 443**
D: 100 001 to 250 000	1 094	190	3 459	159	2 688	5 861	1 088	12 661	2 610	20	**29 830**
E: 250 001 to 500 000	1 056	129	2 700	141	1 720	4 166	891	9 779	1 841	16	**22 439**
F: 500 001 to 750 000	622	71	1 382	51	744	2 042	394	4 873	938	9	**11 126**
G: 750 001 to 1 000 000	378	48	863	51	398	1 211	229	3 013	544	14	**6 749**
H: 1 000 001 to 2 500 000	846	126	1 984	98	767	2 784	539	6 196	1 071	4	**14 415**
I: 2 500 001 to 5 000 000	403	56	1 065	30	309	1 331	273	2 682	423	2	**6 574**
J: 5 000 001 to 7 500 000	160	25	483	19	119	566	145	1 012	151	–	**2 680**
K: 7 500 001 to 10 000 000	86	21	253	12	61	291	68	559	83	1	**1 435**
L: 10 000 001 to 25 000 000	162	40	646	22	119	575	153	1 039	126	1	**2 883**
M: 25 000 001 to 50 000 000	54	23	265	4	47	191	48	367	41	–	**1 040**
N: 50 000 001 to 75 000 000	23	11	97	5	10	59	16	114	18	–	**353**
O: 75 000 001 to 100 000 000	12	2	28	1	4	39	15	60	3	–	**164**
P: 100 000 001 to 200 000 000	10	9	67	3	4	42	19	87	15	–	**256**
Q: 200 000 001 +	3	26	34	6	5	40	14	77	8	–	**213**
Total	**44 651**	**4 880**	**66 435**	**3 659**	**76 170**	**94 775**	**19 985**	**201 358**	**59 666**	**217 791**	**789 370**
Total < 0 taxable income	14 546	1 446	27 615	1 619	21 064	42 346	9 393	85 775	19 804	38	223 646
Total = 0 taxable income	22 358	2 269	16 610	940	38 650	17 248	3 700	41 416	24 283	217 650	385 124
Total > 0 taxable income	7 747	1 165	22 210	1 100	16 456	35 181	6 892	74 167	15 579	103	180 600
Total	**44 651**	**4 880**	**66 435**	**3 659**	**76 170**	**94 775**	**19 985**	**201 358**	**59 666**	**217 791**	**789 370**
Percentage											
Total < 0 taxable income	32.6%	29.6%	41.6%	44.2%	27.7%	44.7%	47.0%	42.6%	33.2%	0.0%	28.3%
Total = 0 taxable income	50.1%	46.5%	25.0%	25.7%	50.7%	18.2%	18.5%	20.6%	40.7%	99.9%	48.8%
Total > 0 taxable income	17.4%	23.9%	33.4%	30.1%	21.6%	37.1%	34.5%	36.8%	26.1%	0.0%	22.9%
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, 2021 *(continued)*

Tax year	2021 *[53.5% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.5%	0.6%	12.3%	0.7%	9.4%	18.9%	4.2%	38.4%	8.9%	0.0%	**100.0%**
B: = 0	5.8%	0.6%	4.3%	0.2%	10.0%	4.5%	1.0%	10.8%	6.3%	56.5%	**100.0%**
C: 1 to 100 000	3.5%	0.5%	11.0%	0.6%	11.8%	19.9%	3.7%	39.3%	9.6%	0.0%	**100.0%**
D: 100 001 to 250 000	3.7%	0.6%	11.6%	0.5%	9.0%	19.6%	3.6%	42.4%	8.7%	0.1%	**100.0%**
E: 250 001 to 500 000	4.7%	0.6%	12.0%	0.6%	7.7%	18.6%	4.0%	43.6%	8.2%	0.1%	**100.0%**
F: 500 001 to 750 000	5.6%	0.6%	12.4%	0.5%	6.7%	18.4%	3.5%	43.8%	8.4%	0.1%	**100.0%**
G: 750 001 to 1 000 000	5.6%	0.7%	12.8%	0.8%	5.9%	17.9%	3.4%	44.6%	8.1%	0.2%	**100.0%**
H: 1 000 001 to 2 500 000	5.9%	0.9%	13.8%	0.7%	5.3%	19.3%	3.7%	43.0%	7.4%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	6.1%	0.9%	16.2%	0.5%	4.7%	20.2%	4.2%	40.8%	6.4%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	6.0%	0.9%	18.0%	0.7%	4.4%	21.1%	5.4%	37.8%	5.6%	–	**100.0%**
K: 7 500 001 to 10 000 000	6.0%	1.5%	17.6%	0.8%	4.3%	20.3%	4.7%	39.0%	5.8%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.6%	1.4%	22.4%	0.8%	4.1%	19.9%	5.3%	36.0%	4.4%	0.0%	**100.0%**
M: 25 000 001 to 50 000 000	5.2%	2.2%	25.5%	0.4%	4.5%	18.4%	4.6%	35.3%	3.9%	–	**100.0%**
N: 50 000 001 to 75 000 000	6.5%	3.1%	27.5%	1.4%	2.8%	16.7%	4.5%	32.3%	5.1%	–	**100.0%**
O: 75 000 001 to 100 000 000	7.3%	1.2%	17.1%	0.6%	2.4%	23.8%	9.1%	36.6%	1.8%	–	**100.0%**
P: 100 000 001 to 200 000 000	3.9%	3.5%	26.2%	1.2%	1.6%	16.4%	7.4%	34.0%	5.9%	–	**100.0%**
Q: 200 000 001 +	1.4%	12.2%	16.0%	2.8%	2.3%	18.8%	6.6%	36.2%	3.8%	–	**100.0%**
Total	**5.7%**	**0.6%**	**8.4%**	**0.5%**	**9.6%**	**12.0%**	**2.5%**	**25.5%**	**7.6%**	**27.6%**	**100.0%**
A: < 0	32.6%	29.6%	41.6%	44.2%	27.7%	44.7%	47.0%	42.6%	33.2%	0.0%	**28.3%**
B: = 0	50.1%	46.5%	25.0%	25.7%	50.7%	18.2%	18.5%	20.6%	40.7%	99.9%	**48.8%**
C: 1 to 100 000	6.4%	8.0%	13.4%	13.6%	12.4%	16.9%	15.0%	15.7%	12.9%	0.0%	**10.2%**
D: 100 001 to 250 000	2.5%	3.9%	5.2%	4.3%	3.5%	6.2%	5.4%	6.3%	4.4%	0.0%	**3.8%**
E: 250 001 to 500 000	2.4%	2.6%	4.1%	3.9%	2.3%	4.4%	4.5%	4.9%	3.1%	0.0%	**2.8%**
F: 500 001 to 750 000	1.4%	1.5%	2.1%	1.4%	1.0%	2.2%	2.0%	2.4%	1.6%	0.0%	**1.4%**
G: 750 001 to 1 000 000	0.8%	1.0%	1.3%	1.4%	0.5%	1.3%	1.1%	1.5%	0.9%	0.0%	**0.9%**
H: 1 000 001 to 2 500 000	1.9%	2.6%	3.0%	2.7%	1.0%	2.9%	2.7%	3.1%	1.8%	0.0%	**1.8%**
I: 2 500 001 to 5 000 000	0.9%	1.1%	1.6%	0.8%	0.4%	1.4%	1.4%	1.3%	0.7%	0.0%	**0.8%**
J: 5 000 001 to 7 500 000	0.4%	0.5%	0.7%	0.5%	0.2%	0.6%	0.7%	0.5%	0.3%	–	**0.3%**
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.4%	0.3%	0.1%	0.3%	0.3%	0.3%	0.1%	0.0%	**0.2%**
L: 10 000 001 to 25 000 000	0.4%	0.8%	1.0%	0.6%	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%	0.2%	0.2%	0.1%	–	**0.1%**
N: 50 000 001 to 75 000 000	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	–	**0.0%**
O: 75 000 001 to 100 000 000	0.0%	0.0%	0.0%	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%	0.0%	0.1%	0.0%	0.0%	–	**0.0%**
Q: 200 000 001 +	0.0%	0.5%	0.1%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	–	**0.0%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2021

Tax year	2021 *[53.5% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
A: < 0	–	–	0	–	1	0	–	316	0	0	**317**
B: = 0	0	651	0	–	0	0	–	6	0	8	**665**
C: 1 to 100 000	12	2	29	2	23	52	10	209	30	0	**369**
D: 100 001 to 250 000	27	6	80	3	51	139	25	448	62	1	**841**
E: 250 001 to 500 000	57	9	163	8	90	262	51	790	100	1	**1 532**
F: 500 001 to 750 000	76	10	181	7	92	273	51	727	112	1	**1 531**
G: 750 001 to 1 000 000	79	10	184	10	84	268	49	681	107	1	**1 473**
H: 1 000 001 to 2 500 000	363	53	870	42	331	1 230	241	2 686	439	2	**6 257**
I: 2 500 001 to 5 000 000	395	50	1 059	29	304	1 320	272	2 625	397	2	**6 454**
J: 5 000 001 to 7 500 000	272	43	837	30	207	975	251	1 734	254	–	**4 603**
K: 7 500 001 to 10 000 000	212	43	621	29	146	712	166	1 342	200	2	**3 475**
L: 10 000 001 to 25 000 000	665	158	2 809	105	524	2 467	655	4 451	525	3	**12 362**
M: 25 000 001 to 50 000 000	525	243	2 607	42	436	1 885	468	3 469	408	–	**10 085**
N: 50 000 001 to 75 000 000	380	178	1 660	92	181	998	275	1 901	302	–	**5 968**
O: 75 000 001 to 100 000 000	283	50	675	24	99	940	368	1 480	69	–	**3 988**
P: 100 000 001 to 200 000 000	405	345	2 495	122	155	1 536	756	3 464	521	–	**9 800**
Q: 200 000 001 +	269	26 293	9 253	2 980	502	11 588	6 177	26 684	1 053	–	**84 799**
Total	**4 021**	**28 145**	**23 526**	**3 525**	**3 226**	**24 646**	**9 817**	**53 013**	**4 578**	**21**	**154 517**

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2021 *(continued)*

Tax year	2021 *[53.5% assessed tax as % of provisional tax]*										
Sector	Primary sector		Secondary sector			Tertiary sector					
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo-dation	Transport, storage and communi-cations	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000	3.2%	0.5%	8.0%	0.5%	6.1%	14.1%	2.8%	56.6%	8.0%	0.1%	**100.0%**
D: 100 001 to 250 000	3.2%	0.7%	9.5%	0.4%	6.1%	16.6%	2.9%	53.3%	7.3%	0.1%	**100.0%**
E: 250 001 to 500 000	3.8%	0.6%	10.7%	0.5%	5.9%	17.1%	3.3%	51.6%	6.5%	0.1%	**100.0%**
F: 500 001 to 750 000	4.9%	0.7%	11.8%	0.4%	6.0%	17.9%	3.3%	47.5%	7.3%	0.1%	**100.0%**
G: 750 001 to 1 000 000	5.4%	0.7%	12.5%	0.7%	5.7%	18.2%	3.3%	46.2%	7.3%	0.0%	**100.0%**
H: 1 000 001 to 2 500 000	5.8%	0.9%	13.9%	0.7%	5.3%	19.7%	3.9%	42.9%	7.0%	0.0%	**100.0%**
I: 2 500 001 to 5 000 000	6.1%	0.8%	16.4%	0.4%	4.7%	20.5%	4.2%	40.7%	6.2%	0.0%	**100.0%**
J: 5 000 001 to 7 500 000	5.9%	0.9%	18.2%	0.6%	4.5%	21.2%	5.5%	37.7%	5.5%	–	**100.0%**
K: 7 500 001 to 10 000 000	6.1%	1.2%	17.9%	0.8%	4.2%	20.5%	4.8%	38.6%	5.8%	0.1%	**100.0%**
L: 10 000 001 to 25 000 000	5.4%	1.3%	22.7%	0.8%	4.2%	20.0%	5.3%	36.0%	4.2%	0.0%	**100.0%**
M: 25 000 001 to 50 000 000	5.2%	2.4%	25.9%	0.4%	4.3%	18.7%	4.6%	34.4%	4.0%	–	**100.0%**
N: 50 000 001 to 75 000 000	6.4%	3.0%	27.8%	1.5%	3.0%	16.7%	4.6%	31.9%	5.1%	–	**100.0%**
O: 75 000 001 to 100 000 000	7.1%	1.3%	16.9%	0.6%	2.5%	23.6%	9.2%	37.1%	1.7%	–	**100.0%**
P: 100 000 001 to 200 000 000	4.1%	3.5%	25.5%	1.2%	1.6%	15.7%	7.7%	35.3%	5.3%	–	**100.0%**
Q: 200 000 001 +	0.3%	31.0%	10.9%	3.5%	0.6%	13.7%	7.3%	31.5%	1.2%	–	**100.0%**
Total	**2.6%**	**18.2%**	**15.2%**	**2.3%**	**2.1%**	**16.0%**	**6.4%**	**34.3%**	**3.0%**	**0.0%**	**100.0%**
C: 1 to 100 000	0.3%	0.0%	0.1%	0.0%	0.7%	0.2%	0.1%	0.4%	0.6%	1.4%	**0.2%**
D: 100 001 to 250 000	0.7%	0.0%	0.3%	0.1%	1.6%	0.6%	0.3%	0.8%	1.3%	3.0%	**0.5%**
E: 250 001 to 500 000	1.4%	0.0%	0.7%	0.2%	2.8%	1.1%	0.5%	1.5%	2.2%	5.2%	**1.0%**
F: 500 001 to 750 000	1.9%	0.0%	0.8%	0.2%	2.9%	1.1%	0.5%	1.4%	2.4%	4.9%	**1.0%**
G: 750 001 to 1 000 000	2.0%	0.0%	0.8%	0.3%	2.6%	1.1%	0.5%	1.3%	2.3%	3.2%	**1.0%**
H: 1 000 001 to 2 500 000	9.0%	0.2%	3.7%	1.2%	10.3%	5.0%	2.5%	5.1%	9.6%	7.7%	**4.0%**
I: 2 500 001 to 5 000 000	9.8%	0.2%	4.5%	0.8%	9.4%	5.4%	2.8%	5.0%	8.7%	9.4%	**4.2%**
J: 5 000 001 to 7 500 000	6.8%	0.2%	3.6%	0.8%	6.4%	4.0%	2.6%	3.3%	5.6%	–	**3.0%**
K: 7 500 001 to 10 000 000	5.3%	0.2%	2.6%	0.8%	4.5%	2.9%	1.7%	2.5%	4.4%	11.3%	**2.2%**
L: 10 000 001 to 25 000 000	16.5%	0.6%	11.9%	3.0%	16.2%	10.0%	6.7%	8.4%	11.5%	15.9%	**8.0%**
M: 25 000 001 to 50 000 000	13.1%	0.9%	11.1%	1.2%	13.5%	7.6%	4.8%	6.5%	8.9%	–	**6.5%**
N: 50 000 001 to 75 000 000	9.5%	0.6%	7.1%	2.6%	5.6%	4.0%	2.8%	3.6%	6.6%	–	**3.9%**
O: 75 000 001 to 100 000 000	7.0%	0.2%	2.9%	0.7%	3.1%	3.8%	3.8%	2.8%	1.5%	–	**2.6%**
P: 100 000 001 to 200 000 000	10.1%	1.2%	10.6%	3.5%	4.8%	6.2%	7.7%	6.5%	11.4%	–	**6.3%**
Q: 200 000 001 +	6.7%	93.4%	39.3%	84.5%	15.6%	47.0%	62.9%	50.3%	23.0%	–	**54.9%**
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2018 – 2021

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	53 109	19 123	72 232	52 815	17 817	70 632	48 718	15 958	64 676	36 540	12 688	49 228
Agriculture, forestry and fishing	28 801	7 716	36 517	44 007	8 606	52 613	47 379	8 697	56 076	36 904	7 747	44 651
Bricks, ceramic, glass, cement and similar products	2 610	1 073	3 683	2 958	1 095	4 053	2 738	1 012	3 750	1 954	827	2 781
Catering and accommodation	21 425	8 613	30 038	22 211	8 377	30 588	21 071	7 729	28 800	17 535	5 004	22 539
Chemicals and chemical, rubber and plastic products	3 899	2 675	6 574	5 462	2 807	8 269	5 135	2 805	7 940	3 754	2 501	6 255
Clothing and footw ear	4 200	2 583	6 783	4 615	2 487	7 102	4 223	2 279	6 502	3 116	1 688	4 804
Coal and petroleum products	950	795	1 745	1 235	815	2 050	1 271	793	2 064	948	651	1 599
Construction	71 496	21 881	93 377	78 258	21 641	99 899	78 180	20 356	98 536	59 714	16 456	76 170
Educational services	8 078	3 755	11 833	8 474	3 852	12 326	8 253	3 613	11 866	6 522	2 510	9 032
Electricity, gas and w ater	3 469	1 512	4 981	3 592	1 404	4 996	3 263	1 377	4 640	2 559	1 100	3 659
Financing, insurance, real estate and business services	108 384	72 767	181 151	110 748	73 490	184 238	108 042	71 383	179 425	89 517	60 948	150 465
Food, drink and tobacco	8 733	3 796	12 529	9 691	3 829	13 520	8 832	3 500	12 332	6 663	2 600	9 263
Leather, leather goods and fur (excl. footw ear & clothing)	828	235	1 063	990	226	1 216	771	208	979	512	157	669
Long term insurance	33	41	74	29	43	72	35	37	72	16	15	31
Machinery and related items	6 394	4 392	10 786	8 469	4 790	13 259	9 125	4 877	14 002	7 324	4 149	11 473
Medical, dental and other health and veterinary services	6 014	7 045	13 059	6 737	7 577	14 314	6 939	7 559	14 498	5 798	6 564	12 362
Metal (including metal products)	4 981	3 463	8 444	5 838	3 421	9 259	5 993	3 270	9 263	4 669	2 829	7 498
Mining and quarrying	3 961	1 364	5 325	5 595	1 543	7 138	5 788	1 580	7 368	3 715	1 165	4 880
Other manufacturing industries	5 791	3 013	8 804	5 187	2 720	7 907	4 611	2 380	6 991	3 456	1 904	5 360
Paper, printing and publishing	5 400	2 432	7 832	6 341	2 437	8 778	6 187	2 184	8 371	4 763	1 766	6 529
Personal and household services	11 076	4 681	15 757	11 340	4 484	15 824	10 420	4 180	14 600	8 315	3 122	11 437
Recreation and cultural services	7 369	2 917	10 286	8 013	3 025	11 038	7 891	2 797	10 688	6 374	1 846	8 220
Research and scientific institutes	1 150	579	1 729	1 314	628	1 942	1 348	629	1 977	1 118	516	1 634
Retail trade	22 372	20 970	43 342	22 312	20 287	42 599	21 387	18 781	40 168	17 971	15 748	33 719
Scientific, optical and similar equipment	1 172	740	1 912	1 320	800	2 120	1 359	743	2 102	1 027	615	1 642
Social and related community services	28 164	2 181	30 345	26 746	2 352	29 098	23 289	2 220	25 509	17 078	1 537	18 615
Specialised repair services	5 022	2 758	7 780	5 201	2 641	7 842	4 978	2 368	7 346	4 071	1 950	6 021
Textiles	2 059	959	3 018	2 491	999	3 490	2 591	915	3 506	1 918	754	2 672
Transport equipment	2 208	829	3 037	2 595	958	3 553	2 512	882	3 394	1 811	708	2 519
Transport, storage and communications	16 008	9 461	25 469	16 667	9 416	26 083	16 226	8 901	25 127	13 093	6 892	19 985
Vehicles, parts and accessories	7 146	5 233	12 379	7 764	5 099	12 863	7 470	4 881	12 351	5 898	4 163	10 061
Wholesale trade	13 581	9 285	22 866	16 328	9 579	25 907	17 154	9 755	26 909	14 119	8 316	22 435
Wood, w ood products and furniture	2 998	1 575	4 573	3 238	1 511	4 749	2 999	1 315	4 314	2 310	1 061	3 371
Other[2]	440 838	125	440 963	388 690	153	388 843	312 573	117	312 690	217 688	103	217 791
Total	**909 719**	**230 567**	**1 140 286**	**897 271**	**230 909**	**1 128 180**	**808 751**	**220 081**	**1 028 832**	**608 770**	**180 600**	**789 370**

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, 2018 – 2021 *(continued)*

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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%	8.3%	14.1%	5.9%	7.7%	13.6%	6.0%	7.3%	13.3%	6.0%	7.0%	13.0%
Agriculture, forestry and fishing	3.2%	3.3%	6.5%	4.9%	3.7%	8.6%	5.9%	4.0%	9.8%	6.1%	4.3%	10.4%
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%	3.7%	6.1%	2.5%	3.6%	6.1%	2.6%	3.5%	6.1%	2.9%	2.8%	5.7%
Chemicals and chemical, rubber and plastic products	0.4%	1.2%	1.6%	0.6%	1.2%	1.8%	0.6%	1.3%	1.9%	0.6%	1.4%	2.0%
Clothing and footw ear	0.5%	1.1%	1.6%	0.5%	1.1%	1.6%	0.5%	1.0%	1.6%	0.5%	0.9%	1.4%
Coal and petroleum products	0.1%	0.3%	0.4%	0.1%	0.4%	0.5%	0.2%	0.4%	0.5%	0.2%	0.4%	0.5%
Construction	7.9%	9.5%	17.3%	8.7%	9.4%	18.1%	9.7%	9.2%	18.9%	9.8%	9.1%	18.9%
Educational services	0.9%	1.6%	2.5%	0.9%	1.7%	2.6%	1.0%	1.6%	2.7%	1.1%	1.4%	2.5%
Electricity, gas and w ater	0.4%	0.7%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Financing, insurance, real estate and business services	11.9%	31.6%	43.5%	12.3%	31.8%	44.2%	13.4%	32.4%	45.8%	14.7%	33.7%	48.5%
Food, drink and tobacco	1.0%	1.6%	2.6%	1.1%	1.7%	2.7%	1.1%	1.6%	2.7%	1.1%	1.4%	2.5%
Leather, leather goods and fur (excl. footw ear & clothing)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.7%	1.9%	2.6%	0.9%	2.1%	3.0%	1.1%	2.2%	3.3%	1.2%	2.3%	3.5%
Medical, dental and other health and veterinary services	0.7%	3.1%	3.7%	0.8%	3.3%	4.0%	0.9%	3.4%	4.3%	1.0%	3.6%	4.6%
Metal (including metal products)	0.5%	1.5%	2.0%	0.7%	1.5%	2.1%	0.7%	1.5%	2.2%	0.8%	1.6%	2.3%
Mining and quarrying	0.4%	0.6%	1.0%	0.6%	0.7%	1.3%	0.7%	0.7%	1.4%	0.6%	0.6%	1.3%
Other manufacturing industries	0.6%	1.3%	1.9%	0.6%	1.2%	1.8%	0.6%	1.1%	1.7%	0.6%	1.1%	1.6%
Paper, printing and publishing	0.6%	1.1%	1.6%	0.7%	1.1%	1.8%	0.8%	1.0%	1.8%	0.8%	1.0%	1.8%
Personal and household services	1.2%	2.0%	3.2%	1.3%	1.9%	3.2%	1.3%	1.9%	3.2%	1.4%	1.7%	3.1%
Recreation and cultural services	0.8%	1.3%	2.1%	0.9%	1.3%	2.2%	1.0%	1.3%	2.2%	1.0%	1.0%	2.1%
Research and scientific institutes	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Retail trade	2.5%	9.1%	11.6%	2.5%	8.8%	11.3%	2.6%	8.5%	11.2%	3.0%	8.7%	11.7%
Scientific, optical and similar equipment	0.1%	0.3%	0.4%	0.1%	0.3%	0.5%	0.2%	0.3%	0.5%	0.2%	0.3%	0.5%
Social and related community services	3.1%	0.9%	4.0%	3.0%	1.0%	4.0%	2.9%	1.0%	3.9%	2.8%	0.9%	3.7%
Specialised repair services	0.6%	1.2%	1.7%	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.7%	1.1%	1.7%
Textiles	0.2%	0.4%	0.6%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport equipment	0.2%	0.4%	0.6%	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%	5.9%	2.0%	4.0%	6.1%	2.2%	3.8%	6.0%
Vehicles, parts and accessories	0.8%	2.3%	3.1%	0.9%	2.2%	3.1%	0.9%	2.2%	3.1%	1.0%	2.3%	3.3%
Wholesale trade	1.5%	4.0%	5.5%	1.8%	4.1%	6.0%	2.1%	4.4%	6.6%	2.3%	4.6%	6.9%
Wood, w ood products and furniture	0.3%	0.7%	1.0%	0.4%	0.7%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Other[2]	48.5%	0.1%	48.5%	43.3%	0.1%	43.4%	38.6%	0.1%	38.7%	35.8%	0.1%	35.8%
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, 2018 – 2021 *(continued)*

Tax year	2018 [99.8% assessed tax as % of provisional tax]			2019 [97.0% assessed tax as % of provisional tax]			2020 [97.8% assessed tax as % of provisional tax]			2021 [53.5% 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]	73.5%	26.5%	100.0%	74.8%	25.2%	100.0%	75.3%	24.7%	100.0%	74.2%	25.8%	100.0%
Agriculture, forestry and fishing	78.9%	21.1%	100.0%	83.6%	16.4%	100.0%	84.5%	15.5%	100.0%	82.6%	17.4%	100.0%
Bricks, ceramic, glass, cement and similar products	70.9%	29.1%	100.0%	73.0%	27.0%	100.0%	73.0%	27.0%	100.0%	70.3%	29.7%	100.0%
Catering and accommodation	71.3%	28.7%	100.0%	72.6%	27.4%	100.0%	73.2%	26.8%	100.0%	77.8%	22.2%	100.0%
Chemicals and chemical, rubber and plastic products	59.3%	40.7%	100.0%	66.1%	33.9%	100.0%	64.7%	35.3%	100.0%	60.0%	40.0%	100.0%
Clothing and footwear	61.9%	38.1%	100.0%	65.0%	35.0%	100.0%	64.9%	35.1%	100.0%	64.9%	35.1%	100.0%
Coal and petroleum products	54.4%	45.6%	100.0%	60.2%	39.8%	100.0%	61.6%	38.4%	100.0%	59.3%	40.7%	100.0%
Construction	76.6%	23.4%	100.0%	78.3%	21.7%	100.0%	79.3%	20.7%	100.0%	78.4%	21.6%	100.0%
Educational services	68.3%	31.7%	100.0%	68.7%	31.3%	100.0%	69.6%	30.4%	100.0%	72.2%	27.8%	100.0%
Electricity, gas and water	69.6%	30.4%	100.0%	71.9%	28.1%	100.0%	70.3%	29.7%	100.0%	69.9%	30.1%	100.0%
Financing, insurance, real estate and business services	59.8%	40.2%	100.0%	60.1%	39.9%	100.0%	60.2%	39.8%	100.0%	59.5%	40.5%	100.0%
Food, drink and tobacco	69.7%	30.3%	100.0%	71.7%	28.3%	100.0%	71.6%	28.4%	100.0%	71.9%	28.1%	100.0%
Leather, leather goods and fur (excl. footwear & clothing)	77.9%	22.1%	100.0%	81.4%	18.6%	100.0%	78.8%	21.2%	100.0%	76.5%	23.5%	100.0%
Long term insurance	44.6%	55.4%	100.0%	40.3%	59.7%	100.0%	48.6%	51.4%	100.0%	51.6%	48.4%	100.0%
Machinery and related items	59.3%	40.7%	100.0%	63.9%	36.1%	100.0%	65.2%	34.8%	100.0%	63.8%	36.2%	100.0%
Medical, dental and other health and veterinary services	46.1%	53.9%	100.0%	47.1%	52.9%	100.0%	47.9%	52.1%	100.0%	46.9%	53.1%	100.0%
Metal (including metal products)	59.0%	41.0%	100.0%	63.1%	36.9%	100.0%	64.7%	35.3%	100.0%	62.3%	37.7%	100.0%
Mining and quarrying	74.4%	25.6%	100.0%	78.4%	21.6%	100.0%	78.6%	21.4%	100.0%	76.1%	23.9%	100.0%
Other manufacturing industries	65.8%	34.2%	100.0%	65.6%	34.4%	100.0%	66.0%	34.0%	100.0%	64.5%	35.5%	100.0%
Paper, printing and publishing	68.9%	31.1%	100.0%	72.2%	27.8%	100.0%	73.9%	26.1%	100.0%	73.0%	27.0%	100.0%
Personal and household services	70.3%	29.7%	100.0%	71.7%	28.3%	100.0%	71.4%	28.6%	100.0%	72.7%	27.3%	100.0%
Recreation and cultural services	71.6%	28.4%	100.0%	72.6%	27.4%	100.0%	73.8%	26.2%	100.0%	77.5%	22.5%	100.0%
Research and scientific institutes	66.5%	33.5%	100.0%	67.7%	32.3%	100.0%	68.2%	31.8%	100.0%	68.4%	31.6%	100.0%
Retail trade	51.6%	48.4%	100.0%	52.4%	47.6%	100.0%	53.2%	46.8%	100.0%	53.3%	46.7%	100.0%
Scientific, optical and similar equipment	61.3%	38.7%	100.0%	62.3%	37.7%	100.0%	64.7%	35.3%	100.0%	62.5%	37.5%	100.0%
Social and related community services	92.8%	7.2%	100.0%	91.9%	8.1%	100.0%	91.3%	8.7%	100.0%	91.7%	8.3%	100.0%
Specialised repair services	64.6%	35.4%	100.0%	66.3%	33.7%	100.0%	67.8%	32.2%	100.0%	67.6%	32.4%	100.0%
Textiles	68.2%	31.8%	100.0%	71.4%	28.6%	100.0%	73.9%	26.1%	100.0%	71.8%	28.2%	100.0%
Transport equipment	72.7%	27.3%	100.0%	73.0%	27.0%	100.0%	74.0%	26.0%	100.0%	71.9%	28.1%	100.0%
Transport, storage and communications	62.9%	37.1%	100.0%	63.9%	36.1%	100.0%	64.6%	35.4%	100.0%	65.5%	34.5%	100.0%
Vehicles, parts and accessories	57.7%	42.3%	100.0%	60.4%	39.6%	100.0%	60.5%	39.5%	100.0%	58.6%	41.4%	100.0%
Wholesale trade	59.4%	40.6%	100.0%	63.0%	37.0%	100.0%	63.7%	36.3%	100.0%	62.9%	37.1%	100.0%
Wood, wood products and furniture	65.6%	34.4%	100.0%	68.2%	31.8%	100.0%	69.5%	30.5%	100.0%	68.5%	31.5%	100.0%
Other[2]	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%
Total	**79.8%**	**20.2%**	**100.0%**	**79.5%**	**20.5%**	**100.0%**	**78.6%**	**21.4%**	**100.0%**	**77.1%**	**22.9%**	**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, 2018 – 2021

Tax year	2018			2019			2020			2021		
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	21	-3 107	–	24	-1 282	–	39	-118 025	–	31	-1 473	–
B: -10 000 001 to -25 000 000	116	-1 755	–	165	-2 357	–	199	-2 738	–	182	-2 574	–
C: -5 000 001 to -10 000 000	426	-2 889	–	501	-3 409	–	534	-3 593	–	507	-3 450	–
D: -1 000 001 to -5 000 000	6 398	-12 151	–	7 195	-13 927	–	7 719	-15 073	–	7 465	-14 620	–
E: -100 001 to -1 000 000	30 485	-11 011	0	31 560	-11 546	0	30 942	-11 393	0	27 900	-10 422	0
F: -1 to -100 000	27 636	-957	0	27 177	-965	0	25 444	-910	0	21 459	-788	0
G: = 0	30 413	–	1	9 873	–	0	2 430	–	0	1 171	–	–
H: 1 to 100 000	53 203	2 190	5	53 981	2 248	4	51 225	2 154	4	40 946	1 732	2
I: 100 001 to 250 000	16 386	2 651	98	17 028	2 749	99	16 749	2 692	95	13 585	2 190	74
J: 250 001 to 500 000	12 172	4 348	282	12 060	4 297	276	11 644	4 146	265	9 668	3 462	220
K: 500 001 to 750 000	4 847	2 900	353	4 839	2 912	357	4 499	2 709	332	4 000	2 397	291
L: 750 001 to 1 000 000	2 168	1 886	321	2 041	1 770	300	2 011	1 744	296	1 774	1 542	262
M: 1 000 001 to 2 500 000	2 993	4 503	974	2 938	4 434	959	2 770	4 142	893	2 364	3 571	772
N: 2 500 001 to 5 000 000	644	2 121	530	604	2 027	505	603	1 987	495	514	1 710	428
O: 5 000 001 +	123	860	229	141	1 046	276	149	1 115	298	109	765	204
Total	**188 031**		**2 794**	**170 127**		**2 777**	**156 957**		**2 678**	**131 675**		**2 252**
Total < 0 taxable income	65 082	-31 869	0	66 622	-33 485	0	64 877	-151 733	0	57 544	-33 327	0
Total = 0 taxable income	30 413	–	1	9 873	–	0	2 430	–	0	1 171	–	–
Total > 0 taxable income	92 536	21 459	2 793	93 632	21 483	2 777	89 650	20 688	2 677	72 960	17 369	2 252
Total	**188 031**		**2 794**	**170 127**		**2 777**	**156 957**		**2 678**	**131 675**		**2 252**
Percentage												
Total < 0 taxable income	34.6%			39.2%			41.3%			43.7%		
Total = 0 taxable income	16.2%			5.8%			1.5%			0.9%		
Total > 0 taxable income	49.2%			55.0%			57.1%			55.4%		
Total	**100.0%**			**100.0%**			**100.0%**			**100.0%**		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2018 – 2021

Tax year	2018			2019			2020			2021		
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]	22 035	-634	195	16 015	-712	177	13 117	-1 114	162	10 694	-1 066	145
Agriculture, forestry and fishing	7 315	-2 016	203	7 852	-2 417	216	7 785	-2 795	223	6 778	-2 281	193
Bricks, ceramic, glass, cement and similar products	1 185	-95	13	1 071	-140	10	902	-119	8	717	-133	7
Catering and accommodation	9 640	-1 068	79	8 393	-1 174	76	7 477	-1 298	59	5 876	-1 756	33
Chemicals and chemical, rubber and plastic products	1 822	-31	52	1 947	-81	46	1 953	-155	44	1 737	-38	63
Clothing and footwear	2 863	-233	18	2 666	-252	18	2 350	-252	17	1 785	-269	13
Coal and petroleum products	276	-35	4	262	-18	6	271	-90	4	222	-29	4
Construction	32 212	-2 047	283	25 125	-2 630	251	22 190	-3 202	210	18 230	-3 487	168
Educational services	4 556	-174	42	4 342	-248	43	3 941	-308	39	3 167	-375	30
Electricity, gas and water	1 682	-93	21	1 389	-262	16	1 239	-161	17	1 064	-272	13
Financing, insurance, real estate and business services	22 731	669	536	22 940	392	538	22 889	-133	529	20 229	-109	478
Food, drink and tobacco	3 756	-2 106	43	3 549	-434	45	3 062	-495	40	2 440	-382	33
Leather, leather goods and fur (excl. footwear & clothing)	278	8	8	265	-170	9	246	-4	5	184	-8	5
Long term insurance	–	–	–	1	-0	–	2	-0	–	–	–	–
Machinery and related items	3 524	-139	80	4 020	-364	81	4 067	-434	81	3 554	-468	67
Medical, dental and other health and veterinary services	4 754	1 603	367	5 058	1 760	420	5 199	1 903	451	4 788	1 431	354
Metal (including metal products)	2 997	-255	70	3 012	-491	57	2 980	-528	83	2 471	-544	46
Mining and quarrying	806	-113	23	922	-99	47	910	-90	22	749	-134	18
Other manufacturing industries	2 857	-231	44	2 339	-319	42	1 956	-394	38	1 618	-309	33
Paper, printing and publishing	2 952	-149	35	2 834	-238	34	2 523	-328	30	2 055	-275	24
Personal and household services	6 870	-257	36	6 164	-312	36	5 634	-116 654	30	4 557	-573	27
Recreation and cultural services	3 519	-789	34	3 382	-190	34	3 148	-340	33	2 489	-442	15
Research and scientific institutes	482	9	9	486	3	12	476	-2	13	428	14	15
Retail trade	18 466	-303	205	16 995	-546	192	15 516	-683	174	13 183	-761	153
Scientific, optical and similar equipment	614	19	17	588	-27	15	569	-11	15	486	-28	13
Social and related community services	116	1	1	119	-4	0	118	-19	0	71	-11	0
Specialised repair services	3 998	-296	35	3 652	-399	35	3 252	-412	35	2 728	-467	28
Textiles	1 031	-49	14	1 057	-84	13	974	-125	9	822	-116	9
Transport equipment	1 006	-110	9	1 012	-128	11	913	-360	11	739	-227	12
Transport, storage and communications	9 664	-621	130	8 984	-1 117	115	8 222	-859	127	6 628	-1 213	96
Vehicles, parts and accessories	4 981	-502	52	4 958	-600	50	4 662	-650	53	3 945	-635	48
Wholesale trade	7 117	-116	109	6 951	-468	105	6 855	-615	97	5 973	-683	90
Wood, wood products and furniture	1 850	-257	25	1 729	-237	25	1 551	-317	18	1 259	-313	18
Other[2]	76	0	0	48	5	1	8	0	0	9	1	0
Total	**188 031**		**2 794**	**170 127**		**2 777**	**156 957**		**2 678**	**131 675**		**2 252**

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.

Tax year	2018		2019		2020		2021	
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]	11.7%	7.0%	9.4%	6.4%	8.4%	6.1%	8.1%	6.4%
Agriculture, forestry and fishing	3.9%	7.2%	4.6%	7.8%	5.0%	8.3%	5.1%	8.6%
Bricks, ceramic, glass, cement and similar products	0.6%	0.5%	0.6%	0.4%	0.6%	0.3%	0.5%	0.3%
Catering and accommodation	5.1%	2.8%	4.9%	2.7%	4.8%	2.2%	4.5%	1.5%
Chemicals and chemical, rubber and plastic products	1.0%	1.9%	1.1%	1.7%	1.2%	1.6%	1.3%	2.8%
Clothing and footw ear	1.5%	0.7%	1.6%	0.7%	1.5%	0.6%	1.4%	0.6%
Coal and petroleum products	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%
Construction	17.1%	10.1%	14.8%	9.0%	14.1%	7.8%	13.8%	7.5%
Educational services	2.4%	1.5%	2.6%	1.6%	2.5%	1.4%	2.4%	1.3%
Electricity, gas and w ater	0.9%	0.8%	0.8%	0.6%	0.8%	0.6%	0.8%	0.6%
Financing, insurance, real estate and business services	12.1%	19.2%	13.5%	19.4%	14.6%	19.7%	15.4%	21.2%
Food, drink and tobacco	2.0%	1.5%	2.1%	1.6%	2.0%	1.5%	1.9%	1.5%
Leather, leather goods and fur (excl. footw ear & clothing)	0.1%	0.3%	0.2%	0.3%	0.2%	0.2%	0.1%	0.2%
Long term insurance	–	–	0.0%	–	0.0%	–	–	–
Machinery and related items	1.9%	2.8%	2.4%	2.9%	2.6%	3.0%	2.7%	3.0%
Medical, dental and other health and veterinary services	2.5%	13.1%	3.0%	15.1%	3.3%	16.8%	3.6%	15.7%
Metal (including metal products)	1.6%	2.5%	1.8%	2.0%	1.9%	3.1%	1.9%	2.1%
Mining and quarrying	0.4%	0.8%	0.5%	1.7%	0.6%	0.8%	0.6%	0.8%
Other manufacturing industries	1.5%	1.6%	1.4%	1.5%	1.2%	1.4%	1.2%	1.5%
Paper, printing and publishing	1.6%	1.2%	1.7%	1.2%	1.6%	1.1%	1.6%	1.1%
Personal and household services	3.7%	1.3%	3.6%	1.3%	3.6%	1.1%	3.5%	1.2%
Recreation and cultural services	1.9%	1.2%	2.0%	1.2%	2.0%	1.2%	1.9%	0.6%
Research and scientific institutes	0.3%	0.3%	0.3%	0.4%	0.3%	0.5%	0.3%	0.7%
Retail trade	9.8%	7.3%	10.0%	6.9%	9.9%	6.5%	10.0%	6.8%
Scientific, optical and similar equipment	0.3%	0.6%	0.3%	0.5%	0.4%	0.6%	0.4%	0.6%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services	2.1%	1.3%	2.1%	1.2%	2.1%	1.3%	2.1%	1.2%
Textiles	0.5%	0.5%	0.6%	0.5%	0.6%	0.3%	0.6%	0.4%
Transport equipment	0.5%	0.3%	0.6%	0.4%	0.6%	0.4%	0.6%	0.6%
Transport, storage and communications	5.1%	4.7%	5.3%	4.1%	5.2%	4.7%	5.0%	4.2%
Vehicles, parts and accessories	2.6%	1.9%	2.9%	1.8%	3.0%	2.0%	3.0%	2.2%
Wholesale trade	3.8%	3.9%	4.1%	3.8%	4.4%	3.6%	4.5%	4.0%
Wood, w ood products and furniture	1.0%	0.9%	1.0%	0.9%	1.0%	0.7%	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, 2018 – 2021

Tax year	2018			2019			2020			2021		
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	**8 121**	**-2 129**	**225**	**8 774**	**-2 517**	**263**	**8 695**	**-2 886**	**245**	**7 527**	**-2 415**	**211**
Agriculture, forestry and fishing	7 315	-2 016	203	7 852	-2 417	216	7 785	-2 795	223	6 778	-2 281	193
Mining and quarrying	806	-113	23	922	-99	47	910	-90	22	749	-134	18
Secondary sector	**60 905**	**-5 802**	**738**	**52 865**	**-5 876**	**678**	**47 746**	**-6 975**	**632**	**39 383**	**-6 898**	**530**
Manufacturing[2]	27 011	-3 663	434	26 351	-2 983	412	24 317	-3 612	405	20 089	-3 138	348
Electricity, gas and water	1 682	-93	21	1 389	-262	16	1 239	-161	17	1 064	-272	13
Construction	32 212	-2 047	283	25 125	-2 630	251	22 190	-3 202	210	18 230	-3 487	168
Tertiary sector	**118 929**	**-2 479**	**1 831**	**108 440**	**-3 614**	**1 835**	**100 508**	**-121 184**	**1 801**	**84 756**	**-6 646**	**1 512**
Wholesale and retail trade, catering and accommodation[3]	44 202	-2 286	481	40 949	-3 187	457	37 762	-3 658	418	31 705	-4 301	353
Transport, storage and communication	9 664	-621	130	8 984	-1 117	115	8 222	-859	127	6 628	-1 213	96
Financial intermediation, insurance, real-estate and business services[4]	45 248	45	739	39 442	-317	727	36 484	-1 249	703	31 351	-1 162	638
Community, social and personal services[5]	19 815	383	480	19 065	1 007	535	18 040	-115 418	553	15 072	30	426
Other[6]	**76**	**0**	**0**	**48**	**5**	**1**	**8**	**0**	**0**	**9**	**1**	**0**
Total	**188 031**		**2 794**	**170 127**		**2 777**	**156 957**		**2 678**	**131 675**		**2 252**
Percentage of total												
Primary sector	**4.3%**		**8.1%**	**5.2%**		**9.5%**	**5.5%**		**9.2%**	**5.7%**		**9.4%**
Agriculture, forestry and fishing	3.9%		7.2%	4.6%		7.8%	5.0%		8.3%	5.1%		8.6%
Mining and quarrying	0.4%		0.8%	0.5%		1.7%	0.6%		0.8%	0.6%		0.8%
Secondary sector	**32.4%**		**26.4%**	**31.1%**		**24.4%**	**30.4%**		**23.6%**	**29.9%**		**23.5%**
Manufacturing	14.4%		15.5%	15.5%		14.8%	15.5%		15.1%	15.3%		15.5%
Electricity, gas and water	0.9%		0.8%	0.8%		0.6%	0.8%		0.6%	0.8%		0.6%
Construction	17.1%		10.1%	14.8%		9.0%	14.1%		7.8%	13.8%		7.5%
Tertiary sector	**63.2%**		**65.5%**	**63.7%**		**66.1%**	**64.0%**		**67.3%**	**64.4%**		**67.1%**
Wholesale and retail trade, catering and accommodation	23.5%		17.2%	24.1%		16.5%	24.1%		15.6%	24.1%		15.7%
Transport, storage and communication	5.1%		4.7%	5.3%		4.1%	5.2%		4.7%	5.0%		4.2%
Financial intermediation, insurance, real-estate and business services	24.1%		26.5%	23.2%		26.2%	23.2%		26.3%	23.8%		28.3%
Community, social and personal services	10.5%		17.2%	11.2%		19.3%	11.5%		20.6%	11.4%		18.9%
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), 2018– 2021

Tax year	2018			2019			2020			2021		
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]	9 405	1 635	195	8 533	1 556	177	7 533	1 410	162	6 035	1 201	145
Agriculture, forestry and fishing	3 273	1 300	203	3 920	1 410	216	3 953	1 431	223	3 508	1 280	193
Bricks, ceramic, glass, cement and similar products	498	108	13	522	97	10	493	93	8	368	74	7
Catering and accommodation	4 327	718	79	4 227	697	76	3 850	604	59	2 522	354	33
Chemicals and chemical, rubber and plastic products	976	351	52	1 084	333	46	1 079	318	44	988	381	63
Clothing and footw ear	1 586	218	18	1 557	218	18	1 439	199	17	1 035	147	13
Coal and petroleum products	124	35	4	140	43	6	150	32	4	122	34	4
Construction	13 356	2 434	283	13 217	2 275	251	12 609	2 068	210	10 127	1 677	168
Educational services	2 294	379	42	2 338	396	43	2 208	364	39	1 575	265	30
Electricity, gas and w ater	771	171	21	690	142	16	666	147	17	540	117	13
Financing, insurance, real estate and business services	12 763	3 778	536	13 541	3 892	538	13 703	3 840	529	12 137	3 474	478
Food, drink and tobacco	1 690	344	43	1 798	363	45	1 645	324	40	1 214	260	33
Leather, leather goods and fur (excl. footw ear & clothing)	152	46	8	136	48	9	136	36	5	91	29	5
Long term insurance		–	–		–	–	1	0	–	–	–	–
Machinery and related items	1 884	591	80	2 215	610	81	2 322	620	81	1 924	519	67
Medical, dental and other health and veterinary services	3 342	2 003	367	3 644	2 243	420	3 796	2 383	451	3 447	1 952	354
Metal (including metal products)	1 513	478	70	1 519	434	57	1 501	518	83	1 267	356	46
Mining and quarrying	344	138	23	473	232	47	478	154	22	365	124	18
Other manufacturing industries	1 214	342	44	1 106	314	42	949	276	38	780	237	33
Paper, printing and publishing	1 356	294	35	1 414	287	34	1 262	252	30	1 008	200	24
Personal and household services	3 310	411	36	3 148	404	36	2 997	375	30	2 267	300	27
Recreation and cultural services	1 651	298	34	1 704	309	34	1 615	293	33	1 106	166	15
Research and scientific institutes	241	68	9	264	83	12	276	90	13	243	91	15
Retail trade	11 128	1 990	204	10 806	1 871	192	9 952	1 720	174	8 184	1 488	153
Scientific, optical and similar equipment	331	113	17	338	101	15	326	100	15	270	88	13
Social and related community services	36	4	1	54	4	0	47	3	0	28	2	0
Specialised repair services	1 974	355	35	1 877	337	35	1 676	323	35	1 363	262	28
Textiles	534	114	14	564	111	13	504	86	9	421	85	9
Transport equipment	411	83	9	526	98	11	490	95	11	407	94	12
Transport, storage and communications	4 832	1 058	130	4 874	1 005	115	4 606	1 027	127	3 443	776	96
Vehicles, parts and accessories	2 617	524	52	2 597	507	50	2 539	515	53	2 122	454	48
Wholesale trade	3 726	876	109	3 946	865	105	4 095	836	97	3 442	743	90
Wood, w ood products and furniture	870	202	25	852	195	25	752	153	18	605	136	18
Other[2]	7	1	0	8	5	1	2	0	0	6	1	0
Total	**92 536**		**2 793**	**93 632**		**2 777**	**89 650**		**2 677**	**72 960**		**2 252**

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), 2018 – 2021

Tax year	2018			2019			2020			2021		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	6 212	-2 268	–	5 776	-2 269	–	5 344	-2 523	–	4 584	-2 267	–
Agriculture, forestry and fishing	3 213	-3 316	–	3 542	-3 827	0	3 681	-4 226	–	3 178	-3 562	–
Bricks, ceramic, glass, cement and similar products	388	-203	–	431	-237	–	396	-212	0	342	-206	–
Catering and accommodation	3 686	-1 787	0	3 629	-1 871	0	3 482	-1 902	–	3 317	-2 109	–
Chemicals and chemical, rubber and plastic products	703	-382	–	797	-414	–	845	-473	–	736	-419	–
Clothing and footwear	968	-450	0	954	-470	–	872	-451	–	737	-416	–
Coal and petroleum products	98	-70	-	97	-61	-	115	-122	-	97	-64	-
Construction	9 247	-4 480	0	9 323	-4 905	0	9 003	-5 270	-	7 935	-5 164	0
Educational services	1 722	-553	–	1 758	-644	0	1 652	-672	–	1 556	-640	–
Electricity, gas and water	615	-264	–	597	-404	–	548	-308	–	514	-390	–
Financing, insurance, real estate and business services	8 222	-3 109	0	8 725	-3 500	0	8 951	-3 974	–	7 913	-3 583	0
Food, drink and tobacco	1 468	-2 450	0	1 493	-797	–	1 336	-819	0	1 199	-642	–
Leather, leather goods and fur (excl. footwear & clothing)	99	-38	–	115	-218	–	106	-40	–	90	-37	–
Long term insurance	–	–	–	1	-0	–	1	-0	–	–	–	–
Machinery and related items	1 466	-730	–	1 716	-974	–	1 707	-1 054	0	1 609	-987	0
Medical, dental and other health and veterinary services	1 168	-400	–	1 323	-483	–	1 366	-480	–	1 311	-521	–
Metal (including metal products)	1 338	-733	–	1 427	-925	–	1 453	-1 046	0	1 190	-900	–
Mining and quarrying	263	-251	–	353	-331	–	369	-244	–	274	-258	–
Other manufacturing industries	1 100	-573	–	1 043	-634	0	969	-670	–	826	-547	–
Paper, printing and publishing	1 153	-443	–	1 189	-525	0	1 185	-581	0	1 021	-475	–
Personal and household services	2 628	-669	0	2 660	-716	–	2 554	-117 029	–	2 252	-873	0
Recreation and cultural services	1 481	-1 087	–	1 530	-498	–	1 485	-633	–	1 354	-608	–
Research and scientific institutes	169	-59	–	192	-80	0	191	-91	–	176	-78	–
Retail trade	6 009	-2 293	–	5 789	-2 416	–	5 507	-2 403	0	4 951	-2 249	–
Scientific, optical and similar equipment	212	-95	–	223	-128	–	233	-111	–	211	-116	–
Social and related community services	40	-3	–	47	-8	–	67	-22	–	41	-13	–
Specialised repair services	1 666	-651	–	1 639	-735	0	1 529	-735	–	1 344	-729	–
Textiles	402	-163	–	453	-195	–	457	-211	–	391	-201	–
Transport equipment	337	-193	–	374	-226	–	407	-455	–	326	-321	–
Transport, storage and communications	3 702	-1 679	0	3 727	-2 122	–	3 519	-1 886	0	3 132	-1 989	–
Vehicles, parts and accessories	2 082	-1 025	–	2 254	-1 108	–	2 096	-1 165	–	1 810	-1 089	–
Wholesale trade	2 372	-992	–	2 630	-1 333	0	2 667	-1 451	0	2 486	-1 425	–
Wood, wood products and furniture	851	-459	–	814	-432	–	781	-471	–	639	-449	–
Other[2]	2	-1	–	1	-0	–	3	-0	–	2	-0	–
Total	**65 082**		**0**	**66 622**		**0**	**64 877**		**0**	**57 544**		**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), 2018 – 2021

Tax year	2018			2019			2020			2021		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services[1]	6 418	–	–	1 706	–	–	240	–	–	75	–	–
Agriculture, forestry and fishing	829	–	–	390	–	–	151	–	0	92	–	–
Bricks, ceramic, glass, cement and similar products	299	–	–	118	–	–	13	–	–	7	–	–
Catering and accommodation	1 627	–	–	537	–	0	145	–	–	37	–	–
Chemicals and chemical, rubber and plastic products	143	–	–	66	–	–	29	–	–	13	–	–
Clothing and footwear	309	–	–	155	–	–	39	–	–	13	–	–
Coal and petroleum products	54	–	–	25	–	–	6	–	–	3	–	–
Construction	9 609	–	–	2 585	–	–	578	–	–	168	–	–
Educational services	540	–	–	246	–	–	81	–	–	36	–	–
Electricity, gas and water	296	–	–	102	–	–	25	–	–	10	–	–
Financing, insurance, real estate and business services	1 746	–	0	674	–	–	235	–	0	179	–	–
Food, drink and tobacco	598	–	–	258	–	–	81	–	–	27	–	–
Leather, leather goods and fur (excl. footwear & clothing)	27	–	–	14	–	–	4	–	–	3	–	–
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	174	–	–	89	–	–	38	–	–	21	–	–
Medical, dental and other health and veterinary services	244	–	–	91	–	–	37	–	–	30	–	–
Metal (including metal products)	146	–	–	66	–	–	26	–	–	14	–	–
Mining and quarrying	199	–	–	96	–	–	63	–	–	110	–	–
Other manufacturing industries	543	–	–	190	–	–	38	–	–	12	–	–
Paper, printing and publishing	443	–	–	231	–	–	76	–	–	26	–	–
Personal and household services	932	–	–	356	–	–	83	–	–	38	–	–
Recreation and cultural services	387	–	–	148	–	–	48	–	–	29	–	–
Research and scientific institutes	72	–	–	30	–	–	9	–	–	9	–	–
Retail trade	1 329	–	1	400	–	–	57	–	–	48	–	–
Scientific, optical and similar equipment	71	–	–	27	–	–	10	–	–	5	–	–
Social and related community services	40	–	–	18	–	–	4	–	–	2	–	–
Specialised repair services	358	–	0	136	–	0	47	–	–	21	–	–
Textiles	95	–	–	40	–	–	13	–	–	10	–	–
Transport equipment	258	–	–	112	–	–	16	–	–	6	–	–
Transport, storage and communications	1 130	–	–	383	–	–	97	–	0	53	–	–
Vehicles, parts and accessories	282	–	0	107	–	–	27	–	–	13	–	–
Wholesale trade	1 019	–	–	375	–	–	93	–	–	45	–	–
Wood, wood products and furniture	129	–	–	63	–	–	18	–	–	15	–	–
Other[2]	67	–	–	39	–	–	3	–	–	1	–	–
Total	**30 413**		**1**	**9 873**		**0**	**2 430**		**0**	**1 171**		**–**

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, 2018 – 2021

Tax year	2018		2019		2020		2021	
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	48 846	96	26 787	90	17 598	91	15 028	79
B: 100 001 to 250 000	13 166	10	13 223	7	12 554	4	11 394	9
C: 250 001 to 500 000	17 811	18	18 049	16	17 176	16	15 296	13
D: 500 001 to 750 000	14 902	31	15 156	26	14 469	26	12 673	21
E: 750 001 to 1 000 000	16 470	44	17 246	46	16 614	46	13 369	34
F: 1 000 001 to 2 500 000	31 979	232	33 029	219	32 374	246	26 582	183
G: 2 500 001 to 5 000 000	21 370	477	21 978	486	21 752	443	17 764	371
H: 5 000 001 to 7 500 000	9 821	475	10 347	474	10 076	447	8 071	387
I: 7 500 001 to 10 000 000	5 598	438	5 849	418	5 763	411	4 675	317
J: 10 000 001 to 14 000 000	4 619	449	4 824	484	4 909	457	3 860	408
K: 14 000 000 to 20 000 000	3 423	521	3 626	513	3 660	491	2 961	429
L: 20 000 000 to +	26	4	13	0	12	1	2	0
Total	**188 031**	**2 794**	**170 127**	**2 777**	**156 957**	**2 678**	**131 675**	**2 252**

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2011 and 2020

Taxable Income Group	Number of taxpayers - per tax year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
A: < -10 000 000	3 181	3 568	4 023	4 420	4 832	5 262	5 581	5 927	6 479	7 268
B: -5 000 001 to -10 000 000	2 495	2 846	3 154	3 482	3 788	4 110	4 386	4 693	5 221	5 782
C: -1 000 001 to -5 000 000	15 426	17 375	19 099	20 457	21 578	22 960	24 262	25 797	27 348	29 600
D: -500 001 to -1 000 000	13 770	14 946	15 877	16 518	16 980	17 658	18 260	18 449	18 782	19 228
E: -250 001 to -500 000	17 076	17 832	18 532	18 882	19 302	19 378	19 407	19 577	19 396	19 539
F: -100 001 to -250 000	23 177	23 556	23 752	23 933	23 758	23 624	23 459	22 699	21 911	21 117
G: -1 to -100 000	56 626	56 523	56 079	55 214	54 123	52 527	49 996	46 261	43 084	40 724
H: =0	131 678	120 501	113 713	109 432	106 701	104 617	105 760	109 893	115 869	120 940
I: 1 to 100 000	50 174	51 306	50 229	49 071	47 982	46 994	45 656	45 050	43 587	41 625
J: 100 001 to 250 000	21 364	22 342	22 737	22 500	22 573	22 205	22 141	21 873	21 185	20 423
K: 250 001 to 500 000	16 351	17 442	18 293	18 744	18 821	19 158	19 075	18 559	17 706	16 727
L: 500 001 to 750 000	7 507	8 098	8 675	9 433	9 783	9 997	9 795	9 721	9 588	8 910
M: 750 001 to 1 000 000	4 984	5 277	5 708	6 161	6 268	6 408	6 334	6 205	5 851	5 645
N: 1 000 001 to 2 500 000	10 205	11 154	11 954	12 692	13 377	13 998	14 193	13 754	13 052	12 629
O: 2 500 001 to 5 000 000	4 798	5 371	5 752	6 009	6 393	6 748	6 948	6 843	6 485	6 084
P: 5 000 001 to 7 500 000	1 868	2 051	2 168	2 386	2 571	2 712	2 813	2 771	2 782	2 551
Q: 7 500 001 to 10 000 000	1 056	1 152	1 228	1 340	1 394	1 533	1 627	1 550	1 474	1 425
R: 10 000 001 to 25 000 000	2 062	2 246	2 429	2 575	2 863	3 068	3 160	3 174	3 033	2 796
S: 25 000 001 to 50 000 000	693	789	908	998	1 074	1 141	1 219	1 231	1 193	1 126
T: 50 000 001 to 75 000 000	258	292	289	334	371	393	402	398	403	393
U: 75 000 001 to 100 000 000	132	148	183	165	197	213	239	220	229	185
V: 100 000 001 to 200 000 000	208	247	260	289	291	296	281	339	346	311
W: >200 000 001	264	291	311	318	333	353	359	369	349	325
Total	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**
Total < 0 taxable income	131 751	136 646	140 516	142 906	144 361	145 519	145 351	143 403	142 221	143 258
Total = 0 taxable income	131 678	120 501	113 713	109 432	106 701	104 617	105 760	109 893	115 869	120 940
Total > 0 taxable income	121 924	128 206	131 124	133 015	134 291	135 217	134 242	132 057	127 263	121 155
Total	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**	**385 353**
Percentage										
Total < 0 taxable income	34.2%	35.5%	36.5%	37.1%	37.5%	37.8%	37.7%	37.2%	36.9%	37.2%
Total = 0 taxable income	34.2%	31.3%	29.5%	28.4%	27.7%	27.1%	27.4%	28.5%	30.1%	31.4%
Total > 0 taxable income	31.6%	33.3%	34.0%	34.5%	34.8%	35.1%	34.8%	34.3%	33.0%	31.4%
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, 2011 and 2020

Taxable Income Group	(R million) per tax year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
A: < -10 000 000	-273 976	-308 256	-358 451	-435 018	-514 801	-588 818	-660 522	-783 669	-914 414	-1 198 871
B: -5 000 001 to -10 000 000	-17 235	-19 801	-22 030	-24 279	-26 448	-28 736	-30 769	-32 763	-36 515	-40 423
C: -1 000 001 to -5 000 000	-32 450	-36 803	-40 724	-43 901	-46 405	-49 651	-52 649	-56 105	-60 221	-65 383
D: -500 001 to -1 000 000	-9 762	-10 608	-11 285	-11 773	-12 098	-12 598	-13 067	-13 240	-13 453	-13 803
E: -250 001 to -500 000	-6 098	-6 390	-6 663	-6 794	-6 943	-6 980	-7 010	-7 068	-7 027	-7 074
F: -100 001 to -250 000	-3 826	-3 889	-3 926	-3 958	-3 925	-3 925	-3 900	-3 785	-3 655	-3 529
G: -1 to -100 000	-1 757	-1 784	-1 766	-1 739	-1 721	-1 693	-1 620	-1 526	-1 451	-1 377
H: =0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 797	1 869	1 870	1 852	1 837	1 840	1 797	1 778	1 733	1 645
J: 100 001 to 250 000	3 514	3 686	3 752	3 712	3 725	3 666	3 655	3 624	3 493	3 367
K: 250 001 to 500 000	5 775	6 177	6 525	6 738	6 773	6 902	6 869	6 698	6 377	6 030
L: 500 001 to 750 000	4 598	4 972	5 315	5 773	5 992	6 105	5 982	5 934	5 863	5 450
M: 750 001 to 1 000 000	4 352	4 617	4 990	5 374	5 479	5 601	5 514	5 405	5 088	4 924
N: 1 000 001 to 2 500 000	16 045	17 530	18 847	20 098	21 146	22 188	22 445	21 857	20 709	20 001
O: 2 500 001 to 5 000 000	16 801	18 852	20 203	21 091	22 442	23 737	24 377	24 095	22 758	21 474
P: 5 000 001 to 7 500 000	11 399	12 517	13 151	14 541	15 690	16 528	17 172	16 990	17 020	15 663
Q: 7 500 001 to 10 000 000	9 122	9 921	10 602	11 581	12 065	13 266	14 149	13 410	12 736	12 321
R: 10 000 001 to 25 000 000	31 595	34 801	37 229	39 782	44 378	47 617	48 816	49 343	47 086	42 997
S: 25 000 001 to 50 000 000	24 028	26 958	31 728	34 685	36 837	40 040	42 291	43 045	41 704	38 968
T: 50 000 001 to 75 000 000	15 873	18 051	17 680	20 480	22 520	23 978	24 513	24 149	24 281	24 071
U: 75 000 001 to 100 000 000	11 300	12 748	15 787	14 040	16 898	18 525	20 788	18 918	19 886	16 105
V: 100 000 001 to 200 000 000	29 273	34 098	36 332	40 533	39 884	40 954	38 393	47 174	48 314	42 552
W: >200 000 001	283 416	283 809	320 798	318 584	348 113	383 761	402 676	410 348	369 356	382 398
Total	**123 784**	**103 075**	**99 965**	**31 401**	**-8 564**	**-37 692**	**-90 100**	**-205 388**	**-390 332**	**-692 493**
Total < 0 taxable income	-345 105	-387 532	-444 845	-527 462	-612 342	-692 401	-769 537	-898 157	-1 036 736	-1 330 460
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	468 889	490 607	544 810	558 863	603 778	654 709	679 437	692 768	646 404	637 967
Total	**123 784**	**103 075**	**99 965**	**31 401**	**-8 564**	**-37 692**	**-90 100**	**-205 388**	**-390 332**	**-692 493**

Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2011 and 2020

Taxable Income Group	(R million) per tax year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
A: < -10 000 000	707	1 905	665	1 119	1 508	2 636	2 459	735	597	833
B: -5 000 001 to -10 000 000	4	17	6	5	11	101	42	5	5	2
C: -1 000 001 to -5 000 000	6	112	16	13	16	26	161	51	22	4
D: -500 001 to -1 000 000	1	3	2	6	3	13	7	10	9	1
E: -250 001 to -500 000	4	2	9	3	9	32	7	7	1	1
F: -100 001 to -250 000	1	2	4	2	2	6	3	1	2	0
G: -1 to -100 000	2	2	2	4	4	8	2	1	17	44
H: =0	806	5	21	11	6	51	69	170	10 829	87
I: 1 to 100 000	306	308	310	330	314	302	315	315	293	264
J: 100 001 to 250 000	734	760	746	733	737	714	710	709	682	665
K: 250 001 to 500 000	1 290	1 369	1 349	1 372	1 370	1 395	1 443	1 414	1 277	1 220
L: 500 001 to 750 000	1 196	1 284	1 323	1 368	1 417	1 438	1 387	1 388	1 364	1 280
M: 750 001 to 1 000 000	1 173	1 238	1 320	1 386	1 403	1 433	1 412	1 381	1 304	1 260
N: 1 000 001 to 2 500 000	4 505	4 969	5 296	5 623	5 922	6 276	6 286	6 197	5 722	5 523
O: 2 500 001 to 5 000 000	4 787	5 365	5 766	6 023	6 415	6 852	6 980	6 868	6 433	6 035
P: 5 000 001 to 7 500 000	3 256	3 554	3 765	4 162	4 526	4 828	5 131	4 983	4 842	4 438
Q: 7 500 001 to 10 000 000	2 592	2 827	3 034	3 306	3 441	3 806	4 116	3 809	3 602	3 469
R: 10 000 001 to 25 000 000	8 963	9 866	10 549	11 376	12 670	13 559	13 933	14 242	13 273	12 053
S: 25 000 001 to 50 000 000	6 827	7 601	9 015	9 825	10 483	11 252	12 149	12 245	11 749	10 893
T: 50 000 001 to 75 000 000	4 482	5 127	4 990	5 890	6 364	6 843	6 935	6 892	6 810	6 721
U: 75 000 001 to 100 000 000	3 258	3 627	4 444	3 918	4 755	5 166	5 938	5 323	5 721	4 491
V: 100 000 001 to 200 000 000	8 311	9 670	10 305	11 479	11 442	11 654	10 866	13 209	13 584	11 849
W: >200 000 001	80 601	80 383	90 453	90 173	98 592	106 257	111 319	112 789	100 558	105 307
Total	**133 813**	**139 995**	**153 387**	**158 125**	**171 409**	**184 646**	**191 670**	**192 745**	**188 697**	**176 438**
Total < 0 taxable income	724	2 042	703	1 152	1 553	2 822	2 681	811	653	884
Total = 0 taxable income	806	5	21	11	6	51	69	170	10 829	87
Total > 0 taxable income	132 283	137 947	152 664	156 963	169 850	181 773	188 920	191 764	177 216	175 468
Total	**133 813**	**139 995**	**153 387**	**158 125**	**171 409**	**184 646**	**191 670**	**192 745**	**188 697**	**176 438**

Table A3.8.4: Assessed companies: average tax rate by taxable income group, 2011 and 2020

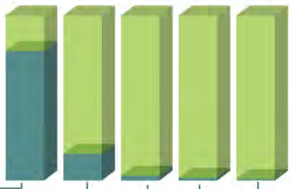
Taxable Income Group	Average tax rate (%) - per tax year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
A: < -10 000 000	-0.3%	-0.6%	-0.2%	-0.3%	-0.3%	-0.4%	-0.4%	-0.1%	-0.1%	-0.1%
B: -5 000 001 to -10 000 000	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.4%	-0.1%	0.0%	0.0%	0.0%
C: -1 000 001 to -5 000 000	0.0%	-0.3%	0.0%	0.0%	0.0%	-0.1%	-0.3%	-0.1%	0.0%	0.0%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	-0.1%	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	0.0%
E: -250 001 to -500 000	-0.1%	0.0%	-0.1%	0.0%	-0.1%	-0.5%	-0.1%	-0.1%	0.0%	0.0%
F: -100 001 to -250 000	0.0%	0.0%	-0.1%	-0.1%	0.0%	-0.2%	-0.1%	0.0%	0.0%	0.0%
G: -1 to -100 000	-0.1%	-0.1%	-0.1%	-0.2%	-0.2%	-0.5%	-0.1%	-0.1%	-1.2%	-3.2%
H: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 1 to 100 000	17.0%	16.5%	16.5%	17.8%	17.1%	16.4%	17.5%	17.7%	16.9%	16.1%
J: 100 001 to 250 000	20.9%	20.6%	19.9%	19.8%	19.8%	19.5%	19.4%	19.6%	19.5%	19.7%
K: 250 001 to 500 000	22.3%	22.2%	20.7%	20.4%	20.2%	20.2%	21.0%	21.1%	20.0%	20.2%
L: 500 001 to 750 000	26.0%	25.8%	24.9%	23.7%	23.6%	23.5%	23.2%	23.4%	23.3%	23.5%
M: 750 001 to 1 000 000	26.9%	26.8%	26.5%	25.8%	25.6%	25.6%	25.6%	25.6%	25.6%	25.6%
N: 1 000 001 to 2 500 000	28.1%	28.3%	28.1%	28.0%	28.0%	28.3%	28.0%	28.4%	27.6%	27.6%
O: 2 500 001 to 5 000 000	28.5%	28.5%	28.5%	28.6%	28.6%	28.9%	28.6%	28.5%	28.3%	28.1%
P: 5 000 001 to 7 500 000	28.6%	28.4%	28.6%	28.6%	28.8%	29.2%	29.9%	29.3%	28.4%	28.3%
Q: 7 500 001 to 10 000 000	28.4%	28.5%	28.6%	28.5%	28.5%	28.7%	29.1%	28.4%	28.3%	28.2%
R: 10 000 001 to 25 000 000	28.4%	28.4%	28.3%	28.6%	28.5%	28.5%	28.5%	28.9%	28.2%	28.0%
S: 25 000 001 to 50 000 000	28.4%	28.2%	28.4%	28.3%	28.5%	28.1%	28.7%	28.4%	28.2%	28.0%
T: 50 000 001 to 75 000 000	28.2%	28.4%	28.2%	28.8%	28.3%	28.5%	28.3%	28.5%	28.0%	27.9%
U: 75 000 001 to 100 000 000	28.8%	28.4%	28.2%	27.9%	28.1%	27.9%	28.6%	28.1%	28.8%	27.9%
V: 100 000 001 to 200 000 000	28.4%	28.4%	28.4%	28.3%	28.7%	28.5%	28.3%	28.0%	28.1%	27.8%
W: >200 000 001	28.4%	28.3%	28.2%	28.3%	28.3%	27.7%	27.6%	27.5%	27.2%	27.5%

For the 2021/22 fiscal year

941 406 registered VAT vendors
470 237 were active

50.0% ACTIVE

Registered VAT Vendors



- **80.0%** | Companies & Close Corporations
- **14.8%** | Individuals
- **3.0%** | Trusts
- **1.3%** | Partnerships
- **0.9%** | Other

35.9%

Vendors with a turnover of R1 million or less

82.5%

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

15.6%

Vendors making payments and receiving refunds in the monthly category

Ratio of payments and refunds

R1 Domestic VAT	=	**R2.91** Output Tax declared	−	**R1.91** Input Tax claimed
R1 VAT Refund	=	**R1.99** Input Tax claimed	−	**R0.99** Output Tax declared

Account for **82.1%** of VAT payments

Account for **92.4%** of VAT refunds

4 VALUE-ADDED TAX

KEY FACTS

In the 2021/22 fiscal year:

- Net VAT collections totalled R390.9 billion and grew by 18.0% compared to the previous year. Domestic VAT which is the biggest contributor to Net VAT amounted to R448.8 billion, with a growth of 14.2%. The net growth rate was boosted by the collection of R204.6 billion in Import VAT, which grew by 22.9% compared to the prior year. VAT refunds which totalled R262.4 billion grew by 15.0% and lowered the growth on net collections. Overall, the growth observed in 2021/22 was mainly due to the economic recovery post the COVID-19 pandemic lockdown restrictions that were introduced by the National State of Disaster to curb the spread of the virus.
- The main sectors that contributed to the nominal Domestic VAT growth were *Financial intermediation, insurance, real estate and business services; Manufacturing;* and *Mining and quarrying.* This performance was mainly boosted by the recovery in real households final consumption expenditure (RHFCE) following a low base.
- VAT refunds increased the most in the following *sectors: Mining and quarrying; Financial intermediation, insurance, real estate and business services as well as Manufacturing;* and
- There were 941 406 registered vendors as of 31 March 2022, of which 470 237 (50.0%) were active. Key statistics include the following:
    - The 15.6% of VAT vendors in the monthly submission category contributed 82.1% to Domestic VAT payments and received 92.4% of the VAT refunds;
    - The 82.5% of VAT vendors that submitted returns bi-monthly (every two months), accounted for 17.8% of Domestic VAT payments and received 7.6% of VAT refunds;
    - Companies and close corporations comprised 80.0% of VAT vendors, individuals 14.8%, trusts 3.0%, partnerships 1.3% and the remaining enterprises 0.9%;
    - The *Financial intermediation, insurance, real estate & business services* sector was the largest sector, constituting 40.9% 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 35.9% of the total number of active vendors;
    - On average, for each R1.00 in Domestic VAT declared, R2.91 in output tax was declared and R1.91 in input tax was claimed; and
    - On average, for each R1.00 in VAT refund claimed, R0.99 in output tax was declared while R1.99 in input tax was claimed.

INTRODUCTION

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

The South African VAT system is destination-based where only the domestic consumption of goods and services is subject to VAT. 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 the VAT to Government is a self-assessment system that allows businesses to determine their VAT liability or VAT refundable. VAT continues to be a significant source of revenue for Government and contributes on average around 26% of all tax revenue collected by SARS.

The standard rate of VAT in South Africa was increased to 15% with effect from 1 April 2018; before that date, it 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 those that are exempt. Some basic food items, for example, are zero-rated to provide relief to low-income groups.

The zero-rate is also applied to goods or services that are exported in line with the destination basis of VAT and is intended to free these goods and services from the 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 therefore it 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. Examples of circumstances under which this situation may occur include:

- 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.

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 2021/22, there were 941 406 registered VAT vendors of which 470 237 were active (see *Table 4.1*). The register for VAT has maintained minimal growth over the years, increasing in 2020/21 and more so in 2021/22. The growth of active vendors subsided in 2019/20 and declined by 0.3% in 2020/21 as a result of COVID-19 lockdown which restricted economic activities. The period under review recovered, growing by 4.9% 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, 2018/19 - 2021/22

Fiscal year	Registered[1]	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2018/19	802 957	3.8%	448 710	3.2%	55.9%
2019/20	831 821	3.6%	449 597	0.2%	54.0%
2020/21	880 553	5.9%	448 361	-0.3%	50.9%
2021/22	941 406	6.9%	470 237	4.9%	50.0%

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 2021/22, Chapter 1 shows that Domestic VAT collections were R448.8 billion and VAT refunds were -R262.4 billion, whilst in this section of the publication (Chapter 4), Domestic VAT collections were R447.3 billion and VAT refunds were -R263.1 billion. The differences emanate from a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds are included in the published collection figures which are yet to be allocated to specific vendors;

- Debt equalisation by SARS where, for example, a VAT refund is set off against a CIT-related debt; or
- Journals passed to allocate Domestic VAT payments between different tax periods within the VAT system.

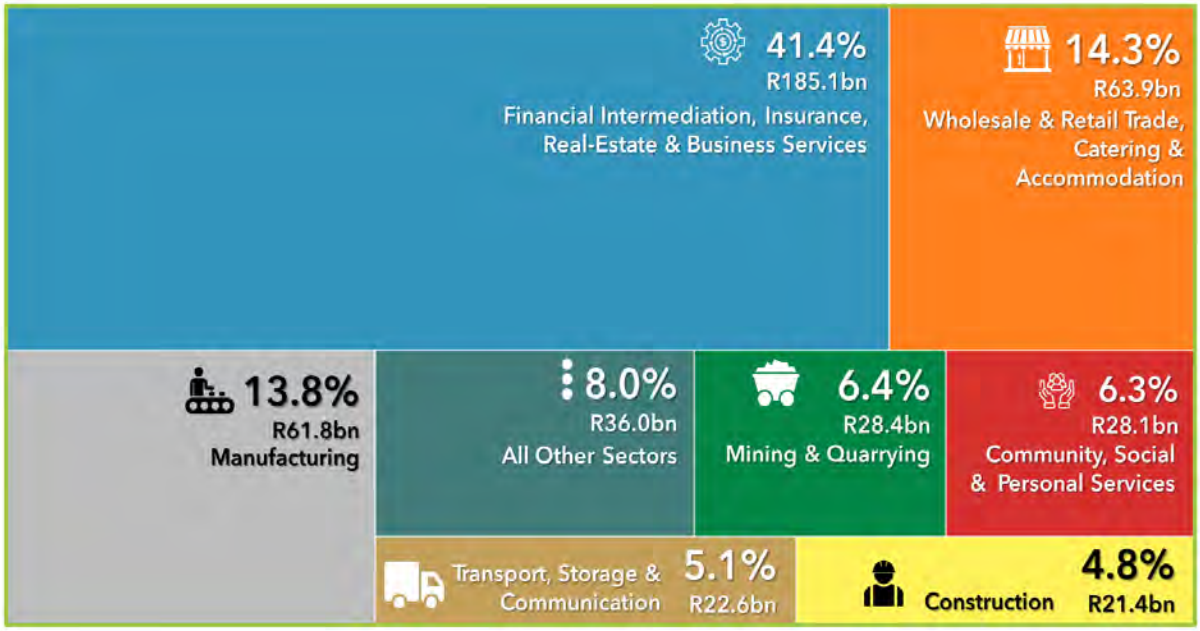
By sector

The SARS sector codes are not yet aligned with the Sectoral Industrial Classification (SIC5) system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2,* which is the source of the information shown in *Figures 4.1 & 4.2,* reclassifies the SARS sector codes according to the SIC5 system. The three sectors with the highest number of active VAT vendors in 2021/22 were *Financial intermediation, insurance, real estate & business services* sector (40.9%) followed by *Wholesale & retail trade, catering & accommodation* (18.1%); as well as the *Agriculture, forestry & fishing* (12.3%), as shown in *Table A4.1.2*.

The *Financial intermediation, insurance, real estate & business services* sector contributed R185.1 billion (41.4%) to Domestic VAT in 2021/22, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R46.6 billion (17.7%).

The *Mining & quarrying* sector had the second lowest number of active vendors at only 0.9% in 2021/22 and contributed R28.4 billion (6.4%) to the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R65.6 billion (24.9%). 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.

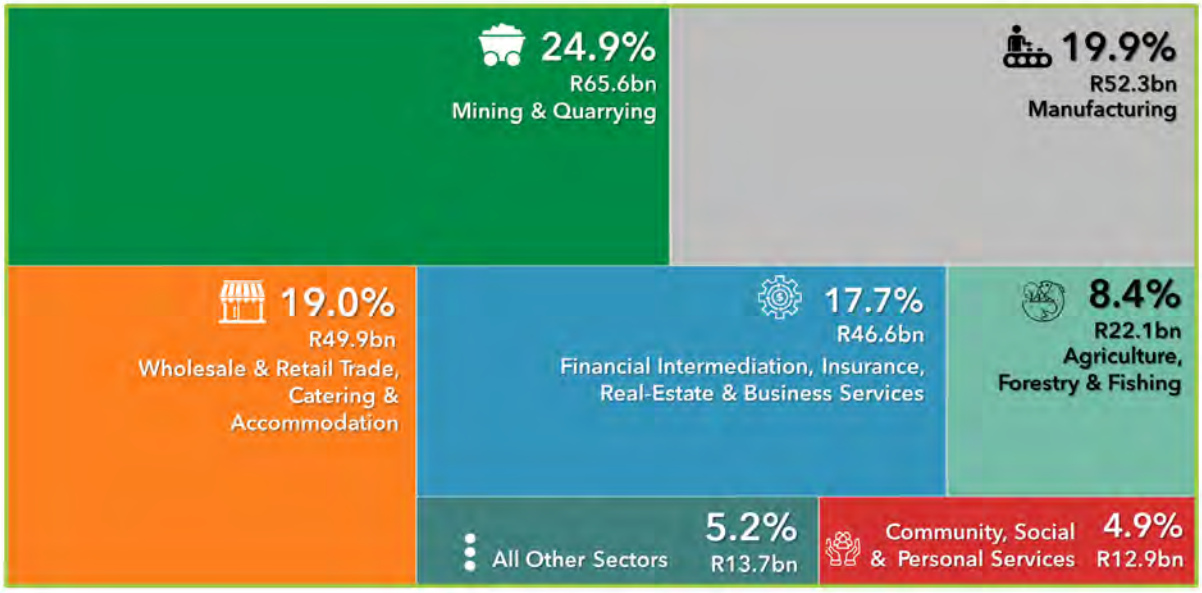
Figure 4.1: Domestic VAT payments by economic activity, 2021/22



The largest total VAT refunds as seen in Figure 4.2 were paid to the Mining & quarrying sector (24.9%), followed by the Manufacturing sector (19.9%); Wholesale & retail trade, catering & accommodation sector (19.0%); as well as the Financial intermediation, insurance, real estate & business services sector (17.7%).

The *Mining & quarrying* sector; *Manufacturing*; as well as the *Wholesale & retail trade, catering & accommodation* sectors (because of vehicle manufacturers) benefited from zero-rated exports; 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 the year under review.

Figure 4.2: VAT refunds by economic activity, 2021/22



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*).

Table 4.2: Import VAT per bills of entry vs. actual Import VAT collected, 2018/19 – 2021/22

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
2018/19	172 615	175 185	98.5%
2019/20	177 056	179 987	98.4%
2020/21	166 372	166 454	100.0%
2021/22	203 756	204 552	99.6%

After the inclusion of Import VAT for 2021/22, 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 R177.3 billion. The inclusion of Import VAT in an overall view of vendors in 2021/22

reflects a more accurate picture of the performance of VAT; for example, the contribution of the *Wholesale & retail trade, catering & accommodation* sector increased close to 7 times from R14.0 billion to R93.4 billion. The overall view of the *Mining and quarrying* sector, which had a net outflow in 2021/22 before the inclusion of Import VAT, improved as a result of the inclusion; the sector's net outflow decreased from R37.2 billion to R31.5 billion. In terms of the VAT system most of the import VAT is claimed as input tax.

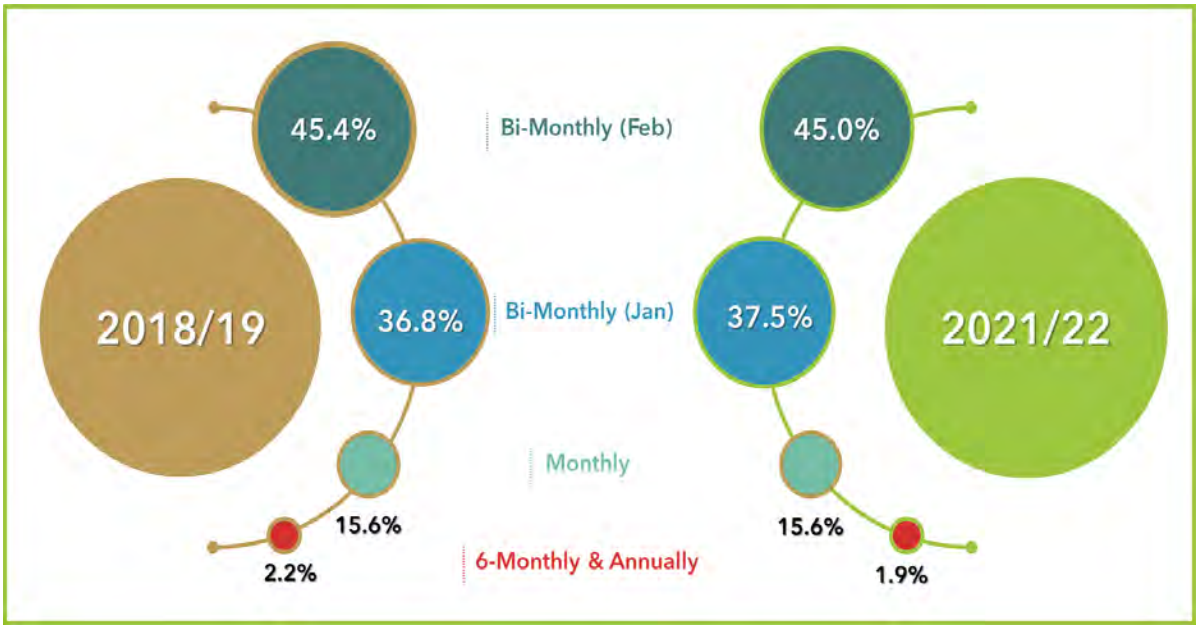
By payment category

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 a 12-month period exceeds 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 2021/22, 82.5% of vendors submitted returns bi-monthly and 15.6% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 15.6% of vendors that submitted returns monthly contributed 82.1% to Domestic VAT payments and accounted for 92.4% of the VAT refunds paid out as shown in *Table A4.2.1*.

Table A4.2.1 provides a summary of the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2* to *A4.2.5* provide a breakdown of the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of the 73 470 vendors that fell in the monthly category in 2021/22 were in the *Financing, insurance, real estate & business services* sector (22.8%) followed by the *Retail trade* sector (12.0%).

Figure 4.3: Distribution of the number of VAT vendors by payment category, 2018/19 and 2021/22



By type of enterprise

In 2021/22, 80.0% of active VAT vendors were companies and close corporations. They contributed 92.7% to Domestic VAT payments and accounted for 91.9% of VAT refunds paid out. Although

individuals (sole proprietors) comprised 14.8% of active VAT vendors, they only contributed 2.3% of Domestic VAT payments and received just 1.2% of VAT refunds. *Table A4.3.1* shows a summary of Domestic VAT payments and refunds by type of enterprise for 2018/19 to 2021/22.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or "credit input" method that allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed *input tax*) from the VAT 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 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 VAT201 form).

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

- Adjustments may have been made during the audit process;
- Declared VAT payable amounts may not have been paid or partially paid; in this case, the difference between actual payments and the applicable liability may be part of tax debt; or
- Refunds may have been delayed due to additional verification, 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, 2018/19 - 2021/22

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
			R million		
2018/19	1 459 837	37 543	3 281	36 029	**1 536 690**
2019/20	1 552 245	37 997	3 490	25 362	**1 619 094**
2020/21	1 479 181	32 496	1 520	16 956	**1 530 152**
2021/22	1 757 479	44 767	2 417	24 867	**1 829 530**
			Percentage of total		
2018/19	95.0%	2.4%	0.2%	2.3%	**100.0%**
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%**

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

From 2018/19 to 2021/22, the supply of standard-rated goods and services contributed 95.9% on average to total output tax. Over the same period, the contribution of the supply of capital goods was below 2.5% and on the decline except in 2021/22; this is in line with low capital investments.

Table 4.4: Input tax by class of supply, 2018/19 - 2021/22

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			
2018/19	118 962	4 833	1 072 425	144 217	36 948	**1 377 385**
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	**1 364 132**
2021/22	106 913	5 797	1 336 343	173 293	15 797	**1 638 141**
			Percentage of total			
2018/19	8.6%	0.4%	77.9%	10.5%	2.7%	**100.0%**
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%**

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 2021/22, this class (or group) of supply accounted for 81.6% as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 6.5% of input tax. Imports (capital goods and other goods) led to a further 10.9% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2021/22 amounted to R173.3 billion, while the total value of Import VAT on bill of entry declarations totalled R203.8 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, do 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, 2018/19 - 2021/22

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
2018/19	-2.02	3.02	1.00	-2.00	1.00	-1.00
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

For each R1 in Domestic VAT declared in 2021/22:

- R2.91 in output tax was declared (R1 503.6 billion ÷ R517.6 billion); and
- R1.91 in input tax was claimed (R986.0 billion ÷ R517.6 billion). (see Table A4.4.2)

For each R1 in VAT refund claimed in 2021/22:

- R0.99 in output tax was declared (R323.7 billion ÷ R326.2 billion); and
- R1.99 in input tax was claimed (R649.9 billion ÷ R326.2 billion). (see Table A4.4.3)

Some sectors deviate significantly from these nationally aggregated ratios. The *Mining & quarrying* sector, for example, which received refunds of R65.6 billion in 2021/22, declared only R0.38 in output tax and claimed R1.38 in input tax for each R1 of VAT refunds claimed.

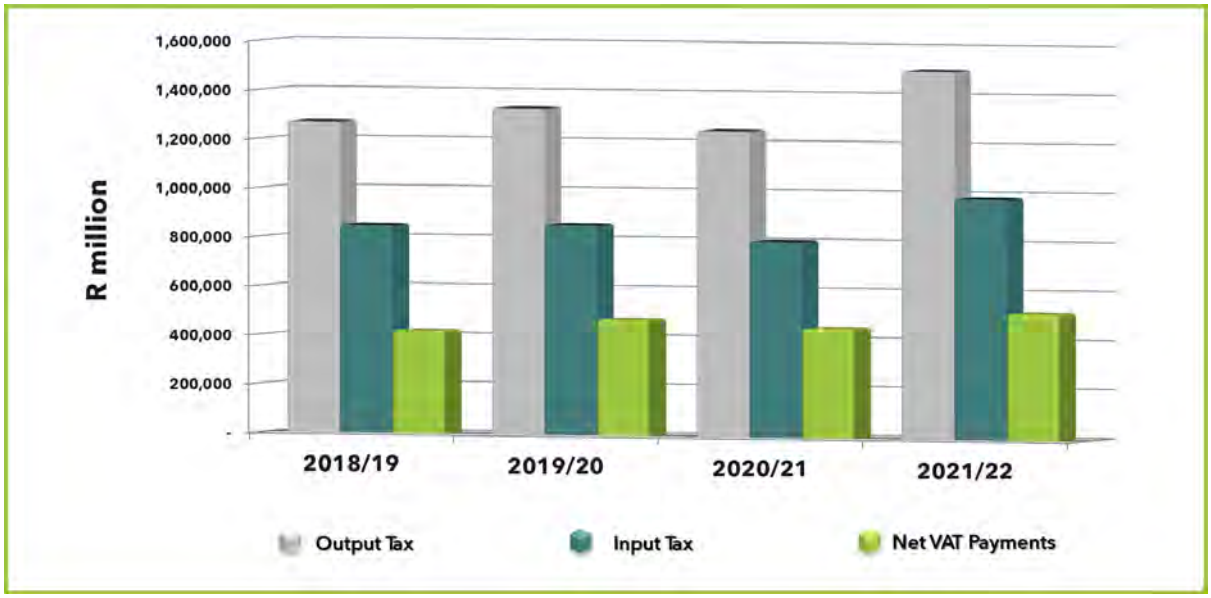
Changes in output and input tax ratio per R1 of VAT payable or refundable are influenced by the following factors:

- 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.* A decrease in all components is observed in 2020/21 due to the impact of the COVID-19 lockdown restrictions, followed by a rebound in 2021/22 post the pandemic.

Figure 4.4: Composition of Domestic VAT payable (output/input), 2018/19 – 2021/22



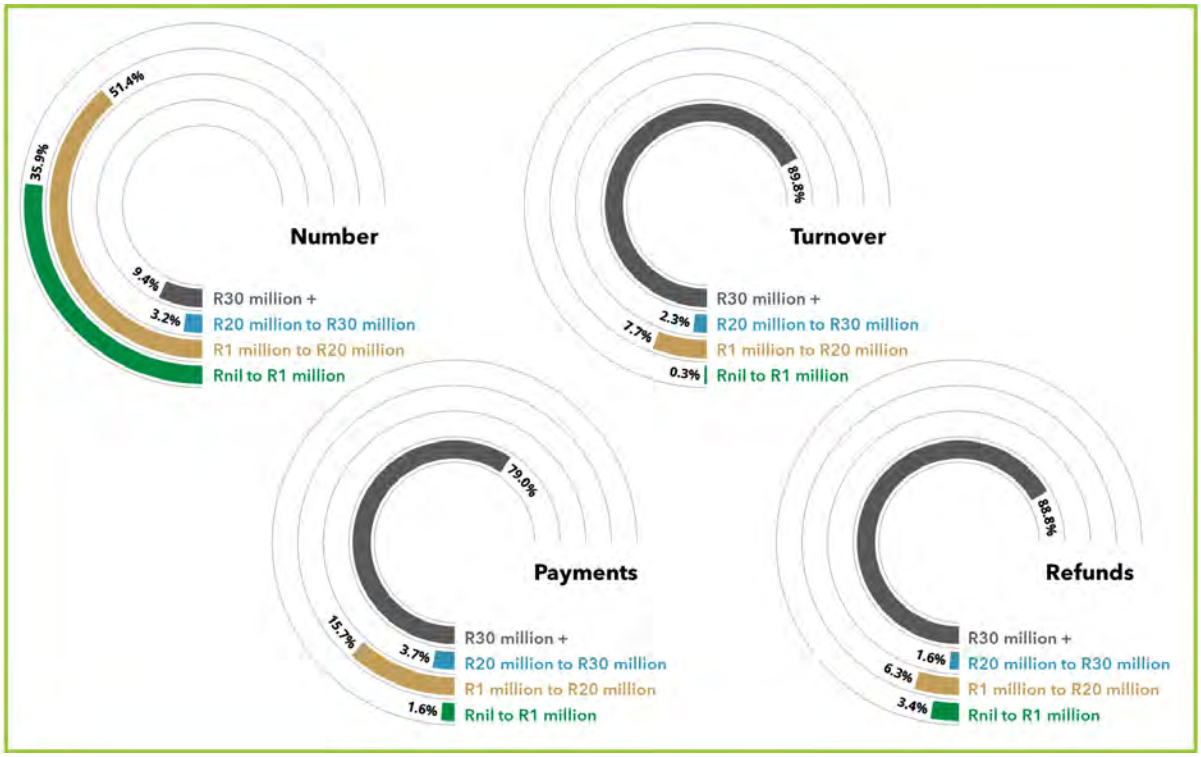
DISTRIBUTION OF VENDORS BY TURNOVER GROUP

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

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

In 2021/22, 35.9% of vendors had a turnover of R1 million or less i.e. below the mandatory VAT registration threshold. However, these vendors accounted for only 1.6% of Domestic VAT payments and 3.4% of VAT refunds. In contrast, 3.4% of VAT vendors who had an annual turnover greater than R100 million accounted for 66.7% of Domestic VAT payments and 82.3% of VAT refunds, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2021/22



VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

The VAT efficiency factor measures the value of VAT payments made relative to the turnover per percentage point of the VAT rate. A higher rate is an indication of improved tax administration. However, economic and policy outcomes affecting payments relative to turnover are also determined by factors such as the level of VAT refunds that are a function of the level of investment in the economy, the level of zero-rated sales and the change in export earnings.

The VAT efficiency ratios for the period between 2012/13 and 2021/22 remained stable with small annual changes to this ratio except for the fiscal years 2018/19 and 2020/21 when the efficiency ratios were higher than the mean. The higher 2018/19 fiscal year ratio was mainly policy driven by the 1 percentage point increase in the standard VAT rate. The subsequent decline in this ratio in 2019/20 was due to a combination of tax base factors such as the higher increase 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. The 2021/22 fiscal year ratio was higher due to the higher VAT collections relative to turnover mainly as a result of the recovery in economic activities from the previous year.

Figure 4.6: VAT efficiency factors based on turnover, 2012/13 – 2021/22

TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2012/13 TO 2021/22

A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2012/13 to 2021/22 were grouped by turnover intervals per fiscal year. There were 222 620 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 2012/13 to 2021/22.

The number of vendors per turnover grouping as per the base year changed each year due to some vendors migrating between the turnover groups. The 10-year series on vendor count is found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year

2012/13 and the most recent year 2021/22 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 5.4%.

The growth in numbers of the nil and R1 to R50 000 turnover groups had CAGR of 6.0% and 1.5% respectively between the base year 2012/13 and the most recent year 2021/22. 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. There was a marked decrease in 2013/14 compared to 2012/13 when the number of vendors with nil returns decreased by 33.0%. The size of this group increased significantly in 2018/19 and from 2020/21 to 2021/22. At a macroeconomic level, the decrease in nil returns after 2012/13 can be explained by the continued impact of the economic recovery after the financial crisis driven partly by the expansion in infrastructure that started in preparation for the 2010 Soccer World Cup. From 2017/18 to 2021/22, the South African economy recorded periods of technical recessions that contributed to the increase in nil returns. The latter years were aggravated by the impact of COVID-19 lockdown restrictions.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2012/13 – 2021/22 (10-year cohort)

The turnover levels during the 10-year period increased for the groups of vendors with turnovers above R5 million in the base year 2012/13 as well as in the most recent year 2021/22. All groups of vendors with a turnover of less than R5 million in 2012/13 and in 2021/22 reflected decreased turnover levels. The cumulative turnover of the 10-year cohort increased by a CAGR of 6.4% from R7.4 trillion in 2012/13 to R12.9 trillion in 2021/22, as shown in *Table A4.7.2*. The total Domestic VAT payments for the 222 620 vendors of interest increased by a CAGR of 6.7%, from R184.4 billion to R329.8 billion during the same period. VAT refunds paid to these vendors grew by a CAGR of 7.4% from R108.1 billion to R205.6 billion. This confirms that the economy has remained subdued over the

decade as the growth rates are around the higher end of the inflation target band. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3 to A4.7.11*.

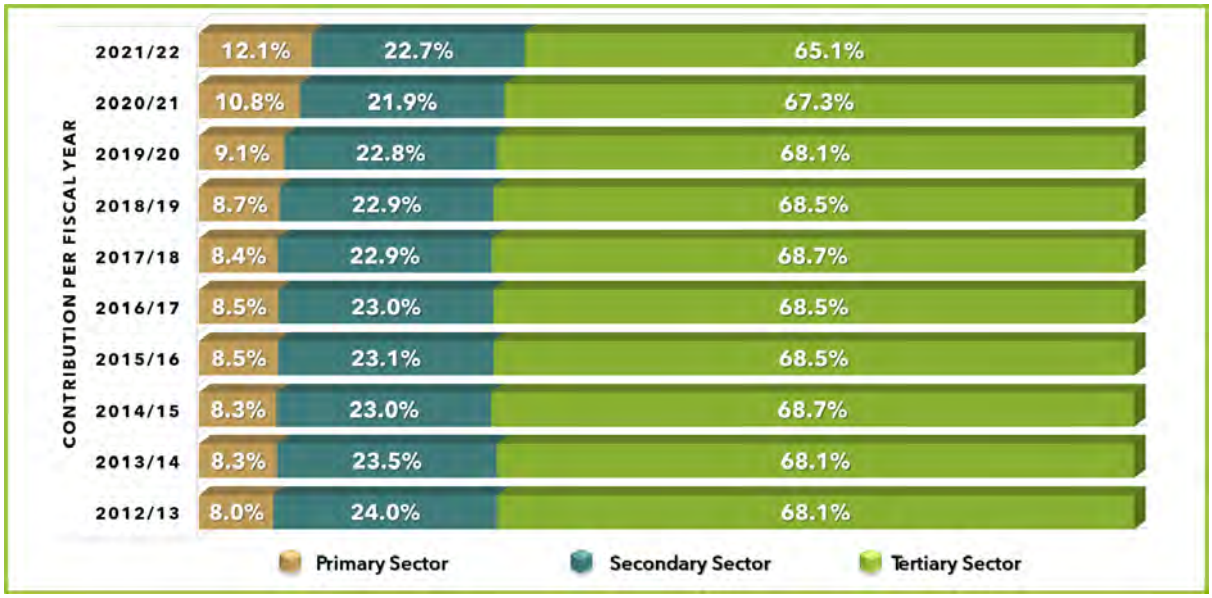
The percentage change in vendor count by turnover for 2021/22 compared to 2012/13 was a decline for those vendors with a non-zero-base turnover of less than R5 million per annum except for the R1 to R50 000 group; compared to an increase in the number of vendors with a base turnover more than R5 million 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 15.4% decline in these numbers was recorded for 2021/22 compared to 2012/13.

Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2012/13 – 2021/22 (10-year cohort)

Turnover group	2012/13			2021/22					
	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	4 448	–	–	7 540	–	–	69.5%		
B: 1 to 50 000	3 930	114	29 119	4 475	112	25 027	13.9%	-14.1%	-1.7%
C: 50 001 to 100 000	5 810	429	73 756	4 841	358	73 916	-16.7%	0.2%	0.0%
D: 100 001 to 200 000	10 043	1 493	148 640	8 861	1 324	149 392	-11.8%	0.5%	0.1%
E: 200 001 to 300 000	8 691	2 169	249 574	7 867	1 964	249 669	-9.5%	0.0%	0.0%
F: 300 001 to 500 000	14 383	5 712	397 114	12 557	4 976	396 303	-12.7%	-0.2%	0.0%
G: 500 001 to 700 000	11 975	7 158	597 724	10 499	6 274	597 611	-12.3%	0.0%	0.0%
H: 700 001 to 1 000 000	15 107	12 782	846 109	12 838	10 849	845 036	-15.0%	-0.1%	0.0%
I: 1 000 001 to 2 000 000	34 640	50 322	1 452 707	29 322	42 699	1 456 227	-15.4%	0.2%	0.0%
J: 2 000 001 to 3 000 000	20 581	50 691	2 462 990	18 267	45 073	2 467 465	-11.2%	0.2%	0.0%
K: 3 000 001 to 5 000 000	23 755	92 561	3 896 466	22 411	87 497	3 904 180	-5.7%	0.2%	0.0%
L: 5 000 001 to 10 000 000	24 912	176 399	7 080 897	26 010	185 619	7 136 453	4.4%	0.8%	0.1%
M: 10 000 001 to 14 000 000	9 425	111 471	11 827 166	10 526	124 516	11 829 408	11.7%	0.0%	0.0%
N: 14 000 001 to 20 000 000	7 924	132 396	16 708 230	9 281	155 316	16 734 790	17.1%	0.2%	0.0%
O: 20 000 001 to 30 000 000	7 092	173 291	24 434 772	8 831	216 238	24 486 222	24.5%	0.2%	0.0%
P: 30 000 001 to 50 000 000	6 670	257 605	38 621 484	8 698	339 292	39 008 095	30.4%	1.0%	0.1%
Q: 50 000 001 to 100 000 000	6 266	437 051	69 749 579	8 597	602 478	70 080 026	37.2%	0.5%	0.1%
R: 100 000 001 +	6 968	5 886 124	844 736 471	11 199	11 086 221	989 929 544	60.7%	17.2%	1.8%
Total	**222 620**	**7 397 767**	**33 230 470**	**222 620**	**12 910 806**	**57 994 819**	**0.0%**	**74.5%**	**6.4%**

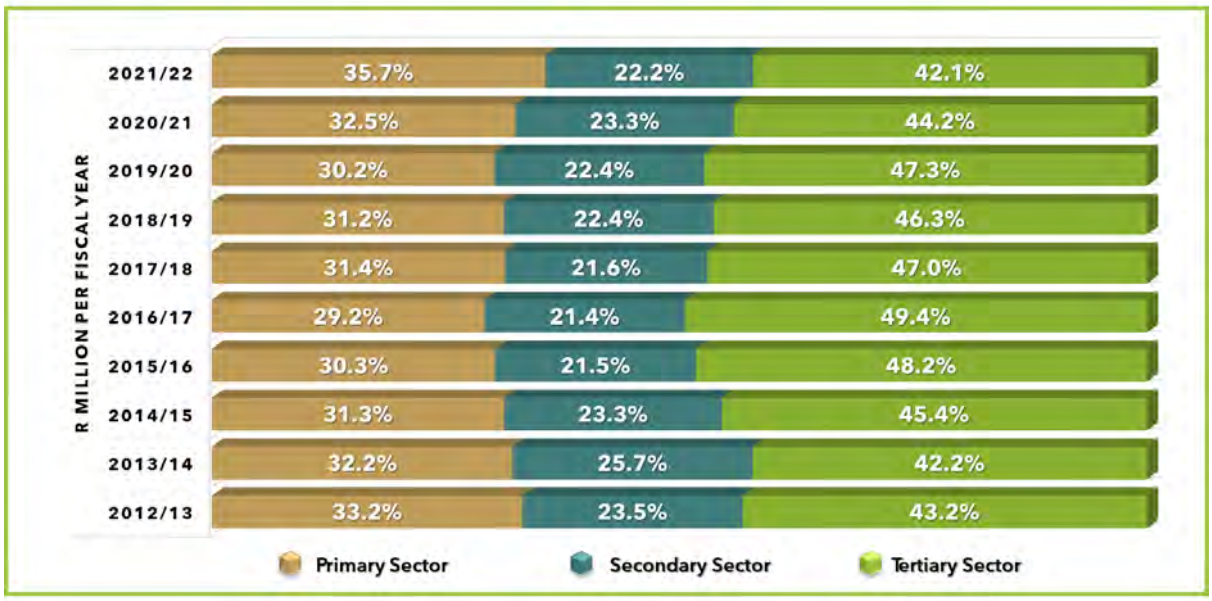
In respect of the average turnover per vendor, a comparison of 2012/13 to 20210/22 shows that the highest increase of 17.2% was recorded by those vendors with a base turnover more than R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R50 000, R300 000 and R500 001 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 0.8%. As might be expected, the average turnover CAGR for all turnover groupings ranged from -1.7% to 1.8%. The significant average total turnover percentage change of 74.5% is mainly due to inflationary growth of turnover over the decade for the 222 620 vendors under consideration, as well as the 1 percentage change in the VAT rate effected in 2018/19.

Figure 4.8: Distribution of sector contribution to Domestic VAT payments for 2012/13 - 2021/22



At a macro economic activity level, the primary sector's contribution to Domestic VAT has increased from 8.0% in 2012/13 to 12.1% in 2021/22 as seen in *Figure 4.8*. The secondary sector has shown strain, decreasing to 21.9% in 2021/22 from 24.0% in 2012/13. On the other hand, the contribution of the tertiary sector has been steady averaging a contribution of 68.0% during this ten-year period, though notably below average since 2021/22 due to the impact of COVID-19. Inversely, the primary sector contributed more than 10.0% in those two years as *Mining* 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*.

Figure 4.9: Distribution of sector contribution to VAT refunds for 2012/13 - 2021/22



Notably, the share of the tertiary sector on VAT refunds decreased since 2020/21 to 42.1% in 2021/22 year while the primary sector's share increased to 35.7% in the same period. The biggest drivers of VAT refund pay-outs are *Mining & quarrying,* which is in the Primary sector, averaging around 24.8%; *Manufacturing,* which is in the Secondary sector, with a share higher than 20.0%; as well as *Wholesale & Retail trade, Catering & Accommodation* which is in the Tertiary sector following closely with a share averaging over 19.0%. 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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/2020			2020/2021			2021/2022		
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]	43 579	32 741	-12 687	45 832	39 170	-12 720	48 038	42 059	-11 908	51 900	48 957	-14 560
Agriculture, forestry and fishing[2]	57 081	15 804	-17 249	56 319	16 149	-17 163	55 785	16 463	-18 523	58 046	18 945	-22 058
Bricks, ceramic, glass, cement and similar products	1 749	1 188	-364	1 760	1 169	-404	1 746	1 240	-345	1 897	1 352	-398
Catering and accommodation	13 865	6 083	-823	13 853	6 455	-1 040	13 243	3 809	-1 142	13 709	5 654	-1 040
Chemicals and chemical, rubber and plastic products	4 032	7 111	-6 095	4 084	7 214	-5 473	4 176	7 236	-7 808	4 432	8 247	-7 990
Clothing and footwear	1 668	1 211	-222	1 678	1 164	-303	1 664	1 024	-310	1 820	1 140	-330
Coal and petroleum products	960	1 593	-8 268	1 025	1 633	-7 477	1 077	2 084	-6 478	1 191	2 192	-8 749
Construction	33 747	22 237	-6 003	34 327	22 022	-6 885	34 278	19 070	-5 585	36 787	21 413	-4 813
Educational services	2 090	915	-246	2 147	930	-224	2 144	890	-208	2 252	1 026	-253
Electricity, gas and water[2]	1 880	10 883	-2 136	2 012	12 384	-2 716	2 133	12 374	-2 927	2 328	17 033	-1 639
Financing, insurance, real estate and business services[2]	141 205	124 794	-28 955	139 389	127 598	-27 812	137 324	124 457	-26 880	139 716	135 255	-31 668
Food, drink and tobacco	4 501	15 786	-5 514	4 680	17 141	-6 248	4 801	15 261	-7 961	5 291	18 641	-7 935
Leather, leather goods and fur (excl. footwear & clothing)	286	160	-139	283	169	-74	289	136	-88	353	170	-110
Machinery and related items	8 369	9 735	-4 387	8 428	9 601	-5 190	8 487	9 396	-4 462	9 063	10 555	-5 342
Medical, dental and other health and veterinary services	16 729	12 584	-653	17 171	13 008	-1 203	17 457	11 668	-763	18 104	13 981	-833
Metal (including metal products)	2 029	2 220	-11 700	2 029	2 281	-10 866	1 989	2 808	-10 277	2 104	2 858	-11 295
Metal products (except machinery and equipment)	4 637	3 671	-1 394	4 587	3 900	-1 642	4 442	3 503	-1 718	4 642	4 192	-1 561
Mining and quarrying	3 246	14 123	-51 656	3 351	15 747	-50 920	3 394	21 439	-50 514	4 124	28 420	-65 578
Other manufacturing industries	4 050	3 186	-3 870	4 133	3 621	-4 040	4 149	3 310	-4 723	4 306	3 682	-5 318
Paper, printing and publishing	3 626	3 268	-728	3 618	3 365	-790	3 509	3 010	-894	3 651	3 338	-729
Personal and household services	3 636	1 148	-111	3 711	1 238	-127	3 672	1 099	-131	3 896	1 305	-138
Public administration	675	4 272	-11 336	662	4 540	-10 800	630	4 455	-9 940	650	6 181	-10 264
Recreation and cultural services	3 733	4 294	-562	3 792	4 644	-560	3 678	3 267	-496	3 823	4 729	-592
Research and scientific institutes	729	679	-262	776	760	-369	809	746	-331	843	871	-408
Retail trade	37 057	22 492	-7 881	36 202	24 319	-7 756	35 538	25 571	-8 264	36 391	26 319	-8 102
Scientific, optical and similar equipment	783	921	-355	794	1 102	-461	825	1 058	-386	878	1 286	-372
Social and related community services	2 567	756	-747	2 590	806	-730	2 600	697	-938	2 696	914	-837
Specialised repair services	7 251	2 557	-662	7 042	2 597	-746	6 901	2 223	-402	7 007	2 630	-473
Textiles	1 248	1 223	-791	1 236	1 107	-648	1 248	1 182	-707	1 316	1 285	-789
Transport equipment	1 401	1 264	-1 074	1 482	1 366	-1 013	1 498	1 490	-937	1 663	1 638	-1 170
Transport, storage and communications	13 832	22 708	-8 587	13 855	23 432	-8 426	13 979	21 331	-7 246	14 802	22 612	-7 253
Vehicles, parts and accessories	5 538	5 703	-22 772	5 812	6 591	-25 721	6 031	6 972	-23 155	6 656	7 094	-25 916
Wholesale trade	20 722	18 987	-11 459	20 625	19 239	-12 093	20 487	20 773	-13 120	21 329	22 209	-14 361
Wood, wood products and furniture	2 487	1 108	-269	2 450	1 179	-224	2 402	984	-207	2 571	1 188	-249
Total	**450 988**	**377 401**	**-229 957**	**451 735**	**397 640**	**-232 862**	**450 423**	**393 085**	**-229 774**	**470 237**	**447 314**	**-263 123**

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, 2018/19 – 2021/22 *(continued)*

Sector	2018/19			2019/2020			2020/2021			2021/2022		
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]	9.7%	8.7%	5.5%	10.1%	9.9%	5.5%	10.7%	10.7%	5.2%	11.0%	10.9%	5.5%
Agriculture, forestry and fishing[2]	12.7%	4.2%	7.5%	12.5%	4.1%	7.4%	12.4%	4.2%	8.1%	12.3%	4.2%	8.4%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%	0.4%	0.3%	0.2%
Catering and accommodation	3.1%	1.6%	0.4%	3.1%	1.6%	0.4%	2.9%	1.0%	0.5%	2.9%	1.3%	0.4%
Chemicals and chemical, rubber and plastic products	0.9%	1.9%	2.7%	0.9%	1.8%	2.4%	0.9%	1.8%	3.4%	0.9%	1.8%	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%	0.3%	0.1%
Coal and petroleum products	0.2%	0.4%	3.6%	0.2%	0.4%	3.2%	0.2%	0.5%	2.8%	0.3%	0.5%	3.3%
Construction	7.5%	5.9%	2.6%	7.6%	5.5%	3.0%	7.6%	4.9%	2.4%	7.8%	4.8%	1.8%
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%	2.9%	0.9%	0.4%	3.1%	1.2%	0.5%	3.1%	1.3%	0.5%	3.8%	0.6%
Financing, insurance, real estate and business services[2]	31.3%	33.1%	12.6%	30.9%	32.1%	11.9%	30.5%	31.7%	11.7%	29.7%	30.2%	12.0%
Food, drink and tobacco	1.0%	4.2%	2.4%	1.0%	4.3%	2.7%	1.1%	3.9%	3.5%	1.1%	4.2%	3.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Machinery and related items	1.9%	2.6%	1.9%	1.9%	2.4%	2.2%	1.9%	2.4%	1.9%	1.9%	2.4%	2.0%
Medical, dental and other health and veterinary services	3.7%	3.3%	0.3%	3.8%	3.3%	0.5%	3.9%	3.0%	0.3%	3.8%	3.1%	0.3%
Metal (including metal products)	0.4%	0.6%	5.1%	0.4%	0.6%	4.7%	0.4%	0.7%	4.5%	0.4%	0.6%	4.3%
Mining and quarrying	0.7%	3.7%	22.5%	0.7%	4.0%	21.9%	0.8%	5.5%	22.0%	0.9%	6.4%	24.9%
Other manufacturing industries	0.9%	0.8%	1.7%	0.9%	0.9%	1.7%	0.9%	0.8%	2.1%	0.9%	0.8%	2.0%
Paper, printing and publishing	0.8%	0.9%	0.3%	0.8%	0.8%	0.3%	0.8%	0.8%	0.4%	0.8%	0.7%	0.3%
Personal and household services	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%	0.8%	0.3%	0.1%
Public administration	0.1%	1.1%	4.9%	0.1%	1.1%	4.6%	0.1%	1.1%	4.3%	0.1%	1.4%	3.9%
Recreation and cultural services	0.8%	1.1%	0.2%	0.8%	1.2%	0.2%	0.8%	0.8%	0.2%	0.8%	1.1%	0.2%
Research and scientific institutes	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Retail trade	8.2%	6.0%	3.4%	8.0%	6.1%	3.3%	7.9%	6.5%	3.6%	7.7%	5.9%	3.1%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.1%
Social and related community services	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.4%	0.6%	0.2%	0.3%
Specialised repair services	1.6%	0.7%	0.3%	1.6%	0.7%	0.3%	1.5%	0.6%	0.2%	1.5%	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%	0.3%	0.3%
Transport equipment	0.3%	0.3%	0.5%	0.3%	0.3%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%
Transport, storage and communications	3.1%	6.0%	3.7%	3.1%	5.9%	3.6%	3.1%	5.4%	3.2%	3.1%	5.1%	2.8%
Vehicles, parts and accessories	1.2%	1.5%	9.9%	1.3%	1.7%	11.0%	1.3%	1.8%	10.1%	1.4%	1.6%	9.8%
Wholesale trade	4.6%	5.0%	5.0%	4.6%	4.8%	5.2%	4.5%	5.3%	5.7%	4.5%	5.0%	5.5%
Wood, wood products and furniture	0.6%	0.3%	0.1%	0.5%	0.3%	0.1%	0.5%	0.3%	0.1%	0.5%	0.3%	0.1%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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	**60 327**	**29 926**	**-68 905**	**59 670**	**31 896**	**-68 082**	**59 179**	**37 902**	**-69 037**	**62 170**	**47 366**	**-87 636**
Agriculture, forestry and fishing	57 081	15 804	-17 249	56 319	16 149	-17 163	55 785	16 463	-18 523	58 046	18 945	-22 058
Mining and quarrying	3 246	14 123	-51 656	3 351	15 747	-50 920	3 394	21 439	-50 514	4 124	28 420	-65 578
Secondary sector	**77 453**	**86 761**	**-53 309**	**78 606**	**90 416**	**-54 455**	**78 713**	**85 168**	**-55 814**	**84 293**	**100 211**	**-58 788**
Manufacturing[2]	41 826	53 642	-45 170	42 267	56 010	-44 855	42 302	53 723	-47 301	45 178	61 766	-52 336
Electricity, gas and water	1 880	10 883	-2 136	2 012	12 384	-2 716	2 133	12 374	-2 927	2 328	17 033	-1 639
Construction	33 747	22 237	-6 003	34 327	22 022	-6 885	34 278	19 070	-5 585	36 787	21 413	-4 813
Tertiary sector	**313 208**	**260 713**	**-107 743**	**313 459**	**275 327**	**-110 324**	**312 531**	**270 015**	**-104 923**	**323 774**	**299 737**	**-116 699**
Wholesale and retail trade, catering and accommodation[3]	84 433	55 821	-43 596	83 534	59 201	-47 354	82 200	59 347	-46 083	85 092	63 905	-49 892
Transport, storage and communication	13 832	22 708	-8 587	13 855	23 432	-8 426	13 979	21 331	-7 246	14 802	22 612	-7 253
Financial intermediation, insurance, real-estate and business services[4]	185 513	158 214	-41 904	185 997	167 528	-40 901	186 171	167 261	-39 118	192 459	185 083	-46 636
Community, social and personal services[5]	29 430	23 970	-13 655	30 073	25 167	-13 643	30 181	22 076	-12 477	31 421	28 137	-12 918
Total	**450 988**	**377 401**	**-229 957**	**451 735**	**397 640**	**-232 862**	**450 423**	**393 085**	**-229 774**	**470 237**	**447 314**	**-263 123**
Percentage of total												
Primary sector	**13.4%**	**7.9%**	**30.0%**	**13.2%**	**8.0%**	**29.2%**	**13.1%**	**9.6%**	**30.0%**	**13.2%**	**10.6%**	**33.3%**
Agriculture, forestry and fishing	12.7%	4.2%	7.5%	12.5%	4.1%	7.4%	12.4%	4.2%	8.1%	12.3%	4.2%	8.4%
Mining and quarrying	0.7%	3.7%	22.5%	0.7%	4.0%	21.9%	0.8%	5.5%	22.0%	0.9%	6.4%	24.9%
Secondary sector	**17.2%**	**23.0%**	**23.2%**	**17.4%**	**22.7%**	**23.4%**	**17.5%**	**21.7%**	**24.3%**	**17.9%**	**22.4%**	**22.3%**
Manufacturing	9.3%	14.2%	19.6%	9.4%	14.1%	19.3%	9.4%	13.7%	20.6%	9.6%	13.8%	19.9%
Electricity, gas and water	0.4%	2.9%	0.9%	0.4%	3.1%	1.2%	0.5%	3.1%	1.3%	0.5%	3.8%	0.6%
Construction	7.5%	5.9%	2.6%	7.6%	5.5%	3.0%	7.6%	4.9%	2.4%	7.8%	4.8%	1.8%
Tertiary sector	**69.4%**	**69.1%**	**46.9%**	**69.4%**	**69.2%**	**47.4%**	**69.4%**	**68.7%**	**45.7%**	**68.9%**	**67.0%**	**44.4%**
Wholesale and retail trade, catering and accommodation	18.7%	14.8%	19.0%	18.5%	14.9%	20.3%	18.2%	15.1%	20.1%	18.1%	14.3%	19.0%
Transport, storage and communication	3.1%	6.0%	3.7%	3.1%	5.9%	3.6%	3.1%	5.4%	3.2%	3.1%	5.1%	2.8%
Financial intermediation, insurance, real-estate and business services	41.1%	41.9%	18.2%	41.2%	42.1%	17.6%	41.3%	42.6%	17.0%	40.9%	41.4%	17.7%
Community, social and personal services	6.5%	6.4%	5.9%	6.7%	6.3%	5.9%	6.7%	5.6%	5.4%	6.7%	6.3%	4.9%
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%**

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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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)	166 145	30 992	-6 422	167 191	32 495	-8 273	167 434	29 050	-7 866	176 326	35 967	-8 975
B: Bi-monthly (Feb)	204 583	38 817	-8 809	204 308	39 494	-10 510	203 570	35 806	-9 266	211 467	43 572	-11 001
C: Monthly	70 405	307 285	-214 603	70 907	325 381	-213 967	70 422	327 946	-212 525	73 470	367 447	-243 016
D: 6-monthly	8 887	241	-104	8 435	209	-99	8 092	210	-96	8 062	247	-117
E: Annually	968	65	-20	894	62	-13	905	72	-20	910	81	-14
Total	**450 989**	**377 401**	**-229 957**	**451 736**	**397 640**	**-232 862**	**450 425**	**393 085**	**-229 774**	**470 237**	**447 314**	**-263 123**
Percentage of total												
A: Bi-monthly (Jan)	36.8%	8.2%	2.8%	37.0%	8.2%	3.6%	37.2%	7.4%	3.4%	37.5%	8.0%	3.4%
B: Bi-monthly (Feb)	45.4%	10.3%	3.8%	45.2%	9.9%	4.5%	45.2%	9.1%	4.0%	45.0%	9.7%	4.2%
C: Monthly	15.6%	81.4%	93.3%	15.7%	81.8%	91.9%	15.6%	83.4%	92.5%	15.6%	82.1%	92.4%
D: 6-monthly	2.0%	0.1%	0.0%	1.9%	0.1%	0.0%	1.8%	0.1%	0.0%	1.7%	0.1%	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), 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	7 134	26 057	-11 104	7 415	31 922	-10 448	7 584	35 030	-9 947	7 730	39 926	-12 217
Agriculture, forestry and fishing[2]	5 680	9 966	-13 014	5 716	10 457	-12 829	5 749	10 607	-14 143	6 967	12 354	-16 741
Bricks, ceramic, glass, cement and similar products	385	936	-329	384	919	-346	368	1 031	-292	417	1 071	-349
Catering and accommodation	1 285	3 581	-410	1 303	3 895	-441	1 276	2 285	-609	1 271	3 293	-374
Chemicals and chemical, rubber and plastic products	1 230	6 537	-5 994	1 247	6 618	-5 328	1 232	6 617	-7 691	1 258	7 541	-7 822
Clothing and footwear	300	996	-199	297	945	-277	296	849	-286	352	923	-300
Coal and petroleum products	545	1 534	-8 247	587	1 570	-7 432	623	2 029	-6 444	656	2 115	-8 713
Construction	5 209	17 168	-5 157	5 222	16 909	-5 207	5 111	14 708	-4 475	5 241	15 849	-3 471
Educational services	231	496	-175	245	500	-132	249	511	-137	257	580	-187
Electricity, gas and water[2]	376	10 663	-2 007	381	12 138	-2 466	398	12 132	-2 235	426	16 701	-1 302
Financing, insurance, real estate and business services[2]	17 326	98 279	-24 620	17 136	100 316	-22 790	16 796	99 582	-22 628	16 729	105 711	-26 676
Food, drink and tobacco	1 202	15 325	-5 351	1 207	16 646	-6 073	1 207	14 831	-7 793	1 354	18 082	-7 738
Leather, leather goods and fur (excl. footwear & clothing)	51	115	-122	50	124	-65	49	102	-78	101	121	-101
Machinery and related items	1 754	8 396	-4 194	1 742	8 218	-4 954	1 733	8 139	-4 249	1 806	8 919	-5 102
Medical, dental and other health and veterinary services	910	7 656	-514	939	7 665	-1 043	934	6 908	-588	982	8 207	-642
Metal (including metal products)	625	1 940	-11 663	634	2 020	-10 819	631	2 583	-10 239	664	2 567	-11 252
Metal products (except machinery and equipment)	988	2 812	-1 328	983	3 043	-1 575	943	2 787	-1 644	986	3 277	-1 479
Mining and quarrying	1 394	13 696	-51 389	1 440	15 300	-50 691	1 436	21 028	-50 302	1 892	27 814	-65 297
Other manufacturing industries	778	2 641	-3 778	796	3 045	-3 901	801	2 804	-4 591	807	3 034	-5 184
Paper, printing and publishing	561	2 694	-679	552	2 777	-730	546	2 566	-835	611	2 787	-676
Personal and household services	231	589	-68	233	636	-65	226	615	-77	240	678	-67
Public administration	544	4 221	-11 307	530	4 488	-10 779	501	4 409	-9 918	511	6 128	-10 228
Recreation and cultural services	520	3 611	-395	521	3 923	-374	508	2 787	-352	514	4 040	-423
Research and scientific institutes	114	521	-235	121	598	-330	126	589	-299	134	658	-353
Retail trade	8 869	18 897	-7 249	8 908	20 693	-6 966	8 825	22 336	-7 487	8 805	22 411	-7 237
Scientific, optical and similar equipment	178	792	-326	183	960	-423	194	930	-357	203	1 116	-340
Social and related community services	417	445	-444	415	462	-420	429	411	-611	438	585	-482
Specialised repair services	653	1 425	-606	652	1 467	-638	639	1 254	-336	643	1 479	-390
Textiles	270	1 042	-761	269	927	-619	266	1 024	-682	289	1 095	-762
Transport equipment	269	1 083	-1 002	287	1 180	-924	279	1 310	-856	328	1 403	-1 055
Transport, storage and communications	2 940	20 639	-8 105	3 014	21 311	-7 783	3 005	19 408	-6 628	3 051	20 180	-6 528
Vehicles, parts and accessories	1 166	5 061	-22 634	1 207	5 916	-25 530	1 223	6 348	-23 009	1 366	6 253	-25 660
Wholesale trade	5 896	16 739	-10 965	5 931	16 962	-11 398	5 896	18 710	-12 544	6 005	19 745	-13 660
Wood, wood products and furniture	374	734	-230	360	830	-172	343	685	-164	436	803	-208
Total	**70 405**	**307 285**	**-214 603**	**70 907**	**325 381**	**-213 967**	**70 422**	**327 946**	**-212 525**	**73 470**	**367 447**	**-243 016**

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), 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	17 759	3 174	-753	18 698	3 487	-1 097	19 763	3 406	-995	21 667	4 305	-1 140
Agriculture, forestry and fishing	13 349	1 653	-1 296	13 508	1 671	-1 445	13 612	1 768	-1 487	14 336	2 100	-1 814
Bricks, ceramic, glass, cement and similar products	641	105	-20	639	109	-26	634	86	-27	693	121	-31
Catering and accommodation	5 767	1 123	-159	5 804	1 175	-277	5 526	703	-276	5 728	1 067	-311
Chemicals and chemical, rubber and plastic products	1 334	256	-49	1 363	283	-54	1 421	270	-59	1 559	330	-82
Clothing and footw ear	645	97	-14	632	97	-15	630	77	-15	662	92	-14
Coal and petroleum products	195	25	-13	208	27	-23	213	23	-17	258	34	-20
Construction	13 611	2 343	-382	13 904	2 430	-795	13 964	2 026	-548	15 160	2 652	-659
Educational services	894	185	-26	913	183	-42	895	151	-35	944	194	-29
Electricity, gas and w ater	740	97	-91	802	114	-208	839	102	-641	937	145	-260
Financing, insurance, real estate and business services	55 469	11 970	-1 965	54 822	12 402	-2 269	54 223	11 350	-1 860	55 540	13 558	-2 355
Food, drink and tobacco	1 585	220	-67	1 663	238	-78	1 742	205	-73	1 901	259	-92
Leather, leather goods and fur (excl. footw ear & clothing)	109	23	-12	116	23	-6	118	15	-3	120	24	-6
Machinery and related items	3 109	598	-75	3 143	616	-100	3 202	561	-101	3 436	758	-124
Medical, dental and other health and veterinary services	7 446	2 288	-57	7 628	2 502	-71	7 787	2 226	-80	8 150	2 695	-78
Metal (including metal products)	685	145	-22	665	132	-24	644	114	-17	669	143	-15
Metal products (except machinery and equipment)	1 741	381	-32	1 726	384	-29	1 655	312	-36	1 749	399	-41
Mining and quarrying	840	186	-126	867	205	-88	900	199	-89	1 062	286	-154
Other manufacturing industries	1 603	261	-49	1 652	285	-64	1 661	240	-68	1 730	310	-65
Paper, printing and publishing	1 489	280	-21	1 486	280	-30	1 449	215	-36	1 488	258	-26
Personal and household services	1 613	259	-23	1 640	280	-32	1 623	212	-30	1 752	280	-45
Public administration	65	24	-13	66	27	-13	64	23	-15	69	29	-25
Recreation and cultural services	1 538	312	-86	1 584	343	-89	1 523	228	-69	1 589	328	-74
Research and scientific institutes	284	69	-10	315	74	-25	328	72	-18	343	105	-27
Retail trade	12 975	1 595	-309	12 635	1 635	-383	12 349	1 419	-363	12 798	1 715	-413
Scientific, optical and similar equipment	293	62	-15	300	71	-25	299	62	-19	339	85	-12
Social and related community services	1 142	171	-148	1 143	189	-147	1 136	151	-145	1 200	178	-185
Specialised repair services	3 075	527	-21	3 002	536	-54	2 908	439	-34	2 976	528	-39
Textiles	466	87	-15	466	87	-20	471	69	-13	498	89	-16
Transport equipment	537	90	-32	566	94	-33	573	85	-37	630	116	-67
Transport, storage and communications	5 109	889	-240	5 110	962	-298	5 112	855	-300	5 490	1 071	-337
Vehicles, parts and accessories	2 122	305	-42	2 221	330	-57	2 319	299	-59	2 567	399	-79
Wholesale trade	6 968	1 026	-216	6 975	1 059	-326	6 925	945	-278	7 312	1 129	-319
Wood, w ood products and furniture	947	168	-20	929	165	-31	926	142	-24	974	187	-20
Total	**166 145**	**30 992**	**-6 422**	**167 191**	**32 495**	**-8 273**	**167 434**	**29 050**	**-7 866**	**176 326**	**35 967**	**-8 975**

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), 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	18 678	3 505	-831	19 715	3 753	-1 175	20 688	3 615	-965	22 501	4 718	-1 204
Agriculture, forestry and fishing	29 055	3 939	-2 833	28 546	3 808	-2 790	28 231	3 874	-2 797	28 578	4 238	-3 387
Bricks, ceramic, glass, cement and similar products	723	147	-15	737	141	-32	744	124	-26	787	161	-18
Catering and accommodation	6 813	1 379	-253	6 746	1 385	-321	6 441	821	-257	6 710	1 295	-355
Chemicals and chemical, rubber and plastic products	1 468	318	-51	1 474	312	-91	1 523	349	-58	1 615	377	-86
Clothing and footwear	723	117	-10	749	122	-11	738	97	-9	806	125	-16
Coal and petroleum products	220	34	-8	230	36	-23	241	32	-16	277	43	-16
Construction	14 924	2 725	-464	15 198	2 682	-882	15 201	2 336	-562	16 382	2 912	-683
Educational services	965	234	-45	989	247	-50	1 000	227	-37	1 051	252	-37
Electricity, gas and water	764	122	-38	829	132	-42	896	140	-51	965	187	-77
Financing, insurance, real estate and business services	67 578	14 491	-2 353	66 667	14 831	-2 740	65 519	13 466	-2 372	66 658	15 920	-2 623
Food, drink and tobacco	1 713	240	-96	1 809	258	-98	1 851	225	-95	2 035	300	-104
Leather, leather goods and fur (excl. footwear & clothing)	126	22	-4	117	21	-4	122	19	-7	132	24	-3
Machinery and related items	3 506	742	-118	3 543	767	-136	3 552	696	-112	3 821	878	-116
Medical, dental and other health and veterinary services	8 372	2 640	-82	8 604	2 841	-89	8 736	2 534	-95	8 972	3 079	-113
Metal (including metal products)	719	135	-15	730	129	-23	714	111	-21	771	148	-28
Metal products (except machinery and equipment)	1 908	477	-34	1 878	474	-38	1 844	405	-39	1 907	516	-40
Mining and quarrying	1 011	240	-140	1 043	241	-140	1 057	212	-122	1 170	321	-127
Other manufacturing industries	1 669	285	-43	1 685	291	-76	1 687	267	-65	1 769	338	-68
Paper, printing and publishing	1 576	293	-28	1 580	308	-31	1 514	228	-23	1 552	294	-27
Personal and household services	1 792	301	-19	1 838	323	-30	1 823	271	-24	1 904	347	-26
Public administration	66	27	-16	66	25	-8	65	23	-7	70	24	-12
Recreation and cultural services	1 674	372	-81	1 686	378	-97	1 646	252	-75	1 719	361	-96
Research and scientific institutes	331	90	-17	340	88	-14	355	84	-14	366	108	-27
Retail trade	15 211	2 000	-323	14 657	1 990	-406	14 362	1 816	-414	14 786	2 194	-452
Scientific, optical and similar equipment	312	67	-14	311	71	-14	332	65	-11	336	85	-20
Social and related community services	1 007	140	-155	1 031	155	-163	1 034	134	-183	1 057	151	-170
Specialised repair services	3 522	605	-34	3 387	593	-54	3 353	530	-32	3 387	622	-44
Textiles	512	95	-16	501	93	-10	511	89	-12	529	101	-11
Transport equipment	593	91	-41	629	92	-56	644	95	-44	703	119	-48
Transport, storage and communications	5 778	1 179	-242	5 729	1 159	-345	5 857	1 067	-318	6 256	1 360	-388
Vehicles, parts and accessories	2 250	337	-95	2 384	345	-134	2 489	325	-86	2 723	442	-177
Wholesale trade	7 857	1 222	-277	7 718	1 218	-368	7 665	1 118	-298	8 011	1 334	-382
Wood, wood products and furniture	1 166	206	-19	1 161	185	-21	1 133	157	-18	1 161	198	-21
Total	**204 582**	**38 817**	**-8 809**	**204 307**	**39 494**	**-10 510**	**203 568**	**35 806**	**-9 266**	**211 467**	**43 572**	**-11 001**

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), 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	8	5	–	4	8	–	3	8	–	2	8	–
Agriculture, forestry and fishing	8 997	246	-107	8 549	214	-100	8 193	214	-96	8 165	253	-117
Bricks, ceramic, glass, cement and similar products	–	–	–	–	–	–	–	–	–	–	–	–
Catering and accommodation	–	–	–	–	–	–	–	–	–	–	–	–
Chemicals and chemical, rubber and plastic products	–	–	–	–	–	–	–	–	–	–	–	–
Clothing and footw ear	–	–	–	–	–	–	–	–	–	–	–	–
Coal and petroleum products	–	–	–	–	–	–	–	–	–	–	–	–
Construction	3	1	–	3	0	–	2	0	–	4	0	–
Educational services	–	–	–	–	–	–	–	–	–	–	–	–
Electricity, gas and w ater	–	–	–	–	–	–	–	–	–	–	–	–
Financing, insurance, real estate and business services	832	54	-17	764	48	-13	786	60	-20	789	66	-13
Food, drink and tobacco	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Leather, leather goods and fur (excl. footw ear & clothing)	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	–	–	–	–	–	–	–	–	–	–	–	–
Medical, dental and other health and veterinary services	1	–	-0	–	–	–	–	–	–	–	–	–
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	–	2	0	-0
Transport, storage and communications	5	0	-0	2	0	-0	5	0	-0	5	0	-0
Vehicles, parts and accessories	–	–	–	–	–	–	–	–	–	–	–	–
Wholesale trade	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Wood, w ood products and furniture	–	–	–	–	–	–	–	–	–	–	–	–
Other[2]	–	–	–	–	–	–	–	–	–	–	–	–
Total	**9 856**	**306**	**-123**	**9 330**	**271**	**-112**	**8 999**	**282**	**-116**	**8 974**	**328**	**-131**

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, 2019/20 – 2021/22

Fiscal year	2019/20					2020/21					2021/22				
Sector, R million	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	11 246	39 170	50 415	-12 720	37 695	11 280	42 059	53 339	-11 908	41 431	15 248	48 957	64 205	-14 560	49 644
Agriculture, forestry and fishing[2]	1 969	16 149	18 118	-17 163	955	1 877	16 463	18 340	-18 523	-183	3 967	18 945	22 912	-22 058	854
Bricks, ceramic, glass, cement and similar products	760	1 169	1 929	-404	1 525	688	1 240	1 928	-345	1 584	836	1 352	2 189	-398	1 790
Catering and accommodation	158	6 455	6 613	-1 040	5 573	124	3 809	3 933	-1 142	2 791	170	5 654	5 824	-1 040	4 784
Chemicals and chemical, rubber and plastic products	11 813	7 214	19 028	-5 473	13 555	12 621	7 236	19 858	-7 808	12 050	16 086	8 247	24 333	-7 990	16 343
Clothing and footwear	1 473	1 164	2 637	-303	2 334	1 349	1 024	2 373	-310	2 062	1 681	1 140	2 822	-330	2 491
Coal and petroleum products	2 820	1 633	4 454	-7 477	-3 024	2 256	2 084	4 339	-6 478	-2 138	3 316	2 192	5 508	-8 749	-3 241
Construction	3 102	22 022	25 124	-6 885	18 240	2 635	19 070	21 704	-5 585	16 119	2 576	21 413	23 989	-4 813	19 175
Educational services	42	930	972	-224	748	39	890	929	-208	721	69	1 026	1 096	-253	842
Electricity, gas and water[2]	1 856	12 384	14 241	-2 716	11 525	2 262	12 374	14 636	-2 927	11 709	1 691	17 033	18 723	-1 639	17 085
Financing, insurance, real estate and business services[2]	20 181	127 598	147 779	-27 812	119 967	19 782	124 457	144 239	-26 880	117 359	23 497	135 255	158 752	-31 668	127 084
Food, drink and tobacco	7 016	17 141	24 157	-6 248	17 909	6 515	15 261	21 776	-7 961	13 815	7 515	18 641	26 156	-7 935	18 222
Leather, leather goods and fur (excl. footwear & clothing)	198	169	367	-74	292	155	136	292	-88	204	165	170	335	-110	225
Machinery and related items	11 340	9 601	20 941	-5 190	15 751	11 251	9 396	20 647	-4 462	16 185	12 995	10 555	23 550	-5 342	18 207
Medical, dental and other health and veterinary services	1 005	13 008	14 013	-1 203	12 810	995	11 668	12 664	-763	11 900	1 247	13 981	15 228	-833	14 396
Metal (including metal products)	4 325	2 281	6 606	-10 866	-4 259	4 181	2 808	6 989	-10 277	-3 288	5 342	2 858	8 200	-11 295	-3 094
Metal products (except machinery and equipment)	1 880	3 900	5 780	-1 642	4 138	1 795	3 503	5 298	-1 718	3 580	2 459	4 192	6 652	-1 561	5 091
Mining and quarrying	4 249	15 747	19 996	-50 920	-30 924	3 189	21 439	24 628	-50 514	-25 886	5 636	28 420	34 056	-65 578	-31 521
Other manufacturing industries	3 698	3 621	7 318	-4 040	3 278	3 224	3 310	6 534	-4 723	1 811	4 511	3 682	8 192	-5 318	2 874
Paper, printing and publishing	2 625	3 365	5 990	-790	5 199	2 349	3 010	5 359	-894	4 465	2 705	3 338	6 043	-729	5 314
Personal and household services	72	1 238	1 311	-127	1 183	63	1 099	1 161	-131	1 030	74	1 305	1 379	-138	1 241
Public administration	102	4 540	4 642	-10 800	-6 158	81	4 455	4 537	-9 940	-5 404	2	6 181	6 183	-10 264	-4 081
Recreation and cultural services	128	4 644	4 772	-560	4 213	98	3 267	3 365	-496	2 869	109	4 729	4 838	-592	4 247
Research and scientific institutes	78	760	838	-369	468	91	746	837	-331	506	111	871	983	-408	575
Retail trade	12 903	24 319	37 223	-7 756	29 467	12 743	25 571	38 314	-8 264	30 051	14 857	26 319	41 176	-8 102	33 074
Scientific, optical and similar equipment	1 290	1 102	2 392	-461	1 931	1 178	1 058	2 235	-386	1 849	1 332	1 286	2 618	-372	2 246
Social and related community services	22	806	828	-730	98	26	697	723	-938	-215	21	914	936	-837	98
Specialised repair services	1 240	2 597	3 836	-746	3 091	745	2 223	2 968	-402	2 566	864	2 630	3 494	-473	3 020
Textiles	1 945	1 107	3 052	-648	2 403	1 851	1 182	3 033	-707	2 326	2 150	1 285	3 434	-789	2 645
Transport equipment	962	1 366	2 328	-1 013	1 315	938	1 490	2 428	-937	1 491	934	1 638	2 573	-1 170	1 402
Transport, storage and communications	5 565	23 432	28 997	-8 426	20 571	3 931	21 331	25 262	-7 246	18 016	4 043	22 612	26 654	-7 253	19 401
Vehicles, parts and accessories	28 463	6 591	35 054	-25 721	9 333	25 583	6 972	32 555	-23 155	9 400	32 799	7 094	39 892	-25 916	13 977
Wholesale trade	25 473	19 239	44 711	-12 093	32 619	25 088	20 773	45 861	-13 120	32 740	30 664	22 209	52 873	-14 361	38 512
Wood, wood products and furniture	371	1 179	1 551	-224	1 326	327	984	1 311	-207	1 105	376	1 188	1 565	-249	1 315
Other[3]	6 684	-	6 684	-	6 684	4 463	-	4 463	-	4 463	3 708	-	3 708	-	3 708
Total	**177 056**	**397 640**	**574 696**	**-232 862**	**341 835**	**165 773**	**393 085**	**558 858**	**-229 774**	**329 084**	**203 756**	**447 314**	**651 070**	**-263 123**	**387 947**

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, 2019/20 – 2021/22 *(continued)*

Fiscal year	2019/20					2020/21					2021/22				
Sector, R million	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services[1]	6.4%	9.9%	8.8%	5.5%	11.0%	6.8%	10.7%	9.5%	5.2%	12.6%	7.5%	10.9%	9.9%	5.5%	12.8%
Agriculture, forestry and fishing[2]	1.1%	4.1%	3.2%	7.4%	0.3%	1.1%	4.2%	3.3%	8.1%	-0.1%	1.9%	4.2%	3.5%	8.4%	0.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.2%	0.4%	0.4%	0.3%	0.3%	0.1%	0.5%	0.4%	0.3%	0.3%	0.2%	0.5%
Catering and accommodation	0.1%	1.6%	1.2%	0.4%	1.6%	0.1%	1.0%	0.7%	0.5%	0.8%	0.1%	1.3%	0.9%	0.4%	1.2%
Chemicals and chemical, rubber and plastic products	6.7%	1.8%	3.3%	2.4%	4.0%	7.6%	1.8%	3.6%	3.4%	3.7%	7.9%	1.8%	3.7%	3.0%	4.2%
Clothing and footwear	0.8%	0.3%	0.5%	0.1%	0.7%	0.8%	0.3%	0.4%	0.1%	0.6%	0.8%	0.3%	0.4%	0.1%	0.6%
Coal and petroleum products	1.6%	0.4%	0.8%	3.2%	-0.9%	1.4%	0.5%	0.8%	2.8%	-0.6%	1.6%	0.5%	0.8%	3.3%	-0.8%
Construction	1.8%	5.5%	4.4%	3.0%	5.3%	1.6%	4.9%	3.9%	2.4%	4.9%	1.3%	4.8%	3.7%	1.8%	4.9%
Educational services	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%
Electricity, gas and water[2]	1.0%	3.1%	2.5%	1.2%	3.4%	1.4%	3.1%	2.6%	1.3%	3.6%	0.8%	3.8%	2.9%	0.6%	4.4%
Financing, insurance, real estate and business services[2]	11.4%	32.1%	25.7%	11.9%	35.1%	11.9%	31.7%	25.8%	11.7%	35.7%	11.5%	30.2%	24.4%	12.0%	32.8%
Food, drink and tobacco	4.0%	4.3%	4.2%	2.7%	5.2%	3.9%	3.9%	3.9%	3.5%	4.2%	3.7%	4.2%	4.0%	3.0%	4.7%
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	6.4%	2.4%	3.6%	2.2%	4.6%	6.8%	2.4%	3.7%	1.9%	4.9%	6.4%	2.4%	3.6%	2.0%	4.7%
Medical, dental and other health and veterinary services	0.6%	3.3%	2.4%	0.5%	3.7%	0.6%	3.0%	2.3%	0.3%	3.6%	0.6%	3.1%	2.3%	0.3%	3.7%
Metal (including metal products)	2.4%	0.6%	1.1%	4.7%	-1.2%	2.5%	0.7%	1.3%	4.5%	-1.0%	2.6%	0.6%	1.3%	4.3%	-0.8%
Metal products (except machinery and equipment)	1.1%	1.0%	1.0%	0.7%	1.2%	1.1%	0.9%	0.9%	0.7%	1.1%	1.2%	0.9%	1.0%	0.6%	1.3%
Mining and quarrying	2.4%	4.0%	3.5%	21.9%	-9.0%	1.9%	5.5%	4.4%	22.0%	-7.9%	2.8%	6.4%	5.2%	24.9%	-8.1%
Other manufacturing industries	2.1%	0.9%	1.3%	1.7%	1.0%	1.9%	0.8%	1.2%	2.1%	0.6%	2.2%	0.8%	1.3%	2.0%	0.7%
Paper, printing and publishing	1.5%	0.8%	1.0%	0.3%	1.5%	1.4%	0.8%	1.0%	0.4%	1.4%	1.3%	0.7%	0.9%	0.3%	1.4%
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	0.1%	1.1%	0.8%	4.6%	-1.8%	0.0%	1.1%	0.8%	4.3%	-1.6%	0.0%	1.4%	0.9%	3.9%	-1.1%
Recreation and cultural services	0.1%	1.2%	0.8%	0.2%	1.2%	0.1%	0.8%	0.6%	0.2%	0.9%	0.1%	1.1%	0.7%	0.2%	1.1%
Research and scientific institutes	0.0%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%
Retail trade	7.3%	6.1%	6.5%	3.3%	8.6%	7.7%	6.5%	6.9%	3.6%	9.1%	7.3%	5.9%	6.3%	3.1%	8.5%
Scientific, optical and similar equipment	0.7%	0.3%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.1%	0.6%
Social and related community services	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.4%	-0.1%	0.0%	0.2%	0.1%	0.3%	0.0%
Specialised repair services	0.7%	0.7%	0.7%	0.3%	0.9%	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%	1.1%	0.3%	0.5%	0.3%	0.7%
Transport equipment	0.5%	0.3%	0.4%	0.4%	0.4%	0.6%	0.4%	0.4%	0.4%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%
Transport, storage and communications	3.1%	5.9%	5.0%	3.6%	6.0%	2.4%	5.4%	4.5%	3.2%	5.5%	2.0%	5.1%	4.1%	2.8%	5.0%
Vehicles, parts and accessories	16.1%	1.7%	6.1%	11.0%	2.7%	15.4%	1.8%	5.8%	10.1%	2.9%	16.1%	1.6%	6.1%	9.8%	3.6%
Wholesale trade	14.4%	4.8%	7.8%	5.2%	9.5%	15.1%	5.3%	8.2%	5.7%	9.9%	15.0%	5.0%	8.1%	5.5%	9.9%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.1%	0.4%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.3%	0.2%	0.1%	0.3%
Other[3]	3.8%	0.0%	1.2%	0.0%	2.0%	2.7%	0.0%	0.8%	0.0%	1.4%	1.8%	0.0%	0.6%	0.0%	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%**	**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, 2019/20 – 2021/22

Tax year, R million	2019/20					2020/21					2021/22				
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	**6 218**	**31 896**	**38 114**	**-68 082**	**-29 968**	**5 067**	**37 902**	**42 968**	**-69 037**	**-26 069**	**9 602**	**47 366**	**56 968**	**-87 636**	**-30 668**
Agriculture, forestry and fishing	1 969	16 149	18 118	-17 163	955	1 877	16 463	18 340	-18 523	-183	3 967	18 945	22 912	-22 058	854
Mining and quarrying	4 249	15 747	19 996	-50 920	-30 924	3 189	21 439	24 628	-50 514	-25 886	5 636	28 420	34 056	-65 578	-31 521
Secondary sector	**57 476**	**90 416**	**147 893**	**-54 455**	**93 438**	**55 575**	**85 168**	**140 742**	**-55 814**	**84 929**	**66 670**	**100 211**	**166 881**	**-58 788**	**108 093**
Manufacturing[2]	52 518	56 010	108 528	-44 855	63 673	50 678	53 723	104 402	-47 301	57 101	62 403	61 766	124 169	-52 336	71 833
Electricity, gas and water	1 856	12 384	14 241	-2 716	11 525	2 262	12 374	14 636	-2 927	11 709	1 691	17 033	18 723	-1 639	17 085
Construction	3 102	22 022	25 124	-6 885	18 240	2 635	19 070	21 704	-5 585	16 119	2 576	21 413	23 989	-4 813	19 175
Tertiary sector	**106 677**	**275 327**	**382 005**	**-110 324**	**271 681**	**100 669**	**270 015**	**370 684**	**-104 923**	**265 761**	**123 776**	**299 737**	**423 513**	**-116 699**	**306 814**
Wholesale and retail trade, catering and accommodation[3]	68 237	59 201	127 437	-47 354	80 083	64 283	59 347	123 630	-46 083	77 548	79 354	63 905	143 259	-49 892	93 367
Transport, storage and communication	5 565	23 432	28 997	-8 426	20 571	3 931	21 331	25 262	-7 246	18 016	4 043	22 612	26 654	-7 253	19 401
services[4]	31 504	167 528	199 032	-40 901	158 131	31 153	167 261	198 415	-39 118	159 297	38 856	185 083	223 940	-46 636	177 304
Community, social and personal services[5]	1 371	25 167	26 538	-13 643	12 895	1 302	22 076	23 378	-12 477	10 901	1 523	28 137	29 660	-12 918	16 742
Other[6]	**6 684**	**-**	**6 684**	**-**	**6 684**	**4 463**	**-**	**4 463**	**-**	**4 463**	**3 708**	**-**	**3 708**	**-**	**3 708**
Total	**177 056**	**397 640**	**574 696**	**-232 862**	**341 835**	**165 773**	**393 085**	**558 858**	**-229 774**	**329 084**	**203 756**	**447 314**	**651 070**	**-263 123**	**387 947**
Percentage of total															
Primary sector	3.5%	8.0%	6.6%	29.2%	-8.8%	3.1%	9.6%	7.7%	30.0%	-7.9%	4.7%	10.6%	8.7%	33.3%	-7.9%
Agriculture, forestry and fishing	1.1%	4.1%	3.2%	7.4%	0.3%	1.1%	4.2%	3.3%	8.1%	-0.1%	1.9%	4.2%	3.5%	8.4%	0.2%
Mining and quarrying	2.4%	4.0%	3.5%	21.9%	-9.0%	1.9%	5.5%	4.4%	22.0%	-7.9%	2.8%	6.4%	5.2%	24.9%	-8.1%
Secondary sector	32.5%	22.7%	25.7%	23.4%	27.3%	33.5%	21.7%	25.2%	24.3%	25.8%	32.7%	22.4%	25.6%	22.3%	27.9%
Manufacturing	29.7%	14.1%	18.9%	19.3%	18.6%	30.6%	13.7%	18.7%	20.6%	17.4%	30.6%	13.8%	19.1%	19.9%	18.5%
Electricity, gas and water	1.0%	3.1%	2.5%	1.2%	3.4%	1.4%	3.1%	2.6%	1.3%	3.6%	0.8%	3.8%	2.9%	0.6%	4.4%
Construction	1.8%	5.5%	4.4%	3.0%	5.3%	1.6%	4.9%	3.9%	2.4%	4.9%	1.3%	4.8%	3.7%	1.8%	4.9%
Tertiary sector	60.3%	69.2%	66.5%	47.4%	79.5%	60.7%	68.7%	66.3%	45.7%	80.8%	60.7%	67.0%	65.0%	44.4%	79.1%
Wholesale and retail trade, catering and accommodation	38.5%	14.9%	22.2%	20.3%	23.4%	38.8%	15.1%	22.1%	20.1%	23.6%	38.9%	14.3%	22.0%	19.0%	24.1%
Transport, storage and communication	3.1%	5.9%	5.0%	3.6%	6.0%	2.4%	5.4%	4.5%	3.2%	5.5%	2.0%	5.1%	4.1%	2.8%	5.0%
services[4]	17.8%	42.1%	34.6%	17.6%	46.3%	18.8%	42.6%	35.5%	17.0%	48.4%	19.1%	41.4%	34.4%	17.7%	45.7%
Community, social and personal services	0.8%	6.3%	4.6%	5.9%	3.8%	0.8%	5.6%	4.2%	5.4%	3.3%	0.7%	6.3%	4.6%	4.9%	4.3%
Other	3.8%	0.0%	1.2%	0.0%	2.0%	2.7%	0.0%	0.8%	0.0%	1.4%	1.8%	0.0%	0.6%	0.0%	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%**	**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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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	Payments (R million)	Refunds (R million)
A : Individual	78 049	10 951	-2 909	72 958	10 673	-2 698	69 160	9 404	-2 634	69 789	10 409	-3 069
B : Partnership	7 534	5 823	-2 381	7 084	5 777	-1 959	6 590	5 480	-2 319	6 244	6 091	-2 002
C : Company/Close corporation	346 961	346 976	-207 316	353 432	366 767	-211 244	356 629	364 029	-208 983	375 957	414 662	-241 906
D : Government/Local/Public authority	771	6 547	-11 822	743	7 004	-11 647	714	7 051	-10 399	718	9 264	-10 606
E : Association not for gain	2 297	1 952	-1 071	2 276	2 042	-1 118	2 223	1 752	-1 037	2 230	1 941	-972
F : Estate/Trust	13 937	3 186	-1 627	13 856	3 275	-1 562	13 764	3 092	-1 425	14 010	3 536	-1 447
G : Club	547	359	-354	533	302	-67	510	688	-31	498	248	-31
H : Welfare organisation	697	59	-168	672	66	-176	663	50	-306	654	59	-247
I : Other	195	1 548	-2 309	181	1 735	-2 391	170	1 538	-2 639	137	1 105	-2 842
Total	**450 988**	**377 401**	**-229 957**	**451 735**	**397 640**	**-232 862**	**450 423**	**393 085**	**-229 774**	**470 237**	**447 314**	**-263 123**
Percentage of total												
A : Individual	17.3%	2.9%	1.3%	16.2%	2.7%	1.2%	15.4%	2.4%	1.1%	14.8%	2.3%	1.2%
B : Partnership	1.7%	1.5%	1.0%	1.6%	1.5%	0.8%	1.5%	1.4%	1.0%	1.3%	1.4%	0.8%
C : Company/Close corporation	76.9%	91.9%	90.2%	78.2%	92.2%	90.7%	79.2%	92.6%	91.0%	80.0%	92.7%	91.9%
D : Government/Local/Public authority	0.2%	1.7%	5.1%	0.2%	1.8%	5.0%	0.2%	1.8%	4.5%	0.2%	2.1%	4.0%
E : Association not for gain	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.4%
F : Estate/Trust	3.1%	0.8%	0.7%	3.1%	0.8%	0.7%	3.1%	0.8%	0.6%	3.0%	0.8%	0.5%
G : Club	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%	0.1%	0.1%	0.0%
H : Welfare organisation	0.2%	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%	0.4%	1.0%	0.0%	0.4%	1.0%	0.0%	0.4%	1.1%	0.0%	0.2%	1.1%
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%**

"Other" has no description.

Table A4.4.1: VAT: Total output/input tax by sector, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	106 958	-87 481	19 477	116 410	-89 378	27 032	119 732	-88 961	30 771	151 052	-114 697	36 355
Agriculture, forestry and fishing[2]	51 688	-51 718	-30	52 266	-53 143	-878	71 287	-70 340	948	63 212	-66 597	-3 384
Bricks, ceramic, glass, cement and similar products	5 613	-4 754	859	5 688	-4 890	798	5 328	-4 447	881	6 451	-5 512	939
Catering and accommodation	19 021	-13 718	5 303	20 233	-14 815	5 418	12 919	-10 225	2 694	18 504	-13 802	4 702
Chemicals and chemical, rubber and plastic products	48 655	-47 453	1 202	49 911	-48 120	1 791	47 285	-47 937	-652	55 937	-56 266	-329
Clothing and footwear	5 680	-4 690	990	5 821	-4 940	881	4 660	-3 963	697	5 807	-5 058	749
Coal and petroleum products	10 615	-16 342	-5 728	11 658	-17 911	-6 253	9 625	-14 404	-4 779	12 939	-19 554	-6 615
Construction	73 104	-56 847	16 257	71 125	-56 020	15 105	61 934	-50 755	11 179	74 137	-55 792	18 344
Educational services	2 179	-1 475	703	2 321	-1 691	629	2 088	-1 254	835	2 345	-1 590	755
Electricity, gas and water[2]	41 353	-32 783	8 570	45 749	-35 929	9 820	45 885	-36 526	9 358	53 706	-38 270	15 437
Financing, insurance, real estate and business services[2]	413 389	-316 360	97 030	437 958	-338 323	99 635	383 212	-288 462	94 750	465 650	-359 638	106 012
Food, drink and tobacco	51 954	-41 425	10 529	56 256	-45 250	11 006	51 454	-44 580	6 874	63 517	-53 011	10 506
Leather, leather goods and fur (excl. footwear & clothing)	720	-683	38	743	-631	112	542	-496	46	693	-635	58
Machinery and related items	39 204	-33 706	5 498	38 946	-34 258	4 688	36 724	-31 665	5 059	43 001	-37 735	5 265
Medical, dental and other health and veterinary services	25 819	-14 347	11 472	27 534	-15 503	12 031	26 345	-15 584	10 761	30 990	-17 834	13 156
Metal (including metal products)	20 806	-29 017	-8 211	20 296	-29 881	-9 586	19 989	-26 555	-6 566	25 845	-34 484	-8 639
Metal products (except machinery and equipment)	16 166	-13 772	2 394	17 325	-15 047	2 278	16 567	-14 447	2 119	20 633	-17 835	2 798
Mining and quarrying	65 908	-99 735	-33 827	71 318	-109 273	-37 954	77 601	-104 159	-26 558	97 973	-134 041	-36 069
Other manufacturing industries	13 917	-14 417	-499	16 707	-16 868	-162	14 388	-15 531	-1 143	17 522	-19 251	-1 729
Paper, printing and publishing	13 155	-10 594	2 561	13 559	-11 112	2 447	12 099	-9 955	2 144	14 103	-11 574	2 529
Personal and household services	2 753	-1 703	1 050	3 785	-2 517	1 268	3 077	-2 192	885	3 557	-2 478	1 079
Public administration	25 540	-32 175	-6 635	28 410	-34 983	-6 573	27 696	-34 329	-6 633	35 793	-37 542	-1 749
Recreation and cultural services	11 640	-7 888	3 752	12 650	-8 592	4 058	10 717	-7 975	2 742	15 473	-11 392	4 081
Research and scientific institutes	1 202	-774	428	1 283	-871	411	2 705	-2 292	413	1 642	-1 181	461
Retail trade	189 667	-174 184	15 483	195 658	-179 258	16 400	191 946	-174 227	17 719	219 474	-200 419	19 055
Scientific, optical and similar equipment	3 099	-2 572	527	3 625	-2 999	626	3 293	-2 659	633	3 697	-2 817	880
Social and related community services	2 185	-2 083	102	2 388	-2 314	73	1 803	-2 106	-303	2 163	-2 200	-37
Specialised repair services	8 793	-6 890	1 903	8 809	-7 012	1 797	7 822	-5 992	1 830	9 083	-6 921	2 163
Textiles	6 527	-5 978	549	5 980	-5 552	428	5 540	-5 015	525	6 666	-6 180	486
Transport equipment	4 274	-4 136	138	5 408	-5 047	361	4 507	-3 977	530	5 295	-5 034	260
Transport, storage and communications	69 655	-55 105	14 550	73 688	-59 194	14 494	67 134	-52 166	14 968	76 594	-60 719	15 874
Vehicles, parts and accessories	52 851	-68 980	-16 129	56 321	-76 202	-19 882	49 618	-65 188	-15 569	65 190	-84 453	-19 262
Wholesale trade	127 788	-119 641	8 147	134 403	-127 176	7 227	130 435	-122 325	8 110	155 701	-149 374	6 327
Wood, wood products and furniture	4 811	-3 958	853	4 865	-3 902	963	4 192	-3 442	750	5 185	-4 255	930
Other	1	-1	0	1	-1	0	1	-1	0	1	-1	0
Total	**1 536 690**	**-1 377 385**	**159 305**	**1 619 094**	**-1 458 604**	**160 490**	**1 530 152**	**-1 364 132**	**166 020**	**1 829 530**	**-1 638 141**	**191 388**

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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	92 649	-55 719	36 929	102 344	-49 774	52 570	106 005	-52 463	53 543	132 795	-72 562	60 232
Agriculture, forestry and fishing[2]	39 433	-21 914	17 519	39 420	-21 767	17 654	56 883	-35 321	21 562	46 771	-24 698	22 073
Bricks, ceramic, glass, cement and similar products	5 064	-3 821	1 244	5 084	-3 806	1 277	4 748	-3 381	1 368	5 730	-4 212	1 518
Catering and accommodation	18 289	-11 955	6 335	19 317	-12 397	6 920	11 954	-7 414	4 540	17 544	-11 019	6 524
Chemicals and chemical, rubber and plastic products	29 156	-21 915	7 241	31 139	-23 469	7 670	27 017	-19 348	7 668	35 796	-27 182	8 614
Clothing and footwear	5 057	-3 789	1 268	4 983	-3 683	1 300	3 936	-2 760	1 176	4 893	-3 564	1 329
Coal and petroleum products	5 288	-3 618	1 670	5 715	-3 936	1 779	5 574	-3 366	2 207	6 560	-3 971	2 589
Construction	76 473	-39 377	37 095	65 163	-24 033	41 130	57 529	-27 632	29 897	69 344	-35 874	33 470
Educational services	2 054	-1 064	990	2 234	-867	1 366	2 003	-816	1 187	2 151	-919	1 232
Electricity, gas and water[2]	34 955	-23 758	11 197	43 073	-30 264	12 809	38 556	-25 757	12 799	49 096	-31 673	17 424
Financing, insurance, real estate and business services[2]	365 641	-232 281	133 360	385 331	-240 076	145 255	335 688	-204 124	131 564	403 100	-253 604	149 496
Food, drink and tobacco	44 425	-27 127	17 297	49 079	-31 382	17 697	42 509	-26 739	15 770	52 975	-33 851	19 124
Leather, leather goods and fur (excl. footwear & clothing)	624	-453	171	614	-418	195	478	-330	148	574	-378	196
Machinery and related items	31 433	-21 356	10 078	31 067	-20 667	10 400	28 941	-18 609	10 333	34 455	-22 997	11 458
Medical, dental and other health and veterinary services	24 778	-12 141	12 636	26 515	-12 730	13 785	25 159	-12 811	12 348	31 121	-15 179	15 943
Metal (including metal products)	12 777	-7 373	5 404	12 208	-9 644	2 564	12 253	-9 096	3 157	14 799	-11 542	3 257
Metal products (except machinery and equipment)	13 109	-9 263	3 847	14 025	-9 813	4 212	12 164	-8 081	4 083	15 895	-11 139	4 757
Mining and quarrying	41 824	-26 122	15 703	47 075	-20 491	26 584	52 570	-26 657	25 913	71 914	-40 607	31 307
Other manufacturing industries	11 189	-7 820	3 369	13 279	-8 855	4 424	11 182	-7 113	4 068	13 228	-8 954	4 274
Paper, printing and publishing	11 352	-7 991	3 361	11 517	-8 014	3 503	10 276	-7 094	3 182	12 072	-8 433	3 639
Personal and household services	2 592	-1 265	1 327	3 558	-1 716	1 842	2 967	-1 544	1 424	3 367	-1 664	1 703
Public administration	11 718	-6 490	5 228	13 132	-7 538	5 595	12 298	-7 232	5 066	21 650	-11 510	10 140
Recreation and cultural services	11 257	-6 894	4 363	12 155	-7 376	4 778	10 095	-6 657	3 438	14 990	-10 061	4 929
Research and scientific institutes	1 071	-363	708	1 127	-349	778	1 908	-1 053	855	2 716	-490	2 225
Retail trade	164 587	-139 988	24 600	170 014	-144 598	25 416	165 927	-137 947	27 980	189 322	-157 384	31 938
Scientific, optical and similar equipment	2 578	-1 542	1 036	2 946	552	3 499	2 715	-1 626	1 089	3 164	-1 799	1 364
Social and related community services	1 885	-1 056	829	1 990	-1 079	911	1 659	-802	857	1 729	-740	989
Specialised repair services	7 945	-5 296	2 649	8 004	-5 240	2 765	7 209	-4 660	2 549	8 409	-5 472	2 937
Textiles	5 833	-4 520	1 313	4 825	-3 625	1 201	4 574	-3 239	1 335	5 689	-4 238	1 451
Transport equipment	3 424	-2 093	1 330	4 463	-2 873	1 589	3 717	-1 922	1 794	4 364	-2 274	2 090
Transport, storage and communications	60 743	-36 907	23 836	63 436	-38 524	24 912	57 861	-33 743	24 119	65 304	-40 081	25 224
Vehicles, parts and accessories	26 639	-20 743	5 896	30 053	-23 255	6 799	28 409	-21 058	7 351	36 550	-28 161	8 389
Wholesale trade	100 794	-80 296	20 498	104 663	-83 845	20 818	101 895	-78 441	23 454	120 868	-96 466	24 402
Wood, wood products and furniture	4 409	-3 256	1 153	4 461	-3 181	1 280	3 791	-2 725	1 066	4 634	-3 316	1 318
Other	1	-1	0	1	-1	0	1	-1	0	1	-1	0
Total	**1 271 049**	**-849 567**	**421 482**	**1 334 012**	**-858 734**	**475 278**	**1 250 453**	**-801 562**	**448 890**	**1 503 569**	**-986 015**	**517 554**

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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	14 188	-31 640	-17 452	13 780	-39 318	-25 538	13 408	-36 180	-22 772	17 886	-41 763	-23 877
Agriculture, forestry and fishing[2]	12 226	-29 776	-17 549	12 814	-31 345	-18 531	14 382	-34 997	-20 615	16 385	-41 843	-25 458
Bricks, ceramic, glass, cement and similar products	560	-944	-385	602	-1 081	-479	578	-1 064	-487	721	-1 300	-579
Catering and accommodation	719	-1 750	-1 031	890	-2 391	-1 502	945	-2 790	-1 846	946	-2 769	-1 822
Chemicals and chemical, rubber and plastic products	19 495	-25 535	-6 040	18 636	-24 515	-5 879	20 254	-28 574	-8 320	20 156	-29 099	-8 943
Clothing and footwear	622	-900	-278	836	-1 256	-420	723	-1 202	-479	900	-1 479	-580
Coal and petroleum products	5 327	-12 725	-7 398	5 940	-13 973	-8 032	4 051	-11 037	-6 986	6 377	-15 581	-9 204
Construction	-3 775	-17 064	-20 839	5 656	-31 681	-26 025	4 135	-22 853	-18 718	4 570	-19 695	-15 125
Educational services	118	-405	-287	77	-814	-737	78	-430	-353	183	-660	-477
Electricity, gas and water[2]	6 382	-9 009	-2 627	2 651	-5 640	-2 990	7 299	-10 740	-3 441	4 603	-6 590	-1 987
Financing, insurance, real estate and business services[2]	46 857	-83 188	-36 331	42 212	-87 832	-45 620	48 580	-85 394	-36 814	62 087	-105 572	-43 484
Food, drink and tobacco	7 524	-14 292	-6 769	7 167	-13 859	-6 691	8 934	-17 830	-8 896	10 550	-19 168	-8 618
Leather, leather goods and fur (excl. footwear & clothing)	95	-229	-133	128	-212	-84	63	-166	-102	118	-256	-138
Machinery and related items	7 750	-12 330	-4 580	7 862	-13 573	-5 711	7 753	-13 026	-5 273	8 522	-14 714	-6 193
Medical, dental and other health and veterinary services	1 033	-2 197	-1 164	1 004	-2 758	-1 754	1 167	-2 753	-1 587	-159	-2 628	-2 787
Metal (including metal products)	11 089	-26 156	-15 068	11 379	-25 463	-14 084	12 124	-23 811	-11 686	15 753	-29 608	-13 855
Mining and quarrying	23 581	-73 110	-49 530	23 602	-88 140	-64 538	24 442	-76 913	-52 471	25 371	-92 746	-67 376
Other manufacturing industries	2 714	-6 582	-3 868	3 428	-8 014	-4 586	3 182	-8 393	-5 211	4 268	-10 270	-6 002
Paper, printing and publishing	1 794	-2 594	-801	2 040	-3 095	-1 055	1 816	-2 854	-1 038	2 037	-3 148	-1 110
Personal and household services	157	-434	-277	224	-798	-574	106	-644	-539	186	-809	-624
Public administration	13 822	-25 685	-11 863	15 277	-27 445	-12 168	15 398	-27 097	-11 699	14 142	-26 031	-11 889
Recreation and cultural services	380	-991	-612	492	-1 212	-720	618	-1 315	-697	479	-1 327	-848
Research and scientific institutes	130	-410	-280	156	-522	-366	797	-1 239	-442	-1 073	-691	-1 764
Retail trade	25 039	-34 156	-9 116	25 580	-34 596	-9 016	26 015	-36 276	-10 261	30 020	-42 903	-12 883
Scientific, optical and similar equipment	520	-1 029	-510	678	-3 550	-2 872	577	-1 033	-456	532	-1 017	-484
Social and related community services	305	-1 032	-727	397	-1 234	-838	140	-1 301	-1 161	432	-1 457	-1 025
Specialised repair services	846	-1 592	-745	801	-1 768	-968	607	-1 326	-718	671	-1 445	-775
Textiles	691	-1 454	-764	1 152	-1 925	-773	968	-1 779	-810	976	-1 941	-965
Transport equipment	842	-2 035	-1 192	929	-2 157	-1 229	773	-2 037	-1 264	941	-2 770	-1 829
Transport, storage and communications	8 890	-18 176	-9 286	10 222	-20 641	-10 419	9 246	-18 396	-9 151	11 232	-20 582	-9 349
Vehicles, parts and accessories	26 194	-48 218	-22 025	26 249	-52 929	-26 680	21 187	-44 108	-22 920	28 623	-56 274	-27 651
Wholesale trade	26 953	-39 304	-12 350	29 713	-43 304	-13 592	28 464	-43 808	-15 344	34 749	-52 824	-18 075
Wood, wood products and furniture	402	-702	-300	400	-717	-317	401	-717	-316	546	-934	-388
Total	**263 469**	**-525 645**	**-262 177**	**272 971**	**-587 759**	**-314 788**	**279 212**	**-562 083**	**-282 870**	**323 729**	**-649 894**	**-326 166**

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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	-1.51	2.51	1.00	-0.95	1.95	1.00	-0.98	1.98	1.00	-1.20	2.20	1.00
Agriculture, forestry and fishing	-1.25	2.25	1.00	-1.23	2.23	1.00	-1.64	2.64	1.00	-1.12	2.12	1.00
Bricks, ceramic, glass, cement and similar products	-3.07	4.07	1.00	-2.98	3.98	1.00	-2.47	3.47	1.00	-2.78	3.78	1.00
Catering and accommodation	-1.89	2.89	1.00	-1.79	2.79	1.00	-1.63	2.63	1.00	-1.69	2.69	1.00
Chemicals and chemical, rubber and plastic products	-3.03	4.03	1.00	-3.06	4.06	1.00	-2.52	3.52	1.00	-3.16	4.16	1.00
Clothing and footwear	-2.99	3.99	1.00	-2.83	3.83	1.00	-2.35	3.35	1.00	-2.68	3.68	1.00
Coal and petroleum products	-2.17	3.17	1.00	-2.21	3.21	1.00	-1.53	2.53	1.00	-1.53	2.53	1.00
Construction	-1.06	2.06	1.00	-0.58	1.58	1.00	-0.92	1.92	1.00	-1.07	2.07	1.00
Educational services	-1.07	2.07	1.00	-0.63	1.63	1.00	-0.69	1.69	1.00	-0.75	1.75	1.00
Electricity, gas and water	-2.12	3.12	1.00	-2.36	3.36	1.00	-2.01	3.01	1.00	-1.82	2.82	1.00
Financing, insurance, real estate and business services	-1.74	2.74	1.00	-1.65	2.65	1.00	-1.55	2.55	1.00	-1.70	2.70	1.00
Food, drink and tobacco	-1.57	2.57	1.00	-1.77	2.77	1.00	-1.70	2.70	1.00	-1.77	2.77	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.65	3.65	1.00	-2.14	3.14	1.00	-2.23	3.23	1.00	-1.93	2.93	1.00
Machinery and related items	-2.12	3.12	1.00	-1.99	2.99	1.00	-1.80	2.80	1.00	-2.01	3.01	1.00
Medical, dental and other health and veterinary services	-0.96	1.96	1.00	-0.92	1.92	1.00	-1.04	2.04	1.00	-0.95	1.95	1.00
Metal (including metal products)	-1.36	2.36	1.00	-3.76	4.76	1.00	-2.88	3.88	1.00	-3.54	4.54	1.00
Mining and quarrying	-1.66	2.66	1.00	-0.77	1.77	1.00	-1.03	2.03	1.00	-1.30	2.30	1.00
Other manufacturing industries	-2.32	3.32	1.00	-2.00	3.00	1.00	-1.75	2.75	1.00	-2.09	3.09	1.00
Paper, printing and publishing	-2.38	3.38	1.00	-2.29	3.29	1.00	-2.23	3.23	1.00	-2.32	3.32	1.00
Personal and household services	-0.95	1.95	1.00	-0.93	1.93	1.00	-1.08	2.08	1.00	-0.98	1.98	1.00
Public administration	-1.24	2.24	1.00	-1.35	2.35	1.00	-1.43	2.43	1.00	-1.14	2.14	1.00
Recreation and cultural services	-1.58	2.58	1.00	-1.54	2.54	1.00	-1.94	2.94	1.00	-2.04	3.04	1.00
Research and scientific institutes	-0.51	1.51	1.00	-0.45	1.45	1.00	-1.23	2.23	1.00	-0.22	1.22	1.00
Retail trade	-5.69	6.69	1.00	-5.69	6.69	1.00	-4.93	5.93	1.00	-4.93	5.93	1.00
Scientific, optical and similar equipment	-1.49	2.49	1.00	0.16	0.84	1.00	-1.49	2.49	1.00	-1.32	2.32	1.00
Social and related community services	-1.27	2.27	1.00	-1.18	2.18	1.00	-0.94	1.94	1.00	-0.75	1.75	1.00
Specialised repair services	-2.00	3.00	1.00	-1.89	2.89	1.00	-1.83	2.83	1.00	-1.86	2.86	1.00
Textiles	-3.44	4.44	1.00	-3.02	4.02	1.00	-2.43	3.43	1.00	-2.92	3.92	1.00
Transport equipment	-1.57	2.57	1.00	-1.81	2.81	1.00	-1.07	2.07	1.00	-1.09	2.09	1.00
Transport, storage and communications	-1.55	2.55	1.00	-1.55	2.55	1.00	-1.40	2.40	1.00	-1.59	2.59	1.00
Vehicles, parts and accessories	-3.52	4.52	1.00	-3.42	4.42	1.00	-2.86	3.86	1.00	-3.36	4.36	1.00
Wholesale trade	-3.92	4.92	1.00	-4.03	5.03	1.00	-3.34	4.34	1.00	-3.36	4.36	1.00
Wood, wood products and furniture	-2.82	3.82	1.00	-2.48	3.48	1.00	-2.56	3.56	1.00	-3.95	4.95	1.00
Total	**-2.02**	**3.02**	**1.00**	**-1.81**	**2.81**	**1.00**	**-1.79**	**2.79**	**1.00**	**-1.91**	**2.91**	**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, 2018/19 – 2021/22

Fiscal year	2018/19			2019/20			2020/21			2021/22		
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]	-1.81	0.81	-1.00	-1.54	0.54	-1.00	-1.59	0.59	-1.00	-1.75	0.75	-1.00
Agriculture, forestry and fishing	-1.70	0.70	-1.00	-1.69	0.69	-1.00	-1.70	0.70	-1.00	-1.64	0.64	-1.00
Bricks, ceramic, glass, cement and similar products	-2.45	1.45	-1.00	-2.26	1.26	-1.00	-2.19	1.19	-1.00	-2.25	1.25	-1.00
Catering and accommodation	-1.70	0.70	-1.00	-1.59	0.59	-1.00	-1.51	0.51	-1.00	-1.52	0.52	-1.00
Chemicals and chemical, rubber and plastic products	-4.23	3.23	-1.00	-4.17	3.17	-1.00	-3.43	2.43	-1.00	-3.25	2.25	-1.00
Clothing and footw ear	-3.23	2.23	-1.00	-2.99	1.99	-1.00	-2.51	1.51	-1.00	-2.55	1.55	-1.00
Coal and petroleum products	-1.72	0.72	-1.00	-1.74	0.74	-1.00	-1.58	0.58	-1.00	-1.69	0.69	-1.00
Construction	-0.82	-0.18	-1.00	-1.22	0.22	-1.00	-1.22	0.22	-1.00	-1.30	0.30	-1.00
Educational services	-1.41	0.41	-1.00	-1.10	0.10	-1.00	-1.22	0.22	-1.00	-1.38	0.38	-1.00
Electricity, gas and w ater	-3.43	2.43	-1.00	-1.89	0.89	-1.00	-3.12	2.12	-1.00	-3.32	2.32	-1.00
Financing, insurance, real estate and business services	-2.29	1.29	-1.00	-1.93	0.93	-1.00	-2.32	1.32	-1.00	-2.43	1.43	-1.00
Food, drink and tobacco	-2.11	1.11	-1.00	-2.07	1.07	-1.00	-2.00	1.00	-1.00	-2.22	1.22	-1.00
Leather, leather goods and fur (excl. footw ear & clothing)	-1.71	0.71	-1.00	-2.53	1.53	-1.00	-1.62	0.62	-1.00	-1.86	0.86	-1.00
Machinery and related items	-2.69	1.69	-1.00	-2.38	1.38	-1.00	-2.47	1.47	-1.00	-2.38	1.38	-1.00
Medical, dental and other health and veterinary services	-1.89	0.89	-1.00	-1.57	0.57	-1.00	-1.74	0.74	-1.00	-0.94	-0.06	-1.00
Metal (including metal products)	-1.74	0.74	-1.00	-1.81	0.81	-1.00	-2.04	1.04	-1.00	-2.14	1.14	-1.00
Mining and quarrying	-1.48	0.48	-1.00	-1.37	0.37	-1.00	-1.47	0.47	-1.00	-1.38	0.38	-1.00
Other manufacturing industries	-1.70	0.70	-1.00	-1.75	0.75	-1.00	-1.61	0.61	-1.00	-1.71	0.71	-1.00
Paper, printing and publishing	-3.24	2.24	-1.00	-2.93	1.93	-1.00	-2.75	1.75	-1.00	-2.84	1.84	-1.00
Personal and household services	-1.57	0.57	-1.00	-1.39	0.39	-1.00	-1.20	0.20	-1.00	-1.30	0.30	-1.00
Public administration	-2.17	1.17	-1.00	-2.26	1.26	-1.00	-2.32	1.32	-1.00	-2.19	1.19	-1.00
Recreation and cultural services	-1.62	0.62	-1.00	-1.68	0.68	-1.00	-1.89	0.89	-1.00	-1.56	0.56	-1.00
Research and scientific institutes	-1.46	0.46	-1.00	-1.43	0.43	-1.00	-2.80	1.80	-1.00	-0.39	-0.61	-1.00
Retail trade	-3.75	2.75	-1.00	-3.84	2.84	-1.00	-3.54	2.54	-1.00	-3.33	2.33	-1.00
Scientific, optical and similar equipment	-2.02	1.02	-1.00	-1.24	0.24	-1.00	-2.27	1.27	-1.00	-2.10	1.10	-1.00
Social and related community services	-1.42	0.42	-1.00	-1.47	0.47	-1.00	-1.12	0.12	-1.00	-1.42	0.42	-1.00
Specialised repair services	-2.14	1.14	-1.00	-1.83	0.83	-1.00	-1.85	0.85	-1.00	-1.87	0.87	-1.00
Textiles	-1.90	0.90	-1.00	-2.49	1.49	-1.00	-2.20	1.20	-1.00	-2.01	1.01	-1.00
Transport equipment	-1.71	0.71	-1.00	-1.76	0.76	-1.00	-1.61	0.61	-1.00	-1.51	0.51	-1.00
Transport, storage and communications	-1.96	0.96	-1.00	-1.98	0.98	-1.00	-2.01	1.01	-1.00	-2.20	1.20	-1.00
Vehicles, parts and accessories	-2.19	1.19	-1.00	-1.98	0.98	-1.00	-1.92	0.92	-1.00	-2.04	1.04	-1.00
Wholesale trade	-3.18	2.18	-1.00	-3.19	2.19	-1.00	-2.86	1.86	-1.00	-2.92	1.92	-1.00
Wood, w ood products and furniture	-2.34	1.34	-1.00	-2.26	1.26	-1.00	-2.27	1.27	-1.00	-2.41	1.41	-1.00
Total	**-2.00**	**1.00**	**-1.00**	**-1.87**	**0.87**	**-1.00**	**-1.99**	**0.99**	**-1.00**	**-1.99**	**0.99**	**-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), 2018/19 – 2021/22

Fiscal year	2018/19				2019/20				2020/21				2021/22			
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	35 246	–	2 722	4 830	31 229	–	2 647	6 064	32 007	–	2 709	5 456	36 944	–	3 055	4 481
B: 1 to 50 000	11 385	291	110	551	10 818	268	91	980	12 341	300	96	535	11 648	283	96	481
C: 50 001 to 100 000	11 513	853	132	593	10 783	799	115	554	11 869	879	107	424	10 772	799	116	443
D: 100 001 to 200 000	19 131	2 851	329	634	18 321	2 726	288	644	19 750	2 937	295	777	18 587	2 769	291	584
E: 200 001 to 300 000	16 304	4 067	394	464	15 655	3 907	373	737	16 792	4 184	356	495	16 127	4 024	347	425
F: 300 001 to 500 000	26 605	10 557	926	746	26 107	10 373	944	905	27 868	11 052	829	741	26 077	10 335	817	889
G: 500 001 to 700 000	22 004	13 145	1 059	741	21 089	12 601	942	675	22 750	13 597	989	793	21 750	12 999	949	710
H: 700 001 to 1 000 000	27 378	23 164	1 834	839	26 979	22 792	1 661	872	28 780	24 346	1 685	844	27 124	22 952	1 684	849
I: 1 000 001 to 2 000 000	64 819	94 258	6 976	2 243	64 552	94 120	6 543	2 422	64 789	94 117	6 393	2 428	65 179	95 110	6 599	2 402
J: 2 000 001 to 3 000 000	38 947	95 940	6 727	1 618	39 801	97 997	6 534	2 048	38 264	94 152	6 024	1 535	40 315	99 337	6 547	1 761
K: 3 000 001 to 5 000 000	44 661	173 749	11 137	2 538	46 322	180 413	11 034	2 496	43 655	169 585	10 210	2 430	47 485	184 954	11 406	2 444
L: 5 000 001 to 10 000 000	48 851	345 952	19 771	4 059	50 718	359 971	19 703	4 654	47 571	336 972	18 193	3 919	52 246	370 788	20 731	4 096
M: 10 000 001 to 14 000 000	17 820	210 643	10 734	2 406	18 848	222 673	11 010	2 756	17 311	204 804	9 977	2 405	19 784	233 818	11 627	2 725
N: 14 000 001 to 20 000 000	14 891	248 411	11 778	2 953	16 093	269 057	12 351	3 240	14 945	249 619	11 358	3 074	16 857	281 586	13 172	3 034
O: 20 000 001 to 30 000 000	12 862	313 638	14 240	3 703	14 015	341 809	14 896	4 012	13 189	321 992	13 697	4 118	15 258	373 223	16 445	4 110
P: 30 000 001 to 50 000 000	12 692	494 315	19 869	6 227	13 486	524 408	21 066	6 019	13 281	515 682	20 131	6 550	14 551	565 923	22 672	6 333
Q: 50 000 001 to 100 000 000	12 220	851 200	28 265	10 197	12 743	889 576	29 358	10 299	11 789	824 640	27 867	10 258	13 683	954 769	32 197	10 857
R: 100 000 001 +	13 659	10 816 011	240 399	184 613	14 176	11 642 355	258 082	183 487	13 472	10 943 849	262 168	182 992	15 850	13 328 732	298 564	216 498
Total	**450 988**	**13 699 045**	**377 401**	**229 957**	**451 735**	**14 675 845**	**397 640**	**232 862**	**450 423**	**13 812 706**	**393 085**	**229 774**	**470 237**	**16 542 400**	**447 314**	**263 123**

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover[1] (payments and refunds), 2018/19 – 2021/22 *(continued)*

Fiscal year	2018/19				2019/20				2020/21				2021/22			
Turnover group Percentage of total	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds
A: = 0	7.8%	0.0%	0.7%	2.1%	6.9%	0.0%	0.7%	2.6%	7.1%	0.0%	0.7%	2.4%	7.9%	0.0%	0.7%	1.7%
B: 1 to 50 000	2.5%	0.0%	0.0%	0.2%	2.4%	0.0%	0.0%	0.4%	2.7%	0.0%	0.0%	0.2%	2.5%	0.0%	0.0%	0.2%
C: 50 001 to 100 000	2.6%	0.0%	0.0%	0.3%	2.4%	0.0%	0.0%	0.2%	2.6%	0.0%	0.0%	0.2%	2.3%	0.0%	0.0%	0.2%
D: 100 001 to 200 000	4.2%	0.0%	0.1%	0.3%	4.1%	0.0%	0.1%	0.3%	4.4%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.2%
E: 200 001 to 300 000	3.6%	0.0%	0.1%	0.2%	3.5%	0.0%	0.1%	0.3%	3.7%	0.0%	0.1%	0.2%	3.4%	0.0%	0.1%	0.2%
F: 300 001 to 500 000	5.9%	0.1%	0.2%	0.3%	5.8%	0.1%	0.2%	0.4%	6.2%	0.1%	0.2%	0.3%	5.5%	0.1%	0.2%	0.3%
G: 500 001 to 700 000	4.9%	0.1%	0.3%	0.3%	4.7%	0.1%	0.2%	0.3%	5.1%	0.1%	0.3%	0.3%	4.6%	0.1%	0.2%	0.3%
H: 700 001 to 1 000 000	6.1%	0.2%	0.5%	0.4%	6.0%	0.2%	0.4%	0.4%	6.4%	0.2%	0.4%	0.4%	5.8%	0.1%	0.4%	0.3%
I: 1 000 001 to 2 000 000	14.4%	0.7%	1.8%	1.0%	14.3%	0.6%	1.6%	1.0%	14.4%	0.7%	1.6%	1.1%	13.9%	0.6%	1.5%	0.9%
J: 2 000 001 to 3 000 000	8.6%	0.7%	1.8%	0.7%	8.8%	0.7%	1.6%	0.9%	8.5%	0.7%	1.5%	0.7%	8.6%	0.6%	1.5%	0.7%
K: 3 000 001 to 5 000 000	9.9%	1.3%	3.0%	1.1%	10.3%	1.2%	2.8%	1.1%	9.7%	1.2%	2.6%	1.1%	10.1%	1.1%	2.5%	0.9%
L: 5 000 001 to 10 000 000	10.8%	2.5%	5.2%	1.8%	11.2%	2.5%	5.0%	2.0%	10.6%	2.4%	4.6%	1.7%	11.1%	2.2%	4.6%	1.6%
M: 10 000 001 to 14 000 000	4.0%	1.5%	2.8%	1.0%	4.2%	1.5%	2.8%	1.2%	3.8%	1.5%	2.5%	1.0%	4.2%	1.4%	2.6%	1.0%
N: 14 000 001 to 20 000 000	3.3%	1.8%	3.1%	1.3%	3.6%	1.8%	3.1%	1.4%	3.3%	1.8%	2.9%	1.3%	3.6%	1.7%	2.9%	1.2%
O: 20 000 001 to 30 000 000	2.9%	2.3%	3.8%	1.6%	3.1%	2.3%	3.7%	1.7%	2.9%	2.3%	3.5%	1.8%	3.2%	2.3%	3.7%	1.6%
P: 30 000 001 to 50 000 000	2.8%	3.6%	5.3%	2.7%	3.0%	3.6%	5.3%	2.6%	2.9%	3.7%	5.1%	2.9%	3.1%	3.4%	5.1%	2.4%
Q: 50 000 001 to 100 000 000	2.7%	6.2%	7.5%	4.4%	2.8%	6.1%	7.4%	4.4%	2.6%	6.0%	7.1%	4.5%	2.9%	5.8%	7.2%	4.1%
R: 100 000 001 +	3.0%	79.0%	63.7%	80.3%	3.1%	79.3%	64.9%	78.8%	3.0%	79.2%	66.7%	79.6%	3.4%	80.6%	66.7%	82.3%
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.

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2012/13 – 2021/22

Turnover group	Number of Vendors per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
A: = 0	4 448	2 978	2 623	2 302	2 602	2 615	3 157	3 523	4 785	7 540
B: 1 to 50 000	3 930	3 410	3 214	3 105	3 030	2 979	3 369	3 353	4 298	4 475
C: 50 001 to 100 000	5 810	5 371	5 081	4 703	4 678	4 393	4 518	4 394	5 211	29 322
D: 100 001 to 200 000	10 043	9 389	8 830	8 447	8 258	8 003	8 341	8 220	9 446	8 861
E: 200 001 to 300 000	8 691	8 243	7 732	7 646	7 458	7 280	7 545	7 385	8 312	18 267
F: 300 001 to 500 000	14 383	13 557	13 152	12 808	12 461	12 388	12 549	12 615	13 833	7 867
G: 500 001 to 700 000	11 975	11 337	10 845	10 482	10 468	10 375	10 719	10 382	11 400	22 411
H: 700 001 to 1 000 000	15 107	14 321	13 692	13 472	13 099	12 919	13 353	13 093	14 071	12 557
I: 1 000 001 to 2 000 000	34 640	33 775	32 917	32 198	31 489	31 170	31 431	30 646	31 094	26 010
J: 2 000 001 to 3 000 000	20 581	21 074	20 736	20 576	20 091	20 063	19 697	19 566	18 969	4 841
K: 3 000 001 to 5 000 000	23 755	24 605	24 702	24 787	24 760	24 533	23 983	23 980	22 287	10 499
L: 5 000 001 to 10 000 000	24 912	26 210	27 439	28 099	28 178	28 553	27 717	27 745	25 846	12 838
M: 10 000 001 to 14 000 000	9 425	9 924	10 589	10 840	11 018	11 276	10 913	11 058	9 905	10 526
N: 14 000 001 to 20 000 000	7 924	8 813	9 149	9 501	9 659	9 756	9 406	9 762	8 899	9 281
O: 20 000 001 to 30 000 000	7 092	7 762	8 189	8 549	8 517	8 581	8 353	8 822	8 093	8 831
P: 30 000 001 to 50 000 000	6 670	7 216	7 646	8 294	8 171	8 153	8 636	8 833	8 427	8 698
Q: 50 000 001 to 100 000 000	6 266	6 808	7 489	7 750	8 896	9 393	8 538	8 646	7 817	8 597
R: 100 000 001 +	6 968	7 827	8 595	9 061	9 787	10 190	10 395	10 597	9 927	11 199
Total	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**	**222 620**

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2012/13 - 2021/22

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2012/13	2021/22	CAGR	2012/13	2021/22	CAGR	2012/13	2021/22	CAGR	2012/13	2021/22	CAGR
A: = 0	4 448	7 540	6.0%	–	–	0.0%	316	1 204	16.0%	-1 804	-591	-11.7%
B: 1 to 50 000	3 930	4 475	1.5%	114	112	-0.2%	20	29	4.2%	-274	-124	-8.5%
C: 50 001 to 100 000	5 810	4 841	-2.0%	429	358	-2.0%	50	52	0.4%	-220	-80	-10.6%
D: 100 001 to 200 000	10 043	8 861	-1.4%	1 493	1 324	-1.3%	139	147	0.6%	-287	-148	-7.1%
E: 200 001 to 300 000	8 691	7 867	-1.1%	2 169	1 964	-1.1%	185	175	-0.6%	-200	-116	-5.9%
F: 300 001 to 500 000	14 383	12 557	-1.5%	5 712	4 976	-1.5%	473	414	-1.5%	-312	-254	-2.3%
G: 500 001 to 700 000	11 975	10 499	-1.5%	7 158	6 274	-1.5%	555	491	-1.3%	-305	-192	-5.0%
H: 700 001 to 1 000 000	15 107	12 838	-1.8%	12 782	10 849	-1.8%	933	872	-0.8%	-400	-252	-5.0%
I: 1 000 001 to 2 000 000	34 640	29 322	-1.8%	50 322	42 699	-1.8%	3 400	3 167	-0.8%	-909	-966	0.7%
J: 2 000 001 to 3 000 000	20 581	18 267	-1.3%	50 691	45 073	-1.3%	3 214	3 151	-0.2%	-665	-706	0.7%
K: 3 000 001 to 5 000 000	23 755	22 411	-0.6%	92 561	87 497	-0.6%	5 300	5 815	1.0%	-1 166	-1 004	-1.6%
L: 5 000 001 to 10 000 000	24 912	26 010	0.5%	176 399	185 619	0.6%	8 752	11 108	2.7%	-2 246	-1 778	-2.6%
M: 10 000 001 to 14 000 000	9 425	10 526	1.2%	111 471	124 516	1.2%	5 069	6 635	3.0%	-1 254	-1 170	-0.8%
N: 14 000 001 to 20 000 000	7 924	9 281	1.8%	132 396	155 316	1.8%	5 630	7 733	3.6%	-1 507	-1 572	0.5%
O: 20 000 001 to 30 000 000	7 092	8 831	2.5%	173 291	216 238	2.5%	6 821	10 163	4.5%	-1 911	-2 154	1.3%
P: 30 000 001 to 50 000 000	6 670	8 698	3.0%	257 605	339 292	3.1%	9 247	14 482	5.1%	-2 960	-3 544	2.0%
Q: 50 000 001 to 100 000 000	6 266	8 597	3.6%	437 051	602 478	3.6%	13 492	21 788	5.5%	-4 788	-6 848	4.1%
R: 100 000 001 +	6 968	11 199	5.4%	5 886 124	11 086 221	7.3%	120 765	242 398	8.0%	-86 889	-184 070	8.7%
Total	**222 620**	**222 620**	**0.0%**	**7 397 767**	**12 910 806**	**6.4%**	**184 360**	**329 822**	**6.7%**	**-108 095**	**-205 570**	**7.4%**

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2012/13 – 2021/22

Turnover group	R million per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
A: = 0	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	114	101	94	91	85	84	94	90	109	112
C: 50 001 to 100 000	429	397	376	347	344	325	335	325	384	358
D: 100 001 to 200 000	1 493	1 402	1 319	1 264	1 241	1 197	1 247	1 226	1 411	1 324
E: 200 001 to 300 000	2 169	2 056	1 931	1 907	1 859	1 820	1 884	1 846	2 072	1 964
F: 300 001 to 500 000	5 712	5 387	5 231	5 083	4 943	4 922	4 983	5 013	5 489	4 976
G: 500 001 to 700 000	7 158	6 777	6 483	6 266	6 251	6 197	6 409	6 201	6 813	6 274
H: 700 001 to 1 000 000	12 782	12 119	11 581	11 390	11 078	10 919	11 288	11 052	11 901	10 849
I: 1 000 001 to 2 000 000	50 322	49 125	47 979	46 953	45 955	45 448	45 821	44 672	45 147	42 699
J: 2 000 001 to 3 000 000	50 691	51 906	51 125	50 746	49 601	49 455	48 603	48 184	46 709	45 073
K: 3 000 001 to 5 000 000	92 561	95 890	96 227	96 547	96 555	95 694	93 533	93 776	86 673	87 497
L: 5 000 001 to 10 000 000	176 399	185 575	194 672	199 541	200 232	202 739	197 015	197 611	183 830	185 619
M: 10 000 001 to 14 000 000	111 471	117 247	125 206	128 259	130 371	133 563	129 095	130 813	117 267	124 516
N: 14 000 001 to 20 000 000	132 396	147 375	152 718	158 881	161 341	162 961	157 267	163 400	148 667	155 316
O: 20 000 001 to 30 000 000	173 291	189 646	199 695	209 027	208 150	209 147	203 735	215 707	197 728	216 238
P: 30 000 001 to 50 000 000	257 605	279 710	296 355	321 464	321 094	319 820	336 517	344 470	328 008	339 292
Q: 50 000 001 to 100 000 000	437 051	476 878	526 601	542 455	618 840	656 663	596 099	605 451	548 174	602 478
R: 100 000 001 +	5 886 124	6 689 687	7 229 198	7 706 520	8 330 935	8 730 692	9 183 363	9 818 252	9 220 691	11 086 221
Total	**7 397 767**	**8 311 277**	**8 946 793**	**9 486 741**	**10 188 876**	**10 631 646**	**11 017 288**	**11 688 090**	**10 951 074**	**12 910 806**

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2012/13 – 2021/22

Turnover group	R million per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
A: = 0	316	260	185	544	688	679	796	743	872	1 204
B: 1 to 50 000	20	20	13	15	13	14	34	20	20	29
C: 50 001 to 100 000	50	43	38	39	43	33	48	36	38	52
D: 100 001 to 200 000	139	129	124	127	116	118	141	120	138	147
E: 200 001 to 300 000	185	179	170	165	166	159	192	180	178	175
F: 300 001 to 500 000	473	441	443	424	418	404	483	434	437	414
G: 500 001 to 700 000	555	522	516	490	495	481	564	505	528	491
H: 700 001 to 1 000 000	933	880	868	849	839	820	991	870	891	872
I: 1 000 001 to 2 000 000	3 400	3 376	3 398	3 324	3 277	3 226	3 684	3 352	3 248	3 167
J: 2 000 001 to 3 000 000	3 214	3 303	3 365	3 312	3 264	3 278	3 663	3 501	3 186	3 151
K: 3 000 001 to 5 000 000	5 300	5 648	5 801	5 838	5 919	5 901	6 512	6 177	5 547	5 815
L: 5 000 001 to 10 000 000	8 752	9 493	10 171	10 615	10 911	11 150	12 087	11 661	10 576	11 108
M: 10 000 001 to 14 000 000	5 069	5 437	5 833	6 038	6 191	6 391	6 994	6 894	6 083	6 635
N: 14 000 001 to 20 000 000	5 630	6 382	6 844	6 959	7 327	7 428	7 927	7 960	7 221	7 733
O: 20 000 001 to 30 000 000	6 821	7 610	8 101	8 626	8 695	8 930	9 856	10 039	8 926	10 163
P: 30 000 001 to 50 000 000	9 247	10 337	11 230	12 272	12 041	12 503	14 394	14 830	13 461	14 482
Q: 50 000 001 to 100 000 000	13 492	14 551	16 552	17 636	20 120	21 043	21 034	21 388	19 783	21 788
R: 100 000 001 +	120 765	132 980	147 129	154 752	171 741	182 142	205 093	215 867	216 115	242 398
Total	**184 360**	**201 589**	**220 780**	**232 026**	**252 266**	**264 699**	**294 495**	**304 578**	**297 249**	**329 822**

Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2012/13 – 2021/22

Turnover group	R million per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
A: = 0	-1 804	-1 656	-620	-411	-427	-774	-633	-454	-445	-591
B: 1 to 50 000	-274	-485	-100	-88	-118	-136	-127	-161	-120	-124
C: 50 001 to 100 000	-220	-92	-128	-107	-93	-64	-71	-77	-92	-80
D: 100 001 to 200 000	-287	-168	-148	-166	-155	-141	-140	-126	-337	-148
E: 200 001 to 300 000	-200	-299	-170	-136	-140	-122	-137	-121	-121	-116
F: 300 001 to 500 000	-312	-247	-339	-181	-200	-187	-204	-211	-251	-254
G: 500 001 to 700 000	-305	-342	-218	-235	-215	-238	-277	-179	-197	-192
H: 700 001 to 1 000 000	-400	-289	-275	-270	-276	-217	-271	-279	-268	-252
I: 1 000 001 to 2 000 000	-909	-898	-998	-679	-806	-726	-829	-776	-952	-966
J: 2 000 001 to 3 000 000	-665	-771	-581	-602	-654	-599	-657	-841	-561	-706
K: 3 000 001 to 5 000 000	-1 166	-1 341	-1 063	-1 127	-935	-921	-1 204	-959	-942	-1 004
L: 5 000 001 to 10 000 000	-2 246	-2 339	-2 117	-1 955	-2 025	-1 837	-1 864	-2 133	-1 789	-1 778
M: 10 000 001 to 14 000 000	-1 254	-1 285	-1 306	-1 136	-1 165	-1 187	-1 277	-1 191	-1 328	-1 170
N: 14 000 001 to 20 000 000	-1 507	-1 688	-1 694	-1 456	-1 456	-1 450	-1 707	-1 664	-1 413	-1 572
O: 20 000 001 to 30 000 000	-1 911	-1 917	-1 960	-1 978	-1 981	-1 947	-2 170	-2 238	-2 374	-2 154
P: 30 000 001 to 50 000 000	-2 960	-2 966	-3 585	-3 653	-3 221	-3 199	-3 943	-3 737	-3 826	-3 544
Q: 50 000 001 to 100 000 000	-4 788	-5 609	-6 153	-4 895	-5 825	-6 202	-6 736	-6 625	-6 148	-6 848
R: 100 000 001 +	-86 889	-101 189	-102 203	-111 631	-122 190	-127 763	-156 338	-154 525	-157 571	-184 070
Total	**-108 095**	**-123 584**	**-123 658**	**-130 705**	**-141 882**	**-147 710**	**-178 585**	**-176 297**	**-178 734**	**-205 570**

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2012/13 – 2021/22

Sector	R million per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Agencies and other services	14 605	16 034	17 907	17 823	19 687	20 443	21 319	22 744	22 252	24 226
Agriculture, forestry and fishing	8 405	9 292	10 643	11 794	13 148	13 808	15 134	15 629	15 867	17 139
Bricks, ceramic, glass, cement and similar products	603	649	759	780	828	842	888	873	917	884
Catering and accommodation	2 254	2 440	2 684	2 970	3 353	3 572	3 844	4 071	2 365	3 433
Chemicals and chemical, rubber and plastic products	3 901	3 904	4 444	4 838	4 990	5 591	6 037	6 019	5 936	6 582
Clothing and footw ear	530	520	623	626	680	742	855	806	767	813
Coal and petroleum products	1 136	1 360	1 097	1 106	1 270	1 331	1 417	1 427	1 908	1 930
Construction	10 229	12 279	12 599	13 617	14 234	13 997	14 994	14 768	12 605	13 304
Educational services	383	406	468	538	535	554	599	581	503	561
Electricity, gas and w ater	3 669	3 742	4 317	5 137	5 406	5 997	8 752	9 714	9 791	13 726
Financing, insurance, real estate and business services	60 807	66 682	73 211	78 182	83 522	87 425	97 884	98 984	96 584	101 930
Food, drink and tobacco	8 990	9 334	10 096	10 476	10 802	12 199	13 525	14 458	12 704	15 449
Leather, leather goods and fur (excl. footw ear & clothing)	89	88	88	100	140	164	137	141	113	135
Machinery and related items	6 031	5 934	6 619	6 695	8 073	7 957	8 168	7 932	7 450	8 330
Medical, dental and other health and veterinary services	5 541	6 198	6 801	7 419	7 855	8 232	9 721	9 761	8 476	9 969
Metal (including metal products)	3 423	3 810	3 854	3 888	4 306	4 358	4 568	5 039	5 109	5 326
Mining and quarrying	6 261	7 529	7 665	7 825	8 349	8 455	10 366	12 149	16 323	22 883
Other manufacturing industries	1 120	1 212	1 292	1 403	1 560	1 648	1 783	1 764	1 814	1 893
Paper, printing and publishing	2 068	2 176	2 303	2 151	2 538	2 548	2 695	2 827	2 548	2 745
Personal and household services	514	574	601	634	663	677	770	797	734	784
Public administration	2 724	2 781	3 005	3 299	3 460	3 831	4 087	4 335	4 235	5 950
Recreation and cultural services	1 873	2 302	2 496	2 601	2 811	3 006	3 268	3 224	2 188	3 249
Research and scientific institutes	254	286	430	479	529	522	592	651	607	685
Retail trade	11 729	12 587	13 668	14 551	15 545	16 740	18 106	19 627	20 464	20 725
Scientific, optical and similar equipment	376	448	498	574	791	666	777	763	739	909
Social and related community services	364	416	454	472	473	504	537	578	507	588
Specialised repair services	1 448	1 531	1 621	1 706	1 780	1 848	2 024	1 954	1 718	1 984
Textiles	799	750	754	811	858	872	985	896	949	1 054
Transport equipment	625	663	748	666	772	926	881	937	867	959
Transport, storage and communications	11 616	12 524	13 676	13 830	15 632	16 653	19 399	19 832	17 770	18 474
Vehicles, parts and accessories	2 395	2 784	3 443	2 874	3 544	3 399	4 008	4 668	4 702	4 464
Wholesale trade	9 011	9 770	11 272	11 486	13 368	14 404	15 532	15 697	16 958	17 842
Wood, w ood products and furniture	587	583	643	676	763	787	844	936	777	896
Total	**184 360**	**201 589**	**220 780**	**232 026**	**252 266**	**264 699**	**294 495**	**304 578**	**297 249**	**329 822**

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2012/13 – 2021/22

Fiscal year	R million per Fiscal Year									
Economic activity[1]	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Primary sector	**14 666**	**16 821**	**18 308**	**19 619**	**21 496**	**22 262**	**25 499**	**27 778**	**32 190**	**40 023**
Agriculture, forestry and fishing	8 405	9 292	10 643	11 794	13 148	13 808	15 134	15 629	15 867	17 139
Mining and quarrying	6 261	7 529	7 665	7 825	8 349	8 455	10 366	12 149	16 323	22 883
Secondary sector	**44 175**	**47 453**	**50 735**	**53 543**	**58 013**	**60 626**	**67 308**	**69 299**	**64 993**	**74 936**
Manufacturing[2]	30 278	31 432	33 819	34 790	38 372	40 632	43 561	44 817	42 597	47 906
Electricity, gas and water	3 669	3 742	4 317	5 137	5 406	5 997	8 752	9 714	9 791	13 726
Construction	10 229	12 279	12 599	13 617	14 234	13 997	14 994	14 768	12 605	13 304
Tertiary sector	**125 519**	**137 315**	**151 738**	**158 864**	**172 757**	**181 810**	**201 688**	**207 502**	**200 065**	**214 864**
Wholesale and retail trade, catering and accommodation[3]	26 838	29 113	32 689	33 587	37 591	39 964	43 513	46 016	46 208	48 448
Transport, storage and communication	11 616	12 524	13 676	13 830	15 632	16 653	19 399	19 832	17 770	18 474
Financial intermediation, insurance, real-estate and business services[4]	75 665	83 002	91 548	96 483	103 738	108 389	119 794	122 378	119 443	126 840
Community, social and personal services[5]	11 400	12 677	13 825	14 963	15 796	16 804	18 981	19 275	16 644	21 101
Total	**184 360**	**201 589**	**220 780**	**232 026**	**252 266**	**264 699**	**294 495**	**304 578**	**297 249**	**329 822**
Percentage of total										
Primary sector	**8.0%**	**8.3%**	**8.3%**	**8.5%**	**8.5%**	**8.4%**	**8.7%**	**9.1%**	**10.8%**	**12.1%**
Agriculture, forestry and fishing	4.6%	4.6%	4.8%	5.1%	5.2%	5.2%	5.1%	5.1%	5.3%	5.2%
Mining and quarrying	3.4%	3.7%	3.5%	3.4%	3.3%	3.2%	3.5%	4.0%	5.5%	6.9%
Secondary sector	**24.0%**	**23.5%**	**23.0%**	**23.1%**	**23.0%**	**22.9%**	**22.9%**	**22.8%**	**21.9%**	**22.7%**
Manufacturing	16.4%	15.6%	15.3%	15.0%	15.2%	15.4%	14.8%	14.7%	14.3%	14.5%
Electricity, gas and water	2.0%	1.9%	2.0%	2.2%	2.1%	2.3%	3.0%	3.2%	3.3%	4.2%
Construction	5.5%	6.1%	5.7%	5.9%	5.6%	5.3%	5.1%	4.8%	4.2%	4.0%
Tertiary sector	**68.1%**	**68.1%**	**68.7%**	**68.5%**	**68.5%**	**68.7%**	**68.5%**	**68.1%**	**67.3%**	**65.1%**
Wholesale and retail trade, catering and accommodation	14.6%	14.4%	14.8%	14.5%	14.9%	15.1%	14.8%	15.1%	15.5%	14.7%
Transport, storage and communication	6.3%	6.2%	6.2%	6.0%	6.2%	6.3%	6.6%	6.5%	6.0%	5.6%
Financial intermediation, insurance, real-estate and business services	41.0%	41.2%	41.5%	41.6%	41.1%	40.9%	40.7%	40.2%	40.2%	38.5%
Community, social and personal services	6.2%	6.3%	6.3%	6.4%	6.3%	6.3%	6.4%	6.3%	5.6%	6.4%
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 Africa uses.

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

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

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

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

Table A4.7.8: VAT: Refunds by sector, 10-year cohort 2012/13 – 2021/22

Sector	R million per Fiscal Year									
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Agencies and other services	-4 805	-5 416	-6 471	-6 095	-7 151	-6 745	-7 679	-7 095	-6 827	-7 814
Agriculture, forestry and fishing	-6 708	-7 561	-8 609	-8 812	-9 865	-10 727	-12 867	-12 336	-13 354	-15 090
Bricks, ceramic, glass, cement and similar products	-159	-124	-153	-184	-198	-236	-305	-326	-256	-294
Catering and accommodation	-240	-266	-283	-300	-268	-635	-370	-336	-539	-356
Chemicals and chemical, rubber and plastic products	-2 446	-3 037	-3 090	-3 029	-3 689	-4 142	-5 224	-4 555	-6 866	-6 718
Clothing and footw ear	-106	-113	-120	-151	-176	-103	-164	-216	-229	-218
Coal and petroleum products	-5 276	-6 581	-5 595	-5 419	-5 362	-5 449	-7 429	-6 853	-5 889	-7 993
Construction	-2 132	-2 963	-2 097	-2 330	-2 003	-1 897	-2 148	-2 591	-2 533	-2 066
Educational services	-98	-133	-132	-72	-85	-111	-107	-95	-91	-99
Electricity, gas and w ater	-1 787	-3 236	-1 363	-603	-1 137	-920	-671	-302	-160	-459
Financing, insurance, real estate and business services	-13 497	-14 424	-14 818	-15 235	-16 636	-16 534	-19 318	-17 752	-17 736	-22 244
Food, drink and tobacco	-3 012	-3 419	-3 401	-3 785	-3 877	-4 000	-4 488	-5 309	-6 910	-6 793
Leather, leather goods and fur (excl. footw ear & clothing)	-71	-127	-160	-166	-187	-195	-124	-65	-79	-96
Machinery and related items	-1 909	-2 275	-2 574	-2 417	-2 691	-2 871	-3 488	-3 984	-3 590	-4 368
Medical, dental and other health and veterinary services	-257	-293	-344	-303	-381	-455	-358	-826	-395	-382
Metal (including metal products)	-4 728	-5 705	-5 501	-5 174	-5 964	-6 835	-9 816	-9 095	-8 237	-9 371
Metal products (except machinery and equipment)	-1 056	-1 147	-1 367	-1 002	-1 006	-1 002	-1 259	-1 484	-1 559	-1 387
Mining and quarrying	-29 225	-32 180	-30 067	-30 816	-31 525	-35 597	-42 903	-40 943	-44 749	-58 253
Other manufacturing industries	-1 508	-1 663	-1 853	-2 103	-2 177	-2 476	-2 872	-2 774	-3 159	-3 838
Paper, printing and publishing	-414	-438	-444	-395	-470	-503	-638	-608	-777	-591
Personal and household services	-33	-40	-30	-24	-30	-46	-57	-59	-74	-82
Public administration	-5 057	-5 301	-6 558	-8 016	-7 922	-8 680	-10 575	-9 977	-9 444	-9 364
Recreation and cultural services	-318	-306	-218	-207	-185	-223	-236	-208	-229	-194
Research and scientific institutes	-251	-548	-169	-167	-165	-198	-209	-242	-188	-244
Retail trade	-3 417	-3 770	-3 834	-4 569	-4 359	-4 351	-5 438	-5 438	-5 309	-5 165
Scientific, optical and similar equipment	-118	-123	-155	-161	-159	-231	-250	-219	-198	-151
Social and related community services	-338	-313	-336	-308	-333	-404	-446	-470	-506	-487
Specialised repair services	-233	-227	-318	-475	-346	-361	-351	-526	-243	-324
Textiles	-250	-295	-362	-394	-492	-371	-492	-438	-536	-560
Transport equipment	-359	-395	-388	-542	-602	-449	-554	-639	-579	-651
Transport, storage and communications	-4 199	-4 495	-5 511	-5 314	-6 430	-5 761	-6 857	-6 702	-5 564	-5 412
Vehicles, parts and accessories	-8 757	-10 359	-10 540	-14 692	-18 174	-17 383	-21 778	-24 492	-21 811	-24 431
Wholesale trade	-5 207	-6 200	-6 630	-7 249	-7 596	-7 542	-8 961	-9 229	-9 996	-9 919
Wood, w ood products and furniture	-124	-110	-168	-196	-241	-276	-154	-112	-123	-157
Total	**-108 095**	**-123 584**	**-123 658**	**-130 705**	**-141 882**	**-147 710**	**-178 585**	**-176 297**	**-178 734**	**-205 570**

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2012/13 – 2021/22

Fiscal year	R million per Fiscal Year									
Economic activity[1]	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Primary sector	**-35 933**	**-39 741**	**-38 675**	**-39 628**	**-41 390**	**-46 324**	**-55 770**	**-53 280**	**-58 103**	**-73 342**
Agriculture, forestry and fishing	-6 708	-7 561	-8 609	-8 812	-9 865	-10 727	-12 867	-12 336	-13 354	-15 090
Mining and quarrying	-29 225	-32 180	-30 067	-30 816	-31 525	-35 597	-42 903	-40 943	-44 749	-58 253
Secondary sector	**-25 455**	**-31 751**	**-28 790**	**-28 050**	**-30 430**	**-31 957**	**-40 074**	**-39 570**	**-41 679**	**-45 711**
Manufacturing[2]	-21 536	-25 553	-25 330	-25 116	-27 290	-29 140	-37 255	-36 678	-38 987	-43 187
Electricity, gas and w ater	-1 787	-3 236	-1 363	-603	-1 137	-920	-671	-302	-160	-459
Construction	-2 132	-2 963	-2 097	-2 330	-2 003	-1 897	-2 148	-2 591	-2 533	-2 066
Tertiary sector	**-46 708**	**-52 092**	**-56 193**	**-63 026**	**-70 062**	**-69 430**	**-82 740**	**-83 448**	**-78 952**	**-86 516**
Wholesale and retail trade, catering and accommodation[3]	-17 855	-20 822	-21 606	-27 285	-30 744	-30 272	-36 898	-40 021	-37 898	-40 194
Transport, storage and communication	-4 199	-4 495	-5 511	-5 314	-6 430	-5 761	-6 857	-6 702	-5 564	-5 412
services[4]	-18 553	-20 388	-21 457	-21 498	-23 952	-23 477	-27 206	-25 089	-24 751	-30 302
Community, social and personal services[5]	-6 100	-6 386	-7 619	-8 930	-8 936	-9 920	-11 780	-11 636	-10 738	-10 608
Total	**-108 095**	**-123 584**	**-123 658**	**-130 705**	**-141 882**	**-147 710**	**-178 585**	**-176 297**	**-178 734**	**-205 570**
Percentage of total										
Primary sector	**33.2%**	**32.2%**	**31.3%**	**30.3%**	**29.2%**	**31.4%**	**31.2%**	**30.2%**	**32.5%**	**35.7%**
Agriculture, forestry and fishing	6.2%	6.1%	7.0%	6.7%	7.0%	7.3%	7.2%	7.0%	7.5%	7.3%
Mining and quarrying	27.0%	26.0%	24.3%	23.6%	22.2%	24.1%	24.0%	23.2%	25.0%	28.3%
Secondary sector	**23.5%**	**25.7%**	**23.3%**	**21.5%**	**21.4%**	**21.6%**	**22.4%**	**22.4%**	**23.3%**	**22.2%**
Manufacturing	19.9%	20.7%	20.5%	19.2%	19.2%	19.7%	20.9%	20.8%	21.8%	21.0%
Electricity, gas and w ater	1.7%	2.6%	1.1%	0.5%	0.8%	0.6%	0.4%	0.2%	0.1%	0.2%
Construction	2.0%	2.4%	1.7%	1.8%	1.4%	1.3%	1.2%	1.5%	1.4%	1.0%
Tertiary sector	**43.2%**	**42.2%**	**45.4%**	**48.2%**	**49.4%**	**47.0%**	**46.3%**	**47.3%**	**44.2%**	**42.1%**
Wholesale and retail trade, catering and accommodation	16.5%	16.8%	17.5%	20.9%	21.7%	20.5%	20.7%	22.7%	21.2%	19.6%
Transport, storage and communication	3.9%	3.6%	4.5%	4.1%	4.5%	3.9%	3.8%	3.8%	3.1%	2.6%
services	17.2%	16.5%	17.4%	16.4%	16.9%	15.9%	15.2%	14.2%	13.8%	14.7%
Community, social and personal services	5.6%	5.2%	6.2%	6.8%	6.3%	6.7%	6.6%	6.6%	6.0%	5.2%
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

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

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

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

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

Table A4.7.10: VAT: Payments by payment category, 10-year cohort 2012/13 – 2021/22

Fiscal year		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	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)	72 184	12 047	13 291	14 368	15 109	15 984	16 385	17 732	17 863	15 358	17 526	3.8%
B: Bi-monthly (Feb)	102 425	16 616	18 243	19 890	20 818	21 919	22 706	24 656	24 313	21 343	24 389	3.9%
C: Monthly	42 904	155 583	169 936	186 390	195 958	214 219	225 447	251 939	262 239	260 389	287 727	6.3%
D: 6-monthly	4 720	100	105	117	124	126	133	141	131	129	147	4.0%
E: Annually	387	14	15	16	18	18	28	27	32	30	34	9.4%
Total	**222 620**	**184 360**	**201 589**	**220 780**	**232 026**	**252 266**	**264 699**	**294 495**	**304 578**	**297 249**	**329 822**	6.0%
Percentage of total												
A: Bi-monthly (Jan)	32.4%	6.5%	6.6%	6.5%	6.5%	6.3%	6.2%	6.0%	5.9%	5.2%	5.3%	
B: Bi-monthly (Feb)	46.0%	9.0%	9.0%	9.0%	9.0%	8.7%	8.6%	8.4%	8.0%	7.2%	7.4%	
C: Monthly	19.3%	84.4%	84.3%	84.4%	84.5%	84.9%	85.2%	85.5%	86.1%	87.6%	87.2%	
D: 6-monthly	2.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	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%**	

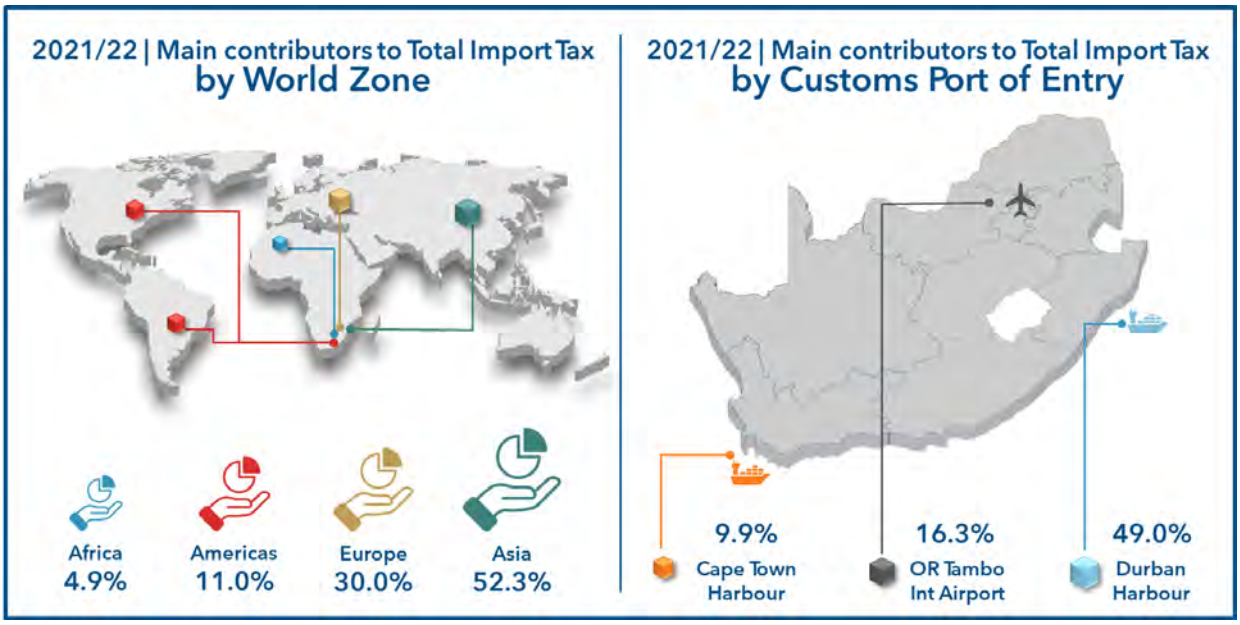
1. Payment categories as per section 27(1) of the Value-Added Tax Act No. 89 of 1991.

Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2012/13 – 2021/22

Fiscal year		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	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)	72 184	-2 292	-2 045	-2 101	-1 991	-2 118	-2 070	-2 130	-2 324	-2 181	-2 443	0.6%
B: Bi-monthly (Feb)	102 425	-3 535	-3 441	-3 641	-3 423	-3 612	-3 899	-4 071	-3 985	-3 828	-4 268	1.9%
C: Monthly	42 904	-102 222	-118 059	-117 874	-125 251	-136 102	-141 705	-172 340	-169 942	-172 687	-198 811	6.9%
D: 6-monthly	4 720	-44	-38	-39	-39	-44	-32	-44	-40	-36	-47	0.7%
E: Annually	387	-3	-0	-4	-1	-5	-4	-1	-6	-1	-0	-20.2%
Total	**222 620**	**-108 095**	**-123 584**	**-123 658**	**-130 705**	**-141 882**	**-147 710**	**-178 585**	**-176 297**	**-178 734**	**-205 570**	6.6%
Percentage of total												
A: Bi-monthly (Jan)	32.4%	2.1%	1.7%	1.7%	1.5%	1.5%	1.4%	1.2%	1.3%	1.2%	1.2%	
B: Bi-monthly (Feb)	46.0%	3.3%	2.8%	2.9%	2.6%	2.5%	2.6%	2.3%	2.3%	2.1%	2.1%	
C: Monthly	19.3%	94.6%	95.5%	95.3%	95.8%	95.9%	95.9%	96.5%	96.4%	96.6%	96.7%	
D: 6-monthly	2.1%	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.

For the 2021/22 fiscal year...



5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2021/22 fiscal year (FY):

- Import VAT collections totalled R204.6 billion and recorded a year-on-year (y/y) growth rate of 22.9%, following a 7.5% decline in 2020/21. This was driven by significant levels of growth in the imports of key contributing commodities.
- Collections of Customs Duties totalled R58.0 billion and experienced a y/y growth of 22.6%, on the back of a significant 14.7% deterioration in 2020/21.
- Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R7.9 billion (13.7%) and R11.0 billion (18.9%) 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 R39.1 billion (67.4%) 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 13.1% and 3.7% of the year's Total Tax Revenue respectively; resulting in a 16.8% aggregate, which was below the 17.2% average over the preceding five fiscal years. The combined share of these taxes to GDP increased to 4.2% from the preceding five-year average of 4.0%; with Import VAT and Customs Duties contributing 3.3% and 0.9% for the year respectively.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 25.6%, down from 27.4% in 2020/21. Notably, *Vehicles, Aircraft and Vessels* accounted for the most significant portion of Customs Duties at 22.7%, up from 20.1% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.4% of the combined Total Import Tax contribution, compared to 83.1% in 2020/21.
- On a country basis, China and Germany, at 29.3% and 8.3% share of Total Import Tax contribution respectively, remained the principal suppliers of taxable goods into South Africa.
- The Importer register reduced y/y by 0.1% to 332 970 in number, as reflected in *Table 1.1* in Chapter 1.
- The overall effective tax rates, as reflected in *Table A5.1.2*, was 9.1% for Import VAT, 2.7% for Customs Duties and 11.9% for Total Import Tax.
- Despite a subdued economic environment with passive levels of investment, domestic demand and household consumption, Import taxes recovered well from the prior year's reduced base, due to the increased levels of imports of key contributing consumption and capital goods.
- Import tax collections performed favourably throughout the 2021/22 FY and concluded with a substantial inflow from the 13th Customs Deferment statement in March 2022.

- The key economic driver for these collections was the increase in nominal merchandise imports into the country, which totalled at R1.5 trillion in the 2021/22 FY, growing y/y by 28.3%; with most of the key contributing commodities registering significant y/y increases. Trade during the full calendar year 2021 registered imports to the value of R1.4 trillion, equating to a cumulative y/y growth rate of 22.9%.
- Growth in import volumes during the 2021/22 FY were expected to rise from the prior year's reduced base, which was curtailed by the negative impact of the COVID-19 pandemic on global trade and the manufacturing sectors, especially during the first half of 2020/21.

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 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.

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 on importation.

South Africa is also a signatory to the General Agreement on Tariffs and Trade (GATT). The basis for determining Customs values are 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 that the amount payable (as reflected on the declaration) was settled.

It is important to note that the payment dates differ depending on whether or not the importer participates in the Customs deferment scheme. An importer who is registered for the Customs

deferment scheme maintains an account with SARS. This account is closed every month and the amount owing has to be settled within seven days of billing. Importers not registered for the Customs deferment scheme are required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

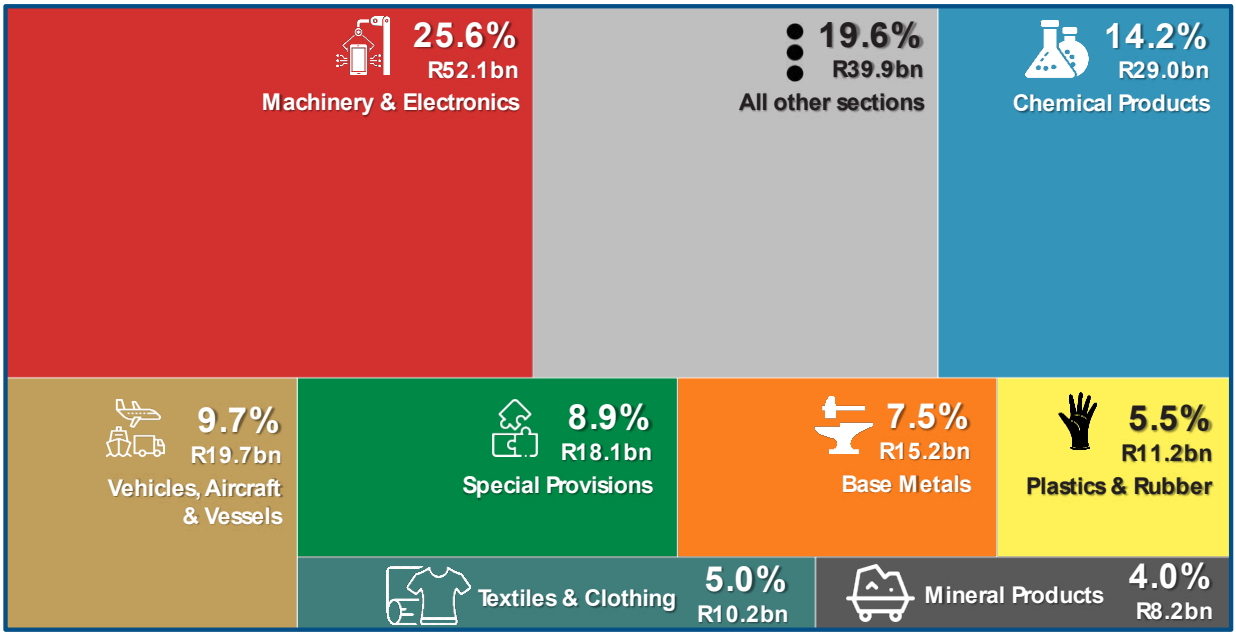
BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that imports of *Machinery and Electronics* (15.6%) accounts for the largest portion of Customs value in 2021/22, followed by *Mineral Products* (13.4%) and *Chemical Products* (12.2%).

A detailed breakdown of the HS sections by tariff level is available online on *Table A5.5*.

Import VAT for 2021/22, as shown in *Figure 5.1*, was collected mostly from the importation of *Machinery and Electronics* (25.6%); *Chemical Products* (14.2%); *Vehicles, Aircraft and Vessels* (9.7%); *Special Provisions* (8.9%); *Base Metals* (7.5%); *Plastics and Rubber* (5.5%); *Textiles and Clothing* (5.0%) as well as *Mineral Products* (4.0%). The *All Other sections* grouping (19.6%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS section, 2021/22



As discussed in Chapter 4, *Table A4.2.6* provides a fully aligned overview of Import VAT flows by SARS sectors. The Import VAT recorded in each sector is based on bill of entry declarations and is then classified using the VAT sector indicated by the importer's VAT reference number.

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 60.7% of the Import VAT total in 2021/22, with *Secondary* activities at 32.7% and *Primary* activities at 4.7%.

Import VAT from the top three contributing economic sectors made up 88.6% of the total; namely the

Wholesale and Retail Trade, Catering and Accommodation sector (*Tertiary*) at 38.9%, followed by the *Manufacturing* sector (*Secondary*) at 30.6% and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 19.1%.

As shown in *Table A5.1.2*, the overall effective tax rate for Import VAT in 2021/22 was 9.1% compared to previous year's 9.3%. Key commodities with the highest effective VAT rates were *Footwear and Accessories* at 18.8%; *Hides, Skins and Leather* at 16.9%, as well as both *Special Provisions* and *Articles of Stone, Plaster etc.* at 16.0% each.

The largest contributing HS sections to Customs Duties in 2021/22, as shown in *Figure 5.2,* were *Vehicles, Aircraft and Vessels* (22.7%); *Textiles and Clothing* (17.3%); *Food, Beverages and Tobacco* (14.8%) as well as *Machinery and Electronics* (13.3%).

Imports under the *Food, Beverages and Tobacco* section made up 99.9% of the Specific Excise Duty total; largely driven by cigarettes (42.9%) sourced mainly from Switzerland, as well as whiskies (31.3%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (62.1%) as well as *Machinery and Electronics* (33.5%) were the largest contributors to the *Ad valorem* Duty total; with luxury vehicles from Germany, United States, Japan and India comprising 56.5% of the former's total; while 95.4% of the latter's total was made up by electronic devices mainly from China.

As shown in *Table A5.1.2*, the overall effective Customs Duty rate in 2021/22 was 2.7% compared to previous year's 2.8%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.8%; *Hides, Skins and Leather* at 20.1%; *Textiles and Clothing* at 15.3% as well as *Food, Beverages and Tobacco* at 8.9%.

Figure 5.2: Customs Duties by HS section, 2021/22

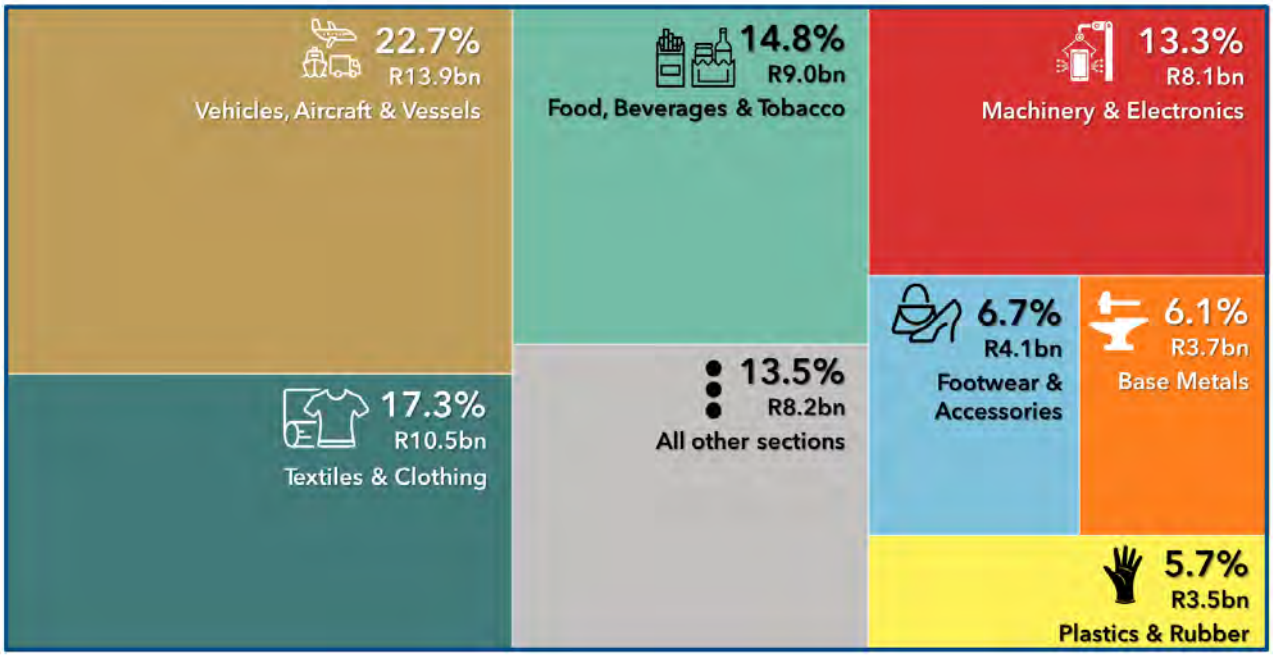
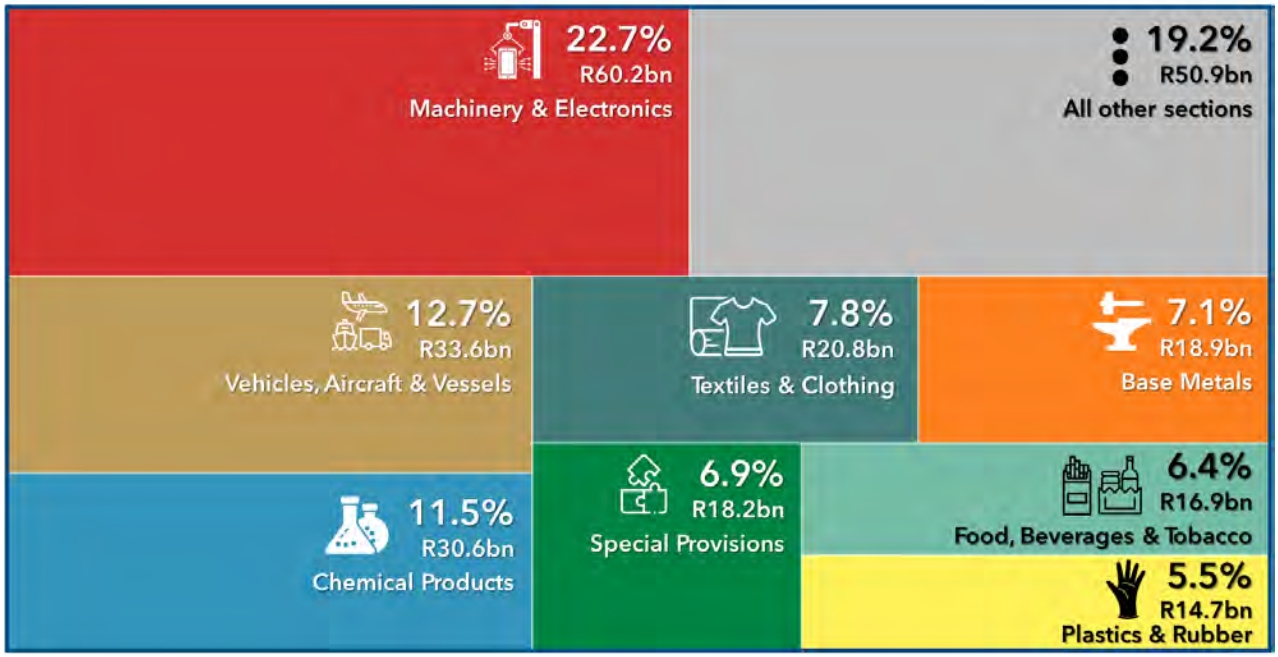


Figure 5.3 shows the top eight contributing sections – *Machinery and Electronics; Vehicles, Aircraft and Vessels; Chemical Products; Textiles and Clothing; Base Metals; Special Provisions*; *Food, Beverages and Tobacco* as well as *Plastics and Rubber* – combined, made up 80.8% of the Total Import Tax for 2021/22.

As shown in *Table A5.1.2*, the overall effective tax rate for Total Import Tax in 2021/22 was 11.9% compared to previous year's 12.0%. Key commodities with the highest effective Total Import Tax rates were *Footwear and Accessories* at 43.6%; *Hides, Skins and Leather* at 37.0% and *Textiles and Clothing* at 30.0%.

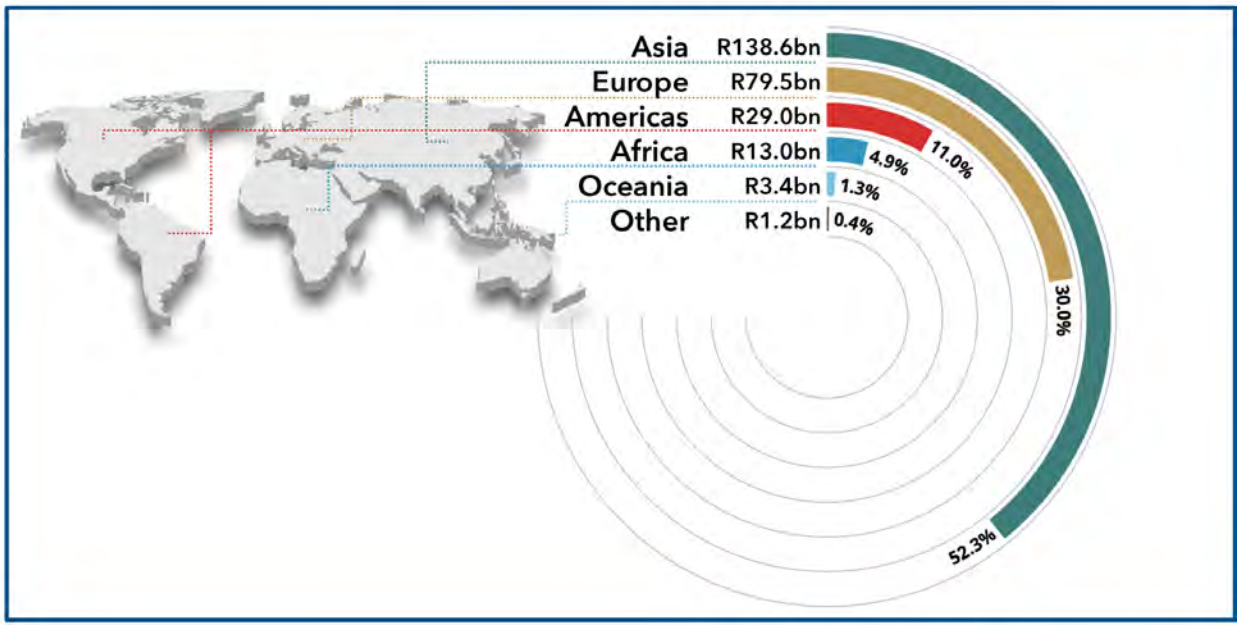
Figure 5.3: Total Import Tax by HS section, 2021/22



BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 52.3% of the Total Import Tax, followed by Europe at 30.0% and the Americas at 11.0%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

Figure 5.4: Total Import Tax by world zone, 2021/22



Asia was South Africa's largest import supplier in 2021/22 at 37.7% of total Customs value, 49.2% of Import VAT and 62.7% of Customs Duties; with goods imported from China, India, Japan and Thailand accounting for 78.8% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest Total Import Tax contributor, accounted for 21.0% of total Customs value, 31.2% of Import VAT and 26.2% of Customs Duties; with imports from Germany, United Kingdom, Italy, France, Switzerland and Spain constituting 64.8% of Europe's share of South Africa's Total Import Tax.

In calendar year 2021, Africa was the highest of three world zones with which South Africa recorded a positive trade balance (R247.3 billion), which culminated into a 28.8% contribution to the Customs value as well as 4.9% to the Total Import Tax for 2021/22.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at 94.5% share, with Eswatini being the continent's biggest contributor to Import VAT at 25.5%.

The Africa world zone - which comprises the rest of Africa including BELN - continues to grow as an important strategic trade partner for South Africa; specifically in light of the African Continental Free Trade Area (AfCFTA) agreement which came into effect since 01 January 2021; following a postponement, due to COVID-19, from the initially scheduled commencement date of 01 July 2020.

The AfCFTA is a vehicle for Africa's economic transformation, and sets out an ambitious task to liberate the flow of goods, service, people and capital across the African Union's (AU) 55 member states.

By October 2022, 44 countries on the 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 completed the ratification process, whose tariff offers have been accepted and 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.

The growing trade with Africa in 2021/22 was further emphasized within the selected trade bloc category where the African Union (AU) was ahead of BRICS and the European Union (EU) as South Africa's top supplier for the fourth successive fiscal year in terms of Customs value at 26.6% share, while contributing a modest 4.6% to Total Import Tax.

BRICS was the largest trade bloc contributor to South Africa's Total Import Tax at 37.5%, while accounting for 23.4% of the year's Customs value; with China, India and Brazil among SA's top eleven suppliers, in terms of revenue.

The EU trade bloc recorded 17.7% of the total Customs value and 24.3% of South Africa's 2021/22 Total Import Tax; with imports from Germany, Italy, France, Switzerland 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 59.1% of the Total Import Tax for 2021/22.

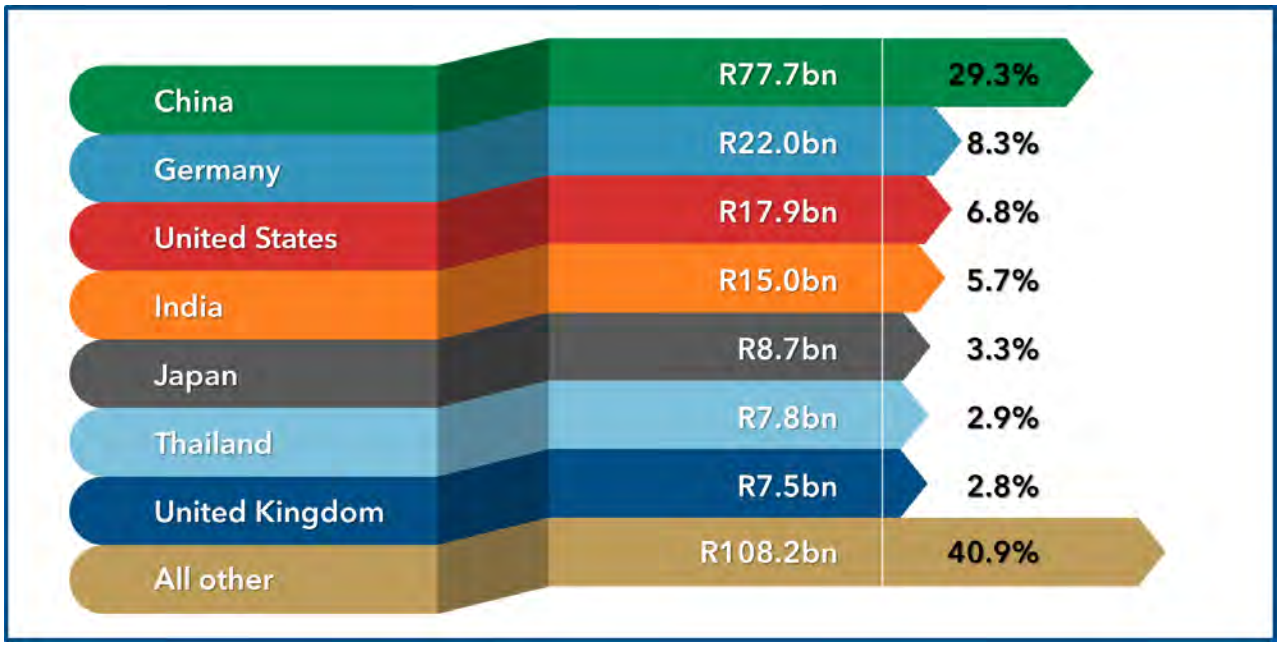
Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (45.2%) and Import VAT (44.9%) for 2021/22. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (29.6%), *Machinery and Electronics* (20.8%), *Footwear and Accessories* (11.0%) as well as *Base Metals* (10.0%).

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 (25.0%) and Import VAT (27.3%), while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (68.8%).

Eswatini is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2021/22; ranking 11th in Customs value at 1.3% and 13th for Import VAT at 1.5%, with the latter supported by goods imported under the sections of *Chemical Products* (38.2%); *Food, Beverages and Tobacco* (28.2%) as well as *Textiles and Clothing* (18.6%).

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, 2021/22



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 2018/19 to 2021/22, according to their Total Import Tax share by:

- Top 4 Sea Harbours – Durban, Cape Town, Port Elizabeth and Richards Bay;
- Top 4 Airports – O.R. Tambo, Cape Town, King Shaka and Port Elizabeth;
- Top 7 Border Posts and Inland Offices – Johannesburg, Pretoria, East London, 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 2021/22.

Figure 5.6: Total Import Tax by Customs port of entry group, 2021/22

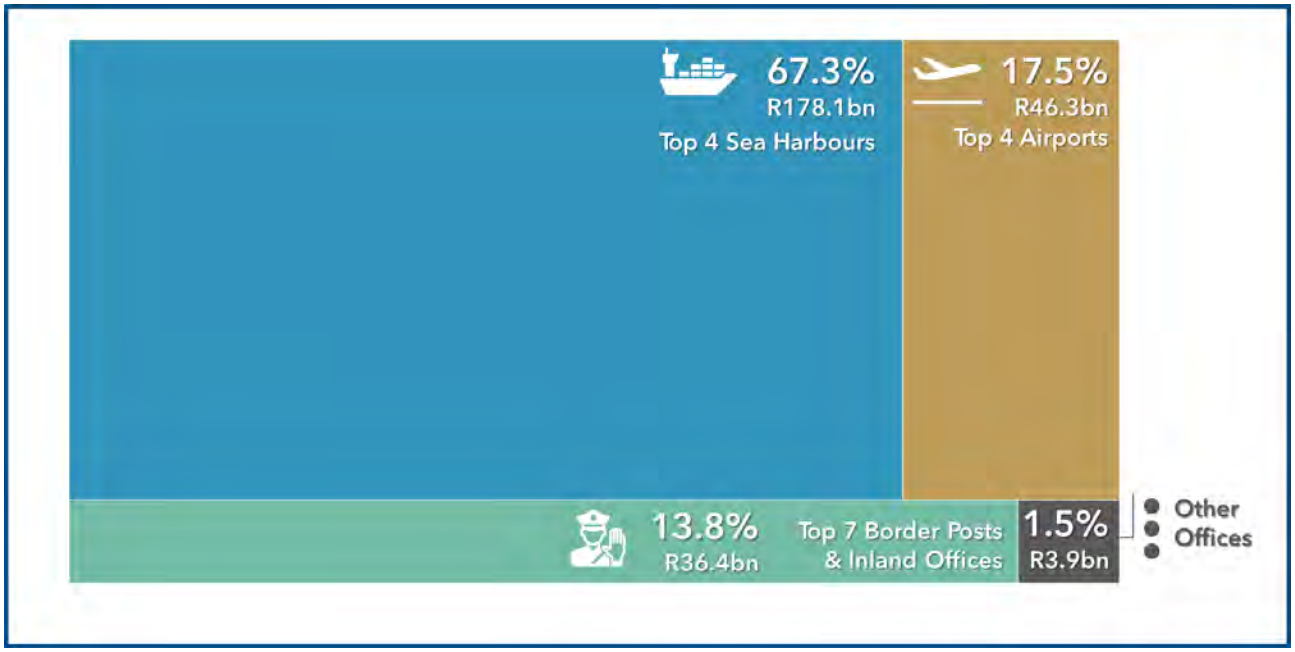


Table A5.4.2 lists the contributions of the top ports of entry, while *Figure 5.7* shows the contribution of the top six offices – Durban Harbour, O.R. Tambo International Airport, Cape Town Harbour, Port Elizabeth Harbour, Johannesburg Customs Office and Pretoria Customs Office – which together accounted for 90.5% of the Total Import Tax for 2021/22.

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 2021/22, goods imported through Durban Harbour constituted 41.0% of the national Customs value total, 48.9% of the Import VAT total and 49.3% of Customs Duties revenue.

This was driven principally by imports of *Mineral Products* at 19.0% of the port's Customs value and *Machinery and Electronics* at 23.4% of its Import VAT; while *Vehicles, Aircraft and Vessels* accounted for 24.4% of the port's Customs Duties collected.

O.R. Tambo International Airport is Africa's second busiest airport. In 2021/22, the value of the cargo imported through this airport represented 22.4% of the Customs value of goods imported into the country, while contributing 18.2% to the Import VAT total and 10.3% to the Customs Duties total. More than half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

Figure 5.7: Total Import Tax by Customs port of entry, 2021/22

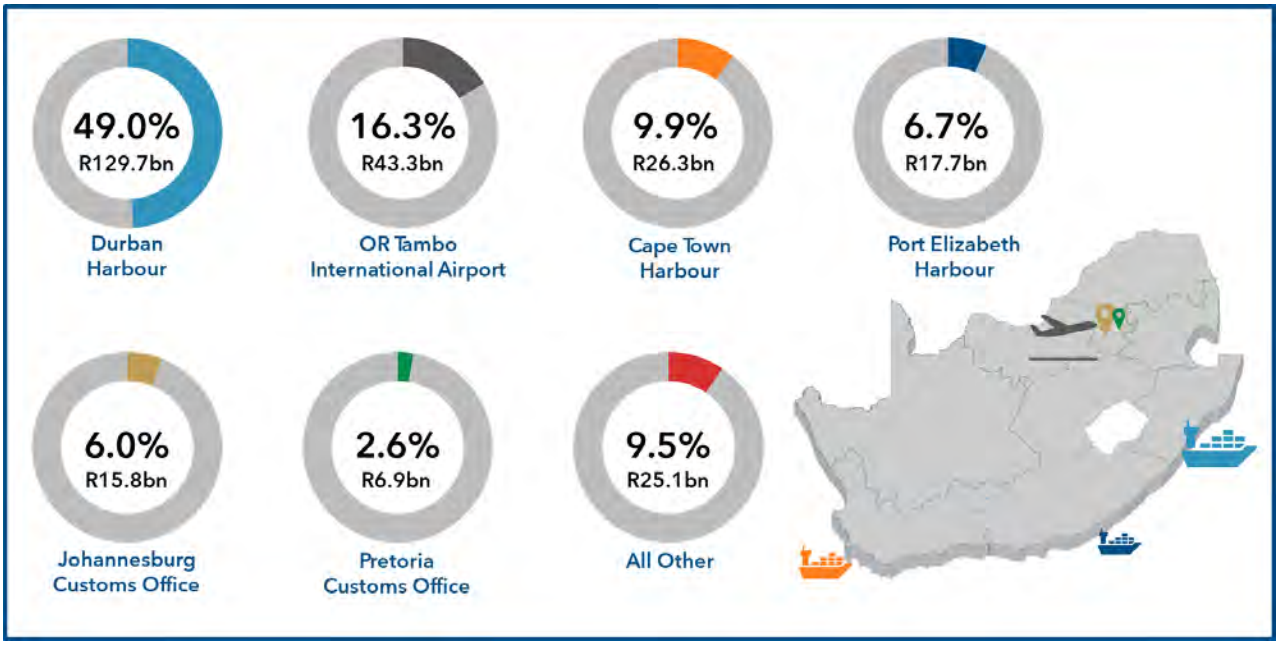


Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2018/19 - 2021/22

HS section			2018/19				2019/20				2020/21				2021/22			
R million	Section	Chapter	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]	Customs value	Import VAT	Customs Duties[1]	Total Import Tax[2]
Animals and Animal Products	1	1 - 5	24 301	3 365	1 428	4 793	23 309	3 206	1 393	4 599	20 454	2 864	1 380	4 243	24 435	3 511	1 576	5 087
Vegetable Products	2	6 - 14	26 149	2 260	667	2 926	31 449	2 746	1 257	4 003	39 757	3 109	1 175	4 283	31 760	2 794	294	3 088
Fats and Oils	3	15	14 298	1 346	154	1 500	16 498	1 555	202	1 757	18 253	1 731	182	1 913	27 271	2 379	263	2 643
Food, Beverages and Tobacco	4	16 - 24	68 402	6 858	7 778	14 636	70 317	7 592	9 107	16 699	68 106	6 988	6 652	13 639	101 810	7 894	9 015	16 909
Mineral Products	5	25 - 27	252 698	6 192	47	6 239	253 868	5 675	42	5 717	178 097	4 789	46	4 835	298 072	8 212	45	8 257
Chemical Products	6	28 - 38	250 884	22 163	1 316	23 479	204 778	23 163	1 298	24 461	217 273	25 061	1 259	26 321	272 368	29 033	1 533	30 565
Plastics and Rubber	7	39 - 40	61 942	9 145	3 069	12 214	59 819	8 905	2 865	11 770	58 639	8 865	2 899	11 764	73 462	11 204	3 468	14 672
Hides, Skins and Leather	8	41 - 43	4 892	808	950	1 757	4 569	774	931	1 704	3 589	582	701	1 283	4 351	735	874	1 609
Wood and articles thereof	9	44 - 46	5 733	902	190	1 092	5 899	903	184	1 087	5 742	863	155	1 018	7 107	1 084	213	1 297
Pulp and Paper Products	10	47 - 49	35 611	3 113	188	3 301	38 335	3 024	182	3 206	36 843	2 727	140	2 867	56 129	3 353	154	3 507
Textiles and Clothing	11	50 - 63	56 482	8 191	8 930	17 121	59 766	8 832	9 615	18 448	65 314	8 724	9 443	18 167	69 140	10 228	10 548	20 776
Footwear and Accessories	12	64 - 67	16 194	2 916	3 952	6 867	15 804	2 926	3 916	6 841	14 396	2 676	3 530	6 206	16 416	3 090	4 069	7 159
Articles of Stone, Plaster etc.	13	68 - 70	15 868	2 545	856	3 400	15 595	2 491	815	3 306	13 997	2 260	787	3 048	16 389	2 619	828	3 447
Precious Stones and Metals	14	71	113 029	1 948	171	2 119	125 042	1 869	164	2 033	236 737	1 694	123	1 817	228 744	2 734	197	2 930
Base Metals	15	72 - 83	153 415	10 279	2 420	12 699	154 739	10 365	2 358	12 723	195 729	10 653	2 776	13 429	259 727	15 189	3 717	18 906
Machinery and Electronics	16	84 - 85	306 882	44 285	6 775	51 060	316 105	45 888	6 722	52 610	305 986	45 644	6 866	52 510	348 674	52 100	8 107	60 207
Vehicles, Aircraft and Vessels	17	86 - 89	190 493	19 452	14 496	33 948	190 739	20 342	14 420	34 762	144 327	14 599	10 019	24 618	185 232	19 741	13 863	33 604
Photographic and instruments	18	90 - 92	35 060	5 139	89	5 228	37 467	5 475	115	5 590	35 251	5 119	111	5 229	38 626	5 782	132	5 913
Misc Manufactured Articles	20	94 - 96	23 534	3 660	1 698	5 358	23 277	3 489	1 724	5 214	19 673	3 051	1 423	4 474	23 545	3 706	1 873	5 579
Works of Art/Antiques	21	97	1 050	45	0	45	705	42	2	44	466	25	0	25	747	32	0	32
Special Provisions[3]	22	98	107 007	17 202	69	17 270	109 574	17 617	114	17 731	87 724	14 179	70	14 248	112 978	18 117	105	18 222
Other Unclassified		93, 99	22 617	803	742	1 545	25 132	178	82	260	29 645	170	88	258	34 286	220	146	366
Total			**1 786 540**	**172 615**	**55 985**	**228 600**	**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**

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, , 2018/19 - 2021/22 (continued)

HS section			2018/19				2019/20				2020/21				2021/22			
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	1.4%	1.9%	2.6%	2.1%	1.3%	1.8%	2.4%	2.0%	1.1%	1.7%	2.8%	2.0%	1.1%	1.7%	2.6%	1.9%
Vegetable Products	2	6 - 14	1.5%	1.3%	1.2%	1.3%	1.8%	1.6%	2.2%	1.7%	2.2%	1.9%	2.4%	2.0%	1.4%	1.4%	0.5%	1.2%
Fats and Oils	3	15	0.8%	0.8%	0.3%	0.7%	0.9%	0.9%	0.4%	0.7%	1.0%	1.0%	0.4%	0.9%	1.2%	1.2%	0.4%	1.0%
Food, Beverages and Tobacco	4	16 - 24	3.8%	4.0%	13.9%	6.4%	3.9%	4.3%	15.8%	7.1%	3.8%	4.2%	13.4%	6.3%	4.6%	3.9%	14.8%	6.4%
Mineral Products	5	25 - 27	14.1%	3.6%	0.1%	2.7%	14.2%	3.2%	0.1%	2.4%	9.9%	2.9%	0.1%	2.2%	13.4%	4.0%	0.1%	3.1%
Chemical Products	6	28 - 38	14.0%	12.8%	2.3%	10.3%	11.5%	13.1%	2.3%	10.4%	12.1%	15.1%	2.5%	12.2%	12.2%	14.2%	2.5%	11.5%
Plastics and Rubber	7	39 - 40	3.5%	5.3%	5.5%	5.3%	3.4%	5.0%	5.0%	5.0%	3.3%	5.3%	5.8%	5.4%	3.3%	5.5%	5.7%	5.5%
Hides, Skins and Leather	8	41 - 43	0.3%	0.5%	1.7%	0.8%	0.3%	0.4%	1.6%	0.7%	0.2%	0.3%	1.4%	0.6%	0.2%	0.4%	1.4%	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%	0.5%
Pulp and Paper Products	10	47 - 49	2.0%	1.8%	0.3%	1.4%	2.2%	1.7%	0.3%	1.4%	2.1%	1.6%	0.3%	1.3%	2.5%	1.6%	0.3%	1.3%
Textiles and Clothing	11	50 - 63	3.2%	4.7%	16.0%	7.5%	3.4%	5.0%	16.7%	7.9%	3.6%	5.2%	19.0%	8.4%	3.1%	5.0%	17.3%	7.8%
Footwear and Accessories	12	64 - 67	0.9%	1.7%	7.1%	3.0%	0.9%	1.7%	6.8%	2.9%	0.8%	1.6%	7.1%	2.9%	0.7%	1.5%	6.7%	2.7%
Articles of Stone, Plaster etc.	13	68 - 70	0.9%	1.5%	1.5%	1.5%	0.9%	1.4%	1.4%	1.4%	0.8%	1.4%	1.6%	1.4%	0.7%	1.3%	1.4%	1.3%
Precious Stones and Metals	14	71	6.3%	1.1%	0.3%	0.9%	7.0%	1.1%	0.3%	0.9%	13.2%	1.0%	0.2%	0.8%	10.3%	1.3%	0.3%	1.1%
Base Metals	15	72 - 83	8.6%	6.0%	4.3%	5.6%	8.7%	5.9%	4.1%	5.4%	10.9%	6.4%	5.6%	6.2%	11.6%	7.5%	6.1%	7.1%
Machinery and Electronics	16	84 - 85	17.2%	25.7%	12.1%	22.3%	17.7%	25.9%	11.7%	22.4%	17.0%	27.4%	13.8%	24.3%	15.6%	25.6%	13.3%	22.7%
Vehicles, Aircraft and Vessels	17	86 - 89	10.7%	11.3%	25.9%	14.9%	10.7%	11.5%	25.1%	14.8%	8.0%	8.8%	20.1%	11.4%	8.3%	9.7%	22.7%	12.7%
Photographic and instruments	18	90 - 92	2.0%	3.0%	0.2%	2.3%	2.1%	3.1%	0.2%	2.4%	2.0%	3.1%	0.2%	2.4%	1.7%	2.8%	0.2%	2.2%
Misc Manufactured Articles	20	94 - 96	1.3%	2.1%	3.0%	2.3%	1.3%	2.0%	3.0%	2.2%	1.1%	1.8%	2.9%	2.1%	1.1%	1.8%	3.1%	2.1%
Works of Art/Antiques	21	97	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Provisions[3]	22	98	6.0%	10.0%	0.1%	7.6%	6.1%	9.9%	0.2%	7.6%	4.9%	8.5%	0.1%	6.6%	5.1%	8.9%	0.2%	6.9%
Other Unclassified		93, 99	1.3%	0.5%	1.3%	0.7%	1.4%	0.1%	0.1%	0.1%	1.7%	0.1%	0.2%	0.1%	1.5%	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, 2018/19 - 2021/22

HS section			2018/19			2019/20			2020/21			2021/22		
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%	5.9%	19.7%	13.8%	6.0%	19.7%	14.0%	6.7%	20.7%	14.4%	6.4%	20.8%
Vegetable Products	2	6 - 14	8.6%	2.5%	11.2%	8.7%	4.0%	12.7%	7.8%	3.0%	10.8%	8.8%	0.9%	9.7%
Fats and Oils	3	15	9.4%	1.1%	10.5%	9.4%	1.2%	10.7%	9.5%	1.0%	10.5%	8.7%	1.0%	9.7%
Food, Beverages and Tobacco	4	16 - 24	10.0%	11.4%	21.4%	10.8%	13.0%	23.7%	10.3%	9.8%	20.0%	7.8%	8.9%	16.6%
Mineral Products	5	25 - 27	2.5%	0.0%	2.5%	2.2%	0.0%	2.3%	2.7%	0.0%	2.7%	2.8%	0.0%	2.8%
Chemical Products	6	28 - 38	8.8%	0.5%	9.4%	11.3%	0.6%	11.9%	11.5%	0.6%	12.1%	10.7%	0.6%	11.2%
Plastics and Rubber	7	39 - 40	14.8%	5.0%	19.7%	14.9%	4.8%	19.7%	15.1%	4.9%	20.1%	15.3%	4.7%	20.0%
Hides, Skins and Leather	8	41 - 43	16.5%	19.4%	35.9%	16.9%	20.4%	37.3%	16.2%	19.5%	35.8%	16.9%	20.1%	37.0%
Wood and articles thereof	9	44 - 46	15.7%	3.3%	19.1%	15.3%	3.1%	18.4%	15.0%	2.7%	17.7%	15.3%	3.0%	18.2%
Pulp and Paper Products	10	47 - 49	8.7%	0.5%	9.3%	7.9%	0.5%	8.4%	7.4%	0.4%	7.8%	6.0%	0.3%	6.2%
Textiles and Clothing	11	50 - 63	14.5%	15.8%	30.3%	14.8%	16.1%	30.9%	13.4%	14.5%	27.8%	14.8%	15.3%	30.0%
Footw ear and Accessories	12	64 - 67	18.0%	24.4%	42.4%	18.5%	24.8%	43.3%	18.6%	24.5%	43.1%	18.8%	24.8%	43.6%
Articles of Stone, Plaster etc.	13	68 - 70	16.0%	5.4%	21.4%	16.0%	5.2%	21.2%	16.1%	5.6%	21.8%	16.0%	5.1%	21.0%
Precious Stones and Metals	14	71	1.7%	0.2%	1.9%	1.5%	0.1%	1.6%	0.7%	0.1%	0.8%	1.2%	0.1%	1.3%
Base Metals	15	72 - 83	6.7%	1.6%	8.3%	6.7%	1.5%	8.2%	5.4%	1.4%	6.9%	5.8%	1.4%	7.3%
Machinery and Electronics	16	84 - 85	14.4%	2.2%	16.6%	14.5%	2.1%	16.6%	14.9%	2.2%	17.2%	14.9%	2.3%	17.3%
Vehicles, Aircraft and Vessels	17	86 - 89	10.2%	7.6%	17.8%	10.7%	7.6%	18.2%	10.1%	6.9%	17.1%	10.7%	7.5%	18.1%
Photographic and instruments	18	90 - 92	14.7%	0.3%	14.9%	14.6%	0.3%	14.9%	14.5%	0.3%	14.8%	15.0%	0.3%	15.3%
Misc Manufactured Articles	20	94 - 96	15.6%	7.2%	22.8%	15.0%	7.4%	22.4%	15.5%	7.2%	22.7%	15.7%	8.0%	23.7%
Works of Art/Antiques	21	97	4.3%	0.0%	4.3%	6.0%	0.2%	6.2%	5.3%	0.0%	5.3%	4.2%	0.0%	4.3%
Special Provisions[3]	22	98	16.1%	0.1%	16.1%	16.1%	0.1%	16.2%	16.2%	0.1%	16.2%	16.0%	0.1%	16.1%
Other Unclassified		93, 99	3.5%	3.3%	6.8%	0.7%	0.3%	1.0%	0.6%	0.3%	0.9%	0.6%	0.4%	1.1%
Total			**9.7%**	**3.1%**	**12.8%**	**9.9%**	**3.2%**	**13.2%**	**9.3%**	**2.8%**	**12.0%**	**9.1%**	**2.7%**	**11.9%**

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, 2018/19 - 2021/22

World zone / trade bloc	2018/19				2019/20				2020/21				2021/22			
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]
Africa	503 370	10 577	696	11 273	479 704	11 263	706	11 969	522 733	9 531	621	10 153	642 898	12 330	711	13 040
Americas	171 453	20 194	5 121	25 315	162 331	21 012	5 247	26 259	139 050	18 719	4 405	23 124	202 958	23 138	5 884	29 022
Asia	645 510	77 461	32 583	110 044	655 863	77 320	32 156	109 475	640 640	78 885	31 338	110 223	841 661	100 338	38 240	138 578
Europe	438 684	60 480	17 291	77 771	460 198	64 054	19 168	83 222	434 249	56 253	13 250	69 503	468 674	63 588	15 957	79 545
Oceania	21 730	3 274	223	3 497	18 113	2 653	205	2 858	17 559	2 527	188	2 715	21 992	3 198	207	3 406
Other	5 793	630	70	700	6 574	755	26	780	41 765	456	24	480	53 087	1 164	20	1 184
Total	**1 786 540**	**172 615**	**55 985**	**228 600**	**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**
Percentage of total																
Africa	28.2%	6.1%	1.2%	4.9%	26.9%	6.4%	1.2%	5.1%	29.1%	5.7%	1.2%	4.7%	28.8%	6.1%	1.2%	4.9%
Americas	9.6%	11.7%	9.1%	11.1%	9.1%	11.9%	9.1%	11.2%	7.7%	11.3%	8.8%	10.7%	9.1%	11.4%	9.6%	11.0%
Asia	36.1%	44.9%	58.2%	48.1%	36.8%	43.7%	55.9%	46.7%	35.7%	47.4%	62.9%	51.0%	37.7%	49.2%	62.7%	52.3%
Europe	24.6%	35.0%	30.9%	34.0%	25.8%	36.2%	33.3%	35.5%	24.2%	33.8%	26.6%	32.1%	21.0%	31.2%	26.2%	30.0%
Oceania	1.2%	1.9%	0.4%	1.5%	1.0%	1.5%	0.4%	1.2%	1.0%	1.5%	0.4%	1.3%	1.0%	1.6%	0.3%	1.3%
Other	0.3%	0.4%	0.1%	0.3%	0.4%	0.4%	0.0%	0.3%	2.3%	0.3%	0.0%	0.2%	2.4%	0.6%	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	469 020	9 905	548	10 453	434 980	10 641	532	11 173	473 586	9 010	492	9 502	594 052	11 557	555	12 111
BRICS[3]	367 136	52 542	24 977	77 519	379 273	52 068	24 246	76 314	402 691	54 890	24 199	79 089	522 849	69 587	29 574	99 160
European Union[4]	412 609	56 838	14 257	71 096	431 929	60 325	15 174	75 500	371 664	51 670	10 157	61 827	394 743	54 928	9 497	64 425
SADC[5]	363 736	9 132	301	9 433	305 160	9 931	241	10 172	357 545	8 189	206	8 395	477 993	10 314	200	10 514
Percentage of total																
African Union	26.3%	5.7%	1.0%	4.6%	24.4%	6.0%	0.9%	4.8%	26.4%	5.4%	1.0%	4.4%	26.6%	5.7%	0.9%	4.6%
BRICS[3]	20.6%	30.4%	44.6%	33.9%	21.3%	29.4%	42.2%	32.5%	22.4%	33.0%	48.6%	36.6%	23.4%	34.2%	48.5%	37.5%
European Union[4]	23.1%	32.9%	25.5%	31.1%	24.2%	34.1%	26.4%	32.2%	20.7%	31.1%	20.4%	28.6%	17.7%	27.0%	15.6%	24.3%
SADC[5]	20.4%	5.3%	0.5%	4.1%	17.1%	5.6%	0.4%	4.3%	19.9%	4.9%	0.4%	3.9%	21.4%	5.1%	0.3%	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, 2018/19 - 2021/22

Country of origin[3]	2018/19				2019/20				2020/21				2021/22			
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	260 352	40 367	20 622	60 989	265 279	39 279	19 753	59 032	286 276	42 451	20 123	62 574	351 105	53 359	24 297	77 656
Germany	137 971	20 926	5 179	26 105	139 117	21 099	5 136	26 235	115 753	17 209	2 891	20 100	122 774	18 554	3 445	21 999
United States	93 547	12 749	2 561	15 311	100 655	13 708	2 780	16 488	82 658	12 117	2 447	14 564	125 064	14 547	3 359	17 906
India	68 534	7 705	2 860	10 565	82 076	8 712	3 284	11 996	80 346	8 329	2 921	11 250	117 220	10 861	4 099	14 961
Japan	49 782	6 448	1 816	8 263	50 360	6 548	1 782	8 330	41 255	5 448	1 400	6 848	50 653	6 923	1 793	8 716
Thailand	43 888	5 642	1 142	6 784	41 755	5 386	1 035	6 421	39 288	5 214	831	6 045	49 395	6 753	1 056	7 808
United Kingdom	53 986	5 052	3 513	8 565	51 580	5 036	3 451	8 488	35 471	4 201	2 644	6 845	39 051	4 623	2 880	7 503
Italy	38 051	4 810	801	5 611	35 312	4 973	800	5 773	35 554	4 585	741	5 325	48 431	5 306	974	6 281
France	32 103	4 428	665	5 093	34 460	4 733	649	5 382	31 045	4 373	593	4 966	34 068	4 832	757	5 590
Switzerland	12 351	1 975	2 693	4 668	13 328	2 074	3 485	5 559	19 250	1 672	2 097	3 769	15 441	2 030	3 411	5 440
Brazil	29 769	3 234	1 225	4 459	21 930	2 870	841	3 711	23 012	2 675	847	3 521	38 913	3 849	1 122	4 972
Spain	22 039	3 241	1 095	4 337	27 241	4 154	1 151	5 305	25 995	3 847	601	4 448	25 930	3 909	816	4 725
Viet Nam	13 600	2 209	1 459	3 669	15 043	2 485	1 613	4 098	17 559	2 822	1 707	4 529	16 793	2 803	1 739	4 542
Netherlands	16 373	2 394	433	2 827	21 966	2 730	718	3 449	19 720	2 567	332	2 899	25 684	3 349	252	3 600
Indonesia	13 648	1 698	737	2 434	13 767	1 756	737	2 492	15 737	1 802	579	2 380	25 250	2 776	759	3 536
Korea, Republic Of	17 903	2 263	625	2 889	20 370	2 096	584	2 680	14 826	2 033	569	2 602	21 101	2 627	783	3 410
Eswatini[4]	22 534	2 489	3	2 492	25 140	2 732	2	2 735	25 199	2 714	1	2 715	27 933	3 142	5	3 147
Australia	18 970	2 866	142	3 008	15 850	2 318	146	2 464	14 546	2 131	114	2 245	18 998	2 767	138	2 905
Poland	14 054	2 124	516	2 640	15 819	2 461	692	3 153	16 280	2 309	536	2 845	15 090	2 283	379	2 662
Belgium	15 738	1 993	240	2 233	14 884	2 207	190	2 397	23 312	2 191	160	2 351	26 119	2 490	158	2 647
Other countries	811 348	38 000	7 658	45 658	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
Total	**1 786 540**	**172 615**	**55 985**	**228 600**	**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**

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 2021/22.*
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, 2018/19 - 2021/22 (continued)

Country of origin[3]	2018/19				2019/20				2020/21				2021/22			
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	14.6%	23.4%	36.8%	26.7%	14.9%	22.2%	34.3%	25.2%	15.9%	25.5%	40.4%	28.9%	15.7%	26.2%	39.8%	29.3%
Germany	7.7%	12.1%	9.3%	11.4%	7.8%	11.9%	8.9%	11.2%	6.4%	10.3%	5.8%	9.3%	5.5%	9.1%	5.6%	8.3%
United States	5.2%	7.4%	4.6%	6.7%	5.6%	7.7%	4.8%	7.0%	4.6%	7.3%	4.9%	6.7%	5.6%	7.1%	5.5%	6.8%
India	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	5.7%	5.1%	4.5%	5.0%	5.9%	5.2%	5.3%	5.3%	6.7%	5.7%
Japan	2.8%	3.7%	3.2%	3.6%	2.8%	3.7%	3.1%	3.6%	2.3%	3.3%	2.8%	3.2%	2.3%	3.4%	2.9%	3.3%
Thailand	2.5%	3.3%	2.0%	3.0%	2.3%	3.0%	1.8%	2.7%	2.2%	3.1%	1.7%	2.8%	2.2%	3.3%	1.7%	2.9%
United Kingdom	3.0%	2.9%	6.3%	3.7%	2.9%	2.8%	6.0%	3.6%	2.0%	2.5%	5.3%	3.2%	1.8%	2.3%	4.7%	2.8%
Italy	2.1%	2.8%	1.4%	2.5%	2.0%	2.8%	1.4%	2.5%	2.0%	2.8%	1.5%	2.5%	2.2%	2.6%	1.6%	2.4%
France	1.8%	2.6%	1.2%	2.2%	1.9%	2.7%	1.1%	2.3%	1.7%	2.6%	1.2%	2.3%	1.5%	2.4%	1.2%	2.1%
Switzerland	0.7%	1.1%	4.8%	2.0%	0.7%	1.2%	6.1%	2.4%	1.1%	1.0%	4.2%	1.7%	0.7%	1.0%	5.6%	2.1%
Brazil	1.7%	1.9%	2.2%	2.0%	1.2%	1.6%	1.5%	1.6%	1.3%	1.6%	1.7%	1.6%	1.7%	1.9%	1.8%	1.9%
Spain	1.2%	1.9%	2.0%	1.9%	1.5%	2.3%	2.0%	2.3%	1.4%	2.3%	1.2%	2.1%	1.2%	1.9%	1.3%	1.8%
Viet Nam	0.8%	1.3%	2.6%	1.6%	0.8%	1.4%	2.8%	1.7%	1.0%	1.7%	3.4%	2.1%	0.8%	1.4%	2.9%	1.7%
Netherlands	0.9%	1.4%	0.8%	1.2%	1.2%	1.5%	1.2%	1.5%	1.1%	1.5%	0.7%	1.3%	1.2%	1.6%	0.4%	1.4%
Indonesia	0.8%	1.0%	1.3%	1.1%	0.8%	1.0%	1.3%	1.1%	0.9%	1.1%	1.2%	1.1%	1.1%	1.4%	1.2%	1.3%
Korea, Republic Of	1.0%	1.3%	1.1%	1.3%	1.1%	1.2%	1.0%	1.1%	0.8%	1.2%	1.1%	1.2%	0.9%	1.3%	1.3%	1.3%
Eswatini[4]	1.3%	1.4%	0.0%	1.1%	1.4%	1.5%	0.0%	1.2%	1.4%	1.6%	0.0%	1.3%	1.3%	1.5%	0.0%	1.2%
Australia	1.1%	1.7%	0.3%	1.3%	0.9%	1.3%	0.3%	1.1%	0.8%	1.3%	0.2%	1.0%	0.9%	1.4%	0.2%	1.1%
Poland	0.8%	1.2%	0.9%	1.2%	0.9%	1.4%	1.2%	1.3%	0.9%	1.4%	1.1%	1.3%	0.7%	1.1%	0.6%	1.0%
Belgium	0.9%	1.2%	0.4%	1.0%	0.8%	1.2%	0.3%	1.0%	1.3%	1.3%	0.3%	1.1%	1.2%	1.2%	0.3%	1.0%
Other countries	45.4%	22.0%	13.7%	20.0%	43.6%	22.4%	15.1%	20.6%	46.4%	21.4%	15.4%	20.1%	46.4%	22.6%	14.4%	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%**	**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 2021/22.*
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, 2018/19 - 2021/22

Customs port of entry	2018/19				2019/20				2020/21				2021/22			
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	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861	914 598	99 629	30 092	129 721
Cape Town Harbour	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112	163 451	17 752	8 556	26 308
Port Elizabeth Harbour	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065	88 686	13 691	3 969	17 660
Richards Bay Harbour	26 921	3 803	20	3 822	20 425	2 880	26	2 906	19 839	2 770	25	2 794	32 998	4 371	32	4 404
Total	**959 622**	**105 569**	**38 062**	**143 632**	**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**
Top 4 Airports																
O.R. Tambo International Airport	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458	499 624	37 011	6 262	43 273
Cape Town International Airport	17 733	2 632	661	3 293	15 820	2 345	618	2 963	9 383	1 321	270	1 591	14 609	2 249	502	2 751
King Shaka International Airport	4 083	566	149	715	3 875	531	144	676	1 289	158	27	185	1 574	204	29	233
Port Elizabeth International Airport	890	134	7	140	675	76	5	81	225	32	1	33	386	55	3	58
Total	**369 278**	**35 997**	**6 179**	**42 176**	**380 527**	**35 647**	**6 082**	**41 729**	**483 684**	**33 562**	**5 705**	**39 267**	**516 193**	**39 518**	**6 796**	**46 314**
Top 7 Border Posts and Inland Offices																
Johannesburg Customs Office	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833	72 911	10 179	5 649	15 827
Pretoria Customs Office	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999	34 306	5 591	1 283	6 874
East London Customs Office	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336	27 028	4 005	1 790	5 795
Germiston/Alberton Customs Office	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372	10 435	1 373	2 629	4 003
Oshoek Customs Office	14 253	1 750	2	1 752	15 119	1 815	3	1 818	15 750	1 859	1	1 860	17 898	2 135	5	2 141
Beit Bridge Customs Office	118 954	772	73	845	88 277	607	85	691	153 283	897	80	977	187 435	920	62	982
Golela Customs Office	7 227	564	0	565	8 700	739	0	739	8 215	671	0	671	8 908	816	0	816
Total	**315 659**	**27 650**	**11 501**	**39 151**	**287 183**	**29 369**	**13 164**	**42 532**	**309 632**	**22 903**	**9 146**	**32 049**	**358 922**	**25 019**	**11 418**	**36 437**
Other Offices	141 982	3 399	242	3 641	123 791	3 731	196	3 927	89 018	2 914	135	3 048	156 421	3 775	156	3 931
Total	**1 786 540**	**172 615**	**55 985**	**228 600**	**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**
Top 4 Sea Harbours	53.7%	61.2%	68.0%	62.8%	55.6%	61.2%	66.2%	62.4%	50.9%	64.3%	69.9%	65.6%	53.8%	66.5%	69.9%	67.3%
Top 4 Airports	20.7%	20.9%	11.0%	18.4%	21.3%	20.1%	10.6%	17.8%	26.9%	20.2%	11.5%	18.2%	23.1%	19.4%	11.1%	17.5%
Top 7 Border Posts and Inland Offices	17.7%	16.0%	20.5%	17.1%	16.1%	16.6%	22.9%	18.1%	17.2%	13.8%	18.4%	14.8%	16.1%	12.3%	18.7%	13.8%	
Other Offices	7.9%	2.0%	0.4%	1.6%	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%	7.0%	1.9%	0.3%	1.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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, 2018/19 - 2021/22

Customs port of entry	2018/19				2019/20				2020/21				2021/22			
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	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861	914 598	99 629	30 092	129 721
O.R. Tambo International Airport	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458	499 624	37 011	6 262	43 273
Cape Town Harbour	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112	163 451	17 752	8 556	26 308
Port Elizabeth Harbour	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065	88 686	13 691	3 969	17 660
Johannesburg Customs Office	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833	72 911	10 179	5 649	15 827
Pretoria Customs Office	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999	34 306	5 591	1 283	6 874
East London Customs Office	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336	27 028	4 005	1 790	5 795
Richards Bay Harbour	26 921	3 803	20	3 822	20 425	2 880	26	2 906	19 839	2 770	25	2 794	32 998	4 371	32	4 404
Germiston/Alberton Customs Office	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372	10 435	1 373	2 629	4 003
Cape Town International Airport	17 733	2 632	661	3 293	15 820	2 345	618	2 963	9 383	1 321	270	1 591	14 609	2 249	502	2 751
Oshoek Customs Office	14 253	1 750	2	1 752	15 119	1 815	3	1 818	15 750	1 859	1	1 860	17 898	2 135	5	2 141
Beit Bridge Customs Office	118 954	772	73	845	88 277	607	85	691	153 283	897	80	977	187 435	920	62	982
Golela Customs Office	7 227	564	0	565	8 700	739	0	739	8 215	671	0	671	8 908	816	0	816
King Shaka International Airport	4 083	566	149	715	3 875	531	144	676	1 289	158	27	185	1 574	204	29	233
Port Elizabeth International Airport	890	134	7	140	675	76	5	81	225	32	1	33	386	55	3	58
Other	141 982	3 399	242	3 641	123 791	3 731	196	3 927	89 018	2 914	135	3 048	156 421	3 775	156	3 931
Total	**1 786 540**	**172 615**	**55 985**	**228 600**	**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**
Durban Harbour	39.5%	42.6%	45.7%	43.4%	40.6%	42.0%	44.0%	42.5%	37.3%	45.5%	48.6%	46.2%	41.0%	48.9%	49.3%	49.0%
O.R. Tambo International Airport	19.4%	18.9%	9.6%	16.6%	20.2%	18.5%	9.2%	16.2%	26.3%	19.3%	10.9%	17.3%	22.4%	18.2%	10.3%	16.3%
Cape Town Harbour	8.0%	9.1%	14.2%	10.3%	8.0%	9.4%	14.3%	10.6%	7.8%	9.4%	14.9%	10.7%	7.3%	8.7%	14.0%	9.9%
Port Elizabeth Harbour	4.7%	7.3%	8.1%	7.5%	5.9%	8.1%	7.8%	8.1%	4.7%	7.7%	6.4%	7.4%	4.0%	6.7%	6.5%	6.7%
Johannesburg Customs Office	4.6%	6.3%	8.6%	6.8%	4.4%	6.6%	10.1%	7.5%	3.5%	5.5%	9.4%	6.4%	3.3%	5.0%	9.3%	6.0%
Pretoria Customs Office	2.1%	3.5%	2.3%	3.2%	2.1%	3.4%	2.5%	3.2%	1.8%	3.1%	1.8%	2.8%	1.5%	2.7%	2.1%	2.6%
East London Customs Office	2.4%	3.7%	5.1%	4.0%	2.5%	3.8%	4.9%	4.1%	1.5%	2.3%	2.9%	2.5%	1.2%	2.0%	2.9%	2.2%
Richards Bay Harbour	1.5%	2.2%	0.0%	1.7%	1.1%	1.6%	0.0%	1.2%	1.1%	1.7%	0.0%	1.3%	1.5%	2.1%	0.1%	1.7%
Germiston/Alberton Customs Office	0.7%	0.8%	4.3%	1.7%	0.8%	1.0%	5.2%	2.0%	0.6%	0.8%	4.0%	1.6%	0.5%	0.7%	4.3%	1.5%
Cape Town International Airport	1.0%	1.5%	1.2%	1.4%	0.9%	1.3%	1.1%	1.3%	0.5%	0.8%	0.5%	0.7%	0.7%	1.1%	0.8%	1.0%
Oshoek Customs Office	0.8%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%	0.9%	1.1%	0.0%	0.9%	0.8%	1.0%	0.0%	0.8%
Beit Bridge Customs Office	6.7%	0.4%	0.1%	0.4%	5.0%	0.3%	0.1%	0.3%	8.5%	0.5%	0.2%	0.5%	8.4%	0.5%	0.1%	0.4%
Golela Customs Office	0.4%	0.3%	0.0%	0.2%	0.5%	0.4%	0.0%	0.3%	0.5%	0.4%	0.0%	0.3%	0.4%	0.4%	0.0%	0.3%
King Shaka International Airport	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
Port Elizabeth International Airport	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.9%	2.0%	0.4%	1.6%	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%	7.0%	1.9%	0.3%	1.5%
Total	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**	**100.0%**

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.*

Capital Gains Tax

Company Capital Gains Tax	+	Individual Capital Gains Tax	=	Capital Gains Tax raised of
R8.5 billion		R7.7 billion		R16.2 billion

Decrease of R0.2 billion (1.0%) on the R16.4 billion raised in 2020/21.

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

An aggregate of **R189.3 billion** has been raised since the introduction of CGT in October 2001

Property transfers subjected to transfer duty

R277.0bn

Average transfer duty paid

R86,974

Transfer duties amounted to R10.6 billion

an increase from R7.6 billion in 2020/21

Mineral and Petroleum Resources Royalty payments amounted to **R28.5 billion**, a **100% increase** from **2020/21.**

This increase is attributed to a significant improvement in commodities such as platinum and iron ore.

Contributions to the SACU pool during 2020/21

R112.4 billion

Diesel refunds increased 19.1% from R7.1 billion to **R7.3 billion** in 2021/22

This increase was mainly driven by the Mining sector R0.8 billion (46.2%)

6

OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2021/22 fiscal year:

- Capital Gains Tax (CGT) of R16.2 billion was raised, of which R7.7 billion was attributable to individuals and trusts and R8.5 billion to companies. This reflects a narrow decline of R0.2 billion (1.0%) from the R16.4 billion raised in 2020/21. An aggregate of R189.3 billion has been raised since the introduction of CGT in October 2001, with R88.6 billion from individuals and trusts and R100.6 billion from companies;
- Transfer Duty collected totaled R10.6 billion an increase from the R7.6 billion collected in 2020/21, emanating from a 19.5% ***volume*** increase year-on-year and a 27.8% increase in ***value*** of dutiable properties.
- Diesel refunds increased from R7.1 billion in 2020/21 to R7.3 billion in 2021/22, an increase of R257.2 million (3.6%). This increase was mainly driven by R792.6 million (46.2%) claimed by the Mining sector as result of increased diesel usage by 253.1 mega litres (54.2%) within the sector post the COVID-19 pandemic.
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew quite substantially by R14.2 billion (100.0%) to R28.5 billion due to a significant improvement in the commodity prices such as platinum, iron ore as well as coal. This growth was at an exponential growth rate when compared to the growth achieved in the 2016/17 financial year of R2.1 billion (56.5%).
- Total contributions to the Southern African Customs Union (SACU) pool amounted to R112.4 billion, reflecting a significant growth of 35.5% against the previous year's low base.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2020/21. 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.

CAPITAL GAINS TAX

CGT is a tax on the proceeds 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 2022, which amounted to R189.3 billion.

It is generally difficult to determine the tax base of CGT as gains are only taxed on 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 experienced distress selling of assets, most notably the selling of holiday homes and equities, made capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion 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– 2021/22

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**
Cumulative	88 640	100 634	**189 274**

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 with the person in whose favour, or for whose benefit, any interest in or restriction upon the use or

disposal of property has been renounced. Transfer duty is payable within six months from the date of acquisition.

The sale of a property directly or through a change in shareholding is subject to either VAT or transfer duty, with VAT taking precedence. If the seller is a registered VAT vendor, and the property forms part of the seller's enterprise, then VAT is payable on the transaction. Where shares are sold, the property is included as part of a fair valuation of the shares and the transaction is subject to transfer duty under specific anti-avoidance measures. For example, the sale of a vendor's private residence, or the sale of property used by a vendor for the purposes of employee housing will be subject to transfer duty as these supplies are made in the course of an exempt activity and not in the course or furtherance of the enterprise carried on by the vendor.

Table 6.2 shows the transfer duty rates applicable to various values of property transfers from 23 February 2011 to 28 February 2015. ***Table 6.3*** shows the revised rates effective from 1 March 2015 to 29 February 2016 and ***Table 6.4*** shows the revised rates effective from 1 March 2016 to 28 February 2017; ***Table 6.5*** reflects the rate of Transfer Duty payable from 1 March 2017 to 29 February 2020 whilst ***Table 6.6*** reflects the Transfer Duty payable with effect from 1 March 2020.

Table 6.2: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	600 000	0% of the amount
600 001	-	1 000 000	3% of the amount above R600 000
1 000 000	-	1 500 000	R12 000 + 5% of the amount above R1 million
1 500 001	+		R37 000 + 8% of the amount above R1.5 million

1. Effective from 23 February 2011 to 28 February 2015

Table 6.3: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	+		R85 000 + 11% of the amount above R2.25 million

1. Effective from 01 March 2015 to 29 February 2016

Table 6.4: All persons (including Companies, Close Corporations and Trusts)

Fair market value or consideration			Rate of Transfer Duty[1]
0	-	750 000	0% of the amount
750 001	-	1 250 000	3% of the amount above R750 000
1 250 001	-	1 750 000	R15 000 + 6% of the amount above R1.25 million
1 750 001	-	2 250 000	R45 000 + 8% of the amount above R1.75 million
2 250 001	-	10 000 000	R85 000 + 11% of the amount above R2.25 million
10 000 001	+		R937 500 + 13% of the amount above R10.0 million

1. Effective from 01 March 2016 to date 28 February 2017

Table 6.5: All persons (including Companies, Close Corporations and Trusts), 01 March 2017 to 29 February 2020)

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 6.6: All persons (including Companies, Close Corporations and Trusts), 01 March 2020

Fair market value or consideration	Rate of Transfer Duty[1]
1 – 1000 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
2 475 001 – 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

The migration of transfer duty payments onto SARS' electronic e-filing platform in 2013 has improved the accuracy of information on property transactions and associated duties.

From 1 March 2015, the threshold of property values liable for transfer duties was increased to R750 000. This was raised to R900 000 from 1 March 2017. The threshold was further revised to R1 000 000 with effect from 1 March 2020.

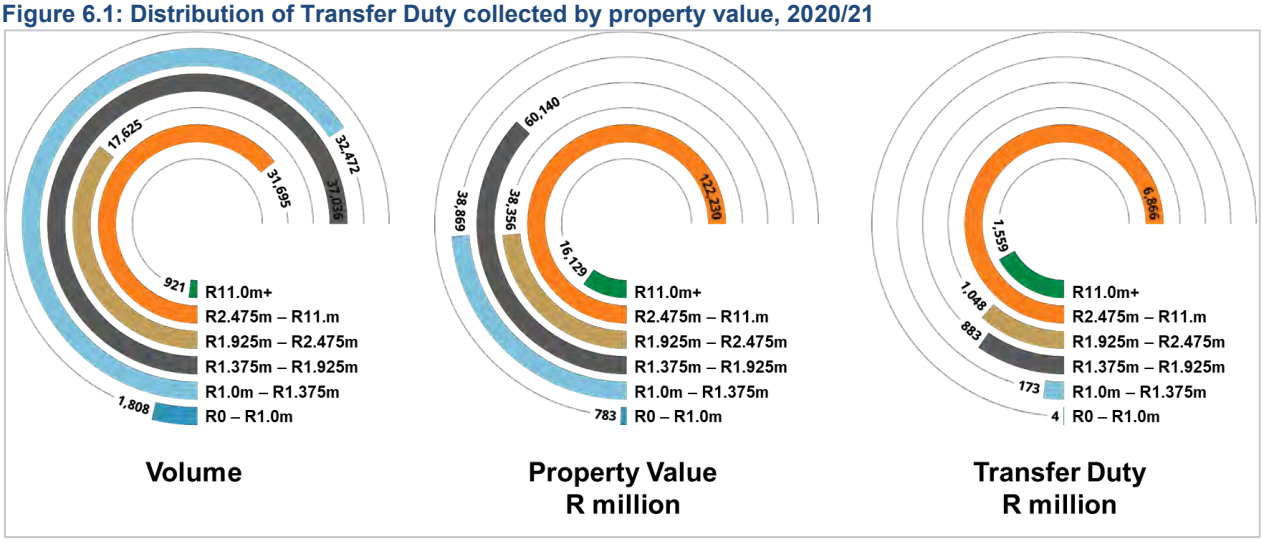
As at 31 March 2022 a total number of 121 598 properties were transferred with a combined value of R277.0 billion. This represents an increase from the 101 761 properties transferred in 2020/21 with a combined value of R216.8 billion. This translated into transfer duty collections of R10.6 billion, an increase from the R7.6 billion received in 2020/21, representing a 19.5 % annual volume increase and a 27.8% increase in value of transfer duty collection.

The transaction volume increase was being defined by the work-from-home phenomena environment as well as the relative low borrowing costs. The volume increase in transfers effected translated into a R3.0 billion increase in transfer duty collected.

In the current year 98% (2020/21: 76%) of the transfer volume accounted for 21% (2020/21: 21%) of the transfer duty collected.

The transaction volume and related value-bands for 2020/21 is graphically displayed in figure 6.1 below.

Figure 6.1: Distribution of Transfer Duty collected by property value, 2020/21



The average value of property transferred was R2.3 million (2020/21: R2.1 million) and the average transfer duty paid on these transfers was R87 000 (2020/21: R74 742). *Table A6.1.1* shows the transfer duty collected in each value category in 2020/21 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;*** 99% of transfers (2020/21: 99%) contributed to 80% of the transfer duty in 2022 on 92% (2020/21: 52%) 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.
- 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 will be classified as other.

Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of transfer duty collected by the nature of property. In 2021/22, primary residences made up 83.9 % (2020/21: 84.9 %) of the total number of transactions, accounting for 81.6 % (2020/21: 82.0%) of the total property value and 79.3 % (2020.21: 79.0%) of transfer duties collected for the year. There was an 18.2 % increase in the number of primary residence transactions with a 39.4 % (R2.4 billion) attributable increase in transfer duty collections on a 27.1 % (R48.1 billion) increase in total property value.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel in respect of fuel levies collected at source. The refund is intended to promote the international competitiveness of primary production in fishing, farming, forestry, and mining as well as reducing the road-related tax burden of the road accident fund (RAF) levy for certain non-road users, especially offshore activities.

With effect from 1 October 2007, the diesel refund scheme was extended to include electricity generation by plants with a capacity exceeding 200 megawatts that use distillate fuel solely for the purpose of generating electricity for peak demand.

Diesel refund rates differ according to the purpose for which the fuel is used. Primary producers on land (farming, forestry, and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the fuel levy (FL) in respect of 80% of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, offshore mining, National Sea Rescue Institute (NSRI) vessels, vessels conducting research in support of marine industry, coastal patrol vessels, vessels servicing fibre optic telecommunications cables, and harbour vessels get full refunds of both the RAF levy and FL. Rail freight (not passenger rail), and harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants are refunded 50% 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. The applicable rates for the past five years are shown in Table 6.7:

Table 6.7: Diesel refund rates, 2017/18 - 2021/22

Effective Date	Onland c/l[1]	Offshore c/l[1]	Rail and harbour c/l[1]	Peak Power Plants c/l[1]
05/04/2017	283.0	463.0	163.0	313.0
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

1. Cents per litre

The diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims are refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The diesel refunds for 2018/19 to 2021/22 are shown in *Table 6.8*.

Table 6.8: Diesel refunds, 2018/19 - 2021/22

Diesel Refunds (In R million)	2018/19		2019/20		2020/21		2021/22	
	Mega litres	Amount			Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	**1 181.9**	**3 504.0**	**1 520.8**	**5 073.5**	**1 032.4**	**3 660.7**	**1 313.3**	**4 638.1**
Agriculture, forestry and fishing	524.6	1 602.5	563.2	1 856.7	542.2	1 866.2	528.4	1 898.4
Mining and quarrying	615.7	1 772.0	909.0	3 057.2	467.3	1 715.3	720.4	2 507.9
Other	41.6	129.5	48.6	159.5	23.0	79.2	64.5	231.9
Rail (100% of eligible litres qualify)	**42.8**	**113.4**	**250.0**	**487.9**	**133.3**	**274.3**	**136.7**	**295.4**
Offshore (100% of eligible litres qualify)	**87.5**	**422.8**	**87.2**	**459.3**	**89.4**	**492.8**	**100.5**	**578.7**
Electricity (100% of eligible litres qualify)	**14.8**	**58.4**	**-**	**-**	**-**	**-**	**-**	**-**
Peak power	**290.2**	**1 007.9**	**517.5**	**1 875.0**	**439.5**	**1 671.1**	**525.4**	**2 056.5**
Other[1]		**740.0**		**871.2**		**990.9**		**-221.6**
Grand Total	**1 617.3**	**5 846.4**	**2 375.5**	**8 766.9**	**1 694.6**	**7 089.9**	**2 075.9**	**7 347.1**

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 over a billion rand each year (except 2017/18) to the diesel refund amount with a maximum of R2.2 billion in 2021/22.

The diesel refunds paid out have been growing except the contraction recorded in 2020/21 of R1.7 billion (19.1%) due to the COVID-19 pandemic. The pay-outs grew in 2018/19 and 2019/20 fiscal years by R2.8 billion (93.3%) and R2.9 billion (50.0%) respectively.

The litres of diesel used decreased in 2020/21 compared to 2019/20 by 28.7% but have increased in 2021/22 by 22.5%. Diesel refunds grew by R257.2 million (3.6%), from R7.1 billion in 2020/21, but not to pre-pandemic levels. The growth was driven by the increase of R792.6 million (46.2%) in the mining sector because of increased diesel usage by 253.1 mega litres (54.2%) post the COVID-19 pandemic; the electricity sector recorded the second highest usage growth of 85.9 mega litres (19.6%) thereby yielding R385.3 million (23.1%) in pay-out growth.

The mining sector was one of the sectors that were restricted from operating in the prior year, there was no need for additional power generation; thus, the increase in the current year is mainly from a low base.

MINERAL AND PETROLEUM RESOURCES ROYALTY (MPRR)

Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew quite substantially by R14.2 billion (100.0%) to R28.5 billion due to a significant improvement in commodity prices such as platinum, iron as well as coal. This growth was at an exponential rate when compared to the growth achieved in the 2016/17 financial year of R2.1 billion (56.5%).

Mineral and Petroleum Resources Royalties (MPRR) compensate the State for the permanent loss of non-renewable resources, it is therefore not classified as a tax. The MPRR Act 28 of 2008 became effective on 1 March 2010 and collections by resource type are shown in Table 6.8.

The rates for the MPRR are determined according to a formula contained in sections 4(1) and (2) of the MPRR Act, which differentiates between the refined and unrefined conditions of resources and the profitability of operations. They are:

- For refined mineral resources, the rate varies between a minimum of 0.5% and a maximum of 5%; and
- For unrefined mineral resources, it varies between a minimum of 0.5% and a maximum of 7%.

MPRR payments grew quite considerably in the 2021/22 financial year by as much as R14.2 billion (100.0%) to R28.5 billion due to the improvement in the global demand for commodities. The platinum, iron ore and coal commodities were the major contributors to the growth supported by the increase in commodity prices particularly coal, which continues to be on a growth trajectory.

Platinum contributed a sizeable percentage to the overall growth of the MPRR payments, with a percentage contribution of 52.4%. It is by far the most significant contributor to total MPRR payments when compared to the other commodities. The platinum price increased quite substantially during the first half of the financial year and was also boosted by the rand dollar exchange rate of R/US$14.38, from US$1 208.81 per ounce in April 2021 to US$1 214.00 per ounce during March 2021. In December 2021 the platinum price was at US$944.15 per ounce, which was less than the average price of US$1 058.48 per ounce for the 2021/22 financial year.

This was followed by iron ore with a percentage contribution of 24.3%. Compared to the contribution by other commodities to total MPRR payments, iron ore contributed to the overall growth in MPRR payments. The iron ore price grew during the first half of the financial year; from US$179.83 per ounce in April 2021 to a peak of US$214.43 per ounce during July 2021, and it closed the year at a lower price at US$152.07 per ounce in March 2022. The average price of iron ore for the 2021/22 financial year was US$155.53 per ounce which was the highest when compared to the 2019/20 (US$95.40 per ounce) and 2020/21 (US$128.10 per ounce) financial years.

Although the percentage contribution by coal is relatively low at 11.4% compared to the contribution by other commodities, such as platinum and iron ore to total MPRR payments, coal contributed to the overall growth in MPRR payments. The coal price had a robust growth from US$85.18 per ounce in December 2020; to US$89.13 per ounce in April 2021 per ounce and it closed at US$294.42 per ounce in March 2022. The average price of coal for the 2021/22 financial year was US$153.09 per ounce which was the highest when compared to the 2019/20 (US$69.92 per ounce) and 2020/21 (US$68.18 per ounce) financial years, where the average prices were stagnant.

Furthermore, as the mining sector exports the bulk of its output, the depreciation in the rand/ dollar exchange rate to an average of R14.86 to the dollar during the 2021/22 financial year also contributed to the improvement in the MPRR payments. The growth was also due to mining production being on a positive growth trajectory for most of the 2021/22 fiscal year, the best being, an annual growth of 117.4% in April 2021, after a contraction for most of the 2020/21 financial year as a result of the COVID-19 lockdown restrictions.

Growth in MPRR payments was recorded in the preceding two financial years with a rate of growth of 37.4% (R3.2 billion) in the 2019/20 financial year. Iron ore as well as platinum commodities were the major contributors to this growth. Iron ore contributed significantly to the growth in 2019/20, with its relative contribution to the total MPRR at 37.3%, compared to platinum contributing 23.6%. An improvement was also seen again in 2020/21, with a growth rate of R2.4 billion (20.3 %). Platinum and gold commodities contributed to this improvement.

Table 6.8: MPRR payments by commodity, 2019/20 - 2021/22

Commodity Type R million	2019/20	2019/20 relative proportions	Year-on-year growth	2020/21	2020/21 relative proportions	Year-on-year growth	2021/22	2021/22 relative proportions	Year-on-year growth
Coal	1 741	14.7%	-15.4%	1 970	13.8%	13.2%	3 258	11.4%	65.3%
Diamond	95	0.8%	-73.9%	29	0.2%	-69.7%	101	0.4%	254.2%
Gold and uranium	180	1.5%	-37.5%	608	4.3%	238.2%	511	1.8%	-15.9%
Industrial Minerals[1]	453	3.8%	94.6%	596	4.2%	31.7%	1 355	4.8%	127.2%
Iron Ore	4 413	37.3%	112.3%	4 190	29.4%	-5.1%	6 907	24.3%	64.9%
Manganese	787	6.7%	-1.9%	158	1.1%	-79.9%	642	2.3%	305.2%
Platinum	2 786	23.6%	147.2%	5 743	40.4%	106.1%	14 902	52.4%	159.5%
Zinc[3]	-9	-0.1%	-376.4%	23	0.2%	-369.5%	24	0.1%	0.8%
Other[2]	1 384	11.7%	-16.6%	909	6.4%	-34.3%	757	2.7%	-16.7%
Total	**11 830**	**100.0%**	**37.4%**	**14 228**	**100.0%**	**20.3%**	**28 456**	**100.0%**	**100.0%**

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

The Southern African Customs Union (SACU) comprises of the following five member states: Botswana, Eswatini, Lesotho, Namibia (BELN) and South Africa. SACU was formed in 1910 and is the oldest customs union in the world. 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:

- 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.

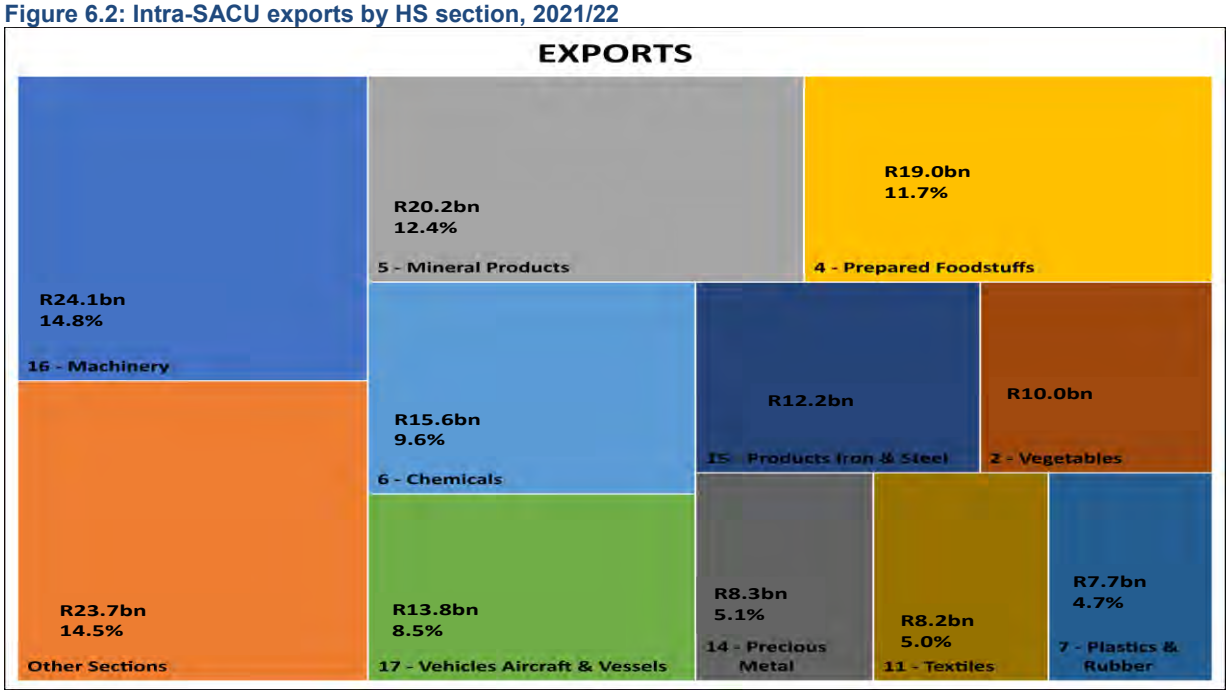
Table 6.10: South African Intra-SACU Trade, 2017/18 - 2021/22

R million Exports	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW[1]	% Share BELN Countries
2017/18	51,902	16,807	17,975	46,972	133,657	1,186,460	11.3%
2018/19	55,842	17,830	17,729	47,578	138,979	1,269,930	10.9%
2019/20	56,708	18,717	18,790	49,155	143,370	1,329,451	10.8%
2020/21	54,229	18,364	17,060	42,804	132,458	1,481,544	8.9%
2021/22	67,406	22,603	21,644	51,055	162,708	1,859,981	8.7%
R million Imports	**Botswana**	**Eswatini**	**Lesotho**	**Namibia**	**Total BELN**	**Total to ROW[1]**	**% Share BELN Countries**
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	39,883	1,241,711	3.2%
2019/20	6,608	18,751	4,385	12,805	42,549	1,269,901	3.4%
2020/21	7,112	18,140	3,913	11,668	40,832	1,142,585	3.6%
2021/22	8,959	21,049	4,936	15,704	50,647	1,466,443	3.5%
R million Trade Balance	**Botswana**	**Eswatini**	**Lesotho**	**Namibia**	**Total BELN countries**	**Total to ROW[1]**	**% Share BELN Countries**
2017/18	46,314	650	13,808	35,025	95,796	55,801	
2018/19	49,528	1,074	13,977	34,518	99,096	28,219	
2019/20	50,100	-34	14,405	36,350	100,821	59,550	
2020/21	47,117	225	13,147	31,137	91,625	338,959	
2021/22	58,447	1,555	16,707	35,351	112,061	393,538	

1. Rest of the World

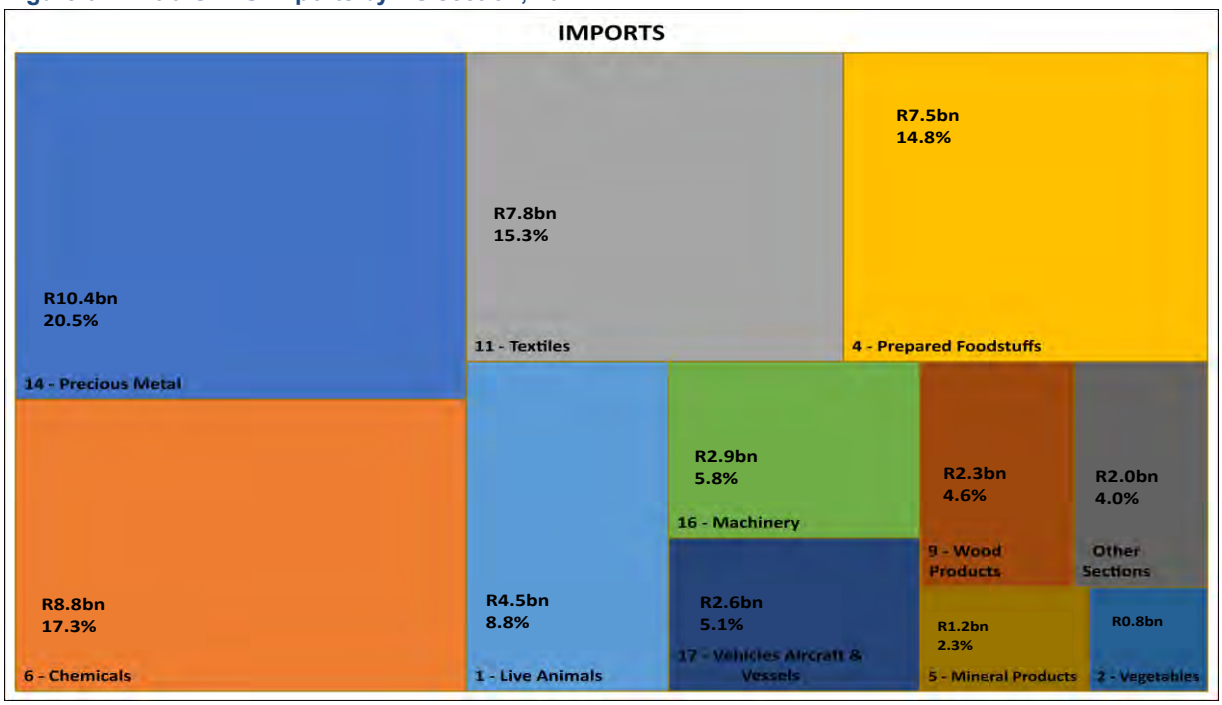
South Africa has the most diversified economy within the customs union, and therefore is the top source of imports for member states. Primary exports to the member states include **mineral products** (petroleum oils & electricity)**, machinery & equipment,** and **motor vehicles & accessories**. In 2021/22 South Africa exported goods to the value of R162.7 billion to the member states, showing an annual increase of 22.8% when compared to 2020/21. Botswana remained the key export destination within the union. South Africa is Botswana's top supplier of imports within the region for goods such as vehicles, food, fuel, and diamonds. In 2021/22 exports to member states contributed 8.7% of South Africa's total exports to the rest of the world.

Figure 6.2: Intra-SACU exports by HS section, 2021/22



South Africa's imports sourced from SACU countries contributed 3.5% of South Africa's total import from the rest of the world in 2021/22. In 2021/22, South Africa's imports from the union amounted to R50.6 billion, reflecting a 24.0% y-o-y growth when compared to the R40.8 billion imported in 2020/21. South Africa's main imports from the member states include **precious stones & metals** (diamonds and gold), **chemical products**, **sugar**, and **clothing & textiles**.

Figure 6.2: Intra-SACU imports by HS section, 2021/22



The South African trade performance was in line with historic trends post the global financial crisis until March 2020, when the COVID-19 pandemic related economic lockdown restriction were

implemented. South African trade figures prior to the COVID-19 pandemic reflected a strong dependence on foreign supplies of industrial goods such as machinery and mechanical appliances. During the pandemic, domestic trade was driven by a demand for chemical products and textiles for COVID-19 essential goods. Despite that, South Africa remains a key repository of primary commodities such as mineral products, precious stones, and base metals. Trade in these commodities, particularly exports, performed well soon after the relaxation of global stringent lockdown rules.

South Africa registered a large trade surplus during 2020/21 and 2021/22. The trade surplus was mainly attributed to increases in exports of precious metals, vegetable products and chemical products accompanied by a significant decline in imports of mineral products, vehicles and transport equipment, and machinery and mechanical appliances. Higher international commodity prices encouraged the value of exports particularly for precious metals while lower oil prices were reflected in the value of mineral products imports. Commodity prices have continued to support domestic trade activity. Though, there are expectations for prices to moderate somewhat in 2022, which could weigh on the trade balance, South Africa could maintain a trade surplus for the remainder of 2022. However, it may be significantly narrower given the deteriorating global demand conditions. Softer commodity prices may constrain export growth while the rising demand for coal in Asia and Europe will support exports. Oil prices escalated and considering South Africa's diminished refinery capacity, the value of refined oil imports is set to remain elevated.

Table 6.11: Contributions to the SACU pool, 2017/18– 2021/22

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	South Africa	Total contribution
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**
2021/21	917	235	365	1,606	**3,122**	109,302	**112,424**
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%**
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%**

The COVID-19 pandemic has had an impact on the customs and excise collections. The decline in nominal imports in 2020/21 reflects in trade taxes collections that have struggled to match prior year performances. However, during 2021/22 trade taxes recovered on the back on improved nominal imports. On an annual basis, the Common Revenue Pool (CRP) collections rebounded by 35.5% to R112.4 billion in 2021/22 from R82.9 billion in 2020/21. The 2021/22 CRP of R112.4 billion exceeded the revised estimate of R108.3 billion by R4.1 billion (3.8%). Customs duties accounted for R57.9 billion

(51.5%) of the CRP followed by specific excise duties at R49.7 billion (44.2%) and ad valorem excise duties at R4.7 billion (4.3%).

The contribution to total CRP collections was mainly from key commodities such as **petroleum oils & fuels**, **vehicles & accessories**; **cell phones, electrical machinery & equipment**; and **clothing & footwear**. Specific excise duties collections are mainly driven by **alcohol** (beer, wine, and spirits) and **cigarettes**. Pandemic induced economic hard- lockdown measures in 2020/21 resulted in lost production and reduced demand when the lockdown measures prevented consumers to buy these goods. The banning of alcohol and tobacco sales to the public drastically affected excise revenue. However, the easing of these restriction in 2021/22 saw excise revenue recovering from the 2020/21 limited sales.

SACU CRP revenues are largely 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, while specific excise duties are derived from nominal household consumption expenditure. Similarly, ad valorem duties are derived from nominal GDP. Ad valorem duties also increased in 2021/22 compared to 2020/21 as domestic demand recovered slightly.

Table 6.12: Shares received from the SACU pool, 2017/18 – 2021/22

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**
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%**
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%**

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.
3. Includes amounts allocated to Secretariate budget.

South Africa contributed 97.2% to the CRP total in 2021/22. 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 in 2021/22 amounted to R44.7 billion, equal to 49.3% of the R90.6 billion revenue pool shared.

Revenue Sharing Formula and revenue shares calculated based on a forecast of the CRP. The 2002 SACU Agreement provides that adjustments in respect of the differences between forecast estimates and actual revenues collected in (t) are to be made in years (t+2). In line with the revenue sharing formula, the audited outcomes for 2021/22 are used to calculate the forecast error adjustments to be applied to member states revenue shares in 2023/24.

Table A6.1.1: Transfer Duty collected by property value, 2020/21

Fiscal Year	2020/21			2020/21 (Percentage of total)			2020/21 (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	3,378	2,197	5	3.32%	1.01%	0.06%	3%	1%	0%
1,000,000 - 1,125,000	9,079	9,696	20	8.92%	4.47%	0.27%	12%	5%	0%
1,125,000 - 1,250,000	9,225	10,916	48	9.07%	5.04%	0.63%	21%	11%	1%
1,250,000 - 1,375,000	10,966	14,265	95	10.78%	6.58%	1.24%	32%	17%	2%
1,375,000 - 1,443,750	4,610	6,459	56	4.53%	2.98%	0.74%	37%	20%	3%
1,443,750 - 1,512,500	6,353	9,412	103	6.24%	4.34%	1.36%	43%	24%	4%
1,512,500 - 1,581,250	3,136	4,865	66	3.08%	2.24%	0.87%	46%	27%	5%
1,581,250 - 1,650,000	3,521	5,650	82	3.46%	2.61%	1.08%	49%	29%	6%
1,650,000 - 1,718,750	4,475	7,509	126	4.40%	3.46%	1.65%	54%	33%	8%
1,718,750 - 1,787,500	2,830	4,956	90	2.78%	2.29%	1.19%	57%	35%	9%
1,787,500 - 1,856,250	4,016	7,305	140	3.95%	3.37%	1.84%	61%	38%	11%
1,856,250 - 1,925,000	2,408	4,561	96	2.37%	2.10%	1.27%	63%	40%	12%
1,925,000 - 1,993,750	1,694	3,312	75	1.66%	1.53%	0.98%	65%	42%	13%
1,993,750 - 2,062,500	2,837	5,709	131	2.79%	2.63%	1.72%	67%	45%	15%
2,062,500 - 2,131,250	1,863	3,911	102	1.83%	1.80%	1.34%	69%	46%	16%
2,131,250 - 2,200,000	1,199	2,589	72	1.18%	1.19%	0.94%	70%	48%	17%
2,200,000 - 2,268,750	2,299	5,102	142	2.26%	2.35%	1.87%	73%	50%	19%
2,268,750 - 2,337,500	1,588	3,652	109	1.56%	1.68%	1.43%	74%	52%	20%
2,337,500 - 2,406,250	1,999	4,756	150	1.96%	2.19%	1.97%	76%	54%	22%
2,406,250 - 2,475,000	823	2,013	67	0.81%	0.93%	0.88%	77%	55%	23%
2,475,000 - 2,750,000	4,986	12,900	458	4.90%	5.95%	6.03%	82%	61%	29%
2,750,000 - 3,025,000	4,289	12,370	514	4.21%	5.71%	6.75%	86%	66%	36%
3,025,000 - 3,300,000	2,234	7,063	338	2.20%	3.26%	4.44%	88%	70%	41%
3,300,000 - 3,575,000	2,266	7,752	391	2.23%	3.58%	5.14%	90%	73%	46%
3,575,000 - 3,850,000	1,637	6,054	333	1.61%	2.79%	4.37%	92%	76%	50%
3,850,000 - 4,125,000	1,413	5,618	329	1.39%	2.59%	4.32%	93%	79%	54%
4,125,000 - 4,400,000	833	3,538	215	0.82%	1.63%	2.83%	94%	80%	57%
4,400,000 - 4,675,000	936	4,228	254	0.92%	1.95%	3.34%	95%	82%	61%
4,675,000 - 4,950,000	567	2,713	180	0.56%	1.25%	2.37%	96%	84%	63%
4,950,000 - 5,225,000	595	3,009	199	0.58%	1.39%	2.61%	96%	85%	66%
5,225,000 - 5,500,000	329	1,752	111	0.32%	0.81%	1.46%	97%	86%	67%
5,500,000 - 5,775,000	443	2,472	173	0.44%	1.14%	2.27%	97%	87%	69%
5,775,000 - 6,050,000	418	2,476	172	0.41%	1.14%	2.26%	98%	88%	72%
6,050,000 6,325,000	260	1,613	122	0.26%	0.74%	1.61%	98%	89%	73%
6,325,000 6,600,000	245	1,583	111	0.24%	0.73%	1.45%	98%	89%	75%
6,600,000 6,875,000	187	1,257	92	0.18%	0.58%	1.21%	98%	90%	76%
6,875,000 7,150,000	183	1,280	100	0.18%	0.59%	1.32%	98%	91%	77%
7,150,000 7,425,000	101	736	61	0.10%	0.34%	0.80%	98%	91%	78%
7,425,000 7,700,000	143	1,075	82	0.14%	0.50%	1.08%	99%	91%	79%
7,700,000 7,975,000	91	709	59	0.09%	0.33%	0.78%	99%	92%	80%
7,975,000 8,250,000	138	1,111	90	0.14%	0.51%	1.18%	99%	92%	81%
8,250,000 8,525,000	123	1,035	86	0.12%	0.48%	1.14%	99%	93%	82%
8,525,000 8,800,000	43	373	31	0.04%	0.17%	0.41%	99%	93%	83%
8,800,000 9,075,000	92	824	62	0.09%	0.38%	0.81%	99%	93%	83%
9,075,000 9,350,000	32	295	24	0.03%	0.14%	0.32%	99%	93%	84%
9,350,000 9,625,000	59	561	44	0.06%	0.26%	0.58%	99%	94%	84%
9,625,000 9,900,000	34	332	24	0.03%	0.15%	0.32%	99%	94%	85%
9,900,000 10,175,000	96	960	76	0.09%	0.44%	1.00%	99%	94%	86%
10,175,000 10,450,000	16	165	14	0.02%	0.08%	0.19%	99%	94%	86%
10,450,000 10,725,000	60	631	54	0.06%	0.29%	0.71%	99%	95%	86%
10,725,000 11,000,000	63	689	58	0.06%	0.32%	0.76%	99%	95%	87%
11,000,000 +	550	10,772	946	0.54%	4.97%	12.43%	100%	100%	100%
Other[1]			28						
TOTAL	**101,761**	**216,780**	**7,606**	**100%**	**100%**	**100%**			

1. Balancing entry to align transactional data to revenue collections

Table A6.1.2: 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

Table A6.1.3.1: 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	-256	-631	-9	-34.0%	-30.3%	-11.0%	0.8%	1.1%	1.1%
Farm	1,635	5,356	244	1,848	6,201	320	-550	-1,104	0	-33.6%	-20.6%	-0.2%	1.5%	2.2%	3.0%
Industrial Building	171	404	14	107	313	11	-67	-56	9	-39.2%	-13.9%	64.5%	0.1%	0.1%	0.1%
Mining Property/Rights	12	123	8	18	144	8	-18	-86	-4	-150.0%	-69.6%	-52.4%	0.0%	0.1%	0.1%
Other Residential Property	4,650	11,795	478	10,611	26,466	1,117	-9,491	-21,033	-817	-204.1%	-178.3%	-171.0%	8.7%	9.6%	10.6%
Primary Residence	86,377	177,844	6,012	102,063	225,975	8,383	-2,871	-6,712	-16	-3.3%	-3.8%	-0.3%	83.9%	81.6%	79.3%
Small Holding	254	573	23	326	881	38	-69	-66	0	-27.2%	-11.6%	0.0%	0.3%	0.3%	0.4%
Other[1]	7,909	18,600	750	5,693	14,000	582	6,966	16,698	714	>100%	89.8%	<100	4.7%	5.1%	5.5%
Total	**101,761**	**216,780**	**7,606**	**121,598**	**276,951**	**10,576**	**-6,356**	**-12,990**	**-123**	**-6.8%**	**-6.9%**	**-1.7%**	**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. 2020/21

Fiscal Year	2019/20			2020/21			Variance			% Variance			% Contribution to 2020/21 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	648	1,887	114	753	2,084	77	105	197	-37	16.2%	10.4%	-32.4%	0.7%	1.0%	1.0%
Farm	1,027	3,533	244	1,635	5,356	244	608	1,823	0	59.2%	51.6%	-0.2%	1.6%	2.5%	3.2%
Industrial Building	164	472	30	171	404	14	7	-68	-16	4.3%	-14.4%	-52.6%	0.2%	0.2%	0.2%
Mining Property/Rights	14	112	12	12	123	8	-2	11	-4	-14.3%	10.1%	-33.8%	0.0%	0.1%	0.1%
Other Residential Property	4,264	9,802	487	4,650	11,795	478	386	1,993	-9	9.1%	20.3%	-1.9%	4.6%	5.4%	6.3%
Primary Residence	73,085	142,638	5,491	86,377	177,844	6,012	13,292	35,206	521	18.2%	24.7%	9.5%	84.9%	82.0%	79.0%
Small Holding	203	534	30	254	573	23	51	39	-7	25.1%	7.3%	-22.0%	0.2%	0.3%	0.3%
Other[1]	7,568	16,698	713	7,909	18,600	750	341	1,902	37	4.5%	11.4%	5.2%	7.8%	8.6%	9.9%
Total	**86,973**	**175,675**	**7,120**	**101,761**	**216,780**	**7,606**	**14,788**	**41,105**	**486**	**17.0%**	**23.4%**	**6.8%**	**100.0%**	**100.0%**	**100.0%**

1. Amount reflected cannot be categorised in the groupings above

GLOSSARY

Ad valorem import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Auto-assessment	Taxpayer's taxable incomes and tax liabilities are assessed automatically based on data received from third parties (e.g. medical schemes, financial institutions). Taxpayers who are auto assessed do have the opportunity to accept or reject the auto assessment issued by SARS.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme 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

	calculated by dividing SARS' operational costs by tax revenue.
Customs duties / import duties	These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and *Ad valorem* import duty. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a tax that employers must deduct from the employment income of employees such as salaries, wages and bonuses and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See *Pay-As-You-Earn (PAYE)*.

Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also *Plastic bags levy*, *Incandescent light bulb levy*, E*lectricity levy* and *CO_2 tax on motor vehicle emissions*.
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an *ad valorem* duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Fiscal drag	Fiscal drag or bracket creep occurs when inflation increases wages whereby the taxable income of taxpayers in a progressive income tax system transcend into higher income tax brackets. Therefore fiscal drag has the effect of raising the average tax rates of individuals and thus government tax revenue without tax policy explicitly raising tax rates.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.

Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.
Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. 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.
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.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation

	and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also *Secondary rebate* and *Tertiary rebate*.
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1st due six months into the company's tax year; the 2nd at the end of the tax year; and the 3rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Retirement funding reform	From 1 March 2016 deductions for contributions to retirement funds includes contributions to pension, provident and retirement annuity funds. The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)).

Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also *Primary rebate* and *Tertiary rebate*.
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The Southern African Customs Union (SACU) consists of Botswana, Eswatini, Lesotho, Namibia, and South Africa. SACU was established in 1910, making it the world's oldest Customs Union. The customs union collects excise duties on local production and customs duties on members' imports from outside the union, and the resulting revenue is allocated to member countries in quarterly instalments utilizing a revenue-sharing formula.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.

Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.
Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.

Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also *Primary rebate* and *Secondary rebate*.
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Value-Added Tax (VAT)	VAT is levied at a standard rate of 15% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act (1991). VAT is levied on the supply of all goods and services rendered by registered vendors. VAT is also levied on the importation of goods and services into South Africa.

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