

Tax Statistics 2024

Tax Statistics



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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



South African Revenue Service

Tax Statistics 2024

The 2024 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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South African Revenue Service

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OREWORD

By building a solid foundation for sustainable tax revenue growth, SARS continues to fund a significant portion of government expenditure, as highlighted in this 17th edition of the Tax Statistics publication.

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

Over the past three decades, tax collections have increased from R113.8 billion in 1994/95 to R 1 741 billion in 2023/24, at a compound annual growth rate of 9.9% and an average tax-to-GDP ratio of 22.2%. Since 1997/98, SARS has collected over R21.1 trillion for the country's social and economic development. In the 2023/24 fiscal year, SARS collected a record gross amount of R2.155 trillion, and refunded taxes worth R414 billion, the highest ever quantum in refunds compared to R381 billion in the prior year, representing growth of 8.6%.

Tax revenues in 2023/24 were primarily influenced by the slow pace of economic growth. In the 2023/24 fiscal year, there was a sharp decline in CIT revenue, particularly in the mining sector which was mainly as a result of low commodity prices which offset the revenue gains from the elevated commodity prices over the previous two years. In addition, weak global growth, persistent power outages and logistical disruptions further weighed down on the sector. VAT revenue growth also remained subdued as consumers continued to face financial constraints due to high interest rates, which erode household income and expenditure. PIT revenue however remained buoyant supported by a recovery in employment and earnings.

SARS is determined to make it hard and costly for taxpayers who wilfully fail to meet their obligations. The SARS compliance programme contributed R260.5 billion for the 2023/24 fiscal year, which is R53.0 billion or 25.5% more than in the preceding year.

SARS is succeeding in its strategic intent of building a tax and customs system that is based on voluntary compliance and sharpening its capability aimed at detection and deterrence of wilful non-compliance. In the 2023/24 fiscal year, SARS made significant inroads in its litigation strategy by successfully conducting criminal investigations dealing with Income tax, VAT and PAYE cases. This is in line with the strategic objective that seeks to provide certainty and clarity for taxpayers ensuring proper interpretation of tax or Customs laws. In the 2023/24 fiscal year, 119 judgments were handed down of which SARS was successful in 102 cases, resulting in an 86% litigation success rate.

SARS is realising its Vision 2020-2025 of a SMART, modern SARS, that can be trusted and admired by all.

The buoyancy ratio or performance of tax revenue relative to the performance of the economy at 0.7 for the 2023/24 fiscal year evidenced the elastic responsiveness of the tax system of South Africa to short-term fluctuations in economic activities. The tax-to GDP ratio at 24.5% lower than the 24.9% attained in the prior fiscal year.

The improved efficiency in tax revenue collections was facilitated by providing the necessary clarity and platforms to make it easy for taxpayers to comply. The public confidence in SARS is improving. The survey

that was conducted, measured an increase from 71.8% in 2021/22 to 77.5% in 2023/24. An increase in the use of data to ensure integrity, drive insight and improve outcomes is evidenced in the 100% of verification cases that were selected through the automated risk assessment functionality. Extensive engagement with stakeholders across tax and customs intermediaries, as well as private and public sectors improved the tax ecosystem.

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

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

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

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



Edward Kieswetter
Commissioner: South African Revenue Service



Dr Duncan Pieterse
Director-General: National Treasury

ABOUT THIS PUBLICATION

The 2024 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2020 to 2023 tax years as well as the 2019/20 to 2023/24 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 following tables are new additions in this publication:

- Payment and refund data for newly and deregistered registered taxpayers.
- Taxable income for 2023, with and without tax relief granted to individuals.
- Assessed provisional taxpayers on register by taxable income group, tax assessed by age group and by gender, 2020 – 2023

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 2019/20 to 2023/24.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. In addition, information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions is provided.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, and tariff level, as well as Import VAT, Customs duty and *Ad valorem* excise duty revenues on imported goods.
- *Chapter 6: Other Taxes and Collections* provides information about taxes such as Capital Gains Tax (CGT), Transfer Duty, Diesel refunds, Mineral and Petroleum Resources Royalty (MPRR)

- as well as Southern African Customs Union (SACU) payments.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

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

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems in September 2024 and August 2024 respectively. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the end of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns to be filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.
- Declarations data for VAT, as discussed in Chapter 4, was extracted in August 2024.
- Declarations data for import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted as at end of August 2024.
- 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. 2020) while the latter is displayed with a forward slash (e.g. 2023/24).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

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

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

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

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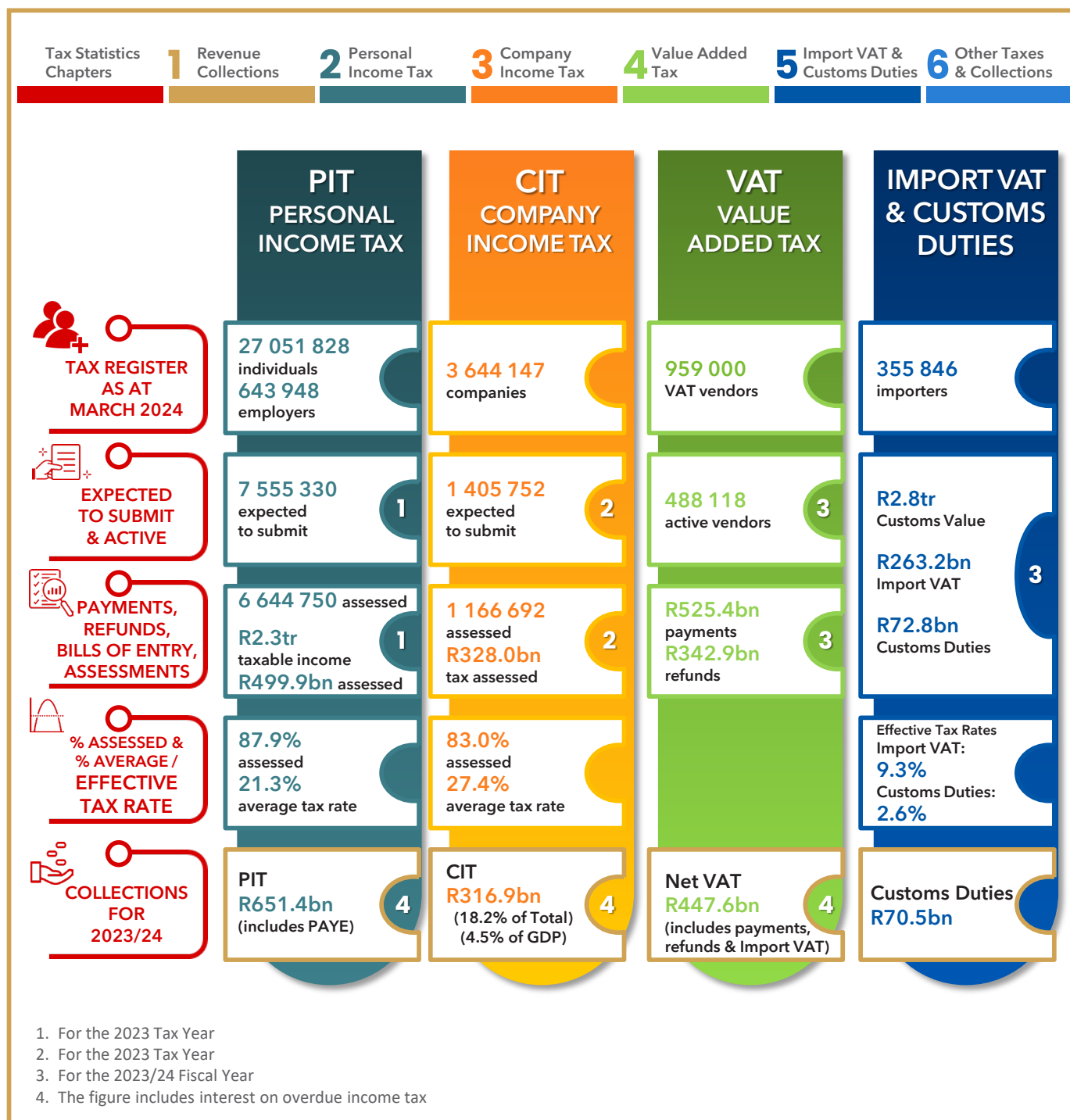
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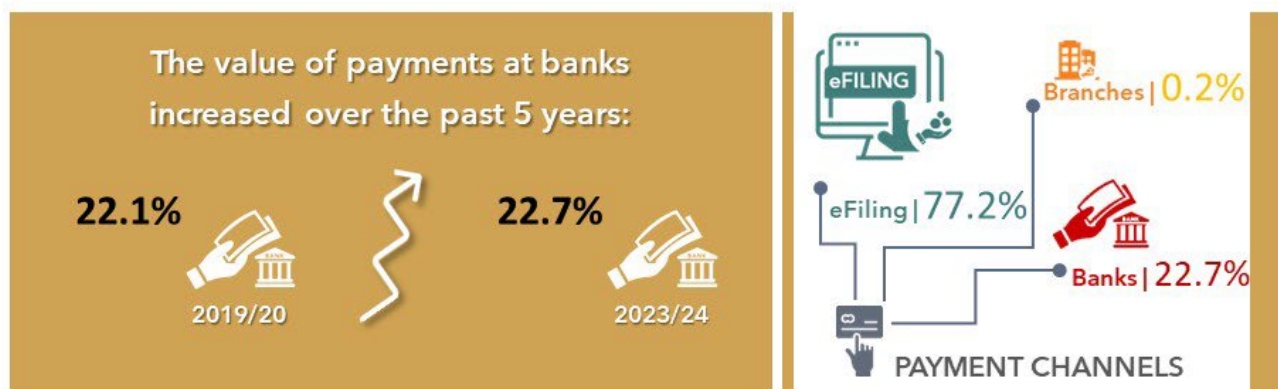
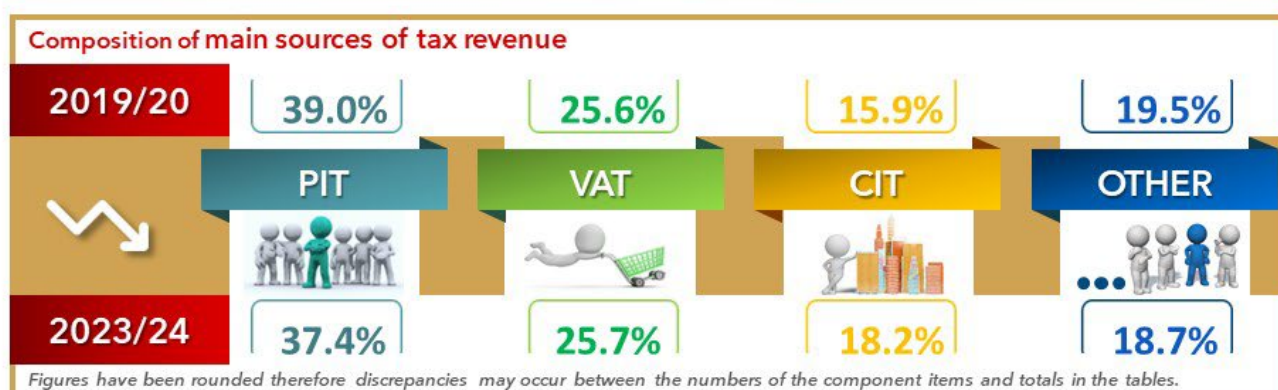
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REVENUE COLLECTION

For the 2023/24 fiscal year...

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*Negative value indicates tax relief

1 REVENUE COLLECTIONS

KEY FACTS

In the 2023/24 fiscal year:

- Tax revenue collected amounted to R1 740.9 billion, an annual increase of R54.2 billion (3.2%).
- Personal Income Tax (PIT) remains the largest contributor to tax revenue with a contribution share of 37.4%.
- The tax-to-GDP ratio showed an increase from 23.7% in 2019/20 to 24.5% in 2023/24.
- The cost ratio of revenue collection decreased from 0.80% in 2019/20 to 0.71% in 2023/24.
- The number of individuals registered for Income Tax increased to 27.1 million in 2023/24 from 25.9 million in 2022/23, representing annual growth of 4.3%.
- On 31 March 2024, 916 425 (25.1%) of the 3.6 million registered companies were assessed for the 2023 tax year and 488 118 (50.9%) of the 959 000 registered VAT vendors were active.

INTRODUCTION

The South African Revenue Service (SARS) is the nation's tax collecting authority. SARS was established in terms of the South African Revenue Service Act 34 of 1997 to function as an autonomous agency and oversee the administration of an efficient and effective revenue collection system for South Africa, thereby, enabling government to build a capable ethical state that fosters sustainable economic growth and social development that serves the wellbeing of all South Africans.

SARS exists to serve the Higher Purpose of enabling Government to build a capable state that fosters sustainable economic growth and social development that serves the wellbeing of all South Africans.

The following Acts are examples of the primary legislation SARS administers:

- Income Tax Act, 1962
- Customs and Excise Act, 1964
- Value-Added Tax Act, 1991
- Tax Administration Act, 2011
- Employment Tax Incentive Act, 2013

The SARS Act, 1997, enables SARS to:

- Collect all revenue due.
- Ensure optimal compliance with tax and customs legislation.
- Provide a customs service that optimises revenue collection, protects our borders, and facilitates legitimate trade.

To effectively deliver on the SARS mandate, which is to collect tax revenues, ensure a culture of taxpayer compliance and facilitate trade across our borders, SARS has nine strategic objectives to develop and administer a tax and customs system of voluntary compliance, and where appropriate, enforce responsibility decisively.

These nine strategic objectives which underpin **SARS's Vision 2024** and strategic intent are to:

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

Key to the successful execution of the mandate is building capacity to strengthen the organisation's technical competence to administer the relevant Acts; to conceptualise a Compliance Programme; and to understand and respond to attendant risks.

SARS's Vision is to build a smart, modern SARS with unquestionable integrity that is trusted and admired. Internally, this aspiration entails that we:

- Engage our stakeholders ethically and beyond reproach.
- Use technology and data to build an intelligent organisation.
- Evolve our staffing model toward high-value knowledge and service work.
- Become an employer of choice with a high-performing and engaged workforce.

Externally, this aspiration implies that we:

- Achieve our strategic intent of voluntary compliance.
- Benchmark well against the best among our peers internationally.
- Regain public trust and confidence.
- Provide the financial resources for government to deliver services.

For the year ending 31 March 2024, SARS collected R1 740.9 billion (the net of R2 154.8 billion in gross revenue collections) and refunded R413.9 billion. This amount reflects year-on-year net revenue-collection growth of R54.2 billion or 3.2%. PIT, Company Income Tax (CIT), and Value-Added Tax (VAT)

in aggregate represented the largest sources of tax revenue, with PIT accounting for approximately 37.4% of total revenue, followed by VAT at 25.7%, and CIT at 18.2%.

Total tax revenue collected as a ratio of the value of gross domestic product (GDP) is a measurement of the overall tax burden. The tax-to-GDP ratio for the 2023/24 fiscal year was 24.5%.

This chapter reviews:

- South Africa's tax system
- Tax register
- Tax policy
- Budget and consolidated revenue
- Main indicators of revenue performance
- Tax revenue by main category
- Cost of revenue collection
- 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 recognises that providing an easily accessible, professional, and efficient service promotes voluntary compliance. Its service must enable taxpayers and traders, throughout their lifecycle, to meet their obligations easily, cost-effectively, and conveniently. SARS is continuing to review its service offerings through consultation across the enterprise and with external stakeholders. SARS works to provide equitable access to service channels, and a seamless service across registration, filing, declaration, payment, and deregistration, using mainly its online self-service channels.

Table 1.1 below illustrates the change in the SARS tax register over the period 31 March 2020 to 31 March 2024.

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

- The number of individuals registered for PIT increased by 4.3% from 25.9 million in 2022/23 to 27.1 million in 2023/24. Growth during the past number of years was driven mainly by the revised employer-filing and employee-registration processes introduced by SARS. In 2010, SARS changed its registration policy and stipulated that everyone formally employed, regardless of 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 decreased from 3.9 million in 2022/23 to 3.6 million in 2023/24. The decline can be partly attributed to the register clean-up which SARS undertook during the second half of the 2023/24 financial year.
- The number of registered trusts increased by 2.6% from 379 280 in 2022/23 to 389 302 in 2023/24.
- The number of employers registered for PAYE grew by 0.1% to 343 948 in 2023/24.
- The number of vendors registered for VAT increased by 0.6% to 959 000 in 2023/24.
- The number of registered importers and exporters increased to 355 846 and 317 574 respectively, for the year under review.

Table 1.1: Tax register, 31 March 2019 – 31 March 2024

Number as at	Individuals ^{1,2}	Companies (CIT) ^{1,3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
31 Mar 2020	22 919 701	2 548 975	363 860	582 289	831 821	329 820	297 448
31 Mar 2021	23 850 668	3 112 509	367 540	618 478	880 553	333 204	299 941
31 Mar 2022	24 832 105	3 532 646	373 084	632 599	941 406	332 970	299 793
31 Mar 2023	25 944 562	3 926 252	379 280	643 370	953 665	347 754	310 990
31 Mar 2024	27 051 828	3 644 147	389 302	643 948	959 000	355 846	317 574
Percentage year-on-year growth							
31 Mar 2021	4.1%	22.1%	1.0%	6.2%	5.9%	1.0%	0.8%
31 Mar 2022	4.1%	13.5%	1.5%	2.3%	6.9%	-0.1%	0.0%
31 Mar 2023	4.5%	11.1%	1.7%	1.7%	1.3%	4.4%	3.7%
31 Mar 2024	4.3%	-7.2%	2.6%	0.1%	0.6%	2.3%	2.1%

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

2. The tax year for individuals starts on 1 March and ends at the end of February the following year.

3. The tax year for companies is normally the financial year of the company for financial reporting purposes.

Figure 1.1: Illustration of Tax register on 31 March 2023

Register as at 31 March 2023							
Individuals		PAYE		Companies		VAT	
Active register	Payments & Refunds (R'm)	Active register	Payments & Refunds (R'm)	Active register	Payments & Refunds (R'm)	Active register	Payments & Refunds (R'm)
25 944 562		643 370		3 926 252		953 665	
New registrations (count)	Payments	New registrations (count)	Payments	New registrations (count)	Payments	New registrations (count)	Payments
1 177 513	480.1	49 266	3 651.8	421 166	249.1	61 760	5 466.3
Deregistered (count)	Refunds	Deregistered (count)	Refunds	Deregistered (count)	Refunds	Deregistered (count)	Refunds
24 151	-47.6	34 011	-0.3	18 254	-0.1	4 636	-1 979.6
	Net Revenue		Net Revenue		Net Revenue		Net Revenue
	432.5		3 651.5		249.0		3 486.7

Figure 1.1 is an illustration of the tax register for the period 2022/23. The number of Individuals on the active register as at 31 March 2023, is 25 944 054. During the 2022/2023 financial year, a total of 1 177 513 new taxpayers were registered with 24 151 being deregistered. The net revenue inflow from newly registered taxpayers' amount to R432.5 million with R47.6 million refunds being paid to them. The number of employers on the active register as at 31 March 2023, is 643 370. During the 2022/2023 financial year, a total of 49 266 new taxpayers were registered with 34 011 being deregistered. The net revenue inflow from newly registered taxpayers' amount to R3.7 billion with R0.3 million refunds being paid to them.

The CIT register increased marginally by 11.1% with 421 166 new registrations and 18 254 deregistration's. New registrations assisted SARS CIT collections by contributing R0.2 billion towards the net CIT revenue of R347.7 billion. The VAT register increased marginally by 1.3% with 61 760 new registrations and 4 636 deregistration's. New registrations assisted SARS VAT collections by contributing R3.5 billion towards the net VAT revenue of R422.4 billion.

TAX POLICY

Over the past few years, government has prioritised policy measures that protect the tax base and reforms that seek to improve equity, efficiency, certainty, and simplicity. The 2023 Budget included several tax proposals designed to help businesses and individuals deal with the higher cost of living and to promote private investments in renewable energy by providing tax relief amounting to R13 billion in 2023/24.

The main tax proposals announced for 2023/24 were:

- Inflationary relief through a 4.9% adjustment in the PIT brackets and rebates. If the brackets were not adjusted, revenue would have increased by about R15.7 billion.
- A rooftop-solar tax incentive to individuals at a cost of R4 billion and a renewable-energy incentive to businesses at an estimated cost of R5 billion.
- No change to the general fuel levy or the Road Accident Fund levy, leading to revenue foregone of R4 billion.

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, 2019/20 - 2023/24

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2019/20	13 800	–	–	13 800	1 000	-500	700	1 200	–	15 000
2020/21	-2 000	–	–	-2 000	–	–	2 000	2 000	–	–
2021/22	-2 200	–	–	-2 200	1 800	–	400	2 200	–	–
2022/23	-2 200	–	–	-2 200	500	-3 500	–	-3 000	–	-5 200
2023/24	-4 000	-5 000	–	-9 000	–	-4 000	–	-4 000	–	-13 000
Total	3 400	-5 000	–	-1 600	3 300	-8 000	3 100	-1 600	–	-3 200

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

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

Tax rates

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

Table 1.3: Maximum marginal tax rates, 2018/19 - 2023/24

Percentage	PIT ¹	CIT ²	DT	VAT	Transfer duty
01 Apr 2019 – 31 Mar 2020	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2020 – 31 Mar 2021	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2021 – 31 Mar 2022	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2022 – 30 Mar 2023	45.0%	28.0%	20.0%	15.0%	13.0%
31 Mar 2023 – 31 Mar 2023	45.0%	27.0%	20.0%	15.0%	13.0%
01 Apr 2023 – 31 Mar 2024	45.0%	27.0%	20.0%	15.0%	13.0%

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

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

BUDGET AND CONSOLIDATED REVENUE

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

Consolidated revenue also includes revenue collected by the provinces, selected public entities, and social-security contributions as illustrated in Figure 1.2.

Figure 2.2: Illustration of budget revenue and consolidated revenue

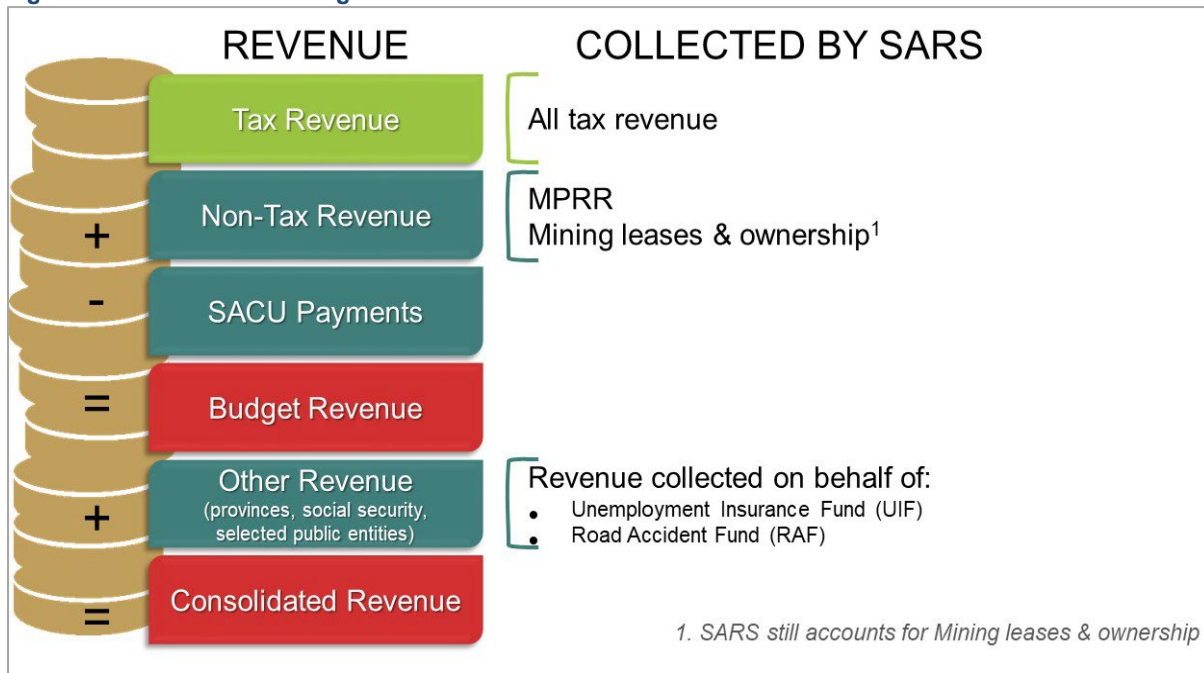


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2019/20 - 2023/24

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
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%	88.6%	52 053	1 301 765	-63 395	1 238 369	171 548	1 409 918	-7.8%
2021/22	1 563 754	100.0%	89.3%	46 485	1 610 239	-45 966	1 564 273	187 385	1 751 657	25.1%
2022/23	1 686 697	99.3%	88.9%	56 205	1 742 902	-43 683	1 699 219	197 189	1 896 407	7.9%
2023/24	1 740 870	101.1%	90.2%	61 423	1 802 293	-79 811	1 722 482	208 587	1 931 069	3.2%

1. Includes interest, dividends, rent on land, sales of goods and services, fines and penalties, sales of capital assets, financial transactions in assets and liabilities, MPRR as well as extraordinary receipts.

2. Includes provinces, social security and selected public entities.

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

MAIN INDICATORS OF REVENUE PERFORMANCE

The **compound annual growth rate (CAGR)** measures the annualised rate of growth over a given time period. The total tax revenue collected by SARS grew at a CAGR of 6.4% from R1 355.8 billion in 2019/20 to R1 740.9 billion in 2023/24, higher than the CAGR of 6.1% attained in the previous period of 2015/16 to 2019/20. The CIT CAGR of 10.3% was buoyed by provisional payments from the mining sector during the 2018/19 and 2023/24 periods, attributable mainly to higher commodity prices.

Table 1.5: Nominal Tax collections, 2007/08–2023/24

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value - added Tax	CAGR ¹	Tax Revenue	CAGR ¹
2007/08	168 774		140 120		150 443		572 815	
2011/12	250 400	10.4%	151 627	2.0%	191 020	6.2%	742 650	6.7%
2015/16	388 102	11.6%	191 152	6.0%	281 111	10.1%	1 069 983	9.6%
2019/20	527 633	8.0%	211 522	2.6%	346 761	5.4%	1 355 766	6.1%
2023/24	648 911	5.3%	313 097	10.3%	447 557	6.6%	1 740 870	6.4%

1. Compounded annual growth rate (percentage)

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

The **tax-to-GDP** ratio measures the overall tax burden for a given period. The share of a country's output that is collected by the government through taxes — the tax-to-GDP ratio — is an important indicator to measure the tax effort of government. The International Monetary Fund, World Bank, the Organisation for Economic Co-operation and Development, and the African Tax Administration Forum use this ratio to analyse and compare the tax systems and economic performance of countries. South Africa's tax-to-GDP ratio for the 2023/24 fiscal year was 24.5%, down from 24.9% in 2022/23, driven by slower growth in tax revenue.

Figure 1.3: Tax revenue collections, GDP and CAGR, 2019/20 - 2023/24

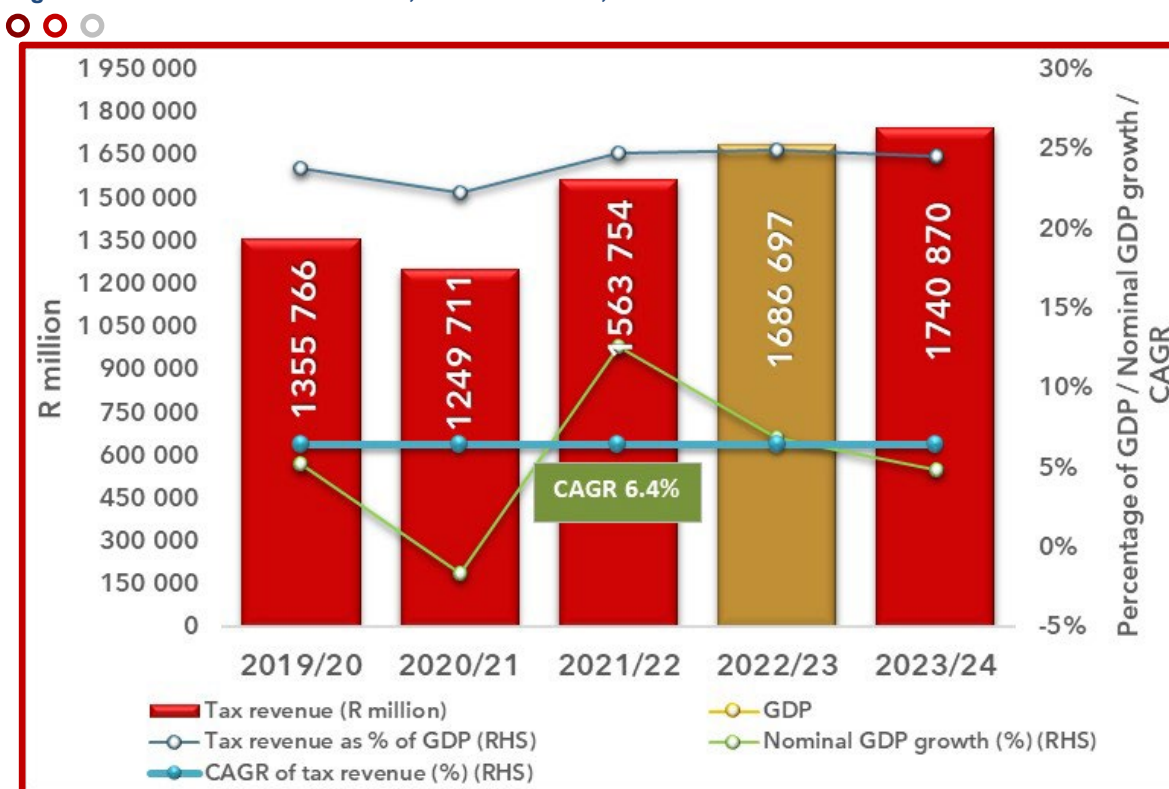


Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2023/24

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
1994/95	113 775	562 221	20.2%
1995/96	127 278	641 674	19.8%
1996/97	147 332	720 875	20.4%
1997/98	165 327	795 701	20.8%
1998/99	184 786	862 254	21.4%
1999/00	201 266	952 614	21.1%
2000/01	220 119	1 087 628	20.2%
2001/02	252 295	1 204 512	20.9%
2002/03	281 939	1 400 935	20.1%
2003/04	302 443	1 524 757	19.8%
2004/05	354 979	1 691 286	21.0%
2005/06	417 196	1 885 724	22.1%
2006/07	495 549	2 135 550	23.2%
2007/08	572 815	2 409 261	23.8%
2008/09	625 100	2 658 156	23.5%
2009/10	598 705	2 843 029	21.1%
2010/11	674 183	3 123 336	21.6%
2011/12	742 650	3 391 162	21.9%
2012/13	813 826	3 633 648	22.4%
2013/14	900 015	3 945 369	22.8%
2014/15	986 295	4 200 741	23.5%
2015/16	1 069 983	4 498 913	23.8%
2016/17	1 144 081	4 831 200	23.7%
2017/18	1 216 464	5 138 407	23.7%
2018/19	1 287 690	5 425 437	23.7%
2019/20	1 355 766	5 709 241	23.7%
2020/21	1 249 711	5 616 352	22.3%
2021/22	1 563 754	6 325 590	24.7%
2022/23	1 686 697	6 763 457	24.9%
2023/24	1 740 870	7 094 783	24.5%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 3-2024.
Statistical release contains revised estimates for Gross Domestic Product (GDP) for select

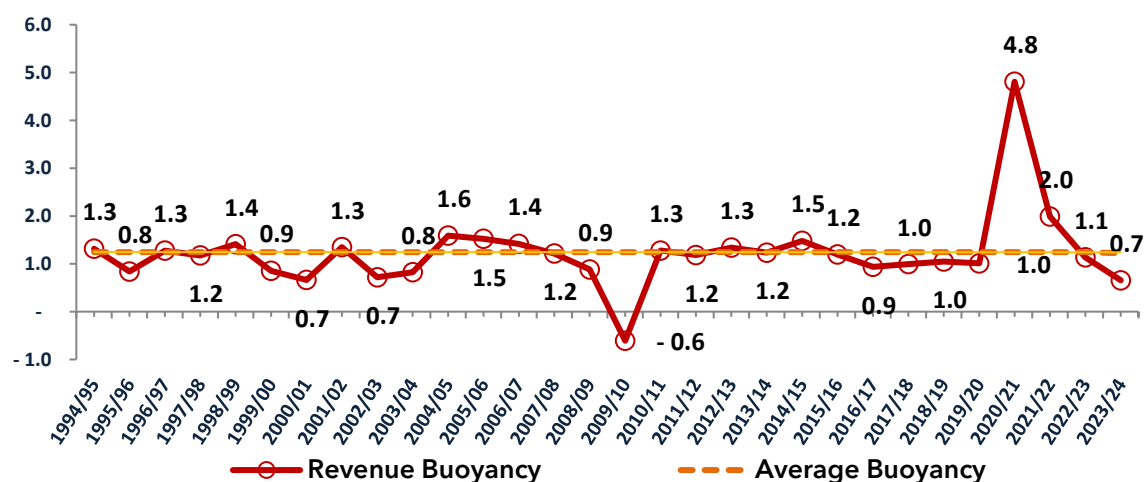
Tax buoyancy measures the change in tax revenue collected against a given change in economic growth for a certain period.

An important indicator of tax-revenue performance, tax buoyancy measures the sensitivity of tax revenue to changes in economic growth. Buoyancy of tax revenue reflects the effect of both automatic stabilisers and discretionary fiscal-policy changes. A buoyancy ratio greater than 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 of total tax revenue to GDP since 1994/95 is 1.2, indicating that the tax system has generally been responsive to changes in economic activity over the years.

However, in 2023/24, the buoyancy ratio fell to 0.7, down from 1.1 the previous year, and below the long-term average. The lower buoyancy ratio indicates that tax-revenue growth was less than the rate of economic growth, mainly owing to sluggish economic conditions. Lower commodity prices resulted in a sharp decline in CIT revenue, particularly in the mining sector. Additionally, weak global growth, persistent power outages, and logistical disruptions further depressed revenue collection. VAT revenue growth was also subdued as consumers continued to face constraints due to high interest rates, which erode household income and expenditure.

Figure 1.4: Revenue Buoyancy, 1994/95 - 2023/24

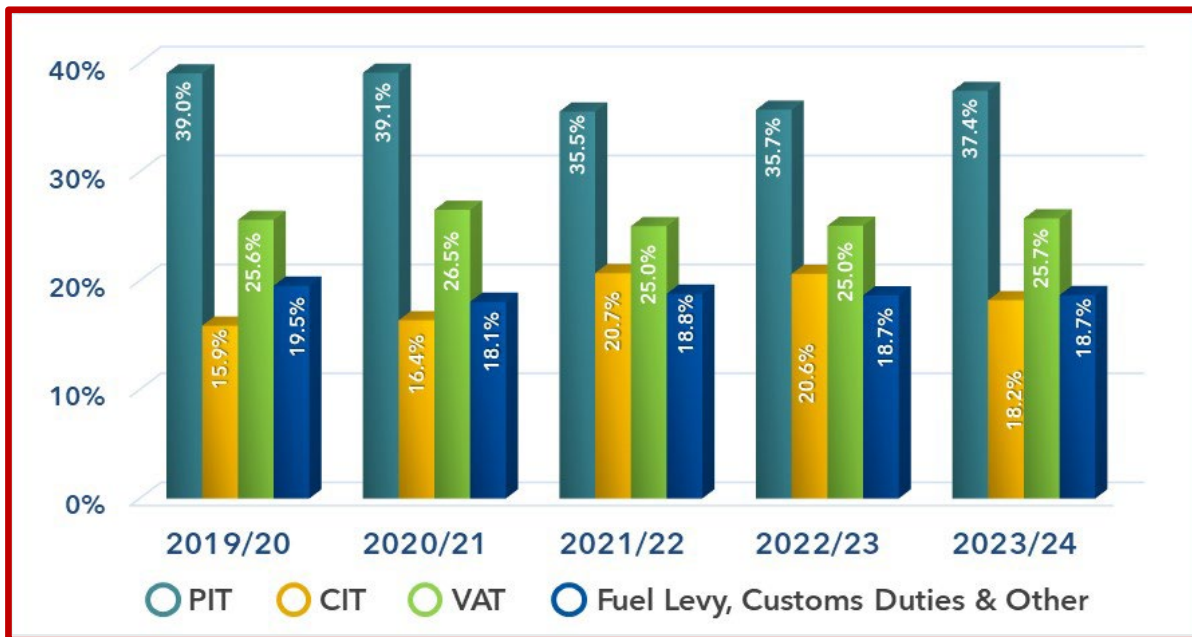


Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT, and VAT accounted for 81.3% of the total tax revenue in 2023/24. The Fuel Levy, together with specific excise and customs duties, accounted for 12.5%, whereas other taxes make up the remaining 6.2%.

Over the period 2019/20 to 2022/23, the contribution by PIT to total tax revenue has decreased from 39.0% to 35.7% and, in the year under review, PIT contribution to total tax revenue has increased to 37.4%. The contribution of CIT to total tax revenue has increased over the period 2019/20 to 2022/23, following which it decreased to 18.2% in 2023/24. (See *Figure 1.5* and *Table A1.2.1.*) The contribution by VAT has increased from 25.6% in 2019/20 to 25.7% in 2023/24.

Figure 1.5: Relative composition of main sources of tax revenue, 2019/20 - 2023/24



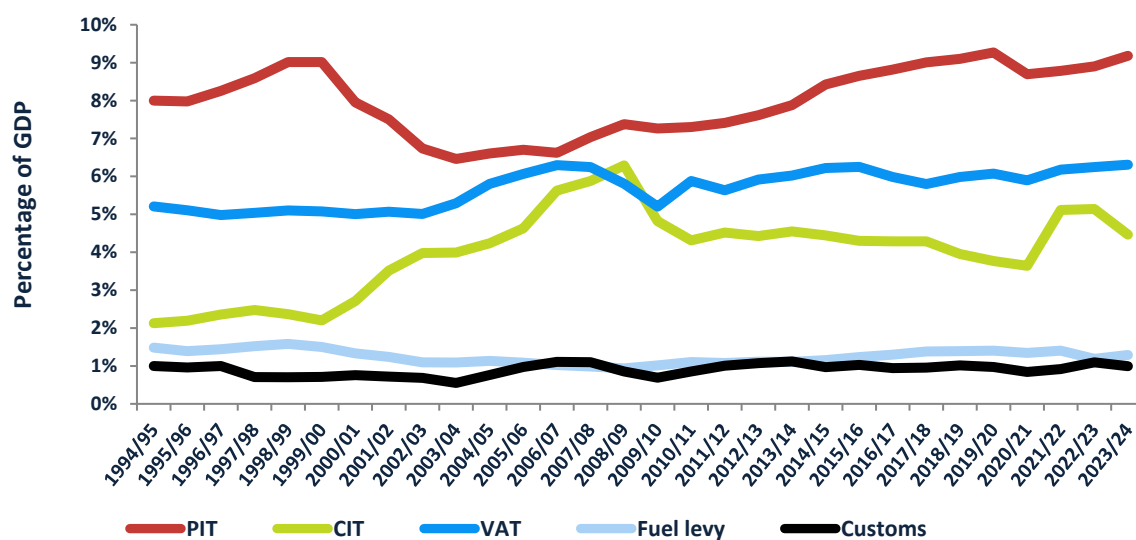
CIT collections for the 2023/24 financial year were significantly lower than in 2022/23 by R30.8 billion (8.9%). The year-on-year contraction caused by a continuous negative trajectory in the Mining, Manufacturing, and Transport sectors, which recorded the largest year-on-year declines of R41.9 billion (49.0%), R5.0 billion (8.1%), and R2.7 billion (15.4%) versus the 2022/23 financial year. Numerous uncertainties, including prolonged load-shedding episodes, the subdued state of the global manufacturing sector, weak domestic demand, adverse global events, volatility in commodity prices, and South Africa's poor port and rail infrastructure, exacerbated the negative growth in these sectors. However, this decline was partially offset by the positive performance of the Finance and Electricity sectors, which grew year-on-year by R5.8 billion (5.0%) and R2.2 billion (53.3%), respectively.

The Mining and quarrying sector's negative trajectory started in the 2022/23 fiscal year and continued even in the 2023/24 fiscal year. The dire performance was due to softening commodity prices for platinum, palladium, iron ore, and coal; a decline in the value of mineral sales for most of the 2023 calendar year; and mining input costs' rising year-on-year by 6.6% due to power cuts and South Africa's poor port and rail infrastructure. The Mining sector continued to suffer from a sharp decline as platinum demand from China decreased because of shifts in motor-vehicle production from internal-combustion engines to electric variants. The changing demand patterns in global automobile markets are making it harder to trade platinum-group metals (PGM) such as platinum, palladium, and rhodium.

The Manufacturing sector's poor performance was reflected by the ABSA PMI, an important indicator of factory-sector activity, which was under pressure after slipping into recession for most of the 2023 calendar year. Power cuts, weak domestic demand, and geopolitical instability harmed manufacturing.

The Manufacturing sector also experienced supply-side constraints which drove up costs and harmed profitability. Globally, higher inflation rates led to tighter financial conditions, which harmed consumers. The Transport sector's contraction was driven mainly by South Africa's logistics crisis at its rail and port operator, which has strangled business activity and slowed growth. Ineffective transport logistics damages the economy and the viability of many businesses. Telecommunications — a subsector of the Transport sector — was also affected by network outages, which became more frequent during load-shedding.

Figure 1.6: Main revenue sources as a percentage of GDP, 1994/95 - 2023/24



TAX REVENUE BY MAIN CATEGORY

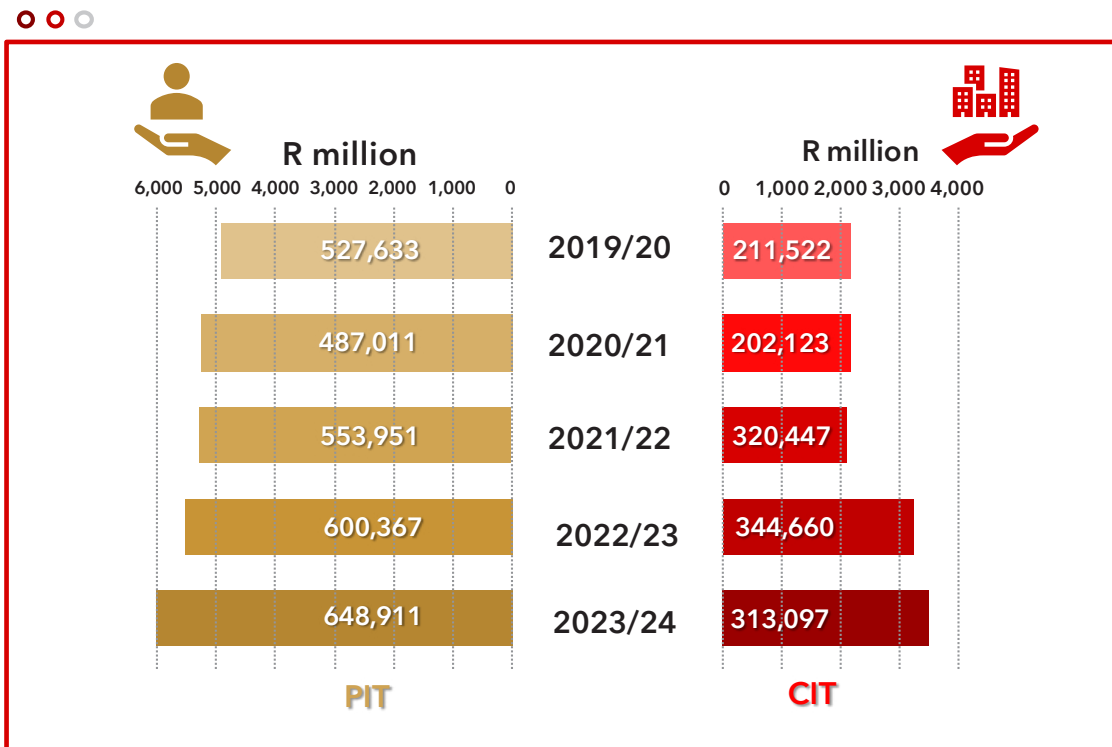
South Africa subscribes to the Government Finance Statistics (GFS) classification of revenue as prescribed by the International Monetary Fund (IMF).

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

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

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 58.6% of total tax revenue in 2022/23. This category comprises taxes on persons and individuals; taxes on companies (inclusive of Capital gains tax and withholding tax on royalties); Interest on overdue income tax; dividends tax and withholding tax on interest. Figure 1.7 shows the main taxes in this category.

Figure 1.7: Taxes on income and profits, 2019/20 - 2023/24



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). SDL is a compulsory levy imposed to encourage learning and development in South Africa and is determined by an employer's salary bill. The funds are to be used to develop and improve skills of employees. SARS administers the collection of this levy in conjunction with the Department of Employment and Labour.
- *Taxes on property*, as shown in *Table A1.5.1*, comprise of donations tax, estate duty, securities transfer tax (STT) and transfer duties.
 - *Donations tax* is levied on the value of a donation. For February 2018 and prior months, it was a flat rate of 20%. From 1 March 2018, donations tax is levied at a rate of 20% on the aggregated value of property donated not exceeding R30 million, and at a rate of 25% on the value exceeding R30 million.
 - *Estate duty* is levied on the worldwide property and deemed property of a natural person who is ordinarily resident in South Africa and on South African property of non-residents. Various deductions under section 4 of the Estate Duty Act, 1955 are allowed to determine the net value of the estate. An abatement of R3.5 million is allowed against the net value of the estate to determine the dutiable value of the estate. The Estate Duty is levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% on the dutiable value of the estate above R30 million.
 - *Securities transfer tax (STT)* is levied on every transfer of a security and was implemented from 1 July 2008 under the Securities Transfer Tax Act, No. 25 of 2007, together with the

Securities Transfer Tax Administration Act, No. 26 of 2007 and is levied at a rate of 0.25% on every transfer of a security.

- *Transfer duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined; at a progressive rate for all persons including companies, close corporations and trusts. As of 1 March 2023, a marginal rate of 13% has been applicable to the portion of the value of property exceeding R12.1 million.
- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes (which include the fuel levy). *Table A1.6.1* provides a summary of the collections of domestic taxes on goods and services.
 - *VAT* is the largest source of revenue in this category with a share of 72.6% in 2023/24 (*Figure 1.8*). 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 1.8: Value-Added Tax (VAT), 2019/20 - 2023/24



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

- *The Carbon fuel levy (Carbon tax on fuel levy)* became effective from 5 June 2019. It is levied on imported and domestically produced fuel.
- From 6th April 2022, the carbon fuel levy increased by 1c from 8c/l to 9c/l for petrol, and from 9c/l to 10c/l for diesel. From 5th April 2023 the carbon fuel levy for 2023/24

increased by 1c to 10c/l for petrol and 11c/l for diesel. Effective 3rd April 2024 the carbon fuel levy increased to 11c/litre for petrol and 14c/litre for diesel. The 2019 Budget indicated that diesel refunds cannot be claimed against this tax. See *Table A1.7.2* for the contribution of the carbon fuel levy to the total fuel levy.

- *Environmental taxes* as shown in *Table 1.7* comprise Air Passenger Tax, the Tyre Levy, Plastic Bag Levy, Electricity Levy, Incandescent Lightbulb Levy, and CO₂ tax on motor-vehicle emissions. The South African government has responded to the serious global challenge of climate change by introducing several environmental taxes which aim to modify the behaviour of the country's inhabitants to aid sustainable development.
 - *Air Passenger Tax* is imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to BELN countries and R100 per passenger flying to other international destinations. The latest increase became effective on 1 October 2011. Since then, passengers departing on flights to BELN countries are paying a departure tax of R100 per passenger, whereas passengers on other international flights are paying R190 per passenger.
 - *The Tyre Levy* was implemented on 1 October 2016 at a rate of R2.30/kg to curb disposed tyres littering the environment. New pneumatic tyres are subject to the payment of the Tyre Levy (an environmental levy) if used in South Africa, which is payable by manufacturers in South Africa. The levy is calculated on the net mass of the tyre.
 - *The Plastic Bag Levy* was introduced in June 2004, at a rate of 3c per bag on some types of plastic shopping bags to reduce litter and encourage plastic bag reuse. The levy was increased to 4c/bag from 1 April 2009, 6c/bag from 1 April 2013, 8c/bag from 1 April 2016, 12c/bag from 1 April 2018, 25c/bag from 1 April 2020, and 28c/bag on 6 April 2022. The most recent increase on 1 April 2024 took the Plastic Bag Levy to 32c/bag.
 - *The Electricity Levy* was introduced in July 2009 at a rate of 2c per kWh. It applies to electricity generated from non-renewable sources. The most recent increase in the rate of the levy was on 1 July 2012, when it was increased to 3.5c/kWh.
 - *The Incandescent Lightbulb Levy* was introduced on 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving lightbulbs. Energy-saving lightbulbs last longer and require less electricity. The use of these lightbulbs helps reduce greenhouse-gas emissions. The levy increased to R4/bulb from 1 April 2013, R6/bulb from 1 April 2016, R8/bulb from 1 April 2018, R10/bulb from 1 April 2020, and R15/bulb on 6 April 2022. Since 1 April 2024, the Incandescent Lightbulb Levy stood at R20/bulb. This complements the phase-out of inefficient lightbulbs and promotes compliance with the new energy-efficiency standards published in May 2023 by the Department of Trade, Industry, and Competition.
 - *CO₂ tax on motor-vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. This tax seeks to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. Effective 6 April 2022, the tax on emissions increased by R12 from R120 to R132 per g/km CO₂ for new passenger vehicles with emissions exceeding 95 g/km. For new double-cab vehicles with emissions exceeding 175g/km, the tax increased by R16 from

R160 to R176 g/km CO₂. The Minister of Finance announced these rates in the Budget on 23 February 2022. On 1 April 2024, the government increased the passenger motor-vehicle emissions tax rate from R132 to R146 per g/CO₂ for emissions exceeding 95 g/km, and from R176 to R195 per g/CO₂ for emissions exceeding 175 g/km.

- **Carbon Tax** is a new tax in response to climate change which aims to reduce greenhouse-gas emissions. Carbon Tax gives effect to the polluter-pays principle and prompts firms and consumers to account for the harm of climate change in their future production, consumption, and investment decisions. The Carbon Tax Act of 2019 came into effect on 1 June 2019 and is administered by SARS. Carbon Tax is assessed, collected, and enforced as an environmental levy in terms of the Customs and Excise Act, 1964, read with the relevant provisions of the Carbon Tax Act, 2019. The first phase has a Carbon Tax rate of R120 per tonne of CO₂-equivalent emissions. This rate increased annually by inflation plus 2% until 2022, and annually by inflation thereafter. Significant industry-specific tax-free emissions allowances ranging from 60% to 95% will result in a modest net carbon-tax rate ranging from R6 to R48 per tonne of CO₂-equivalent emissions to provide current emitters time to transition to cleaner, more efficient technology.

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

Table 1.7: Environmental taxes, 2019/20- 2023/24

R million	Air Passenger tax	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicles	Carbon Tax ¹	Total
2019/20	1 068	708	318	8 291	34	1 327	–	11 746
2020/21	138	601	581	7 739	25	1 470	650	11 205
2021/22	285	715	658	7 891	23	2 173	1 398	13 143
2022/23	789	745	680	7 374	24	2 930	1 590	14 132
2023/24	946	764	676	7 139	19	2 554	2 072	14 171

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

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

Table 1.8: Health Promotion levy, 2019/20 -2023/24

R million	Health promotion levy ¹	Health promotion levy on imports	Total Health promotion levy
2019/20	2446	67	2 513
2020/21	2046	67	2 114
2021/22	2182	78	2 260
2022/23	2195	110	2 305
2023/24	2245	115	2 359
Percentage of total			
2019/20	97.3%	2.7%	100.0%
2020/21	96.8%	3.2%	100.0%
2021/22	96.6%	3.4%	100.0%
2022/23	95.2%	4.8%	100.0%
2023/24	95.1%	4.9%	100.0%
Percentage change year-on-year			
2020/21	-16.4%	1.2%	-15.9%
2021/22	6.7%	15.0%	6.9%
2022/23	0.6%	42.2%	2.0%
2023/24	2.3%	4.1%	2.4%

1. Levy on locally manufactured products

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

COST OF REVENUE COLLECTION

SARS is developing a digital-administration platform — embedded in data science, artificial intelligence, and enabling technologies — to foster trust, promote efficiency, and improve transparency.

A benchmark for an efficient tax administration is if it can reduce costs while providing better services to taxpayers. To measure efficiency, the cost of tax-revenue collection can be measured against revenue administrations in other countries. This ratio is calculated by dividing the cost of the internal operations of a revenue authority by total tax revenue collected over the course of a fiscal year.

This ratio does not include the non-tax revenue and social-security contributions collected by SARS such as Mineral and Petroleum Resources Royalties, Unemployment Insurance Fund contributions, and Road Accident Fund levies. If these amounts are to be included in the cost of revenue collection, the cost-to-revenue ratio will be less.

SARS's cost-to-tax-revenue ratio is less than the international benchmark of 1.0% for developing economies. During the past five years, the ratio has ranged from 0.84% in 2019/20 to 0.71% in 2023/24. A downward trend can constitute evidence of a reduction in relative costs (i.e. improved efficiency) or improved tax compliance (i.e. improved effectiveness).

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

Table 1.9: Cost of revenue collection, 2019/20 - 2023/24

R million	Tax revenue collected	Operating costs ¹	Cost of collection ²
2019/20	1 355 766	10 841	0.80%
2020/21	1 249 711	10 666	0.85%
2021/22	1 563 754	11 521	0.74%
2022/23	1 686 697	11 990	0.71%
2023/24	1 740 870	12 400	0.71%

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

2. Operating costs as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment Channels for SARS Revenue Collections

SARS recognises that providing an easily accessible, professional, and efficient service promotes voluntary compliance. Its service must enable taxpayers and traders, throughout their lifecycle, to meet their obligations easily, cost-effectively, and conveniently. SARS works to provide equitable access to service channels, and a seamless service from registration, filing, declaration, payment, and deregistration, using mainly its online self-service channels. Among the new platforms introduced during this period, were the Self-Service Terminals. These machines were deployed to migrate even more taxpayers to digital platforms.

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.
- **Payments at banks:** taxpayers can make either an internet-banking transfer or an over-the-counter deposit.

The eFiling payments channel facilitated the majority of payments received by SARS and accounted for 77.2% of the total value of all taxpayer payments in 2023/24. The composition of the main channels of payments is shown in *Figures 1.9 and 1.10*.

Figure 1.9: Composition of main channels of payment (by value), 2019/20 - 2023/24

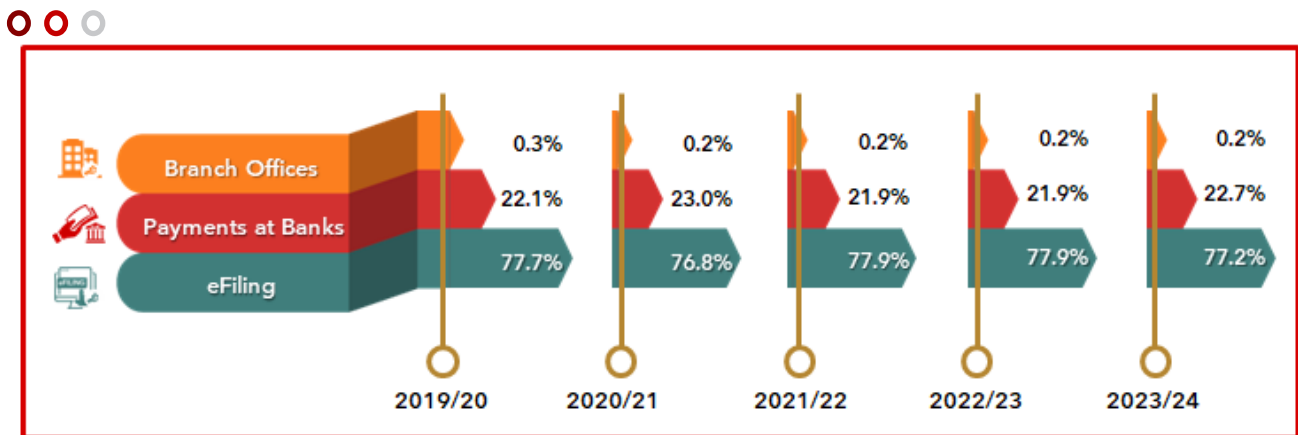
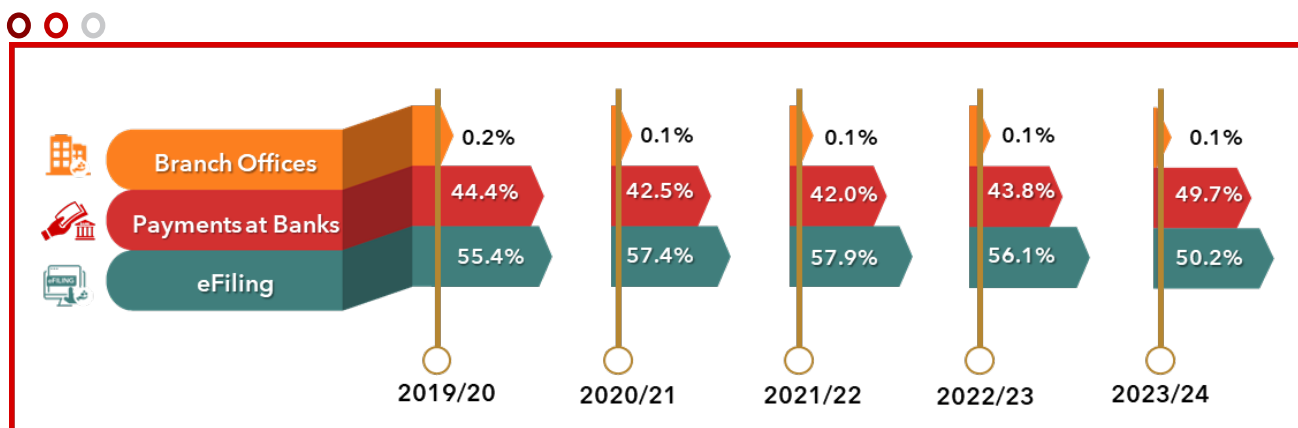


Figure 1.10: Composition of main channels of payment (by number), 2019/20 - 2023/24



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

Figure 1.11: Net monthly tax revenue collections, 2019/20 - 2023/24

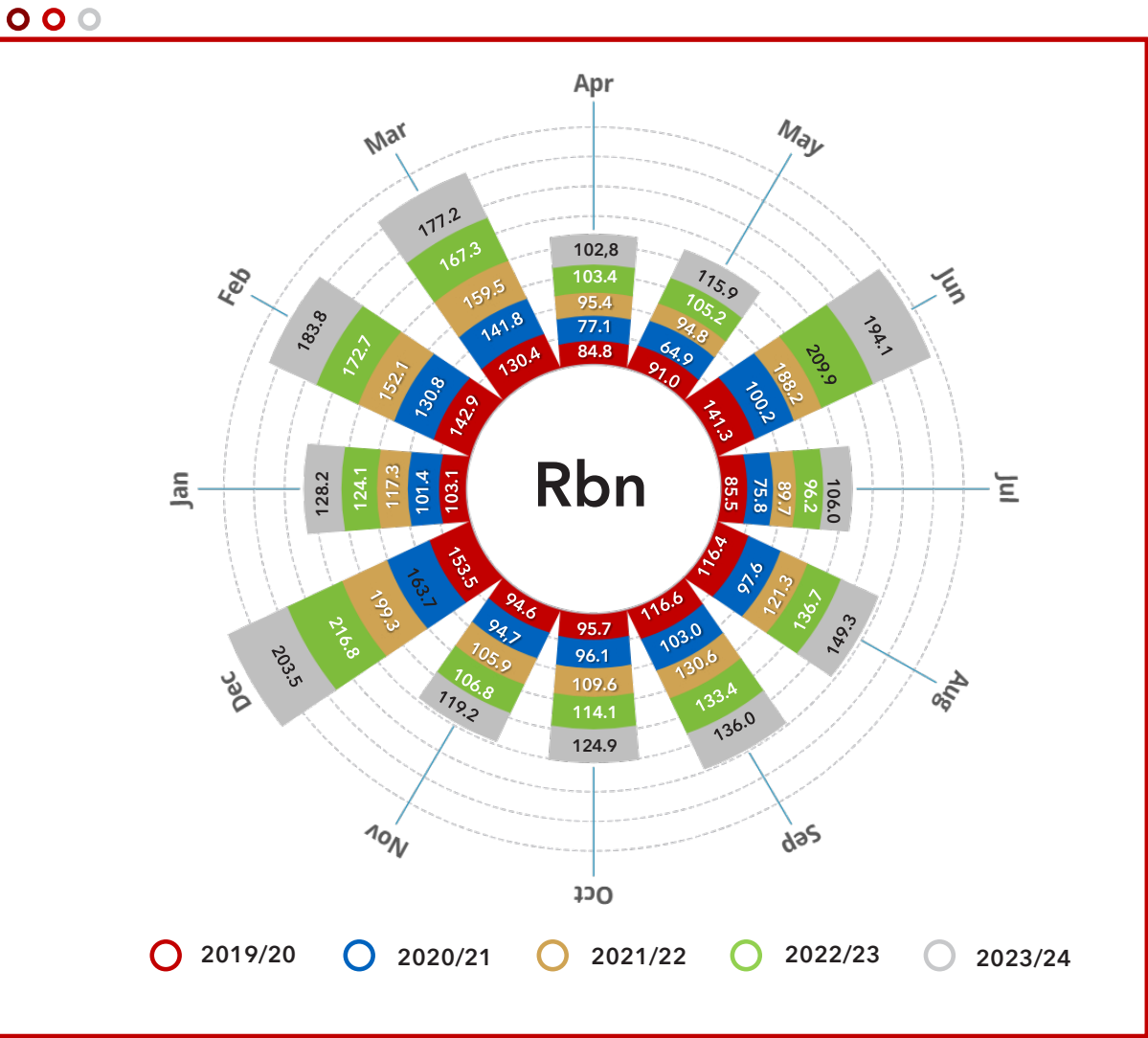


Table A1.1.1: Net monthly and quarterly tax revenue collections, 2019/20– 2023/24

R million	Month											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
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
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
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
2022/23	103 420	105 178	209 910	96 171	136 732	133 431	114 113	106 780	216 812	124 130	172 729	167 292
2023/24	102 813	115 893	194 094	105 964	149 275	135 992	124 857	119 186	203 523	128 230	183 846	177 197
Percentage of total												
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%
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%
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%
2022/23	6.1%	6.2%	12.4%	5.7%	8.1%	7.9%	6.8%	6.3%	12.9%	7.4%	10.2%	9.9%
2023/24	5.9%	6.7%	11.1%	6.1%	8.6%	7.8%	7.2%	6.8%	11.7%	7.4%	10.6%	10.2%
Quarter	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
2019/20	317 139			318 530			343 781			376 317		
2020/21	242 258			276 295			357 146			374 013		
2021/22	378 457			341 642			414 788			428 868		
2022/23	418 508			366 334			437 704			464 151		
2023/24	412 800			391 231			447 566			489 273		
Percentage of total												
2019/20	23.4%			23.5%			25.4%			27.8%		
2020/21	19.4%			22.1%			28.6%			29.9%		
2021/22	24.2%			21.8%			26.5%			27.4%		
2022/23	24.8%			21.7%			26.0%			27.5%		
2023/24	23.7%			22.5%			25.7%			28.1%		

Table A1.2.1: Tax revenue by main revenue source, 2019/20 – 2023/24

R million	Direct				Indirect				Total tax revenue
	Personal Income Tax (PIT) ¹	Company Income Tax (CIT) ¹	Dividends Tax (DT) ²	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties ³	Specific excise duties	Other
2019/20	529 172	214 986	27 930	20 709	346 761	80 175	55 428	46 827	33 778
2020/21	488 446	204 399	24 845	21 597	331 197	75 503	47 290	32 273	24 161
2021/22	555 507	323 465	33 429	15 637	390 895	88 889	57 994	49 705	48 233
2022/23	601 983	347 677	38 119	23 838	422 416	80 473	73 946	55 155	43 090
2023/24	651 384	316 862	39 173	26 414	447 557	91 508	70 549	53 522	43 901
Percentage of total									
2019/20	39.0%	15.9%	2.1%	1.5%	25.6%	5.9%	4.1%	3.5%	2.5%
2020/21	39.1%	16.4%	2.0%	1.7%	26.5%	6.0%	3.8%	2.6%	1.9%
2021/22	35.5%	20.7%	2.1%	1.0%	25.0%	5.7%	3.7%	3.2%	3.1%
2022/23	35.7%	20.6%	2.3%	1.4%	25.0%	4.8%	4.4%	3.3%	2.6%
2023/24	37.4%	18.2%	2.3%	1.5%	25.7%	5.3%	4.1%	3.1%	2.5%
Nominal percentage increase from 2019/20 to 2023/24									
Cumulative	23.1%	47.4%	40.3%	27.5%	29.1%	14.1%	27.3%	14.3%	30.0%
Per year	5.3%	10.2%	8.8%	6.3%	6.6%	3.4%	6.2%	3.4%	6.8%
Percentage of GDP									
2018/19	9.1%	4.0%	0.6%	0.4%	6.0%	1.4%	1.0%	0.8%	0.6%
2019/20	9.3%	3.8%	0.5%	0.4%	6.1%	1.4%	1.0%	0.8%	0.6%
2020/21	8.7%	3.6%	0.4%	0.4%	5.9%	1.3%	0.8%	0.6%	0.4%
2021/22	8.8%	5.1%	0.5%	0.2%	6.2%	1.4%	0.9%	0.8%	0.8%
2022/23	8.9%	5.1%	0.6%	0.4%	6.2%	1.2%	1.1%	0.8%	0.6%
2023/24	9.2%	4.5%	0.6%	0.4%	6.3%	1.3%	1.0%	0.8%	0.6%
Percentage of GDP									
2018/19	9.1%	4.0%	0.6%	0.4%	6.0%	1.4%	1.0%	0.8%	0.6%
2019/20	9.3%	3.8%	0.5%	0.4%	6.1%	1.4%	1.0%	0.8%	0.6%
2020/21	8.7%	3.6%	0.4%	0.4%	5.9%	1.3%	0.8%	0.6%	0.4%
2021/22	8.8%	5.1%	0.5%	0.2%	6.2%	1.4%	0.9%	0.8%	0.8%
2022/23	8.9%	5.1%	0.6%	0.4%	6.2%	1.2%	1.1%	0.8%	0.6%
2023/24	9.2%	4.5%	0.6%	0.4%	6.3%	1.3%	1.0%	0.8%	0.6%

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, 2019/20 – 2023/24

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
2019/20	772 685	18 486	15 980	492 283	56 322	10	1 355 766
2020/21	718 180	12 250	15 947	455 867	47 455	12	1 249 711
2021/22	912 870	19 336	22 033	549 806	59 719	-10	1 563 754
2022/23	988 505	20 892	21 238	579 990	76 068	4	1 686 697
2023/24	1 008 556	22 604	19 400	616 459	73 849	2	1 740 870
Percentage of total							
2019/20	57.0%	1.4%	1.2%	36.3%	4.2%	-0.0%	100.0%
2020/21	57.5%	1.0%	1.3%	36.5%	3.8%	-0.0%	100.0%
2021/22	58.4%	1.2%	1.4%	35.2%	3.8%	0.0%	100.0%
2022/23	58.6%	1.2%	1.3%	34.4%	4.5%	-0.0%	100.0%
2023/24	57.9%	1.3%	1.1%	35.4%	4.2%	-0.0%	100.0%
Percentage change year-on-year							
2020/21	-7.1%	-33.7%	-0.2%	-7.4%	-15.7%	18.4%	-7.8%
2021/22	27.1%	57.8%	38.2%	20.6%	25.8%	-184.7%	25.1%
2022/23	8.3%	8.1%	-3.6%	5.5%	27.4%	-140.7%	7.9%
2023/24	2.0%	8.2%	-8.7%	6.3%	-2.9%	-48.2%	3.2%

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

Table A1.4.1: Taxes on income and profits, 2019/20 – 2023/24

R million	Persons and individuals ¹	Companies ¹	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
2019/20	527 633	211 522	27 930	5 004	597	772 685
2020/21	487 011	202 123	24 845	3 710	490	718 180
2021/22	553 951	320 447	33 429	4 574	469	912 870
2022/23	600 367	344 660	38 119	4 634	726	988 505
2023/24	648 911	313 097	39 173	6 238	1 137	1 008 556
Percentage of total						
2019/20	68.3%	27.4%	3.6%	0.6%		100.0%
2020/21	67.8%	28.1%	3.5%	0.5%		100.0%
2021/22	60.7%	35.1%	3.7%	0.5%		100.0%
2022/23	60.7%	34.9%	3.9%	0.5%		100.0%
2023/24	64.3%	31.0%	3.9%	0.6%		100.0%
Percentage year-on-year growth						
2020/21	-7.7%	-4.4%	-11.0%	-25.8%		-7.1%
2021/22	13.7%	58.5%	34.6%	23.3%		27.1%
2022/23	8.4%	7.6%	14.0%	1.3%		8.3%
2023/24	8.1%	-9.2%	2.8%	34.6%		2.0%

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, 2019/20 – 2023/24

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) ¹	Refunds	Subtotal	Interest on overdue income tax	Total
2019/20	518 243	31 339	14 168	-4 754	-31 364	527 633	1 540	529 172
2020/21	489 786	26 615	12 590	-7 165	-34 815	487 011	1 435	488 446
2021/22	549 434	30 569	14 286	-6 617	-33 721	553 951	1 556	555 507
2022/23	593 041	32 926	15 889	-4 791	-36 699	600 367	1 616	601 983
2023/24	636 560	37 635	19 648	-4 462	-40 469	648 911	2 473	651 384
Percentage of total								
2019/20	97.9%	5.9%	2.7%		-5.9%	99.7%	0.3%	100.0%
2020/21	100.3%	5.4%	2.6%		-7.1%	99.7%	0.3%	100.0%
2021/22	98.9%	5.5%	2.6%		-6.1%	99.7%	0.3%	100.0%
2022/23	98.5%	5.5%	2.6%		-6.1%	99.7%	0.3%	100.0%
2023/24	97.7%	5.8%	3.0%		-6.2%	99.6%	0.4%	100.0%
Percentage year-on-year growth								
2020/21	-5.5%	-15.1%	-11.1%		11.0%	-7.7%	-6.8%	-7.7%
2021/22	12.2%	14.9%	13.5%		-3.1%	13.7%	8.4%	13.7%
2022/23	7.9%	7.7%	11.2%		8.8%	8.4%	3.9%	8.4%
2023/24	7.3%	14.3%	23.7%		10.3%	8.1%	53.0%	8.2%

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, 2019/20 – 2023/24

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2019/20	217 445	12 783	618	-19 325	211 522	3 464	214 986
2020/21	208 723	13 461	587	-20 647	202 123	2 275	204 399
2021/22	318 773	18 607	721	-17 654	320 447	3 018	323 465
2022/23	348 646	14 297	606	-18 889	344 660	3 018	347 677
2023/24	312 867	22 569	864	-23 203	313 097	3 765	316 862
Percentage of total							
2019/20	101.1%	5.9%	0.3%	-9.0%	98.4%	1.6%	100.0%
2020/21	102.1%	6.6%	0.3%	-10.1%	98.9%	1.1%	100.0%
2021/22	98.5%	5.8%	0.2%	-5.5%	99.1%	0.9%	100.0%
2022/23	100.3%	4.1%	0.2%	-5.4%	99.1%	0.9%	100.0%
2023/24	98.7%	7.1%	0.3%	-7.3%	98.8%	1.2%	100.0%
Percentage year-on-year growth							
2020/21	-4.0%	5.3%	-5.0%	6.8%	-4.4%	-34.3%	-4.9%
2021/22	52.7%	38.2%	22.9%	-14.5%	58.5%	32.6%	58.3%
2022/23	9.4%	-23.2%	-16.0%	7.0%	7.6%	-0.0%	7.5%
2023/24	-10.3%	57.9%	42.7%	22.8%	-9.2%	24.8%	-8.9%

Table A1.5.1: Taxes on property, 2019/20 – 2023/24

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2019/20	572	2 048	6 240	7 120	15 980
2020/21	602	2 316	5 422	7 606	15 947
2021/22	635	3 141	7 680	10 576	22 033
2022/23	683	3 702	5 401	11 452	21 238
2023/24	801	3 533	5 485	9 581	19 400
Percentage of total					
2019/20	3.6%	12.8%	39.1%	44.6%	100.0%
2020/21	3.8%	14.5%	34.0%	47.7%	100.0%
2021/22	2.9%	14.3%	34.9%	48.0%	100.0%
2022/23	3.2%	17.4%	25.4%	53.9%	100.0%
2023/24	4.1%	18.2%	28.3%	49.4%	100.0%
Percentage year-on-year growth					
2020/21	5.2%	13.1%	-13.1%	6.8%	-0.2%
2021/22	5.6%	35.6%	41.6%	39.0%	38.2%
2022/23	7.5%	17.9%	-29.7%	8.3%	-3.6%
2023/24	17.3%	-4.6%	1.6%	-16.3%	-8.7%

Table A1.6.1: Domestic taxes on goods and services, 2019/20 – 2023/24

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
2019/20	346 761	46 827	4 124	80 175	11 746	2 650	492 283
2020/21	331 197	32 273	3 386	75 503	11 205	2 303	455 867
2021/22	390 895	49 705	4 725	88 889	13 143	2 449	549 806
2022/23	422 416	55 155	5 520	80 473	14 132	2 293	579 990
2023/24	447 557	53 522	7 348	91 508	14 171	2 354	616 459
Percentage of total							
2019/20	70.4%	9.5%	0.8%	16.3%	2.4%	0.5%	100.0%
2020/21	72.7%	7.1%	0.7%	16.6%	2.5%	0.5%	100.0%
2021/22	71.1%	9.0%	0.9%	16.2%	2.4%	0.4%	100.0%
2022/23	72.8%	9.5%	1.0%	13.9%	2.4%	0.4%	100.0%
2023/24	72.6%	8.7%	1.2%	14.8%	2.3%	0.4%	100.0%
Percentage year-on-year growth							
2020/21	-4.5%	-31.1%	-17.9%	-5.8%	-4.6%	-13.1%	-7.4%
2021/22	18.0%	54.0%	39.6%	17.7%	17.3%	6.3%	20.6%
2022/23	8.1%	11.0%	16.8%	-9.5%	7.5%	-6.3%	5.5%
2023/24	6.0%	-3.0%	33.1%	13.7%	0.3%	2.6%	6.3%

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), 2019/20 – 2023/24

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2019/20 ¹	399 288	179 987	579 276	-232 515	346 761
2020/21 ¹	392 936	166 454	559 390	-228 193	331 197
2021/22 ¹	448 760	204 552	653 312	-262 417	390 895
2022/23 ¹	486 437	254 984	741 421	-319 005	422 416
2023/24 ²	525 446	265 043	790 490	-342 933	447 557
Percentage of gross					
2019/20	68.9%	31.1%	100.0%	-40.1%	59.9%
2020/21	70.2%	29.8%	100.0%	-40.8%	59.2%
2021/22	68.7%	31.3%	100.0%	-40.2%	59.8%
2022/23	65.6%	34.4%	100.0%	-43.0%	57.0%
2023/24	66.5%	33.5%	100.0%	-43.4%	56.6%
Percentage year-on-year growth					
2020/21	-1.6%	-7.5%	-3.4%	-1.9%	-4.5%
2021/22	14.2%	22.9%	16.8%	15.0%	18.0%
2022/23	8.4%	24.7%	13.5%	21.6%	8.1%
2023/24	8.0%	3.9%	6.6%	7.5%	6.0%

Table A1.7.1: Taxes on international trade and transactions, 2019/20 – 2023/24

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports ¹	Export tax	Total
2019/20	55 428	733	95	67		56 322
2020/21	47 290	47	51	67		47 455
2021/22	57 994	1 071	170	78	407	59 719
2022/23	73 946	1 017	151	110	844	76 068
2023/24	70 549	2 637	137	115	411	73 849
Percentage of total						
2019/20	98.4%	1.3%	0.2%	0.1%		100.0%
2020/21	99.7%	0.1%	0.1%	0.1%		100.0%
2021/22	97.1%	1.8%	0.3%	0.1%	0.7%	100.0%
2022/23	97.2%	1.3%	0.2%	0.1%	1.1%	100.0%
2023/24	95.5%	3.6%	0.2%	0.2%	0.6%	100.0%
Percentage year-on-year growth						
2020/21	-14.7%	-93.6%	-46.1%	1.2%		-15.7%
2021/22	22.6%	2 198.3%	233.3%	15.0%		25.8%
2022/23	27.5%	-5.0%	-11.0%	42.2%	107.1%	27.4%
2023/24	-4.6%	159.3%	-9.4%	4.1%	-51.3%	-2.9%

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

Table A1.7.2: Fuel Levy, 2019/20 – 2023/24

R million	Fuel levy	Diesel Refunds	RAF	Carbon Fuel Levy ¹	Total
2019/20	82 886	-8 767	4 768	1 287	80 175
2020/21	77 336	-7 090	3 666	1 591	75 503
2021/22	89 762	-7 347	4 436	2 039	88 889
2022/23	80 611	-6 508	3 929	2 441	80 473
2023/24	91 907	-7 280	4 285	2 597	91 508
Percentage of total					
2019/20	103.4%	-10.9%	5.9%	1.6%	100.0%
2020/21	102.4%	-9.4%	4.9%	2.1%	100.0%
2021/22	101.0%	-8.3%	5.0%	2.3%	100.0%
2022/23	100.2%	-8.1%	4.9%	3.0%	100.0%
2023/24	100.4%	-8.0%	4.7%	2.8%	100.0%
Percentage year-on-year growth					
2020/21	-6.7%	-19.1%	-23.1%	23.6%	-5.8%
2021/22	16.1%	3.6%	21.0%	28.2%	17.7%
2022/23	-10.2%	-11.4%	-11.4%	19.7%	-9.5%
2023/24	14.0%	11.9%	9.1%	6.4%	13.7%

¹ Carbon fuel levy was implemented on 5 June 2019

Table A1.8.1: Composition of main channels of payment (Value, 2019/20 – 2023/24)

R million	Branch offices	Payments at banks	eFiling	Total ¹
2019/20	4 393	380 745	1 338 890	1 724 027
2020/21	3 169	372 233	1 243 593	1 618 995
2021/22	4 102	434 779	1 545 185	1 984 066
2022/23	3 940	474 559	1 688 881	2 167 380
2023/24	3 580	509 927	1 734 203	2 247 710
Percentage of total				
2019/20	0.3%	22.1%	77.7%	100.0%
2020/21	0.2%	23.0%	76.8%	100.0%
2021/22	0.2%	21.9%	77.9%	100.0%
2022/23	0.2%	21.9%	77.9%	100.0%
2023/24	0.2%	22.7%	77.2%	100.0%
Percentage year-on-year growth				
2020/21	-27.9%	-2.2%	-7.1%	-6.1%
2021/22	29.4%	16.8%	24.3%	22.5%
2022/23	-3.9%	9.1%	9.3%	9.2%
2023/24	-9.1%	7.5%	2.7%	3.7%

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

Table A1.8.2: Composition of main channels of payment (Count, 2019/20 – 2023/24)

	Branch offices	Payments at banks	eFiling	Total ¹
2019/20	19 830	3 829 202	4 772 935	8 621 967
2020/21	6 556	3 429 354	4 637 964	8 073 874
2021/22	8 663	3 640 897	5 026 016	8 675 576
2022/23	9 024	4 090 143	5 235 251	9 334 418
2023/24	10 006	5 356 013	5 409 014	10 775 033
Percentage of total				
2019/20	0.2%	44.4%	55.4%	100.0%
2020/21	0.1%	42.5%	57.4%	100.0%
2021/22	0.1%	42.0%	57.9%	100.0%
2022/23	0.1%	43.8%	56.1%	100.0%
2023/24	0.1%	49.7%	50.2%	100.0%
Percentage year-on-year growth				
2020/21	-66.9%	-10.4%	-2.8%	-6.4%
2021/22	32.1%	6.2%	8.4%	7.5%
2022/23	4.2%	12.3%	4.2%	7.6%
2023/24	10.9%	30.9%	3.3%	15.4%

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

For the 2023 tax year...

○○○

25.9 million

Registered Individual Taxpayers



Expected to submit returns

7.5 million

Assessed taxpayers

6.6 million

87.9%
Assessed

47.4%

Females assessed



52.6%

Males assessed

Aggregated taxable income

R2.3
trillion

Tax Liability

R499.9
billion

44.5%

PAYE payments received
from the
financial intermediation,
insurance sector

15.9%



...owed SARS
some tax.

13.5%



...had a zero
assessment.

70.6%



...received
refunds.

...of assessed individual taxpayers



35.5%

...were registered in Gauteng.

26.7%

...fell in the
35-44 age bracket.



Allowances and deductions:

LARGEST ALLOWANCE



Travel at **R29.0bn**

(18.0% of total allowances assessed)

LARGEST DEDUCTION



Contributions to pension, provident
and retirement annuity funds at

R244.2bn

(84.4% of all deductions granted)

LARGEST FRINGE BENEFIT



Retirement fund contributions paid on behalf

of employees at **R137.2bn**

(57.6% of the total fringe benefits assessed)

Cohort across 10 consecutive years...

2014



5 991 934
Taxpayers assessed

2023



5 989 787
Taxpayers assessed

3 041 050

Taxpayers assessed for all tax years: 2014 - 2023

Municipalities

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

2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2022 included:
 - Increases of 16.8% in the primary rebate, 16.7% in the secondary and 16.4% in the tertiary rebates to R16 425, R9 000 and R2 997 respectively from the 2020 to the 2023 tax years. This increased the minimum tax thresholds for taxpayers below the age of 65 years to R91 250, for those 65 to 74 years to R141 250 and 75 years and older to R157 900.
- SARS received more than 19.2 million employees' tax certificates (IRP5s and IT3(a)s) for the 2023 tax year that could be linked to nearly 13.8 million individuals.
- Of the 7 555 330 taxpayers expected to submit returns for the 2023 tax year, 6 644 750 (87.9%) taxpayers have been assessed (based on data available at 09 September 2024).
- A demographic and geographic analysis of the assessments when the data was extracted for release of this publication indicates that:
 - 2 361 099 (35.5%) of assessed taxpayers were registered in Gauteng.
 - 855 274 (36.2%) of assessed taxpayers in Gauteng lived in the Johannesburg Metro and were taxed on an average taxable income of R484 672.
 - 1 775 779 (26.7%) of assessed taxpayers were between 35 to 44 years old.
 - 3 495 942 (52.6%) of assessed taxpayers were male; 3 148 808 (47.4%) were female.
 - 34 950 (0.5%) taxpayers could not be identified in terms of gender.
- Assessed taxpayers reported aggregated taxable income of R2.3 trillion and tax liability of R499.9 billion. The average tax rate was 21.3% compared to 21.5% in the previous tax year.
- Income from salaries, wages, pension, overtime and annuities accounted for 75.6% of total taxable income.
- Travel allowance of R29.0 billion at 18.0% of total allowances was the largest share of the allowances assessed.
- Pension, provident and retirement annuity fund contributions paid on behalf of employees amounting to R137.2 billion made up the largest share of fringe benefits received by individuals. These benefits represented 57.6% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest share of deductions at R244.2 billion (84.4%) of total deductions assessed.
- By 31 March 2023, the Personal Income Tax register had grown on an annual basis by 4.5% to 25.9 million individuals.

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 35.7% of the total tax revenue collections in 2022/23, reflecting an increase of 0.2% compared to the contribution share of 35.5% in 2021/22 (*Table A1.2.1 in Chapter 1 of this publication*).

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

PIT collections comprise three taxable tax payment streams:

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

Most individuals receive their income as salaries or wages, pension, annuity payments and investment income (interest, taxable dividends or capital gains). Income from salaries, wages and other remuneration accounted for 75.6% of total taxable income for the 2023 tax year. Individuals who received business income are registered as provisional taxpayers.

This chapter reviews:

- IRP5 data for 2024;
- PIT rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

The statistics in this chapter are based on tax assessments issued and finalised by SARS. This chapter includes assessments finalised up to the 2023 tax year. Assessments for the 2024 tax year started on 1 July 2024 and were not finalised when the 2024 Tax Statistics publication was compiled. Individuals assessed refer to personal income taxpayers who submitted tax returns or taxpayers who were auto assessed and whose returns have been assessed when the data was collated for the Tax Statistics publication.

COVID-19 TAX MEASURES

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

These measures included:

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

IRP5 DATA FOR 2024

Preliminary IRP5 data for the 2024 tax year is included in the 2024 Tax Statistics publication. However, this chapter publishes statistics on tax assessments finalised for the 2020 to 2023 tax years.

In the 2024 tax year, SARS received more than 19.2 million IRP5 and IT3(a) certificates, showing a PAYE (tax withheld) collection of R574.9 billion. Because more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to accurately identify taxpayers and, where necessary, link all the IRP5 certificates issued to an individual. The unique tax certificate count may vary for each specific set of data viewed because a taxpayer may be included in more than one category selected.

SARS identified approximately 13.8 million unique taxpayers based on the tax certificates received. These unique taxpayers do not necessarily indicate the number of people working in the formal labour market. Some taxpayers who are not formally employed are also issued tax certificates. These include taxpayers who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific taxpayers because some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.8 million unique individuals that SARS identified revealed that 6.7 million taxpayers were female and 7.1 million were male.

The number of tax certificates received by SARS (unique count) decreased for the 2021 tax year by 2.5%. This decrease was mainly a result of the COVID-19 lockdown restriction on economic activities. For the 2022 tax year, the number of tax certificates received decreased by 1.8% compared to the 2021 tax year. The count for the 2023 tax year showed an increase of 0.9% from the number received for the 2022 tax year. The tax-certificate count for the 2024 tax year increased by 0.8%. SARS expects this preliminary number to increase as outstanding certificates are finalised.

For the 2024 tax year, 9.4 million taxpayers were issued certificates on which at least R1 or more of PAYE was deducted. 9.8 million individuals were issued certificates on which no PAYE was deducted

(these taxpayers earned less than the tax threshold, derived income from independent contracting, or received other non-taxable amounts). See *Table A2.12.2*.

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

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

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

Table 2.1 shows the adjustment of the PIT taxable income brackets between the 2020 and the 2023 tax years (rates for other tax years can be viewed in the annual Budget Reviews for the different years, issued by National Treasury). The taxable income level to which the 45% marginal rate applies increased from R1 500 001 in the 2020 tax year to R1 731 601 in the 2023 tax year. This increase represents a CAGR increase of 3.7%. During this period, the ceiling of the minimum 18% marginal rate PIT taxable income bracket rose from R195 850 in the 2020 tax year to R226 000 in 2023, a CAGR increase of 3.6%.

The primary rebate increased by 16.8% from the 2020 to the 2023 tax years. This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R78 150 to R91 250. The secondary rebate increased by 16.7% from R7 713 to R9 000. For individuals aged 65 to 74 years, the income tax threshold increased from R121 000 to R141 250. The tertiary rebate for taxpayers 75 years and older, increased by 16.4% from R2 574 to R2 997. The income tax threshold for these individuals increased from R135 300 to R157 900.

Table 2.1: Personal Income Tax (PIT) brackets, 2020 and 2023¹

Tax year Rand	2020	2023	Marginal PIT rates	Percentage increase in upper limit of bracket	Percentage increase
Taxable income brackets	0 – 195 850	0 – 226 000	18.0%	15.4%	
	195 851 – 305 850	226 001 – 353 100	26.0%	15.4%	
	305 851 – 423 300	353 101 – 488 700	31.0%	15.5%	
	423 301 – 555 600	488 701 – 641 400	36.0%	15.4%	
	555 601 – 708 310	641 401 – 817 600	39.0%	15.4%	
	708 311 – 1 500 000	817 601 – 1 731 600	41.0% ²		
	1 500 001 and over	1 731 601 and over	45.0% ²		
Rebates³					
Primary	14 067	16 425			16.8%
Secondary	7 713	9 000			16.7%
Tertiary	2 574	2 997			16.4%
Tax thresholds					
Below age 65	78 150	91 250			16.8%
Age 65 to below 75	121 000	141 250			16.7%
Age 75 and over	135 300	157 900			16.7%

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

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

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

Tax relief

The average tax rate across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, decreased from 22.1% in the 2020 tax year to 21.2% in the 2021 tax year, increased to 21.5% in the 2022 tax year and decreased again to 21.3% for the 2023 tax year. The extent of tax relief, including “fiscal drag / bracket creep relief”, is shown in *Figure 2.1* and illustrates the effect of tax relief over 27 years. For example, (1) an individual with taxable income of R100 000 in 1995 (2) paid tax at an average rate of 33.8%. (3) If the taxpayer’s taxable income had kept pace with inflation only, (4) the average tax rate would have increased to 41.1% in 2023 without adjustments to the income tax brackets. The actual income tax adjustments from 1995 for the same example (5) lowers the average tax rate to only 20.3%. However, it must be noted that this analysis doesn’t include changes in the tax base, where a greater amount of income might be included in taxable income over time. For example, many fringe benefits were included in taxable income over this period.

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

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

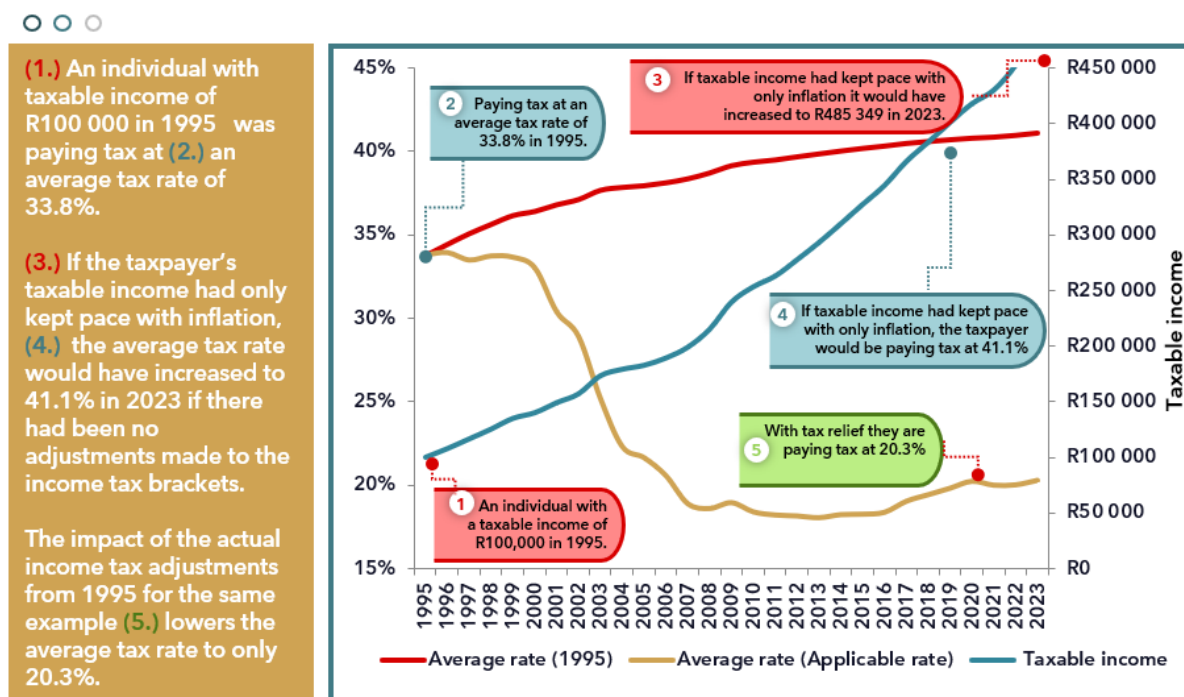


Table 2.2: Tax relief granted to individuals, 1995 and 2023

Taxable income		Tax at 1995 rates		Tax at 2023 rates	Average rates		
Rand					Tax at 1995 rates	Tax at 2023 rates	
1995 ¹	2023 ²	1995 ¹	2023 ³	2023	1995 ¹	2023 ³	2023
22 000	106 777	2 385	36 679	2 795	10.8%	34.4%	2.6%
25 000	121 337	3 225	42 940	5 416	12.9%	35.4%	4.5%
30 000	145 605	4 625	53 375	9 784	15.4%	36.7%	6.7%
40 000	194 140	8 225	74 245	18 520	20.6%	38.2%	9.5%
50 000	242 675	12 325	95 115	28 590	24.7%	39.2%	11.8%
100 000	485 349	33 765	199 465	98 298	33.8%	41.1%	20.3%
200 000	970 698	76 765	408 165	285 797	38.4%	42.0%	29.4%
300 000	1 456 047	119 765	616 865	484 790	39.9%	42.4%	33.3%
400 000	1 941 396	162 765	825 565	692 175	40.7%	42.5%	35.7%
500 000	2 426 746	205 765	1 034 266	910 582	41.2%	42.6%	37.5%
600 000	2 912 095	248 765	1 242 966	1 128 990	41.5%	42.7%	38.8%
700 000	3 397 444	291 765	1 451 666	1 347 397	41.7%	42.7%	39.7%
800 000	3 882 793	334 765	1 660 366	1 565 804	41.8%	42.8%	40.3%
900 000	4 368 142	377 765	1 869 066	1 784 211	42.0%	42.8%	40.8%
1 000 000	4 853 491	420 765	2 077 766	2 002 618	42.1%	42.8%	41.3%

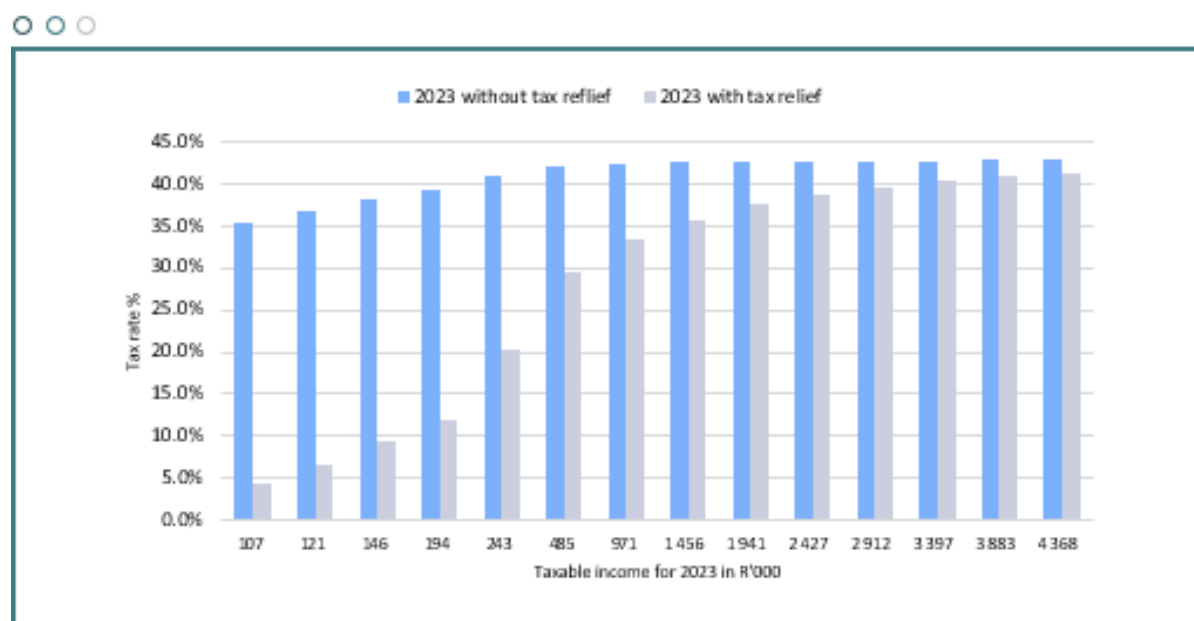
1. Excludes the Transitional Levy.

2. 2023 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2023 (i.e., the tax rates are kept at 1995 rates).

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

Figure 2.2: Tax relief granted to individuals, 2023



PROVISIONAL TAX PAYMENTS

Any person who derives income other than remuneration, an allowance or advance as described in section 8(1) of the Income Tax Act 58 of 1962, is a provisional taxpayer. Provisional tax is not a separate tax. It is an advance tax payment that ensures that the taxpayer does not have to pay large tax amounts on assessment (the tax liability is spread over the relevant year of assessment). It requires provisional taxpayers to pay at least two amounts in advance during the year of assessment. The amounts are based on estimated taxable income and tax liability is determined after deducting employees' tax and tax rebates.

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

In 2022/23, provisional tax payments by individuals contributed 5.5% to net PIT collections (*Table A1.4.2 in Chapter 1 of this publication*). The 80% rule, as set out in the Fourth Schedule to the Income Tax Act, requires provisional taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment.

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

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

Table 2.3: Provisional tax payments¹ by provisional period, 2020 – 2023

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
2020	9 308	6.0%	17 299	17.2%	974	1.6%	27 581
2021	7 827	-15.9%	15 345	-11.3%	1 106	13.5%	24 278
2022	9 332	19.2%	17 947	17.0%	1 180	6.7%	28 459
2023	10 458	12.1%	20 278	13.0%	1 133	-4.0%	31 868
Percentage of total							
2020	33.7%		62.7%		3.5%		100.0%
2021	32.2%		63.2%		4.6%		100.0%
2022	32.8%		63.1%		4.1%		100.0%
2023	32.8%		63.6%		3.6%		100.0%

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

A total of 509 834 provisional taxpayers on register and who were assessed contributed to 7.7% of the number of the overall count of taxpayer assessed for the 2023 tax year, a reduction from 604 230 (a contribution of 9.7%) who were assessed for the 2020 tax year. They earned R316.9 billion for the 2020 tax year, which increased to R352.2 billion for the 2023 tax year. On average, the contributed to more than 15% of the total for all assessed taxpayers, over the four years. Total tax assessed from this group of taxpayers increased from R101.3 billion for the 2020 tax year to R110.5 billion for the 2023 tax year, contributing to more than 22% of the total for all assessed taxpayers.

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

TAX RETURNS AND INDIVIDUAL TAXPAYER DATA

Tax register

During 2010, SARS changed its taxpayer registration policy and stipulated that every individual formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. If an individual is not registered for tax, and SARS detects economic activity through third party data, the person is automatically registered by SARS in terms of section 22(5) of the Tax Administration Act 28 of 2011. As a result, the tax register grew from 5.9 million active cases on 31 March 2010 (not reflected in the table below) to 25.9 million on 31 March 2023 (*Table 2.4*).

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

Table 2.4: Number of individuals, 2020 – 2023

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-20	22 919 701	3.4%	2020	7 098 024	6 201 850	87.4%
31-Mar-21	23 850 668	4.1%	2021	6 786 190	6 266 076	92.3%
31-Mar-22	24 832 105	4.1%	2022	7 068 925	6 385 467	90.3%
31-Mar-23	25 944 562	4.5%	2023	7 555 330	6 644 750	87.9%

1. Number of individuals registered at 31 March of each year (active cases excluding cases where status is in suspense, dormant, estate, insolvent, inactive or address unknown).

2. The number of taxpayers who are expected to submit a return for a specific tax year. Cases can be on the register and active for other years but not active for a specific tax year.

ADDITIONAL NOTES ON REGISTERED INDIVIDUALS

This publication includes only statistics on taxpayers with an assessment, whereas tables in the annual Budget Review, issued by National Treasury, are based on both IRP5 certificates and ITR12 tax-return information. *Table 4.5* of the 2022 Budget Review by the National Treasury (reproduced below) shows estimates of registered taxpayers with a positive taxable income. It also shows the tax liability expected (according to taxable income group) from individuals at different levels of taxable income for the 2023 tax year. The table indicates the estimated average tax payable before and after tax proposals and the average net tax gain or relief by income group. According to this table, 7 700 135 individuals are estimated to receive taxable income below the income tax threshold of R91 000. By contrast, 7 445 393 taxpayers are estimated to receive taxable income above the income tax threshold.

Table 4.5 Estimates of individuals and taxable income, 2022/23

Taxable bracket	Registered individuals		Taxable income		Income tax payable before		Income tax relief after proposals		Income tax payable after	
R thousand	Number	%	R billion	%	R billion	%	R billion	%	R billion	%
R0 - R91 ¹	7 700 135	—	272.9	—						
R91 - R150	1 973 185	26.5	227.5	8.2	15.8	2.6	-1.2	8.7	14.6	2.5
R150 - R250	1 717 760	23.1	338.6	12.2	28.4	4.7	-1.6	12.0	26.8	4.6
R250 - R350	1 231 672	16.5	363.6	13.1	50.2	8.3	-1.9	14.2	48.3	8.2
R350 - R500	1 158 117	15.6	478.2	17.3	86.4	14.4	-2.8	20.5	83.6	14.2
R500 - R750	756 629	10.2	456.7	16.5	107.4	17.9	-2.8	20.5	104.6	17.8
R750 - R1 000	274 963	3.7	237.7	8.6	67.6	11.2	-1.3	9.7	66.3	11.3
R1 000 - R1 500	199 837	2.7	238.1	8.6	76.3	12.7	-1.0	7.3	75.3	12.8
R1 500 +	133 230	1.8	425.0	15.4	169.4	28.2	-1.0	7.1	168.4	28.7
Total	7 445 393	100.0	2 765.3	100.0	601.4	100.0	-13.5	100.0	587.9	100.0
Grand total	15 145 528		3 038.2		601.4		-13.5		587.9	

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

Source: National Treasury

The table above estimates the individuals to be assessed and those who may not require assessment, whereas *Table 2.4* shows the actual individual assessments finalised. The difference in the number of registered individuals in *Table 2.4* (25 944 562) and the estimated lesser number of 15 145 528 in *Table 4.5* published by the National Treasury is due to the National Treasury table only including individuals with taxable income that is greater than zero, while the SARS table includes all registered individuals. The SARS register comprises those formally employed, those seeking employment, business owners and partnerships, pensioners, and foreigners receiving income in South Africa.

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

Expected submissions and assessed individual taxpayers

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

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

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

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

Expected submission of tax return counts for each tax year include all taxpayers who have been assessed for a tax year as well as taxpayers with an “active” status who were assessed in any of the two previous years. The number of individuals expected to submit income tax returns was 7.1 million for the 2020 tax year. This count decreased to 6.8 million for the 2021 tax year but increased again to 7.1 million for the 2022 and to 7.5 million for the 2023 tax years. These changes can be ascribed to changes in the threshold for submission of returns mentioned earlier.

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

Based on data available on 09 September 2024, 88.3% of expected tax return submissions were assessed for the 2020 tax year, 94.1% for the 2021 tax year, 94.0% for the 2022 tax year and 87.9% for the 2023 tax year. In later years, the ratio of returns assessed for any given tax year increases as more outstanding returns are submitted and assessed.

TAXABLE INCOME AND TAX ASSESSED

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

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2020 - 2023

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
2020	6 201 850	2 041 728	329 213	450 892	72 703	22.1%
2021	6 266 076	1 989 188	317 454	422 656	67 452	21.2%
2022	6 385 467	2 163 637	338 838	466 198	73 009	21.5%
2023	6 644 750	2 345 410	352 972	499 951	75 240	21.3%

Tax assessed as a percentage of taxable income decreased from 22.1% in the 2020 tax year to 21.2% in the 2021 tax year. It increased to 21.5% for the 2022 tax year but decreased again to 21.3% for the 2023 tax year. In the 2019 tax year, the average income-tax rate increased to 22.0% from 21.3% for the 2018 tax year (not depicted in *Table 2.5*), mainly because of the increase of the top marginal tax rate from 41% to 45%. The average income-tax rate decreased to 21.2% in the 2021 tax year. This decrease could be due to job losses and lower wages caused by the COVID-19 pandemic. The average income tax rate of 21.3% for the 2023 tax year is expected to increase as assessments are finalised.

The number of taxpayers assessed decreased from the 2018 to 2019 tax year because of the increase in the submission threshold from R350 000 to R500 000 for the 2019 tax year (not depicted in *Table 2.5*). The number of taxpayers increased by 1.0% for the 2020 tax year, increased by 1.9% in the 2022 tax year and by 4.1% in the 2023 tax year. These increases were partly because the auto-assessment helped to finalise cases quicker and individuals who are not required to file are also auto assessed. The number for the 2023 tax year is expected to increase as assessments are finalised.

The taxable income of taxpayers assessed decreased by 2.6% in the 2021 tax year, but increased again by 8.8% for the 2022 and by 8.4% for the 2023 tax years. In the 2021 tax year, COVID-19 lockdown restrictions harmed taxpayers' earnings amid a struggling economy.

Average taxable income decreased by 3.6% in the 2021 tax year from the 2020 tax year, and increased by 6.7% in the 2022 tax year and increased by 4.2% in the 2023 tax year.

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

Table A2.1.7 presents the distribution of the number of assessed individual taxpayers across major taxable income groups for individuals with a change in their tax residence status. The number of taxpayers is distributed by the year in which the change occurred as indicated on the ITR12 tax return. Analysis revealed that the number of taxpayers who submitted tax returns to declare taxable income amounted to 7 200 individuals for the 2020 tax year, 3 567 in the 2021 tax year, 2 238 in the 2022 tax year and 405 in the 2023 tax year.

Table A2.1.8 and *Table A2.1.9* present these taxpayers by age and gender. The number of individuals between the ages 18 to 44 made up more than 80% of the number of taxpayers across all years. Most taxpayers were male.

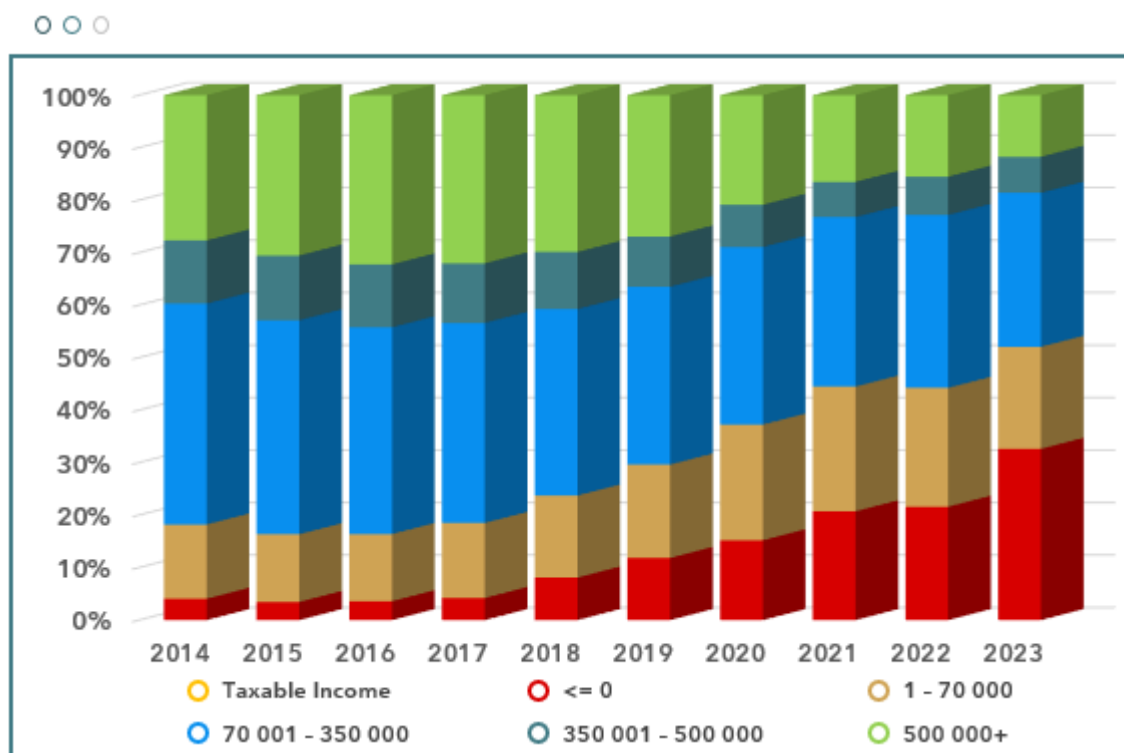
From the 2017 to 2023 tax year and according to the tax resident status indicator on the ITR12 tax return, more than 38 000 taxpayers indicated that they ceased to be a tax resident of South Africa.

Table A2.1.10 presents the taxable income and tax liability of these individual taxpayers over a ten-year tax period, who have been assessed since the 2014 tax year. For the 2014 tax year, 44 693 taxpayers declared taxable income of R21.6 billion on which the tax payable totalled R6.2 billion. For the 2023 tax year, this number of assessed taxpayers decreased to 37 584 or 15.9%. Taxable income decreased by 54.2% to R9.9 billion and tax payable decreased by 49.3% to R3.2 billion. These decreases in the value of taxable income and tax paid were realised mainly by the bracket above R150 000 taxable income, mainly individuals between 35 to 44 years old and males. Table A2.1.11 and Table A2.1.12 presents the same ten-year group of individual taxpayers by age and gender.

The number of taxpayers with a taxable income of zero or less increased by 575.9% from 1 814 to 12 260 taxpayers.

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

Figure 2.3: Proportion by taxable income for individuals with change in residence status as indicated by taxpayer, 2014 – 2023

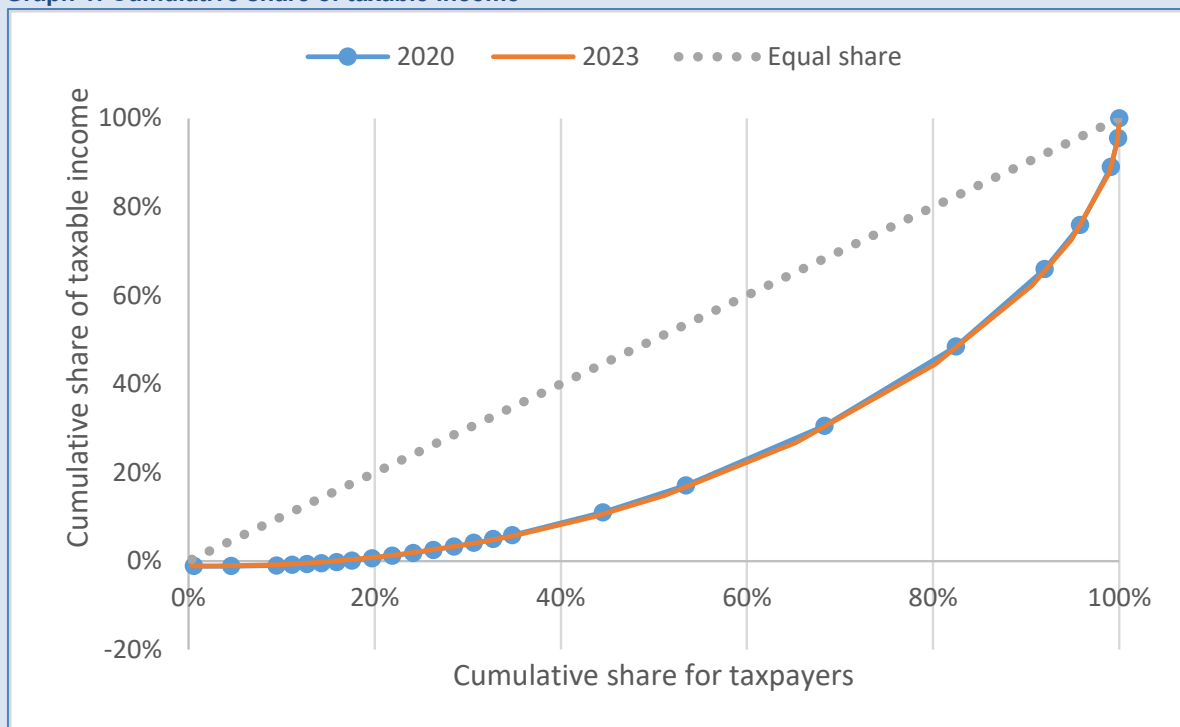


PERSONAL INCOME TAX CONCENTRATION CURVES

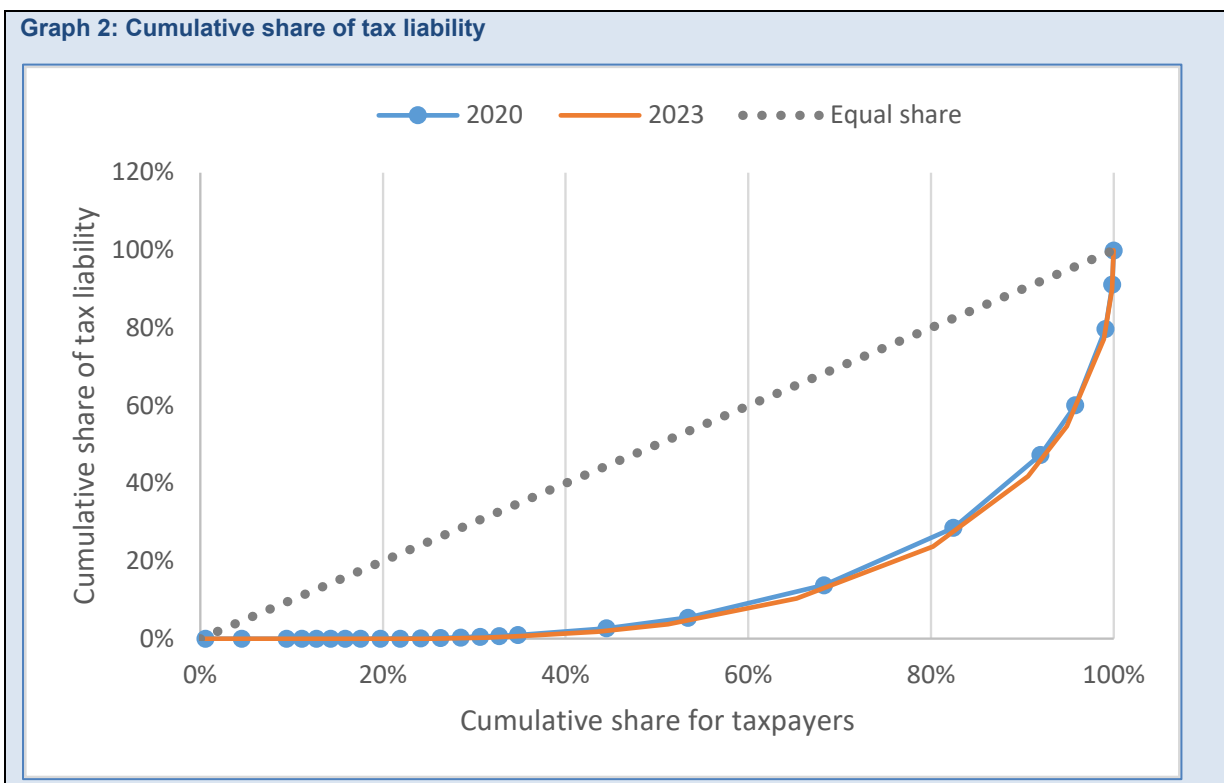
Concentration curves are graphical representations of data that determine the degree of inequality and differences of inequality over time. The key two variables in the concentration curves below are the share of taxable income and tax liability against the cumulative share for personal income taxpayers.

The concentration curves for taxable income for the tax years 2020 and 2023 are based on assessed taxpayers. They depict minute changes in the distribution of taxable income, with slightly more unequal distribution of taxable income for the bottom 70% share of taxpayers, *see Graph 1*. Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system included retirement reform from the 2016 tax year, the increase in the effective capital gains tax rates, changes to fringe benefits on vehicles, increases in marginal tax rates and partial adjustment for fiscal drag in several years during this period.

Graph 1: Cumulative share of taxable income



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



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 2023 tax year, 80.2% of the assessed individual taxpayers had taxable income less than R500 000, i.e. most taxpayers fell below the tax return submission threshold. These taxpayers earned 44.4% of the total taxable income and contributed 23.8% to the tax assessed. A further 19.8% of the taxpayers earned taxable income above the R500 000 threshold in 2023 and were liable for 76.2% of the tax assessed.

The number of taxpayers assessed in the taxable income brackets below R500 000 increased by 216 026 taxpayers (4.2%) from the 2020 to 2023 tax year. The upper taxable income bracket grew by 226 874 taxpayers (20.9%) during this period.

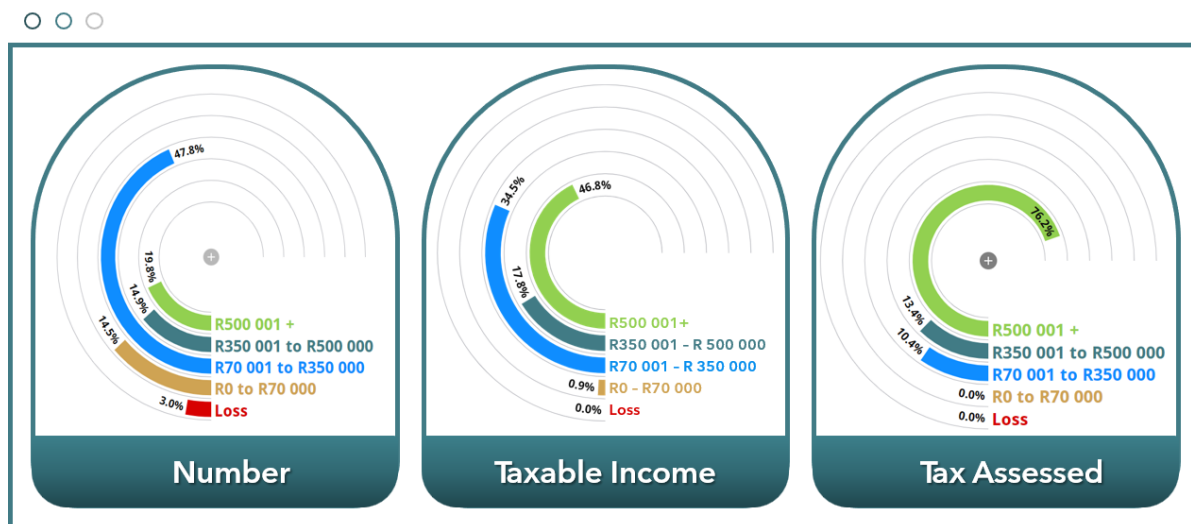
From the 2020 to the 2023 tax years, taxable income for taxpayers within the taxable income tax bracket below R500 000 increased by 5.3%, while the taxable income for the group with taxable income higher than R500 000 increased by 23.9%. Over this period, tax assessed for taxpayers within the taxable income tax bracket below R500 000 decreased by 7.9% while the tax assessed for the group with taxable income higher than R500 000 increased by 18.4%.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2020 - 2023

Percentage	Taxable income group	2020	2021	2022	2023
Number of taxpayers	<= 0	4.6%	4.9%	4.1%	3.0%
	1 – 70 000	13.0%	15.5%	16.1%	14.5%
	70 001 – 350 000	50.8%	48.9%	46.3%	47.8%
	350 001 – 500 000	14.1%	13.8%	14.6%	14.9%
	500 000 +	17.5%	16.9%	18.8%	19.8%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-1.1%	-1.2%	-1.1%	-1.1%
	1 – 70 000	1.2%	1.5%	1.4%	1.4%
	70 001 – 350 000	30.5%	30.4%	27.4%	26.4%
	350 001 – 500 000	17.9%	18.1%	18.0%	17.6%
	500 000 +	51.5%	51.2%	54.3%	55.6%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	13.8%	13.3%	11.4%	10.4%
	350 001 – 500 000	14.8%	14.8%	14.1%	13.4%
	500 000 +	71.4%	71.8%	74.5%	76.2%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.4 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed according to taxable income group for the 2023 tax year. Greater detail is provided in Table A2.1.1.

Figure 2.4: Distribution of assessed individual taxpayers by taxable income group, 2023



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

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

Deductions granted as a percentage of income totalled 13.0% in the 2020 tax year and increased slightly in the 2021 tax year to 13.2% but decreased to 12.7% in the 2022 and to 12.3% in the 2023 tax years.

Table 2.7 shows the distribution of income and granting of deductions in income groups (as opposed to taxable income groups). The largest portion of the R289.2 billion allowed as deductions for the 2023 tax year was granted to taxpayers in the income bracket that is higher than R500 000. Of their income, 11.9% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2023

Tax year	2023			
Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	197 603	-24 206	21	-24 227
1 – 70 000	921 670	31 409	894	30 515
70 001 – 350 000	2 881 383	557 345	42 318	515 027
350 001 – 500 000	983 912	414 477	49 163	365 315
500 000 +	1 660 182	1 655 583	196 802	1 458 781
Total	6 644 750	2 634 608	289 198	2 345 410
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	-122 499	106	-122 605	0.1%
1 – 70 000	34 078	970	33 108	2.8%
70 001 – 350 000	193 430	14 687	178 743	7.6%
350 001 – 500 000	421 255	49 967	371 288	11.9%
500 000 +	997 230	118 543	878 687	11.9%
Total	396 495	43 523	352 972	11.0%

Tracking of taxable income and tax liability of a cohort of taxpayers over ten consecutive years, 2014 - 2023

To track changes in the taxable income and tax liability of taxpayers over a ten-year tax period, SARS analysed the taxable income and assessed tax of all taxpayers who have been assessed every year since 2014. For the 2014 tax year, SARS assessed 5 991 934 taxpayers. Of these, 3 041 050 taxpayers (52.4%) had been assessed for each of the subsequent nine years (2015 to 2023).

The non-retention rate in the ten-year period of 52.4% was because:

- The taxable return submission threshold introduced in 2008 stood at R120 000 per annum and remained at this taxable income level until it was increased in the 2013 tax year to R250 000 per annum. In the 2015 tax year, this threshold was increased to R350 000 per annum and in the 2019 tax year to R500 000 per annum. These tax return submission thresholds allowed taxpayers to elect whether to submit a tax return for assessment if they met the criteria.
- Some taxpayers assessed in the 2014 tax year have not submitted tax returns for 2015 and subsequent tax years. These taxpayers may have:
 - Died;
 - Ceased to be tax resident in South Africa;
 - Left the formal active workforce because of retrenchment, resignation, or retirement;
 - Became insolvent; or

- Failed to submit returns.

For the 2014 tax year, of the 3 041 050 cohort taxpayers, 750 206 taxpayers (24.7% of those assessed) declared taxable income less than R120 000 per annum. For the 2023 tax year, the number of assessed taxpayers with taxable income that is less than the R120 000 taxable income per annum decreased to 408 096 (13.4% of those assessed).

The number of taxpayers in the income group above R350 000 taxable income per annum increased from 767 447 for the 2014 tax year to 1 673 461 for the 2023 tax year, while taxpayers in the income group above R500 000 taxable income per annum increased from 413 055 to 1 074 199.

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

Table 2.8: Distribution of taxable income and tax liability (10-year cohort across 10 consecutive years), 2014 - 2023

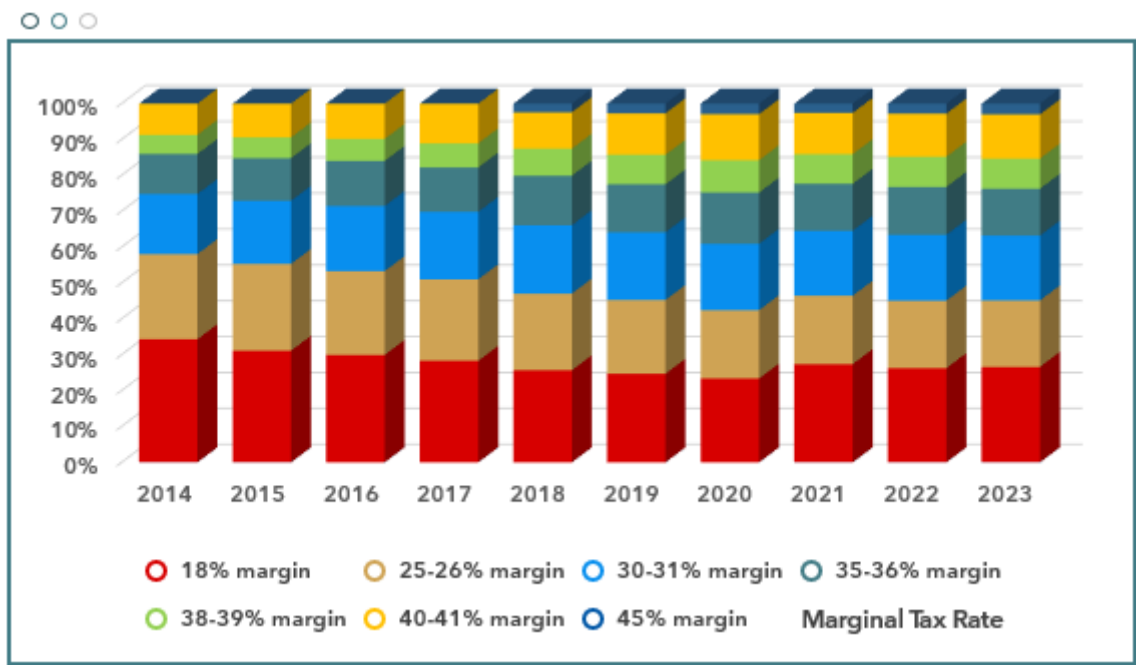
Tax year Income group	2014				2023				Increase		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	35 331	-13 758	85	-0.6%	18 257	-17 852	54	-0.3%	-17 074	-4 095	-32
B: = 0	72 564	—	49	0.0%	73 898	—	583	0.0%	1 334	—	533
C: 1 – 20 000	60 752	582	48	8.2%	53 438	456	327	71.6%	-7 314	-126	279
D: 20 001 – 30 000	30 780	775	25	3.3%	21 368	535	131	24.6%	-9 412	-240	106
E: 30 001 – 40 000	33 220	1 168	28	2.4%	21 272	745	129	17.3%	-11 948	-423	101
F: 40 001 – 50 000	37 187	1 680	25	1.5%	21 135	953	129	13.5%	-16 052	-727	104
G: 50 001 – 60 000	47 271	2 623	35	1.3%	22 521	1 243	141	11.3%	-24 750	-1 380	106
H: 60 001 – 70 000	65 915	4 307	45	1.0%	23 807	1 549	137	8.9%	-42 108	-2 758	92
I: 70 001 – 80 000	64 650	4 854	102	2.1%	26 125	1 962	142	7.2%	-38 525	-2 892	40
J: 80 001 – 90 000	69 665	5 927	185	3.1%	30 719	2 623	123	4.7%	-38 946	-3 305	-62
K: 90 000 – 100 000	75 023	7 137	289	4.0%	33 506	3 169	140	4.4%	-41 517	-3 968	-148
L: 100 001 – 110 000	77 821	8 175	380	4.6%	29 670	3 117	176	5.7%	-48 151	-5 057	-203
M: 110 001 – 120 000	80 027	9 212	510	5.5%	32 380	3 735	210	5.6%	-47 647	-5 478	-300
N: 120 001 – 130 000	79 430	9 931	630	6.3%	33 030	4 132	256	6.2%	-46 400	-5 800	-374
O: 130 001 – 140 000	80 521	10 872	766	7.0%	33 950	4 586	268	5.8%	-46 571	-6 286	-498
P: 140 001 – 150 000	82 365	11 946	908	7.6%	36 731	5 329	347	6.5%	-45 634	-6 617	-561
Q: 150 001 – 200 000	393 074	68 714	6 732	9.8%	199 955	35 122	2 430	6.9%	-193 119	-33 592	-4 302
R: 200 001 – 250 000	366 170	82 389	10 701	13.0%	215 202	48 463	4 163	8.6%	-150 968	-33 925	-6 538
S: 250 001 – 350 000	521 837	153 670	25 064	16.3%	440 625	132 204	16 150	12.2%	-81 212	-21 466	-8 914
T: 350 001 – 500 000	354 392	146 998	31 011	21.1%	599 262	252 321	42 563	16.9%	244 870	105 323	11 552
U: 500 001 – 750 000	233 030	140 562	36 646	26.1%	530 277	321 514	72 087	22.4%	297 247	180 953	35 441
V: 750 001 – 1 000 000	84 471	72 354	21 844	30.2%	235 502	202 627	55 489	27.4%	151 031	130 273	33 645
W: 1 000 001 – 2 000 000	73 262	97 240	32 927	33.9%	242 116	320 251	103 193	32.2%	168 854	223 011	70 266
X: 2 000 001 – 5 000 000	18 646	53 204	19 963	37.5%	56 064	158 844	60 797	38.3%	37 418	105 641	40 834
Y: 5 000 001 +	3 646	36 470	14 570	40.0%	10 240	105 178	44 944	42.7%	6 594	68 709	30 374
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	—	675 776	201 541
<= 0	107 895	-13 758	135	-1.0%	92 155	-17 852	637	-3.6%	-15 740	-4 095	502
1 – 70 000	275 125	11 135	206	1.8%	163 541	5 480	993	18.1%	-111 584	-5 655	787
70 001 – 350 000	1 890 583	372 825	46 265	12.4%	1 111 893	244 441	24 406	10.0%	-778 690	-128 384	-21 859
350 001 – 500 000	354 392	146 998	31 011	21.1%	599 262	252 321	42 563	16.9%	244 870	105 323	11 552
500 000 +	413 055	399 829	125 950	31.5%	1 074 199	1 108 415	336 510	30.4%	661 144	708 586	210 560
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	—	675 776	201 541

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 5.9%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to medical expenses and retirement fund deductions, fringe benefits and travel expenses.

The average taxable income for the 3 041 050 cohort taxpayers increased at a CAGR of 6.3% during the ten-year period. The recorded higher increase in taxable income of the cohort compared to *all* individuals assessed is because of the latter include new registrations of personal income taxpayers.

Figure 2.5 shows how the approximately 3.0 million taxpayers' taxable income shifted across tax brackets because of changes in taxable income.

Figure 2.5: Proportion of the 3.0 million taxpayers by marginal tax rates, 2014 - 2023



PERSONAL INCOME TAX CONCENTRATION CURVES

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

Panel tax data, in which the distribution of taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2014 to 2023, are depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal in this period. The more equal distribution is attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups. *Graph 3* below shows the cumulative share of taxable income. This data doesn't represent a measure of equality for the whole population as it is confined to those with taxable income in this group.

Graph 3: Panel data cumulative share of taxable income

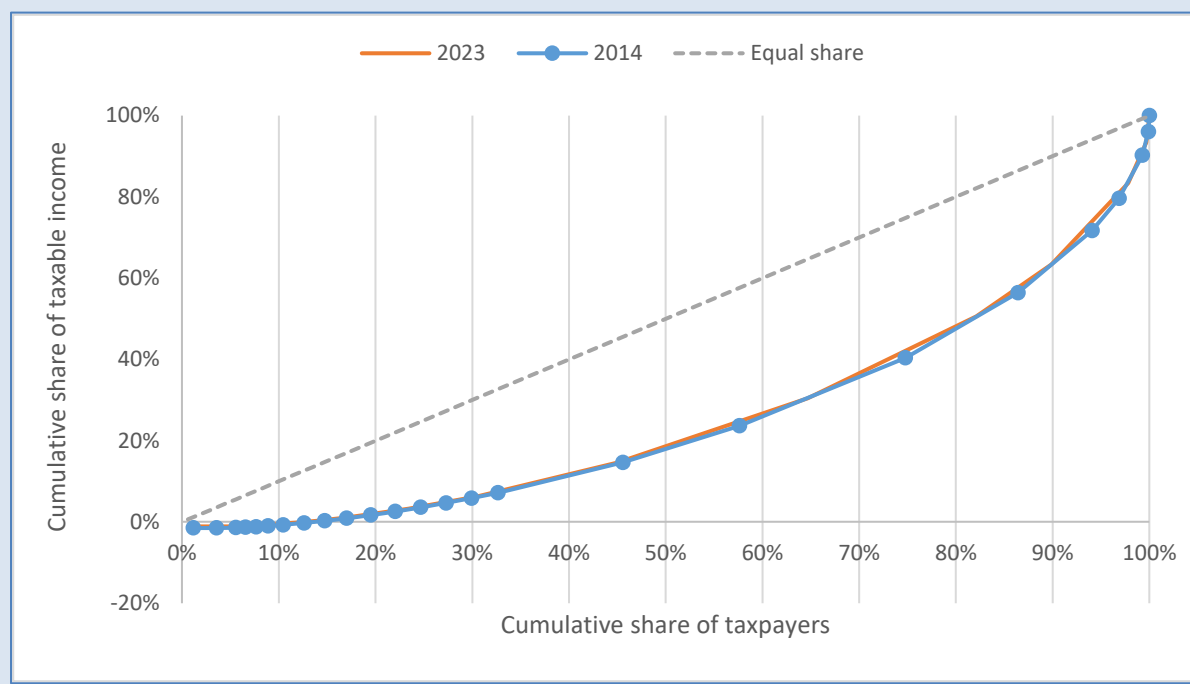


Table 2.9 shows assessed individual taxpayers, taxable income and average tax rates, according to the age brackets for the 2014 to 2023 tax year assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group (10-year cohort across 10 consecutive years), 2014 and 2023

Tax year	2014				2023				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	2 336	318	52	16.3%	6	—	—	0.0%	-318	-52
6 - 10	3 884	467	74	15.9%	319	55	8	15.0%	-412	-66
11 - 15	5 379	668	116	17.4%	2 689	507	92	18.1%	-162	-25
16 - 20	12 229	950	138	14.5%	4 217	771	135	17.5%	-179	-3
21 - 25	150 262	16 293	1 729	10.6%	5 659	1 331	248	18.7%	-14 962	-1 480
26 - 30	376 912	75 446	11 663	15.5%	20 889	7 421	1 469	19.8%	-68 026	-10 193
31 - 35	438 215	116 326	22 335	19.2%	201 024	94 059	21 410	22.8%	-22 267	-926
36 - 40	423 322	136 292	29 730	21.8%	406 310	214 100	52 332	24.4%	77 809	22 602
41 - 45	422 611	150 821	35 183	23.3%	430 048	249 315	64 984	26.1%	98 494	29 801
46 - 50	369 431	135 616	32 237	23.8%	426 149	264 752	71 770	27.1%	129 137	39 533
51 - 55	306 821	116 727	28 683	24.6%	418 428	258 133	70 033	27.1%	141 406	41 350
56 - 60	215 061	82 645	21 265	25.7%	357 779	206 365	56 287	27.3%	123 720	35 022
61 - 65	135 852	47 315	12 546	26.5%	290 267	141 174	38 022	26.9%	93 859	25 476
66 - 70	89 071	21 519	5 040	23.4%	195 206	69 886	14 325	20.5%	48 366	9 285
71 - 75	50 542	9 168	1 754	19.1%	124 572	39 774	7 030	17.7%	30 607	5 276
75 +	39 122	6 458	1 023	15.8%	157 488	45 164	6 965	15.4%	38 706	5 942
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	675 776	201 541
0 - 55	2 511 402	749 923	161 940	21.6%	1 915 738	1 090 443	282 480	25.9%	340 519	120 540
56 +	529 648	167 106	41 627	24.9%	1 125 312	502 363	122 629	24.4%	335 257	81 001
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	675 776	201 541

The national average tax assessed per individual increased from R45 702 per individual in the 2014 tax year to R75 240 in the 2023 tax year, an increase of 64.6% (CAGR of 5.7%). The average tax assessed of the 3.0 million cohort taxpayers, however, increased from R66 940 in the 2014 tax year to R133 213 in the 2023 tax year, an increase of 99.0% (CAGR of 7.9%).

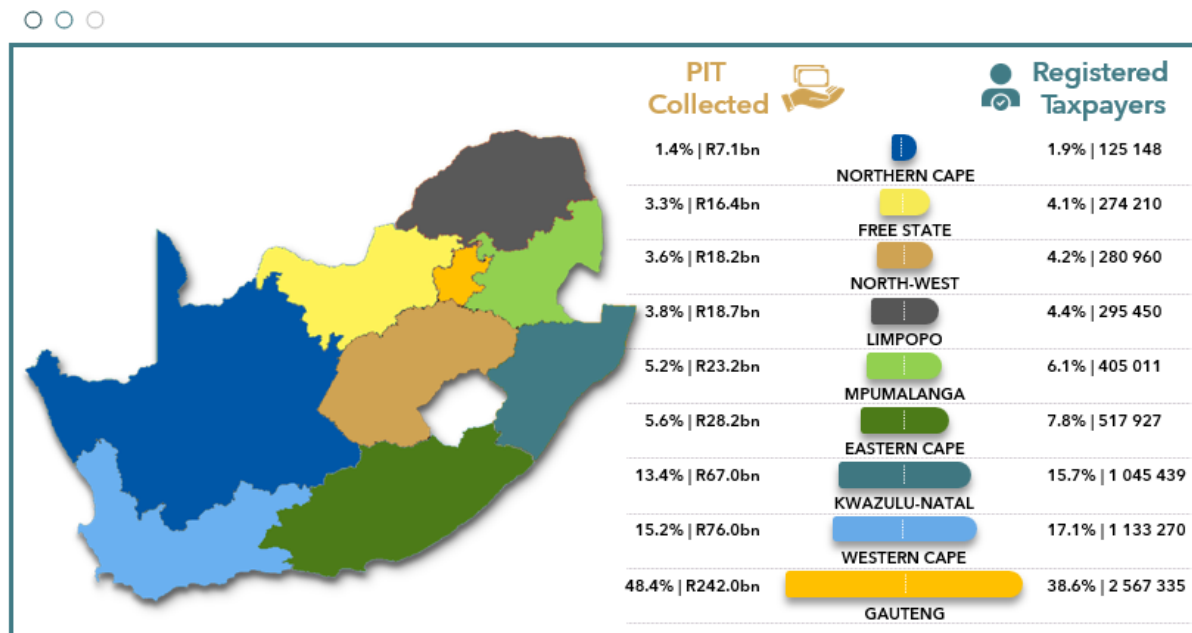
The taxable income of assessed taxpayers younger than 55 years in the 2023 tax year (1.9 million taxpayers) increased by a CAGR of 4.2%. For taxpayers 56 years and older, it increased by 13.0%. Changes in growth in the different age groups can be attributed to taxpayers who:

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

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2023, determined according to the location of the SARS office at which the taxpayer is registered, reveals an increase of 0.3% for Western Cape province and 0.2% for North West, while KwaZulu-Natal decreased by 0.4% compared to the previous year (*Figure 2.6 and Table A2.1.3*).

Figure 2.6: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2023



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

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

Table 2.10: Assessed individual taxpayers by province, 2022 - 2023 (based on taxpayers' residence)

Tax year	2022				2023			
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	516 827	147 624	26 604	285 635	534 276	157 107	27 640	294 056
Free State	295 768	84 224	15 641	284 764	307 108	90 444	16 308	294 502
Gauteng	2 276 554	906 474	214 540	398 178	2 361 099	981 319	232 095	415 620
KwaZulu-Natal	1 009 698	293 487	56 563	290 668	1 023 045	316 661	60 119	309 528
Limpopo	325 901	99 107	18 849	304 102	344 259	109 808	20 306	318 969
Mpumalanga	387 313	117 872	24 173	304 333	409 715	128 054	25 907	312 544
North West	284 145	87 433	17 661	307 706	307 409	97 750	19 083	317 980
Northern Cape	134 669	40 988	8 096	304 361	140 225	44 782	8 626	319 358
Western Cape	1 154 592	386 421	84 071	334 682	1 217 614	419 486	89 867	344 515
Total	6 385 467	2 163 630	466 198	338 837	6 644 750	2 345 411	499 951	352 972
Percentage of total								
Eastern Cape	8.1%	6.8%	5.7%		8.0%	6.7%	5.5%	
Free State	4.6%	3.9%	3.4%		4.6%	3.9%	3.3%	
Gauteng	35.7%	41.9%	46.0%		35.5%	41.8%	46.4%	
KwaZulu-Natal	15.8%	13.6%	12.1%		15.4%	13.5%	12.0%	
Limpopo	5.1%	4.6%	4.0%		5.2%	4.7%	4.1%	
Mpumalanga	6.1%	5.4%	5.2%		6.2%	5.5%	5.2%	
North West	4.4%	4.0%	3.8%		4.6%	4.2%	3.8%	
Northern Cape	2.1%	1.9%	1.7%		2.1%	1.9%	1.7%	
Western Cape	18.1%	17.9%	18.0%		18.3%	17.9%	18.0%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

1. Based on the province where the taxpayer resides.

Table 2.10 and Figure 2.7 shows that for the 2023 tax year most assessed taxpayers were based in Gauteng and they had the highest average taxable income at R415 620 followed by the Western Cape at R344 515, Northern Cape at R319 358, Limpopo at R318 969, North West at R317 980, Mpumalanga at R312 544 and KwaZulu-Natal and Free State had the next lowest average taxable income at R309 528 and R294 502 respectively. The Eastern Cape had the lowest average taxable income at R294 056.

Figure 2.7: Average taxable income per assessed taxpayer by province (based on residential address), 2023

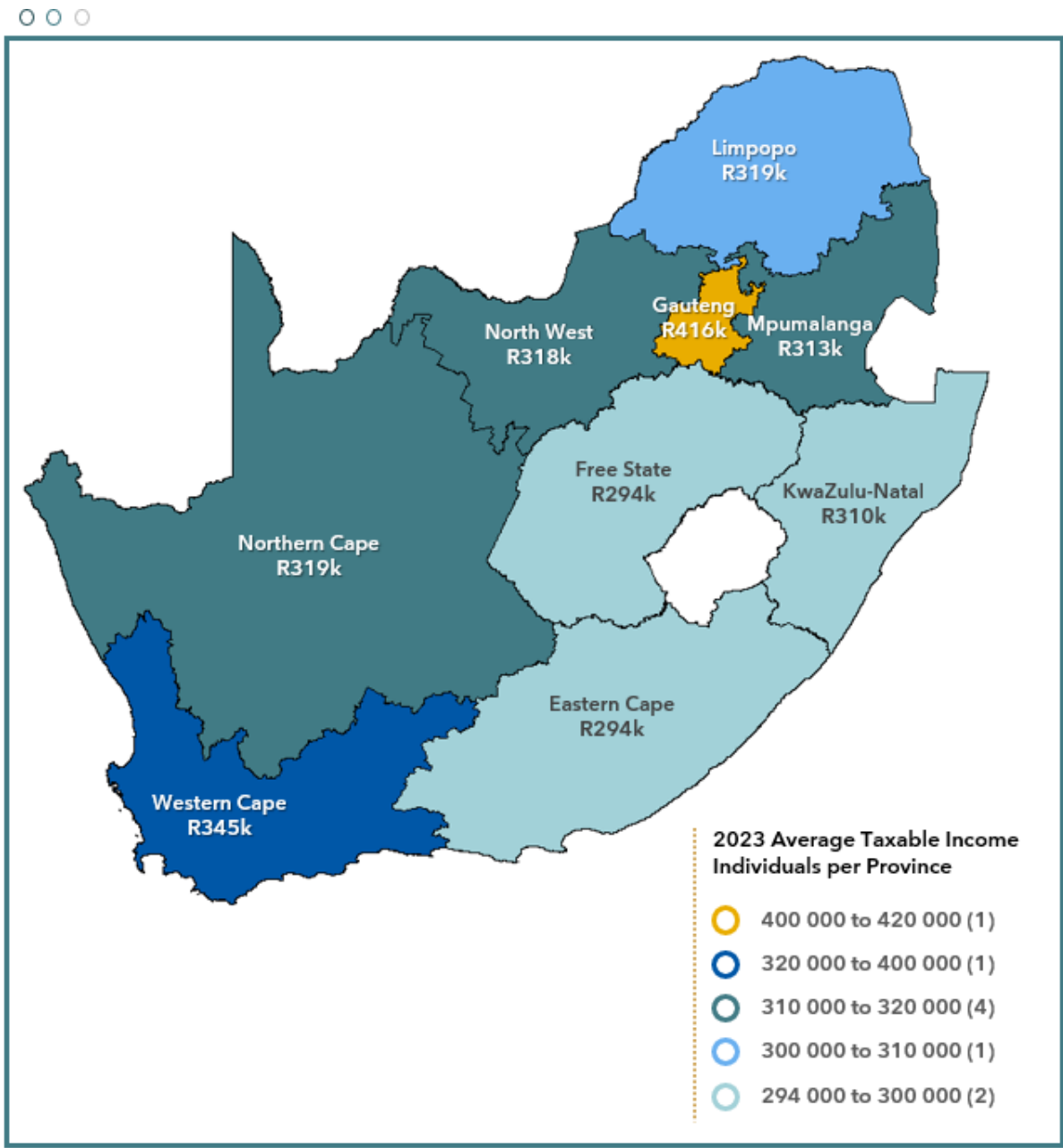


Figure 2.8 and Table 2.11 show the distribution of average taxable income by municipality for the Gauteng province. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 213 local and metropolitan municipalities, using June 2017 demarcation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

Figure 2.8: Average taxable income for Gauteng province, 2023

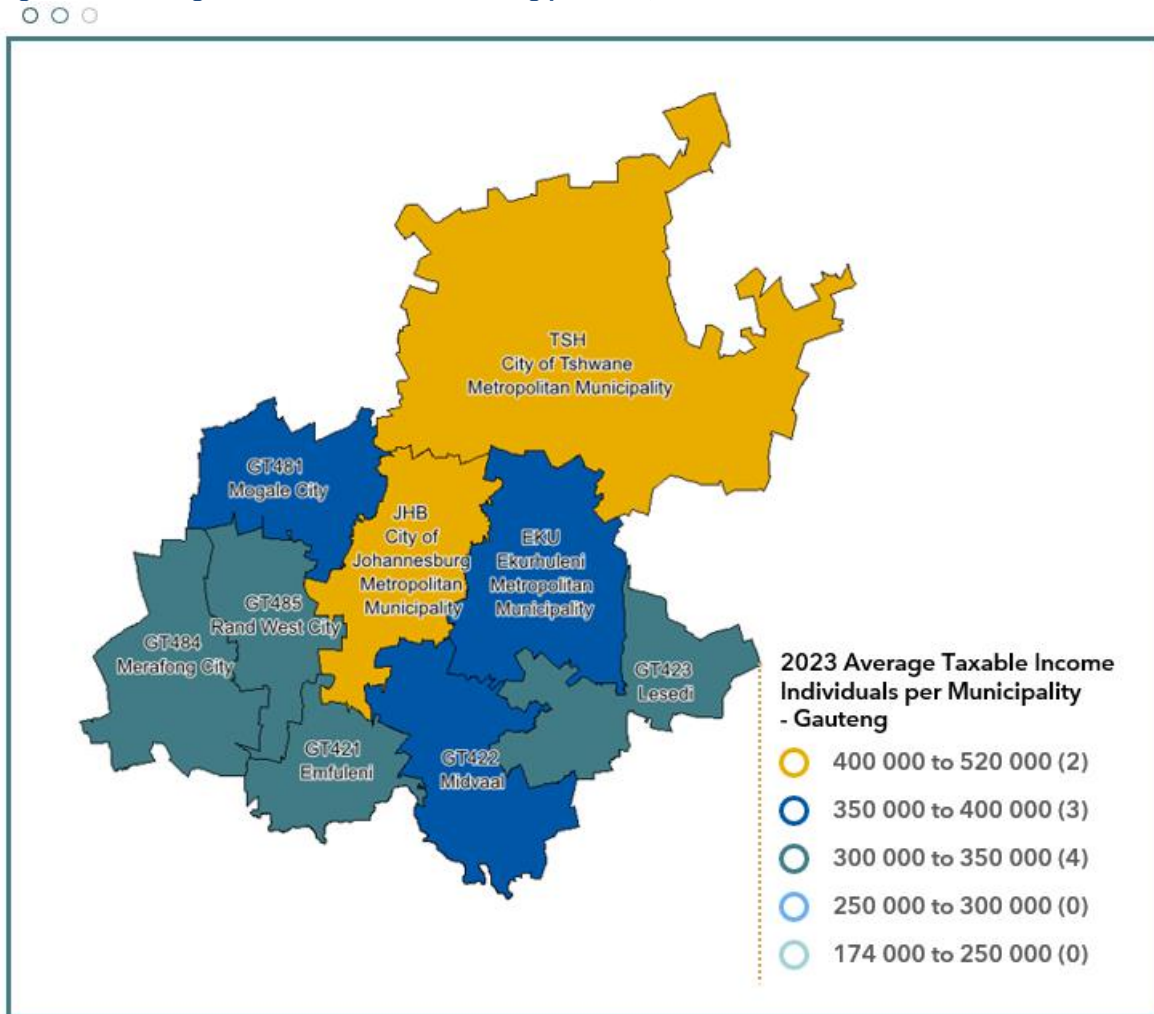


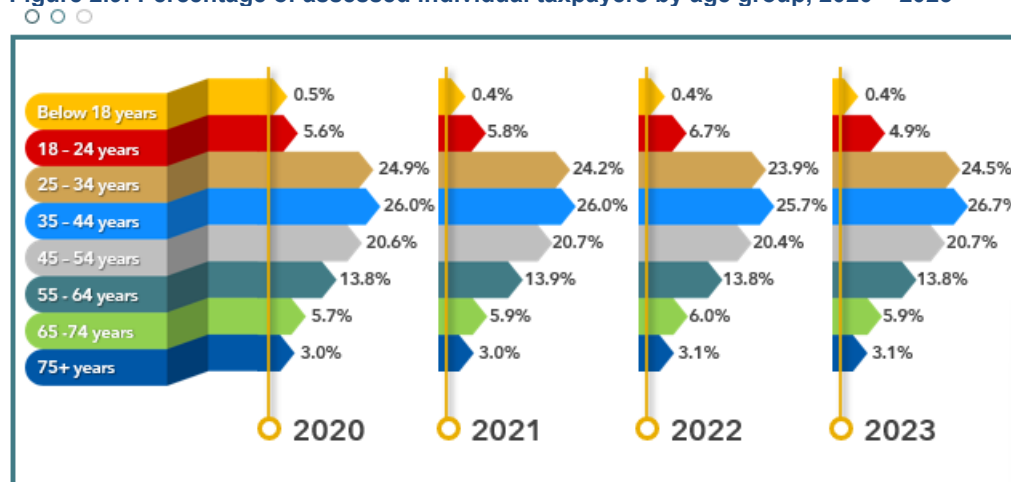
Table 2.11: Assessed individual taxpayers by municipality for Gauteng province, 2022 - 2023

Tax year	Municipality	2022				2023			
		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	828 745	380 488	99 566	459 113	855 274	414 527	108 627	484 672
	City of Tshwane Metropolitan Municipality TSH	637 625	254 147	58 086	398 584	658 848	272 521	61 816	413 633
	Ekurhuleni Metropolitan Municipality EKU	573 169	194 657	41 330	339 615	598 124	210 812	45 146	352 455
	Emfuleni Local Municipality GT421	97 034	30 764	5 942	317 044	100 639	32 746	6 201	325 381
	Lesedi Local Municipality GT423	11 976	3 504	760	292 585	12 314	3 937	792	319 717
	Merafong City Local Municipality GT484	19 435	6 225	1 235	320 298	20 485	6 646	1 266	324 433
	Midvaal Local Municipality GT422	17 416	6 004	1 256	344 740	18 043	6 532	1 362	362 024
	Mogale City Local Municipality GT481	57 244	20 320	4 414	354 972	60 749	22 132	4 731	364 319
	Randfontein/Westonaria Municipality GT485	33 910	10 385	1 951	305 662	36 623	11 466	2 154	313 082
Total		2 276 554	906 474	214 540	398 178	2 361 099	981 319	232 095	415 620
Percentage of total									
	City of Johannesburg Metropolitan Municipality JHB	36.4%	42.0%	46.4%		36.2%	42.2%	46.8%	
	City of Tshwane Metropolitan Municipality TSH	28.0%	28.0%	27.1%		27.9%	27.8%	26.6%	
	Ekurhuleni Metropolitan Municipality EKU	25.2%	21.5%	19.3%		25.3%	21.5%	19.5%	
	Emfuleni Local Municipality GT421	4.3%	3.4%	2.8%		4.3%	3.3%	2.7%	
	Lesedi Local Municipality GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
	Merafong City Local Municipality GT484	0.9%	0.7%	0.6%		0.9%	0.7%	0.5%	
	Midvaal Local Municipality GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
	Mogale City Local Municipality GT481	2.5%	2.2%	2.1%		2.6%	2.3%	2.0%	
	Randfontein/Westonaria Municipality GT485	1.5%	1.1%	0.9%		1.6%	1.2%	0.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Distribution by age group

Figure 2.9 and Table A2.1.4 break down assessed individual taxpayers by age group. The proportion of taxpayers in almost all the age groups grew in the 2023 tax year, except for the representation of taxpayers for the age groups below 18 which declined by 0.1%, the age groups from 18 to 24 years which declined by 1.9% and the age group 65 to 74 which declined by 0.1%. This is likely due to changes in the submission threshold and taxpayers who were not previously being assessed receiving auto-assessments. 26.7% of assessed taxpayers are in the 35 to 44 years age group. This group earns nearly a third of the total taxable income and contributes almost a third of the total tax assessed.

Figure 2.9: Percentage of assessed individual taxpayers by age group, 2020 – 2023



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2023, as shown in *Figure 2.10* and *Table A2.1.5*, females accounted for 47.4% of assessed individual taxpayers, earned 42.1% of the taxable income and contributed 37.0% to the tax assessed.

Taxable income for females totalled R987.8 billion for the 2023 tax year with a liability for tax of R185.2 billion at an average tax rate of 18.7%. By contrast taxable income for males totalled R1 332.3 billion with a liability for tax of R306.5 billion at an average tax rate of 23.0%. On average, females earned 14.8% less than males, as measured by taxable income, and were on average liable for 24.7% less tax than males. 0.5% of taxpayers could not be identified by gender and are included under the male gender numbers in *Figure 2.10* below.

Figure 2.10: Male and female assessed individual taxpayers by main taxable income group, 2023

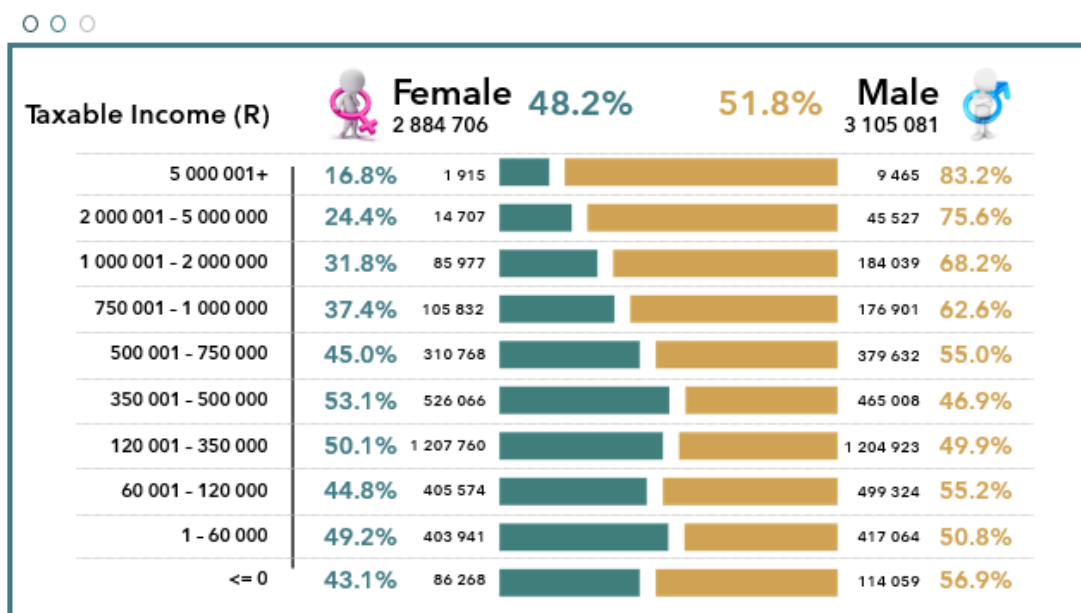


Table A2.1.6 shows that, on average males earn 6.8% more than females in the taxable income zero to R500 000 income group. The proportion of females declined notably as taxable income increased. Only 37.4% of taxpayers with taxable income between R750 000 and R1 million in the 2023 tax year were females. This proportion declined further to only 16.8% 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 46.0% in 2020 to 47.4% in 2023. This was mainly due to the increase in the number of females becoming liable for submitting tax returns.

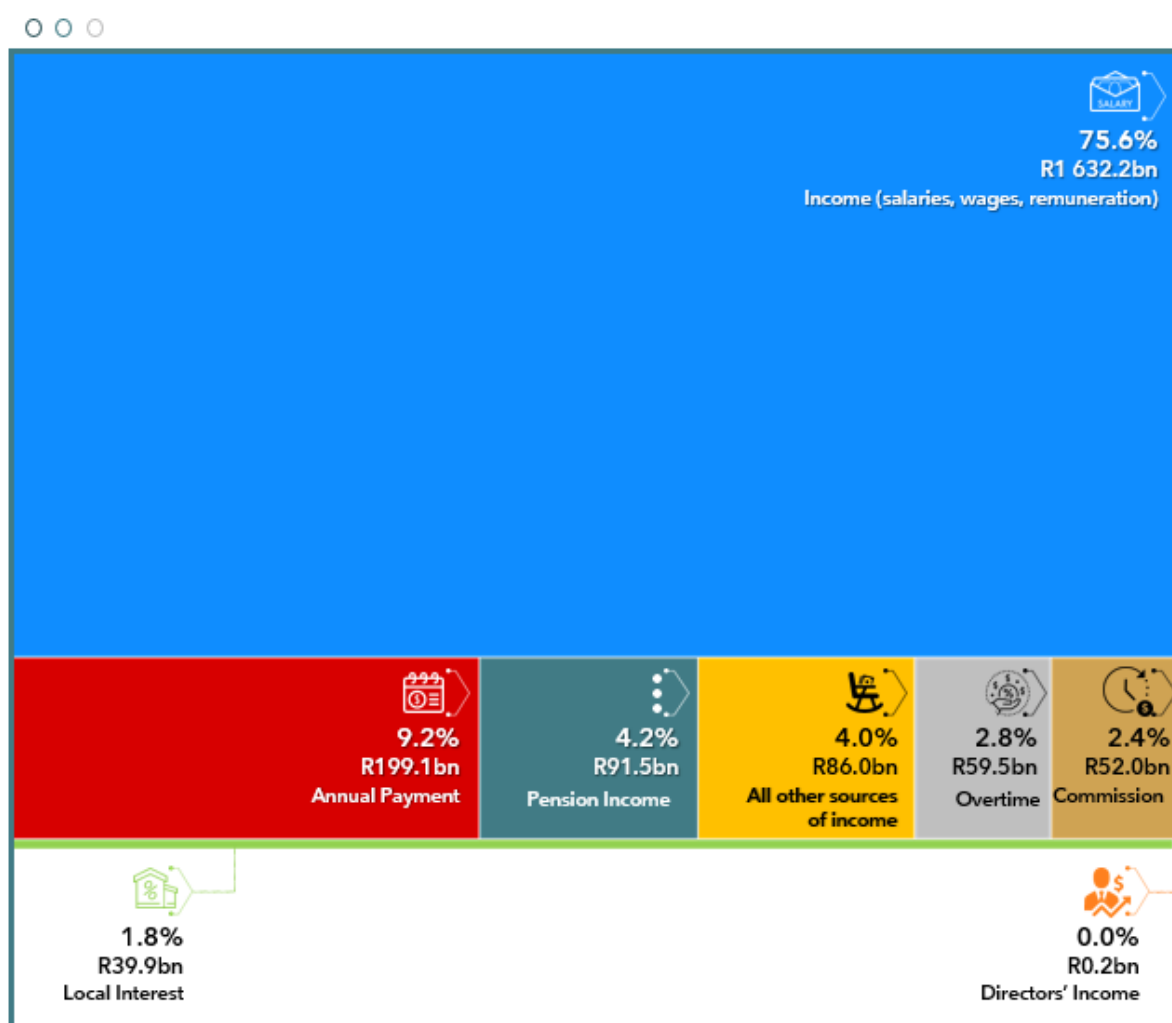
Demographic information such as race, ethnicity, qualifications and language are not available on the ITR12 return.

Distribution by source of income

Figure 2.11 and *Table A2.2.1* show taxpayers' sources of income. Approximately 5.5 million individual taxpayers received income in the 2023 tax year from remuneration, pensions or annuities. More than 4.1 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2023, more than 496 000 individual taxpayers earned local interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural person under 65 years of age, is exempt from taxation up to R23 800 per annum. Persons 65 years and older, are exempt up to R34 500 per annum. The taxable portion of local interest increased from R38.2 billion in 2020 to R39.9 billion for the 2023 tax year. The number of taxpayers with taxable foreign interest increased from 254 085 for the 2020 tax year to 265 063 for the 2023 tax year.

Figure 2.11: Assessed individual taxpayers' income by source of income, 2023



Distribution by economic activity

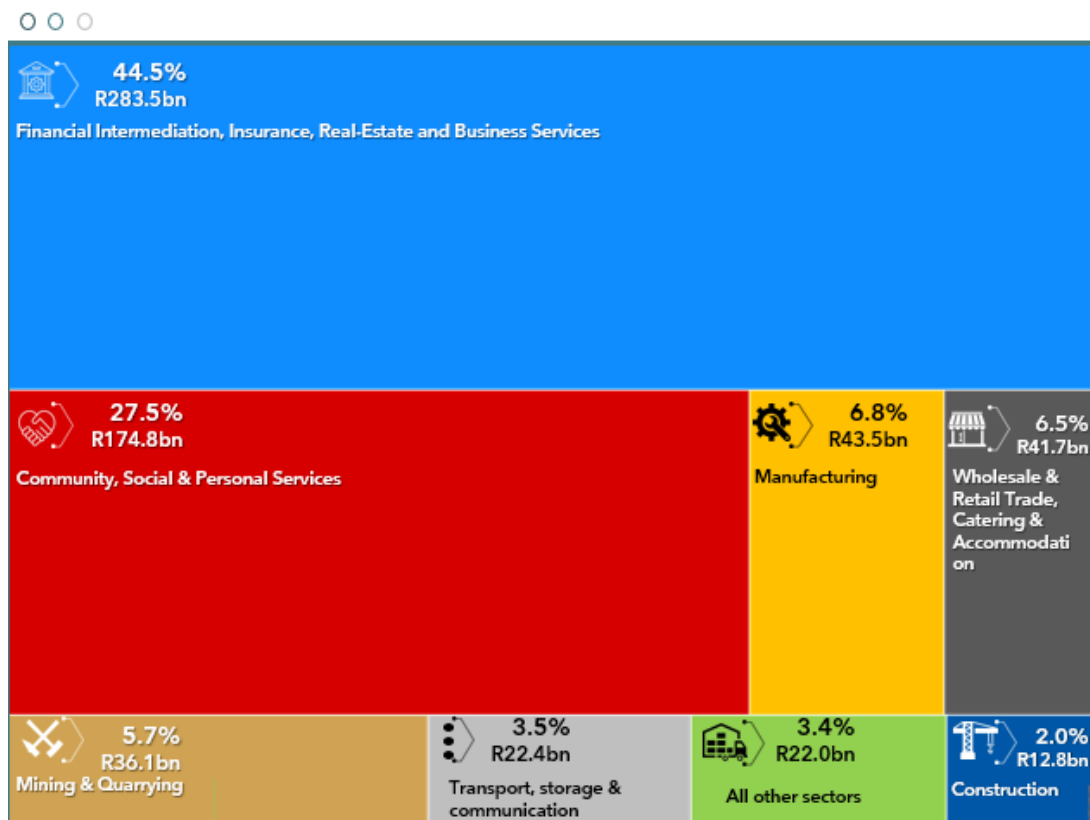
Figure 2.12 and Table A2.3.1 show PAYE payments received, identified according to the Standard Industrial Classification (SIC), rather than SARS sector codes. The source of income codes used by SARS are not aligned with the SIC system used by Statistics South Africa.

The Financial intermediation, insurance, real-estate and business services sector employed the largest number of assessed individual taxpayers in 2023/24 (44.5%) followed by the Community, social and personal services (27.5%), Manufacturing (6.8%), Wholesale and retail trade, catering and accommodation (6.5%) and Mining (5.7%) sectors. Employers in the Financial intermediation, insurance, real- estate and business services sector contributed almost half of total PAYE.

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

PAYE payments for 2021/22 increased by 12.2% from a low base in 2020/21 and increased again by 7.9% for 2022/23 but the growth decreased slightly by 7.3% in 2023/24. The growth contraction in 2023/24 was mainly from the Mining sector following continuous retrenchments in this sector.

Figure 2.12: PAYE payments received by economic activity, 2023/24



EMPLOYMENT TAX INCENTIVE (ETI)

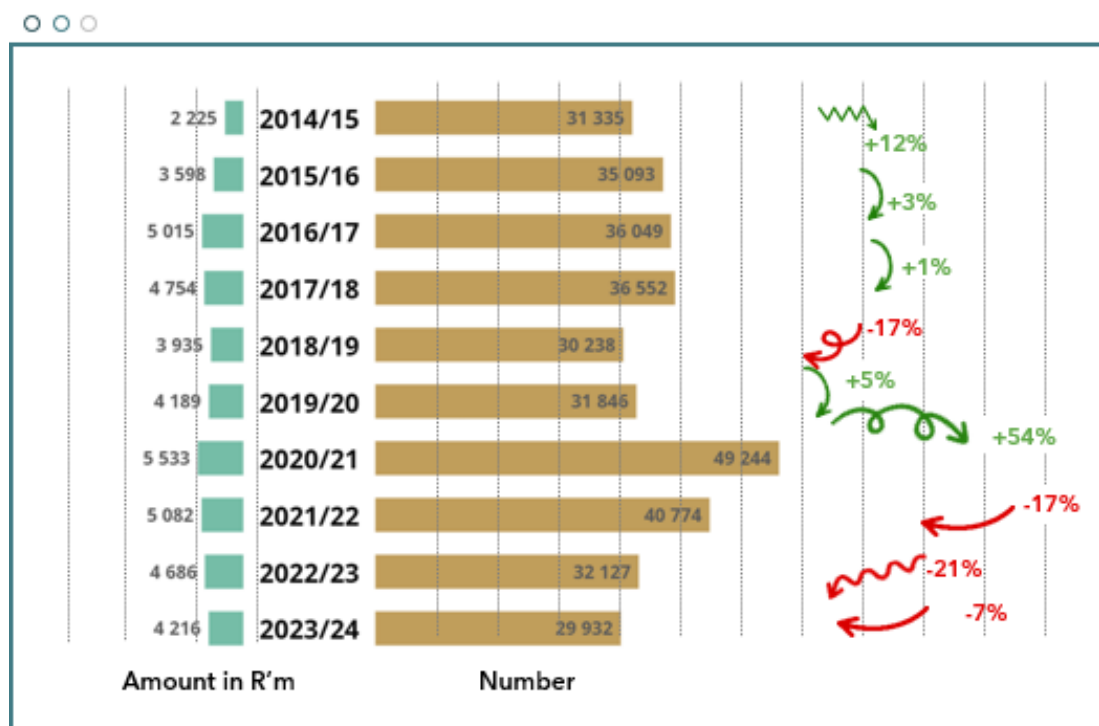
Government introduced the employment tax incentive on 1 January 2014 to stimulate youth employment. The incentive reduces an employer's cost of hiring younger, less experienced persons through a cost-sharing mechanism with government, while leaving the salary the employee receives unaffected. The employer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

Figure 2.13, Table 2.12 and Table A2.12.1 show ETI claims from 1 March 2014 to 31 March 2024. Total claims amounted to R43.4 billion for the period 1 March 2014 to 31 March 2023.

The number of ETI claims utilised increased by 221.6% from 9 743 in the 2013/14 tax year (not depicted in the graph below) to 31 335 in the 2014/15 tax year, showing the uptake since the introduction of this incentive. It increased by 12.0% in the following tax year, but the growth slowed

down for the next two years to 2.7% and 1.4%. Employers can claim the incentive for 24 months for all employees who qualify, which explains the contraction. The number contracted by 17.3% in 2018/19 but increased by 5.3% in the 2019/20 tax year. In February 2019, the Minister of Finance announced that this incentive would be extended to February 2029. The significant increase of 54.6% in the 2020/21 tax year emanated from the extension of the tax relief measures in response to the COVID-19 pandemic in terms of age and the amount claimable. The number of claims contracted by 17.2% in the 2021/22 year, the year after the special COVID-19 tax relief measures ended. It contracted again by 21.2% in the 2022/23 year and by 6.8% in the 2023/24 year.

Figure 2.13: Amount of ETI utilised and number of employers by year – March 2014 to March 2024



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

Table 2.12: ETI by SETA, March 2014 to March 2024

Fiscal year	2013/2014		2023/2024	
SETA	(R'm)	Number of unique employers	(R'm)	Number of unique employers
Agriculture	11	679	503	2 484
Banking	2	50	41	101
Chemical	1	115	43	415
Construction	7	653	74	1 580
Culture, Arts, Tourism, Hospitality & Sports	17	705	214	1 961
Education	2	277	46	743
Energy	0	25	6	96
Fibre Processing	2	358	123	901
Financial	2	382	104	937
Food & Beverage	4	254	206	1 144
Forestry	-	-	0	1
Health & Welfare	2	303	134	965
Information systems, electronics	2	287	138	768
Insurance	1	84	34	202
Manufacturing	6	884	235	1 953
Mining	1	99	32	278
Safety & Security	5	240	141	519
Services	32	1 803	1 099	3 801
Transport	2	219	60	554
Wholesale & Retail	56	1 344	1 276	4 330
Other	2	982	179	8 394
Total	155	9 743	4 686	32 127

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

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 breaks down the economic sectors in which assessed individual taxpayers with business income participated. Assessed individual taxpayers with business income composed 2.9% of the total number of assessed individual taxpayers in the 2023 tax year. This percentage decreased from 4.7% for the 2020 tax year to 3.9% the 2021 tax year, decreased to 3.5% for the 2022 tax year and decreased further to 2.9% for the 2023 tax year. It is expected that the number of cases for the 2023 tax year will increase once assessments are finalised (not all cases were finalised when data were extracted for this publication).

The Financing, insurance, real-estate and business services sector contributed 42.8% to the **total taxable income** of assessed individual taxpayers with business income. This sector contributed 32.7% of the **total number of assessed individual taxpayers** with business income, followed by Agencies and other services (7.1%) and Medical, dental and other health and veterinary services (6.4%) sectors.

Assessed individual taxpayer allowances

Travel allowances continue to be the largest allowance received by individuals. However, this allowance has steadily decreased in relative terms from 23.6% in 2020 to 18.0% in the 2023 tax year (Figure 2.14). The decreases are due to changes to the tax rules and tax treatment of the reimbursive travel allowance since the 2018 tax year.

Figure 2.14: Assessed individual taxpayer allowances, 2023

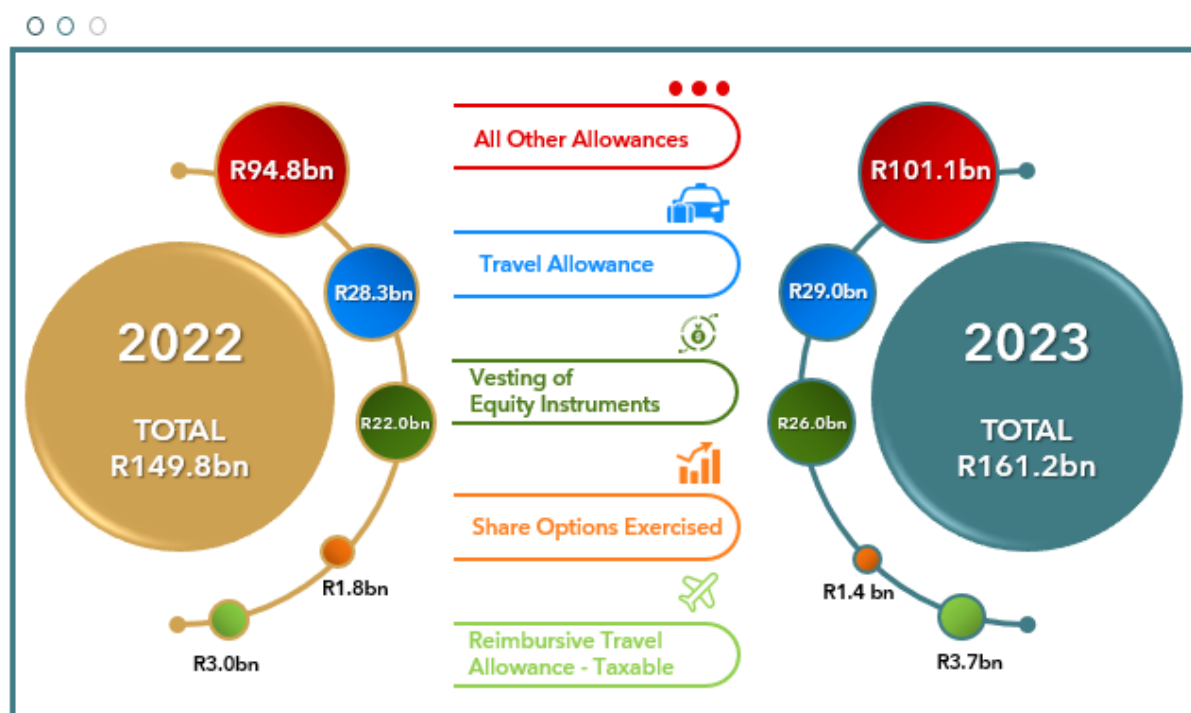


Table A2.5.1 compares the aggregated allowances for the 2020 to 2023 tax years. The most significant allowances are shown according to taxable income group in Tables A2.5.2 to A2.5.4.

Assessed individual taxpayer fringe benefits

Table A2.6.1 summarises assessed individual taxpayers' fringe benefits. These benefits increased from R218.2 billion in the 2020 tax year to R238.2 billion in the 2023 tax year.

The pension, provident and retirement annuity fund contributions of R137.2 billion were the largest benefit received for the 2023 tax year, followed by medical scheme contributions paid on behalf of employees. For the 2023 tax year, medical scheme contributions amounted to R76.5 billion. The most significant fringe benefits are shown by taxable income group in Tables A2.6.2 to A2.6.5.

Assessed individual taxpayers' deductions

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

The monetary value of deductions allowed increased from R265.5 billion in the 2020 tax year to R289.2 billion in the 2023 tax year. Deductions allowed for home office expenses increased by 51.9% in the 2021 tax year 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 the 2020 tax year to R0.9 billion for the 2021 tax year but decreased to R0.7 billion for the 2022 tax year. The number of taxpayers for whom home office expenses were allowed increased from 21 616 in the 2020 tax year to 47 279 for the 2021 tax year and decreased to 32 456 for the 2022 tax year. It decreased again to 27 039 in the 2023 tax year.

The deductions for retirement fund contributions as a proportion of total deductions, decreased from 85.3% in the 2020 tax year to 84.4% in 2023 (Figure 2.15). In monetary value, it increased from

R226.5 billion in the 2020 tax year to R244.2 billion in the 2023 tax year. The assessed return submission amount may increase as outstanding returns are finalised.

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

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

The amount allowed for medical scheme fees tax credits decreased from R21.6 billion at the end of the 2020 tax year to R16.4 billion at the end of the 2023 tax year.

Additional medical expense tax credits allowed amounted to R7.7 billion at the end of the 2020 tax year and increased to R8.0 billion allowed in the 2022 tax year but decreased to 3.9 billion in the 2023 tax year. The number for the 2023 tax year should increase as returns are being finalised.

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

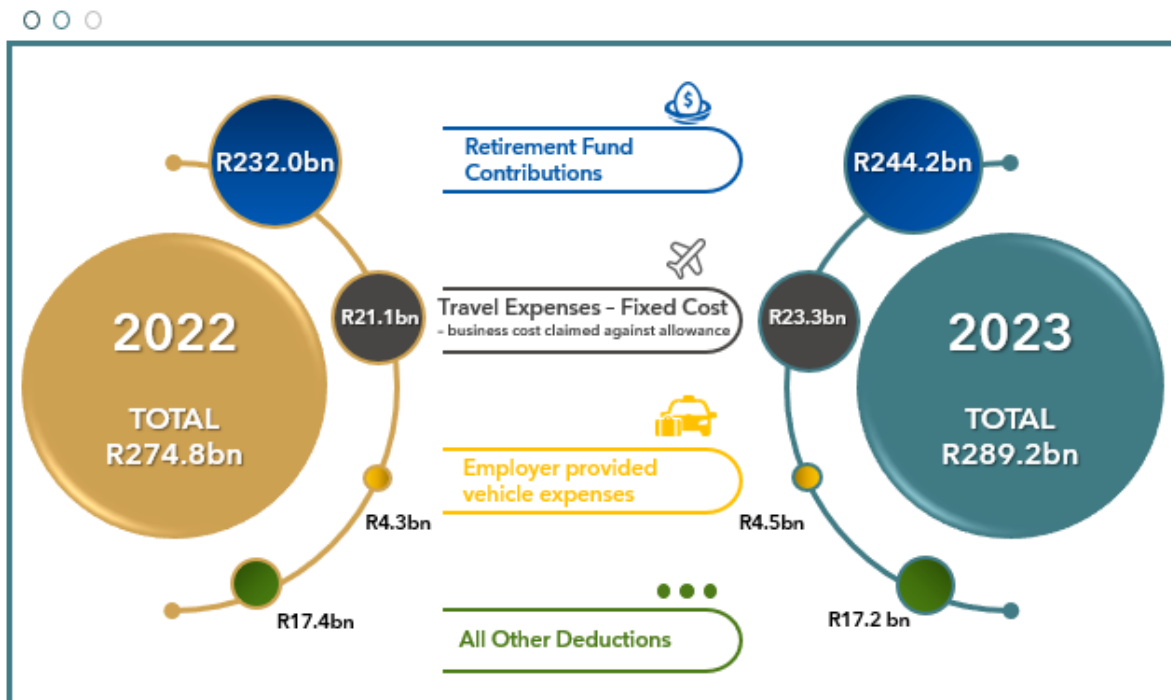
CONTRIBUTIONS THAT DO NOT QUALIFY FOR A MEDICAL SCHEME FEES TAX CREDIT

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

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

Contributions paid by the taxpayer to any other fund registered under provisions similar to the provisions of the Medical 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 2.15: Assessed individual taxpayers' deductions, 2023



Tables A2.7.9 to A2.7.13 show the significant deductions allowed by value of the deduction. For the 2023 tax year:

- 9.9% of assessed taxpayers had travel expenses from R100 000 to R120 000.
- 8.5% of assessed taxpayers had retirement fund contributions from R5 001 to R10 000.
- 12.9% of assessed taxpayers had business expenses for employer provided vehicles from R100 001 to R120 000.
- 42.8% of medical scheme fees tax credits are from R10 000 to R15 000.
- 17.2% of additional medical expense credits from R5 001 to R10 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 scheme 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 salaries 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 fund contributions of R245.0 billion were deducted by 6 944 360 individuals. General tax rebates of R138.9 billion determined the minimum tax thresholds of 12 259 370 individuals. Medical tax credits of R28.3 billion were granted to 3 470 220 individuals. A total 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 who 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.

An analysis of 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 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 scheme 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 salaries 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 fund 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 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 who 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.

An analysis of 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 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 scheme 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 salaries 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 fund 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 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 who 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 OVERVIEW OF THE PERSONAL INCOME TAX SYSTEM FOR THE 2020 TAX YEAR
CONTINUED

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.

An analysis of 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 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, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	35 244	-23 203	2	35 841	-22 915	1	30 712	-22 795	1	23 316	-25 007	0
B: = 0	247 916	-	12	268 938	-	7	230 873	-	9	177 011	-	2
C: 1 – 20 000	303 876	2 606	7	356 756	3 325	4	452 072	3 950	5	307 860	3 013	5
D: 20 001 – 30 000	103 037	2 573	4	131 602	3 287	4	127 935	3 185	4	124 574	3 111	4
E: 30 001 – 40 000	100 078	3 528	4	122 437	4 290	5	111 956	3 919	5	116 236	4 073	5
F: 40 001 – 50 000	96 273	4 339	5	127 638	5 733	5	119 325	5 369	6	128 871	5 833	5
G: 50 001 – 60 000	99 532	5 480	6	118 862	6 547	7	113 661	6 254	6	143 464	7 917	5
H: 60 001 – 70 000	102 063	6 650	6	115 756	7 534	8	104 615	6 796	7	143 243	9 305	6
I: 70 001 – 80 000	134 652	10 162	8	135 028	10 155	7	110 784	8 323	7	139 296	10 451	6
J: 80 001 – 90 000	135 145	11 500	122	150 949	12 811	52	135 543	11 559	15	153 821	13 111	5
K: 90 000 – 100 000	140 006	13 304	314	139 771	13 291	231	126 502	12 023	142	177 124	16 793	99
L: 100 001 – 110 000	134 694	14 143	481	131 772	13 832	381	125 783	13 209	306	149 237	15 662	294
M: 110 001 – 120 000	135 893	15 647	659	127 969	14 731	530	127 519	14 694	482	142 177	16 367	469
N: 120 001 – 130 000	133 227	16 657	800	128 566	16 070	685	118 129	14 768	586	135 620	16 947	630
O: 130 001 – 140 000	129 086	17 420	937	120 790	16 307	784	117 233	15 824	714	129 360	17 461	717
P: 140 001 – 150 000	126 870	18 402	1 093	121 317	17 595	935	116 101	16 839	851	125 234	18 156	863
Q: 150 001 – 200 000	602 059	105 238	7 653	573 247	100 194	6 673	554 242	96 899	6 224	572 734	100 030	6 104
R: 200 001 – 250 000	553 092	124 318	12 422	529 749	119 074	10 895	508 033	114 144	9 879	513 325	115 333	9 381
S: 250 001 – 350 000	923 688	275 109	37 670	905 260	270 201	35 093	915 821	273 616	34 044	936 410	280 037	33 248
T: 350 001 – 500 000	877 530	365 682	66 733	862 002	359 054	62 711	935 388	390 263	65 781	991 074	413 233	66 966
U: 500 001 – 750 000	591 669	357 069	84 731	577 666	348 693	80 149	644 395	388 496	86 547	690 400	416 831	90 146
V: 750 001 – 1 000 000	235 446	202 185	57 516	229 387	196 915	54 771	259 862	223 132	60 675	282 733	242 788	64 618
W: 1 000 001 – 2 000 000	205 195	269 224	88 450	201 909	265 114	85 714	236 374	310 440	98 955	270 016	355 229	111 801
X: 2 000 001 – 5 000 000	46 658	132 840	51 770	44 611	126 561	48 534	52 556	149 080	56 759	60 234	171 170	64 549
Y: 5 000 001 +	8 921	90 855	39 486	8 253	80 788	34 471	10 053	103 651	44 190	11 380	117 565	50 023
Total	6 201 850	2 041 728	450 892	6 266 076	1 989 188	422 656	6 385 467	2 163 637	466 198	6 644 750	2 345 410	499 951
<= 0	283 160	-23 203	14	304 779	-22 915	8	261 585	-22 795	9	200 327	-25 007	2
1 – 70 000	804 859	25 176	33	973 051	30 717	33	1 029 564	29 473	32	964 248	33 252	30
70 001 – 350 000	3 148 412	621 900	62 158	3 064 418	604 261	56 265	2 955 690	591 898	53 249	3 174 338	620 349	51 816
350 001 – 500 000	877 530	365 682	66 733	862 002	359 054	62 711	935 388	390 263	65 781	991 074	413 233	66 966
500 000 +	1 087 889	1 052 173	321 954	1 061 826	1 018 071	303 639	1 203 240	1 174 798	347 127	1 314 763	1 303 583	381 137
Total	6 201 850	2 041 728	450 892	6 266 076	1 989 188	422 656	6 385 467	2 163 637	466 198	6 644 750	2 345 410	499 951

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	0.6%	-1.1%	0.0%	0.6%	-1.2%	0.0%	0.5%	-1.1%	0.0%	0.4%	-1.1%	0.0%
B: = 0	4.0%	–	0.0%	4.3%	–	0.0%	3.6%	–	0.0%	2.7%	–	0.0%
C: 1 – 20 000	4.9%	0.1%	0.0%	5.7%	0.2%	0.0%	7.1%	0.2%	0.0%	4.6%	0.1%	0.0%
D: 20 001 – 30 000	1.7%	0.1%	0.0%	2.1%	0.2%	0.0%	2.0%	0.1%	0.0%	1.9%	0.1%	0.0%
E: 30 001 – 40 000	1.6%	0.2%	0.0%	2.0%	0.2%	0.0%	1.8%	0.2%	0.0%	1.7%	0.2%	0.0%
F: 40 001 – 50 000	1.6%	0.2%	0.0%	2.0%	0.3%	0.0%	1.9%	0.2%	0.0%	1.9%	0.2%	0.0%
G: 50 001 – 60 000	1.6%	0.3%	0.0%	1.9%	0.3%	0.0%	1.8%	0.3%	0.0%	2.2%	0.3%	0.0%
H: 60 001 – 70 000	1.6%	0.3%	0.0%	1.8%	0.4%	0.0%	1.6%	0.3%	0.0%	2.2%	0.4%	0.0%
I: 70 001 – 80 000	2.2%	0.5%	0.0%	2.2%	0.5%	0.0%	1.7%	0.4%	0.0%	2.1%	0.4%	0.0%
J: 80 001 – 90 000	2.2%	0.6%	0.0%	2.4%	0.6%	0.0%	2.1%	0.5%	0.0%	2.3%	0.6%	0.0%
K: 90 000 – 100 000	2.3%	0.7%	0.1%	2.2%	0.7%	0.1%	2.0%	0.6%	0.0%	2.7%	0.7%	0.0%
L: 100 001 – 110 000	2.2%	0.7%	0.1%	2.1%	0.7%	0.1%	2.0%	0.6%	0.1%	2.2%	0.7%	0.1%
M: 110 001 – 120 000	2.2%	0.8%	0.1%	2.0%	0.7%	0.1%	2.0%	0.7%	0.1%	2.1%	0.7%	0.1%
N: 120 001 – 130 000	2.1%	0.8%	0.2%	2.1%	0.8%	0.2%	1.8%	0.7%	0.1%	2.0%	0.7%	0.1%
O: 130 001 – 140 000	2.1%	0.9%	0.2%	1.9%	0.8%	0.2%	1.8%	0.7%	0.2%	1.9%	0.7%	0.1%
P: 140 001 – 150 000	2.0%	0.9%	0.2%	1.9%	0.9%	0.2%	1.8%	0.8%	0.2%	1.9%	0.8%	0.2%
Q: 150 001 – 200 000	9.7%	5.2%	1.7%	9.1%	5.0%	1.6%	8.7%	4.5%	1.3%	8.6%	4.3%	1.2%
R: 200 001 – 250 000	8.9%	6.1%	2.8%	8.5%	6.0%	2.6%	8.0%	5.3%	2.1%	7.7%	4.9%	1.9%
S: 250 001 – 350 000	14.9%	13.5%	8.4%	14.4%	13.6%	8.3%	14.3%	12.6%	7.3%	14.1%	11.9%	6.7%
T: 350 001 – 500 000	14.1%	17.9%	14.8%	13.8%	18.1%	14.8%	14.6%	18.0%	14.1%	14.9%	17.6%	13.4%
U: 500 001 – 750 000	9.5%	17.5%	18.8%	9.2%	17.5%	19.0%	10.1%	18.0%	18.6%	10.4%	17.8%	18.0%
V: 750 001 – 1 000 000	3.8%	9.9%	12.8%	3.7%	9.9%	13.0%	4.1%	10.3%	13.0%	4.3%	10.4%	12.9%
W: 1 000 001 – 2 000 000	3.3%	13.2%	19.6%	3.2%	13.3%	20.3%	3.7%	14.3%	21.2%	4.1%	15.1%	22.4%
X: 2 000 001 – 5 000 000	0.8%	6.5%	11.5%	0.7%	6.4%	11.5%	0.8%	6.9%	12.2%	0.9%	7.3%	12.9%
Y: 5 000 001 +	0.1%	4.4%	8.8%	0.1%	4.1%	8.2%	0.2%	4.8%	9.5%	0.2%	5.0%	10.0%
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%
<= 0	4.6%	-1.1%	0.0%	4.9%	-1.2%	0.0%	4.1%	-1.1%	0.0%	3.0%	-1.1%	0.0%
1 – 70 000	13.0%	1.2%	0.0%	15.5%	1.5%	0.0%	16.1%	1.4%	0.0%	14.5%	1.4%	0.0%
70 001 – 350 000	50.8%	30.5%	13.8%	48.9%	30.4%	13.3%	46.3%	27.4%	11.4%	47.8%	26.4%	10.4%
350 001 – 500 000	14.1%	17.9%	14.8%	13.8%	18.1%	14.8%	14.6%	18.0%	14.1%	14.9%	17.6%	13.4%
500 000 +	17.5%	51.5%	71.4%	16.9%	51.2%	71.8%	18.8%	54.3%	74.5%	19.8%	55.6%	76.2%
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 A2.1.1(b): Assessed provisional taxpayers on register: Taxable income and tax assessed by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	18 396	-18 835	42	19 415	-18 199	59	15 697	-17 893	41	12 412	-18 279	25
B: = 0	2 418	-	7	2 446	-	11	2 005	-	12	1 596	-	3
C: 1 – 20 000	6 429	65	10	7 299	72	8	5 216	52	9	4 005	40	8
D: 20 001 – 30 000	3 591	90	4	4 139	104	4	2 902	73	2	2 174	55	2
E: 30 001 – 40 000	4 196	147	5	4 300	151	4	3 167	111	3	2 448	86	1
F: 40 001 – 50 000	4 676	212	6	4 743	214	12	3 473	157	2	2 664	120	3
G: 50 001 – 60 000	5 913	327	4	5 454	301	7	3 921	217	4	3 009	166	5
H: 60 001 – 70 000	7 244	473	7	6 112	398	5	4 603	300	3	3 464	226	5
I: 70 001 – 80 000	14 469	1 104	7	8 970	678	7	5 958	449	3	4 229	318	3
J: 80 001 – 90 000	17 455	1 484	38	17 819	1 517	29	12 454	1 072	7	6 393	549	3
K: 90 000 – 100 000	16 293	1 551	57	14 554	1 384	40	12 149	1 155	26	13 167	1 247	23
L: 100 001 – 110 000	14 603	1 533	69	13 542	1 421	57	11 134	1 171	52	10 023	1 053	33
M: 110 001 – 120 000	15 235	1 758	78	13 168	1 519	64	10 898	1 259	54	10 579	1 221	52
N: 120 001 – 130 000	15 620	1 953	97	12 711	1 591	70	9 977	1 248	47	9 358	1 170	53
O: 130 001 – 140 000	15 498	2 093	115	13 346	1 802	79	10 596	1 432	60	9 072	1 226	55
P: 140 001 – 150 000	14 965	2 172	120	13 229	1 919	89	11 110	1 613	71	10 587	1 537	71
Q: 150 001 – 200 000	66 391	11 587	807	56 117	9 776	607	47 884	8 349	472	47 908	8 353	446
R: 200 001 – 250 000	54 295	12 171	1 167	45 894	10 279	876	39 636	8 889	666	41 224	9 260	686
S: 250 001 – 350 000	78 527	23 275	3 033	65 900	19 584	2 371	58 955	17 534	1 961	63 900	19 025	2 053
T: 350 001 – 500 000	68 841	28 737	5 150	58 688	24 513	4 206	57 349	24 026	3 904	67 830	28 429	4 398
U: 500 001 – 750 000	58 837	35 856	8 540	50 061	30 508	7 049	52 466	32 037	7 116	64 706	39 588	8 478
V: 750 001 – 1 000 000	31 490	27 251	7 808	27 166	23 497	6 633	29 261	25 331	6 922	35 331	30 539	8 083
W: 1 000 001 – 2 000 000	43 947	60 318	20 504	38 434	52 741	17 649	42 486	58 454	19 120	52 892	72 925	23 334
X: 2 000 001 – 5 000 000	19 153	56 694	23 103	16 684	49 233	19 821	18 926	55 965	22 063	23 575	69 770	26 580
Y: 5 000 001 +	5 748	64 863	30 518	5 040	54 805	25 363	6 128	70 654	32 229	7 288	83 615	36 074
Total	604 230	316 879	101 298	525 231	269 790	85 119	478 351	293 653	94 848	509 834	352 238	110 476
<= 0	20 814	-18 835	49	21 861	-18 199	70	17 702	-17 893	53	14 008	-18 279	28
1 – 70 000	32 049	1 315	37	32 047	1 241	40	23 282	910	22	17 764	693	23
70 001 – 350 000	323 351	60 680	5 589	275 250	51 451	4 288	230 751	44 170	3 419	226 440	44 958	3 477
350 001 – 500 000	68 841	28 737	5 150	58 688	24 513	4 206	57 349	24 026	3 904	67 830	28 429	4 398
500 000 +	159 175	244 981	90 472	137 385	210 785	76 515	149 267	242 441	87 449	183 792	296 438	102 549
Total	604 230	316 879	101 298	525 231	269 790	85 119	478 351	293 653	94 848	509 834	352 238	110 476

Table A2.1.1(b): Assessed provisional taxpayers on register: Taxable income and tax assessed by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	3.0%	-5.9%	0.0%	3.7%	-6.7%	0.1%	3.3%	-6.1%	0.0%	2.4%	-5.2%	0.0%
B: = 0	0.4%	—	0.0%	0.5%	—	0.0%	0.4%	—	0.0%	0.3%	—	0.0%
C: 1 – 20 000	1.1%	0.0%	0.0%	1.4%	0.0%	0.0%	1.1%	0.0%	0.0%	0.8%	0.0%	0.0%
D: 20 001 – 30 000	0.6%	0.0%	0.0%	0.8%	0.0%	0.0%	0.6%	0.0%	0.0%	0.4%	0.0%	0.0%
E: 30 001 – 40 000	0.7%	0.0%	0.0%	0.8%	0.1%	0.0%	0.7%	0.0%	0.0%	0.5%	0.0%	0.0%
F: 40 001 – 50 000	0.8%	0.1%	0.0%	0.9%	0.1%	0.0%	0.7%	0.1%	0.0%	0.5%	0.0%	0.0%
G: 50 001 – 60 000	1.0%	0.1%	0.0%	1.0%	0.1%	0.0%	0.8%	0.1%	0.0%	0.6%	0.0%	0.0%
H: 60 001 – 70 000	1.2%	0.1%	0.0%	1.2%	0.1%	0.0%	1.0%	0.1%	0.0%	0.7%	0.1%	0.0%
I: 70 001 – 80 000	2.4%	0.3%	0.0%	1.7%	0.3%	0.0%	1.2%	0.2%	0.0%	0.8%	0.1%	0.0%
J: 80 001 – 90 000	2.9%	0.5%	0.0%	3.4%	0.6%	0.0%	2.6%	0.4%	0.0%	1.3%	0.2%	0.0%
K: 90 000 – 100 000	2.7%	0.5%	0.1%	2.8%	0.5%	0.0%	2.5%	0.4%	0.0%	2.6%	0.4%	0.0%
L: 100 001 – 110 000	2.4%	0.5%	0.1%	2.6%	0.5%	0.1%	2.3%	0.4%	0.1%	2.0%	0.3%	0.0%
M: 110 001 – 120 000	2.5%	0.6%	0.1%	2.5%	0.6%	0.1%	2.3%	0.4%	0.1%	2.1%	0.3%	0.0%
N: 120 001 – 130 000	2.6%	0.6%	0.1%	2.4%	0.6%	0.1%	2.1%	0.4%	0.0%	1.8%	0.3%	0.0%
O: 130 001 – 140 000	2.6%	0.7%	0.1%	2.5%	0.7%	0.1%	2.2%	0.5%	0.1%	1.8%	0.3%	0.1%
P: 140 001 – 150 000	2.5%	0.7%	0.1%	2.5%	0.7%	0.1%	2.3%	0.5%	0.1%	2.1%	0.4%	0.1%
Q: 150 001 – 200 000	11.0%	3.7%	0.8%	10.7%	3.6%	0.7%	10.0%	2.8%	0.5%	9.4%	2.4%	0.4%
R: 200 001 – 250 000	9.0%	3.8%	1.2%	8.7%	3.8%	1.0%	8.3%	3.0%	0.7%	8.1%	2.6%	0.6%
S: 250 001 – 350 000	13.0%	7.3%	3.0%	12.5%	7.3%	2.8%	12.3%	6.0%	2.1%	12.5%	5.4%	1.9%
T: 350 001 – 500 000	11.4%	9.1%	5.1%	11.2%	9.1%	4.9%	12.0%	8.2%	4.1%	13.3%	8.1%	4.0%
U: 500 001 – 750 000	9.7%	11.3%	8.4%	9.5%	11.3%	8.3%	11.0%	10.9%	7.5%	12.7%	11.2%	7.7%
V: 750 001 – 1 000 000	5.2%	8.6%	7.7%	5.2%	8.7%	7.8%	6.1%	8.6%	7.3%	6.9%	8.7%	7.3%
W: 1 000 001 – 2 000 000	7.3%	19.0%	20.2%	7.3%	19.5%	20.7%	8.9%	19.9%	20.2%	10.4%	20.7%	21.1%
X: 2 000 001 – 5 000 000	3.2%	17.9%	22.8%	3.2%	18.2%	23.3%	4.0%	19.1%	23.3%	4.6%	19.8%	24.1%
Y: 5 000 001 +	1.0%	20.5%	30.1%	1.0%	20.3%	29.8%	1.3%	24.1%	34.0%	1.4%	23.7%	32.7%
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%
<= 0	3.4%	-5.9%	0.0%	4.2%	-6.7%	0.1%	3.7%	-6.1%	0.1%	2.7%	-5.2%	0.0%
1 – 70 000	5.3%	0.4%	0.0%	6.1%	0.5%	0.0%	4.9%	0.3%	0.0%	3.5%	0.2%	0.0%
70 001 – 350 000	53.5%	19.1%	5.5%	52.4%	19.1%	5.0%	48.2%	15.0%	3.6%	44.4%	12.8%	3.1%
350 001 – 500 000	11.4%	9.1%	5.1%	11.2%	9.1%	4.9%	12.0%	8.2%	4.1%	13.3%	8.1%	4.0%
500 000 +	26.3%	77.3%	89.3%	26.2%	78.1%	89.9%	31.2%	82.6%	92.2%	36.0%	84.2%	92.8%
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%

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2020 – 2023

Tax year	2020 [88.3% assessed]				2021 [94.1% assessed]				2022 [94.0% assessed]				2023 [87.9% assessed]			
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)		Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	
A: < 0	34 758	-22 972	-22 947		35 072	-22 592	-22 556		29 722	-22 496	-22 389		22 852	-24 224	-24 206	
B: = 0	246 921	-10	-		266 969	-5	-		228 652	-4	-		174 751	-4	-	
C: 1 – 20 000	297 472	2 485	2 543		349 110	3 181	3 253		445 686	3 811	3 893		301 061	2 895	2 948	
D: 20 001 – 30 000	99 555	2 415	2 486		127 668	3 105	3 190		125 233	3 055	3 117		121 109	2 958	3 023	
E: 30 001 – 40 000	96 210	3 292	3 392		117 658	4 008	4 122		108 375	3 706	3 794		112 093	3 831	3 928	
F: 40 001 – 50 000	90 364	3 837	4 072		119 700	5 214	5 378		113 067	4 964	5 085		121 672	5 369	5 504	
G: 50 001 – 60 000	93 947	4 988	5 174		112 521	5 967	6 200		107 762	5 750	5 933		129 807	6 948	7 167	
H: 60 001 – 70 000	91 425	5 721	5 951		106 820	6 677	6 949		98 845	6 203	6 420		135 928	8 513	8 838	
I: 70 001 – 80 000	120 484	8 762	9 099		118 127	8 522	8 878		100 224	7 259	7 526		132 660	9 575	9 949	
J: 80 001 – 90 000	118 098	9 616	10 051		133 846	10 883	11 368		120 022	9 873	10 244		137 961	11 316	11 754	
K: 90 000 – 100 000	126 306	11 422	12 009		133 874	12 071	12 738		114 660	10 438	10 904		161 106	14 708	15 297	
L: 100 001 – 110 000	121 889	12 087	12 799		122 418	12 147	12 850		116 733	11 661	12 258		145 145	14 545	15 234	
M: 110 001 – 120 000	125 535	13 636	14 461		119 914	13 043	13 809		117 167	12 835	13 509		136 046	14 914	15 663	
N: 120 001 – 130 000	118 896	13 973	14 861		115 741	13 638	14 470		109 391	12 936	13 675		127 566	15 155	15 946	
O: 130 001 – 140 000	115 223	14 576	15 550		108 126	13 703	14 597		105 390	13 432	14 223		116 108	14 844	15 672	
P: 140 001 – 150 000	113 639	15 401	16 486		108 875	14 782	15 793		105 568	14 377	15 311		114 460	15 667	16 599	
Q: 150 001 – 200 000	545 243	88 067	95 342		518 187	83 881	90 638		493 121	80 279	86 226		521 168	84 634	90 949	
R: 200 001 – 250 000	490 835	100 748	110 282		467 091	95 996	104 884		464 819	95 985	104 318		473 591	98 206	106 316	
S: 250 001 – 350 000	822 770	219 291	245 167		787 230	209 966	234 402		795 048	214 478	237 283		815 572	221 463	243 965	
T: 350 001 – 500 000	921 242	336 512	385 851		916 215	333 860	383 588		945 399	348 956	397 528		983 912	365 315	414 477	
U: 500 001 – 750 000	748 475	391 238	452 117		732 475	382 470	442 405		804 520	422 292	485 843		847 221	446 665	512 397	
V: 750 001 – 1 000 000	299 731	222 781	257 492		293 634	217 958	252 259		324 631	241 843	278 958		351 511	262 729	302 061	
W: 1 000 001 – 2 000 000	291 946	332 756	383 284		286 324	325 711	376 277		330 604	377 122	435 206		369 508	424 306	489 086	
X: 2 000 001 – 5 000 000	60 774	154 848	171 480		59 031	148 764	165 920		69 402	174 980	195 272		78 974	200 124	222 420	
Y: 5 000 001 +	10 112	96 255	100 247		9 450	86 239	89 922		11 426	109 902	114 293		12 968	124 955	129 620	
Total	6 201 850	2 041 728	2 307 247		6 266 076	1 989 188	2 251 333		6 385 467	2 163 637	2 438 432		6 644 750	2 345 410	2 634 608	
<= 0	281 679	-22 982	-22 947		302 041	-22 597	-22 556		258 374	-22 500	-22 389		197 603	-24 227	-24 206	
1 – 70 000	768 973	22 738	23 618		933 477	28 153	29 092		998 968	27 489	28 243		921 670	30 515	31 409	
70 001 – 350 000	2 818 918	507 581	556 107		2 733 429	488 631	534 427		2 642 143	483 553	525 478		2 881 383	515 027	557 345	
350 001 – 500 000	921 242	336 512	385 851		916 215	333 860	383 588		945 399	348 956	397 528		983 912	365 315	414 477	
500 000 +	1 411 038	1 197 879	1 364 619		1 380 914	1 161 141	1 326 782		1 540 583	1 326 140	1 509 572		1 660 182	1 458 781	1 655 583	
Total	6 201 850	2 041 728	2 307 247		6 266 076	1 989 188	2 251 333		6 385 467	2 163 637	2 438 432		6 644 750	2 345 410	2 634 608	

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]								
Income group Percentage of total	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions	Number of taxpayers	Taxable income	Income before deductions
A: < 0	0.6%	-1.1%	-1.0%	0.6%	-1.1%	-1.0%	0.5%	-1.0%	-0.9%	0.3%	-1.0%	-0.9%
B: = 0	4.0%	-0.0%	—	4.3%	-0.0%	—	3.6%	-0.0%	—	2.6%	-0.0%	—
C: 1 – 20 000	4.8%	0.1%	0.1%	5.6%	0.2%	0.1%	7.0%	0.2%	0.2%	4.5%	0.1%	0.1%
D: 20 001 – 30 000	1.6%	0.1%	0.1%	2.0%	0.2%	0.1%	2.0%	0.1%	0.1%	1.8%	0.1%	0.1%
E: 30 001 – 40 000	1.6%	0.2%	0.1%	1.9%	0.2%	0.2%	1.7%	0.2%	0.2%	1.7%	0.2%	0.1%
F: 40 001 – 50 000	1.5%	0.2%	0.2%	1.9%	0.3%	0.2%	1.8%	0.2%	0.2%	1.8%	0.2%	0.2%
G: 50 001 – 60 000	1.5%	0.2%	0.2%	1.8%	0.3%	0.3%	1.7%	0.3%	0.2%	2.0%	0.3%	0.3%
H: 60 001 – 70 000	1.5%	0.3%	0.3%	1.7%	0.3%	0.3%	1.5%	0.3%	0.3%	2.0%	0.4%	0.3%
I: 70 001 – 80 000	1.9%	0.4%	0.4%	1.9%	0.4%	0.4%	1.6%	0.3%	0.3%	2.0%	0.4%	0.4%
J: 80 001 – 90 000	1.9%	0.5%	0.4%	2.1%	0.5%	0.5%	1.9%	0.5%	0.4%	2.1%	0.5%	0.4%
K: 90 000 – 100 000	2.0%	0.6%	0.5%	2.1%	0.6%	0.6%	1.8%	0.5%	0.4%	2.4%	0.6%	0.6%
L: 100 001 – 110 000	2.0%	0.6%	0.6%	2.0%	0.6%	0.6%	1.8%	0.5%	0.5%	2.2%	0.6%	0.6%
M: 110 001 – 120 000	2.0%	0.7%	0.6%	1.9%	0.7%	0.6%	1.8%	0.6%	0.6%	2.0%	0.6%	0.6%
N: 120 001 – 130 000	1.9%	0.7%	0.6%	1.8%	0.7%	0.6%	1.7%	0.6%	0.6%	1.9%	0.6%	0.6%
O: 130 001 – 140 000	1.9%	0.7%	0.7%	1.7%	0.7%	0.6%	1.7%	0.6%	0.6%	1.7%	0.6%	0.6%
P: 140 001 – 150 000	1.8%	0.8%	0.7%	1.7%	0.7%	0.7%	1.7%	0.7%	0.6%	1.7%	0.7%	0.6%
Q: 150 001 – 200 000	8.8%	4.3%	4.1%	8.3%	4.2%	4.0%	7.7%	3.7%	3.5%	7.8%	3.6%	3.5%
R: 200 001 – 300 000	7.9%	4.9%	4.8%	7.5%	4.8%	4.7%	7.3%	4.4%	4.3%	7.1%	4.2%	4.0%
S: 300 001 – 400 000	13.3%	10.7%	10.6%	12.6%	10.6%	10.4%	12.5%	9.9%	9.7%	12.3%	9.4%	9.3%
T: 400 001 – 500 000	14.9%	16.5%	16.7%	14.6%	16.8%	17.0%	14.8%	16.1%	16.3%	14.8%	15.6%	15.7%
U: 500 001 – 750 000	12.1%	19.2%	19.6%	11.7%	19.2%	19.7%	12.6%	19.5%	19.9%	12.8%	19.0%	19.4%
V: 750 001 – 1 000 000	4.8%	10.9%	11.2%	4.7%	11.0%	11.2%	5.1%	11.2%	11.4%	5.3%	11.2%	11.5%
W: 1 000 001 – 2 000 000	4.7%	16.3%	16.6%	4.6%	16.4%	16.7%	5.2%	17.4%	17.8%	5.6%	18.1%	18.6%
X: 2 000 001 – 5 000 000	1.0%	7.6%	7.4%	0.9%	7.5%	7.4%	1.1%	8.1%	8.0%	1.2%	8.5%	8.4%
Y: 5 000 001 +	0.2%	4.7%	4.3%	0.2%	4.3%	4.0%	0.2%	5.1%	4.7%	0.2%	5.3%	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%
<= 0	4.5%	-1.1%	-1.0%	4.8%	-1.1%	-1.0%	4.0%	-1.0%	-0.9%	3.0%	-1.0%	-0.9%
1 – 70 000	12.4%	1.1%	1.0%	14.9%	1.4%	1.3%	15.6%	1.3%	1.2%	13.9%	1.3%	1.2%
70 001 – 350 000	45.5%	24.9%	24.1%	43.6%	24.6%	23.7%	41.4%	22.3%	21.5%	43.4%	22.0%	21.2%
350 001 – 500 000	14.9%	16.5%	16.7%	14.6%	16.8%	17.0%	14.8%	16.1%	16.3%	14.8%	15.6%	15.7%
500 000 +	22.8%	58.7%	59.1%	22.0%	58.4%	58.9%	24.1%	61.3%	61.9%	25.0%	62.2%	62.8%
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%

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2020 – 2023

Tax year	2020 [88.3% assessed]				2021 [94.1% assessed]				2022 [94.0% assessed]				2023 [87.9% 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	477 568	136 138	25 661		498 925	136 416	24 831		500 694	146 801	27 109		517 927	156 530	28 233	
Free State	257 425	72 837	14 540		259 990	73 884	14 243		266 248	80 670	15 636		274 210	86 714	16 405	
Gauteng	2 471 244	923 131	221 786		2 472 216	883 284	203 989		2 473 482	957 880	225 270		2 567 335	1 035 204	242 008	
KwaZulu-Natal	974 278	294 684	60 091		986 961	290 087	56 975		1 032 527	313 357	62 101		1 045 439	339 427	67 038	
Limpopo	257 106	81 148	16 236		268 133	83 490	16 151		280 796	90 213	17 415		295 450	99 007	18 748	
Mpumalanga	364 094	110 795	23 504		369 845	108 717	22 218		384 250	118 290	24 525		405 011	128 805	26 166	
North West	250 386	75 059	15 336		253 287	75 697	15 167		258 370	83 365	16 827		280 960	92 687	18 245	
Northern Cape	109 436	30 873	6 068		112 730	31 266	5 907		118 934	34 557	6 661		125 148	38 016	7 111	
Western Cape	1 040 313	317 063	67 670		1 043 989	306 347	63 176		1 070 166	338 505	70 655		1 133 270	369 021	75 996	
Total	6 201 850	2 041 728	450 892		6 266 076	1 989 188	422 656		6 385 467	2 163 637	466 198		6 644 750	2 345 410	499 951	
Percentage of total																
Eastern Cape	7.7%	6.7%	5.7%		8.0%	6.9%	5.9%		7.8%	6.8%	5.8%		7.8%	6.7%	5.6%	
Free State	4.2%	3.6%	3.2%		4.1%	3.7%	3.4%		4.2%	3.7%	3.4%		4.1%	3.7%	3.3%	
Gauteng	39.8%	45.2%	49.2%		39.5%	44.4%	48.3%		38.7%	44.3%	48.3%		38.6%	44.1%	48.4%	
KwaZulu-Natal	15.7%	14.4%	13.3%		15.8%	14.6%	13.5%		16.2%	14.5%	13.3%		15.7%	14.5%	13.4%	
Limpopo	4.1%	4.0%	3.6%		4.3%	4.2%	3.8%		4.4%	4.2%	3.7%		4.4%	4.2%	3.8%	
Mpumalanga	5.9%	5.4%	5.2%		5.9%	5.5%	5.3%		6.0%	5.5%	5.3%		6.1%	5.5%	5.2%	
North West	4.0%	3.7%	3.4%		4.0%	3.8%	3.6%		4.0%	3.9%	3.6%		4.2%	4.0%	3.6%	
Northern Cape	1.8%	1.5%	1.3%		1.8%	1.6%	1.4%		1.9%	1.6%	1.4%		1.9%	1.6%	1.4%	
Western Cape	16.8%	15.5%	15.0%		16.7%	15.4%	14.9%		16.8%	15.6%	15.2%		17.1%	15.7%	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, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	28 128	3 281	525	26 294	3 063	452	27 378	3 618	582	24 444	3 607	575
18 - 24	348 802	28 964	3 044	360 417	27 188	2 680	430 436	29 744	2 816	323 767	32 243	2 937
25 - 34	1 544 413	374 864	65 807	1 518 773	351 747	59 370	1 527 985	373 820	64 004	1 628 893	400 417	66 801
35 - 44	1 609 855	587 583	131 958	1 629 847	576 155	124 677	1 639 651	624 967	136 316	1 775 779	672 909	144 614
45 - 54	1 277 536	555 162	137 586	1 297 055	547 835	130 962	1 300 062	599 448	145 473	1 378 381	651 046	157 288
55 - 64	854 859	347 796	86 064	871 594	343 925	81 828	880 672	376 036	90 603	916 299	409 925	98 414
65 - 74	353 966	101 136	19 307	371 640	97 962	16 994	382 509	109 746	19 571	393 585	122 831	21 873
75 and older	184 291	42 943	6 600	190 456	41 313	5 695	196 774	46 259	6 833	203 602	52 431	7 449
Total	6 201 850	2 041 728	450 892	6 266 076	1 989 188	422 656	6 385 467	2 163 637	466 198	6 644 750	2 345 410	499 951
Percentage of total												
Below 18	0.5%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%
18 - 24	5.6%	1.4%	0.7%	5.8%	1.4%	0.6%	6.7%	1.4%	0.6%	4.9%	1.4%	0.6%
25 - 34	24.9%	18.4%	14.6%	24.2%	17.7%	14.0%	23.9%	17.3%	13.7%	24.5%	17.1%	13.4%
35 - 44	26.0%	28.8%	29.3%	26.0%	29.0%	29.5%	25.7%	28.9%	29.2%	26.7%	28.7%	28.9%
45 - 54	20.6%	27.2%	30.5%	20.7%	27.5%	31.0%	20.4%	27.7%	31.2%	20.7%	27.8%	31.5%
55 - 64	13.8%	17.0%	19.1%	13.9%	17.3%	19.4%	13.8%	17.4%	19.4%	13.8%	17.5%	19.7%
65 - 74	5.7%	5.0%	4.3%	5.9%	4.9%	4.0%	6.0%	5.1%	4.2%	5.9%	5.2%	4.4%
75 and older	3.0%	2.1%	1.5%	3.0%	2.1%	1.3%	3.1%	2.1%	1.5%	3.1%	2.2%	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%

Table A2.1.4 (b): Assessed provisional taxpayers on register: Taxable income and tax assessed by age group, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	9 742	2 323	412	9 011	2 114	352	9 437	2 453	434	9 282	2 546	455
18 - 24	9 537	2 606	711	8 278	2 381	764	8 174	2 533	754	7 997	2 310	435
25 - 34	65 584	19 618	4 810	50 832	16 155	4 258	39 501	15 892	4 437	37 495	16 339	4 293
35 - 44	111 684	55 793	18 057	94 814	47 273	14 920	78 168	48 398	16 109	75 115	51 794	17 087
45 - 54	122 819	85 034	30 262	109 428	74 220	26 052	98 559	82 756	29 408	99 691	99 082	34 692
55 - 64	124 453	79 682	28 477	110 525	68 589	24 047	104 705	76 052	26 886	116 303	96 143	33 035
65 - 74	95 638	47 413	13 390	84 494	38 612	10 508	82 579	42 638	11 764	95 257	54 620	14 577
75 and older	64 773	24 410	5 179	57 849	20 446	4 220	57 228	22 932	5 054	68 694	29 406	5 902
Total	604 230	316 879	101 298	525 231	269 790	85 119	478 351	293 653	94 848	509 834	352 238	110 476
Percentage of total												
Below 18	1.6%	0.7%	0.4%	1.7%	0.8%	0.4%	2.0%	0.8%	0.5%	1.8%	0.7%	0.4%
18 - 24	1.6%	0.8%	0.7%	1.6%	0.9%	0.9%	1.7%	0.9%	0.8%	1.6%	0.7%	0.4%
25 - 34	10.9%	6.2%	4.7%	9.7%	6.0%	5.0%	8.3%	5.4%	4.7%	7.4%	4.6%	3.9%
35 - 44	18.5%	17.6%	17.8%	18.1%	17.5%	17.5%	16.3%	16.5%	17.0%	14.7%	14.7%	15.5%
45 - 54	20.3%	26.8%	29.9%	20.8%	27.5%	30.6%	20.6%	28.2%	31.0%	19.6%	28.1%	31.4%
55 - 64	20.6%	25.1%	28.1%	21.0%	25.4%	28.3%	21.9%	25.9%	28.3%	22.8%	27.3%	29.9%
65 - 74	15.8%	15.0%	13.2%	16.1%	14.3%	12.3%	17.3%	14.5%	12.4%	18.7%	15.5%	13.2%
75 and older	10.7%	7.7%	5.1%	11.0%	7.6%	5.0%	12.0%	7.8%	5.3%	13.5%	8.3%	5.3%
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 A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 853 076	822 025	157 907	2 938 266	820 638	152 079	3 052 060	900 174	169 292	3 148 808	987 836	185 164
Male	3 303 093	1 190 596	283 297	3 286 610	1 143 267	262 086	3 294 335	1 238 555	288 765	3 460 992	1 332 345	306 553
Unknown ¹	45 681	29 106	9 688	41 200	25 283	8 491	39 072	24 908	8 141	34 950	25 230	8 234
Total	6 201 850	2 041 728	450 892	6 266 076	1 989 188	422 656	6 385 467	2 163 637	466 198	6 644 750	2 345 410	499 951
Percentage of total												
Female	46.0%	40.3%	35.0%	46.9%	41.3%	36.0%	47.8%	41.6%	36.3%	47.4%	42.1%	37.0%
Male	53.3%	58.3%	62.8%	52.5%	57.5%	62.0%	51.6%	57.2%	61.9%	52.1%	56.8%	61.3%
Unknown ¹	0.7%	1.4%	2.1%	0.7%	1.3%	2.0%	0.6%	1.2%	1.7%	0.5%	1.1%	1.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.5(b): Assessed provisional taxpayers on register: Taxable income and tax assessed by gender, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	259 589	104 926	27 000	226 423	88 597	22 775	211 025	95 660	25 429	236 014	120 208	31 757
Male	339 853	208 042	72 792	294 543	177 992	61 109	262 822	194 072	67 984	269 356	227 015	76 967
Unknown ¹	4 788	3 911	1 507	4 265	3 201	1 235	4 504	3 922	1 435	4 464	5 016	1 752
Total	604 230	316 879	101 298	525 231	269 790	85 119	478 351	293 653	94 848	509 834	352 238	110 476
Percentage of total												
Female	43.0%	33.1%	26.7%	43.1%	32.8%	26.8%	44.1%	32.6%	26.8%	46.3%	34.1%	28.7%
Male	56.2%	65.7%	71.9%	56.1%	66.0%	71.8%	54.9%	66.1%	71.7%	52.8%	64.4%	69.7%
Unknown ¹	0.8%	1.2%	1.5%	0.8%	1.2%	1.5%	0.9%	1.3%	1.5%	0.9%	1.4%	1.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Taxpayers with unidentified gender.

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2020 – 2023

Tax year	2020 [88.3% assessed]			2021 [94.1% assessed]			2022 [94.0% assessed]			2023 [87.9% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	31.3%	68.7%	100.0%	33.6%	66.4%	100.0%	32.7%	67.3%	100.0%	33.3%	66.7%	100.0%
B: = 0	44.2%	55.8%	100.0%	43.7%	56.3%	100.0%	44.8%	55.2%	100.0%	44.3%	55.7%	100.0%
C: 1 – 20 000	50.4%	49.6%	100.0%	51.4%	48.6%	100.0%	55.4%	44.6%	100.0%	51.5%	48.5%	100.0%
D: 20 001 – 30 000	46.6%	53.4%	100.0%	49.1%	50.9%	100.0%	49.9%	50.1%	100.0%	48.0%	52.0%	100.0%
E: 30 001 – 40 000	48.2%	51.8%	100.0%	48.4%	51.6%	100.0%	48.9%	51.1%	100.0%	46.6%	53.4%	100.0%
F: 40 001 – 50 000	45.6%	54.4%	100.0%	49.2%	50.8%	100.0%	50.2%	49.8%	100.0%	48.6%	51.4%	100.0%
G: 50 001 – 60 000	46.2%	53.8%	100.0%	46.7%	53.3%	100.0%	47.4%	52.6%	100.0%	48.0%	52.0%	100.0%
H: 60 001 – 70 000	45.1%	54.9%	100.0%	45.3%	54.7%	100.0%	47.0%	53.0%	100.0%	48.3%	51.7%	100.0%
I: 70 001 – 80 000	44.9%	55.1%	100.0%	45.2%	54.8%	100.0%	45.8%	54.2%	100.0%	46.3%	53.7%	100.0%
J: 80 001 – 90 000	43.4%	56.6%	100.0%	45.0%	55.0%	100.0%	45.5%	54.5%	100.0%	44.3%	55.7%	100.0%
K: 90 000 – 100 000	44.4%	55.6%	100.0%	45.1%	54.9%	100.0%	44.7%	55.3%	100.0%	42.7%	57.3%	100.0%
L: 100 001 – 110 000	43.5%	56.5%	100.0%	44.4%	55.6%	100.0%	45.4%	54.6%	100.0%	43.6%	56.4%	100.0%
M: 110 001 – 120 000	43.9%	56.1%	100.0%	44.9%	55.1%	100.0%	45.6%	54.4%	100.0%	44.5%	55.5%	100.0%
N: 120 001 – 130 000	44.6%	55.4%	100.0%	46.2%	53.8%	100.0%	45.5%	54.5%	100.0%	45.6%	54.4%	100.0%
O: 130 001 – 140 000	45.2%	54.8%	100.0%	46.6%	53.4%	100.0%	48.4%	53.6%	100.0%	45.0%	55.0%	100.0%
P: 140 001 – 150 000	46.1%	53.9%	100.0%	47.1%	52.9%	100.0%	47.2%	52.8%	100.0%	46.1%	53.9%	100.0%
Q: 150 001 – 200 000	48.4%	51.6%	100.0%	49.3%	50.7%	100.0%	49.1%	50.9%	100.0%	48.5%	51.5%	100.0%
R: 200 001 – 250 000	50.5%	49.5%	100.0%	51.0%	49.0%	100.0%	51.2%	48.8%	100.0%	51.1%	48.9%	100.0%
S: 250 001 – 350 000	51.5%	48.5%	100.0%	51.7%	48.3%	100.0%	52.1%	47.9%	100.0%	52.3%	47.7%	100.0%
T: 350 001 – 500 000	50.0%	50.0%	100.0%	50.9%	49.1%	100.0%	52.6%	47.4%	100.0%	53.1%	46.9%	100.0%
U: 500 001 – 750 000	40.5%	59.5%	100.0%	41.9%	58.1%	100.0%	43.5%	56.5%	100.0%	45.0%	55.0%	100.0%
V: 750 001 – 1 000 000	33.2%	66.8%	100.0%	34.1%	65.9%	100.0%	35.6%	64.4%	100.0%	37.4%	62.6%	100.0%
W: 1 000 001 – 2 000 000	28.3%	71.7%	100.0%	29.4%	70.6%	100.0%	30.4%	69.6%	100.0%	31.8%	68.2%	100.0%
X: 2 000 001 – 5 000 000	20.3%	79.7%	100.0%	20.7%	79.3%	100.0%	22.4%	77.6%	100.0%	24.4%	75.6%	100.0%
Y: 5 000 001 +	14.2%	85.8%	100.0%	14.9%	85.1%	100.0%	15.8%	84.2%	100.0%	16.8%	83.2%	100.0%
Total	46.0%	54.0%	100.0%	46.9%	53.1%	100.0%	47.8%	52.2%	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: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2020 – 2023

Year of change as indicated by taxpayer	2020			2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	100	168	268	33	63	96	11	16	27	1	2	3
B: = 0	996	1 317	2 313	398	467	865	123	163	286	12	15	27
C: 1 – 20 000	345	427	772	156	229	385	57	90	147	4	7	11
D: 20 001 – 30 000	104	117	221	56	66	122	23	15	38	4	1	5
E: 30 001 – 40 000	88	109	197	33	45	78	22	17	39	2	2	4
F: 40 001 – 50 000	69	94	163	37	42	79	16	14	30	2	1	3
G: 50 001 – 60 000	76	105	181	29	45	74	24	15	39	1	1	2
H: 60 001 – 70 000	61	83	144	28	41	69	26	15	41	1	2	3
I: 70 001 – 80 000	51	81	132	22	36	58	20	21	41	1	2	3
J: 80 001 – 90 000	57	76	133	29	42	71	24	22	46	3	1	4
K: 90 000 – 100 000	39	62	101	31	40	71	21	21	42	1	–	1
L: 100 001 – 110 000	28	68	96	23	29	52	17	13	30	1	1	2
M: 110 001 – 120 000	36	50	86	25	34	59	6	21	27	1	2	3
N: 120 001 – 130 000	40	58	98	19	26	45	10	17	27	–	1	1
O: 130 001 – 140 000	26	55	81	26	27	53	18	13	31	4	4	8
P: 140 001 – 150 000	22	56	78	28	27	55	10	17	27	3	3	6
Q: 150 001 – 200 000	131	174	305	73	98	171	57	67	124	3	4	7
R: 200 001 – 250 000	109	168	277	64	89	153	54	67	121	8	8	16
S: 250 001 – 350 000	207	238	445	104	139	243	97	114	211	26	20	46
T: 350 001 – 500 000	147	238	385	81	138	219	78	128	206	23	12	35
U: 500 001 – 750 000	99	171	270	75	123	198	73	145	218	31	27	58
V: 750 001 – 1 000 000	49	107	156	46	67	113	38	85	123	17	26	43
W: 1 000 001 – 2 000 000	49	146	195	35	114	149	58	133	191	18	45	63
X: 2 000 001 – 5 000 000	16	57	73	15	47	62	18	69	87	14	26	40
Y: 5 000 001 +	5	25	30	2	25	27	10	29	39	4	7	11
Total	2 950	4 250	7 200	1 468	2 099	3 567	911	1 327	2 238	185	220	405
<= 0	1 096	1 485	2 581	431	530	961	134	179	313	13	17	30
1 – 70 000	743	935	1 678	339	468	807	168	166	334	14	14	28
70 001 – 350 000	746	1 086	1 832	444	587	1 031	334	393	727	51	46	97
350 001 – 500 000	147	238	385	81	138	219	78	128	206	23	12	35
500 000 +	218	506	724	173	376	549	197	461	658	84	131	215
Total	2 950	4 250	7 200	1 468	2 099	3 567	911	1 327	2 238	185	220	405

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

Table A2.1.7: Number of taxpayers with change in residence status as indicated by taxpayer by taxable income group and gender, 2020 – 2023 (continued)

Year of change as indicated by taxpayer	2020			2021			2022			2023		
	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
Taxable income group												
Percentage of total												
A: < 0	3.4%	4.0%	3.7%	2.2%	3.0%	2.7%	1.2%	1.2%	1.2%	0.5%	0.9%	0.7%
B: = 0	33.8%	31.0%	32.1%	27.1%	22.2%	24.3%	13.5%	12.3%	12.8%	6.5%	6.8%	6.7%
C: 1 – 20 000	11.7%	10.0%	10.7%	10.6%	10.9%	10.8%	6.3%	6.8%	6.6%	2.2%	3.2%	2.7%
D: 20 001 – 30 000	3.5%	2.8%	3.1%	3.8%	3.1%	3.4%	2.5%	1.1%	1.7%	2.2%	0.5%	1.2%
E: 30 001 – 40 000	3.0%	2.6%	2.7%	2.2%	2.1%	2.2%	2.4%	1.3%	1.7%	1.1%	0.9%	1.0%
F: 40 001 – 50 000	2.3%	2.2%	2.3%	2.5%	2.0%	2.2%	1.8%	1.1%	1.3%	1.1%	0.5%	0.7%
G: 50 001 – 60 000	2.6%	2.5%	2.5%	2.0%	2.1%	2.1%	2.6%	1.1%	1.7%	0.5%	0.5%	0.5%
H: 60 001 – 70 000	2.1%	2.0%	2.0%	1.9%	2.0%	1.9%	2.9%	1.1%	1.8%	0.5%	0.9%	0.7%
I: 70 001 – 80 000	1.7%	1.9%	1.8%	1.5%	1.7%	1.6%	2.2%	1.6%	1.8%	0.5%	0.9%	0.7%
J: 80 001 – 90 000	1.9%	1.8%	1.8%	2.0%	2.0%	2.0%	2.6%	1.7%	2.1%	1.6%	0.5%	1.0%
K: 90 000 – 100 000	1.3%	1.5%	1.4%	2.1%	1.9%	2.0%	2.3%	1.6%	1.9%	0.5%	–	0.2%
L: 100 001 – 110 000	0.9%	1.6%	1.3%	1.6%	1.4%	1.5%	1.9%	1.0%	1.3%	0.5%	0.5%	0.5%
M: 110 001 – 120 000	1.2%	1.2%	1.2%	1.7%	1.6%	1.7%	0.7%	1.6%	1.2%	0.5%	0.9%	0.7%
N: 120 001 – 130 000	1.4%	1.4%	1.4%	1.3%	1.2%	1.3%	1.1%	1.3%	1.2%	–	0.5%	0.2%
O: 130 001 – 140 000	0.9%	1.3%	1.1%	1.8%	1.3%	1.5%	2.0%	1.0%	1.4%	2.2%	1.8%	2.0%
P: 140 001 – 150 000	0.7%	1.3%	1.1%	1.9%	1.3%	1.5%	1.1%	1.3%	1.2%	1.6%	1.4%	1.5%
Q: 150 001 – 200 000	4.4%	4.1%	4.2%	5.0%	4.7%	4.8%	6.3%	5.0%	5.5%	1.6%	1.8%	1.7%
R: 200 001 – 250 000	3.7%	4.0%	3.8%	4.4%	4.2%	4.3%	5.9%	5.0%	5.4%	4.3%	3.6%	4.0%
S: 250 001 – 350 000	7.0%	5.6%	6.2%	7.1%	6.6%	6.8%	10.6%	8.6%	9.4%	14.1%	9.1%	11.4%
T: 350 001 – 500 000	5.0%	5.6%	5.3%	5.5%	6.6%	6.1%	8.6%	9.6%	9.2%	12.4%	5.5%	8.6%
U: 500 001 – 750 000	3.4%	4.0%	3.8%	5.1%	5.9%	5.6%	8.0%	10.9%	9.7%	16.8%	12.3%	14.3%
V: 750 001 – 1 000 000	1.7%	2.5%	2.2%	3.1%	3.2%	3.2%	4.2%	6.4%	5.5%	9.2%	11.8%	10.6%
W: 1 000 001 – 2 000 000	1.7%	3.4%	2.7%	2.4%	5.4%	4.2%	6.4%	10.0%	8.5%	9.7%	20.5%	15.6%
X: 2 000 001 – 5 000 000	0.5%	1.3%	1.0%	1.0%	2.2%	1.7%	2.0%	5.2%	3.9%	7.6%	11.8%	9.9%
Y: 5 000 001 +	0.2%	0.6%	0.4%	0.1%	1.2%	0.8%	1.1%	2.2%	1.7%	2.2%	3.2%	2.7%
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%
<= 0	37.2%	34.9%	35.8%	29.4%	25.3%	26.9%	14.7%	13.5%	14.0%	7.0%	7.7%	7.4%
1 – 70 000	25.2%	22.0%	23.3%	23.1%	22.3%	22.6%	18.4%	12.5%	14.9%	7.6%	6.4%	6.9%
70 001 – 350 000	25.3%	25.6%	25.4%	30.2%	28.0%	28.9%	36.7%	29.6%	32.5%	27.6%	20.9%	24.0%
350 001 – 500 000	5.0%	5.6%	5.3%	5.5%	6.6%	6.1%	8.6%	9.6%	9.2%	12.4%	5.5%	8.6%
500 000 +	7.4%	11.9%	10.1%	11.8%	17.9%	15.4%	21.6%	34.7%	29.4%	45.4%	59.5%	53.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.1.8: Number of taxpayers by age and gender for individuals with change in residence status as indicated by taxpayer, 2020 – 2023

Year of change as indicated by taxpayer	2020			2021			2022			2023		
Age	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
Below 18	99	119	218	30	44	74	12	21	33	4	4	8
18 - 24	806	1 129	1 935	415	589	1 004	297	355	652	68	68	136
25 - 34	946	1 387	2 333	478	708	1 186	320	472	792	51	69	120
35 - 44	578	860	1 438	321	401	722	183	303	486	25	43	68
45 - 54	292	427	719	113	218	331	54	113	167	15	24	39
55 - 64	127	183	310	68	75	143	30	33	63	10	10	20
65 - 74	89	132	221	37	57	94	11	26	37	8	2	10
75 and older	13	13	26	6	7	13	4	4	8	4	-	4
Total	2 950	4 250	7 200	1 468	2 099	3 567	911	1 327	2 238	185	220	405
Below 18	3%	3%	3%	2%	2%	2%	1%	2%	1%	2%	2%	2%
18 - 24	27%	27%	27%	28%	28%	28%	33%	27%	29%	37%	31%	34%
25 - 34	32%	33%	32%	33%	34%	33%	35%	36%	35%	28%	31%	30%
35 - 44	20%	20%	20%	22%	19%	20%	20%	23%	22%	14%	20%	17%
45 - 54	10%	10%	10%	8%	10%	9%	6%	9%	7%	8%	11%	10%
55 - 64	4%	4%	4%	5%	4%	4%	3%	2%	3%	5%	5%	5%
65 - 74	3%	3%	3%	3%	3%	3%	1%	2%	2%	4%	1%	2%
75 and older	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	0%	1%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

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

Table A2.1.9: Number of taxpayers by gender for individuals with change in residence status as indicated by taxpayer, 2020 – 2023

Year of change as indicated by taxpayer	2020	2021	2022	2023
Female	2 950	1 468	911	185
Male	4 010	1 996	1 285	214
Unknown ¹	240	103	42	6
Total	7 200	3 567	2 238	405
Female	41%	41%	41%	46%
Male	56%	56%	57%	53%
Unknown ¹	3%	3%	2%	1%
Total	100%	100%	100%	100%

1. Taxpayers with unidentified gender.

Table A2.1.10: Taxable income and tax assessed by taxable income group for individuals with change in residence status as indicated by taxpayer (10-year cohort across 10 consecutive years), 2014 - 2023

Tax year	2014				2023				Increase	
	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)
A: < 0	1 111	-214	13	-6.0%	1 621	-269	20	-7.5%	510	-54
B: = 0	703	-	10	0.0%	10 639	-	185	0.0%	9 936	-
C: 1 - 20 000	1 985	18	3	17.2%	3 315	22	38	168.6%	1 330	5
D: 20 001 - 30 000	952	24	2	7.0%	1 048	26	18	68.3%	96	2
E: 30 001 - 40 000	822	29	0	1.5%	807	28	6	20.1%	-15	-1
F: 40 001 - 50 000	776	35	1	2.5%	759	34	9	27.1%	-17	-1
G: 50 001 - 60 000	821	45	1	2.6%	712	39	3	7.9%	-109	-6
H: 60 001 - 70 000	969	63	1	2.3%	666	43	5	12.6%	-303	-20
I: 70 001 - 80 000	793	60	1	2.0%	614	46	3	6.2%	-179	-14
J: 80 001 - 90 000	762	65	3	5.0%	638	54	2	4.0%	-124	-10
K: 90 000 - 100 000	742	71	4	5.3%	616	58	4	6.9%	-126	-12
L: 100 001 - 110 000	775	81	6	7.3%	570	60	5	7.9%	-205	-22
M: 110 001 - 120 000	744	86	5	5.9%	544	63	5	8.7%	-200	-23
N: 120 001 - 130 000	764	96	8	7.9%	521	65	4	6.3%	-243	-31
O: 130 001 - 140 000	743	100	8	8.1%	510	69	5	7.4%	-233	-31
P: 140 001 - 150 000	764	111	10	9.0%	468	68	7	10.9%	-296	-43
Q: 150 001 - 200 000	3 901	684	71	10.4%	1 956	340	38	11.1%	-1 945	-34
R: 200 001 - 250 000	3 530	791	106	13.4%	1 683	377	50	13.3%	-1 847	-414
S: 250 001 - 350 000	5 289	1 571	267	17.0%	2 906	866	126	14.6%	-2 383	-705
T: 350 001 - 500 000	5 378	2 262	488	21.6%	2 581	1 068	207	19.3%	-2 797	-1 194
U: 500 001 - 750 000	5 501	3 373	891	26.4%	1 801	1 091	270	24.7%	-3 700	-2 282
V: 750 001 - 1 000 000	2 766	2 385	725	30.4%	887	767	229	29.9%	-1 879	-1 618
W: 1 000 001 - 2 000 000	2 892	3 881	1 318	34.0%	1 133	1 557	535	34.3%	-1 759	-2 324
X: 2 000 001 - 5 000 000	946	2 752	1 031	37.5%	446	1 333	509	38.2%	-500	-1 418
Y: 5 000 001 +	264	3 192	1 256	39.4%	143	2 057	873	42.4%	-121	-1 135
Total	44 693	21 559	6 230	28.9%	37 584	9 864	3 156	25.4%	-7 109	-11 696
<= 0	1 814	-214	23	-10.7%	12 260	-269	205	-76.3%	10 446	-54
1 - 70 000	6 325	214	9	4.1%	7 307	193	79	40.9%	982	-21
70 001 - 350 000	18 807	3 715	490	13.2%	11 026	2 066	250	12.1%	-7 781	-1 649
350 001 - 500 000	5 378	2 262	488	21.6%	2 581	1 068	207	19.3%	-2 797	-1 194
500 000 +	12 369	15 582	5 220	33.5%	4 410	6 805	2 415	35.5%	-7 959	-8 777
Total	44 693	21 559	6 230	28.9%	37 584	9 864	3 156	32.0%	-7 109	-11 696
										-3 074

Table A2.1.14: 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), 2014 - 2023

Tax year		2014				2023				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	62	11	2	17.6%	101	6	1	15.3%	39	-5	-1
18 - 24	94	36	12	32.8%	507	56	6	0.0%	413	19	-6
25 - 34	7 250	1 290	210	16.3%	8 732	1 738	327	18.8%	1 482	448	117
35 - 44	17 078	6 637	1 631	24.6%	11 616	2 809	818	29.1%	-5 462	-3 829	-813
45 - 54	11 251	7 438	2 294	30.8%	8 436	2 743	1 049	38.3%	-2 815	-4 695	-1 244
55 - 64	4 888	3 785	1 273	33.6%	4 688	1 483	632	42.6%	-200	-2 302	-641
65 - 74	2 423	1 759	620	35.2%	2 262	672	205	30.5%	-161	-1 087	-415
75 and older	1 647	603	188	31.2%	1 242	357	117	32.9%	-405	-246	-71
Total	44 693	21 559	6 230	28.9%	37 584	9 864	3 156	32.0%	-7 109	-11 696	-3 074
Percentage of total											
Below 18	0.1%	0.1%	0.0%	61.0%	0.3%	0.1%	0.0%	47.8%			
18 - 24	0.2%	0.2%	0.2%	113.5%	1.3%	0.6%	0.2%	0.0%			
25 - 34	16.2%	6.0%	3.4%	56.3%	23.2%	17.6%	10.4%	58.8%			
35 - 44	38.2%	30.8%	26.2%	85.0%	30.9%	28.5%	25.9%	91.0%			
45 - 54	25.2%	34.5%	36.8%	106.7%	22.4%	27.8%	33.2%	119.6%			
55 - 64	10.9%	17.6%	20.4%	116.4%	12.5%	15.0%	20.0%	133.2%			
65 - 74	5.4%	8.2%	9.9%	121.9%	6.0%	6.8%	6.5%	95.3%			
75 and older	3.7%	2.8%	3.0%	108.1%	3.3%	3.6%	3.7%	102.7%			
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), 2014 - 2023

Tax year	2014				2023				Increase		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	18 194	5 829	1 398	24.0%	15 349	3 050	812	26.6%	-2 845	-2 779	-586
Male	25 731	14 986	4 581	30.6%	21 729	6 641	2 287	0.0%	-4 002	-8 344	-2 294
Unknown ¹	768	745	251	33.7%	506	172	58	33.5%	-262	-572	-193
Total	44 693	21 559	6 230	28.9%	37 584	9 864	3 156	32.0%	-7 109	-11 696	-3 074
Percentage of total											
Female	40.7%	27.0%	22.4%	83.0%	40.8%	30.9%	25.7%	83.2%			
Male	57.6%	69.5%	73.5%	105.8%	57.8%	67.3%	72.4%	0.0%			
Unknown ¹	1.7%	3.5%	4.0%	116.7%	1.3%	1.7%	1.8%	104.7%			
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, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross				
3601 Income (Salaries and wages, remuneration)	5 089 708	1 453 117	5 077 297	1 424 093
3603 Pension income (only taxable portion)	488 631	72 333	482 980	77 696
3605 Annual payment (bonus, leave pay etc.)	3 754 073	168 468	3 619 072	156 308
3606 Commission	340 774	47 450	315 350	43 867
3607 Overtime ¹	1 455 427	45 119	1 464 579	42 870
3610 Annuity from a retirement annuity fund	338 487	20 908	352 058	23 460
3615 Director's income	2 818	593	2 138	440
3616 Independent contractors	84 500	10 037	78 774	8 682
Taxable portion only				
4201 Local interest	435 584	38 230	364 211	27 925
4210 Profit - Local rental	184 542	13 841	188 671	13 936
4211 Loss - Local rental	67 646	2 412	59 701	2 115
4218 Foreign interest	254 085	1 556	244 188	1 259
4250 Capital gain - Local	77 428	22 463	67 319	18 301
4252 Capital gain - Foreign	9 937	2 770	10 068	3 304
Total		1 899 297		1 844 257
				1 985 526
				2 160 401

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, 2019/20 – 2023/24

Tax year	PAYE payments received				
Economic activity ¹	2019/2020 (R million)	2020/2021 (R million)	2021/2022 (R million)	2022/2023 (R million)	2023/2024 (R million)
Primary sector	37 047	37 171	43 992	47 486	49 827
Agriculture, forestry and fishing	10 866	10 080	12 659	13 107	13 723
Mining and quarrying	26 181	27 091	31 333	34 380	36 104
Secondary sector	56 137	49 982	55 495	59 982	65 884
Manufacturing ²	35 523	32 015	35 814	39 361	43 452
Electricity, gas and water	8 176	8 083	8 175	8 641	9 668
Construction	12 438	9 884	11 505	11 981	12 764
Tertiary sector	427 447	402 842	449 956	486 435	522 281
Wholesale and retail trade, catering and accommodation ³	33 551	28 593	34 919	37 752	41 687
Transport, storage and communication	18 249	16 621	18 512	20 209	22 367
Financial intermediation, insurance, real-estate and business services ⁴	227 170	212 425	236 943	261 524	283 468
Community, social and personal services ⁵	148 477	145 203	159 582	166 951	174 759
Other⁶	-2 387	-210	-8	-862	-1 432
Total	518 243	489 786	549 434	593 041	636 560
Percentage of total					
Primary sector	7.1%	7.6%	8.0%	8.0%	7.8%
Agriculture, forestry and fishing	2.1%	2.1%	2.3%	2.2%	2.2%
Mining and quarrying	5.1%	5.5%	5.7%	5.8%	5.7%
Secondary sector	10.8%	10.2%	10.1%	10.1%	10.3%
Manufacturing	6.9%	6.5%	6.5%	6.6%	6.8%
Electricity, gas and water	1.6%	1.7%	1.5%	1.5%	1.5%
Construction	2.4%	2.0%	2.1%	2.0%	2.0%
Tertiary sector	82.5%	82.2%	81.9%	82.0%	82.0%
Wholesale and retail trade, catering and accommodation	6.5%	5.8%	6.4%	6.4%	6.5%
Transport, storage and communication	3.5%	3.4%	3.4%	3.4%	3.5%
Financial intermediation, insurance, real-estate and business services	43.8%	43.4%	43.1%	44.1%	44.5%
Community, social and personal services	28.7%	29.6%	29.0%	28.2%	27.5%
Other	-0.5%	-0.0%	-0.0%	-0.1%	-0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [97.9% assessed]
Sector	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
	Taxable income (R million)	Taxable income (R million)	Taxable income (R million)	Taxable income (R million)
	Tax assessed (R million)	Tax assessed (R million)	Tax assessed (R million)	Tax assessed (R million)
Agencies and other services ¹	16 488	17 333	17 213	13 870
Agriculture, forestry and fishing ²	14 161	13 463	11 849	10 319
Bricks, ceramic, glass, cement and similar products	690	487	353	297
Catering and accommodation	3 411	2 712	2 574	2 115
Chemicals and chemical, rubber and plastic products	2 152	1 360	1 152	906
Clothing and footwear	842	632	560	491
Coal and petroleum products	834	266	207	185
Construction	7 518	6 186	5 474	4 432
Educational services	9 601	8 412	7 539	7 029
Electricity, gas and water	1 144	844	634	518
Financing, insurance, real estate and business services	80 169	74 780	69 168	63 453
Food, drink and tobacco	4 282	3 009	2 291	1 694
Leather, leather goods and fur (excl. footwear & clothing)	249	141	116	102
Long term insurance	13	894	4 345	4 249
Machinery and related items	2 321	1 616	1 414	1 133
Medical, dental and other health and veterinary services	14 197	13 721	13 484	12 416
Metal	3 656	1 869	1 354	971
Mining and quarrying	9 381	4 235	2 680	1 172
Other manufacturing industries	2 400	1 709	1 280	1 077
Paper, printing and publishing	1 777	1 424	1 241	1 043
Personal and household services	5 482	5 533	5 411	4 815
Public administration	26 383	12 835	6 016	3 593
Recreation and cultural services	5 143	4 204	4 312	3 335
Research and scientific institutes	1 112	888	833	762
Retail trade	18 131	13 932	10 938	9 031
Scientific, optical and similar equipment	242	247	255	237
Social and related community services	1 647	1 331	1 279	1 151
Specialised repair services	1 505	1 431	1 340	1 094
Textiles	633	415	420	364
Transport equipment	536	47	96	101
Transport, storage and communications	9 267	6 071	4 825	3 385
Vehicles, parts and accessories	3 469	2 437	1 987	1 581
Wholesale trade	4 876	3 627	3 186	2 705
Wood, wood products and furniture	823	710	636	482
Other ³	39 036	35 513	34 447	32 641
Total	293 571	244 756	221 118	194 035
Total <= 0 taxable income	20 381	21 339	17 178	13 311
Total > 0 taxable income	273 190	223 417	203 940	180 724
Total	293 571	244 756	221 118	194 035
Percentage				
Total <= 0 taxable income	6.9%	8.7%	7.8%	6.9%
Total > 0 taxable income	93.1%	91.3%	92.2%	93.1%
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, 2020 – 2023 (continued)

Tax year		2020 [88.3% assessed]				2021 [94.1% assessed]				2022 [94.0% assessed]				2023 [87.9% 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	Number of taxpayers	Taxable income	Tax assessed	
Agencies and other services ¹ Agriculture, forestry and fishing ² Bricks, ceramic, glass, cement and similar products Catering and accommodation Chemicals and chemical, rubber and plastic products Clothing and footwear Coal and petroleum products Construction Educational services Electricity, gas and water Financing, insurance, real estate and business services Food, drink and tobacco Leather, leather goods and fur (excl. footwear & clothing) Long term insurance Machinery and related items Medical, dental and other health and veterinary services Metal Mining and quarrying Other manufacturing industries Paper, printing and publishing Personal and household services Public administration Recreation and cultural services Research and scientific institutes Retail trade Scientific, optical and similar equipment Social and related community services Specialised repair services Textiles Transport equipment Transport, storage and communications Vehicles, parts and accessories Wholesale trade Wood, wood products and furniture Other ³ Total		5.6%	6.0%	4.7%	7.1%	8.1%	7.0%	7.8%	9.4%	8.0%	7.1%	7.9%	6.8%				
		4.8%	-0.8%	3.5%	5.5%	0.2%	4.1%	4.1%	5.4%	0.8%	3.6%	5.3%	0.8%	3.5%			
		0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	-0.1%	0.3%			
		1.2%	0.2%	0.5%	1.1%	-0.3%	0.3%	0.3%	1.2%	-0.2%	0.3%	1.1%	0.4%	0.5%			
		0.7%	0.8%	0.7%	0.6%	0.8%	0.8%	0.8%	0.5%	0.8%	0.8%	0.5%	0.7%	0.7%			
		0.3%	0.2%	0.2%	0.3%	0.2%	0.1%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%			
		0.3%	0.5%	0.4%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.1%			
		2.6%	2.0%	1.5%	2.5%	1.8%	1.3%	1.3%	2.5%	1.8%	1.3%	2.3%	1.8%	1.3%			
		3.3%	3.7%	2.9%	3.4%	3.9%	3.0%	3.0%	3.4%	3.4%	2.5%	3.6%	3.1%	2.5%			
		0.4%	0.5%	0.4%	0.3%	0.5%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%			
		27.3%	34.8%	36.6%	30.6%	39.3%	40.1%	40.1%	31.3%	39.8%	40.4%	32.7%	42.8%	40.9%			
		1.5%	1.2%	1.1%	1.2%	1.0%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%	0.1%	0.9%			
		0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%			
		0.0%	0.0%	0.0%	0.4%	1.1%	1.1%	1.1%	2.0%	2.6%	2.3%	2.2%	2.6%	2.6%			
		0.8%	0.7%	0.5%	0.7%	0.5%	0.4%	0.4%	0.6%	0.6%	0.5%	0.6%	0.6%	0.5%			
		4.8%	10.3%	10.4%	5.6%	10.3%	9.8%	9.8%	6.1%	11.2%	10.8%	6.4%	12.4%	12.0%			
		1.2%	0.9%	0.6%	0.8%	0.6%	0.5%	0.5%	0.6%	0.5%	0.4%	0.5%	0.5%	0.4%			
		3.2%	3.0%	2.3%	1.7%	1.9%	2.1%	2.1%	1.2%	1.9%	1.8%	0.6%	0.9%	1.4%			
		0.8%	1.2%	2.0%	0.7%	0.8%	0.6%	0.6%	0.6%	0.5%	0.4%	0.6%	0.7%	0.6%			
		0.6%	0.5%	0.3%	0.6%	0.5%	0.3%	0.3%	0.6%	0.5%	0.3%	0.5%	0.0%	0.3%			
		1.9%	0.7%	0.3%	2.3%	0.8%	0.3%	0.3%	2.4%	0.9%	0.4%	2.5%	1.0%	0.4%			
		9.0%	10.8%	7.9%	5.2%	7.5%	5.8%	5.8%	2.7%	3.3%	3.5%	1.9%	3.2%	3.6%			
		1.8%	1.7%	1.2%	1.7%	1.4%	0.9%	0.9%	2.0%	1.7%	1.2%	2.3%	2.1%	1.4%			
		0.4%	0.6%	0.5%	0.4%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.6%	0.5%			
		6.2%	4.5%	3.6%	5.7%	4.4%	3.6%	3.6%	4.9%	5.0%	4.7%	4.7%	3.9%	3.7%			
		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%	0.1%	0.2%	0.1%			
		0.6%	0.6%	0.5%	0.5%	0.6%	0.4%	0.4%	0.6%	0.6%	0.4%	0.6%	0.6%	0.4%			
		0.5%	0.3%	0.2%	0.6%	0.3%	0.2%	0.2%	0.6%	0.4%	0.3%	0.6%	0.3%	0.2%			
		0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%			
		0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%			
		3.2%	2.3%	1.7%	2.5%	2.3%	2.1%	2.1%	2.2%	1.5%	1.6%	1.7%	0.1%	1.4%			
		1.2%	0.9%	0.7%	1.0%	0.7%	0.5%	0.5%	0.9%	0.7%	0.6%	0.8%	0.7%	0.5%			
	1.7%	2.4%	2.5%	1.5%	1.9%	1.8%	1.8%	1.4%	1.7%	1.6%	1.4%	1.8%	1.7%				
	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%	0.2%	0.1%				
	13.3%	8.7%	11.6%	14.5%	7.7%	10.3%	10.3%	15.6%	7.7%	9.4%	16.8%	9.2%	9.9%				
	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 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, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]
Allowance ¹	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	402 756	30 997	368 271	27 790
3702 Reimbursive travel allowance - taxable	186 591	4 193	135 451	2 606
3704 Subsistence allowance (local) - taxable	33 726	256	20 933	171
3707 Share options exercised	22 329	4 696	23 645	2 053
3708 Public office allowance	7 173	426	6 891	414
3713 Other allowances - taxable	2 285 048	72 607	2 351 180	74 632
3718 Vesting of equity instruments	47 849	17 553	56 734	17 523
Other ²	10 187	332	32 967	444
Foreign allowances ³	1 858	259	1 374	174
Total		131 319		125 807
Percentage of total				
3701 Travel allowance		23.6%		22.1%
3702 Reimbursive travel allowance - taxable		3.2%		2.1%
3704 Subsistence allowance (local) - taxable		0.2%		0.1%
3707 Share options exercised		3.6%		1.6%
3708 Public office allowance		0.3%		0.3%
3713 Other allowances - taxable		55.3%		59.3%
3718 Vesting of equity instruments		13.4%		13.9%
Other		0.3%		0.4%
Foreign allowances		0.2%		0.1%
Total		100.0%		100.0%

1. Includes only taxable allowances.

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

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

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	224	17	261	18	267	20	160	13
B: = 0	33	3	47	4	38	5	32	3
C: 1 – 20 000	1 496	6	1 285	8	915	4	945	5
D: 20 001 – 30 000	817	5	849	6	477	3	420	2
E: 30 001 – 40 000	973	8	903	7	567	5	484	4
F: 40 001 – 50 000	1 074	10	1 117	11	685	7	580	6
G: 50 001 – 60 000	1 312	15	1 219	17	885	12	711	8
H: 60 001 – 70 000	1 662	21	1 526	23	1 102	16	821	10
I: 70 001 – 80 000	2 344	33	2 041	34	1 483	25	1 058	19
J: 80 001 – 90 000	2 838	41	2 668	44	2 466	40	1 383	27
K: 90 000 – 100 000	2 997	49	2 797	52	2 647	47	1 812	35
L: 100 001 – 110 000	3 029	55	3 008	63	2 676	52	2 092	39
M: 110 001 – 120 000	3 083	67	3 241	72	2 692	59	2 258	48
N: 120 001 – 130 000	3 223	78	3 456	84	2 884	68	2 240	56
O: 130 001 – 140 000	3 381	93	3 672	97	3 044	80	2 408	61
P: 140 001 – 150 000	3 554	109	3 531	103	3 023	90	2 560	74
Q: 150 001 – 200 000	18 312	665	17 492	625	15 532	565	13 043	489
R: 200 001 – 250 000	20 203	921	18 683	838	16 740	745	14 589	687
S: 250 001 – 350 000	42 000	2 300	37 301	1 985	33 827	1 835	30 193	1 701
T: 350 001 – 500 000	62 931	4 359	55 252	3 768	52 030	3 603	48 204	3 466
U: 500 001 – 750 000	89 800	7 579	80 543	6 697	77 420	6 621	73 989	6 646
V: 750 001 – 1 000 000	59 611	5 463	55 772	5 042	56 873	5 256	55 625	5 390
W: 1 000 001 – 2 000 000	60 570	6 803	56 123	6 181	59 197	6 689	63 506	7 443
X: 2 000 001 – 5 000 000	14 697	1 941	13 209	1 705	15 100	2 014	16 437	2 283
Y: 5 000 001 +	2 592	356	2 275	306	2 757	396	3 125	473
Total	402 756	30 997	368 271	27 790	355 327	28 256	338 675	28 988

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.3%	0.0%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.6%	0.1%	0.6%	0.1%	0.4%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.7%	0.1%	0.7%	0.2%	0.7%	0.1%	0.4%	0.1%
K: 90 000 – 100 000	0.7%	0.2%	0.8%	0.2%	0.7%	0.2%	0.5%	0.1%
L: 100 001 – 110 000	0.8%	0.2%	0.8%	0.2%	0.8%	0.2%	0.6%	0.1%
M: 110 001 – 120 000	0.8%	0.2%	0.9%	0.3%	0.8%	0.2%	0.7%	0.2%
N: 120 001 – 130 000	0.8%	0.3%	0.9%	0.3%	0.8%	0.2%	0.7%	0.2%
O: 130 001 – 140 000	0.8%	0.3%	1.0%	0.3%	0.9%	0.3%	0.7%	0.2%
P: 140 001 – 150 000	0.9%	0.4%	1.0%	0.4%	0.9%	0.3%	0.8%	0.3%
Q: 150 001 – 200 000	4.5%	2.1%	4.7%	2.2%	4.4%	2.0%	3.9%	1.7%
R: 200 001 – 250 000	5.0%	3.0%	5.1%	3.0%	4.7%	2.6%	4.3%	2.4%
S: 250 001 – 350 000	10.4%	7.4%	10.1%	7.1%	9.5%	6.5%	8.9%	5.9%
T: 350 001 – 500 000	15.6%	14.1%	15.0%	13.6%	14.6%	12.8%	14.2%	12.0%
U: 500 001 – 750 000	22.3%	24.4%	21.9%	24.1%	21.8%	23.4%	21.8%	22.9%
V: 750 001 – 1 000 000	14.8%	17.6%	15.1%	18.1%	16.0%	18.6%	16.4%	18.6%
W: 1 000 001 – 2 000 000	15.0%	21.9%	15.2%	22.2%	16.7%	23.7%	18.8%	25.7%
X: 2 000 001 – 5 000 000	3.6%	6.3%	3.6%	6.1%	4.2%	7.1%	4.9%	7.9%
Y: 5 000 001 +	0.6%	1.1%	0.6%	1.1%	0.8%	1.4%	0.9%	1.6%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	6	0	13	1	1	0	–	–
B: = 0	3	0	3	0	–	–	–	–
C: 1 – 20 000	44	0	62	0	22	0	21	0
D: 20 001 – 30 000	7	0	34	0	4	0	3	0
E: 30 001 – 40 000	10	0	103	0	8	0	6	0
F: 40 001 – 50 000	47	0	152	1	5	0	4	0
G: 50 001 – 60 000	36	1	160	1	4	0	1	0
H: 60 001 – 70 000	25	0	117	1	5	0	3	0
I: 70 001 – 80 000	20	0	109	1	2	0	3	0
J: 80 001 – 90 000	20	0	110	1	3	0	5	0
K: 90 000 – 100 000	25	1	133	1	12	0	2	0
L: 100 001 – 110 000	37	1	196	1	6	0	–	–
M: 110 001 – 120 000	24	1	330	2	7	0	2	0
N: 120 001 – 130 000	35	1	428	2	10	0	3	0
O: 130 001 – 140 000	37	1	431	2	7	0	7	0
P: 140 001 – 150 000	36	1	462	3	13	0	8	0
Q: 150 001 – 200 000	252	9	1 696	9	52	1	57	0
R: 200 001 – 250 000	379	9	1 509	8	61	1	36	0
S: 250 001 – 350 000	2 700	32	4 437	18	152	3	82	1
T: 350 001 – 500 000	5 375	59	4 498	25	420	6	128	3
U: 500 001 – 750 000	3 818	94	3 237	43	775	18	264	7
V: 750 001 – 1 000 000	2 759	147	1 724	61	817	29	264	12
W: 1 000 001 – 2 000 000	3 922	585	2 156	248	1 107	108	463	85
X: 2 000 001 – 5 000 000	2 109	1 302	1 239	693	769	565	454	316
Y: 5 000 001 +	603	2 452	306	932	274	1 053	252	1 001
Total	22 329	4 696	23 645	2 053	4 536	1 787	2 068	1 427

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	–	–
B: = 0	0.0%	0.0%	0.0%	0.0%	–	–	–	–
C: 1 – 20 000	0.2%	0.0%	0.3%	0.0%	0.5%	0.0%	1.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.4%	0.0%	0.2%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.6%	0.0%	0.1%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.7%	0.0%	0.1%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.1%	0.0%	0.5%	0.0%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.1%	0.0%	0.5%	0.0%	0.0%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	0.1%	0.0%	0.5%	0.0%	0.1%	0.0%	0.2%	0.0%
K: 90 000 – 100 000	0.1%	0.0%	0.6%	0.0%	0.3%	0.0%	0.1%	0.0%
L: 100 001 – 110 000	0.2%	0.0%	0.8%	0.1%	0.1%	0.0%	–	–
M: 110 001 – 120 000	0.1%	0.0%	1.4%	0.1%	0.2%	0.0%	0.1%	0.0%
N: 120 001 – 130 000	0.2%	0.0%	1.8%	0.1%	0.2%	0.0%	0.1%	0.0%
O: 130 001 – 140 000	0.2%	0.0%	1.8%	0.1%	0.2%	0.0%	0.3%	0.0%
P: 140 001 – 150 000	0.2%	0.0%	2.0%	0.1%	0.3%	0.0%	0.4%	0.0%
Q: 150 001 – 200 000	1.1%	0.2%	7.2%	0.4%	1.1%	0.1%	2.8%	0.0%
R: 200 001 – 250 000	1.7%	0.2%	6.4%	0.4%	1.3%	0.1%	1.7%	0.0%
S: 250 001 – 350 000	12.1%	0.7%	18.8%	0.9%	3.4%	0.2%	4.0%	0.1%
T: 350 001 – 500 000	24.1%	1.2%	19.0%	1.2%	9.3%	0.4%	6.2%	0.2%
U: 500 001 – 750 000	17.1%	2.0%	13.7%	2.1%	17.1%	1.0%	12.8%	0.5%
V: 750 001 – 1 000 000	12.4%	3.1%	7.3%	3.0%	18.0%	1.6%	12.8%	0.9%
W: 1 000 001 – 2 000 000	17.6%	12.5%	9.1%	12.1%	24.4%	6.1%	22.4%	6.0%
X: 2 000 001 – 5 000 000	9.4%	27.7%	5.2%	33.7%	17.0%	31.6%	22.0%	22.1%
Y: 5 000 001 +	2.7%	52.2%	1.3%	45.4%	6.0%	58.9%	12.2%	70.1%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 184	22	1 305	29	1 545	36	611	16
B: = 0	156	5	195	5	237	10	71	2
C: 1 – 20 000	34 487	118	55 326	370	77 816	666	34 547	147
D: 20 001 – 30 000	15 439	60	21 288	146	22 960	171	27 637	259
E: 30 001 – 40 000	14 470	52	19 323	97	18 407	111	21 454	107
F: 40 001 – 50 000	16 146	73	21 688	100	18 714	89	23 568	120
G: 50 001 – 60 000	18 602	101	22 692	116	21 304	101	26 741	136
H: 60 001 – 70 000	20 550	113	23 351	125	21 663	120	28 578	161
I: 70 001 – 80 000	24 620	129	27 529	155	23 324	136	28 583	161
J: 80 001 – 90 000	29 357	203	31 469	231	28 483	177	33 989	204
K: 90 000 – 100 000	32 068	343	33 016	355	29 406	236	42 580	306
L: 100 001 – 110 000	30 330	235	31 296	253	30 601	345	36 936	297
M: 110 001 – 120 000	32 832	319	32 382	305	32 658	364	35 789	426
N: 120 001 – 130 000	34 960	368	35 554	442	30 730	318	36 909	492
O: 130 001 – 140 000	34 967	406	34 292	416	32 951	425	38 588	412
P: 140 001 – 150 000	37 266	471	36 587	493	34 800	478	36 432	465
Q: 150 001 – 200 000	200 472	2 932	198 064	3 080	195 787	3 441	190 066	3 306
R: 200 001 – 250 000	223 242	4 119	222 037	4 143	206 198	4 695	199 181	4 613
S: 250 001 – 350 000	453 305	10 647	457 177	11 147	489 247	14 674	479 951	14 796
T: 350 001 – 500 000	500 409	15 051	510 903	15 693	573 577	22 311	601 547	23 990
U: 500 001 – 750 000	314 652	14 564	318 446	14 579	363 710	18 318	388 222	19 679
V: 750 001 – 1 000 000	116 406	9 329	117 258	9 286	136 375	11 132	146 684	11 864
W: 1 000 001 – 2 000 000	83 265	9 395	84 717	9 530	103 059	11 633	119 931	13 944
X: 2 000 001 – 5 000 000	13 751	2 716	13 276	2 679	15 771	2 900	18 467	3 145
Y: 5 000 001 +	2 112	837	2 009	856	2 293	862	2 731	947
Total	2 285 048	72 607	2 351 180	74 632	2 511 616	93 749	2 599 793	99 995

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, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.5%	0.2%	2.4%	0.5%	3.1%	0.7%	1.3%	0.1%
D: 20 001 – 30 000	0.7%	0.1%	0.9%	0.2%	0.9%	0.2%	1.1%	0.3%
E: 30 001 – 40 000	0.6%	0.1%	0.8%	0.1%	0.7%	0.1%	0.8%	0.1%
F: 40 001 – 50 000	0.7%	0.1%	0.9%	0.1%	0.7%	0.1%	0.9%	0.1%
G: 50 001 – 60 000	0.8%	0.1%	1.0%	0.2%	0.8%	0.1%	1.0%	0.1%
H: 60 001 – 70 000	0.9%	0.2%	1.0%	0.2%	0.9%	0.1%	1.1%	0.2%
I: 70 001 – 80 000	1.1%	0.2%	1.2%	0.2%	0.9%	0.1%	1.1%	0.2%
J: 80 001 – 90 000	1.3%	0.3%	1.3%	0.3%	1.1%	0.2%	1.3%	0.2%
K: 90 000 – 100 000	1.4%	0.5%	1.4%	0.5%	1.2%	0.3%	1.6%	0.3%
L: 100 001 – 110 000	1.3%	0.3%	1.3%	0.3%	1.2%	0.4%	1.4%	0.3%
M: 110 001 – 120 000	1.4%	0.4%	1.4%	0.4%	1.3%	0.4%	1.4%	0.4%
N: 120 001 – 130 000	1.5%	0.5%	1.5%	0.6%	1.2%	0.3%	1.4%	0.5%
O: 130 001 – 140 000	1.5%	0.6%	1.5%	0.6%	1.3%	0.5%	1.5%	0.4%
P: 140 001 – 150 000	1.6%	0.6%	1.6%	0.7%	1.4%	0.5%	1.4%	0.5%
Q: 150 001 – 200 000	8.8%	4.0%	8.4%	4.1%	7.8%	3.7%	7.3%	3.3%
R: 200 001 – 250 000	9.8%	5.7%	9.4%	5.6%	8.2%	5.0%	7.7%	4.6%
S: 250 001 – 350 000	19.8%	14.7%	19.4%	14.9%	19.5%	15.7%	18.5%	14.8%
T: 350 001 – 500 000	21.9%	20.7%	21.7%	21.0%	22.8%	23.8%	23.1%	24.0%
U: 500 001 – 750 000	13.8%	20.1%	13.5%	19.5%	14.5%	19.5%	14.9%	19.7%
V: 750 001 – 1 000 000	5.1%	12.8%	5.0%	12.4%	5.4%	11.9%	5.6%	11.9%
W: 1 000 001 – 2 000 000	3.6%	12.9%	3.6%	12.8%	4.1%	12.4%	4.6%	13.9%
X: 2 000 001 – 5 000 000	0.6%	3.7%	0.6%	3.6%	0.6%	3.1%	0.7%	3.1%
Y: 5 000 001 +	0.1%	1.2%	0.1%	1.1%	0.1%	0.9%	0.1%	0.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.5.5: Assessed individual taxpayers: Vesting of equity instruments (code 3718) by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	15	6	38	5	41	6	43	3
B: = 0	3	0	7	1	9	2	4	0
C: 1 – 20 000	278	3	205	2	188	2	1 498	7
D: 20 001 – 30 000	100	2	146	3	250	7	639	4
E: 30 001 – 40 000	76	1	187	4	107	2	1 928	5
F: 40 001 – 50 000	99	2	196	6	208	8	4 215	7
G: 50 001 – 60 000	90	1	103	3	196	8	14 006	19
H: 60 001 – 70 000	90	2	105	3	117	4	18 378	23
I: 70 001 – 80 000	108	2	111	3	118	4	12 046	16
J: 80 001 – 90 000	164	2	146	4	158	6	7 326	11
K: 90 000 – 100 000	202	2	206	5	178	5	2 208	6
L: 100 001 – 110 000	260	3	250	6	226	5	1 233	5
M: 110 001 – 120 000	262	3	259	6	242	5	1 159	5
N: 120 001 – 130 000	241	3	250	9	229	6	1 145	5
O: 130 001 – 140 000	246	5	247	9	229	6	811	5
P: 140 001 – 150 000	270	4	287	13	244	7	595	5
Q: 150 001 – 200 000	1 793	23	2 152	78	1 782	45	3 248	25
R: 200 001 – 250 000	1 745	25	2 405	88	2 684	88	4 780	48
S: 250 001 – 350 000	3 694	54	4 807	219	6 939	216	15 609	140
T: 350 001 – 500 000	5 736	113	7 052	388	14 267	391	21 037	233
U: 500 001 – 750 000	7 646	217	8 721	632	16 449	613	20 036	354
V: 750 001 – 1 000 000	4 793	237	6 015	574	11 556	603	15 183	434
W: 1 000 001 – 2 000 000	10 236	1 677	12 762	2 249	17 593	1 982	22 919	2 202
X: 2 000 001 – 5 000 000	7 286	4 195	7 717	4 075	9 210	4 422	11 822	5 700
Y: 5 000 001 +	2 416	10 972	2 360	9 141	2 904	13 568	3 865	16 764
Total	47 849	17 553	56 734	17 523	86 124	22 009	185 733	26 026

Table A2.5.5: Assessed individual taxpayers: Vesting of equity instruments (code 3718) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.1%	0.0%	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	0.6%	0.0%	0.4%	0.0%	0.2%	0.0%	0.8%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.3%	0.0%	0.1%	0.0%	1.0%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.3%	0.0%	0.2%	0.0%	2.3%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	7.5%	0.1%
H: 60 001 – 70 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	9.9%	0.1%
I: 70 001 – 80 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	6.5%	0.1%
J: 80 001 – 90 000	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%	3.9%	0.0%
K: 90 000 – 100 000	0.4%	0.0%	0.4%	0.0%	0.2%	0.0%	1.2%	0.0%
L: 100 001 – 110 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.7%	0.0%
M: 110 001 – 120 000	0.5%	0.0%	0.5%	0.0%	0.3%	0.0%	0.6%	0.0%
N: 120 001 – 130 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.6%	0.0%
O: 130 001 – 140 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.4%	0.0%
P: 140 001 – 150 000	0.6%	0.0%	0.5%	0.1%	0.3%	0.0%	0.3%	0.0%
Q: 150 001 – 200 000	3.7%	0.1%	3.8%	0.4%	2.1%	0.2%	1.7%	0.1%
R: 200 001 – 250 000	3.6%	0.1%	4.2%	0.5%	3.1%	0.4%	2.6%	0.2%
S: 250 001 – 350 000	7.7%	0.3%	8.5%	1.2%	8.1%	1.0%	8.4%	0.5%
T: 350 001 – 500 000	12.0%	0.6%	12.4%	2.2%	16.6%	1.8%	11.3%	0.9%
U: 500 001 – 750 000	16.0%	1.2%	15.4%	3.6%	19.1%	2.8%	10.8%	1.4%
V: 750 001 – 1 000 000	10.0%	1.3%	10.6%	3.3%	13.4%	2.7%	8.2%	1.7%
W: 1 000 001 – 2 000 000	21.4%	9.6%	22.5%	12.8%	20.4%	9.0%	12.3%	8.5%
X: 2 000 001 – 5 000 000	15.2%	23.9%	13.6%	23.3%	10.7%	20.1%	6.4%	21.9%
Y: 5 000 001 +	5.0%	62.5%	4.2%	52.2%	3.4%	61.6%	2.1%	64.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	1 486 391	6 847	1 504 698	7 299
3802 Right of use of motor vehicle	77 837	7 748	70 633	7 148
3803 Right of use of asset	12	1	3	0
3804 Meals and refreshments vouchers	3	0	4	0
3805 Free or cheap residential / holiday accommodation	84 566	2 436	82 875	2 490
3806 Free or cheap services	141 527	395	133 461	338
3807 Low or interest-free loans: house	25	2	25	2
3808 Payment of employees' debt	447 946	4 286	439 222	3 919
3809 Bursaries and scholarships	12 513	193	5 264	108
3810 Medical aid paid on behalf of employee	1 960 717	65 732	1 936 765	68 737
3817 Pension fund contributions	2 008 854	90 756	1 987 366	90 931
3825 Provident fund contributions	1 484 931	37 597	1 430 590	35 597
3828 Annuity fund contributions	36 020	932	34 727	898
Other ¹	284 815	1 068	305 831	1 023
Foreign fringe benefits ²	5 481	210	4 477	190
Total		218 202		218 679
Percentage of total				
3801 Acquisition of asset at less than the actual value ¹	3.1%		3.3%	3.6%
3802 Right of use of motor vehicle	3.6%		3.3%	3.1%
3803 Right of use of asset	0.0%		0.0%	0.0%
3804 Meals and refreshments vouchers	0.0%		0.0%	0.0%
3805 Free or cheap residential / holiday accommodation	1.1%		1.1%	1.1%
3806 Free or cheap services	0.2%		0.2%	0.1%
3807 Low or interest-free loans: house	0.0%		0.0%	0.0%
3808 Payment of employees' debt	2.0%		1.8%	1.8%
3809 Bursaries and scholarships	0.1%		0.0%	0.0%
3810 Medical aid paid on behalf of employee	30.1%		31.4%	31.5%
3817 Pension fund contributions	41.6%		41.6%	41.0%
3825 Provident fund contributions	17.2%		16.3%	16.6%
3828 Annuity fund contributions	0.4%		0.4%	0.4%
Other ¹	0.5%		0.5%	0.5%
Foreign fringe benefits ²	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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	879	3	992	3	1 155	4	425	1
B: = 0	102	0	160	1	161	1	65	0
C: 1 – 20 000	14 168	4	15 141	5	18 207	5	16 829	5
D: 20 001 – 30 000	9 279	4	10 589	5	10 815	4	12 204	5
E: 30 001 – 40 000	10 322	5	13 156	7	12 661	7	15 690	8
F: 40 001 – 50 000	12 623	7	17 162	12	15 175	9	21 848	13
G: 50 001 – 60 000	13 778	10	17 700	16	17 674	15	36 384	23
H: 60 001 – 70 000	15 807	13	17 663	17	18 329	18	40 839	32
I: 70 001 – 80 000	19 696	18	21 071	24	20 740	23	35 190	34
J: 80 001 – 90 000	24 921	27	25 997	33	26 521	33	36 930	44
K: 90 000 – 100 000	28 385	33	28 328	39	28 281	39	40 707	61
L: 100 001 – 110 000	29 896	38	29 737	44	28 763	43	34 697	56
M: 110 001 – 120 000	29 516	40	29 287	48	28 558	47	32 709	56
N: 120 001 – 130 000	29 332	42	29 407	49	28 409	50	31 091	57
O: 130 001 – 140 000	29 572	44	28 726	51	27 601	50	30 084	59
P: 140 001 – 150 000	29 047	47	28 855	55	27 070	51	30 131	63
Q: 150 001 – 200 000	149 024	276	145 792	299	139 221	295	144 127	331
R: 200 001 – 250 000	140 825	313	136 831	323	128 643	328	132 274	360
S: 250 001 – 350 000	222 017	661	220 389	695	223 387	709	234 805	782
T: 350 001 – 500 000	236 134	990	240 083	1 091	252 215	1 134	263 470	1 249
U: 500 001 – 750 000	215 846	1 305	219 708	1 431	243 393	1 572	255 264	1 713
V: 750 001 – 1 000 000	104 735	861	106 947	941	120 908	1 089	131 381	1 235
W: 1 000 001 – 2 000 000	93 380	1 148	94 792	1 203	114 197	1 525	132 163	1 879
X: 2 000 001 – 5 000 000	22 485	591	22 045	586	25 668	746	29 965	852
Y: 5 000 001 +	4 622	367	4 140	322	4 993	418	6 011	442
Total	1 486 391	6 847	1 504 698	7 299	1 562 745	8 216	1 745 283	9 362

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.0%	0.1%	1.0%	0.1%	1.2%	0.1%	1.0%	0.1%
D: 20 001 – 30 000	0.6%	0.1%	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%
E: 30 001 – 40 000	0.7%	0.1%	0.9%	0.1%	0.8%	0.1%	0.9%	0.1%
F: 40 001 – 50 000	0.8%	0.1%	1.1%	0.2%	1.0%	0.1%	1.3%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	1.2%	0.2%	1.1%	0.2%	2.1%	0.2%
H: 60 001 – 70 000	1.1%	0.2%	1.2%	0.2%	1.2%	0.2%	2.3%	0.3%
I: 70 001 – 80 000	1.3%	0.3%	1.4%	0.3%	1.3%	0.3%	2.0%	0.4%
J: 80 001 – 90 000	1.7%	0.4%	1.7%	0.5%	1.7%	0.4%	2.1%	0.5%
K: 90 000 – 100 000	1.9%	0.5%	1.9%	0.5%	1.8%	0.5%	2.3%	0.7%
L: 100 001 – 110 000	2.0%	0.6%	2.0%	0.6%	1.8%	0.5%	2.0%	0.6%
M: 110 001 – 120 000	2.0%	0.6%	1.9%	0.7%	1.8%	0.6%	1.9%	0.6%
N: 120 001 – 130 000	2.0%	0.6%	2.0%	0.7%	1.8%	0.6%	1.8%	0.6%
O: 130 001 – 140 000	2.0%	0.6%	1.9%	0.7%	1.8%	0.6%	1.7%	0.6%
P: 140 001 – 150 000	2.0%	0.7%	1.9%	0.8%	1.7%	0.6%	1.7%	0.7%
Q: 150 001 – 200 000	10.0%	4.0%	9.7%	4.1%	8.9%	3.6%	8.3%	3.5%
R: 200 001 – 250 000	9.5%	4.6%	9.1%	4.4%	8.2%	4.0%	7.6%	3.8%
S: 250 001 – 350 000	14.9%	9.7%	14.6%	9.5%	14.3%	8.6%	13.5%	8.4%
T: 350 001 – 500 000	15.9%	14.5%	16.0%	14.9%	16.1%	13.8%	15.1%	13.3%
U: 500 001 – 750 000	14.5%	19.1%	14.6%	19.6%	15.6%	19.1%	14.6%	18.3%
V: 750 001 – 1 000 000	7.0%	12.6%	7.1%	12.9%	7.7%	13.3%	7.5%	13.2%
W: 1 000 001 – 2 000 000	6.3%	16.8%	6.3%	16.5%	7.3%	18.6%	7.6%	20.1%
X: 2 000 001 – 5 000 000	1.5%	8.6%	1.5%	8.0%	1.6%	9.1%	1.7%	9.1%
Y: 5 000 001 +	0.3%	5.4%	0.3%	4.4%	0.3%	5.1%	0.3%	4.7%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	39	4	36	4	34	5	24	3
B: = 0	3	0	5	1	9	1	5	1
C: 1 – 20 000	80	1	116	1	70	0	48	1
D: 20 001 – 30 000	91	1	128	2	71	1	55	1
E: 30 001 – 40 000	128	2	144	2	102	2	77	1
F: 40 001 – 50 000	160	3	165	4	88	2	76	2
G: 50 001 – 60 000	160	4	228	6	121	2	99	2
H: 60 001 – 70 000	218	5	257	7	130	3	113	3
I: 70 001 – 80 000	259	7	294	10	177	6	135	4
J: 80 001 – 90 000	289	8	358	12	221	7	168	6
K: 90 000 – 100 000	325	11	394	15	240	9	188	7
L: 100 001 – 110 000	358	13	414	15	284	12	221	8
M: 110 001 – 120 000	427	18	480	20	301	12	260	11
N: 120 001 – 130 000	485	20	500	23	333	14	271	12
O: 130 001 – 140 000	494	22	548	26	318	14	269	13
P: 140 001 – 150 000	531	26	529	28	409	19	316	15
Q: 150 001 – 200 000	3 712	207	3 774	219	2 479	135	2 043	119
R: 200 001 – 250 000	5 081	325	4 653	307	3 636	239	3 103	218
S: 250 001 – 350 000	11 387	840	10 390	790	8 580	646	7 455	588
T: 350 001 – 500 000	16 478	1 381	14 218	1 231	13 614	1 182	12 036	1 086
U: 500 001 – 750 000	16 770	1 678	14 950	1 532	14 409	1 477	14 144	1 487
V: 750 001 – 1 000 000	8 320	1 009	7 437	923	7 906	962	8 094	1 003
W: 1 000 001 – 2 000 000	8 427	1 307	7 455	1 198	8 710	1 363	9 000	1 413
X: 2 000 001 – 5 000 000	2 927	643	2 560	588	2 910	656	3 103	714
Y: 5 000 001 +	688	213	600	184	631	208	676	243
Total	77 837	7 748	70 633	7 148	65 783	6 976	61 979	6 958

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.4%	0.1%	0.2%	0.0%	0.2%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.4%	0.1%	0.5%	0.2%	0.3%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.4%	0.1%	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%
L: 100 001 – 110 000	0.5%	0.2%	0.6%	0.2%	0.4%	0.2%	0.4%	0.1%
M: 110 001 – 120 000	0.5%	0.2%	0.7%	0.3%	0.5%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.6%	0.3%	0.7%	0.3%	0.5%	0.2%	0.4%	0.2%
O: 130 001 – 140 000	0.6%	0.3%	0.8%	0.4%	0.5%	0.2%	0.4%	0.2%
P: 140 001 – 150 000	0.7%	0.3%	0.7%	0.4%	0.6%	0.3%	0.5%	0.2%
Q: 150 001 – 200 000	4.8%	2.7%	5.3%	3.1%	3.8%	1.9%	3.3%	1.7%
R: 200 001 – 250 000	6.5%	4.2%	6.6%	4.3%	5.5%	3.4%	5.0%	3.1%
S: 250 001 – 350 000	14.6%	10.8%	14.7%	11.1%	13.0%	9.3%	12.0%	8.4%
T: 350 001 – 500 000	21.2%	17.8%	20.1%	17.2%	20.7%	16.9%	19.4%	15.6%
U: 500 001 – 750 000	21.5%	21.7%	21.2%	21.4%	21.9%	21.2%	22.8%	21.4%
V: 750 001 – 1 000 000	10.7%	13.0%	10.5%	12.9%	12.0%	13.8%	13.1%	14.4%
W: 1 000 001 – 2 000 000	10.8%	16.9%	10.6%	16.8%	13.2%	19.5%	14.5%	20.3%
X: 2 000 001 – 5 000 000	3.8%	8.3%	3.6%	8.2%	4.4%	9.4%	5.0%	10.3%
Y: 5 000 001 +	0.9%	2.8%	0.8%	2.6%	1.0%	3.0%	1.1%	3.5%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	609	17	663	18	796	23	316	11
B: = 0	98	3	140	5	165	6	45	2
C: 1 – 20 000	2 480	7	3 014	10	2 823	9	2 772	7
D: 20 001 – 30 000	2 339	10	2 904	14	2 317	11	2 499	10
E: 30 001 – 40 000	2 997	18	3 721	23	3 003	18	3 010	15
F: 40 001 – 50 000	3 619	22	4 719	32	3 493	22	3 720	20
G: 50 001 – 60 000	4 019	26	5 607	43	3 711	26	4 214	27
H: 60 001 – 70 000	5 089	36	6 295	53	4 587	34	4 987	33
I: 70 001 – 80 000	6 337	49	7 779	68	5 539	44	5 795	43
J: 80 001 – 90 000	7 857	65	10 299	94	6 548	55	7 379	56
K: 90 000 – 100 000	9 708	86	10 136	108	7 434	71	9 522	74
L: 100 001 – 110 000	11 297	113	11 427	134	8 471	88	9 557	91
M: 110 001 – 120 000	13 747	158	13 393	174	9 956	112	10 597	114
N: 120 001 – 130 000	19 210	327	16 270	233	11 954	151	12 468	155
O: 130 001 – 140 000	22 119	359	20 137	322	14 913	221	19 991	467
P: 140 001 – 150 000	24 528	410	23 835	418	18 647	314	19 040	353
Q: 150 001 – 200 000	160 838	3 440	155 458	3 561	130 533	2 904	129 821	2 875
R: 200 001 – 250 000	202 206	5 381	193 962	5 547	162 116	4 433	158 048	4 341
S: 250 001 – 350 000	418 964	13 106	411 090	13 653	388 803	13 281	387 826	13 396
T: 350 001 – 500 000	487 441	16 962	487 583	18 015	511 112	19 633	538 400	21 398
U: 500 001 – 750 000	319 524	12 399	315 656	12 985	351 203	14 765	375 386	16 175
V: 750 001 – 1 000 000	118 758	5 365	116 566	5 548	131 177	6 219	141 843	6 770
W: 1 000 001 – 2 000 000	92 383	5 349	92 558	5 643	106 061	6 391	122 482	7 307
X: 2 000 001 – 5 000 000	20 677	1 638	20 008	1 663	22 743	1 906	26 214	2 213
Y: 5 000 001 +	3 873	385	3 545	374	4 220	454	4 905	547
Total	1 960 717	65 732	1 936 765	68 737	1 912 325	71 193	2 000 837	76 499

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2020 – 2023
(continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.2%	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%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.4%	0.1%	0.5%	0.1%	0.3%	0.1%	0.4%	0.1%
K: 90 000 – 100 000	0.5%	0.1%	0.5%	0.2%	0.4%	0.1%	0.5%	0.1%
L: 100 001 – 110 000	0.6%	0.2%	0.6%	0.2%	0.4%	0.1%	0.5%	0.1%
M: 110 001 – 120 000	0.7%	0.2%	0.7%	0.3%	0.5%	0.2%	0.5%	0.1%
N: 120 001 – 130 000	1.0%	0.5%	0.8%	0.3%	0.6%	0.2%	0.6%	0.2%
O: 130 001 – 140 000	1.1%	0.5%	1.0%	0.5%	0.8%	0.3%	1.0%	0.6%
P: 140 001 – 150 000	1.3%	0.6%	1.2%	0.6%	1.0%	0.4%	1.0%	0.5%
Q: 150 001 – 200 000	8.2%	5.2%	8.0%	5.2%	6.8%	4.1%	6.5%	3.8%
R: 200 001 – 250 000	10.3%	8.2%	10.0%	8.1%	8.5%	6.2%	7.9%	5.7%
S: 250 001 – 350 000	21.4%	19.9%	21.2%	19.9%	20.3%	18.7%	19.4%	17.5%
T: 350 001 – 500 000	24.9%	25.8%	25.2%	26.2%	26.7%	27.6%	26.9%	28.0%
U: 500 001 – 750 000	16.3%	18.9%	16.3%	18.9%	18.4%	20.7%	18.8%	21.1%
V: 750 001 – 1 000 000	6.1%	8.2%	6.0%	8.1%	6.9%	8.7%	7.1%	8.8%
W: 1 000 001 – 2 000 000	4.7%	8.1%	4.8%	8.2%	5.5%	9.0%	6.1%	9.6%
X: 2 000 001 – 5 000 000	1.1%	2.5%	1.0%	2.4%	1.2%	2.7%	1.3%	2.9%
Y: 5 000 001 +	0.2%	0.6%	0.2%	0.5%	0.2%	0.6%	0.2%	0.7%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	615	18	658	20	760	23	332	10
B: = 0	127	5	145	7	176	9	57	3
C: 1 – 20 000	5 130	9	5 003	9	4 648	10	4 877	8
D: 20 001 – 30 000	4 713	14	4 248	11	3 557	10	4 316	11
E: 30 001 – 40 000	5 466	21	5 110	17	4 433	15	5 446	17
F: 40 001 – 50 000	6 825	30	7 401	30	5 772	23	7 043	25
G: 50 001 – 60 000	6 974	32	7 949	34	6 866	29	10 927	39
H: 60 001 – 70 000	8 044	41	8 388	40	7 488	36	12 452	51
I: 70 001 – 80 000	10 298	58	11 827	78	8 447	47	12 207	59
J: 80 001 – 90 000	12 485	79	13 949	97	10 235	62	13 399	73
K: 90 000 – 100 000	15 239	115	12 519	89	11 174	74	14 951	93
L: 100 001 – 110 000	17 270	165	15 749	150	11 972	95	14 327	101
M: 110 001 – 120 000	18 719	210	16 788	175	15 281	157	14 859	133
N: 120 001 – 130 000	25 138	344	23 514	305	16 058	180	17 590	194
O: 130 001 – 140 000	26 048	376	24 360	341	19 838	261	23 386	333
P: 140 001 – 150 000	27 882	426	27 308	422	23 295	340	23 902	346
Q: 150 001 – 200 000	168 996	3 178	160 043	3 007	145 016	2 602	139 762	2 459
R: 200 001 – 250 000	204 948	5 247	199 415	5 125	172 350	4 107	165 427	3 880
S: 250 001 – 350 000	457 028	17 008	458 034	17 261	432 584	15 465	419 972	14 716
T: 350 001 – 500 000	490 283	24 873	492 751	25 137	528 391	26 048	549 253	27 087
U: 500 001 – 750 000	296 650	18 998	295 978	19 309	327 299	20 948	348 630	22 376
V: 750 001 – 1 000 000	106 592	8 673	104 744	8 680	117 780	9 598	124 644	9 987
W: 1 000 001 – 2 000 000	77 956	8 091	76 451	7 993	90 220	9 233	104 163	10 524
X: 2 000 001 – 5 000 000	13 392	2 234	13 047	2 104	15 211	2 481	17 273	2 797
Y: 5 000 001 +	2 036	510	1 987	490	2 342	586	2 697	676
Total	2 008 854	90 756	1 987 366	90 931	1 981 193	92 438	2 051 892	95 998

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension fund contributions (code 3817) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.0%	0.3%	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%	0.3%	0.0%	0.2%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%	0.5%	0.0%
H: 60 001 – 70 000	0.4%	0.0%	0.4%	0.0%	0.4%	0.0%	0.6%	0.1%
I: 70 001 – 80 000	0.5%	0.1%	0.6%	0.1%	0.4%	0.1%	0.6%	0.1%
J: 80 001 – 90 000	0.6%	0.1%	0.7%	0.1%	0.5%	0.1%	0.7%	0.1%
K: 90 000 – 100 000	0.8%	0.1%	0.6%	0.1%	0.6%	0.1%	0.7%	0.1%
L: 100 001 – 110 000	0.9%	0.2%	0.8%	0.2%	0.6%	0.1%	0.7%	0.1%
M: 110 001 – 120 000	0.9%	0.2%	0.8%	0.2%	0.8%	0.2%	0.7%	0.1%
N: 120 001 – 130 000	1.3%	0.4%	1.2%	0.3%	0.8%	0.2%	0.9%	0.2%
O: 130 001 – 140 000	1.3%	0.4%	1.2%	0.4%	1.0%	0.3%	1.1%	0.3%
P: 140 001 – 150 000	1.4%	0.5%	1.4%	0.5%	1.2%	0.4%	1.2%	0.4%
Q: 150 001 – 200 000	8.4%	3.5%	8.1%	3.3%	7.3%	2.8%	6.8%	2.6%
R: 200 001 – 250 000	10.2%	5.8%	10.0%	5.6%	8.7%	4.4%	8.1%	4.0%
S: 250 001 – 350 000	22.8%	18.7%	23.0%	19.0%	21.8%	16.7%	20.5%	15.3%
T: 350 001 – 500 000	24.4%	27.4%	24.8%	27.6%	26.7%	28.2%	26.8%	28.2%
U: 500 001 – 750 000	14.8%	20.9%	14.9%	21.2%	16.5%	22.7%	17.0%	23.3%
V: 750 001 – 1 000 000	5.3%	9.6%	5.3%	9.5%	5.9%	10.4%	6.1%	10.4%
W: 1 000 001 – 2 000 000	3.9%	8.9%	3.8%	8.8%	4.6%	10.0%	5.1%	11.0%
X: 2 000 001 – 5 000 000	0.7%	2.5%	0.7%	2.3%	0.8%	2.7%	0.8%	2.9%
Y: 5 000 001 +	0.1%	0.6%	0.1%	0.5%	0.1%	0.6%	0.1%	0.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Provident fund contributions (code 3825) by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 270	17	1 285	18	1 452	21	522	8
B: = 0	137	3	158	5	170	5	68	1
C: 1 – 20 000	19 196	19	23 657	25	20 033	21	21 706	20
D: 20 001 – 30 000	14 046	23	17 669	29	13 431	23	15 959	25
E: 30 001 – 40 000	16 183	34	20 762	43	14 944	32	19 470	38
F: 40 001 – 50 000	19 644	50	26 498	67	19 549	48	25 203	59
G: 50 001 – 60 000	22 225	67	29 092	89	24 711	71	39 807	104
H: 60 001 – 70 000	26 922	100	31 002	117	24 343	83	45 416	139
I: 70 001 – 80 000	35 048	148	38 802	169	28 427	115	42 164	156
J: 80 001 – 90 000	44 180	216	45 917	226	37 220	172	47 979	207
K: 90 000 – 100 000	47 862	268	47 063	261	41 031	218	59 056	284
L: 100 001 – 110 000	48 522	311	45 706	285	41 122	249	51 381	289
M: 110 001 – 120 000	46 972	334	42 769	297	40 516	274	47 435	306
N: 120 001 – 130 000	44 252	343	40 175	313	38 681	290	44 081	314
O: 130 001 – 140 000	42 763	366	37 824	323	36 687	305	40 792	323
P: 140 001 – 150 000	40 915	372	36 398	335	34 719	318	38 613	340
Q: 150 001 – 200 000	184 634	2 085	164 966	1 859	156 572	1 793	166 513	1 883
R: 200 001 – 250 000	152 033	2 247	136 213	1 995	130 432	1 872	133 424	1 925
S: 250 001 – 350 000	207 008	4 174	192 060	3 817	202 786	3 931	213 686	4 139
T: 350 001 – 500 000	183 465	5 557	173 457	5 191	184 581	5 386	197 409	5 554
U: 500 001 – 750 000	147 496	6 931	141 684	6 623	156 142	7 102	163 006	7 189
V: 750 001 – 1 000 000	65 312	4 433	63 350	4 287	71 080	4 710	76 913	4 926
W: 1 000 001 – 2 000 000	58 149	6 076	58 480	6 068	67 735	6 801	76 613	7 540
X: 2 000 001 – 5 000 000	14 139	2 650	13 350	2 477	15 274	2 800	17 681	3 244
Y: 5 000 001 +	2 558	774	2 253	678	2 936	881	3 483	1 097
Total	1 484 931	37 597	1 430 590	35 597	1 404 574	37 523	1 588 380	40 113

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Providend fund contributions (code 3825) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.3%	0.1%	1.7%	0.1%	1.4%	0.1%	1.4%	0.0%
D: 20 001 – 30 000	0.9%	0.1%	1.2%	0.1%	1.0%	0.1%	1.0%	0.1%
E: 30 001 – 40 000	1.1%	0.1%	1.5%	0.1%	1.1%	0.1%	1.2%	0.1%
F: 40 001 – 50 000	1.3%	0.1%	1.9%	0.2%	1.4%	0.1%	1.6%	0.1%
G: 50 001 – 60 000	1.5%	0.2%	2.0%	0.3%	1.8%	0.2%	2.5%	0.3%
H: 60 001 – 70 000	1.8%	0.3%	2.2%	0.3%	1.7%	0.2%	2.9%	0.3%
I: 70 001 – 80 000	2.4%	0.4%	2.7%	0.5%	2.0%	0.3%	2.7%	0.4%
J: 80 001 – 90 000	3.0%	0.6%	3.2%	0.6%	2.6%	0.5%	3.0%	0.5%
K: 90 000 – 100 000	3.2%	0.7%	3.3%	0.7%	2.9%	0.6%	3.7%	0.7%
L: 100 001 – 110 000	3.3%	0.8%	3.2%	0.8%	2.9%	0.7%	3.2%	0.7%
M: 110 001 – 120 000	3.2%	0.9%	3.0%	0.8%	2.9%	0.7%	3.0%	0.8%
N: 120 001 – 130 000	3.0%	0.9%	2.8%	0.9%	2.8%	0.8%	2.8%	0.8%
O: 130 001 – 140 000	2.9%	1.0%	2.6%	0.9%	2.6%	0.8%	2.6%	0.8%
P: 140 001 – 150 000	2.8%	1.0%	2.5%	0.9%	2.5%	0.8%	2.4%	0.8%
Q: 150 001 – 200 000	12.4%	5.5%	11.5%	5.2%	11.1%	4.8%	10.5%	4.7%
R: 200 001 – 250 000	10.2%	6.0%	9.5%	5.6%	9.3%	5.0%	8.4%	4.8%
S: 250 001 – 350 000	13.9%	11.1%	13.4%	10.7%	14.4%	10.5%	13.5%	10.3%
T: 350 001 – 500 000	12.4%	14.8%	12.1%	14.6%	13.1%	14.4%	12.4%	13.8%
U: 500 001 – 750 000	9.9%	18.4%	9.9%	18.6%	11.1%	18.9%	10.3%	17.9%
V: 750 001 – 1 000 000	4.4%	11.8%	4.4%	12.0%	5.1%	12.6%	4.8%	12.3%
W: 1 000 001 – 2 000 000	3.9%	16.2%	4.1%	17.0%	4.8%	18.1%	4.8%	18.8%
X: 2 000 001 – 5 000 000	1.0%	7.0%	0.9%	7.0%	1.1%	7.5%	1.1%	8.1%
Y: 5 000 001 +	0.2%	2.1%	0.2%	1.9%	0.2%	2.3%	0.2%	2.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	18	1	20	1	20	1	13	0
B: = 0	4	0	6	0	6	1	3	0
C: 1 – 20 000	89	0	163	0	130	0	109	0
D: 20 001 – 30 000	77	0	151	0	109	0	94	0
E: 30 001 – 40 000	129	0	215	1	172	0	119	0
F: 40 001 – 50 000	164	0	273	1	172	0	142	0
G: 50 001 – 60 000	221	1	347	1	248	1	209	1
H: 60 001 – 70 000	269	1	320	1	290	1	241	1
I: 70 001 – 80 000	378	1	374	2	229	1	329	1
J: 80 001 – 90 000	418	2	473	2	307	2	478	2
K: 90 000 – 100 000	526	2	545	3	416	2	724	3
L: 100 001 – 110 000	587	3	573	3	490	2	766	4
M: 110 001 – 120 000	604	3	562	3	464	2	735	4
N: 120 001 – 130 000	606	3	566	3	483	3	724	4
O: 130 001 – 140 000	663	4	630	4	568	4	721	4
P: 140 001 – 150 000	645	4	647	5	506	3	694	4
Q: 150 001 – 200 000	3 381	27	3 381	28	3 124	24	3 511	27
R: 200 001 – 250 000	3 478	35	3 344	34	3 284	34	3 519	34
S: 250 001 – 350 000	6 283	89	5 965	88	6 186	87	6 469	87
T: 350 001 – 500 000	6 263	131	5 796	125	6 455	133	6 902	145
U: 500 001 – 750 000	5 388	176	4 837	161	5 617	181	6 183	197
V: 750 001 – 1 000 000	2 404	122	2 310	121	2 724	137	3 134	157
W: 1 000 001 – 2 000 000	2 726	220	2 580	209	3 141	255	3 606	294
X: 2 000 001 – 5 000 000	613	89	559	82	702	105	882	131
Y: 5 000 001 +	86	17	90	19	120	26	130	30
Total	36 020	932	34 727	898	35 963	1 005	40 437	1 133

Table A2.6.7: Assessed individual taxpayers: Fringe benefits - Annuity fund contributions (code 3828) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
C: 1 – 20 000	0.2%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.4%	0.0%	0.6%	0.1%	0.5%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.5%	0.0%	0.8%	0.1%	0.5%	0.0%	0.4%	0.0%
G: 50 001 – 60 000	0.6%	0.1%	1.0%	0.1%	0.7%	0.1%	0.5%	0.1%
H: 60 001 – 70 000	0.7%	0.1%	0.9%	0.1%	0.8%	0.1%	0.6%	0.1%
I: 70 001 – 80 000	1.0%	0.1%	1.1%	0.2%	0.6%	0.1%	0.8%	0.1%
J: 80 001 – 90 000	1.2%	0.2%	1.4%	0.2%	0.9%	0.2%	1.2%	0.2%
K: 90 000 – 100 000	1.5%	0.2%	1.6%	0.3%	1.2%	0.2%	1.8%	0.3%
L: 100 001 – 110 000	1.6%	0.3%	1.7%	0.3%	1.4%	0.2%	1.9%	0.3%
M: 110 001 – 120 000	1.7%	0.4%	1.6%	0.3%	1.3%	0.2%	1.8%	0.3%
N: 120 001 – 130 000	1.7%	0.4%	1.6%	0.4%	1.3%	0.3%	1.8%	0.3%
O: 130 001 – 140 000	1.8%	0.4%	1.8%	0.4%	1.6%	0.4%	1.8%	0.4%
P: 140 001 – 150 000	1.8%	0.4%	1.9%	0.5%	1.4%	0.3%	1.7%	0.4%
Q: 150 001 – 200 000	9.4%	2.9%	9.7%	3.2%	8.7%	2.4%	8.7%	2.4%
R: 200 001 – 250 000	9.7%	3.7%	9.6%	3.8%	9.1%	3.4%	8.7%	3.0%
S: 250 001 – 350 000	17.4%	9.6%	17.2%	9.8%	17.2%	8.7%	16.0%	7.7%
T: 350 001 – 500 000	17.4%	14.0%	16.7%	13.9%	17.9%	13.3%	17.1%	12.8%
U: 500 001 – 750 000	15.0%	18.9%	13.9%	17.9%	15.6%	18.0%	15.3%	17.3%
V: 750 001 – 1 000 000	6.7%	13.1%	6.7%	13.5%	7.6%	13.6%	7.8%	13.9%
W: 1 000 001 – 2 000 000	7.6%	23.6%	7.4%	23.3%	8.7%	25.4%	8.9%	26.0%
X: 2 000 001 – 5 000 000	1.7%	9.6%	1.6%	9.1%	2.0%	10.4%	2.2%	11.5%
Y: 5 000 001 +	0.2%	1.9%	0.3%	2.2%	0.3%	2.6%	0.3%	2.7%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% 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	106 727	1 327	105 597	1 319	96 815	1 266	98 413	1 297
4014 Travel expenses - fixed cost - business cost claimed against allowance	328 708	23 310	301 308	19 930	298 820	21 090	296 067	23 306
4015 Travel expenses - actual business cost	23 430	1 459	21 895	1 278	22 731	1 493	25 272	1 819
4016 Other	29 719	3 138	27 802	2 815	29 624	3 232	27 393	3 168
4017 Subsistence allowance - local	4 989	81	2 883	52	2 203	55	2 300	51
4027 Depreciation	10 136	186	9 802	281	10 982	248	8 485	457
4028 Home office expense	21 616	600	47 279	912	32 456	702	27 039	684
4029 Retirement fund contributions	4 053 219	226 509	3 974 878	223 020	3 928 127	232 039	4 206 985	244 200
4048 Employer provided vehicle expenses	55 138	4 389	50 769	4 097	50 002	4 285	49 459	4 539
4050 Employer provided vehicle expenses (operating lease)	2 096	181	2 258	190	2 205	192	2 324	229
Other ¹	39 950	4 337	45 338	8 253	41 547	10 192	42 642	9 448
Medical Tax Credits Rebate ²	2 853 715	21 582	2 796 461	21 863	2 752 198	22 378	1 947 041	16 394
Medical Tax Credits Rebate - additional expense ²	1 089 150	7 711	1 126 691	7 890	1 066 246	8 023	716 655	3 948
Total		265 518		262 144		274 795		289 198
Percentage of total								
4011 Donations		0.5%		0.5%		0.5%		0.4%
4014 Travel expenses - fixed cost - business cost claimed against allowance		8.8%		7.6%		7.7%		8.1%
4015 Travel expenses - actual business cost		0.5%		0.5%		0.5%		0.6%
4016 Other		1.2%		1.1%		1.2%		1.1%
4017 Subsistence allowance - local		0.0%		0.0%		0.0%		0.0%
4027 Depreciation		0.1%		0.1%		0.1%		0.2%
4028 Home office expense		0.2%		0.3%		0.3%		0.2%
4029 Retirement fund contributions		85.3%		85.1%		84.4%		84.4%
4048 Employer provided vehicle expenses		1.7%		1.6%		1.6%		1.6%
4050 Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
Other ¹		1.6%		3.1%		3.7%		3.3%
Medical Tax Credits Rebate ²		8.1%		8.3%		8.1%		5.7%
Medical Tax Credits Rebate - additional expense ²		2.9%		3.0%		2.9%		1.4%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	101	10	119	9	123	9	71	6
B: = 0	17	1	29	2	26	3	30	3
C: 1 – 20 000	127	2	203	5	107	2	128	2
D: 20 001 – 30 000	117	3	179	3	100	1	88	1
E: 30 001 – 40 000	161	4	228	4	147	3	119	2
F: 40 001 – 50 000	200	5	315	6	163	3	135	3
G: 50 001 – 60 000	277	8	403	11	282	8	210	5
H: 60 001 – 70 000	374	11	544	15	391	10	226	6
I: 70 001 – 80 000	575	19	760	23	556	16	393	13
J: 80 001 – 90 000	746	25	986	30	745	22	484	18
K: 90 000 – 100 000	899	30	1 103	37	868	28	651	25
L: 100 001 – 110 000	1 109	37	1 356	47	997	34	832	28
M: 110 001 – 120 000	1 308	48	1 639	55	1 144	41	926	37
N: 120 001 – 130 000	1 506	57	1 899	63	1 441	51	1 109	44
O: 130 001 – 140 000	1 712	69	1 958	72	1 586	60	1 301	47
P: 140 001 – 150 000	1 934	80	2 090	80	1 665	68	1 400	59
Q: 150 001 – 200 000	11 337	515	11 321	481	9 775	436	8 167	399
R: 200 001 – 250 000	14 932	751	14 061	678	12 079	594	10 829	584
S: 250 001 – 350 000	33 566	1 882	30 479	1 605	27 656	1 512	25 127	1 476
T: 350 001 – 500 000	56 390	3 729	50 332	3 165	48 148	3 139	45 595	3 219
U: 500 001 – 750 000	83 384	6 399	75 622	5 457	74 754	5 674	73 518	6 118
V: 750 001 – 1 000 000	53 475	4 305	49 341	3 705	52 525	4 181	52 973	4 688
W: 1 000 001 – 2 000 000	51 545	4 206	45 766	3 511	50 626	4 095	56 734	5 104
X: 2 000 001 – 5 000 000	11 295	971	9 316	758	11 256	959	13 005	1 219
Y: 5 000 001 +	1 621	146	1 259	107	1 660	140	2 016	196
Total	328 708	23 310	301 308	19 930	298 820	21 090	296 067	23 306

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%
J: 80 001 – 90 000	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.3%	0.1%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.3%	0.2%	0.5%	0.2%	0.3%	0.2%	0.3%	0.1%
M: 110 001 – 120 000	0.4%	0.2%	0.5%	0.3%	0.4%	0.2%	0.3%	0.2%
N: 120 001 – 130 000	0.5%	0.2%	0.6%	0.3%	0.5%	0.2%	0.4%	0.2%
O: 130 001 – 140 000	0.5%	0.3%	0.6%	0.4%	0.5%	0.3%	0.4%	0.2%
P: 140 001 – 150 000	0.6%	0.3%	0.7%	0.4%	0.6%	0.3%	0.5%	0.3%
Q: 150 001 – 200 000	3.4%	2.2%	3.8%	2.4%	3.3%	2.1%	2.8%	1.7%
R: 200 001 – 250 000	4.5%	3.2%	4.7%	3.4%	4.0%	2.8%	3.7%	2.5%
S: 250 001 – 350 000	10.2%	8.1%	10.1%	8.1%	9.3%	7.2%	8.5%	6.3%
T: 350 001 – 500 000	17.2%	16.0%	16.7%	15.9%	16.1%	14.9%	15.4%	13.8%
U: 500 001 – 750 000	25.4%	27.5%	25.1%	27.4%	25.0%	26.9%	24.8%	26.2%
V: 750 001 – 1 000 000	16.3%	18.5%	16.4%	18.6%	17.6%	19.8%	17.9%	20.1%
W: 1 000 001 – 2 000 000	15.7%	18.0%	15.2%	17.6%	16.9%	19.4%	19.2%	21.9%
X: 2 000 001 – 5 000 000	3.4%	4.2%	3.1%	3.8%	3.8%	4.5%	4.4%	5.2%
Y: 5 000 001 +	0.5%	0.6%	0.4%	0.5%	0.6%	0.7%	0.7%	0.8%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	101	7	101	7	76	7	72	7
B: = 0	31	3	27	3	9	1	14	1
C: 1 – 20 000	115	5	81	3	62	3	57	3
D: 20 001 – 30 000	81	4	73	3	49	2	45	2
E: 30 001 – 40 000	90	4	89	4	55	3	65	3
F: 40 001 – 50 000	105	5	109	5	83	4	77	4
G: 50 001 – 60 000	173	9	162	8	105	6	113	7
H: 60 001 – 70 000	297	12	247	10	190	8	153	7
I: 70 001 – 80 000	603	20	499	17	321	14	240	11
J: 80 001 – 90 000	594	22	656	20	555	21	425	16
K: 90 000 – 100 000	632	25	593	20	518	22	587	21
L: 100 001 – 110 000	566	24	596	23	520	22	679	28
M: 110 001 – 120 000	576	24	567	24	493	22	633	29
N: 120 001 – 130 000	579	27	601	25	474	23	610	28
O: 130 001 – 140 000	544	26	488	22	470	22	634	31
P: 140 001 – 150 000	505	24	494	21	454	20	554	28
Q: 150 001 – 200 000	2 400	119	2 197	104	2 158	108	2 463	136
R: 200 001 – 250 000	2 096	110	1 906	94	1 919	107	2 240	135
S: 250 001 – 350 000	3 296	178	3 083	165	3 155	185	3 661	249
T: 350 001 – 500 000	3 390	206	3 122	183	3 362	207	3 702	268
U: 500 001 – 750 000	3 002	217	2 785	188	3 223	227	3 433	267
V: 750 001 – 1 000 000	1 375	119	1 321	109	1 654	141	1 788	166
W: 1 000 001 – 2 000 000	1 751	186	1 610	154	2 130	217	2 245	245
X: 2 000 001 – 5 000 000	474	72	439	57	623	90	690	111
Y: 5 000 001 +	54	11	49	7	73	11	92	17
Total	23 430	1 459	21 895	1 278	22 731	1 493	25 272	1 819

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.5%	0.5%	0.6%	0.3%	0.5%	0.3%	0.4%
B: = 0	0.1%	0.2%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%
C: 1 – 20 000	0.5%	0.3%	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%
D: 20 001 – 30 000	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	0.4%	0.3%	0.4%	0.3%	0.2%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	0.4%	0.3%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%
G: 50 001 – 60 000	0.7%	0.6%	0.7%	0.6%	0.5%	0.4%	0.4%	0.4%
H: 60 001 – 70 000	1.3%	0.8%	1.1%	0.8%	0.8%	0.6%	0.6%	0.4%
I: 70 001 – 80 000	2.6%	1.3%	2.3%	1.4%	1.4%	1.0%	0.9%	0.6%
J: 80 001 – 90 000	2.5%	1.5%	3.0%	1.6%	2.4%	1.4%	1.7%	0.9%
K: 90 000 – 100 000	2.7%	1.7%	2.7%	1.6%	2.3%	1.5%	2.3%	1.1%
L: 100 001 – 110 000	2.4%	1.7%	2.7%	1.8%	2.3%	1.5%	2.7%	1.6%
M: 110 001 – 120 000	2.5%	1.7%	2.6%	1.8%	2.2%	1.5%	2.5%	1.6%
N: 120 001 – 130 000	2.5%	1.8%	2.7%	2.0%	2.1%	1.5%	2.4%	1.6%
O: 130 001 – 140 000	2.3%	1.8%	2.2%	1.7%	2.1%	1.4%	2.5%	1.7%
P: 140 001 – 150 000	2.2%	1.7%	2.3%	1.7%	2.0%	1.3%	2.2%	1.5%
Q: 150 001 – 200 000	10.2%	8.2%	10.0%	8.1%	9.5%	7.2%	9.7%	7.5%
R: 200 001 – 250 000	8.9%	7.5%	8.7%	7.3%	8.4%	7.1%	8.9%	7.4%
S: 250 001 – 350 000	14.1%	12.2%	14.1%	12.9%	13.9%	12.4%	14.5%	13.7%
T: 350 001 – 500 000	14.5%	14.1%	14.3%	14.3%	14.8%	13.9%	14.6%	14.8%
U: 500 001 – 750 000	12.8%	14.9%	12.7%	14.7%	14.2%	15.2%	13.6%	14.7%
V: 750 001 – 1 000 000	5.9%	8.1%	6.0%	8.6%	7.3%	9.4%	7.1%	9.1%
W: 1 000 001 – 2 000 000	7.5%	12.8%	7.4%	12.1%	9.4%	14.5%	8.9%	13.4%
X: 2 000 001 – 5 000 000	2.0%	5.0%	2.0%	4.4%	2.7%	6.0%	2.7%	6.1%
Y: 5 000 001 +	0.2%	0.7%	0.2%	0.6%	0.3%	0.8%	0.4%	0.9%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	134	29	121	21	94	15	91	19
B: = 0	44	11	34	6	19	9	23	6
C: 1 – 20 000	120	7	87	6	67	6	67	5
D: 20 001 – 30 000	64	4	70	4	62	5	29	1
E: 30 001 – 40 000	82	5	80	6	65	5	57	5
F: 40 001 – 50 000	101	5	102	6	83	8	64	4
G: 50 001 – 60 000	164	11	158	8	92	4	83	5
H: 60 001 – 70 000	226	13	196	9	127	6	124	6
I: 70 001 – 80 000	408	20	311	17	180	13	155	7
J: 80 001 – 90 000	417	16	491	17	384	17	231	10
K: 90 000 – 100 000	427	21	401	18	365	14	361	16
L: 100 001 – 110 000	442	19	445	19	383	17	311	18
M: 110 001 – 120 000	434	19	456	19	366	16	325	14
N: 120 001 – 130 000	451	24	479	22	368	18	381	17
O: 130 001 – 140 000	472	22	422	19	377	17	356	17
P: 140 001 – 150 000	462	25	458	22	413	21	337	16
Q: 150 001 – 200 000	2 387	130	2 268	114	2 099	115	1 766	99
R: 200 001 – 250 000	2 323	135	2 161	117	2 079	113	1 777	99
S: 250 001 – 350 000	4 272	274	4 086	255	3 938	245	3 359	222
T: 350 001 – 500 000	5 087	395	4 627	335	4 955	365	4 511	361
U: 500 001 – 750 000	4 978	506	4 506	457	5 428	514	5 144	497
V: 750 001 – 1 000 000	2 409	347	2 244	320	2 840	379	2 839	376
W: 1 000 001 – 2 000 000	2 893	662	2 674	592	3 589	739	3 654	741
X: 2 000 001 – 5 000 000	817	363	823	351	1 099	468	1 199	498
Y: 5 000 001 +	105	78	102	57	152	102	149	107
Total	29 719	3 138	27 802	2 815	29 624	3 232	27 393	3 168

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.5%	0.9%	0.4%	0.7%	0.3%	0.5%	0.3%	0.6%
B: = 0	0.1%	0.3%	0.1%	0.2%	0.1%	0.3%	0.1%	0.2%
C: 1 – 20 000	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
D: 20 001 – 30 000	0.2%	0.1%	0.3%	0.1%	0.2%	0.2%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%
F: 40 001 – 50 000	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%	0.2%	0.1%
G: 50 001 – 60 000	0.6%	0.4%	0.6%	0.3%	0.3%	0.1%	0.3%	0.2%
H: 60 001 – 70 000	0.8%	0.4%	0.7%	0.3%	0.4%	0.2%	0.5%	0.2%
I: 70 001 – 80 000	1.4%	0.6%	1.1%	0.6%	0.6%	0.4%	0.6%	0.2%
J: 80 001 – 90 000	1.4%	0.5%	1.8%	0.6%	1.3%	0.5%	0.8%	0.3%
K: 90 000 – 100 000	1.4%	0.7%	1.4%	0.6%	1.2%	0.4%	1.3%	0.5%
L: 100 001 – 110 000	1.5%	0.6%	1.6%	0.7%	1.3%	0.5%	1.1%	0.6%
M: 110 001 – 120 000	1.5%	0.6%	1.6%	0.7%	1.2%	0.5%	1.2%	0.4%
N: 120 001 – 130 000	1.5%	0.8%	1.7%	0.8%	1.2%	0.5%	1.4%	0.5%
O: 130 001 – 140 000	1.6%	0.7%	1.5%	0.7%	1.3%	0.5%	1.3%	0.5%
P: 140 001 – 150 000	1.6%	0.8%	1.6%	0.8%	1.4%	0.7%	1.2%	0.5%
Q: 150 001 – 200 000	8.0%	4.1%	8.2%	4.0%	7.1%	3.5%	6.4%	3.1%
R: 200 001 – 250 000	7.8%	4.3%	7.8%	4.2%	7.0%	3.5%	6.5%	3.1%
S: 250 001 – 350 000	14.4%	8.7%	14.7%	9.0%	13.3%	7.6%	12.3%	7.0%
T: 350 001 – 500 000	17.1%	12.6%	16.6%	11.9%	16.7%	11.3%	16.5%	11.4%
U: 500 001 – 750 000	16.8%	16.1%	16.2%	16.2%	18.3%	15.9%	18.8%	15.7%
V: 750 001 – 1 000 000	8.1%	11.1%	8.1%	11.4%	9.6%	11.7%	10.4%	11.9%
W: 1 000 001 – 2 000 000	9.7%	21.1%	9.6%	21.0%	12.1%	22.9%	13.3%	23.4%
X: 2 000 001 – 5 000 000	2.7%	11.6%	3.0%	12.5%	3.7%	14.5%	4.4%	15.7%
Y: 5 000 001 +	0.4%	2.5%	0.4%	2.0%	0.5%	3.2%	0.5%	3.4%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	109	4	245	10	1 412	49	12	0
B: = 0	487	18	541	21	480	23	250	10
C: 1 – 20 000	43 157	87	49 927	104	43 490	90	42 634	78
D: 20 001 – 30 000	25 123	98	29 988	114	22 957	90	26 025	91
E: 30 001 – 40 000	27 890	140	33 985	162	25 267	124	30 539	133
F: 40 001 – 50 000	33 191	198	42 593	242	31 663	180	38 045	197
G: 50 001 – 60 000	37 581	271	46 647	316	38 663	254	57 632	329
H: 60 001 – 70 000	44 255	363	50 032	404	40 229	321	65 540	442
I: 70 001 – 80 000	57 179	520	63 149	585	46 110	416	62 803	500
J: 80 001 – 90 000	67 648	683	73 205	746	59 027	597	72 707	663
K: 90 000 – 100 000	74 174	835	71 632	789	62 080	686	86 630	855
L: 100 001 – 110 000	76 699	995	73 179	943	63 660	799	76 400	865
M: 110 001 – 120 000	76 692	1 099	70 634	989	66 064	930	73 316	947
N: 120 001 – 130 000	79 839	1 302	74 637	1 214	64 104	992	71 823	1 046
O: 130 001 – 140 000	79 311	1 413	73 069	1 294	66 192	1 159	73 866	1 246
P: 140 001 – 150 000	79 600	1 521	74 467	1 436	67 401	1 296	71 370	1 309
Q: 150 001 – 200 000	407 378	9 603	378 096	8 940	349 231	8 259	352 370	8 060
R: 200 001 – 250 000	406 956	13 058	383 558	12 410	348 698	10 880	344 190	10 463
S: 250 001 – 350 000	744 509	35 280	725 956	34 948	710 862	32 705	713 009	31 951
T: 350 001 – 500 000	752 043	50 747	739 240	50 399	789 033	52 463	827 592	54 430
U: 500 001 – 750 000	513 586	45 296	503 083	45 086	554 387	48 944	588 636	51 821
V: 750 001 – 1 000 000	205 688	24 051	200 926	23 761	224 902	26 366	241 869	27 833
W: 1 000 001 – 2 000 000	175 868	27 857	173 717	27 582	202 178	31 865	231 454	36 239
X: 2 000 001 – 5 000 000	37 639	9 149	36 346	8 761	42 520	10 334	49 413	12 045
Y: 5 000 001 +	6 617	1 922	6 026	1 763	7 517	2 215	8 860	2 646
Total	4 053 219	226 509	3 974 878	223 020	3 928 127	232 039	4 206 985	244 200

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.1%	0.0%	1.3%	0.0%	1.1%	0.0%	1.0%	0.0%
D: 20 001 – 30 000	0.6%	0.0%	0.8%	0.1%	0.6%	0.0%	0.6%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.9%	0.1%	0.6%	0.1%	0.7%	0.1%
F: 40 001 – 50 000	0.8%	0.1%	1.1%	0.1%	0.8%	0.1%	0.9%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	1.2%	0.1%	1.0%	0.1%	1.4%	0.1%
H: 60 001 – 70 000	1.1%	0.2%	1.3%	0.2%	1.0%	0.1%	1.6%	0.2%
I: 70 001 – 80 000	1.4%	0.2%	1.6%	0.3%	1.2%	0.2%	1.5%	0.2%
J: 80 001 – 90 000	1.7%	0.3%	1.8%	0.3%	1.5%	0.3%	1.7%	0.3%
K: 90 000 – 100 000	1.8%	0.4%	1.8%	0.4%	1.6%	0.3%	2.1%	0.4%
L: 100 001 – 110 000	1.9%	0.4%	1.8%	0.4%	1.6%	0.3%	1.8%	0.4%
M: 110 001 – 120 000	1.9%	0.5%	1.8%	0.4%	1.7%	0.4%	1.7%	0.4%
N: 120 001 – 130 000	2.0%	0.6%	1.9%	0.5%	1.6%	0.4%	1.7%	0.4%
O: 130 001 – 140 000	2.0%	0.6%	1.8%	0.6%	1.7%	0.5%	1.8%	0.5%
P: 140 001 – 150 000	2.0%	0.7%	1.9%	0.6%	1.7%	0.6%	1.7%	0.5%
Q: 150 001 – 200 000	10.1%	4.2%	9.5%	4.0%	8.9%	3.6%	8.4%	3.3%
R: 200 001 – 250 000	10.0%	5.8%	9.6%	5.6%	8.9%	4.7%	8.2%	4.3%
S: 250 001 – 350 000	18.4%	15.6%	18.3%	15.7%	18.1%	14.1%	16.9%	13.1%
T: 350 001 – 500 000	18.6%	22.4%	18.6%	22.6%	20.1%	22.6%	19.7%	22.3%
U: 500 001 – 750 000	12.7%	20.0%	12.7%	20.2%	14.1%	21.1%	14.0%	21.2%
V: 750 001 – 1 000 000	5.1%	10.6%	5.1%	10.7%	5.7%	11.4%	5.7%	11.4%
W: 1 000 001 – 2 000 000	4.3%	12.3%	4.4%	12.4%	5.1%	13.7%	5.5%	14.8%
X: 2 000 001 – 5 000 000	0.9%	4.0%	0.9%	3.9%	1.1%	4.5%	1.2%	4.9%
Y: 5 000 001 +	0.2%	0.8%	0.2%	0.8%	0.2%	1.0%	0.2%	1.1%
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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	8	1	6	1	7	1	7	1
B: = 0	1	0	2	0	4	1	5	1
C: 1 – 20 000	18	0	12	0	11	0	23	1
D: 20 001 – 30 000	14	0	28	1	15	0	14	0
E: 30 001 – 40 000	29	0	23	0	29	1	14	0
F: 40 001 – 50 000	30	2	40	2	27	1	24	1
G: 50 001 – 60 000	39	1	62	2	39	1	34	1
H: 60 001 – 70 000	65	2	84	3	45	1	50	1
I: 70 001 – 80 000	95	3	114	5	62	3	59	2
J: 80 001 – 90 000	106	4	144	6	89	3	74	3
K: 90 000 – 100 000	137	5	201	8	108	5	100	4
L: 100 001 – 110 000	180	7	194	8	161	8	127	5
M: 110 001 – 120 000	219	10	268	11	175	7	167	7
N: 120 001 – 130 000	255	12	279	14	186	8	175	8
O: 130 001 – 140 000	275	13	326	17	185	9	167	9
P: 140 001 – 150 000	310	16	301	16	239	12	208	10
Q: 150 001 – 200 000	2 417	134	2 559	145	1 676	90	1 489	86
R: 200 001 – 250 000	3 579	213	3 384	207	2 682	167	2 462	163
S: 250 001 – 350 000	8 536	571	7 875	543	6 768	468	6 138	448
T: 350 001 – 500 000	12 908	904	11 290	808	11 277	836	10 302	819
U: 500 001 – 750 000	12 826	1 045	11 731	964	11 822	1 003	12 109	1 076
V: 750 001 – 1 000 000	6 063	565	5 515	527	6 260	607	6 714	679
W: 1 000 001 – 2 000 000	5 520	631	4 951	578	6 315	748	6 869	837
X: 2 000 001 – 5 000 000	1 355	213	1 250	200	1 630	257	1 887	310
Y: 5 000 001 +	153	36	130	30	190	50	241	65
Total	55 138	4 389	50 769	4 097	50 002	4 285	49 459	4 539

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.1%	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%	0.1%	0.1%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
J: 80 001 – 90 000	0.2%	0.1%	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%
K: 90 000 – 100 000	0.2%	0.1%	0.4%	0.2%	0.2%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%
M: 110 001 – 120 000	0.4%	0.2%	0.5%	0.3%	0.3%	0.2%	0.3%	0.2%
N: 120 001 – 130 000	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%
O: 130 001 – 140 000	0.5%	0.3%	0.6%	0.4%	0.4%	0.2%	0.3%	0.2%
P: 140 001 – 150 000	0.6%	0.4%	0.6%	0.4%	0.5%	0.3%	0.4%	0.2%
Q: 150 001 – 200 000	4.4%	3.0%	5.0%	3.5%	3.4%	2.1%	3.0%	1.9%
R: 200 001 – 250 000	6.5%	4.9%	6.7%	5.1%	5.4%	3.9%	5.0%	3.6%
S: 250 001 – 350 000	15.5%	13.0%	15.5%	13.2%	13.5%	10.9%	12.4%	9.9%
T: 350 001 – 500 000	23.4%	20.6%	22.2%	19.7%	22.6%	19.5%	20.8%	18.0%
U: 500 001 – 750 000	23.3%	23.8%	23.1%	23.5%	23.6%	23.4%	24.5%	23.7%
V: 750 001 – 1 000 000	11.0%	12.9%	10.9%	12.9%	12.5%	14.2%	13.6%	15.0%
W: 1 000 001 – 2 000 000	10.0%	14.4%	9.8%	14.1%	12.6%	17.4%	13.9%	18.4%
X: 2 000 001 – 5 000 000	2.5%	4.9%	2.5%	4.9%	3.3%	6.0%	3.8%	6.8%
Y: 5 000 001 +	0.3%	0.8%	0.3%	0.7%	0.4%	1.2%	0.5%	1.4%
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 Credits¹ by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	135	0	167	0	180	0	78	0
D: 20 001 – 30 000	125	0	141	0	180	0	77	0
E: 30 001 – 40 000	173	0	174	0	218	0	82	0
F: 40 001 – 50 000	185	0	178	0	212	0	93	0
G: 50 001 – 60 000	216	0	252	0	278	0	136	0
H: 60 001 – 70 000	214	0	299	1	310	1	112	0
I: 70 001 – 80 000	1 922	1	305	1	319	1	127	0
J: 80 001 – 90 000	17 898	19	15 655	10	5 052	2	138	0
K: 90 000 – 100 000	21 396	54	22 646	46	18 174	25	16 548	13
L: 100 001 – 110 000	23 235	83	24 824	84	20 492	59	20 596	46
M: 110 001 – 120 000	27 275	119	28 092	118	23 224	91	23 524	84
N: 120 001 – 130 000	36 043	156	31 706	152	25 029	113	25 042	105
O: 130 001 – 140 000	42 567	202	40 710	195	31 009	149	32 542	157
P: 140 001 – 150 000	48 391	252	47 176	246	38 114	198	36 819	179
Q: 150 001 – 200 000	280 262	1 740	279 253	1 783	247 240	1 567	240 946	1 527
R: 200 001 – 250 000	619 125	4 394	598 255	4 391	567 060	4 250	568 071	4 372
S: 250 001 – 350 000	543 872	4 244	549 901	4 462	543 834	4 487	563 168	4 773
T: 350 001 – 500 000	394 364	3 261	390 969	3 341	418 587	3 671	442 366	4 015
U: 500 001 – 750 000	464 288	3 882	458 631	3 964	507 041	4 509	542 433	4 983
V: 750 001 – 1 000 000	189 059	1 658	185 688	1 681	208 848	1 935	225 935	2 150
W: 1 000 001 – 2 000 000	167 266	1 544	166 386	1 583	193 977	1 898	221 348	2 226
X: 2 000 001 – 5 000 000	38 765	384	37 352	379	44 078	463	50 513	549
Y: 5 000 001 +	7 172	74	6 662	71	8 182	90	9 454	109
Total	2 923 948	22 070	2 885 422	22 509	2 901 638	23 508	3 020 148	25 288

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 Credits¹ by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [38.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.6%	0.1%	0.5%	0.0%	0.2%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	0.7%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
L: 100 001 – 110 000	0.8%	0.4%	0.9%	0.4%	0.7%	0.3%	0.7%	0.2%
M: 110 001 – 120 000	0.9%	0.5%	1.0%	0.5%	0.8%	0.4%	0.8%	0.3%
N: 120 001 – 130 000	1.2%	0.7%	1.1%	0.7%	0.9%	0.5%	0.8%	0.4%
O: 130 001 – 140 000	1.5%	0.9%	1.4%	0.9%	1.1%	0.6%	1.1%	0.6%
P: 140 001 – 150 000	1.7%	1.1%	1.6%	1.1%	1.3%	0.8%	1.2%	0.7%
Q: 150 001 – 200 000	9.6%	7.9%	9.7%	7.9%	8.5%	6.7%	8.0%	6.0%
R: 200 001 – 250 000	21.2%	19.9%	20.7%	19.5%	19.5%	18.1%	18.8%	17.3%
S: 250 001 – 350 000	18.6%	19.2%	19.1%	19.8%	18.7%	19.1%	18.6%	18.9%
T: 350 001 – 500 000	13.5%	14.8%	13.5%	14.8%	14.4%	15.6%	14.6%	15.9%
U: 500 001 – 750 000	15.9%	17.6%	15.9%	17.6%	17.5%	19.2%	18.0%	19.7%
V: 750 001 – 1 000 000	6.5%	7.5%	6.4%	7.5%	7.2%	8.2%	7.5%	8.5%
W: 1 000 001 – 2 000 000	5.7%	7.0%	5.8%	7.0%	6.7%	8.1%	7.3%	8.8%
X: 2 000 001 – 5 000 000	1.3%	1.7%	1.3%	1.7%	1.5%	2.0%	1.7%	2.2%
Y: 5 000 001 +	0.2%	0.3%	0.2%	0.3%	0.3%	0.4%	0.3%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits¹ - additional expense by taxable income group, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	–	–	–	–
B: = 0	–	–	–	–
C: 1 – 20 000	91	0	99	0
D: 20 001 – 30 000	85	0	114	0
E: 30 001 – 40 000	112	0	128	0
F: 40 001 – 50 000	118	0	124	0
G: 50 001 – 60 000	146	0	179	0
H: 60 001 – 70 000	140	0	203	0
I: 70 001 – 80 000	142	0	221	0
J: 80 001 – 90 000	262	1	239	1
K: 90 000 – 100 000	1 126	1	431	1
L: 100 001 – 110 000	4 868	5	1 262	2
M: 110 001 – 120 000	5 606	10	4 897	6
N: 120 001 – 130 000	10 735	24	5 419	10
O: 130 001 – 140 000	12 363	28	8 007	16
P: 140 001 – 150 000	16 009	35	9 831	23
Q: 150 001 – 200 000	127 049	404	98 928	286
R: 200 001 – 250 000	292 628	1 629	273 749	1 530
S: 250 001 – 350 000	227 961	1 521	248 872	1 617
T: 350 001 – 500 000	150 105	1 128	180 992	1 352
U: 500 001 – 750 000	143 419	1 360	170 124	1 634
V: 750 001 – 1 000 000	41 259	591	50 377	699
W: 1 000 001 – 2 000 000	31 975	645	37 396	789
X: 2 000 001 – 5 000 000	5 100	192	6 200	233
Y: 5 000 001 +	882	51	1 032	56
Total	1 072 181	7 626	1 098 824	8 256
		7 926	1 135 273	8 936

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 Credits¹ - additional expense by taxable income group, 2020 – 2023 (continued)

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	0.5%	0.1%	0.3%	0.0%	0.1%	0.0%	0.1%	0.0%
M: 110 001 – 120 000	0.5%	0.1%	0.6%	0.1%	0.4%	0.1%	0.3%	0.0%
N: 120 001 – 130 000	1.0%	0.3%	0.7%	0.2%	0.5%	0.1%	0.5%	0.1%
O: 130 001 – 140 000	1.2%	0.4%	1.0%	0.3%	0.7%	0.2%	1.0%	0.4%
P: 140 001 – 150 000	1.5%	0.5%	1.3%	0.4%	0.9%	0.3%	0.9%	0.3%
Q: 150 001 – 200 000	11.8%	5.3%	11.4%	4.9%	9.0%	3.5%	7.8%	2.7%
R: 200 001 – 250 000	27.3%	21.4%	26.8%	21.0%	24.9%	18.5%	23.8%	16.6%
S: 250 001 – 350 000	21.3%	19.9%	22.5%	20.4%	22.6%	19.6%	22.4%	19.4%
T: 350 001 – 500 000	14.0%	14.8%	14.4%	15.5%	16.5%	16.4%	17.2%	16.4%
U: 500 001 – 750 000	13.4%	17.8%	13.6%	18.3%	15.5%	19.8%	16.5%	20.8%
V: 750 001 – 1 000 000	3.8%	7.8%	3.9%	7.7%	4.6%	8.5%	5.0%	9.0%
W: 1 000 001 – 2 000 000	3.0%	8.5%	2.9%	8.3%	3.4%	9.6%	3.7%	10.3%
X: 2 000 001 – 5 000 000	0.5%	2.5%	0.4%	2.3%	0.6%	2.8%	0.7%	3.2%
Y: 5 000 001 +	0.1%	0.7%	0.1%	0.5%	0.1%	0.7%	0.1%	0.8%
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, 2020 – 2023

Tax year	2020 [98.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	11 280	30	15 822	41	13 776	35	11 691	30
B: 5 001 – 10 000	12 824	97	15 870	119	13 286	100	11 774	89
C: 10 001 – 15 000	14 354	178	15 631	193	13 703	170	12 018	149
D: 15 001 – 20 000	12 889	227	12 887	227	11 718	206	10 426	184
E: 20 001 – 25 000	14 142	322	13 059	296	12 315	280	11 254	257
F: 25 001 – 30 000	13 562	377	12 194	339	11 660	325	10 697	298
G: 30 001 – 35 000	11 802	384	10 895	355	10 069	328	9 076	296
H: 35 001 – 40 000	14 621	545	12 814	479	12 555	468	11 742	438
I: 40 001 – 45 000	12 531	533	11 330	482	10 953	466	9 712	413
J: 45 001 – 50 000	13 799	658	12 225	583	12 540	597	11 116	530
K: 50 001 – 60 000	27 134	1 513	23 602	1 314	23 562	1 316	22 286	1 247
L: 60 001 – 70 000	22 806	1 484	20 601	1 342	19 231	1 251	17 318	1 128
M: 70 001 – 80 000	23 110	1 730	20 485	1 533	20 320	1 521	19 169	1 434
N: 80 001 – 90 000	22 126	1 882	19 705	1 675	19 701	1 675	18 355	1 561
O: 90 000 – 100 000	18 725	1 781	16 296	1 549	16 778	1 595	16 406	1 561
P: 100 001 – 120 000	30 995	3 409	26 112	2 872	28 175	3 106	29 377	3 240
Q: 120 001 – 140 000	20 440	2 645	17 161	2 222	18 850	2 441	21 168	2 741
R: 140 001 – 160 000	13 613	2 028	10 707	1 595	12 614	1 880	15 709	2 344
S: 160 001 – 180 000	8 211	1 391	6 298	1 068	7 548	1 279	10 461	1 775
T: 180 001 – 250 000	8 479	1 725	6 615	1 349	8 164	1 667	13 553	2 785
U: 250 001 +	1 265	370	999	296	1 302	385	2 759	808
Total	328 708	23 310	301 308	19 930	298 820	21 090	296 067	23 306

Table A2.7.10: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by deduction value, 2020 – 2023

Tax year	2020 [88.3% assessed]	2021 [94.1% assessed]	2022 [94.0% assessed]	2023 [87.9% assessed]
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	275 821	711	320 742	824
B: 5 001 – 10 000	315 913	2 357	327 636	2 439
C: 10 001 – 15 000	301 842	3 780	288 378	3 601
D: 15 001 – 20 000	265 619	4 620	243 910	4 246
E: 20 001 – 25 000	237 327	5 355	216 334	4 889
F: 25 001 – 30 000	229 824	6 309	203 136	5 584
G: 30 001 – 35 000	203 256	6 605	186 471	6 057
H: 35 001 – 40 000	163 105	6 107	157 127	5 876
I: 40 001 – 45 000	176 827	7 524	162 685	6 914
J: 45 001 – 50 000	150 659	7 155	149 709	7 100
K: 50 001 – 60 000	262 399	14 417	249 704	13 690
L: 60 001 – 70 000	284 731	18 575	271 972	17 790
M: 70 001 – 80 000	245 452	18 332	253 292	18 909
N: 80 001 – 90 000	193 723	16 445	193 859	16 476
O: 90 000 – 100 000	144 643	13 712	145 718	13 804
P: 100 001 – 120 000	211 962	23 145	210 629	23 025
Q: 120 001 – 140 000	122 484	15 828	124 928	16 144
R: 140 001 – 160 000	76 920	11 482	77 861	11 623
S: 160 001 – 180 000	50 793	8 598	50 446	8 548
T: 180 001 – 250 000	81 185	16 858	81 848	17 000
U: 250 001 +	58 734	18 596	58 493	18 479
Total	4 053 219	226 509	3 974 878	223 020
			3 928 127	232 039
				4 206 985
				244 200

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, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	634	2	620	2	598	2	472	1
B: 5 001 – 10 000	985	7	886	7	941	7	845	6
C: 10 001 – 15 000	1 195	15	1 160	15	993	12	920	11
D: 15 001 – 20 000	1 427	25	1 350	24	1 126	20	1 042	18
E: 20 001 – 25 000	1 614	36	1 469	33	1 321	30	1 124	25
F: 25 001 – 30 000	1 901	52	1 666	46	1 465	40	1 212	33
G: 30 001 – 35 000	1 948	63	1 824	59	1 578	51	1 312	43
H: 35 001 – 40 000	2 053	77	1 818	68	1 580	59	1 448	54
I: 40 001 – 45 000	2 153	92	1 960	83	1 748	74	1 514	64
J: 45 001 – 50 000	2 368	113	2 101	100	1 810	86	1 612	77
K: 50 001 – 60 000	5 265	290	4 415	243	3 964	219	3 630	200
L: 60 001 – 70 000	5 732	373	5 284	344	4 727	308	4 143	269
M: 70 001 – 80 000	5 463	409	4 985	373	5 047	378	4 386	329
N: 80 001 – 90 000	4 562	387	4 383	372	4 270	362	4 199	356
O: 90 000 – 100 000	3 705	351	3 570	338	3 768	357	3 744	355
P: 100 001 – 120 000	5 399	589	4 849	530	5 621	614	6 390	700
Q: 120 001 – 140 000	3 429	443	3 302	427	3 308	427	4 369	564
R: 140 001 – 160 000	1 953	291	1 889	281	2 239	335	2 533	378
S: 160 001 – 180 000	1 157	196	1 113	189	1 354	228	1 615	273
T: 180 001 – 250 000	1 456	299	1 389	286	1 696	349	1 989	411
U: 250 001 +	739	278	736	277	848	325	960	368
Total	55 138	4 389	50 769	4 097	50 002	4 285	49 459	4 539

Table A2.7.12: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value¹, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	1 039 499	3 527	1 004 925	3 482	1 016 137	3 658	1 084 240	4 044
B: 5 001 – 10 000	1 281 929	10 558	865 117	6 581	856 427	6 736	867 124	7 061
C: 10 001 – 15 000	557 231	7 173	849 858	9 757	852 380	10 140	876 887	10 826
D: 15 001 – 20 000	42 464	745	156 983	2 503	167 027	2 759	180 472	3 094
E: 20 001 – 25 000	2 469	56	7 797	165	8 888	194	9 209	203
F: 25 001 – 30 000	219	6	625	17	659	18	1 965	51
G: 30 001 – 35 000	98	3	88	3	81	3	196	6
H: 35 001 – 40 000	15	1	11	0	16	1	44	2
I: 40 001 – 45 000	10	0	8	0	12	1	7	0
J: 45 001 – 50 000	3	0	2	0	6	0	2	0
K: 50 001 – 60 000	6	0	5	0	3	0	1	0
L: 60 001 – 70 000	1	0	1	0	1	0	–	–
M: 70 001 – 80 000	4	0	1	0	–	–	1	0
N: 80 001 – 90 000	–	–	–	–	1	0	–	–
O: 90 000 – 100 000	–	–	1	0	–	–	–	–
P: 100 001 – 120 000	–	–	–	–	–	–	–	–
Q: 120 001 – 140 000	–	–	–	–	–	–	–	–
R: 140 001 – 160 000	–	–	–	–	–	–	–	–
S: 160 001 – 180 000	–	–	–	–	–	–	–	–
T: 180 001 – 250 000	–	–	–	–	–	–	–	–
U: 250 001 +	–	–	–	–	–	–	–	–
Total	2 923 948	22 070	2 885 422	22 509	2 901 638	23 508	3 020 148	25 288

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 value¹, 2020 – 2023

Tax year	2020 [88.3% assessed]		2021 [94.1% assessed]		2022 [94.0% assessed]		2023 [87.9% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	650 828	1 312	685 573	1 380	641 709	1 292	654 708	1 340
B: 5 001 – 10 000	195 481	1 382	215 387	1 517	214 359	1 515	217 677	1 535
C: 10 001 – 15 000	87 198	1 066	89 921	1 094	91 495	1 117	96 724	1 183
D: 15 001 – 20 000	51 806	900	50 391	873	51 123	884	54 121	939
E: 20 001 – 25 000	31 054	691	34 037	756	35 988	802	37 326	835
F: 25 001 – 30 000	16 472	449	17 612	480	20 277	553	23 995	654
G: 30 001 – 35 000	9 790	316	10 183	329	11 494	371	13 754	444
H: 35 001 – 40 000	9 722	362	8 054	304	7 043	263	8 422	314
I: 40 001 – 45 000	6 414	271	6 342	268	7 787	329	7 405	315
J: 45 001 – 50 000	3 723	176	4 234	200	4 957	235	5 696	270
K: 50 001 – 60 000	4 417	240	4 750	258	5 626	306	6 819	371
L: 60 001 – 70 000	2 033	131	2 271	147	2 745	177	3 364	217
M: 70 001 – 80 000	1 115	83	1 203	90	1 513	113	1 828	136
N: 80 001 – 90 000	689	58	685	58	919	78	1 119	95
O: 90 000 – 100 000	431	41	440	42	537	51	678	64
P: 100 001 – 120 000	444	48	476	52	597	65	780	85
Q: 120 001 – 140 000	221	28	218	28	294	38	398	51
R: 140 001 – 160 000	124	18	113	17	134	20	184	27
S: 160 001 – 180 000	73	12	70	12	86	14	92	16
T: 180 001 – 250 000	99	21	75	15	94	19	123	25
U: 250 001 +	47	21	23	7	47	16	60	20
Total	1 072 181	7 626	1 132 058	7 926	1 098 824	8 256	1 135 273	8 936

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), 2014 – 2023

Taxable income group	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	35 331	26 215	23 022	20 455	19 467	19 356	19 737	21 253	19 218	18 257
B: = 0	72 564	53 760	52 505	51 652	49 117	52 039	56 675	71 472	70 082	73 898
C: 1 – 20 000	60 752	43 374	38 305	39 204	36 611	36 854	41 976	54 005	53 636	53 438
D: 20 001 – 30 000	30 780	21 543	18 852	17 615	16 681	16 899	17 597	23 284	21 236	21 368
E: 30 001 – 40 000	33 220	24 156	20 113	18 563	17 443	17 195	17 759	22 823	20 576	21 272
F: 40 001 – 50 000	37 187	27 077	22 021	20 655	19 214	18 676	19 022	23 987	21 351	21 135
G: 50 001 – 60 000	47 271	33 323	26 746	24 340	22 677	21 409	21 192	26 147	22 401	22 521
H: 60 001 – 70 000	65 915	45 837	34 115	28 700	25 741	23 714	23 408	27 847	24 308	23 807
I: 70 001 – 80 000	64 650	55 492	47 764	43 585	39 338	35 601	34 255	33 276	27 194	26 125
J: 80 001 – 90 000	69 665	57 362	45 540	38 607	33 430	30 894	28 860	39 221	36 015	30 719
K: 90 000 – 100 000	75 023	62 229	50 863	43 413	37 070	33 412	31 313	34 772	29 919	33 506
L: 100 001 – 110 000	77 821	68 270	56 976	47 541	41 150	36 226	32 839	36 291	31 839	29 670
M: 110 001 – 120 000	80 027	71 909	63 026	54 680	46 599	41 484	36 755	38 126	34 585	32 380
N: 120 001 – 130 000	79 430	72 339	63 448	56 045	48 425	43 207	38 484	40 786	34 725	33 030
O: 130 001 – 140 000	80 521	74 120	64 867	59 500	52 273	46 060	41 469	41 823	37 420	33 950
P: 140 001 – 150 000	82 365	75 079	70 171	61 824	55 071	48 921	43 661	44 335	39 283	36 731
Q: 150 001 – 200 000	393 074	387 264	356 164	330 673	296 995	266 280	241 707	238 201	214 819	199 955
R: 200 001 – 250 000	366 170	361 873	349 198	332 929	312 250	288 922	263 039	252 283	230 889	215 202
S: 250 001 – 350 000	521 837	574 096	595 275	586 888	567 827	543 586	514 498	492 235	469 646	440 625
T: 350 001 – 500 000	354 392	408 438	469 389	525 548	572 754	601 617	617 634	595 641	608 616	599 262
U: 500 001 – 750 000	233 030	276 132	315 304	348 066	394 224	435 990	474 758	464 281	507 610	530 277
V: 750 001 – 1 000 000	84 471	102 609	121 381	137 210	159 640	180 652	199 344	195 688	220 381	235 502
W: 1 000 001 – 2 000 000	73 262	89 576	104 514	116 773	137 904	158 590	178 147	177 896	209 972	242 116
X: 2 000 001 – 5 000 000	18 646	23 784	26 297	30 165	32 857	36 657	39 717	38 697	46 882	56 064
Y: 5 000 001 +	3 646	5 193	5 194	6 419	6 292	6 809	7 204	6 680	8 447	10 240
Total	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050
<= 0	107 895	79 975	75 527	72 107	68 584	71 395	76 412	92 725	89 300	92 155
1 – 70 000	275 125	195 310	160 152	149 077	138 367	134 747	140 954	178 093	163 508	163 541
70 001 – 350 000	1 890 583	1 860 033	1 763 292	1 655 685	1 530 428	1 414 593	1 306 880	1 291 349	1 186 334	1 111 893
350 001 – 500 000	354 392	408 438	469 389	525 548	572 754	601 617	617 634	595 641	608 616	599 262
500 000 +	413 055	497 294	572 690	638 633	730 917	818 698	899 170	883 242	993 292	1 074 199
Total	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050	3 041 050

Table A2.8.1: Number of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2014 – 2023 (continued)

Tax year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	1.2%	0.9%	0.8%	0.7%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%
B: = 0	2.4%	1.8%	1.7%	1.7%	1.6%	1.7%	1.9%	2.4%	2.3%	2.4%
C: 1 – 20 000	2.0%	1.4%	1.3%	1.3%	1.2%	1.2%	1.4%	1.8%	1.8%	1.8%
D: 20 001 – 30 000	1.0%	0.7%	0.6%	0.6%	0.5%	0.6%	0.6%	0.8%	0.7%	0.7%
E: 30 001 – 40 000	1.1%	0.8%	0.7%	0.6%	0.6%	0.6%	0.6%	0.8%	0.7%	0.7%
F: 40 001 – 50 000	1.2%	0.9%	0.7%	0.7%	0.6%	0.6%	0.6%	0.8%	0.7%	0.7%
G: 50 001 – 60 000	1.6%	1.1%	0.9%	0.8%	0.7%	0.7%	0.7%	0.9%	0.7%	0.7%
H: 60 001 – 70 000	2.2%	1.5%	1.1%	0.9%	0.8%	0.8%	0.8%	0.9%	0.8%	0.8%
I: 70 001 – 80 000	2.1%	1.8%	1.6%	1.4%	1.3%	1.2%	1.1%	1.1%	0.9%	0.9%
J: 80 001 – 90 000	2.3%	1.9%	1.5%	1.3%	1.1%	1.0%	0.9%	1.3%	1.2%	1.0%
K: 90 000 – 100 000	2.5%	2.0%	1.7%	1.4%	1.2%	1.1%	1.0%	1.1%	1.0%	1.1%
L: 100 001 – 110 000	2.6%	2.2%	1.9%	1.6%	1.4%	1.2%	1.1%	1.2%	1.0%	1.0%
M: 110 001 – 120 000	2.6%	2.4%	2.1%	1.8%	1.5%	1.4%	1.2%	1.3%	1.1%	1.1%
N: 120 001 – 130 000	2.6%	2.4%	2.1%	1.8%	1.6%	1.4%	1.3%	1.3%	1.1%	1.1%
O: 130 001 – 140 000	2.6%	2.4%	2.1%	2.0%	1.7%	1.5%	1.4%	1.4%	1.2%	1.1%
P: 140 001 – 150 000	2.7%	2.5%	2.3%	2.0%	1.8%	1.6%	1.4%	1.5%	1.3%	1.2%
Q: 150 001 – 200 000	12.9%	12.7%	11.7%	10.9%	9.8%	8.8%	7.9%	7.8%	7.1%	6.6%
R: 200 001 – 250 000	12.0%	11.9%	11.5%	10.9%	10.3%	9.5%	8.6%	8.3%	7.6%	7.1%
S: 250 001 – 350 000	17.2%	18.9%	19.6%	19.3%	18.7%	17.9%	16.9%	16.2%	15.4%	14.5%
T: 350 001 – 500 000	11.7%	13.4%	15.4%	17.3%	18.8%	19.8%	20.3%	19.6%	20.0%	19.7%
U: 500 001 – 750 000	7.7%	9.1%	10.4%	11.4%	13.0%	14.3%	15.6%	15.3%	16.7%	17.4%
V: 750 001 – 1 000 000	2.8%	3.4%	4.0%	4.5%	5.2%	5.9%	6.6%	6.4%	7.2%	7.7%
W: 1 000 001 – 2 000 000	2.4%	2.9%	3.4%	3.8%	4.5%	5.2%	5.9%	5.8%	6.9%	8.0%
X: 2 000 001 – 5 000 000	0.6%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.3%	1.5%	1.8%
Y: 5 000 001 +	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.5%	2.6%	2.5%	2.4%	2.3%	2.3%	2.5%	3.0%	2.9%	3.0%
1 – 70 000	9.0%	6.4%	5.3%	4.9%	4.5%	4.4%	4.6%	5.9%	5.4%	5.4%
70 001 – 350 000	62.2%	61.2%	58.0%	54.4%	50.3%	46.5%	43.0%	42.5%	39.0%	36.6%
350 001 – 500 000	11.7%	13.4%	15.4%	17.3%	18.8%	19.8%	20.3%	19.6%	20.0%	19.7%
500 000 +	13.6%	16.4%	18.8%	21.0%	24.0%	26.9%	29.6%	29.0%	32.7%	35.3%
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), 2014 – 2023

Tax year		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxable income group	Number of taxpayers ¹	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	35 331	-13 758	-13 685	-14 228	-13 689	-13 529	-13 862	-14 790	-15 062	-16 070	-17 852
B: = 0	72 564	—	—	—	—	—	—	—	—	—	—
C: 1 – 20 000	60 752	582	410	362	348	333	334	371	485	459	456
D: 20 001 – 30 000	30 780	775	541	474	442	418	424	441	583	532	535
E: 30 001 – 40 000	33 220	1 168	849	706	652	613	604	623	800	721	745
F: 40 001 – 50 000	37 187	1 680	1 223	995	933	867	842	859	1 083	963	953
G: 50 001 – 60 000	47 271	2 623	1 848	1 483	1 347	1 254	1 183	1 171	1 444	1 237	1 243
H: 60 001 – 70 000	65 915	4 307	3 007	2 231	1 874	1 679	1 545	1 525	1 813	1 581	1 549
I: 70 001 – 80 000	64 650	4 854	4 146	3 572	3 268	2 955	2 689	2 593	2 504	2 044	1 962
J: 80 001 – 90 000	69 665	5 927	4 882	3 882	3 288	2 848	2 630	2 456	3 325	3 075	2 623
K: 90 001 – 100 000	75 023	7 137	5 921	4 838	4 132	3 528	3 181	2 979	3 309	2 846	3 169
L: 100 001 – 110 000	77 821	8 175	7 172	5 988	4 998	4 326	3 809	3 451	3 812	3 347	3 117
M: 110 001 – 120 000	80 027	9 212	8 279	7 260	6 300	5 372	4 783	4 239	4 393	3 990	3 735
N: 120 001 – 130 000	79 430	9 931	9 044	7 933	7 009	6 057	5 404	4 811	5 101	4 343	4 132
O: 130 001 – 140 000	80 521	10 872	10 008	8 758	8 033	7 058	6 218	5 599	5 650	5 051	4 586
P: 140 001 – 150 000	82 365	11 946	10 889	10 182	8 968	7 989	7 098	6 336	6 433	5 700	5 329
Q: 150 001 – 200 000	393 074	68 714	67 832	62 411	58 021	52 141	46 769	42 474	41 809	37 749	35 122
R: 200 001 – 250 000	366 170	82 389	81 487	78 368	74 843	70 215	65 065	59 260	56 808	51 991	48 463
S: 250 001 – 350 000	521 837	153 670	169 748	176 829	174 927	169 793	162 687	154 031	147 587	140 895	132 204
T: 350 001 – 500 000	354 392	146 998	169 407	194 439	217 783	238 446	251 414	258 899	249 806	255 885	252 321
U: 500 001 – 750 000	233 030	140 562	166 734	190 534	210 215	238 469	263 593	287 044	280 852	307 016	321 514
V: 750 001 – 1 000 000	84 471	72 354	87 860	103 852	117 519	136 960	155 119	171 299	168 114	189 519	202 627
W: 1 000 001 – 2 000 000	73 262	97 240	118 859	138 468	154 637	182 066	208 757	234 042	233 961	276 656	320 251
X: 2 000 001 – 5 000 000	18 646	53 204	68 013	74 733	86 498	93 138	104 030	112 418	109 218	132 308	158 844
Y: 5 000 001 +	3 646	36 470	54 084	55 006	65 535	62 633	68 178	72 967	65 287	86 339	105 178
Total	3 041 050	917 029	1 038 558	1 119 073	1 197 878	1 275 628	1 352 494	1 415 099	1 379 115	1 498 178	1 592 805
<= 0	107 895	-13 758	-13 685	-14 228	-13 689	-13 529	-13 862	-14 790	-15 062	-16 070	-17 852
1 – 70 000	275 125	11 135	7 878	6 250	5 594	5 164	4 933	4 990	6 208	5 494	5 480
70 001 – 350 000	1 890 583	372 825	379 409	370 020	353 787	332 282	310 333	288 229	280 731	261 031	244 441
350 001 – 500 000	354 392	146 998	169 407	194 439	217 783	238 446	251 414	258 899	249 806	255 885	252 321
500 000 +	413 055	399 829	495 550	562 593	634 403	713 266	799 676	877 770	857 432	991 838	1 108 415
Total	3 041 050	917 029	1 038 558	1 119 073	1 197 878	1 275 628	1 352 494	1 415 099	1 379 115	1 498 178	1 592 805

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), 2014 – 2023 (continued)

Taxable income group Percentage of total	Number of taxpayers ¹	Tax year									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < 0	1.2%	-1.5%	-1.3%	-1.3%	-1.1%	-1.1%	-1.0%	-1.0%	-1.1%	-1.1%	-1.1%
B: = 0	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	1.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	1.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
F: 40 001 – 50 000	1.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	1.6%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
H: 60 001 – 70 000	2.2%	0.5%	0.3%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
I: 70 001 – 80 000	2.1%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
J: 80 001 – 90 000	2.3%	0.6%	0.5%	0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
K: 90 000 – 100 000	2.5%	0.8%	0.6%	0.4%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%
L: 100 001 – 110 000	2.6%	0.9%	0.7%	0.5%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%
M: 110 001 – 120 000	2.6%	1.0%	0.8%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%
N: 120 001 – 130 000	2.6%	1.1%	0.9%	0.7%	0.6%	0.5%	0.4%	0.3%	0.4%	0.3%	0.3%
O: 130 001 – 140 000	2.6%	1.2%	1.0%	0.8%	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	0.3%
P: 140 001 – 150 000	2.7%	1.3%	1.0%	0.9%	0.7%	0.6%	0.5%	0.4%	0.5%	0.4%	0.3%
Q: 150 001 – 200 000	12.9%	7.5%	6.5%	5.6%	4.8%	4.1%	3.5%	3.0%	3.0%	2.5%	2.2%
R: 200 001 – 250 000	12.0%	9.0%	7.8%	7.0%	6.2%	5.5%	4.8%	4.2%	4.1%	3.5%	3.0%
S: 250 001 – 350 000	17.2%	16.8%	16.3%	15.8%	14.6%	13.3%	12.0%	10.9%	10.7%	9.4%	8.3%
T: 350 001 – 500 000	11.7%	16.0%	16.3%	17.4%	18.2%	18.7%	18.6%	18.3%	18.1%	17.1%	15.8%
U: 500 001 – 750 000	7.7%	15.3%	16.1%	17.0%	17.5%	18.7%	19.5%	20.3%	20.4%	20.5%	20.2%
V: 750 001 – 1 000 000	2.8%	7.9%	8.5%	9.3%	9.8%	10.7%	11.5%	12.1%	12.2%	12.6%	12.7%
W: 1 000 001 – 2 000 000	2.4%	10.6%	11.4%	12.4%	12.9%	14.3%	15.4%	16.5%	17.0%	18.5%	20.1%
X: 2 000 001 – 5 000 000	0.6%	5.8%	6.5%	6.7%	7.2%	7.3%	7.7%	7.9%	7.9%	8.8%	10.0%
Y: 5 000 001 +	0.1%	4.0%	5.2%	4.9%	5.5%	4.9%	5.0%	5.2%	4.7%	5.8%	6.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.5%	-1.5%	-1.3%	-1.3%	-1.1%	-1.1%	-1.0%	-1.0%	-1.1%	-1.1%	-1.1%
1 – 70 000	9.0%	1.2%	0.8%	0.6%	0.5%	0.4%	0.4%	0.4%	0.5%	0.4%	0.3%
70 001 – 350 000	62.2%	40.7%	36.5%	33.1%	29.5%	26.0%	22.9%	20.4%	20.4%	17.4%	15.3%
350 001 – 500 000	11.7%	16.0%	16.3%	17.4%	18.2%	18.7%	18.6%	18.3%	18.1%	17.1%	15.8%
500 000 +	13.6%	43.6%	47.7%	50.3%	53.0%	55.9%	59.1%	62.0%	62.2%	66.2%	69.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. 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), 2014 – 2023

Taxable income group	Tax year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
		(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0	Number of taxpayers ¹	85	36	38	40	41	45	62	77	53	54
B: = 0		49	72	90	127	109	131	194	338	437	583
C: 1 – 20 000		48	46	71	116	83	98	122	162	211	327
D: 20 001 – 30 000		25	27	32	47	29	45	64	61	72	131
E: 30 001 – 40 000		28	27	34	45	42	41	46	66	82	129
F: 40 001 – 50 000		25	31	52	58	35	36	49	64	68	129
G: 50 001 – 60 000		35	36	46	49	38	47	53	75	81	141
H: 60 001 – 70 000		45	35	40	57	48	50	63	84	80	137
I: 70 001 – 80 000		102	62	57	60	55	50	57	67	83	142
J: 80 001 – 90 000		185	143	114	100	77	71	73	77	86	123
K: 90 000 – 100 000		289	225	172	151	123	109	106	104	104	140
L: 100 001 – 110 000		380	313	250	210	175	155	151	160	127	176
M: 110 001 – 120 000		510	418	345	295	236	212	195	180	191	210
N: 120 001 – 130 000		630	496	420	358	303	272	241	234	208	256
O: 130 001 – 140 000		766	634	511	456	386	344	308	281	241	268
P: 140 001 – 150 000		908	754	667	557	475	415	370	346	310	347
Q: 150 001 – 200 000		6 732	5 849	5 071	4 483	3 878	3 381	3 022	2 750	2 416	2 430
R: 200 001 – 250 000		10 701	9 850	9 007	8 124	7 287	6 489	5 909	5 170	4 464	4 163
S: 250 001 – 350 000		25 064	26 100	26 887	25 710	24 538	22 821	21 338	19 346	17 620	16 150
T: 350 001 – 500 000		31 011	34 032	38 882	42 201	45 676	47 015	48 403	44 776	44 521	42 563
U: 500 001 – 750 000		36 646	41 915	48 321	52 386	58 921	64 042	69 724	66 269	70 615	72 087
V: 750 001 – 1 000 000		21 844	25 838	30 882	34 597	40 191	45 090	49 869	47 924	52 977	55 489
W: 1 000 001 – 2 000 000		32 927	39 571	46 974	52 169	61 438	69 968	78 573	77 496	90 269	103 193
X: 2 000 001 – 5 000 000		19 963	25 311	28 394	32 795	37 016	41 185	44 573	42 750	51 307	60 797
Y: 5 000 001 +		14 570	21 432	22 284	26 730	27 732	31 329	32 344	28 346	37 103	44 944
Total		203 567	233 254	259 639	281 921	308 934	333 442	355 909	337 203	373 725	405 109
<= 0		135	108	128	167	150	176	256	415	490	637
1 – 70 000		206	202	274	373	276	317	397	513	593	993
70 001 – 350 000		77 277	78 876	82 382	82 705	83 210	81 334	80 173	73 490	70 370	66 969
350 001 – 500 000		36 646	41 915	48 321	52 386	58 921	64 042	69 724	66 269	70 615	72 087
500 000 +		89 304	112 153	128 534	146 290	166 377	187 572	205 359	196 516	231 656	264 423
Total		3 041 050	233 254	259 639	281 921	308 934	333 442	355 909	337 203	373 725	405 109

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), 2014 – 2023 (continued)

Taxable income group Percentage of total	Number of taxpayers ¹	Tax year									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < 0	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
C: 1 – 20 000	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
D: 20 001 – 30 000	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	1.1%	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	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	1.6%	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	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	2.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	2.5%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	2.6%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
M: 110 001 – 120 000	2.6%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
N: 120 001 – 130 000	2.6%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
O: 130 001 – 140 000	2.6%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	2.7%	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Q: 150 001 – 200 000	12.9%	3.3%	2.5%	2.0%	1.6%	1.3%	1.0%	0.8%	0.8%	0.6%	0.6%
R: 200 001 – 250 000	12.0%	5.3%	4.2%	3.5%	2.9%	2.4%	1.9%	1.7%	1.5%	1.2%	1.0%
S: 250 001 – 350 000	17.2%	12.3%	11.2%	10.4%	9.1%	7.9%	6.8%	6.0%	5.7%	4.7%	4.0%
T: 350 001 – 500 000	11.7%	15.2%	14.6%	15.0%	15.0%	14.8%	14.1%	13.6%	13.3%	11.9%	10.5%
U: 500 001 – 750 000	7.7%	18.0%	18.0%	18.6%	18.6%	19.1%	19.2%	19.6%	19.7%	18.9%	17.8%
V: 750 001 – 1 000 000	2.8%	10.7%	11.1%	11.9%	12.3%	13.0%	13.5%	14.0%	14.2%	14.2%	13.7%
W: 1 000 001 – 2 000 000	2.4%	16.2%	17.0%	18.1%	18.5%	19.9%	21.0%	22.1%	23.0%	24.2%	25.5%
X: 2 000 001 – 5 000 000	0.6%	9.8%	10.9%	10.9%	11.6%	12.0%	12.4%	12.5%	12.7%	13.7%	15.0%
Y: 5 000 001 +	0.1%	7.2%	9.2%	8.6%	9.5%	9.0%	9.4%	9.1%	8.4%	9.9%	11.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.5%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%
1 – 70 000	9.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%
70 001 – 350 000	73.8%	38.0%	33.8%	31.7%	29.3%	26.9%	24.4%	22.5%	21.8%	18.8%	16.5%
350 001 – 500 000	7.7%	18.0%	18.0%	18.6%	18.6%	19.1%	19.2%	19.6%	19.7%	18.9%	17.8%
500 000 +	5.9%	43.9%	48.1%	49.5%	51.9%	53.9%	56.3%	57.7%	58.3%	62.0%	65.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.8.4: Average tax rate of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2014 – 2023

Taxable income group	Number of taxpayers ¹	Tax year									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
A: < 0	35 331	-0.6%	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.4%	-0.5%	-0.3%	-0.3%
B: = 0	72 564	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	60 752	8.2%	11.2%	19.6%	33.5%	25.1%	29.2%	32.9%	33.5%	46.0%	71.6%
D: 20 001 – 30 000	30 780	3.3%	4.9%	6.7%	10.5%	7.0%	10.6%	14.4%	10.5%	13.5%	24.6%
E: 30 001 – 40 000	33 220	2.4%	3.2%	4.8%	6.9%	6.8%	6.8%	7.4%	8.3%	11.3%	17.3%
F: 40 001 – 50 000	37 187	1.5%	2.6%	5.2%	6.3%	4.0%	4.3%	5.7%	5.9%	7.0%	13.5%
G: 50 001 – 60 000	47 271	1.3%	1.9%	3.1%	3.6%	3.0%	4.0%	4.6%	5.2%	6.6%	11.3%
H: 60 001 – 70 000	65 915	1.0%	1.2%	1.8%	3.0%	2.9%	3.2%	4.2%	4.6%	5.1%	8.9%
I: 70 001 – 80 000	64 650	2.1%	1.5%	1.6%	1.8%	1.9%	1.9%	2.2%	2.7%	4.1%	7.2%
J: 80 001 – 90 000	69 665	3.1%	2.9%	2.9%	3.0%	2.7%	2.7%	3.0%	2.3%	2.8%	4.7%
K: 90 000 – 100 000	75 023	4.0%	3.8%	3.5%	3.7%	3.5%	3.4%	3.5%	3.1%	3.6%	4.4%
L: 100 001 – 110 000	77 821	4.6%	4.4%	4.2%	4.2%	4.1%	4.1%	4.4%	4.2%	3.8%	5.7%
M: 110 001 – 120 000	80 027	5.5%	5.0%	4.8%	4.7%	4.4%	4.4%	4.6%	4.1%	4.8%	5.6%
N: 120 001 – 130 000	79 430	6.3%	5.5%	5.3%	5.1%	5.0%	5.0%	5.0%	4.6%	4.8%	6.2%
O: 130 001 – 140 000	80 521	7.0%	6.3%	5.8%	5.7%	5.5%	5.5%	5.5%	5.0%	4.8%	5.8%
P: 140 001 – 150 000	82 365	7.6%	6.9%	6.5%	6.2%	5.9%	5.9%	5.8%	5.4%	5.4%	6.5%
Q: 150 001 – 200 000	393 074	9.8%	8.6%	8.1%	7.7%	7.4%	7.2%	7.1%	6.6%	6.4%	6.9%
R: 200 001 – 250 000	366 170	13.0%	12.1%	11.5%	10.9%	10.4%	10.0%	10.0%	9.1%	8.6%	8.6%
S: 250 001 – 350 000	521 837	16.3%	15.4%	15.2%	14.7%	14.5%	14.0%	13.9%	13.1%	12.5%	12.2%
T: 350 001 – 500 000	354 392	21.1%	20.1%	20.0%	19.4%	19.2%	18.7%	18.7%	17.9%	17.4%	16.9%
U: 500 001 – 750 000	233 030	26.1%	25.1%	25.4%	24.9%	24.7%	24.3%	24.3%	23.6%	23.0%	22.4%
V: 750 001 – 1 000 000	84 471	30.2%	29.4%	29.7%	29.4%	29.3%	29.1%	29.1%	28.5%	28.0%	27.4%
W: 1 000 001 – 2 000 000	73 262	33.9%	33.3%	33.9%	33.7%	33.7%	33.5%	33.6%	33.1%	32.6%	32.2%
X: 2 000 001 – 5 000 000	18 646	37.5%	37.2%	38.0%	37.9%	39.7%	39.6%	39.6%	39.1%	38.8%	38.3%
Y: 5 000 001 +	3 646	40.0%	39.6%	40.5%	40.8%	44.3%	46.0%	44.3%	43.4%	43.0%	42.7%
Total	3 041 050	22.2%	22.5%	23.2%	23.5%	24.2%	24.7%	25.2%	24.5%	24.9%	25.4%
<= 0	107 895	-1.0%	-0.8%	-0.9%	-1.2%	-1.1%	-1.3%	-1.7%	-2.8%	-3.1%	-3.6%
1 – 70 000	275 125	1.8%	2.6%	4.4%	6.7%	5.3%	6.4%	8.0%	8.3%	10.8%	18.1%
70 001 – 350 000	2 244 975	20.7%	20.8%	22.3%	23.4%	25.0%	26.2%	27.8%	26.2%	27.0%	27.4%
350 001 – 500 000	233 030	24.9%	24.7%	24.9%	24.1%	24.7%	25.5%	26.9%	26.5%	27.6%	28.6%
500 000 +	180 025	22.3%	22.6%	22.8%	23.1%	23.3%	23.5%	23.4%	22.9%	23.4%	23.9%
Total	3 041 050	22.2%	22.5%	23.2%	23.5%	24.2%	24.7%	25.2%	24.5%	24.9%	25.4%

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

Table A2.8.5: Compound annual growth rate (CAGR) of assessed taxpayers by taxable income group (10-year cohort across 10 consecutive years), 2014 – 2023

Taxable income group		Tax year									
	Number of taxpayers ¹	2015	2016	2017	2018	2019	2020	2021	2022	2023	
A: < 0	35 331	-0.5%	1.7%	-0.2%	-0.4%	0.2%	1.2%	1.3%	2.0%	2.9%	
B: = 0	72 564	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	60 752	-29.5%	-21.2%	-15.8%	-13.0%	-10.5%	-7.2%	-2.6%	-2.9%	-2.7%	
D: 20 001 – 30 000	30 780	-30.1%	-21.8%	-17.1%	-14.3%	-11.4%	-9.0%	-4.0%	-4.6%	-4.0%	
E: 30 001 – 40 000	33 220	-27.3%	-22.3%	-17.7%	-14.9%	-12.3%	-9.9%	-5.3%	-5.8%	-4.9%	
F: 40 001 – 50 000	37 187	-27.2%	-23.0%	-17.8%	-15.2%	-12.9%	-10.6%	-6.1%	-6.7%	-6.1%	
G: 50 001 – 60 000	47 271	-29.5%	-24.8%	-19.9%	-16.9%	-14.7%	-12.6%	-8.2%	-9.0%	-8.0%	
H: 60 001 – 70 000	65 915	-30.2%	-28.0%	-24.2%	-21.0%	-18.5%	-15.9%	-11.6%	-11.8%	-10.7%	
I: 70 001 – 80 000	64 650	-14.6%	-14.2%	-12.4%	-11.7%	-11.1%	-9.9%	-9.0%	-10.2%	-9.6%	
J: 80 001 – 90 000	69 665	-17.6%	-19.1%	-17.8%	-16.7%	-15.0%	-13.7%	-7.9%	-7.9%	-8.7%	
K: 90 000 – 100 000	75 023	-17.0%	-17.7%	-16.7%	-16.2%	-14.9%	-13.6%	-10.4%	-10.9%	-8.6%	
L: 100 001 – 110 000	77 821	-12.3%	-14.4%	-15.1%	-14.7%	-14.2%	-13.4%	-10.3%	-10.6%	-10.2%	
M: 110 001 – 120 000	80 027	-10.1%	-11.2%	-11.9%	-12.6%	-12.3%	-12.1%	-10.0%	-9.9%	-9.5%	
N: 120 001 – 130 000	79 430	-8.9%	-10.6%	-11.0%	-11.6%	-11.5%	-11.4%	-9.1%	-9.8%	-9.3%	
O: 130 001 – 140 000	80 521	-7.9%	-10.2%	-9.6%	-10.2%	-10.6%	-10.5%	-8.9%	-9.1%	-9.1%	
P: 140 001 – 150 000	82 365	-8.8%	-7.7%	-9.1%	-9.6%	-9.9%	-10.0%	-8.5%	-8.8%	-8.6%	
Q: 150 001 – 200 000	393 074	-1.3%	-4.7%	-5.5%	-6.7%	-7.4%	-7.7%	-6.9%	-7.2%	-7.2%	
R: 200 001 – 250 000	366 170	-1.1%	-2.5%	-3.2%	-3.9%	-4.6%	-5.3%	-5.2%	-5.6%	-5.7%	
S: 250 001 – 350 000	521 837	10.5%	7.3%	4.4%	2.5%	1.1%	0.0%	-0.6%	-1.1%	-1.7%	
T: 350 001 – 500 000	354 392	15.2%	15.0%	14.0%	12.9%	11.3%	9.9%	7.9%	7.2%	6.2%	
U: 500 001 – 750 000	233 030	18.6%	16.4%	14.4%	14.1%	13.4%	12.6%	10.4%	10.3%	9.6%	
V: 750 001 – 1 000 000	84 471	21.4%	19.8%	17.5%	17.3%	16.5%	15.4%	12.8%	12.8%	12.1%	
W: 1 000 001 – 2 000 000	73 262	22.2%	19.3%	16.7%	17.0%	16.5%	15.8%	13.4%	14.0%	14.2%	
X: 2 000 001 – 5 000 000	18 646	27.8%	18.5%	17.6%	15.0%	14.4%	13.3%	10.8%	12.1%	12.9%	
Y: 5 000 001 +	3 646	48.3%	22.8%	21.6%	14.5%	13.3%	12.3%	8.7%	11.4%	12.5%	
Total	3 041 050	13.3%	10.5%	9.3%	8.6%	8.1%	7.5%	6.0%	6.3%	6.3%	
1 – 70 000	<= 0	-0.5%	1.7%	-0.2%	-0.4%	0.2%	1.2%	1.3%	2.0%	2.9%	
	1 – 70 000	-29.2%	-25.1%	-20.5%	-17.5%	-15.0%	-12.5%	-8.0%	-8.5%	-7.6%	
	70 001 – 350 000	1.8%	-0.4%	-1.7%	-2.8%	-3.6%	-4.2%	-4.0%	-4.4%	-4.6%	
	350 001 – 500 000	15.2%	15.0%	14.0%	12.9%	11.3%	9.9%	7.9%	7.2%	6.2%	
	500 000 +	23.9%	18.6%	16.6%	15.6%	14.9%	14.0%	11.5%	12.0%	12.0%	
Total	3 041 050	13.3%	10.5%	9.3%	8.6%	8.1%	7.5%	6.0%	6.3%	6.3%	
Number of taxpayers for taxable income group of base year.											

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), 2014 – 2023

Tax year	2014				2023				
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	2 336	318	52	16.3%	6	—	—	0.0%	-100.0%
6 - 10	3 884	467	74	15.9%	319	55	8	15.0%	-21.2%
11 - 15	5 379	668	116	17.4%	2 689	507	92	18.1%	-3.0%
16 - 20	12 229	950	138	14.5%	4 217	771	135	17.5%	-2.3%
21 - 25	150 262	16 293	1 729	10.6%	5 659	1 331	248	18.7%	-24.3%
26 - 30	376 912	75 446	11 663	15.5%	20 889	7 421	1 469	19.8%	-22.7%
31 - 35	438 215	116 326	22 335	19.2%	201 024	94 059	21 410	22.8%	-2.3%
36 - 40	423 322	136 292	29 730	21.8%	406 310	214 100	52 332	24.4%	5.1%
41 - 45	422 611	150 821	35 183	23.3%	430 048	249 315	64 984	26.1%	5.7%
46 - 50	369 431	135 616	32 237	23.8%	426 149	264 752	71 770	27.1%	7.7%
51 - 55	306 821	116 727	28 683	24.6%	418 428	258 133	70 033	27.1%	9.2%
56 - 60	215 061	82 645	21 265	25.7%	357 779	206 365	56 287	27.3%	10.7%
61 - 65	135 852	47 315	12 546	26.5%	290 267	141 174	38 022	26.9%	12.9%
66 - 70	89 071	21 519	5 040	23.4%	195 206	69 886	14 325	20.5%	14.0%
71 - 75	50 542	9 168	1 754	19.1%	124 572	39 774	7 030	17.7%	17.7%
75 +	39 122	6 458	1 023	15.8%	157 488	45 164	6 965	15.4%	24.1%
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	6.3%
0 - 55	2 511 402	749 923	161 940	21.6%	1 915 738	1 090 443	282 480	25.9%	4.2%
56 +	529 648	167 106	41 627	24.9%	1 125 312	502 363	122 629	24.4%	13.0%
Total	3 041 050	917 029	203 567	22.2%	3 041 050	1 592 805	405 109	25.4%	6.3%
Percentage of total									
0 - 5	0.1%	0.0%	0.0%		0.0%	—	—		
6 - 10	0.1%	0.1%	0.0%		0.0%	0.0%	0.0%		
11 - 15	0.2%	0.1%	0.1%		0.1%	0.0%	0.0%		
16 - 20	0.4%	0.1%	0.1%		0.1%	0.0%	0.0%		
21 - 25	4.9%	1.8%	0.8%		0.2%	0.1%	0.1%		
26 - 30	12.4%	8.2%	5.7%		0.7%	0.5%	0.4%		
31 - 35	14.4%	12.7%	11.0%		6.6%	5.9%	5.3%		
36 - 40	13.9%	14.9%	14.6%		13.4%	13.4%	12.9%		
41 - 45	13.9%	16.4%	17.3%		14.1%	15.7%	16.0%		
46 - 50	12.1%	14.8%	15.8%		14.0%	16.6%	17.7%		
51 - 55	10.1%	12.7%	14.1%		13.8%	16.2%	17.3%		
56 - 60	7.1%	9.0%	10.4%		11.8%	13.0%	13.9%		
61 - 65	4.5%	5.2%	6.2%		9.5%	8.9%	9.4%		
66 - 70	2.9%	2.3%	2.5%		6.4%	4.4%	3.5%		
71 - 75	1.7%	1.0%	0.9%		4.1%	2.5%	1.7%		
75 +	1.3%	0.7%	0.5%		5.2%	2.8%	1.7%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		
0 - 55	82.6%	81.8%	79.6%		63.0%	68.5%	69.7%		
56 +	17.4%	18.2%	20.4%		37.0%	31.5%	30.3%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2022 - 2023

Tax year		2022				2023			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	5 009	1 194	195	238 371	5 205	1 288	202	247 454
Blue Crane Route Local Municipality	EC102	2 731	628	107	229 952	2 764	636	99	230 101
Buffalo City Metropolitan Municipality	BUF	109 731	33 566	6 327	305 894	112 543	35 142	6 434	312 254
Dr. Beyers Naude Local Municipality	EC101	6 483	1 403	229	216 412	6 513	1 514	243	232 458
Elundini Local Municipality	EC141	4 123	1 025	164	248 605	4 322	1 090	173	252 198
Emalahleni Local Municipality	EC136	3 306	787	127	238 052	3 372	829	124	245 848
Engcobo Local Municipality	EC137	4 235	1 047	169	247 226	4 418	1 088	160	246 265
Enoch Mgijima Local Municipality	EC139	16 813	4 723	814	280 914	17 638	5 074	851	287 674
Great Kei Local Municipality	EC123	1 262	314	58	248 811	1 294	333	58	257 342
Intsika Yethu Local Municipality	EC135	4 242	1 122	175	264 498	4 329	1 184	179	273 504
Inxuba Yethemba Local Municipality	EC131	5 815	1 370	227	235 598	5 988	1 472	235	245 825
King Sabata Dalindyebo Local Municipality	EC157	36 344	11 110	1 999	305 690	37 416	11 660	2 051	311 631
Kouga Local Municipality	EC108	16 386	4 438	852	270 841	16 483	4 776	908	289 753
Kou-Kamma Local Municipality	EC109	2 871	552	93	192 268	2 632	594	98	225 684
Makana Local Municipality	EC104	7 477	2 215	425	296 242	8 138	2 412	442	296 387
Matatiele Local Municipality	EC441	7 854	2 077	335	264 451	7 840	2 159	338	275 383
Mbhashe Local Municipality	EC121	7 819	1 908	294	244 021	7 950	2 034	305	255 849
Mbizana Local Municipality	EC443	8 471	2 388	414	281 903	8 603	2 474	401	287 574
Mhlontlo Local Municipality	EC156	7 584	1 990	314	262 395	7 808	2 081	317	266 522
Mnquma Local Municipality	EC122	10 226	2 804	448	274 203	10 496	2 970	459	282 965
Ndlambe Local Municipality	EC105	6 592	1 660	292	251 820	6 744	1 813	316	268 832
Nelson Mandela Bay Metropolitan Municipality	NMA	178 074	53 079	9 859	298 073	187 185	57 262	10 456	305 911
Ngqushwa Local Municipality	EC126	3 653	806	136	220 641	3 574	872	146	243 984
Ngquza Hill Local Municipality	EC153	10 918	2 920	464	267 448	11 125	3 248	552	291 955
Ntabankulu Local Municipality	EC444	2 284	617	97	270 140	2 269	649	100	286 029
Nyandeni Local Municipality	EC155	8 484	2 213	343	260 844	8 578	2 314	349	269 760
Port St Johns Local Municipality	EC154	3 907	1 021	167	261 326	3 966	1 073	168	270 550
Raymond Mhlaba Local Municipality	EC129	9 057	2 312	397	255 272	9 229	2 438	402	264 167
Sakhisizwe Local Municipality	EC138	2 422	647	120	267 135	2 537	710	130	279 858
Senqu Local Municipality	EC142	4 692	1 195	193	254 689	4 951	1 287	194	259 947
Sundays River Valley Local Municipality	EC106	4 176	816	144	195 402	4 409	853	145	193 468
Umkhumbi Local Municipality	EC442	8 883	2 477	429	278 847	8 822	2 488	401	282 022
Walter Sisulu Local Municipality	EC145	4 903	1 200	197	244 748	5 135	1 290	204	251 217
Total		516 827	147 624	26 604	285 635	534 276	157 107	27 640	294 056

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2022 - 2023
(continued)

Tax year		2022				2023			
Municipality Percentage of total		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Blue Crane Route Local Municipality	EC102	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	21.2%	22.7%	23.8%		21.1%	22.4%	23.3%	
Dr. Beyers Naude Local Municipality	EC101	1.3%	1.0%	0.9%		1.2%	1.0%	0.9%	
Elundini Local Municipality	EC141	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Emalahleni Local Municipality	EC136	0.6%	0.5%	0.5%		0.6%	0.5%	0.4%	
Engcobo Local Municipality	EC137	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Enoch Mgijima Local Municipality	EC139	3.3%	3.2%	3.1%		3.3%	3.2%	3.1%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	0.8%	0.8%	0.7%		0.8%	0.8%	0.6%	
Inxuba Yethemba Local Municipality	EC131	1.1%	0.9%	0.9%		1.1%	0.9%	0.9%	
King Sabata Dalindyebo Local Municipality	EC157	7.0%	7.5%	7.5%		7.0%	7.4%	7.4%	
Kouga Local Municipality	EC108	3.2%	3.0%	3.2%		3.1%	3.0%	3.3%	
Kou-Kamma Local Municipality	EC109	0.6%	0.4%	0.3%		0.5%	0.4%	0.4%	
Makana Local Municipality	EC104	1.4%	1.5%	1.6%		1.5%	1.5%	1.6%	
Matatiele Local Municipality	EC441	1.5%	1.4%	1.3%		1.5%	1.4%	1.2%	
Mbhashe Local Municipality	EC121	1.5%	1.3%	1.1%		1.5%	1.3%	1.1%	
Mbizana Local Municipality	EC443	1.6%	1.6%	1.6%		1.6%	1.6%	1.5%	
Mhlontlo Local Municipality	EC156	1.5%	1.3%	1.2%		1.5%	1.3%	1.1%	
Mnquma Local Municipality	EC122	2.0%	1.9%	1.7%		2.0%	1.9%	1.7%	
Ndlambe Local Municipality	EC105	1.3%	1.1%	1.1%		1.3%	1.2%	1.1%	
Nelson Mandela Bay Metropolitan Municipality	NMA	34.5%	36.0%	37.1%		35.0%	36.4%	37.8%	
Ngqushwa Local Municipality	EC126	0.7%	0.5%	0.5%		0.7%	0.6%	0.5%	
Ngquza Hill Local Municipality	EC153	2.1%	2.0%	1.7%		2.1%	2.1%	2.0%	
Ntabankulu Local Municipality	EC444	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Nyandeni Local Municipality	EC155	1.6%	1.5%	1.3%		1.6%	1.5%	1.3%	
Port St Johns Local Municipality	EC154	0.8%	0.7%	0.6%		0.7%	0.7%	0.6%	
Raymond Mhlaba Local Municipality	EC129	1.8%	1.6%	1.5%		1.7%	1.6%	1.5%	
Sakhisizwe Local Municipality	EC138	0.5%	0.4%	0.5%		0.5%	0.5%	0.5%	
Senqu Local Municipality	EC142	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Sundays River Valley Local Municipality	EC106	0.8%	0.6%	0.5%		0.8%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.7%	1.7%	1.6%		1.7%	1.6%	1.5%	
Walter Sisulu Local Municipality	EC145	0.9%	0.8%	0.7%		1.0%	0.8%	0.7%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2023

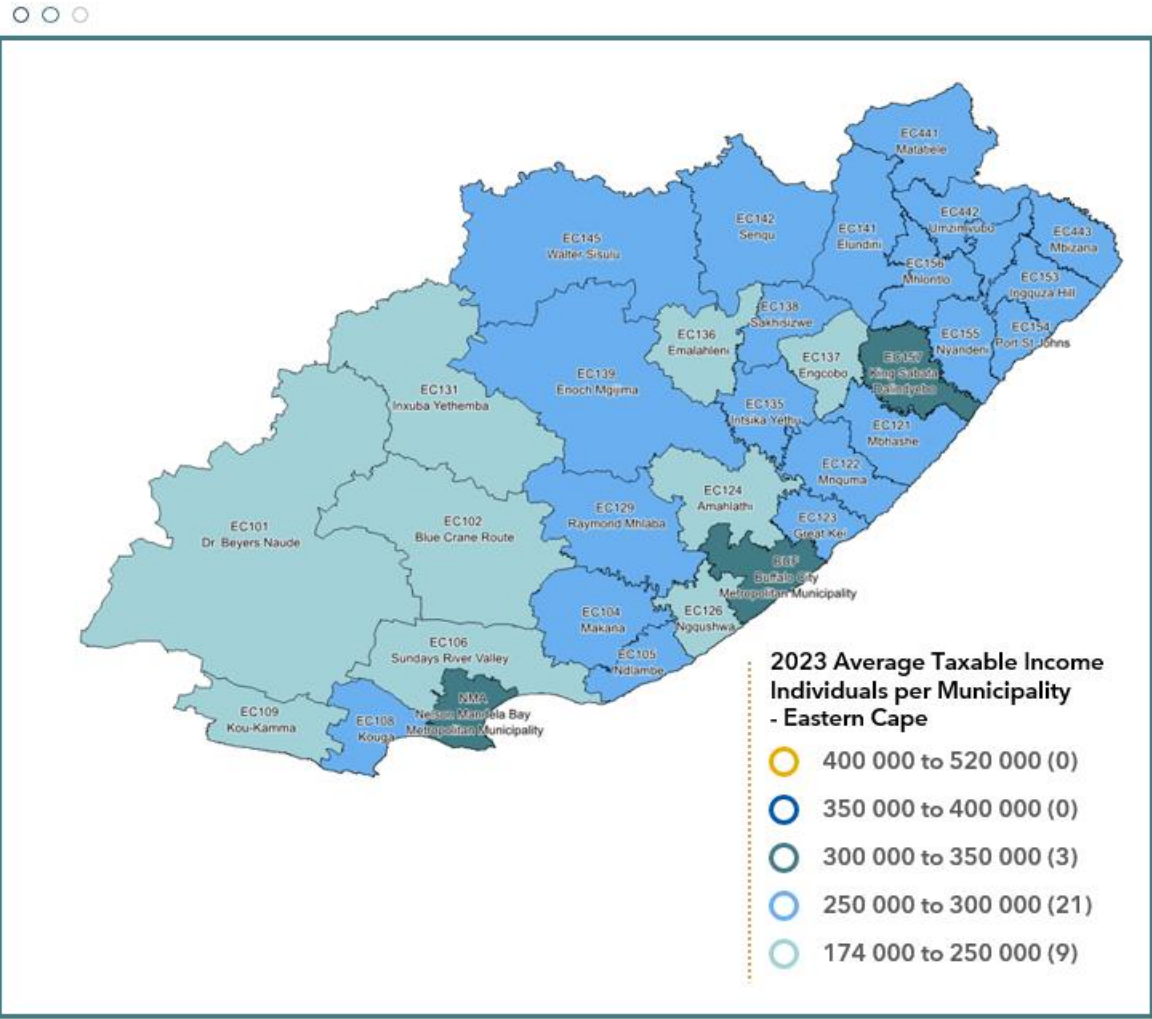


Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2022 - 2023

Tax year		2022				2023			
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	14 748	3 785	718	256 645	15 006	4 109	754	273 824
Kopanong Local Municipality	FS162	3 910	895	155	228 900	4 084	966	156	236 533
Letsemeng Local Municipality	FS161	2 674	519	111	194 091	2 822	580	113	205 528
Mafube Local Municipality	FS205	4 231	921	180	217 679	4 424	1 082	193	244 575
Maluti a Phofung Local Municipality	FS194	25 904	6 636	1 081	256 177	26 510	7 074	1 117	266 843
Mangaung Metropolitan Municipality	MAN	115 296	36 279	6 851	314 660	119 945	38 860	7 207	323 982
Mantsopa Local Municipality	FS196	3 637	790	133	217 212	3 711	881	148	237 402
Masilonyana Local Municipality	FS181	4 658	1 070	164	229 712	4 865	1 098	159	225 694
Matjhabeng Local Municipality	FS184	43 960	13 629	2 503	310 032	47 318	14 864	2 611	314 130
Metsimaholo Local Municipality	FS204	21 344	6 956	1 419	325 900	21 877	6 896	1 438	315 217
Mohokare Local Municipality	FS163	2 250	454	82	201 778	2 264	520	81	229 682
Moqhaka Local Municipality	FS201	16 213	4 074	675	251 280	16 322	4 373	712	267 921
Nala Local Municipality	FS185	5 780	1 337	243	231 315	5 892	1 514	274	256 959
Ngwathe Local Municipality	FS203	10 757	2 683	507	249 419	10 985	2 857	506	260 082
Nketoana Local Municipality	FS193	4 508	844	166	187 223	4 671	993	181	212 588
Phumelela Local Municipality	FS195	2 966	690	133	232 637	3 127	752	138	240 486
Setso Local Municipality	FS191	7 462	1 693	292	226 883	7 629	1 799	285	235 811
Tokologo Local Municipality	FS182	1 582	299	64	189 001	1 589	358	65	225 299
Tswelopele Local Municipality	FS183	3 888	670	164	172 325	4 067	868	170	213 425
Total		295 768	84 224	15 641	284 764	307 108	90 444	16 308	294 502
Percentage of total									
Dihlabeng Local Municipality	FS192	5.0%	4.5%	4.6%		4.9%	4.5%	4.6%	
Kopanong Local Municipality	FS162	1.3%	1.1%	1.0%		1.3%	1.1%	1.0%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.9%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.4%	1.1%	1.2%		1.4%	1.2%	1.2%	
Maluti a Phofung Local Municipality	FS194	8.8%	7.9%	6.9%		8.6%	7.8%	6.8%	
Mangaung Metropolitan Municipality	MAN	39.0%	43.1%	43.8%		39.1%	43.0%	44.2%	
Mantsopa Local Municipality	FS196	1.2%	0.9%	0.9%		1.2%	1.0%	0.9%	
Masilonyana Local Municipality	FS181	1.6%	1.3%	1.0%		1.6%	1.2%	1.0%	
Matjhabeng Local Municipality	FS184	14.9%	16.2%	16.0%		15.4%	16.4%	16.0%	
Metsimaholo Local Municipality	FS204	7.2%	8.3%	9.1%		7.1%	7.6%	8.8%	
Mohokare Local Municipality	FS163	0.8%	0.5%	0.5%		0.7%	0.6%	0.5%	
Moqhaka Local Municipality	FS201	5.5%	4.8%	4.3%		5.3%	4.8%	4.4%	
Nala Local Municipality	FS185	2.0%	1.6%	1.6%		1.9%	1.7%	1.7%	
Ngwathe Local Municipality	FS203	3.6%	3.2%	3.2%		3.6%	3.2%	3.1%	
Nketoana Local Municipality	FS193	1.5%	1.0%	1.1%		1.5%	1.1%	1.1%	
Phumelela Local Municipality	FS195	1.0%	0.8%	0.9%		1.0%	0.8%	0.8%	
Setso Local Municipality	FS191	2.5%	2.0%	1.9%		2.5%	2.0%	1.7%	
Tokologo Local Municipality	FS182	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Tswelopele Local Municipality	FS183	1.3%	0.8%	1.0%		1.3%	1.0%	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, 2023

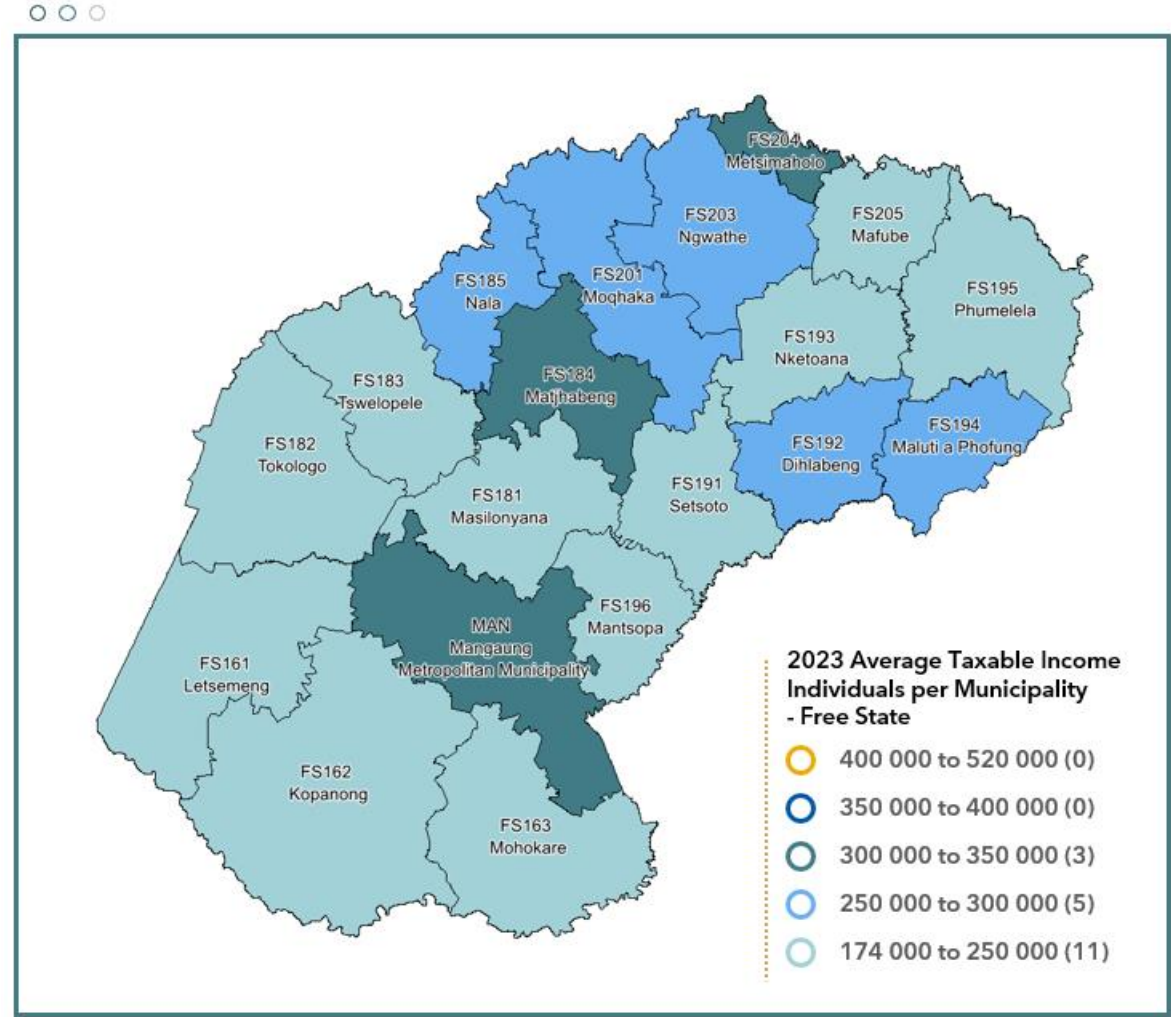


Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2022 - 2023

Tax year		2022				2023			
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	828 745	380 488	99 566	459 113	855 274	414 527	108 627	484 672
City of Tshwane Metropolitan Municipality	TSH	637 625	254 147	58 086	398 584	658 848	272 521	61 816	413 633
Ekurhuleni Metropolitan Municipality	EKU	573 169	194 657	41 330	339 615	598 124	210 812	45 146	352 455
Emfuleni Local Municipality	GT421	97 034	30 764	5 942	317 044	100 639	32 746	6 201	325 381
Lesedi Local Municipality	GT423	11 976	3 504	760	292 585	12 314	3 937	792	319 717
Merafong City Local Municipality	GT484	19 435	6 225	1 235	320 298	20 485	6 646	1 266	324 433
Midvaal Local Municipality	GT422	17 416	6 004	1 256	344 740	18 043	6 532	1 362	362 024
Mogale City Local Municipality	GT481	57 244	20 320	4 414	354 972	60 749	22 132	4 731	364 319
Randfontein/Westonaria Municipality	GT485	33 910	10 365	1 951	305 662	36 623	11 466	2 154	313 082
Total		2 276 554	906 474	214 540	398 178	2 361 099	981 319	232 095	415 620
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.4%	42.0%	46.4%		36.2%	42.2%	46.8%	
City of Tshwane Metropolitan Municipality	TSH	28.0%	28.0%	27.1%		27.9%	27.8%	26.6%	
Ekurhuleni Metropolitan Municipality	EKU	25.2%	21.5%	19.3%		25.3%	21.5%	19.5%	
Emfuleni Local Municipality	GT421	4.3%	3.4%	2.8%		4.3%	3.3%	2.7%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Merafong City Local Municipality	GT484	0.9%	0.7%	0.6%		0.9%	0.7%	0.5%	
Midvaal Local Municipality	GT422	0.8%	0.7%	0.6%		0.8%	0.7%	0.6%	
Mogale City Local Municipality	GT481	2.5%	2.2%	2.1%		2.6%	2.3%	2.0%	
Randfontein/Westonaria Municipality	GT485	1.5%	1.1%	0.9%		1.6%	1.2%	0.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2023

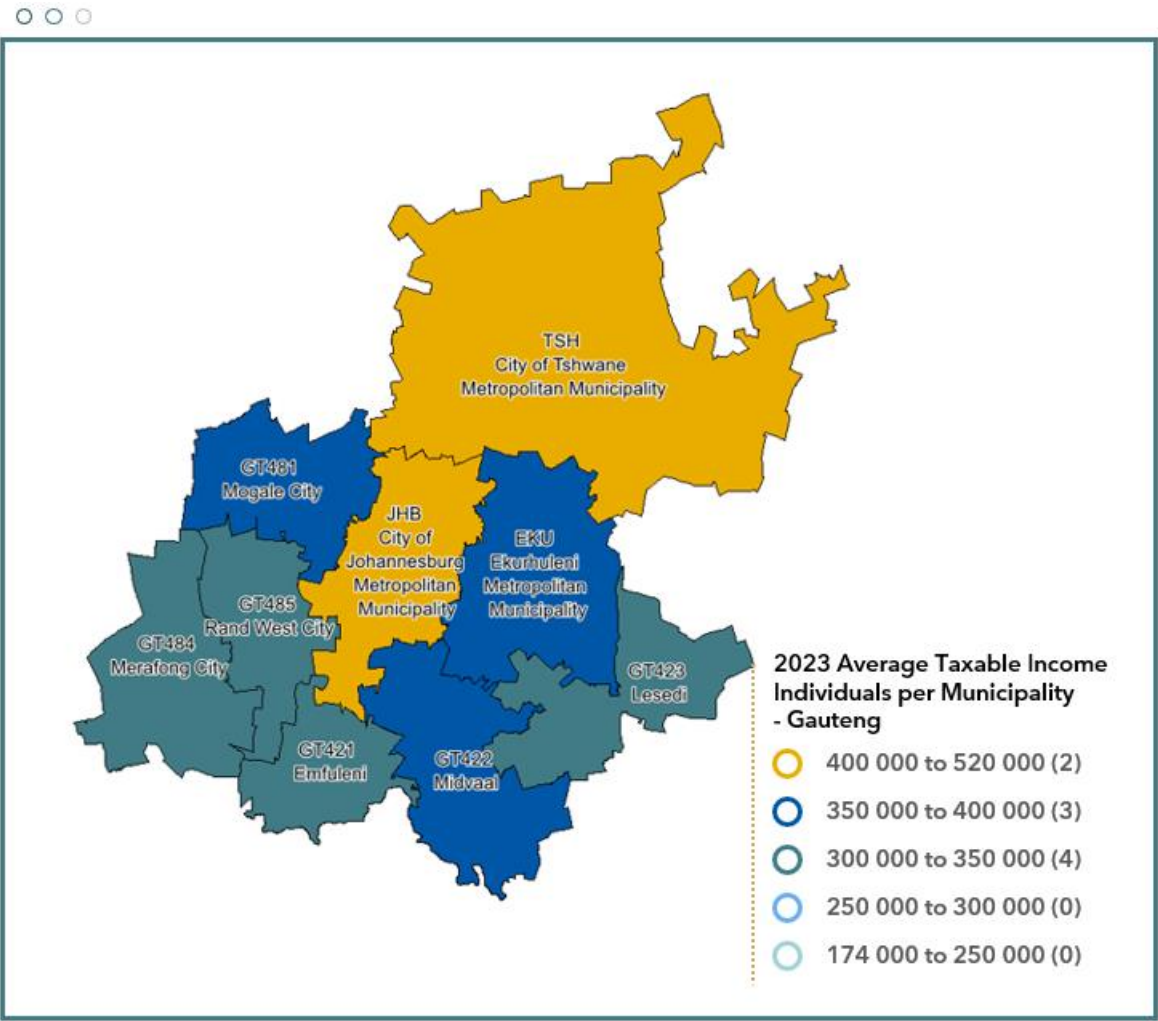


Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2022 - 2023

Tax year		2022				2023			
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	12 654	3 212	551	253 833	12 298	3 423	567	278 338
Alfred Duma Local Municipality	KZN238	20 914	5 402	935	258 296	20 685	5 712	956	276 142
Big Five Hlabisa Local Municipality	KZN276	4 323	895	135	207 032	3 967	774	143	195 110
Dannhauser Local Municipality	KZN254	4 141	996	186	240 522	3 891	993	173	255 204
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	3 428	772	151	225 204	3 362	832	155	247 472
eDumbe Local Municipality	KZN261	3 087	630	100	204 082	2 821	671	103	237 859
Emadlangeni Local Municipality	KZN253	1 520	367	75	241 447	1 390	335	62	241 007
Endumeni Local Municipality	KZN241	8 627	2 253	390	261 157	8 422	2 362	399	280 456
Ethekwini Metropolitan Municipality	ETH	550 634	167 161	33 303	303 579	569 202	181 420	35 725	318 727
Greater Kokstad Local Municipality	KZN433	6 817	1 801	328	264 192	6 747	1 913	335	283 533
Impendle Local Municipality	KZN224	907	203	32	223 815	850	213	31	250 588
Inkosi Langalibalele Local Municipality	KZN237	9 077	2 138	346	235 540	8 585	2 276	356	265 114
Jozini Local Municipality	KZN272	7 790	1 722	273	221 053	6 903	1 816	275	263 074
KwaDukuza Local Municipality	KZN292	25 853	9 575	2 239	370 363	27 583	10 318	2 357	374 071
Mandeni Local Municipality	KZN291	7 492	1 628	242	217 298	8 428	1 853	258	219 862
Maphumulo Local Municipality	KZN294	1 784	339	48	190 022	1 612	365	51	226 427
Mfolozi Local Municipality	KZN281	1 358	348	56	256 259	1 321	356	58	269 493
Mkhambathini Local Municipality	KZN226	2 149	518	87	241 042	2 185	576	95	263 616
Mpofana Local Municipality	KZN223	2 030	485	96	238 916	2 176	527	96	242 188
Msinga Local Municipality	KZN244	4 488	883	131	196 747	3 759	928	135	246 874
Mthonjaneni Local Municipality	KZN285	2 462	592	112	240 455	2 319	602	100	259 595
Mtubatuba Local Municipality	KZN275	10 423	2 484	413	238 319	10 418	2 664	443	255 711
Ndwedwe Local Municipality	KZN293	3 933	906	145	230 359	3 844	976	150	253 902
Newcastle Local Municipality	KZN252	34 739	9 741	1 719	280 405	35 093	10 630	1 860	302 909
Nkandla Local Municipality	KZN286	4 230	1 042	182	246 336	3 808	1 124	191	295 168
Nongoma Local Municipality	KZN265	8 756	1 888	282	215 624	7 975	2 022	302	253 542
Nqutu Local Municipality	KZN242	2 629	523	81	198 935	2 124	548	83	258 004
Okhahlamba Local Municipality	KZN235	5 179	1 123	201	216 837	4 721	1 202	198	254 607
Ray Nkonyeni Local Municipality	KZN216	33 284	8 621	1 519	259 013	32 839	9 086	1 511	276 683
Richmond Local Municipality	KZN227	2 451	550	99	224 398	2 390	612	107	256 067
The Msunduzi Local Municipality	KZN225	80 853	25 148	4 784	311 034	83 204	27 236	5 096	327 340
Ubuhlebezwe Local Municipality	KZN434	4 463	993	162	222 496	4 103	1 068	164	260 297
Ulundi Local Municipality	KZN266	8 864	2 200	344	248 195	8 250	2 355	366	285 455
Umdoni Local Municipality	KZN212	11 935	2 986	494	250 189	11 630	3 202	520	275 322
Umlahlalane Local Municipality	KZN271	6 171	1 372	216	222 330	5 690	1 451	219	255 009
uMhlathuze Local Municipality	KZN282	54 096	17 295	3 382	319 709	54 805	18 480	3 606	337 196
uMlalazi Local Municipality	KZN284	10 240	2 609	447	254 785	9 828	2 761	461	280 932
uMngeni Local Municipality	KZN222	15 683	5 013	1 062	319 645	15 745	5 463	1 164	346 967
uMshwathi Local Municipality	KZN221	4 215	1 177	234	279 241	4 368	1 268	238	290 293
UMuziwabantu Local Municipality	KZN214	4 080	904	146	221 569	3 635	969	151	266 575
Umvoti Local Municipality	KZN245	7 272	1 635	284	224 835	6 530	1 719	289	263 247
Umzimkhulu Local Municipality	KZN435	7 296	1 664	272	228 070	6 544	1 732	277	264 670
Umzumbe Local Municipality	KZN213	1 546	401	64	259 379	1 557	427	65	274 245
UPhongolo Local Municipality	KZN262	5 825	1 292	215	221 803	5 438	1 401	228	257 631
Total		1 009 698	293 487	56 563	290 668	1 023 045	316 661	60 119	309 528

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2022 – 2023
(continued)

Tax year		2022				2023			
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	1.3%	1.1%	1.0%		1.2%	1.1%	0.9%	
Alfred Duma Local Municipality	KZN238	2.1%	1.8%	1.7%		2.0%	1.8%	1.6%	
Big Five Hlabisa Local Municipality	KZN276	0.4%	0.3%	0.2%		0.4%	0.2%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
eDumbe Local Municipality	KZN261	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	0.9%	0.8%	0.7%		0.8%	0.7%	0.7%	
Ethekwini Metropolitan Municipality	ETH	54.5%	57.0%	58.9%		55.6%	57.3%	59.4%	
Greater Kokstad Local Municipality	KZN433	0.7%	0.6%	0.6%		0.7%	0.6%	0.6%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Inkosi Langalibalele Local Municipality	KZN237	0.9%	0.7%	0.6%		0.8%	0.7%	0.6%	
Jozini Local Municipality	KZN272	0.8%	0.6%	0.5%		0.7%	0.6%	0.5%	
KwaDukuza Local Municipality	KZN292	2.6%	3.3%	4.0%		2.7%	3.3%	3.9%	
Mandeni Local Municipality	KZN291	0.7%	0.6%	0.4%		0.8%	0.6%	0.4%	
Maphumulo Local Municipality	KZN294	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mkhambathini Local Municipality	KZN226	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mpofana Local Municipality	KZN223	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Msinga Local Municipality	KZN244	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mtubatuba Local Municipality	KZN275	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Ndwedwe Local Municipality	KZN293	0.4%	0.3%	0.3%		0.4%	0.3%	0.2%	
Newcastle Local Municipality	KZN252	3.4%	3.3%	3.0%		3.4%	3.4%	3.1%	
Nkandla Local Municipality	KZN286	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Nongoma Local Municipality	KZN265	0.9%	0.6%	0.5%		0.8%	0.6%	0.5%	
Nqutu Local Municipality	KZN242	0.3%	0.2%	0.1%		0.2%	0.2%	0.1%	
Okhahlamba Local Municipality	KZN235	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Ray Nkonyeni Local Municipality	KZN216	3.3%	2.9%	2.7%		3.2%	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	8.0%	8.6%	8.5%		8.1%	8.6%	8.5%	
Ubuhlebezwe Local Municipality	KZN434	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Ulundi Local Municipality	KZN266	0.9%	0.7%	0.6%		0.8%	0.7%	0.6%	
Umdoni Local Municipality	KZN212	1.2%	1.0%	0.9%		1.1%	1.0%	0.9%	
Umhlabuyalingana Local Municipality	KZN271	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
uMhlathuze Local Municipality	KZN282	5.4%	5.9%	6.0%		5.4%	5.8%	6.0%	
uMlalazi Local Municipality	KZN284	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
uMngeni Local Municipality	KZN222	1.6%	1.7%	1.9%		1.5%	1.7%	1.9%	
uMshwathi Local Municipality	KZN221	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
UMuziwabantu Local Municipality	KZN214	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Umvoti Local Municipality	KZN245	0.7%	0.6%	0.5%		0.6%	0.5%	0.5%	
Umzimkhulu Local Municipality	KZN435	0.7%	0.6%	0.5%		0.6%	0.5%	0.5%	
Umzumbe Local Municipality	KZN213	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
UPhongolo Local Municipality	KZN262	0.6%	0.4%	0.4%		0.5%	0.4%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

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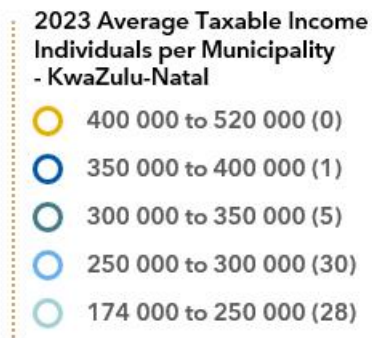


Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2022 - 2023

Tax year		2022				2023			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Ba-Phalaborwa Local Municipality	LIM334	10 633	4 090	874	384 652	11 275	4 560	971	404 435
Bela-Bela Local Municipality	LIM366	4 582	1 167	201	254 692	4 857	1 284	209	264 361
Blouberg Local Municipality	LIM351	5 572	1 508	255	270 639	6 323	1 751	290	276 926
Elias Motsoaledi Local Municipality	LIM472	11 769	3 018	559	256 436	11 696	3 255	581	278 300
Ephraim Mogale Local Municipality	LIM471	5 624	1 318	228	234 353	5 651	1 433	241	253 583
Greater Giyani Local Municipality	LIM331	12 741	3 699	649	290 323	13 711	4 101	680	299 103
Greater Letaba Local Municipality	LIM332	5 269	1 548	276	293 794	5 739	1 739	306	303 014
Greater Tubatse/Fetakgomo Local Mu	LIM476	22 174	6 632	1 300	299 089	23 612	7 849	1 495	332 416
Greater Tzaneen Local Municipality	LIM333	22 442	6 361	1 176	283 442	24 002	7 135	1 274	297 267
Lepele-Nkumpi Local Municipality	LIM355	14 757	4 395	767	297 825	15 088	4 701	802	311 572
Lephalale Local Municipality	LIM362	14 351	4 608	971	321 093	14 489	4 911	1 005	338 947
Makhado Local Municipality	LIM344	23 871	7 040	1 272	294 919	24 602	7 563	1 327	307 414
Makhuduthamaga Local Municipality	LIM473	8 097	2 299	406	283 932	8 418	2 524	428	299 834
Malamulele Local Municipality	LIM345	11 837	3 298	557	278 618	12 560	3 709	618	295 303
Maruleng Local Municipality	LIM335	4 108	1 153	222	280 672	4 380	1 278	234	291 781
Modimolle/Mookgophong Local Muni	LIM368	6 625	1 507	280	227 472	6 892	1 754	301	254 498
Mogalakwena Local Municipality	LIM367	18 697	5 856	1 128	313 205	20 208	6 535	1 223	323 387
Molemole Local Municipality	LIM353	2 436	712	128	292 282	2 663	792	138	297 409
Musina Local Municipality	LIM341	4 961	1 592	333	320 903	5 419	1 812	383	334 379
Polokwane Local Municipality	LIM354	74 773	24 547	4 830	328 287	79 729	27 098	5 214	339 876
Thabazimbi Local Municipality	LIM361	8 207	3 120	748	380 163	9 574	3 670	809	383 330
Thulamela Local Municipality	LIM343	32 375	9 639	1 689	297 730	33 371	10 354	1 777	310 269
Total		325 901	99 107	18 849	304 102	344 259	109 808	20 306	318 969
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	3.3%	4.1%	4.6%		3.3%	4.2%	4.8%	
Bela-Bela Local Municipality	LIM366	1.4%	1.2%	1.1%		1.4%	1.2%	1.0%	
Blouberg Local Municipality	LIM351	1.7%	1.5%	1.4%		1.8%	1.6%	1.4%	
Elias Motsoaledi Local Municipality	LIM472	3.6%	3.0%	3.0%		3.4%	3.0%	2.9%	
Ephraim Mogale Local Municipality	LIM471	1.7%	1.3%	1.2%		1.6%	1.3%	1.2%	
Greater Giyani Local Municipality	LIM331	3.9%	3.7%	3.4%		4.0%	3.7%	3.3%	
Greater Letaba Local Municipality	LIM332	1.6%	1.6%	1.5%		1.7%	1.6%	1.5%	
Greater Tubatse/Fetakgomo Local Mu	LIM476	6.8%	6.7%	6.9%		6.9%	7.1%	7.4%	
Greater Tzaneen Local Municipality	LIM333	6.9%	6.4%	6.2%		7.0%	6.5%	6.3%	
Lepele-Nkumpi Local Municipality	LIM355	4.5%	4.4%	4.1%		4.4%	4.3%	3.9%	
Lephalale Local Municipality	LIM362	4.4%	4.6%	5.2%		4.2%	4.5%	4.9%	
Makhado Local Municipality	LIM344	7.3%	7.1%	6.7%		7.1%	6.9%	6.5%	
Makhuduthamaga Local Municipality	LIM473	2.5%	2.3%	2.2%		2.4%	2.3%	2.1%	
Malamulele Local Municipality	LIM345	3.6%	3.3%	3.0%		3.6%	3.4%	3.0%	
Maruleng Local Municipality	LIM335	1.3%	1.2%	1.2%		1.3%	1.2%	1.2%	
Modimolle/Mookgophong Local Muni	LIM368	2.0%	1.5%	1.5%		2.0%	1.6%	1.5%	
Mogalakwena Local Municipality	LIM367	5.7%	5.9%	6.0%		5.9%	6.0%	6.0%	
Molemole Local Municipality	LIM353	0.7%	0.7%	0.7%		0.8%	0.7%	0.7%	
Musina Local Municipality	LIM341	1.5%	1.6%	1.8%		1.6%	1.7%	1.9%	
Polokwane Local Municipality	LIM354	22.9%	24.8%	25.6%		23.2%	24.7%	25.7%	
Thabazimbi Local Municipality	LIM361	2.5%	3.1%	4.0%		2.8%	3.3%	4.0%	
Thulamela Local Municipality	LIM343	9.9%	9.7%	9.0%		9.7%	9.4%	8.8%	
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, 2023

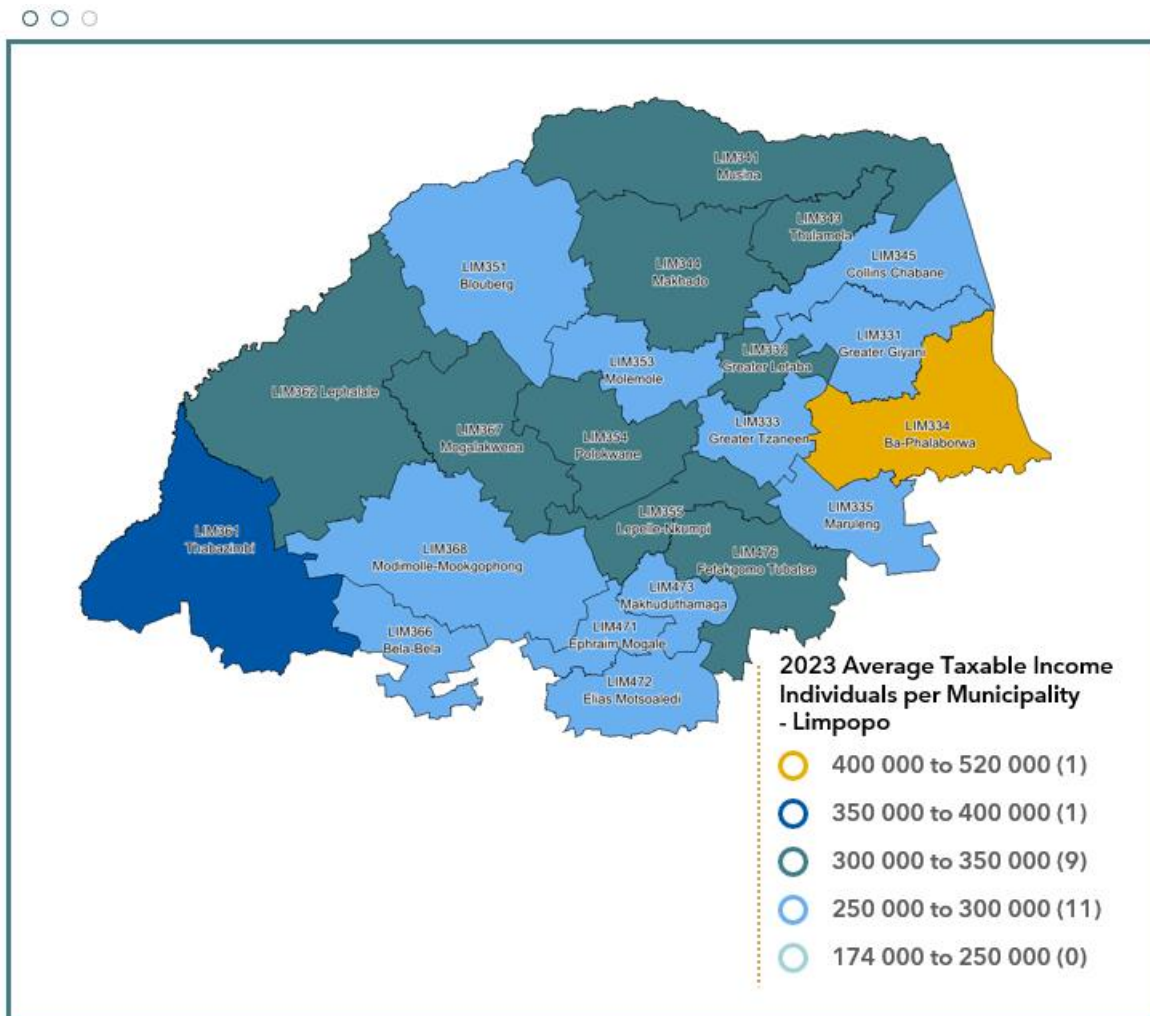


Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2022 - 2023

Tax year		2022				2023			
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	46 548	13 099	2 520	281 408	48 459	14 497	2 752	299 160
Ditsobotla Local Municipality	NW384	11 456	3 051	565	266 323	12 415	3 428	647	276 118
Greater Taung Local Municipality	NW394	6 645	1 791	306	269 526	6 797	1 909	304	280 859
Kagisano/Molopo Local Municipality	NW397	3 523	922	160	261 709	3 545	976	163	275 317
Kgetlengrivier Local Municipality	NW374	2 985	730	162	244 556	3 291	865	186	262 838
Lekwa-Teemane Local Municipality	NW396	3 303	757	132	229 186	3 371	857	140	254 227
Madibeng Local Municipality	NW372	31 989	10 373	2 329	324 268	34 468	11 672	2 531	338 633
Mafikeng Local Municipality	NW383	23 432	7 608	1 401	324 684	24 504	8 005	1 423	326 681
Mamusa Local Municipality	NW393	3 122	742	139	237 668	3 442	873	145	253 632
Maquassi Hills Local Municipality	NW404	3 979	769	139	193 265	4 243	897	149	211 407
Moretele Local Municipality	NW371	4 781	1 229	207	257 059	5 011	1 353	222	270 006
Moses Kotane Local Municipality	NW375	9 436	2 663	451	282 217	11 663	3 438	562	294 778
Naledi Local Municipality	NW392	6 048	1 540	324	254 630	6 175	1 633	325	264 453
Ramotshere Moiloa Local Municipality	NW385	6 758	1 798	304	266 055	7 131	1 946	316	272 893
Ratlou Local Municipality	NW381	1 539	389	60	252 762	1 660	448	67	269 880
Rustenburg Local Municipality	NW373	80 744	29 221	6 333	361 897	91 840	33 136	6 917	360 801
Tswaing Local Municipality	NW382	5 348	1 088	203	203 441	5 452	1 255	226	230 191
Ventersdorp/Tlokwe Local Municipality	NW405	32 509	9 663	1 926	297 241	33 942	10 562	2 008	311 178
Total		284 145	87 433	17 661	307 706	307 409	97 750	19 083	317 980
Percentage of total									
City of Matlosana Local Municipality	NW403	16.4%	15.0%	14.3%		15.8%	14.8%	14.4%	
Ditsobotla Local Municipality	NW384	4.0%	3.5%	3.2%		4.0%	3.5%	3.4%	
Greater Taung Local Municipality	NW394	2.3%	2.0%	1.7%		2.2%	2.0%	1.6%	
Kagisano/Molopo Local Municipality	NW397	1.2%	1.1%	0.9%		1.2%	1.0%	0.9%	
Kgetlengrivier Local Municipality	NW374	1.1%	0.8%	0.9%		1.1%	0.9%	1.0%	
Lekwa-Teemane Local Municipality	NW396	1.2%	0.9%	0.7%		1.1%	0.9%	0.7%	
Madibeng Local Municipality	NW372	11.3%	11.9%	13.2%		11.2%	11.9%	13.3%	
Mafikeng Local Municipality	NW383	8.2%	8.7%	7.9%		8.0%	8.2%	7.5%	
Mamusa Local Municipality	NW393	1.1%	0.8%	0.8%		1.1%	0.9%	0.8%	
Maquassi Hills Local Municipality	NW404	1.4%	0.9%	0.8%		1.4%	0.9%	0.8%	
Moretele Local Municipality	NW371	1.7%	1.4%	1.2%		1.6%	1.4%	1.2%	
Moses Kotane Local Municipality	NW375	3.3%	3.0%	2.6%		3.8%	3.5%	2.9%	
Naledi Local Municipality	NW392	2.1%	1.8%	1.8%		2.0%	1.7%	1.7%	
Ramotshere Moiloa Local Municipality	NW385	2.4%	2.1%	1.7%		2.3%	2.0%	1.7%	
Ratlou Local Municipality	NW381	0.5%	0.4%	0.3%		0.5%	0.5%	0.4%	
Rustenburg Local Municipality	NW373	28.4%	33.4%	35.9%		29.9%	33.9%	36.2%	
Tswaing Local Municipality	NW382	1.9%	1.2%	1.1%		1.8%	1.3%	1.2%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.4%	11.1%	10.9%		11.0%	10.8%	10.5%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

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Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2022 - 2023

Tax year		2022				2023			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Albert Luthuli Local Municipality	MP301	7 768	1 990	338	256 179	8 113	2 203	358	271 540
Bushbuckridge Local Municipality	MP325	20 061	5 302	886	264 294	21 237	5 611	964	264 209
Dipaleseng Local Municipality	MP306	3 689	779	135	211 168	4 269	908	148	212 696
Dr JS Moroka Local Municipality	MP316	8 086	1 995	310	246 723	8 353	2 199	331	263 259
Emakhazeni Local Municipality	MP314	3 212	771	149	240 037	3 417	800	133	234 124
Emalahleni Local Municipality	MP312	66 338	23 526	5 107	354 638	69 117	24 647	5 368	356 598
Govan Mbeki Local Municipality	MP307	58 913	19 692	4 372	334 256	62 921	21 116	4 551	335 595
Lekwa Local Municipality	MP305	16 367	4 668	932	285 208	17 105	4 962	963	290 091
Mbombela/Umjindi Local Municipality	MP326	83 030	23 846	4 695	287 197	87 398	26 217	4 988	299 973
Mkhondo Local Municipality	MP303	9 158	2 567	481	280 301	9 728	3 417	783	351 254
Msukaligwa Local Municipality	MP302	16 326	4 388	909	268 774	17 045	4 777	974	280 258
Nkomazi Local Municipality	MP324	20 287	5 020	1 019	247 449	21 945	5 285	1 098	240 829
Pixley Ka Seme Local Municipality	MP304	6 214	1 403	256	225 780	6 272	1 499	257	238 999
Steve Tshwete Local Municipality	MP313	37 309	12 983	2 818	347 986	39 722	14 438	3 083	363 476
Thaba Chweu Local Municipality	MP321	10 897	4 099	963	376 159	11 575	4 526	1 032	391 015
Thembisile Local Municipality	MP315	11 401	2 665	408	233 751	12 113	3 004	445	247 998
Victor Khanye Local Municipality	MP311	8 257	2 178	395	263 776	9 385	2 445	431	260 522
Total		387 313	117 872	24 173	304 333	409 715	128 054	25 907	312 544
Percentage of total									
Albert Luthuli Local Municipality	MP301	2.0%	1.7%	1.4%		2.0%	1.7%	1.4%	
Bushbuckridge Local Municipality	MP325	5.2%	4.5%	3.7%		5.2%	4.4%	3.7%	
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%		2.0%	1.7%	1.3%	
Emakhazeni Local Municipality	MP314	0.8%	0.7%	0.6%		0.8%	0.6%	0.5%	
Emalahleni Local Municipality	MP312	17.1%	20.0%	21.1%		16.9%	19.2%	20.7%	
Govan Mbeki Local Municipality	MP307	15.2%	16.7%	18.1%		15.4%	16.5%	17.6%	
Lekwa Local Municipality	MP305	4.2%	4.0%	3.9%		4.2%	3.9%	3.7%	
Mbombela/Umjindi Local Municipality	MP326	21.4%	20.2%	19.4%		21.3%	20.5%	19.3%	
Mkhondo Local Municipality	MP303	2.4%	2.2%	2.0%		2.4%	2.7%	3.0%	
Msukaligwa Local Municipality	MP302	4.2%	3.7%	3.8%		4.2%	3.7%	3.8%	
Nkomazi Local Municipality	MP324	5.2%	4.3%	4.2%		5.4%	4.1%	4.2%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.2%	1.1%		1.5%	1.2%	1.0%	
Steve Tshwete Local Municipality	MP313	9.6%	11.0%	11.7%		9.7%	11.3%	11.9%	
Thaba Chweu Local Municipality	MP321	2.8%	3.5%	4.0%		2.8%	3.5%	4.0%	
Thembisile Local Municipality	MP315	2.9%	2.3%	1.7%		3.0%	2.3%	1.7%	
Victor Khanye Local Municipality	MP311	2.1%	1.8%	1.6%		2.3%	1.9%	1.7%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2023

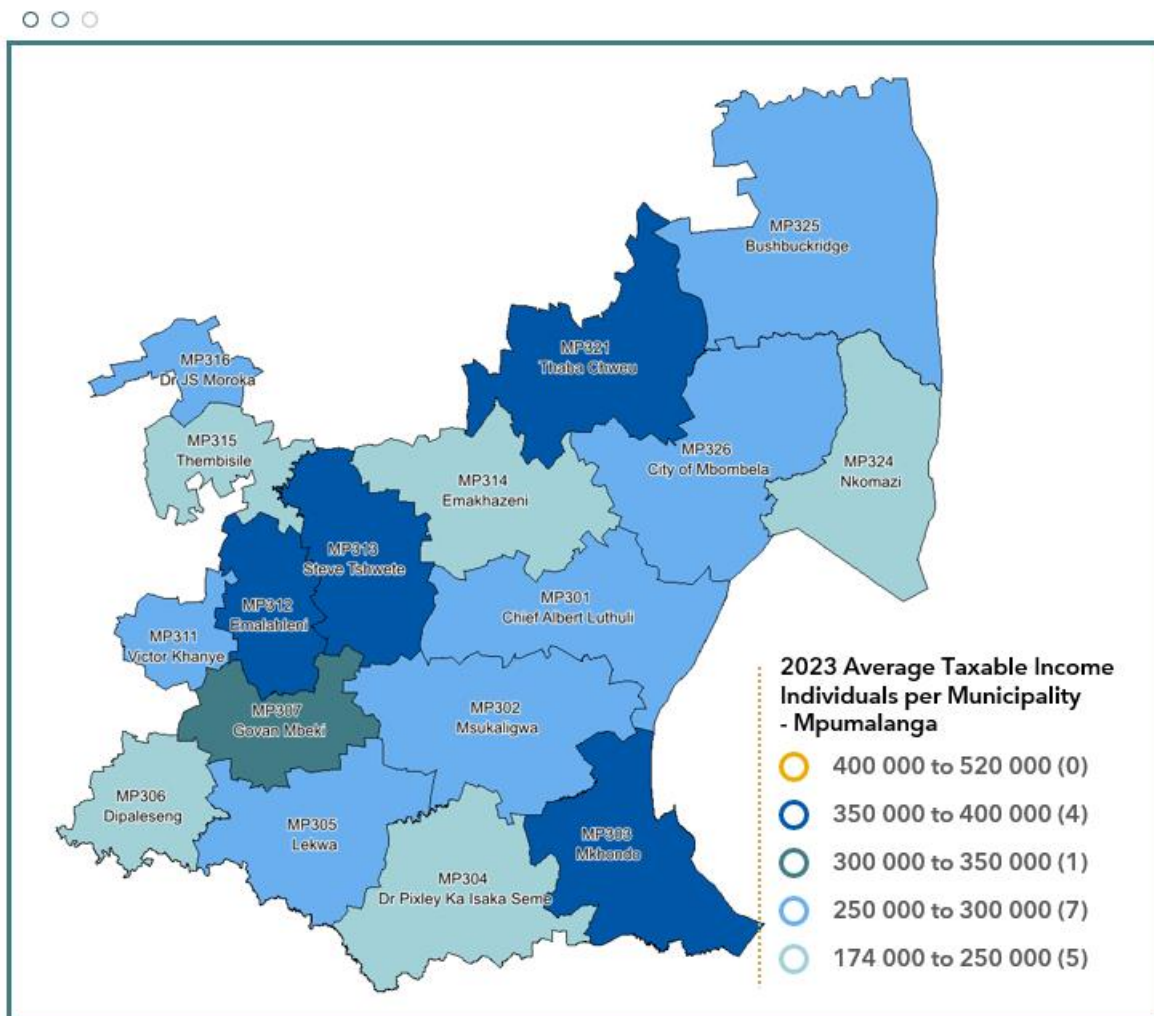


Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2022 - 2023

Tax year		2022				2023			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
IKheis Local Municipality	NC084	1 121	180	31	160 571	1 139	205	34	179 982
Dawid Kruiper Local Municipality	NC087	13 731	3 626	658	264 074	14 240	3 941	684	276 756
Dikgatlong Local Municipality	NC092	2 684	654	107	243 666	2 897	728	113	251 294
Emthanjeni Local Municipality	NC073	3 614	991	174	274 211	3 715	1 031	165	277 524
Gamagara Local Municipality	NC453	9 263	4 573	1 132	493 685	9 703	5 034	1 259	518 809
Ga-Segonyana Local Municipality	NC452	15 519	5 262	1 053	339 068	16 178	5 685	1 121	351 403
Hantam Local Municipality	NC065	2 414	415	70	171 914	2 285	465	73	203 501
Joe Morolong Local Municipality	NC451	2 047	865	209	422 570	2 166	927	215	427 978
Kai !Garib Local Municipality	NC082	5 068	1 075	196	212 115	5 175	1 209	211	233 623
Kamiesberg Local Municipality	NC064	697	139	23	199 426	675	148	23	219 259
Kareeberg Local Municipality	NC074	858	154	25	179 487	848	173	26	204 009
Karoo Hoogland Local Municipality	NC066	1 599	326	66	203 877	2 459	645	116	262 302
Kgatelopele Local Municipality	NC086	2 464	882	183	357 955	2 645	982	199	371 267
Khâi-Ma Local Municipality	NC067	3 096	1 046	220	337 855	3 307	1 221	265	369 217
Magareng Local Municipality	NC093	1 517	400	63	263 678	1 519	431	67	283 739
Nama Khoi Local Municipality	NC062	6 233	1 712	296	274 667	6 783	1 909	322	281 439
Phokwane Local Municipality	NC094	5 321	1 329	237	249 765	5 360	1 464	254	273 134
Renosterberg Local Municipality	NC075	871	220	42	252 583	839	228	42	271 752
Richtersveld Local Municipality	NC061	1 184	272	44	229 730	1 287	314	49	243 978
Siyancuma Local Municipality	NC078	2 902	663	133	228 463	2 984	694	129	232 574
Siyathemba Local Municipality	NC077	1 875	417	81	222 400	1 762	418	68	237 230
Sol Plaatjie Local Municipality	NC091	40 647	12 689	2 388	312 176	41 849	13 584	2 501	324 596
Thembelihle Local Municipality	NC076	1 711	265	61	154 880	1 714	302	66	176 196
Tsantsabane Local Municipality	NC085	5 323	2 212	507	415 555	5 804	2 356	519	405 927
Ubuntu Local Municipality	NC071	1 163	219	34	188 306	1 131	246	37	217 507
Umsobomvu Local Municipality	NC072	1 747	402	63	230 109	1 761	442	68	250 994
Total		134 669	40 988	8 096	304 361	140 225	44 782	8 626	319 358
Percentage of total									
IKheis Local Municipality	NC084	0.8%	0.4%	0.4%		0.8%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC087	10.2%	8.8%	8.1%		10.2%	8.8%	7.9%	
Dikgatlong Local Municipality	NC092	2.0%	1.6%	1.3%		2.1%	1.6%	1.3%	
Emthanjeni Local Municipality	NC073	2.7%	2.4%	2.1%		2.6%	2.3%	1.9%	
Gamagara Local Municipality	NC453	6.9%	11.2%	14.0%		6.9%	11.2%	14.6%	
Ga-Segonyana Local Municipality	NC452	11.5%	12.8%	13.0%		11.5%	12.7%	13.0%	
Hantam Local Municipality	NC065	1.8%	1.0%	0.9%		1.6%	1.0%	0.8%	
Joe Morolong Local Municipality	NC451	1.5%	2.1%	2.6%		1.5%	2.1%	2.5%	
Kai !Garib Local Municipality	NC082	3.8%	2.6%	2.4%		3.7%	2.7%	2.4%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.6%	0.4%	0.3%		0.6%	0.4%	0.3%	
Karoo Hoogland Local Municipality	NC066	1.2%	0.8%	0.8%		1.8%	1.4%	1.3%	
Kgatelopele Local Municipality	NC086	1.8%	2.2%	2.3%		1.9%	2.2%	2.3%	
Khâi-Ma Local Municipality	NC067	2.3%	2.6%	2.7%		2.4%	2.7%	3.1%	
Magareng Local Municipality	NC093	1.1%	1.0%	0.8%		1.1%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	4.6%	4.2%	3.7%		4.8%	4.3%	3.7%	
Phokwane Local Municipality	NC094	4.0%	3.2%	2.9%		3.8%	3.3%	2.9%	
Renosterberg Local Municipality	NC075	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Richtersveld Local Municipality	NC061	0.9%	0.7%	0.5%		0.9%	0.7%	0.6%	
Siyancuma Local Municipality	NC078	2.2%	1.6%	1.6%		2.1%	1.5%	1.5%	
Siyathemba Local Municipality	NC077	1.4%	1.0%	1.0%		1.3%	0.9%	0.8%	
Sol Plaatjie Local Municipality	NC091	30.2%	31.0%	29.5%		29.8%	30.3%	29.0%	
Thembelihle Local Municipality	NC076	1.3%	0.6%	0.8%		1.2%	0.7%	0.8%	
Tsantsabane Local Municipality	NC085	4.0%	5.4%	6.3%		4.1%	5.3%	6.0%	
Ubuntu Local Municipality	NC071	0.9%	0.5%	0.4%		0.8%	0.5%	0.4%	
Umsobomvu Local Municipality	NC072	1.3%	1.0%	0.8%		1.3%	1.0%	0.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2023

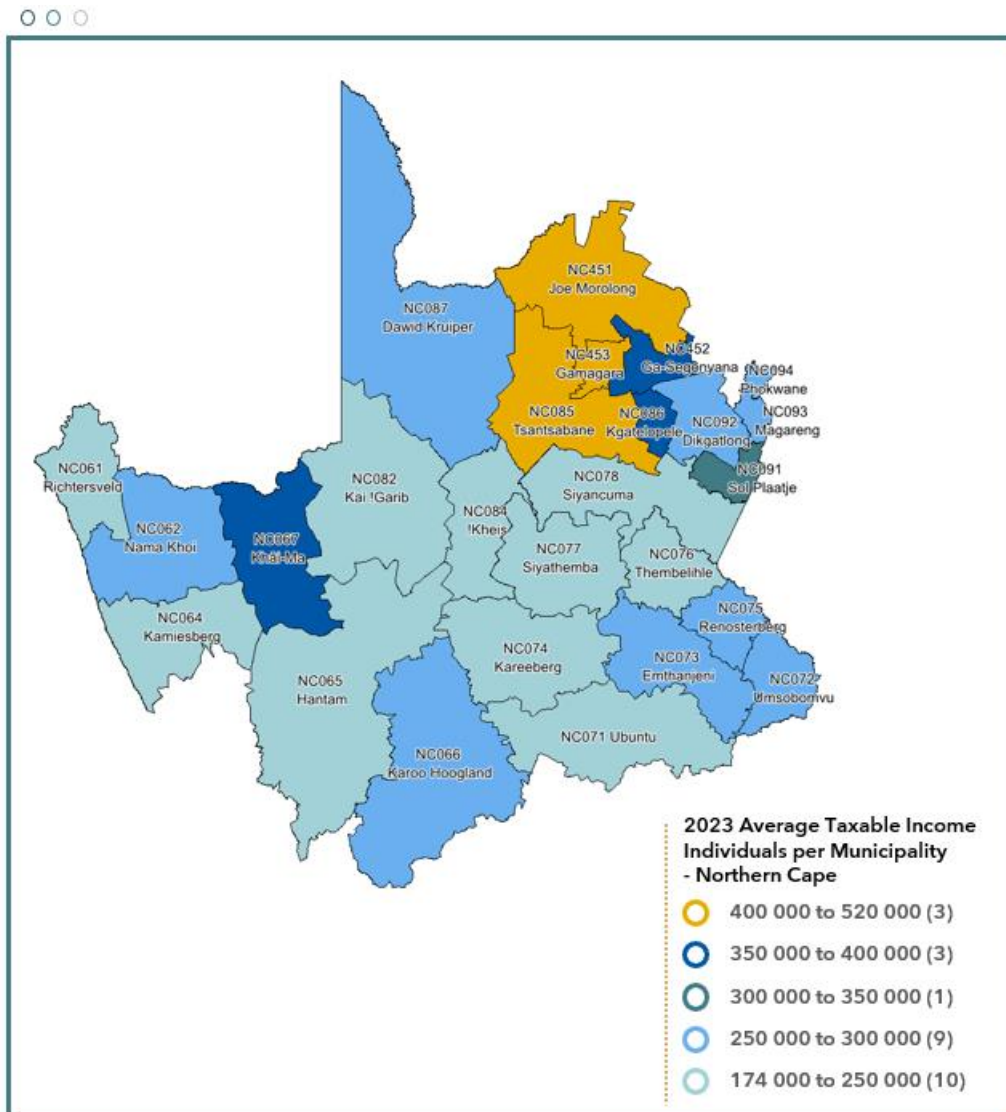


Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2022 - 2023

Tax year		2022				2023			
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	4 874	1 025	155	210 300	5 228	1 135	166	217 100
Bergrivier Local Municipality	WC013	7 623	1 961	363	257 248	7 755	2 072	365	267 182
Bitou Local Municipality	WC047	6 873	2 144	468	311 945	7 243	2 221	438	306 641
Breede Valley Local Municipality	WC025	24 485	6 052	1 065	247 172	25 304	6 574	1 133	259 801
Cape Agulhas Local Municipality	WC033	5 711	1 487	280	260 375	5 858	1 613	305	275 350
Cederberg Local Municipality	WC012	4 718	1 042	197	220 856	4 862	1 090	187	224 188
City of Cape Town Metropolitan Municipality	CPT	820 520	290 486	64 914	354 027	868 864	315 048	69 367	362 598
Drakenstein Local Municipality	WC023	45 797	15 359	3 406	335 371	48 150	16 671	3 613	346 231
George Local Municipality	WC044	37 036	10 157	1 907	274 247	38 446	11 184	2 085	290 902
Hessequa Local Municipality	WC042	8 579	2 041	360	237 907	8 736	2 174	364	248 855
Kannaland Local Municipality	WC041	1 996	433	69	216 934	2 227	493	74	221 374
Knysna Local Municipality	WC048	12 169	3 665	745	301 175	12 579	3 855	746	306 463
Laingsburg Local Municipality	WC051	882	137	20	155 329	814	142	20	174 447
Langeberg Local Municipality	WC026	11 717	2 761	498	235 641	12 315	3 065	535	248 883
Matzikama Local Municipality	WC011	6 152	1 716	319	278 934	6 472	1 912	356	295 426
Mossel Bay Local Municipality	WC043	24 765	6 749	1 221	272 522	25 065	7 056	1 226	281 508
Oudtshoorn Local Municipality	WC045	12 006	2 932	457	244 211	12 394	3 188	492	257 221
Overstrand Local Municipality	WC032	20 937	6 092	1 210	290 968	21 368	6 559	1 278	306 954
Prince Albert Local Municipality	WC052	1 053	228	43	216 524	1 003	231	39	230 309
Saldanha Bay Local Municipality	WC014	22 288	6 318	1 196	283 471	23 049	6 857	1 289	297 497
Stellenbosch Local Municipality	WC024	28 716	12 236	3 077	426 104	31 135	14 266	3 585	458 198
Swartland Local Municipality	WC015	15 556	4 321	824	277 771	16 347	4 672	884	285 802
Swellendam Local Municipality	WC034	4 767	1 264	249	265 156	5 009	1 349	247	269 315
Theewaterskloof Local Municipality	WC031	13 646	3 081	537	225 780	14 419	3 028	569	210 001
Witzenberg Local Municipality	WC022	11 726	2 734	491	233 157	12 972	3 031	504	233 657
Total		1 154 592	386 421	84 071	334 682	1 217 614	419 486	89 867	344 515
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Bergrivier Local Municipality	WC013	0.7%	0.5%	0.4%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.6%	0.6%	0.6%		0.6%	0.5%	0.5%	
Breede Valley Local Municipality	WC025	2.1%	1.6%	1.3%		2.1%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.5%	0.4%	0.3%		0.5%	0.4%	0.3%	
Cederberg Local Municipality	WC012	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
City of Cape Town Metropolitan Municipality	CPT	71.1%	75.2%	77.2%		71.4%	75.1%	77.2%	
Drakenstein Local Municipality	WC023	4.0%	4.0%	4.1%		4.0%	4.0%	4.0%	
George Local Municipality	WC044	3.2%	2.6%	2.3%		3.2%	2.7%	2.3%	
Hessequa Local Municipality	WC042	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.1%	0.9%	0.9%		1.0%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	1.0%	0.7%	0.6%		1.0%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.5%	0.4%	0.4%		0.5%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.1%	1.7%	1.5%		2.1%	1.7%	1.4%	
Oudtshoorn Local Municipality	WC045	1.0%	0.8%	0.5%		1.0%	0.8%	0.5%	
Overstrand Local Municipality	WC032	1.8%	1.6%	1.4%		1.8%	1.6%	1.4%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.0%	
Saldanha Bay Local Municipality	WC014	1.9%	1.6%	1.4%		1.9%	1.6%	1.4%	
Stellenbosch Local Municipality	WC024	2.5%	3.2%	3.7%		2.6%	3.4%	4.0%	
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	1.2%	0.8%	0.6%		1.2%	0.7%	0.6%	
Witzenberg Local Municipality	WC022	1.0%	0.7%	0.6%		1.1%	0.7%	0.6%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2023

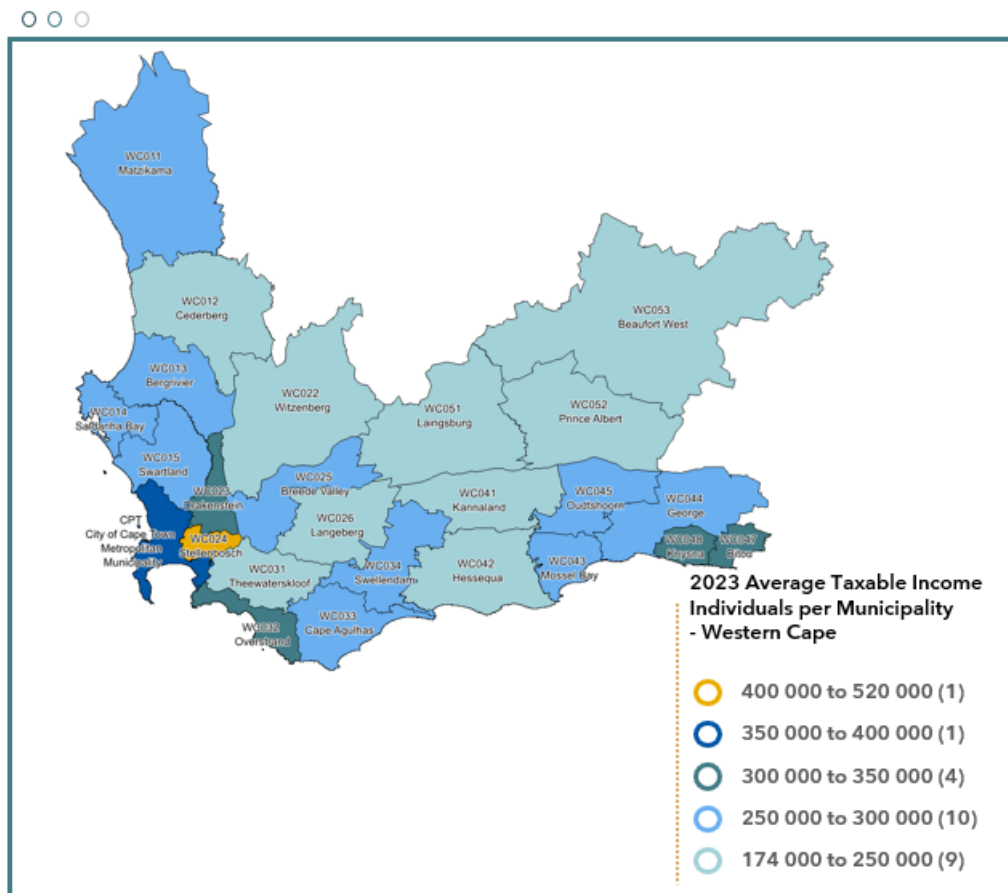


Table A2.11.1: An overview of the personal income tax system for the 2018 to 2020 tax years: overview of aggregate income sources

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

Table A2.12.1: ETI by SETA, March 2014 to March 2024

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2023/2024	
	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers	(R'm)	Number of unique employers
SETA																						
Agriculture	11	679	209	1 901	318	2 067	454	2 184	445	2 254	366	2 096	398	2 198	595	3 098	568	2 871	503	2 484	409	2 374
Banking	2	50	13	134	36	119	32	126	25	111	20	90	45	99	34	163	42	131	41	101	33	95
Chemical	1	115	12	415	17	441	21	466	18	476	22	397	28	427	43	585	47	505	43	415	40	367
Construction	7	653	108	2 030	150	2 220	177	2 276	128	2 238	94	1 744	110	1 764	167	2 557	115	2 086	74	1 580	78	1 451
Culture, Arts, Tourism, Hospitality & Sports	17	705	138	2 008	272	2 199	343	2 282	295	2 402	200	2 064	245	2 122	244	2 352	196	2 224	214	1 961	190	1 976
Education	2	277	24	818	35	813	46	842	49	837	37	689	19	708	44	1 041	36	904	46	743	43	714
Energy	0	25	4	77	8	93	9	99	8	99	5	88	3	102	4	142	7	113	6	96	4	92
Fibre Processing	2	358	61	1 024	104	1 178	134	1 192	150	1 150	100	962	130	924	159	1 242	163	1 090	123	901	118	848
Financial	2	382	30	1 016	63	1 085	60	1 086	113	1 113	90	890	109	973	155	1 561	127	1 198	104	937	111	851
Food & Beverage	4	254	75	739	105	906	155	996	143	1 054	103	982	123	1 054	210	1 329	214	1 264	206	1 144	159	1 091
Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1	0	1
Health & Welfare	2	303	38	1 018	59	1 077	89	1 107	68	1 134	64	914	91	942	134	2 038	99	1 475	134	965	83	884
Information systems, electronics	2	287	35	845	62	914	83	966	118	1 017	107	856	120	920	206	1 252	170	980	138	768	122	740
Insurance	1	84	11	260	14	256	29	254	32	279	42	223	58	263	58	429	28	305	34	202	35	186
Manufacturing	6	884	74	2 700	182	2 839	219	2 713	366	2 641	317	2 097	274	2 158	390	3 080	287	2 442	235	1 953	318	1 797
Mining	1	99	13	299	18	322	17	315	30	317	43	270	59	269	86	370	74	321	32	278	43	251
Safety & Security	5	240	99	619	161	670	138	649	164	643	109	530	177	561	171	827	145	627	141	519	115	477
Services	32	1 803	407	5 729	865	6 023	1 132	5 766	1 159	5 677	918	4 317	985	4 428	1 304	6 597	1 203	5 143	1 099	3 801	982	3 494
Transport	2	219	35	689	55	710	66	704	64	728	57	604	69	616	90	929	61	740	60	554	84	502
Wholesale & Retail	56	1 344	792	4 103	990	4 591	1 688	4 787	1 250	4 886	1 145	4 145	1 009	4 278	1 244	6 100	1 277	5 185	1 276	4 330	1 078	3 919
Other	2	982	47	4 911	83	6 570	123	7 239	127	7 496	97	6 300	139	7 040	196	13 552	222	11 170	179	8 394	171	7 822
Total	155	9 743	2 225	31 335	3 598	35 093	5 015	36 049	4 754	36 552	3 935	30 238	4 189	31 846	5 533	49 244	5 082	40 774	4 686	32 127	4 216	29 932

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

Table A2.12.2: IRP5 certificates issued to an individual by gender, 2020 – 2024

Tax year Gender	2020			2021			2022			2023			2024		
	IRP5 Received	IRP5 Value (R million)	Number of unique individuals	IRP5 Received	IRP5 Value (R million)	Number of unique individuals	IRP5 Received	IRP5 Value (R million)	Number of unique individuals	IRP5 Received	IRP5 Value (R million)	Number of unique individuals	IRP5 Received	IRP5 Value (R million)	Number of unique individuals
Female	8 600 325	172 395	6 487 009	8 333 103	176 825	6 364 753	8 693 900	181 157	6 564 705	8 768 616	199 269	6 624 555	8 980 851	214 577	6 705 569
Male	9 762 912	304 325	7 172 857	9 321 999	287 177	6 951 916	9 361 123	297 383	6 992 350	9 479 251	322 968	7 060 409	9 554 113	346 652	7 093 608
Unknown ¹	853 603	15 775	1	783 818	13 406	1	797 648	12 705	1	772 569	13 205	1	689 072	13 682	1
Total	19 216 840	492 495	13 659 867	18 438 920	477 408	13 316 670	18 852 671	491 246	13 557 056	19 020 436	535 443	13 684 965	19 224 036	574 912	13 799 178
Percentage of total															
Female	44.8%	35.0%	47.5%	45.2%	37.0%	47.8%	46.1%	36.9%	48.4%	46.1%	37.2%	48.4%	46.7%	37.3%	48.6%
Male	50.8%	61.8%	52.5%	50.6%	60.2%	52.2%	49.7%	60.5%	51.6%	49.8%	60.3%	51.6%	49.7%	60.3%	51.4%
Unknown ¹	4.4%	3.2%	0.0%	4.3%	2.8%	0.0%	4.2%	2.6%	0.0%	4.1%	2.5%	0.0%	3.6%	2.4%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

¹. Taxpayers with unidentified gender.

For the 2023/24 fiscal year...



CIT is the **3rd** largest contributor to tax revenue



20.6%

2022/23



18.2%

2023/24



**Total
CIT Provisional Tax
collected in 2022**

**1st
Provisional
Period**

41.2%

**2nd
Provisional
Period**

56.5%

**3rd
Provisional
Period**

2.4%

Over 3.6 million companies on register as at March 2024

2022 tax year

1 166 692

...were assessed
(majority of remainder inactive or dormant)



172 611

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

Contributions by financial year-end in tax year 2022

39.1%

December

25.2%

June

20.1%

February

Taxable income for assessed companies

24.7%



...reported a
NEGATIVE
taxable income.

54.6%



...reported a
ZERO
taxable income.

20.7%



...reported a
POSITIVE
taxable income.



Financing, Insurance,
Real Estate & Business Services

12.7%



Construction Sector

9.0%



Agriculture, Forestry and Fishing

5.7%

**Sector contributions of companies with
assessed losses**

3 COMPANY INCOME TAX

KEY FACTS

The analyses of Company Income Tax (CIT) returns assessed for the 2022 tax year and CIT collections for the 2023/24 fiscal year show that:

- At 18.2%, CIT remained the third-largest contributor to total tax revenue collected in the 2023/24 fiscal year. This outcome exceeds the 15.9% and 16.4% share ratios for the 2019/20 and 2020/21 financial years respectively. However, CIT revenue was lower than the 20.7% and 20.6% achieved in the 2021/22 and 2022/23 financial years. The contribution ratio of CIT to total tax revenue is still well below the peak of 26.7% achieved before the 2009/10 global financial crisis.
- CIT collections for the 2023/24 financial year fell below those realised in the 2022/23 financial year by R30.2 billion (8.9%). The year-on-year contraction was driven mainly by the depressed Mining and Quarrying, Manufacturing and Transport sectors.
- These sectors were harmed by weakening commodity prices for Platinum Group Metals (PGMs), Iron ore and Coal. Numerous economic uncertainties stemming from protracted power cuts and South Africa's poor port and rail infrastructure exacerbated this situation. These challenges crippled the already fragile economy and dampened output and demand. The Mining sectors' difficulties arose despite the elevated exchange rate throughout the 2023/24 fiscal year.
- The Mining and Quarrying sector's negative trajectory started in the 2022/23 fiscal year and continued even in the 2023/24 fiscal year. The dire performance was due to softening commodity prices for PGMs, Iron Ore and Coal; a decline in total value of mineral sales for most of the 2023 calendar year; and mining input costs rising year-on-year by 6.5% owing to power cuts and poor port and rail infrastructure. This underperformance occurred despite the high exchange rate.
- The Mining and Quarrying sector continued also to suffer from a sharp decline as Platinum demand from China declined because of shifts in motor vehicle production from internal combustion engines to electric variants. The changing demand patterns in global automobile markets are making it harder to trade Platinum Group Metals (PGMs) such as Platinum, Palladium, and Rhodium.
- The Manufacturing sector's poor performance was gauged by ABSA PMI, an important indicator of factory sector activity, which was under pressure after slipping into recession for most of the 2023 calendar year until the first calendar quarter of 2024. Power cuts, weak domestic demand and adverse geopolitical events harmed Manufacturing.
- The contraction of the Transport sector was driven mainly by record power cuts and the logistics crisis at its rail and port operator. These structural constraints strangled business

activity and slowed growth in Africa's most industrialised economy. Transport logistics have negatively impacted the economy and the viability of many businesses. Network outages caused by power cuts have also affected Telecommunications, a sub-sector of the Transport sector.

- More than 3.6 million companies were registered for CIT on 31 March 2024, a contraction of 282 105 (6.7%) versus 31 March 2023. Of these companies, SARS expected 1 166 692 companies to submit income tax returns for the 2022 tax year, of which 83.0% filed and received assessments in the same tax year.
- Of the 1 166 692 companies assessed by 31 August 2024 for the 2022 tax year, 20.7% declared a positive taxable income, 54.6% had taxable income equal to zero, and the remaining 24.7% reported an assessed loss.
- The concentrated nature of the South African economy is evident: only 549 large companies (0.2% of the companies with positive taxable income) each had taxable income of more than R200 million and were liable for 66.5% of the CIT assessed.
- The Financial Intermediation, Insurance, Real-estate and Business Services sector accounted for 266 262 (22.8%) of the assessed companies and was liable for 32.8% of the CIT assessed, contributing the most among all the sectors.
- Since 31 August 2024, of the 1 166 692 companies assessed in respect of the 2022 tax year, 172 611 (14.8%) were assessed as Small Business Corporations (SBCs), taxed at the applicable graduated income tax rates. The remainder was taxed at either the fixed company tax rate of 27%, or at the graduated income tax rates for micro-businesses that elected to pay only Turnover Tax.
- CIT collections improved after the introduction of the rule that provisional tax payments of at least 80% of a company's tax liability for the applicable year of assessment are payable by the end of that year, as well as a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act. The third provisional tax payments decreased from 12.9% of the total provisional tax collections in 2009/10 to 2.6% in the 2023/24 financial year.
- During 2022/23 financial year, 57.4% of the tax paid related to the 2022 tax year, 41.7% related to the 2023 tax year and 1.0% related to earlier tax years.

POST-COVID-19 TAX MEASURES

- Despite the COVID-19 pandemic necessitating a downward revision of the estimated tax revenue for the 2020/21 fiscal year, the dire impact on the economy did not persist. CIT collections rebounded in the 2021/22 fiscal year. This recovery was driven mainly by Mining and Quarrying; Financial Intermediation, Insurance, Real-estate and Business Services and Manufacturing sectors. However, the Mining and Quarrying sector's positive trend retreated from the 2022/23 fiscal year and sharply reversed in the 2023/24 fiscal year, with the Manufacturing sector following suit.
- The Mining and Quarrying sector continued throughout the 2021/22 fiscal year to be resilient and remained on a positive trajectory. This was due to the robust global performance of commodity prices, particularly for the PGMs, Iron Ore and Coal. However, during the fiscal

years 2022/23 and 2023/24, the Mining and Quarrying industry was harmed by weakened commodity prices and decreased demand for commodities. The softening commodity prices for PGMs, Iron Ore and Coal; a decline in the total value of mineral sales for most of the 2023 calendar year; and mining input costs rising year-on-year by 6.5% were the main drivers of the downturn in this sector. This decline occurred despite the high exchange rate during 2023 and for most of the 2024 calendar years.

- The Manufacturing sector contracted in the 2023/24 fiscal year because of supply-side constraints that increased production costs and harmed profitability. Increased global inflation rates and interest rates resulted in tighter global financial conditions and lower profitability margins.
- The Financial Intermediation, Insurance, Real-estate and Business Services sector recovered as pandemic lockdown measures eased, and has continued on a positive trajectory. Profitability was buoyed by growth in the South African economy, despite high interest rates. Furthermore, this growth is in line with Gross Operating Surplus (GOS) growth of 5.2% in Q1-2024
- South Africa's GDP recorded a growth rate of 0.7% in 2023, which was lower than the adjusted growth rates of 1.9% and 5.0% in 2022 and 2021 calendar years, respectively. The 2023/24 financial year saw a contraction of R30.8 billion (8.9%) in CIT collections, which marked a significant decline since 2021/22's growth of R119.1 billion (58.3%) and 2022/23's growth of R24.2 billion (7.5%).

INTRODUCTION

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

For the past 16 years, CIT remained the third largest contributor (after PIT and VAT) in terms of percentage contribution to the total tax revenue, despite a significant improvement in the 2022/23 financial year, although regressing in the 2023/24 financial year. CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1% because of the commodity price boom in 2008. This trend sharply reversed in 2009/10, when collections dipped by 18.1% as the consequences of the global financial crisis harmed many companies severely. Although CIT has maintained its status as the third-largest contributor, its relative contribution to total tax revenue collection has declined from the pre-recession peak of 26.7% in 2008/09 to 15.9% in 2019/20. It has subsequently dropped to again 18.2% in the 2023/24 fiscal year, well below the 20.7% and 20.6% achieved in the 2021/22 and 2022/23 fiscal years, respectively. CIT growth was hampered by the decline of the Mining and Quarrying, Manufacturing and Transport sectors.

Worsening this decline were numerous uncertainties following record power cuts, subdued global manufacturing industry, weak domestic demand, geopolitics, and South Africa's poor port and rail infrastructure. Additionally, the Mining and Quarrying sector suffered a sharp decline as the demand for PGMs mainly from China, decreased due to motor vehicle production shifting from internal combustion engines to electric variants. The changing demand patterns in global automobile markets are making it harder to trade PGMs such as Platinum, Palladium, and Rhodium. Rising year-on-year mining-input costs of 6.8% further weighed down the Mining sector.

After the 2008/09 financial crisis, the contribution ratio of CIT to total tax revenue continued to decline, and it was anticipated that the lockdown measures to curb the spread of the coronavirus would depress collections. Contrary to expectations, the COVID-19 pandemic's effect on CIT collections was not as severe, with a reported contraction of R30.2 billion (18.1%) against a nominal decline of R10.6 billion (4.9%) in the 2020/21 fiscal year. Growth of R119.1 billion (58.3%) and R24.2 billion (7.5%) were achieved in 2021/22 and 2022/23 fiscal years respectively. However, this growth sharply reversed in the 2023/24 financial year, when CIT collections recorded a decline of R30.8 billion (8.9%) on the back of lower company profitability. This decline owed to the struggling Mining and Quarrying, Manufacturing and Transport sectors.

The reduction in the CIT-to-GDP ratio reflects these collection trends. CIT-to-GDP dropped from 6.3% to 3.6% from 2008/09 to 2020/21, recovered significantly to 5.1% in 2022/23, and then declined even to 4.5% in the 2023/24 financial year (tracking the events elaborated above). CIT performance has also been affected by assessed losses carried forward and the pace of domestic and global economic recovery. This may also be extended by the new rule, which allows assessed losses brought forward

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

Because of these factors, CIT collections for the 2023/24 financial year declined since the 2022/23 financial year by R30.8 billion (8.9%). This declining performance was partially offset by the positive year-on-year growth in the Financial Intermediation, Insurance, Real estate and Business Services sector, which grew year-on-year.

In April 2023, the start for the 2023/24 financial year, the Platinum price traded at \$1 050.74 before closing the 2023/24 financial year at its lowest annual level of \$908.75. On an annual basis average (April – March), the Platinum price decreased from \$953.06 in 2022/23 to \$945.60 in the 2023/24 financial year. The Palladium price traded at \$1 515.00 at the beginning of the 2023/24 financial year and declined to its lowest annual price of \$1 012.10 as at the end of the 2023/24 financial year. This has resulted in annual average (April – March) of \$1 190.55 for 2023/24, which was lower than the annual average of \$1 918.47 achieved in the 2022/23 financial year.

The Coal price has declined from \$133.75 during April 2023 to a lowest of \$104.84 as at the end of March 2024. On a 12-month average (April – March), the Coal price decreased from \$223.41 in 2022/23 to \$107.71 in the 2023/24 financial year. The price of Iron ore declined slightly from an average of \$117.39 in April 2023 to a low of \$109.79 at the end of March 2024. However, on a 12-month average (April – March), the Iron Ore price edged up from \$117.20 in 2022/23 to \$119.89 in the 2023/24 financial year.

As with the Mining sector, the Manufacturing sector's negative contribution in 2023/24 financial year confirmed by the ABSA PMI, an important gauge of factory sector activity, owed to power cuts, low domestic demand, and geopolitical conflict. The decline in Manufacturing came despite manufacturing production growing for the better part of the 2023/24 financial year. This sector also experienced a number of supply-side constraints, which directly increased production costs and reduced profitability. Globally, higher inflation rates led to tighter global financial conditions, harming consumers' finances.

In contrast, CIT collections were buoyed by the positive performance of the Financial Intermediation, Insurance, Real-estate and Business Services sector, which grew year-on-year. This sector's performance was in line with the Gross Operating Surplus which recorded a year-on-year upwardly revised growth of 8.3% in Q1-2023, followed by slower growth rates of 4.2% and 1.8% in Q2-2023 and Q3-2023 respectively, before closing the year with a growth rate of 7.7% in Q4-2023, growing for 14 consecutive quarters since the 2020 calendar year. This growth persisted in Q1-2024, albeit at a reduced pace of 5.2%. The growth in the South African economy and interest rates' high levels from May 2023 until the end of the 2023/24 financial year, also bolstered the profitability in this sector

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

- The gold mining formula;
- Long-term insurers;
- Farming deductions and valuations, and

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

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

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

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

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

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

This chapter on CIT reviews:

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

PROVISIONAL TAX PAYMENTS

All companies are classified as provisional taxpayers and are required to adhere to the provisional tax payment system. This system requires taxpayers to provide for their final tax liability by paying two provisional tax payments, accounting to at least 80% of the final tax liability, during the applicable year

of assessment (or the lesser of 90% of actual taxable income and the basic amount if taxable income does not exceed R1 million). After the tax year-ends, a third voluntary “top-up” payment may be made. This payment system imposes penalties and interest for non-compliance.

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

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

As a result of SARS’s more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (the 80% rule for second provisional tax payments), the value of third provisional tax payments has declined significantly. Third provisional tax payments have remained on average less than R7.0 billion between 2020-2023 tax years. However, financial distress due to pandemic-related restrictions on economic activity led to a substantial increase in third payments to R8.5 billion (a relative contribution of 4.1% for the 2020 tax year), which then normalised to R5.5 billion (a relative contribution of 1.8% for the 2023 tax year).

Third payments are still significantly lower than the maximum of 20% permitted for third provisional tax payments and assessment payments, as shown in *(Table 3.1 and Figure 3.1)*.

Table 3.1: Provisional tax payments by provisional period by tax year, 2020 – 2023

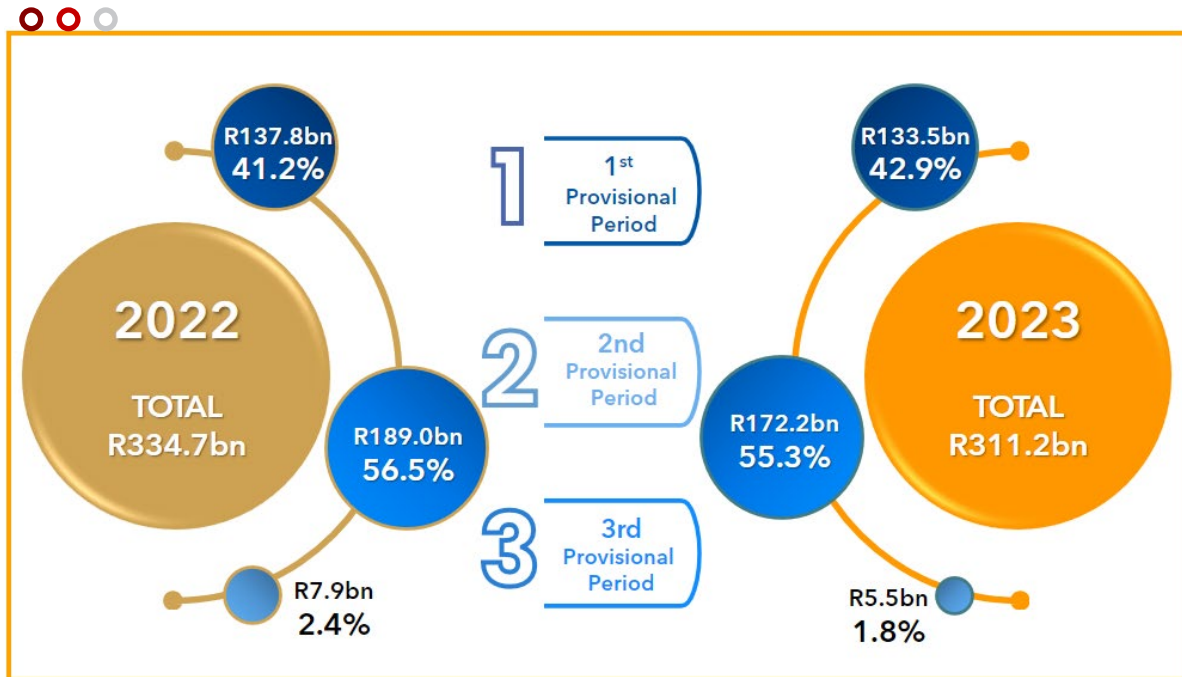
Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2020	84,669	-12.8%	113,804	-3.9%	8,472	68.0%	206,945
2021	112,756	33.2%	171,338	50.6%	7,665	-9.5%	291,759
2022	137,829	22.2%	189,021	10.3%	7,886	2.9%	334,736
2023	133,466	-3.2%	172,228	-8.9%	5,475	-30.6%	311,169
Percentage of total							
2020	40.9%		55.0%		4.1%		100.0%
2021	38.6%		58.7%		2.6%		100.0%
2022	41.2%		56.5%		2.4%		100.0%
2023	42.9%		55.3%		1.8%		100.0%

The provisional tax payments system requires that taxpayers make two provisional tax payments, which must account for at least 80% of their final tax liability to avoid penalties and interest, during the applicable year of assessment. The percentage contribution of provisional tax payment as depicted in Table 3.1 relates to the total provisional tax payment made for the applicable year of

assessment or tax year and does not refer to the tax liability. This is because the final tax liability still needs to be determined, which will give rise to either a refund or an assessment payment.

The percentage contribution of the first provisional tax payments increased from 40.9% in 2020 to 42.9% in the 2023 tax year, whereas the second provisional tax payments increased slightly from 55.0% in 2020 to 55.3% in the 2023 tax year. These percentages are likely to change as companies continue to submit their provisional tax returns for the respective tax years.

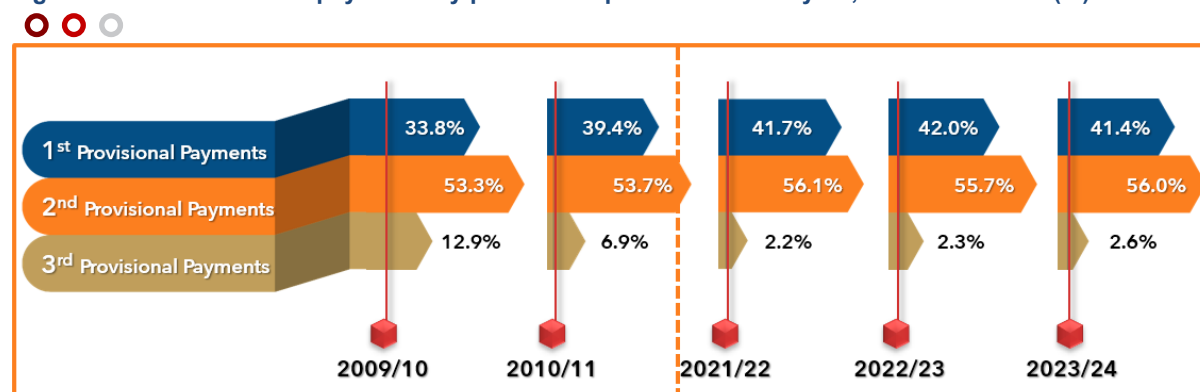
Figure 3.1: Provisional tax payments by provisional period 2022 and 2023



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

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2023/24. Third provisional tax payments declined from 12.9% of the total provisional tax collections in 2009/10 to 2.6% in 2023/24 and have remained on average at 2.6% for the past five fiscal years (see Table 3.1.1).

Figure 3.2: Provisional tax payments by provisional period and fiscal year, 2009/10-2023/24 (%)



Company tax-year

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

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

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

Table 3.2: Example of a timeline for provisional tax payments

Fiscal year Date due	Company financial year-end 2023											
	Jan	Feb ¹	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022/23	Number of payments - 12											
31-Jul-22	2023 1st											
31-Aug-22		2023 1st										
30-Sep-22			2023 1st									
31-Oct-22				2023 1st								
30-Nov-22					2023 1st							
31-Dec-22						2023 1st						
31-Jan-23	2023 2nd						2023 1st					
28-Feb-23		2023 2nd						2023 1st				
31-Mar-23			2023 2nd						2023 1st			
2023/24	Number of payments - 21											
30-Apr-23				2023 2nd						2023 1st		
31-May-23					2023 2nd						2023 1st	
30-Jun-23						2023 2nd						2023 1st
31-Jul-23	2023 3rd						2023 2nd					
31-Aug-23								2023 2nd				
30-Sep-23		2023 3rd	2023 3rd						2023 2nd			
31-Oct-23				2023 3rd						2023 2nd		
30-Nov-23					2023 3rd						2023 2nd	
31-Dec-23						2023 3rd						2023 2nd
31-Jan-24							2023 3rd					
29-Feb-24								2023 3rd				
31-Mar-24									2023 3rd			
2024/25	Number of payments - 3											
30-Apr-24									2023 3rd			
31-May-24										2023 3rd		
30-Jun-24											2023 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 2023 would be due on 30 September 2023.

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 sector, as well as the Mining and Quarrying sector. *Figure 3.3* breaks down 2022 and 2023 provisional tax payments according to the different financial year-ends.

The assessments for a tax year are lagging because of the provision that tax returns must be filed not later than a year after the company's year-end. However, the provisional tax payment system is designed to ensure that all, or almost all, payments covering a company's final CIT liability are received earlier. Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in *Table 3.3*. During the 2022/23 financial year, about 57.4% of the tax paid related to the 2022 tax year, 41.7% related to the 2023 tax year and 1.0% related to earlier tax years.

Figure 3.3: Provisional tax payments by companies' financial year-end, 2022 and 2023

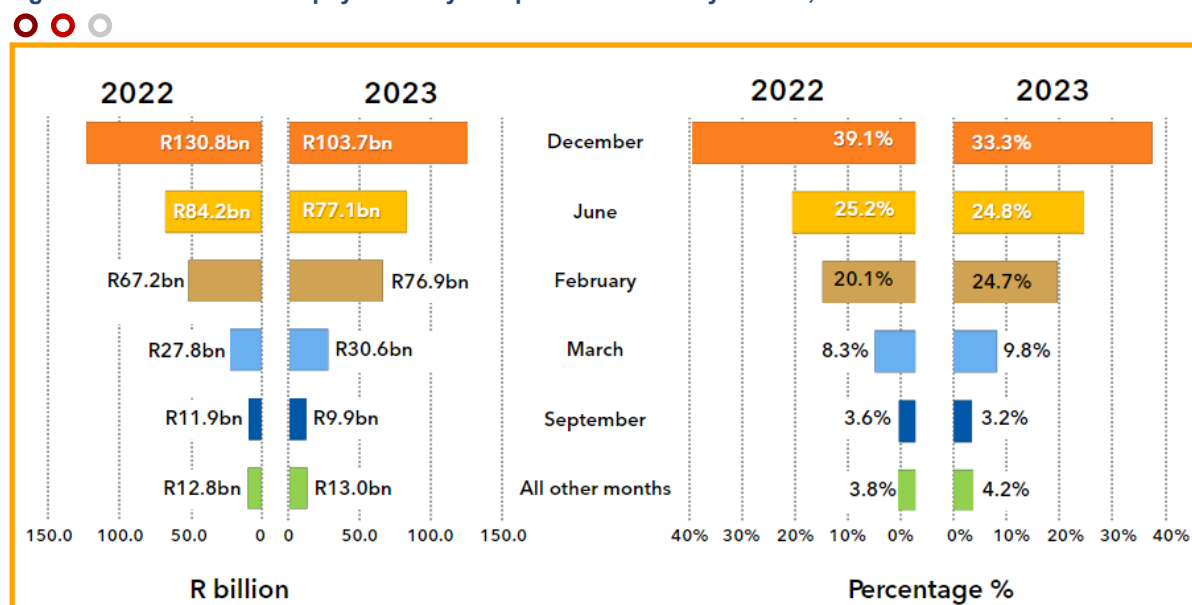


Table 3.3: Provisional tax payments by tax year and fiscal year, 2019/20 - 2023/24

R million	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Tax year (down)						
Prior to 2018	342	165	107	41	30	686
2018	1 770	35	16	20	2	1 843
2019	113 728	1 803	132	28	4	115 694
2020	101 551	102 785	2 277	299	21	206 934
2021	52	103 868	184 733	3 054	52	291 759
2022	1	66	131 497	199 954	3 219	334 736
2023	–	–	9	145 240	165 919	311 169
post 2023	–	–	1	11	143 619	143 631
Total	217 444	208 723	318 773	348 646	312 867	
prior to y-1	342	200	256	387	110	
y-1	1 770	1 803	2 277	3 054	3 219	
y	113 728	102 785	184 733	199 954	165 919	
y+1	101 551	103 868	131 497	145 240	143 619	
post y+1	53	66	10	11	–	
Total	217 444	208 723	318 773	348 646	312 867	
prior to y-1	0.2%	0.1%	0.1%	0.1%	0.0%	
y-1	0.8%	0.9%	0.7%	0.9%	1.0%	
y	52.3%	49.2%	58.0%	57.4%	53.0%	
y+1	46.7%	49.8%	41.3%	41.7%	45.9%	
post y+1	0.0%	0.0%	0.0%	0.0%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

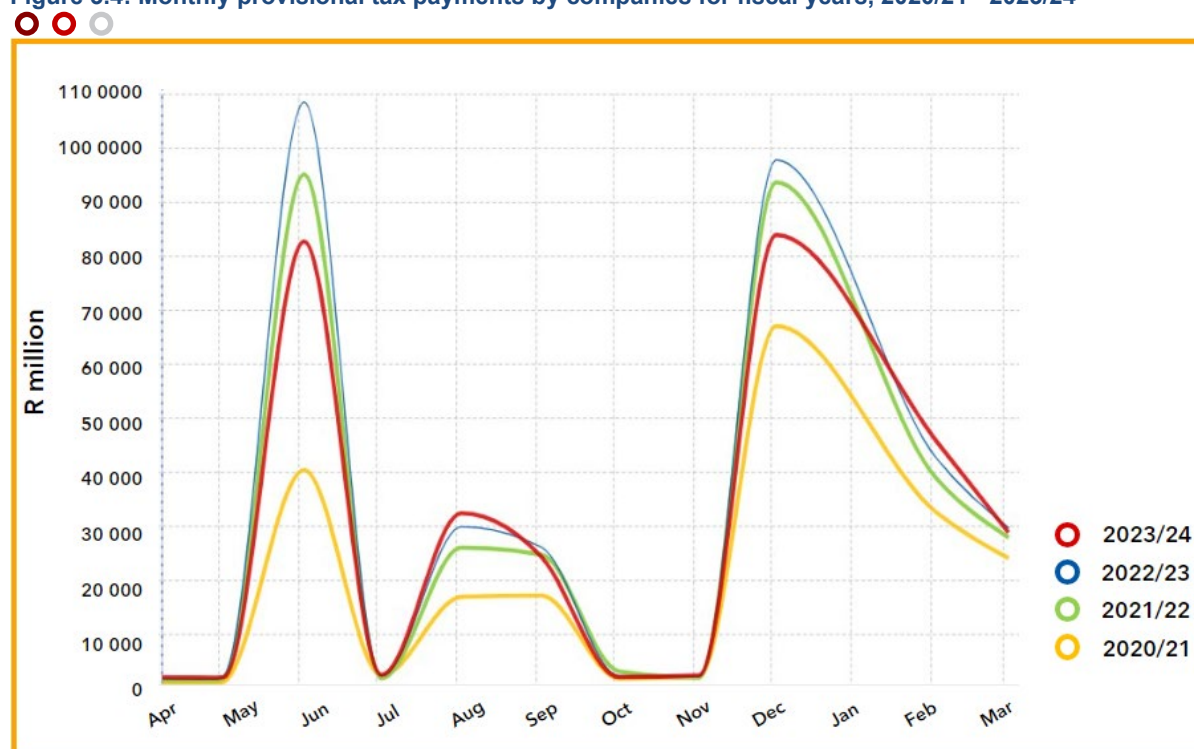
The global financial crisis caused the collection of provisional tax — the most significant contributor to CIT — to drop to its lowest level of R135.1 billion in 2009/10, but it has since recovered. It has grown by a Compounded Annual Growth Rate (CAGR) of 6.6% over the past 13 years, from R137.1 billion in 2010/11 to R312.9 billion in 2023/24 (albeit less than the R348.6 billion recorded in the 2022/23 financial year). Total net CIT collections amounted to R316.9 billion in the 2023/24 financial year. Although this was higher in nominal terms than the R167.2 billion collected in 2008/09 (before the global financial crisis), it still represents a decline in real terms.

For the 2020 tax year, 23.6% of assessed companies had assessed losses (mostly incurred during and brought forward since the global financial crisis). This ratio has increased slightly because 25.1% of assessed companies recorded assessed losses in 2021. Although company profits started to improve, the ratio of assessed losses increased again in the latter tax year, to 25.4% for 2023 tax year. In the 2023/24 financial year, companies realised substantial gains. However, it remains to be seen how many companies will recover from an assessed loss to a positive taxable income position.

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

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

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2020/21 - 2023/24



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

On 31 March 2024, SARS had more than 3.6 million companies on the register, a decrease of 282 105 (7.2%) versus the 2022/23 fiscal year. The decline can be partly attributed to the register clean-up exercise that SARS undertook during the second half of the 2023/24 financial year. On 31 March 2024, most of the 3.6 million companies on the SARS register were either inactive or dormant, with only 1 359 447 expected to submit tax returns for the 2023 tax year.

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

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

The 1 384 402 companies expected to submit returns for the 2020 tax year were slightly fewer than in the 2021 and 2022 tax years, when the expected number was 1 410 560 and 1 405 752 respectively. For 2022, only 83.0% of the companies expected to submit returns had been assessed by 31 August 2024, whereas only 67.4% of the companies expected to submit returns in 2023 were assessed (Table 3.4). At the time of data extraction, the number of assessments finalised for 2023 (the most recent completed tax year) was relatively few because taxpayers have until 12 months after the end of their financial year to submit their returns.

Table 3.4: Number of companies, 2020 – 2023

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-21	3 112 509	22.1%	2020	1 384 402	1 250 382	90.3%
31-Mar-22	3 532 646	13.5%	2021	1 410 560	1 225 029	86.8%
31-Mar-23	3 926 252	11.1%	2022	1 405 752	1 166 692	83.0%
31-Mar-24	3 644 147	-7.2%	2023	1 359 447	916 425	67.4%

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

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

Provisional Tax as an Indicator of the Completeness of Assessments

The value of provisional tax collections for previous tax years (2020-2022) was more than 98.0% of the value of the final liability, as reflected in the issued assessments. Provisional tax collections for a specific tax year are received by SARS well before assessments for a specific tax year are raised. Provisional tax collections enable extrapolations of tax collections and lead to timelier analyses.

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

Table 3.5 shows the tax assessed for a specific tax year against the provisional tax payments received for those tax years. For the 2023 tax year, higher provisional tax payments were paid compared to the actual tax assessed to date (31 August 2024). Of all the years under review, the assessment process for the 2020 and 2021 tax years were almost complete; therefore, the total tax assessed exceeds or is close to the provisional tax payments received.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2020 – 2023

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2020	206,945	209,053	101.0%
2021	291,759	289,522	99.2%
2022	334,736	328,001	98.0%
2023	311,169	182,763	58.7%

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 2022 tax year. Although the statutory company tax rate was 28% before it was reduced to 27% for tax years ending on or after 31 March 2023, some companies are liable for CIT at different tax rates because of sector and segment-specific dispensations. The effective tax rates for companies will vary because of various allowable deductions (such as those for Long-term Insurance, Oil & Gas

and Gold-Mining companies). Graduated tax rates are applied to SBCs and the effect can be seen mainly in the R1 to R1 million taxable income grouping.

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

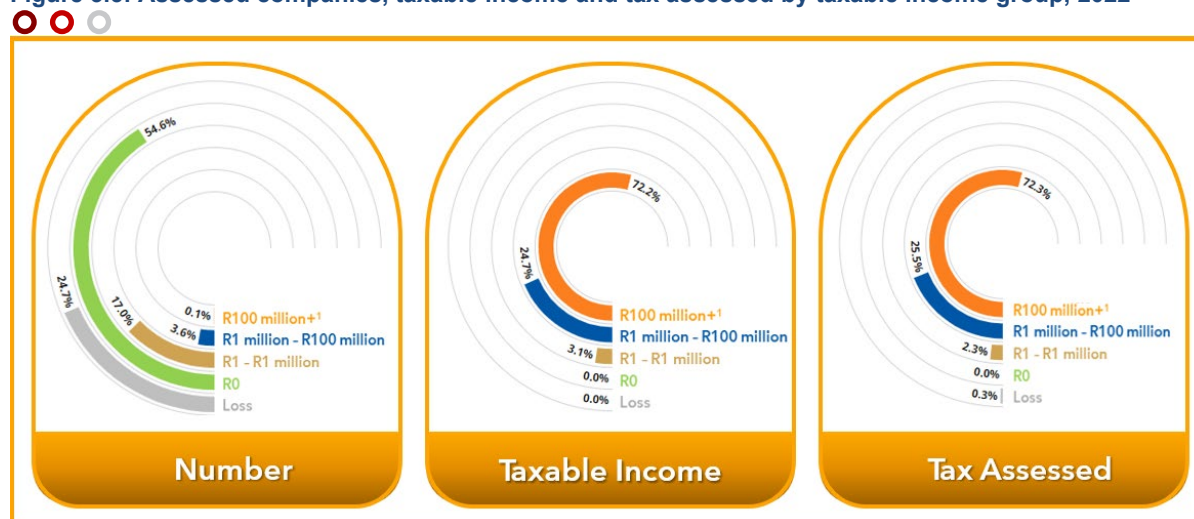
Table 3.6: Number of companies, taxable income and tax assessed, 2022

Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate ¹
Loss	287,802	-1,783,135	923	N/A
R nil	637,435	–	17	N/A
R1 to R1 million	198,695	37,575	7,423	19.8%
R1 million to R100 million	41,709	295,293	82,525	27.9%
R100 million +	1,051	862,595	237,113	27.5%
Total	1,166,692	1,195,464	328,001	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 2022.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2022



1. Please note that companies with taxable income greater than R100 million constituted 0.1% of the number of companies (not visible in number column) but contributed 72.2% of taxable income and 72.3% of assessed tax.

Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2022 tax year, 20.7% of all assessed companies reported positive taxable income, a further 24.7% reported assessed losses, and the remaining 54.6% reported zero taxable income.

Table A3.3.2 shows that 66.5% of the tax assessed in 2022 was paid by large companies with taxable income of more than R200 million. These companies comprised only 0.2% of the companies assessed that had positive taxable income. However, almost 96.7% of all assessed companies that had positive taxable income - from R1 to R10 million paid only 11.3% of the tax assessed in 2022. This illustrates the concentrated corporate sector of the South African economy.

Distribution by Sector

On 31 August 2023, the Financial Intermediation, Insurance, Real-estate and Business Services sector had the highest number of taxpayers (22.8% of the assessed total) in the 2022 tax year. This sector accounted for 32.8% of the tax assessed for the same tax year. The sector with the fewest taxpayers (0.5% of the assessed total) for the 2022 tax year was the Electricity, Gas and Water sector, which accounted for 1.3% of the tax assessed (see *Table A3.4.2* and *Figure 3.6*).

Figure 3.6: Companies' tax assessed by economic activity, 2022

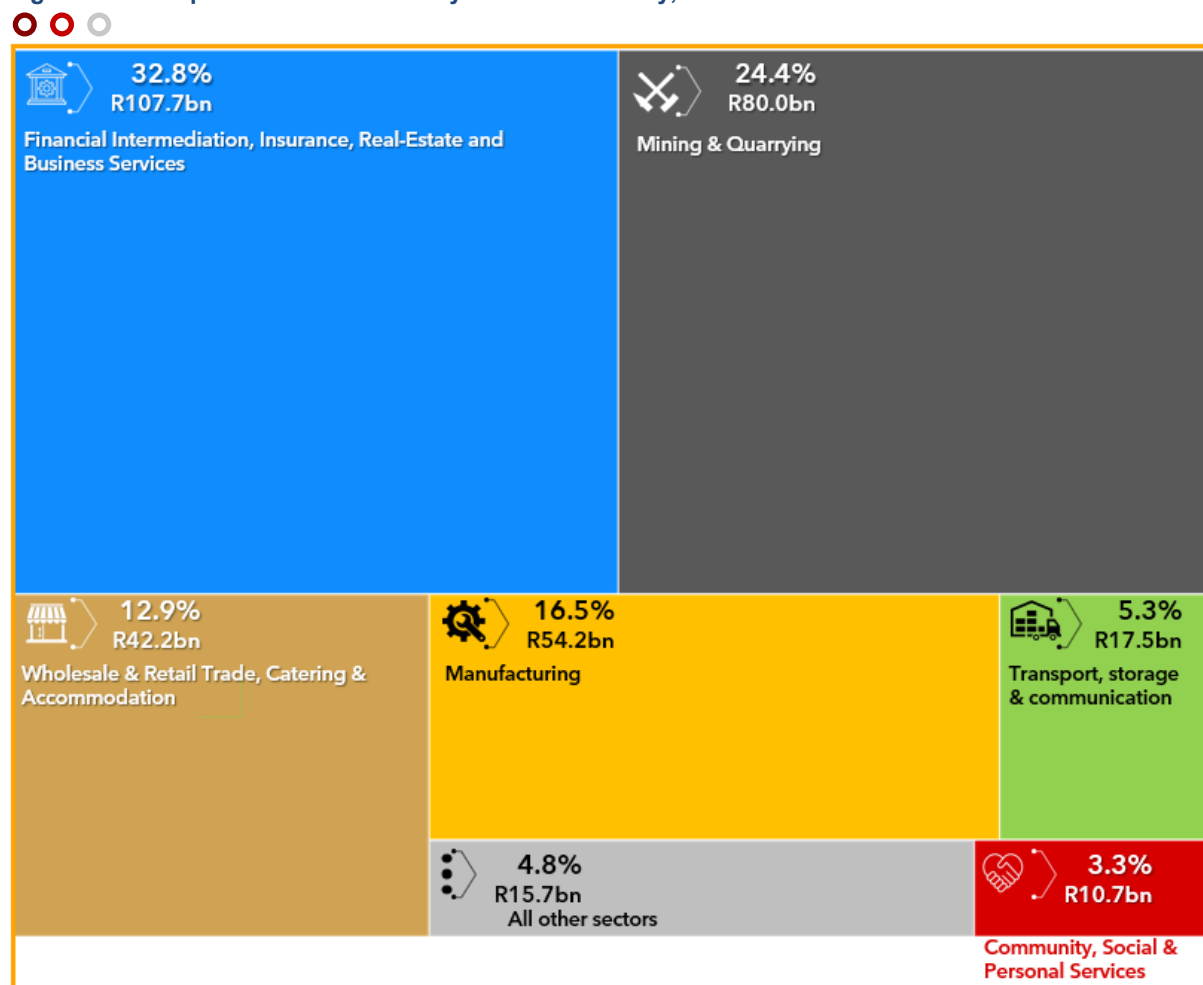


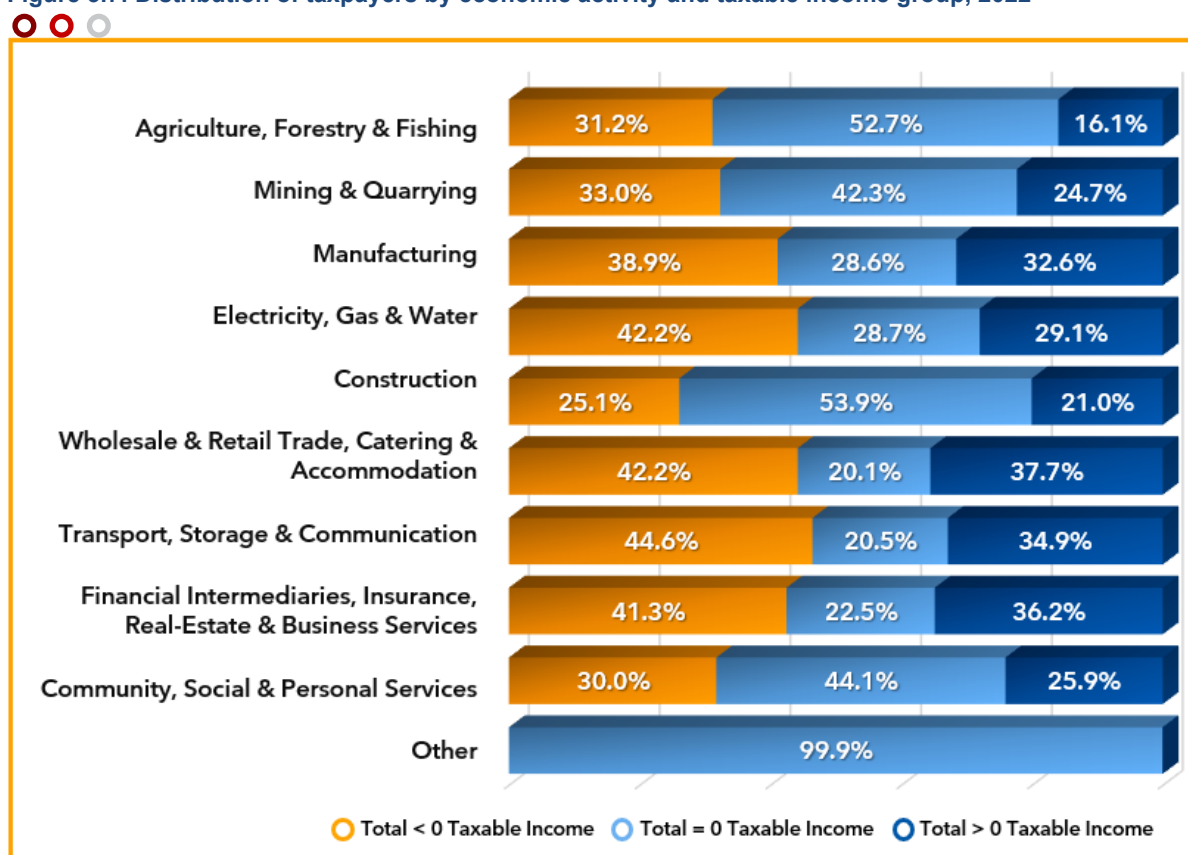
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS's sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). SARS sector codes are not yet aligned with the SIC 5 system used by Statistics South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

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

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

Figure 3.7 shows the distribution of taxpayers by economic activity and taxable income groups for the 2022 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, 2022



Tracking the Taxable Income and Tax Liability of a Cohort across Ten Consecutive Tax Years, 2013-2022

To track the variances in the taxable income of corporate taxpayers in a ten-year tax period, SARS identified all corporate taxpayers that were assessed for every tax year from 2013 to 2022 and analysed their taxable income and assessed tax. There were 437 318 corporate taxpayers, a slight improvement of 9.7% in the number of taxpayers included in the current cohort across ten consecutive tax years versus the period 2012-2021. This shows an improvement in the filing and declaration compliance of this cohort of companies.

The cumulative taxable income (including positive taxable income and assessed losses) of these corporate taxpayers decreased by a CAGR of 220.2%, from R87.4 billion taxable income in 2013 to an assessed loss of R456.6 billion in 2022 tax year. This significant loss was driven by companies in the taxable income group of assessed loss companies generating less than R500 000 per annum (Table 3.8.2). The percentage contribution of companies in this cohort with positive taxable income, which ranged from 28.2% to 33.2% of the total population per tax year, was less compared to the percentage contribution of companies with an assessed loss, which ranged from 32.7% to 37.1% of the total population per tax year. The taxable income value of companies with positive taxable income increased from R536.2 billion in 2013 to R1 066.2 billion in 2022. Assessed losses also increased during the same period, from R448.8 billion in 2013 to R1 522.8 billion in 2022. Specifically, for the majority of the ten-year cohort tax year period (2015-2022), assessed losses exceeded positive taxable income. Assessed losses are carried forward by these companies to be offset against future positive taxable

income and will affect the tax revenue receivable. This could also be ameliorated to some extent because of the new assessed loss limitation rules.

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

Table 3.7 illustrates the taxable income and tax assessed in the 2013 and 2022 taxable income groups, for the segment of companies assessed for the 2013-2022 period.

Table 3.7: Assessed companies: taxable income, tax assessed, and average tax rate by taxable income group, 2013 and 2022

Tax year	2013				2022			
	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	3 925	-363 951	665	-0.2%	8 250	-1 371 707	1 012	-0.1%
B: -5 000 001 to -10 000 000	3 043	-21 317	8	0.0%	6 770	-47 267	1	0.0%
C: -1 000 001 to -5 000 000	18 736	-39 908	15	0.0%	33 963	-75 714	3	0.0%
D: -500 001 to -1 000 000	15 643	-11 094	1	0.0%	21 520	-15 505	4	0.0%
E: -250 001 to -500 000	18 582	-6 676	9	-0.1%	20 586	-7 480	1	0.0%
F: -100 001 to -250 000	24 155	-3 990	1	0.0%	22 245	-3 724	1	0.0%
G: -1 to -100 000	58 910	-1 829	1	-0.1%	42 002	-1 433	0	0.0%
H: =0	161 109	-	22	0.0%	154 092	-	6	0.0%
I: 1 to 100 000	52 575	1 928	313	16.2%	42 497	1 696	264	15.6%
J: 100 001 to 250 000	22 912	3 780	746	19.7%	20 831	3 435	655	19.1%
K: 250 001 to 500 000	18 333	6 537	1 343	20.5%	17 215	6 223	1 256	20.2%
L: 500 001 to 750 000	8 677	5 310	1 318	24.8%	9 279	5 664	1 315	23.2%
M: 750 001 to 1 000 000	5 707	4 987	1 314	26.3%	5 947	5 182	1 313	25.3%
N: 1 000 001 to 2 500 000	11 712	18 453	5 175	28.0%	13 780	21 862	6 032	27.6%
O: 2 500 001 to 5 000 000	5 650	19 821	5 652	28.5%	6 910	24 331	6 917	28.4%
P: 5 000 001 to 7 500 000	2 163	13 110	3 748	28.6%	3 015	18 424	5 235	28.4%
Q: 7 500 001 to 10 000 000	1 203	10 381	2 978	28.7%	1 644	14 239	4 029	28.3%
R: 10 000 001 to 25 000 000	2 377	36 595	10 340	28.3%	3 655	56 776	15 955	28.1%
S: 25 000 001 to 50 000 000	885	30 828	8 712	28.3%	1 377	47 684	13 369	28.0%
T: 50 000 001 to 75 000 000	280	17 118	4 823	28.2%	506	30 787	8 677	28.2%
U: 75 000 001 to 100 000 000	187	16 173	4 607	28.5%	291	24 976	6 932	27.8%
V: 100 000 001 to 200 000 000	251	35 374	10 074	28.5%	444	61 967	17 573	28.4%
W: >200 000 001	303	315 761	88 683	28.1%	499	742 953	203 816	27.4%
Total	437 318	87 392	150 548		437 318	-456 630	294 366	
Total < 0 taxable income	142 994	-448 765	700	-0.2%	155 336	-1 522 830	1 022	-0.1%
Total = 0 taxable income	161 109	-	22	0.0%	154 092	-	6	0.0%
Total > 0 taxable income	133 215	536 157	149 826	27.9%	127 890	1 066 200	293 338	27.5%
Total	437 318	87 392	150 548		437 318	-456 630	294 366	

During the first two years of the ten-year tax period, the cumulative taxable income remained positive at R87.4 billion in 2013 and declined significantly to a low of R5.4 billion in 2014. Taxable income for the latter years declined significantly as a result of weaker domestic and global demand, intensifying power cuts; geopolitical conflicts; high-cost structures; underlying inefficiencies; significant infrastructure constraints; economic challenges in major consuming countries such as China and the United States; and volatile global commodity prices harmed corporate profits. More companies moved into an assessed loss position, particularly during the remaining eight tax years (2015-2022).

Nonetheless, the value of tax assessed for the 437 318 corporate taxpayers in the ten-year cohort increased at a CAGR rate of 7.7%, from R150.5 billion in the 2013 tax year to R294.4 billion in 2022.

Table 3.8 shows assessed company taxpayers and taxable income, according to the company age brackets defined in the 2013 and 2022 tax years.

Table 3.8: Assessed companies: taxable income and tax assessed by age group, 2013 and 2022

Tax year		2013				2022			
Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate	Age Group	Number of taxpayers	Taxable income (R million)	Tax assessed	Average tax rate
Total < 0 taxable income									
0 - 4	24 312	-24 298	54	-0.2%	5 - 9	4 183	-77 329	0	0.0%
5 - 9	44 555	-127 800	27	0.0%	10 - 14	40 654	-239 550	8	0.0%
10 - 14	32 219	-95 242	215	-0.2%	15 - 19	41 909	-237 061	14	0.0%
15 - 19	21 373	-71 107	30	0.0%	20 - 24	30 616	-220 202	102	0.0%
20 - 24	8 554	-23 037	5	0.0%	25 - 29	18 264	-397 303	33	0.0%
25 - 29	4 875	-10 328	8	-0.1%	30 - 34	8 739	-119 315	0	0.0%
30 - 34	1 750	-7 869	2	0.0%	35 - 39	3 959	-20 984	0	0.0%
> 35	5 356	-89 084	360	-0.4%	> 40	7 012	-211 086	865	-0.4%
Total	142 994	-448 765	700			155 336	-1 522 830	1 022	
Total = 0 taxable income									
0 - 4	88 042	-	0	0.0%	5 - 9	12 983	-	0	0.0%
5 - 9	39 795	-	22	0.0%	10 - 14	63 186	-	2	0.0%
10 - 14	15 651	-	0	0.0%	15 - 19	39 076	-	1	0.0%
15 - 19	7 837	-	0	0.0%	20 - 24	18 120	-	1	0.0%
20 - 24	3 657	-	0	0.0%	25 - 29	9 339	-	0	0.0%
25 - 29	2 365	-	0	0.0%	30 - 34	4 622	-	1	0.0%
30 - 34	1 387	-	0	0.0%	35 - 39	2 498	-	1	0.0%
> 35	2 375	-	0	0.0%	> 40	4 268	-	0	0.0%
Total	161 109	-	22			154 092	-	6	
Total > 0 taxable income									
0 - 4	21 144	21 268	5 735	27.0%	5 - 9	3 527	6 970	1 937	27.8%
5 - 9	34 786	57 558	15 944	27.7%	10 - 14	32 262	83 402	23 312	28.0%
10 - 14	29 603	94 853	26 449	27.9%	15 - 19	31 413	126 385	34 865	27.6%
15 - 19	22 160	82 780	23 174	28.0%	20 - 24	24 837	235 004	64 702	27.5%
20 - 24	9 763	66 950	19 134	28.6%	25 - 29	15 793	124 747	34 412	27.6%
25 - 29	6 034	32 768	9 127	27.9%	30 - 34	7 978	73 579	20 571	28.0%
30 - 34	2 333	15 084	4 220	28.0%	35 - 39	4 115	39 593	10 796	27.3%
> 35	7 392	164 897	46 042	27.9%	> 40	7 965	376 520	102 745	27.3%
Total	133 215	536 157	149 826			127 890	1 066 200	293 338	
Grand Total	437 318	87 392	150 548			437 318	-456 630	294 366	

Total CIT assessed increased from R176.5 billion for the 2013 tax year to R328.0 billion for the 2022 tax year, a CAGR increase of 7.1%. The cohort of 437 318 corporate taxpayers' proportional contribution to the total tax assessed increased from 85.3% (R150.5 billion of the 2013 CIT assessed) to 89.7% (R294.4 billion of the 2022 total CIT assessed).

The ten-year segment experienced a slightly higher CAGR rate of 7.7% for the total tax assessed, compared to an overall CAGR rate of 7.1% for all companies. This indicates that this segment is an important contributor to the growth of tax revenue for the period after 2013. This is mainly because of established large companies' improvement and resilience in income-generation despite the prevailing economic challenges. Companies in the taxable income grouping of more than R50 million per annum recorded an increase in tax assessed since 2013. The concentrated nature of the South African economy is again evident: on average, in the ten-year cohort, 1 315 large companies (1.0% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 73.2% of the CIT assessed from the cohort.

Tables A3.8.1 to A3.8.4 show the number of taxpayers, cumulative taxable income, cumulative tax assessed, and average tax rates by taxable income group from 2013 to 2022.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

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

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

The Financial Intermediation, Insurance, Real -estate and Business Services sector contained the largest proportion of companies with assessed losses in 2022 (12.7%), followed by the Construction sector (9.0%) and the Agriculture, Forestry and Fishing sector (5.7%).

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

Figure 3.8.1 shows the value of taxpayers with assessed losses by tax year, 2016-2022 and Figure 3.8.2 shows the number of taxpayers with assessed losses by tax year, 2016-2022.

Figure 3.8.1: Value of assessed losses for companies by tax year, 2016-2022

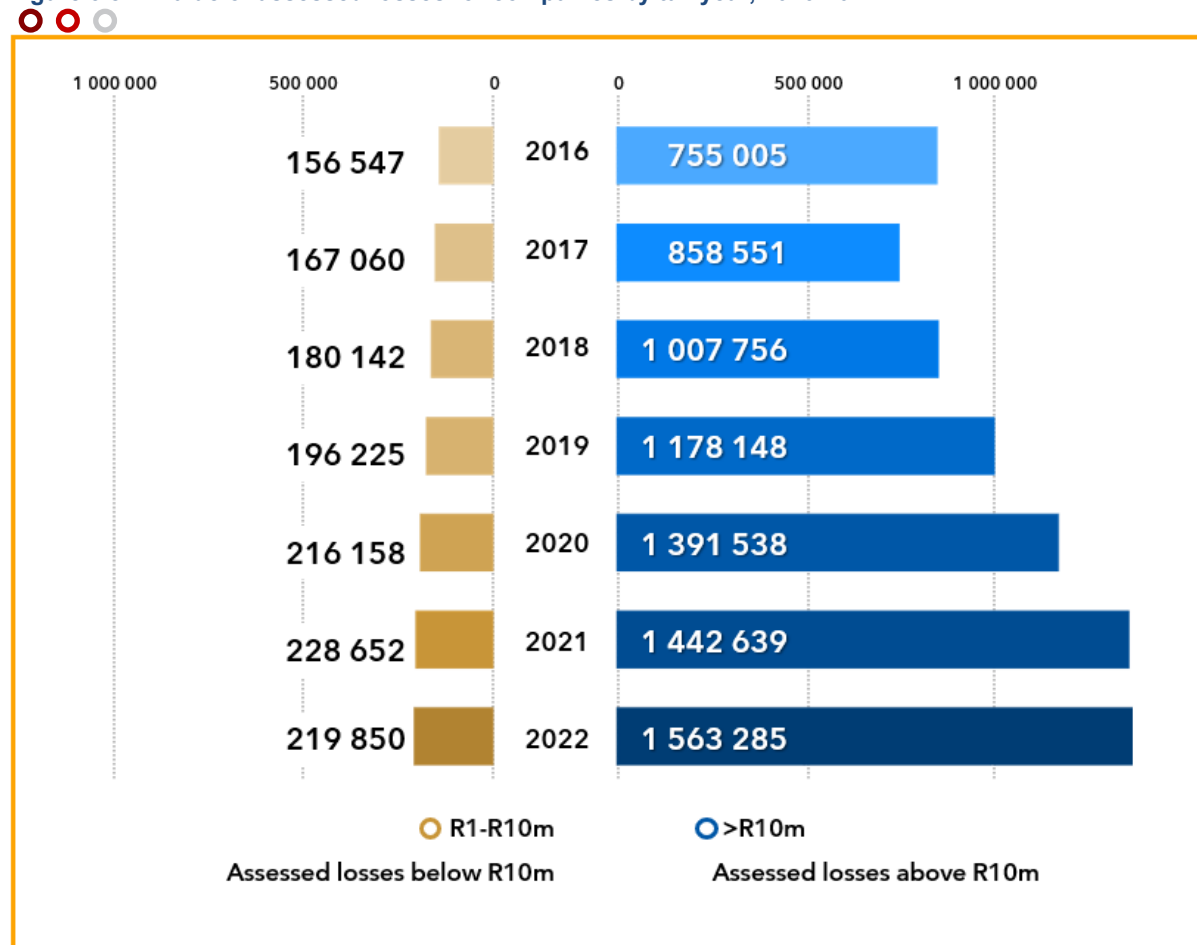
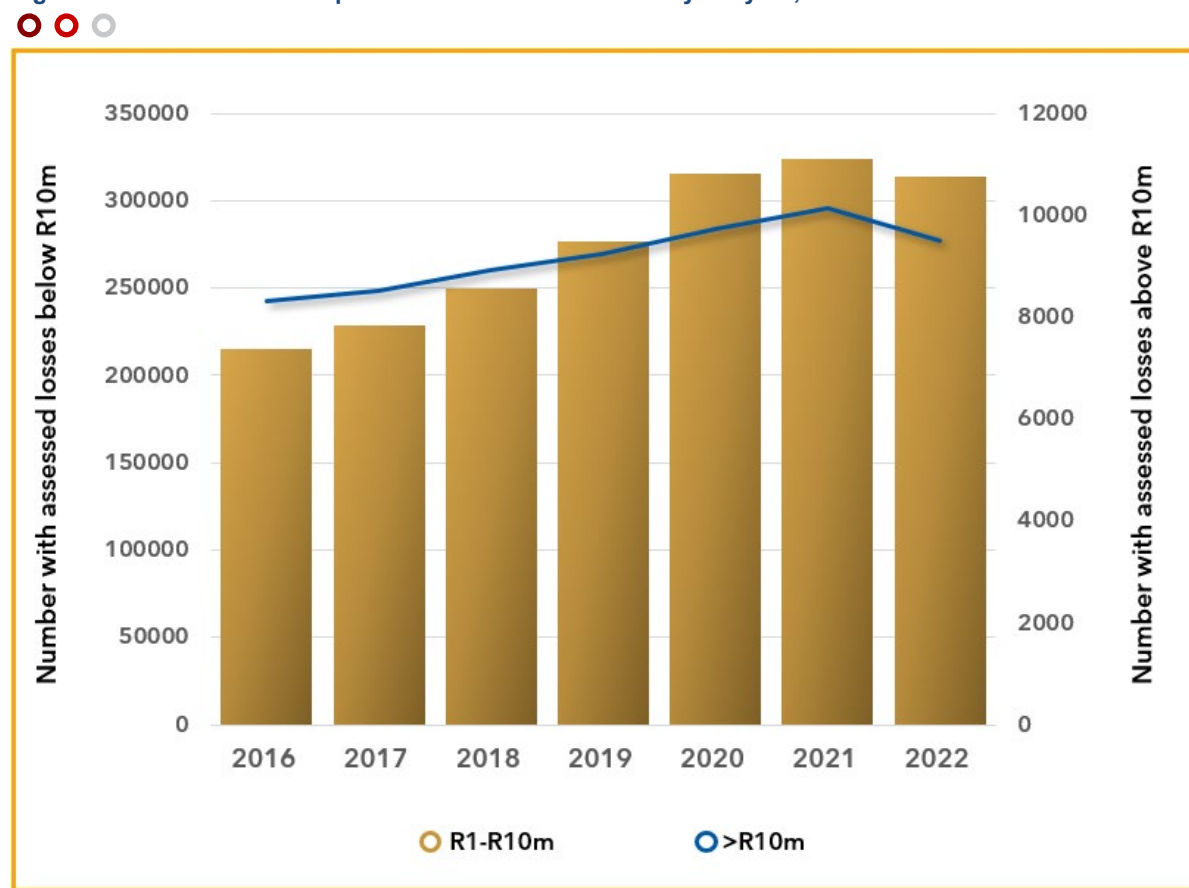


Figure 3.8.2: Number of companies with assessed losses by tax year, 2016–2022



The number of companies reporting assessed losses, as well as their values, increased sharply after the global financial crisis (2008/19). The value of assessed losses for companies with losses greater than R10 million increased significantly at a rate of 13.7% in the 2017 tax year compared to a negative growth rate of 11.7% in 2016, showing further deterioration in the value of assessed losses. The value of these assessed losses subsequently increased by 17.4% (2018), 16.9% (2019) and 18.1% (2020). These losses point to a deterioration in the taxable income of companies. The value of these assessed losses also increased during the 2021 tax year, albeit at a lower rate of 3.7%. In 2022, there was an additional increase of 8.4%.

The value of assessed losses for companies in the R1 to R10 million range, however, increased marginally by 6.7% in 2017 from a growth rate of 7.3% in 2016. This was followed by an increase in assessed losses of 7.8% (in the 2018 tax year), 8.9% (2019), 10.2% (2020) and 5.8% (2021). The 2022 tax year saw a decrease of 3.8% for companies in the R1 to R10 million range.

The number of companies with assessed losses worth more than R10 million peaked in 2017 at 7 853 from 7 368 in the 2016 tax year. From the 2018 to 2020 tax years, this number increased, albeit at a slower pace, before increasing significantly to 11 122 in the 2021 tax year. This number closed the 2022 tax year at 10 752. However, the number of companies with assessed losses in the R1 to R10 million range peaked in 2017 at 248 505, up from 243 003 in the 2016 tax year. In the 2018–2020 tax years, the number of companies with assessed losses in this range continued to increase and rose in the 2021 tax year to 295 950 before dropping to 277 050 in the 2022 tax year. As companies submit their income tax returns for assessment, the numbers for the latter tax years could still fluctuate.

SMALL BUSINESS CORPORATIONS

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

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

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed marginal tax rate of 28% (27% for years of assessments ending on or after 31 March 2023). *Table 3.9* shows the increase in the SBCs taxable income brackets from the 2020 to the 2023 tax years. The limit of the first SBCs bracket increased by 15.5% from R79 000 for the 2020 tax year to R91 250 for the 2023 tax year.

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

Table 3.9: Small Business Corporation tax rates, 2020 and 2023

Tax year	2020	SBC rate for 2020	2023	SBC rate for 2023	Percentage increase in top bracket
Rand					
	0 – 79 000	0%	0 – 91 250	0%	15.5%
Taxable income brackets	79 001 – 365 000	7%	91 251 – 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 2022, they could be taxed at either 2021/22 tax rates or 2022/23 tax rates. This would occur because:

- 2021/22 tax rates (rates in effect from 1 April 2021 to 31 March 2022) apply to SBCs with years of assessment ending from 1 January 2022 to 31 March 2022; and
- 2022/23 tax rates (rates in effect from 1 April 2022 to 31 March 2023) apply to SBCs with years of assessment ending from 1 April 2022 to 31 December 2022.

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, 2019/20 – 2023/24

R million	Company financial year-end													Total
Fiscal year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
2019/20	348	54 549	26 108	2 040	1 208	48 203	978	2 802	9 190	602	806	70 610	217 444	
2020/21	352	52 411	24 529	1 864	1 358	45 643	1 098	3 004	9 305	469	731	67 958	208 723	
2021/22	556	67 788	27 407	2 557	1 887	77 604	1 230	3 679	10 433	707	837	124 086	318 773	
2022/23	675	74 766	28 867	2 016	2 733	89 102	1 571	4 055	11 714	872	876	131 399	348 646	
2023/24	691	75 849	35 074	3 014	2 164	69 576	1 585	4 413	9 400	869	1 142	109 091	312 867	
Percentage of total														
2019/20	0.2%	25.1%	12.0%	0.9%	0.6%	22.2%	0.4%	1.3%	4.2%	0.3%	0.4%	32.5%	100.0%	
2020/21	0.2%	25.1%	11.8%	0.9%	0.7%	21.9%	0.5%	1.4%	4.5%	0.2%	0.4%	32.6%	100.0%	
2021/22	0.2%	21.3%	8.6%	0.8%	0.6%	24.3%	0.4%	1.2%	3.3%	0.2%	0.3%	38.9%	100.0%	
2022/23	0.2%	21.4%	8.3%	0.6%	0.8%	25.6%	0.5%	1.2%	3.4%	0.3%	0.3%	37.7%	100.0%	
2023/24	0.2%	24.2%	11.2%	1.0%	0.7%	22.2%	0.5%	1.4%	3.0%	0.3%	0.4%	34.9%	100.0%	
Period	1st	Percentage			2nd	Percentage			3rd	Percentage			Total	
R million	Provisional	change			Provisional	change			Provisional	change				
Tax year	period				period				period					
2019/20	95 452	1.2%			116 845	-3.8%			5 147	3.3%			217 444	
2020/21	81 936	-14.2%			118 760	1.6%			8 027	55.9%			208 723	
2021/22	132 929	62.2%			178 679	50.5%			7 165	-10.7%			318 773	
2022/23	146 386	10.1%			194 329	8.8%			7 931	10.7%			348 646	
2023/24	129 395	-11.6%			175 346	-9.8%			8 126	2.5%			312 867	
Percentage of total														
2019/20	43.9%				53.7%				2.4%				100.0%	
2020/21	39.3%				56.9%				3.8%				100.0%	
2021/22	41.7%				56.1%				2.2%				100.0%	
2022/23	42.0%				55.7%				2.3%				100.0%	
2023/24	41.4%				56.0%				2.6%				100.0%	

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2020 – 2023

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2020	298	51 661	25 020	2 048	1 203	42 556	982	2 898	9 033	669	729	69 847	206 945
2021	337	52 841	23 263	2 194	1 880	69 611	1 197	3 344	9 847	708	849	125 688	291 759
2022	634	67 155	27 829	2 498	2 549	84 232	1 486	3 878	11 894	891	900	130 791	334 736
2023	657	76 896	30 631	2 549	2 166	77 055	1 580	4 156	9 862	816	1 060	103 741	311 169
Percentage of total													
2020	0.1%	25.0%	12.1%	1.0%	0.6%	20.6%	0.5%	1.4%	4.4%	0.3%	0.4%	33.8%	100.0%
2021	0.1%	18.1%	8.0%	0.8%	0.6%	23.9%	0.4%	1.1%	3.4%	0.2%	0.3%	43.1%	100.0%
2022	0.2%	20.1%	8.3%	0.7%	0.8%	25.2%	0.4%	1.2%	3.6%	0.3%	0.3%	39.1%	100.0%
2023	0.2%	24.7%	9.8%	0.8%	0.7%	24.8%	0.5%	1.3%	3.2%	0.3%	0.3%	33.3%	100.0%
Period	1st	Percentage			2nd	Percentage			3rd	Percentage			Total
R million	Provisional	change			Provisional	change			Provisional	change			
Tax year	period				period				period				
2020	84 669	-12.8%			113 804	-3.9%			8 472	68.0%			206 945
2021	112 756	33.2%			171 338	50.6%			7 665	-9.5%			291 759
2022	137 829	22.2%			189 021	10.3%			7 886	2.9%			334 736
2023	133 466	-3.2%			172 228	-8.9%			5 475	-30.6%			311 169
Percentage of total													
2020	40.9%				55.0%				4.1%				100.0%
2021	38.6%				58.7%				2.6%				100.0%
2022	41.2%				56.5%				2.4%				100.0%
2023	42.9%				55.3%				1.8%				100.0%

Table A3.2.1: Companies: Provisional tax payments by sector, 2019/20 – 2023/24

Fiscal year Sector (R million)	2019/20	2020/21	2021/22	2022/23	2023/24
Agencies and other services ¹	6 436	6 727	7 876	9 949	11 785
Agriculture, forestry and fishing	4 550	4 763	5 652	5 494	6 349
Bricks, ceramic, glass, cement and similar products	817	654	1 538	1 552	1 436
Catering and accommodation	1 635	602	3 213	2 990	2 780
Chemicals and chemical, rubber and plastic products	4 088	4 183	6 678	17 597	12 123
Clothing and footwear	1 259	960	1 637	1 949	1 666
Coal and petroleum products	1 593	944	5 867	4 572	4 654
Construction	3 758	3 403	3 740	4 503	4 936
Educational services	791	816	953	1 284	1 334
Electricity, gas and water	2 254	2 832	4 393	4 049	6 210
Financing, insurance, real estate and business services	70 320	62 808	86 920	95 390	98 948
Food, drink and tobacco	8 391	5 960	8 376	10 096	9 427
Leather, leather goods and fur (excl. footwear & clothing)	85	70	72	71	64
Long term insurance	13 205	6 930	7 118	8 366	8 698
Machinery and related items	4 327	4 398	5 779	7 286	8 914
Medical, dental and other health and veterinary services	4 562	3 356	4 649	5 007	5 479
Metal (including metal products)	2 762	3 578	7 459	8 799	7 147
Mining and quarrying	27 159	42 719	89 855	85 461	43 562
Other manufacturing industries	3 779	2 737	3 621	4 814	5 055
Paper, printing and publishing	1 759	1 166	1 751	2 093	2 637
Personal and household services	392	412	503	442	490
Recreation and cultural services	1 551	620	1 519	2 317	3 539
Research and scientific institutes	261	290	372	420	481
Retail trade	12 523	13 631	17 235	16 960	16 907
Scientific, optical and similar equipment	523	510	768	756	809
Social and related community services	38	33	37	53	63
Specialised repair services	256	216	322	469	520
Textiles	274	263	435	389	414
Transport equipment	414	438	532	898	1 494
Transport, storage and communications	15 536	15 434	15 006	17 626	14 924
Vehicles, parts and accessories	7 380	5 360	9 533	9 510	11 220
Wholesale trade	8 823	8 807	12 903	13 483	12 664
Wood, wood products and furniture	409	453	895	724	752
Other ²	5 534	2 648	1 567	3 274	5 386
Total	217 444	208 723	318 773	348 646	312 867

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, 2019/20 – 2023/24 (continued)

Fiscal year Sector (percentage of total)	2019/20	2020/21	2021/22	2022/23	2023/24
Agencies and other services ¹	3.0%	3.2%	2.5%	2.9%	3.8%
Agriculture, forestry and fishing	2.1%	2.3%	1.8%	1.6%	2.0%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.5%	0.4%	0.5%
Catering and accommodation	0.8%	0.3%	1.0%	0.9%	0.9%
Chemicals and chemical, rubber and plastic products	1.9%	2.0%	2.1%	5.0%	3.9%
Clothing and footwear	0.6%	0.5%	0.5%	0.6%	0.5%
Coal and petroleum products	0.7%	0.5%	1.8%	1.3%	1.5%
Construction	1.7%	1.6%	1.2%	1.3%	1.6%
Educational services	0.4%	0.4%	0.3%	0.4%	0.4%
Electricity, gas and water	1.0%	1.4%	1.4%	1.2%	2.0%
Financing, insurance, real estate and business services	32.3%	30.1%	27.3%	27.4%	31.6%
Food, drink and tobacco	3.9%	2.9%	2.6%	2.9%	3.0%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	6.1%	3.3%	2.2%	2.4%	2.8%
Machinery and related items	2.0%	2.1%	1.8%	2.1%	2.8%
Medical, dental and other health and veterinary services	2.1%	1.6%	1.5%	1.4%	1.8%
Metal (including metal products)	1.3%	1.7%	2.3%	2.5%	2.3%
Mining and quarrying	12.5%	20.5%	28.2%	24.5%	13.9%
Other manufacturing industries	1.7%	1.3%	1.1%	1.4%	1.6%
Paper, printing and publishing	0.8%	0.6%	0.5%	0.6%	0.8%
Personal and household services	0.2%	0.2%	0.2%	0.1%	0.2%
Recreation and cultural services	0.7%	0.3%	0.5%	0.7%	1.1%
Research and scientific institutes	0.1%	0.1%	0.1%	0.1%	0.2%
Retail trade	5.8%	6.5%	5.4%	4.9%	5.4%
Scientific, optical and similar equipment	0.2%	0.2%	0.2%	0.2%	0.3%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.1%	0.1%	0.1%	0.1%	0.2%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%
Transport equipment	0.2%	0.2%	0.2%	0.3%	0.5%
Transport, storage and communications	7.1%	7.4%	4.7%	5.1%	4.8%
Vehicles, parts and accessories	3.4%	2.6%	3.0%	2.7%	3.6%
Wholesale trade	4.1%	4.2%	4.0%	3.9%	4.0%
Wood, wood products and furniture	0.2%	0.2%	0.3%	0.2%	0.2%
Other ²	2.5%	1.3%	0.5%	0.9%	1.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2020/21– 2023/24 (continued)

Fiscal year Sector (percentage change year-on-year)	2020/21	2021/22	2022/23	2023/24
Agencies and other services ¹	4.5%	17.1%	26.3%	18.5%
Agriculture, forestry and fishing	4.7%	18.7%	-2.8%	15.6%
Bricks, ceramic, glass, cement and similar products	-19.9%	135.0%	0.9%	-7.5%
Catering and accommodation	-63.2%	433.6%	-6.9%	-7.0%
Chemicals and chemical, rubber and plastic products	2.3%	59.6%	163.5%	-31.1%
Clothing and footwear	-23.8%	70.5%	19.0%	-14.5%
Coal and petroleum products	-40.7%	521.3%	-22.1%	1.8%
Construction	-9.4%	9.9%	20.4%	9.6%
Educational services	3.2%	16.7%	34.8%	3.9%
Electricity, gas and water	25.6%	55.1%	-7.8%	53.4%
Financing, insurance, real estate and business services	-10.7%	38.4%	9.7%	3.7%
Food, drink and tobacco	-29.0%	40.5%	20.5%	-6.6%
Leather, leather goods and fur (excl. footwear & clothing)	-17.4%	2.6%	-1.1%	-10.7%
Long term insurance	-47.5%	2.7%	17.5%	4.0%
Machinery and related items	1.6%	31.4%	26.1%	22.3%
Medical, dental and other health and veterinary services	-26.4%	38.5%	7.7%	9.4%
Metal (including metal products)	29.6%	108.5%	18.0%	-18.8%
Mining and quarrying	57.3%	110.3%	-4.9%	-49.0%
Other manufacturing industries	-27.6%	32.3%	32.9%	5.0%
Paper, printing and publishing	-33.7%	50.2%	19.5%	26.0%
Personal and household services	5.1%	22.2%	-12.1%	10.8%
Recreation and cultural services	-60.0%	144.8%	52.6%	52.7%
Research and scientific institutes	11.3%	28.3%	12.8%	14.4%
Retail trade	8.8%	26.4%	-1.6%	-0.3%
Scientific, optical and similar equipment	-2.6%	50.6%	-1.5%	7.1%
Social and related community services	-12.4%	11.8%	41.3%	20.4%
Specialised repair services	-15.7%	49.2%	45.7%	10.8%
Textiles	-4.1%	65.3%	-10.4%	6.2%
Transport equipment	5.9%	21.5%	68.7%	66.3%
Transport, storage and communications	-0.7%	-2.8%	17.5%	-15.3%
Vehicles, parts and accessories	-27.4%	77.9%	-0.2%	18.0%
Wholesale trade	-0.2%	46.5%	4.5%	-6.1%
Wood, wood products and furniture	10.6%	97.5%	-19.1%	3.8%
Other ²	-52.1%	-40.8%	108.9%	64.5%
Total	-4.0%	52.7%	9.4%	-10.3%

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, 2020 – 2023

Tax year	2020 [101.0% assessed tax as % of provisional tax]			2021 [99.2% assessed tax as % of provisional tax]			2022 [98.0% assessed tax as % of provisional tax]			2023 [58.7% 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	10 824	-1 391 538	830	11 122	-1 442 639	453	10 752	-1 563 285	918	7 223	-954 194	167
B: -5 000 001 to -10 000 000	8 999	-62 904	1	9 428	-66 003	2	9 239	-64 519	–	7 316	-50 803	–
C: -1 000 001 to -5 000 000	47 790	-104 751	1	50 966	-111 782	5	48 860	-107 817	1	40 137	-87 885	0
D: -500 001 to -1 000 000	33 883	-24 203	0	35 818	-25 640	1	33 729	-24 167	3	27 482	-19 698	–
E: -250 001 to -500 000	37 151	-13 380	0	38 569	-13 875	7	35 566	-12 847	1	29 167	-10 503	0
F: -100 001 to -250 000	45 294	-7 502	0	47 111	-7 811	0	43 500	-7 216	0	35 592	-5 888	–
G: -1 to -100 000	111 184	-3 419	0	114 058	-3 542	1	106 156	-3 285	0	86 185	-2 679	1
H: = 0	715 992	–	107	686 095	–	691	637 435	–	17	466 871	–	8
I: 1 to 100 000	110 397	4 070	486	108 468	3 969	468	106 629	4 001	466	91 161	3 474	413
J: 100 001 to 250 000	39 228	6 391	1 098	37 184	6 063	1 040	39 416	6 424	1 063	36 091	5 872	954
K: 250 001 to 500 000	28 451	10 203	1 925	27 126	9 730	1 847	29 136	10 464	1 953	27 074	9 738	1 790
L: 500 001 to 750 000	13 956	8 517	1 941	13 303	8 110	1 835	14 540	8 865	1 991	13 795	8 421	1 876
M: 750 001 to 1 000 000	8 625	7 520	1 894	8 073	7 033	1 765	8 974	7 822	1 950	8 618	7 506	1 877
N: 1 000 001 to 2 500 000	18 413	29 044	8 007	17 301	27 418	7 567	19 372	30 601	8 419	18 637	29 444	8 038
O: 2 500 001 to 5 000 000	8 425	29 653	8 339	8 095	28 410	8 011	9 344	32 839	9 246	8 815	30 858	8 612
P: 5 000 001 to 7 500 000	3 422	20 983	5 926	3 433	20 973	5 919	3 882	23 711	6 685	3 648	22 244	6 210
Q: 7 500 001 to 10 000 000	1 844	15 946	4 491	1 858	16 096	4 539	2 132	18 457	5 213	1 998	17 251	4 823
R: 10 000 001 to 25 000 000	3 639	55 833	15 695	3 848	59 410	16 653	4 428	68 588	19 224	3 913	60 371	16 737
S: 25 000 001 to 50 000 000	1 405	48 619	13 566	1 504	52 637	14 687	1 610	55 788	15 581	1 312	45 002	12 400
T: 50 000 001 to 75 000 000	471	28 741	8 030	531	32 132	8 923	615	37 353	10 443	485	29 404	8 025
U: 75 000 001 to 100 000 000	229	19 871	5 540	269	23 291	6 545	326	27 957	7 714	249	21 586	5 885
V: 100 000 001 to 200 000 000	377	51 355	14 327	430	60 081	16 784	502	69 887	19 530	332	45 214	12 336
W: 200 000 001 +	383	425 125	116 847	439	699 725	191 778	549	792 708	217 583	324	396 726	92 612
Total	1 250 382	209 053	209 053	1 225 029	289 522	289 522	1 166 692	328 001	328 001	916 425	182 763	182 763
Total < 0 taxable income	285 125	-1 607 696	833	307 072	-1 671 291	470	287 802	-1 783 135	923	233 102	-1 131 451	168
Total = 0 taxable income	715 992	–	107	686 095	–	691	637 435	–	17	466 871	–	8
Total > 0 taxable income	239 265	761 869	208 112	231 862	1 055 068	288 361	241 455	1 195 464	327 061	216 452	733 110	182 587
Total	1 250 382	209 053	209 053	1 225 029	289 522	289 522	1 166 692	328 001	328 001	916 425	182 763	182 763
Percentage												
Total < 0 taxable income	23.6%			25.1%			24.7%			25.4%		
Total = 0 taxable income	57.3%			56.0%			54.6%			50.9%		
Total > 0 taxable income	19.1%			18.9%			20.7%			23.6%		
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, 2020 – 2023

Tax year	2020 [101.0% assessed tax as % of provisional tax]			2021 [99.2% assessed tax as % of provisional tax]			2022 [98.0% assessed tax as % of provisional tax]			2023 [58.7% assessed tax as % of provisional tax]		
	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
Taxable income group												
Percentage of total												
I: 1 to 100 000	46.1%	0.5%	0.2%	46.8%	0.4%	0.2%	44.2%	0.3%	0.1%	42.1%	0.5%	0.2%
J: 100 001 to 250 000	16.4%	0.8%	0.5%	16.0%	0.6%	0.4%	16.3%	0.5%	0.3%	16.7%	0.8%	0.5%
K: 250 001 to 500 000	11.9%	1.3%	0.9%	11.7%	0.9%	0.6%	12.1%	0.9%	0.6%	12.5%	1.3%	1.0%
L: 500 001 to 750 000	5.8%	1.1%	0.9%	5.7%	0.8%	0.6%	6.0%	0.7%	0.6%	6.4%	1.1%	1.0%
M: 750 001 to 1 000 000	3.6%	1.0%	0.9%	3.5%	0.7%	0.6%	3.7%	0.7%	0.6%	4.0%	1.0%	1.0%
N: 1 000 001 to 2 500 000	7.7%	3.8%	3.8%	7.5%	2.6%	2.6%	8.0%	2.6%	2.6%	8.6%	4.0%	4.4%
O: 2 500 001 to 5 000 000	3.5%	3.9%	4.0%	3.5%	2.7%	2.8%	3.9%	2.7%	2.8%	4.1%	4.2%	4.7%
P: 5 000 001 to 7 500 000	1.4%	2.8%	2.8%	1.5%	2.0%	2.1%	1.6%	2.0%	2.0%	1.7%	3.0%	3.4%
Q: 7 500 001 to 10 000 000	0.8%	2.1%	2.2%	0.8%	1.5%	1.6%	0.9%	1.5%	1.6%	0.9%	2.4%	2.6%
R: 10 000 001 to 25 000 000	1.5%	7.3%	7.5%	1.7%	5.6%	5.8%	1.8%	5.7%	5.9%	1.8%	8.2%	9.2%
S: 25 000 001 to 50 000 000	0.6%	6.4%	6.5%	0.6%	5.0%	5.1%	0.7%	4.7%	4.8%	0.6%	6.1%	6.8%
T: 50 000 001 to 75 000 000	0.2%	3.8%	3.9%	0.2%	3.0%	3.1%	0.3%	3.1%	3.2%	0.2%	4.0%	4.4%
U: 75 000 001 to 100 000 000	0.1%	2.6%	2.7%	0.1%	2.2%	2.3%	0.1%	2.3%	2.4%	0.1%	2.9%	3.2%
V: 100 000 001 to 200 000 000	0.2%	6.7%	6.9%	0.2%	5.7%	5.8%	0.2%	5.8%	6.0%	0.2%	6.2%	6.8%
W: 200 000 001 +	0.2%	55.8%	56.1%	0.2%	66.3%	66.5%	0.2%	66.3%	66.5%	0.1%	54.1%	50.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2020– 2023

Tax year	Sector	2020 [101.0% assessed tax as % of provisional tax]			2021 [99.2% assessed tax as % of provisional tax]			2022 [98.0% assessed tax as % of provisional tax]			2023 [58.7% assessed tax as % of provisional tax]		
		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
	Agencies and other services ¹	76 083	-29 115	7 544	73 259	-33 730	7 216	68 641	-22 220	9 503	54 837	-6 685	7 606
	Agriculture, forestry and fishing	65 435	-67 265	4 895	65 380	-65 001	5 604	62 427	-72 783	5 594	51 299	-54 782	4 852
	Bricks, ceramic, glass, cement and similar products	4 269	-12 796	732	3 991	-9 893	1 353	3 857	-7 776	1 432	3 125	-247	723
	Catering and accommodation	33 362	-26 796	1 450	32 450	-28 438	3 020	30 597	-31 352	1 406	24 970	-11 542	1 971
	Chemicals and chemical, rubber and plastic products	8 990	3 972	8 993	8 867	8 485	8 993	8 818	30 714	14 512	7 424	32 628	11 554
	Clothing and footwear	7 661	-2 341	1 085	7 287	-1 510	1 423	6 846	-307	1 665	5 458	749	1 240
	Coal and petroleum products	2 329	-13 045	843	2 279	-1 785	2 605	2 278	1 788	4 106	1 901	7 531	1 875
	Construction	113 890	-97 704	5 175	110 733	-101 116	4 717	105 386	-88 627	5 897	85 808	-34 139	4 588
	Educational services	14 231	-4 229	886	13 973	-4 946	978	13 176	-4 765	1 326	10 319	-2 851	428
	Electricity, gas and water	5 284	-274 175	2 812	5 374	-307 130	4 579	5 362	-351 003	4 200	4 260	-313 617	2 290
	Financing, insurance, real estate and business services	201 860	-40 424	63 520	202 218	-29 065	71 003	195 365	-52 854	84 504	163 700	-7 867	57 801
	Food, drink and tobacco	14 269	-14 415	6 023	13 755	-12 426	6 634	13 291	-9 925	7 299	10 800	352	4 008
	Leather, leather goods and fur (excl. footwear & clothing)	1 145	-42	79	999	-169	53	906	-137	64	712	-47	62
	Long term insurance	73	13 988	9 825	69	21 960	10 341	59	33 885	13 256	18	55 090	2 090
	Machinery and related items	15 766	-8 816	4 239	15 837	-7 094	4 588	15 442	724	5 962	13 022	7 491	4 772
	Medical, dental and other health and veterinary services	16 321	-2 025	4 065	16 895	-4 903	3 895	17 018	3 688	4 942	15 025	5 808	4 218
	Metal (including metal products)	10 388	-37 333	3 285	10 235	-21 386	5 172	9 776	1 035	9 921	8 043	8 103	4 816
	Mining and quarrying	8 687	-10 431	35 924	8 180	192 461	88 381	7 186	161 506	80 049	4 751	3 519	17 737
	Other manufacturing industries	7 887	-22 430	3 340	7 507	-20 000	3 338	7 144	-16 097	4 634	5 747	-8 380	2 622
	Paper, printing and publishing	9 575	-6 862	1 100	9 225	-7 656	1 484	8 975	-3 322	1 789	7 548	332	1 275
	Personal and household services	17 336	-2 008	424	17 281	-1 927	478	16 421	-1 684	461	13 522	-6 035	424
	Recreation and cultural services	12 598	-14 578	1 275	12 374	-17 610	858	11 834	-9 141	3 880	9 705	-2 603	3 297
	Research and scientific institutes	2 288	-1 886	347	2 310	-2 082	390	2 197	-1 475	418	1 792	87	368
	Retail trade	45 175	344	13 749	45 484	19 302	15 365	43 449	25 793	17 519	35 803	28 004	12 635
	Scientific, optical and similar equipment	2 315	-1 122	483	2 291	-775	622	2 131	-493	767	1 734	224	450
	Social and related community services	31 919	-2 023	117	31 785	-2 247	117	29 740	-2 446	138	20 812	-859	142
	Specialised repair services	8 354	-2 534	284	8 240	-2 318	332	7 506	-1 833	433	6 060	-912	370
	Textiles	4 139	-3 956	314	4 053	-4 030	400	3 931	-4 313	450	3 170	-1 357	311
	Transport equipment	4 045	-4 462	478	3 942	-4 951	581	3 843	-6 221	749	3 168	50	882
	Transport, storage and communications	28 773	-139 810	15 699	28 722	-176 051	14 474	27 316	-177 944	17 467	22 452	-127 380	11 482
	Vehicles, parts and accessories	14 036	-6 860	5 788	13 948	1 410	8 138	13 452	9 039	10 294	11 060	12 394	6 196
	Wholesale trade	30 541	-837	8 887	31 443	8 476	11 555	29 943	10 745	12 509	24 694	19 127	9 101
	Wood, wood products and furniture	4 990	-1 994	332	4 792	-122	799	4 594	-79	817	3 693	-585	563
	Other ²	426 388	-52	68	409 851	44	36	387 795	110	37	279 789	41	14
	Total	1 250 382		209 053	1 225 029		289 522	1 166 692		328 001	916 425		182 763

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, 2020 – 2023 (continued)

Tax year		2020		2021		2022		2023	
Sector		[101.0% assessed tax as % of provisional tax]		[99.2% assessed tax as % of provisional tax]		[98.0% assessed tax as % of provisional tax]		[58.7% assessed tax as % of provisional tax]	
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		6.1%	3.6%	6.0%	2.5%	5.9%	2.9%	6.0%	4.2%
Agriculture, forestry and fishing		5.2%	2.3%	5.3%	1.9%	5.4%	1.7%	5.6%	2.7%
Bricks, ceramic, glass, cement and similar products		0.3%	0.4%	0.3%	0.5%	0.3%	0.4%	0.3%	0.4%
Catering and accommodation		2.7%	0.7%	2.6%	1.0%	2.6%	0.4%	2.7%	1.1%
Chemicals and chemical, rubber and plastic products		0.7%	1.9%	0.7%	3.1%	0.8%	4.4%	0.8%	6.3%
Clothing and footwear		0.6%	0.5%	0.6%	0.5%	0.6%	0.5%	0.6%	0.7%
Coal and petroleum products		0.2%	0.4%	0.2%	0.9%	0.2%	1.3%	0.2%	1.0%
Construction		9.1%	2.5%	9.0%	1.6%	9.0%	1.8%	9.4%	2.5%
Educational services		1.1%	0.4%	1.1%	0.3%	1.1%	0.4%	1.1%	0.2%
Electricity, gas and water		0.4%	1.3%	0.4%	1.6%	0.5%	1.3%	0.5%	1.3%
Financing, insurance, real estate and business services		16.1%	30.4%	16.5%	24.5%	16.7%	25.8%	17.9%	31.6%
Food, drink and tobacco		1.1%	2.9%	1.1%	2.3%	1.1%	2.2%	1.2%	2.2%
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%	4.7%	0.0%	3.6%	0.0%	4.0%	0.0%	1.1%
Machinery and related items		1.3%	2.0%	1.3%	1.6%	1.3%	1.8%	1.4%	2.6%
Medical, dental and other health and veterinary services		1.3%	1.9%	1.4%	1.3%	1.5%	1.5%	1.6%	2.3%
Metal (including metal products)		0.8%	1.6%	0.8%	1.8%	0.8%	3.0%	0.9%	2.6%
Mining and quarrying		0.7%	17.2%	0.7%	30.5%	0.6%	24.4%	0.5%	9.7%
Other manufacturing industries		0.6%	1.6%	0.6%	1.2%	0.6%	1.4%	0.6%	1.4%
Paper, printing and publishing		0.8%	0.5%	0.8%	0.5%	0.8%	0.5%	0.8%	0.7%
Personal and household services		1.4%	0.2%	1.4%	0.2%	1.4%	0.1%	1.5%	0.2%
Recreation and cultural services		1.0%	0.6%	1.0%	0.3%	1.0%	1.2%	1.1%	1.8%
Research and scientific institutes		0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%
Retail trade		3.6%	6.6%	3.7%	5.3%	3.7%	5.3%	3.9%	6.9%
Scientific, optical and similar equipment		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Social and related community services		2.6%	0.1%	2.6%	0.0%	2.5%	0.0%	2.3%	0.1%
Specialised repair services		0.7%	0.1%	0.7%	0.1%	0.6%	0.1%	0.7%	0.2%
Textiles		0.3%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.2%
Transport equipment		0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.5%
Transport, storage and communications		2.3%	7.5%	2.3%	5.0%	2.3%	5.3%	2.4%	6.3%
Vehicles, parts and accessories		1.1%	2.8%	1.1%	2.8%	1.2%	3.1%	1.2%	3.4%
Wholesale trade		2.4%	4.3%	2.6%	4.0%	2.6%	3.8%	2.7%	5.0%
Wood, wood products and furniture		0.4%	0.2%	0.4%	0.3%	0.4%	0.2%	0.4%	0.3%
Other ²		34.1%	0.0%	33.5%	0.0%	33.2%	0.0%	30.5%	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, 2020 – 2023

Tax year		2020 [101.0% assessed tax as % of provisional tax]			2021 [99.2% assessed tax as % of provisional tax]			2022 [98.0% assessed tax as % of provisional tax]			2023 [58.7% 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		74 122	-77 696	40 819	73 560	127 461	33 985	69 613	88 724	85 644	56 050	-51 263	22 589
Agriculture, forestry and fishing		65 435	-67 265	4 895	65 380	-65 001	5 604	62 427	-72 783	5 594	51 299	-54 782	4 852
Mining and quarrying		8 887	-10 431	35 924	8 180	192 461	88 381	7 186	161 506	80 049	4 751	3 519	17 737
Secondary sector		216 942	-509 486	34 282	211 167	-491 557	47 340	202 580	-453 939	64 263	165 817	-300 913	42 031
Manufacturing ²		97 768	-137 606	26 295	95 060	-83 311	38 045	91 832	-14 309	54 166	75 545	46 843	35 153
Electricity, gas and water		5 284	-274 175	2 812	5 374	-307 130	4 579	5 362	-351 003	4 200	4 464	-313 617	2 290
Construction		113 890	-97 704	5 175	110 733	-101 116	4 717	105 386	-88 627	5 897	85 808	-34 139	4 588
Tertiary sector		532 930	-258 594	133 883	530 451	-252 171	148 161	506 714	-222 566	178 058	414 769	-46 206	118 129
Wholesale and retail trade, catering and accommodation ³		131 468	-36 483	30 168	131 565	-1 569	38 410	124 947	12 391	42 162	102 587	47 070	30 274
Transport, storage and communication		28 773	-139 810	15 699	28 722	-176 051	14 474	27 316	-177 944	17 467	22 452	-127 380	11 482
Financial intermediation, insurance, real-estate and business services ⁴		280 284	-57 437	81 237	277 856	-42 917	88 950	266 262	-42 665	107 681	220 347	40 644	67 865
Community, social and personal services ⁵		92 405	-24 863	6 779	92 308	-31 634	6 327	88 189	-14 348	10 747	69 383	-6 541	8 508
Other⁶		426 388	-52	68	409 851	44	36	387 785	110	37	279 789	41	14
Total		1 250 382	-209 053	209 053	1 225 029	-289 522	289 522	1 166 692	-328 001	328 001	916 425	-182 763	182 763
Percentage of total													
Primary sector		5.9%		19.5%	6.0%		32.5%	6.0%		26.1%	6.1%		12.4%
Agriculture, forestry and fishing		5.2%		2.3%	5.3%		1.9%	5.4%		1.7%	5.6%		2.7%
Mining and quarrying		0.7%		17.2%	0.7%		30.5%	0.6%		24.4%	0.5%		9.7%
Secondary sector		17.4%		16.4%	17.2%		16.4%	17.4%		19.6%	18.1%		23.0%
Manufacturing		7.8%		12.6%	7.8%		13.1%	7.9%		16.5%	8.2%		19.2%
Electricity, gas and water		0.4%		1.3%	0.4%		1.6%	0.5%		1.3%	0.5%		1.3%
Construction		9.1%		2.5%	9.0%		1.6%	9.0%		1.8%	9.4%		2.5%
Tertiary sector		42.6%		64.0%	43.3%		51.2%	43.4%		54.3%	45.3%		64.6%
Wholesale and retail trade, catering and accommodation		10.5%		14.4%	10.7%		13.3%	10.7%		12.9%	11.2%		16.6%
Transport, storage and communication		2.3%		7.5%	2.3%		5.0%	2.3%		5.3%	2.4%		6.3%
Financial intermediation, insurance, real-estate and business services		22.4%		38.9%	22.7%		30.7%	22.8%		32.8%	24.0%		37.1%
Community, social and personal services		7.4%		3.2%	7.5%		2.2%	7.6%		3.3%	7.6%		4.7%
Other		34.1%		0.0%	33.5%		0.0%	33.2%		0.0%	30.5%		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), 2020 – 2023

Tax year	2020 [101.0% assessed tax as % of provisional tax]				2021 [99.2% assessed tax as % of provisional tax]				2022 [98.0% assessed tax as % of provisional tax]				2023 [58.7% assessed tax as % of provisional tax]			
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	17 544	27 821	7 536		16 834	26 684	7 181		17 849	35 070	9 501		15 991	28 474	7 604	
Agriculture, forestry and fishing	9 371	17 981	4 886		9 831	20 440	5 597		10 037	20 499	5 594		8 978	18 057	4 852	
Bricks, ceramic, glass, cement and similar products	1 114	2 676	732		1 084	4 893	1 353		1 113	5 179	1 432		935	2 685	723	
Catering and accommodation	8 483	5 530	1 450		6 700	11 034	3 020		7 554	5 356	1 404		7 147	7 473	1 971	
Chemicals and chemical, rubber and plastic products	2 975	14 318	3 972		3 137	32 188	8 993		3 183	54 370	14 512		2 776	42 626	11 554	
Clothing and footwear	2 493	3 999	1 085		2 280	5 162	1 423		2 297	6 073	1 665		1 949	4 627	1 240	
Coal and petroleum products	859	4 248	835		847	10 785	2 605		908	16 458	4 106		812	8 617	1 875	
Construction	22 135	19 427	5 173		21 153	17 763	4 715		22 101	21 791	5 891		20 687	17 734	4 588	
Educational services	4 101	3 410	896		3 677	3 629	978		4 052	4 964	1 326		3 404	1 774	428	
Electricity, gas and water	1 485	10 119	2 812		1 446	16 227	4 579		1 563	15 041	4 200		1 460	8 441	2 290	
Financing, insurance, real estate and business services	77 060	232 653	63 515		75 779	260 503	71 001		77 754	308 423	84 496		69 610	216 546	57 801	
Food, drink and tobacco	3 845	21 777	6 023		3 493	23 980	6 634		3 523	26 304	7 299		3 052	14 896	4 007	
Leather, leather goods and fur (excl. footwear & clothing)	234	300	79		208	190	53		223	240	64		195	239	62	
Long term insurance	37	32 459	8 996		37	37 324	9 924		35	45 653	12 359		9	56 681	1 936	
Machinery and related items	5 179	15 402	4 239		5 219	16 871	4 588		5 714	21 774	5 961		5 244	17 744	4 772	
Medical, dental and other health and veterinary services	8 201	15 276	4 065		8 369	14 643	3 895		8 917	18 467	4 942		8 294	16 041	4 218	
Metal (including metal products)	3 515	11 788	3 265		3 537	18 661	5 172		3 745	35 673	9 921		3 450	17 778	4 816	
Mining and quarrying	1 745	130 962	35 873		1 730	320 037	87 730		1 776	292 007	80 049		1 328	65 600	17 737	
Other manufacturing industries	2 558	11 902	3 339		2 439	12 031	3 335		2 521	16 700	4 634		2 209	9 676	2 622	
Paper, printing and publishing	2 371	4 065	1 100		2 258	5 418	1 484		2 361	6 519	1 789		2 142	4 800	1 275	
Personal and household services	4 700	1 793	424		4 299	1 943	478		4 535	1 919	461		4 060	1 807	424	
Recreation and cultural services	3 158	4 699	1 275		2 597	3 213	858		3 021	14 048	3 880		2 864	12 390	3 297	
Research and scientific institutes	689	1 236	347		698	1 412	390		764	1 515	418		643	1 398	368	
Retail trade	20 394	50 601	13 749		19 991	56 447	15 365		20 443	64 097	17 519		17 570	47 303	12 635	
Scientific, optical and similar equipment	775	1 830	493		798	2 339	622		781	2 821	767		692	1 668	450	
Social and related community services	2 495	423	117		2 268	422	117		2 354	497	138		2 216	517	142	
Specialised repair services	2 594	1 204	284		2 489	1 352	332		2 546	1 737	433		2 185	1 510	370	
Textiles	1 020	1 159	314		1 000	1 467	400		1 029	1 647	450		876	1 177	311	
Transport equipment	986	1 740	478		982	2 113	581		1 035	2 733	749		951	3 202	882	
Transport, storage and communications	9 703	56 456	15 685		9 103	52 173	14 459		9 520	62 830	17 451		8 739	43 031	11 482	
Vehicles, parts and accessories	5 295	21 005	5 788		5 304	29 437	8 138		5 575	37 194	10 294		4 883	22 860	6 183	
Wholesale trade	10 552	32 106	8 897		10 719	41 257	11 544		10 985	44 747	12 509		9 732	33 570	9 101	
Wood, wood products and furniture	1 452	1 277	332		1 390	2 938	799		1 461	2 991	817		1 265	2 107	560	
Other ²	147	224	58		166	92	19		180	128	30		104	62	12	
Total	239 265		208 112		231 862		288 361		241 455		327 061		216 452		182 587	

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), 2020 – 2023

Tax year	2020 [101.0% assessed tax as % of provisional tax]				2021 [99.2% assessed tax as % of provisional tax]				2022 [98.0% assessed tax as % of provisional tax]				2023 [58.7% 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	22 427	-56 936	0	23 102	-60 415	29		21 762	-57 290	0		17 702	-35 139	0	
	Agriculture, forestry and fishing	19 075	-85 246	1	19 502	-85 440	6		19 508	-93 282	0		16 369	-72 839	–	
	Bricks, ceramic, glass, cement and similar products	1 496	-15 472	0	1 525	-14 786	–		1 457	-12 955	–		1 164	-2 932	–	
	Catering and accommodation	15 094	-32 326	–	16 665	-39 472	0		15 107	-36 708	2		11 865	-19 015	–	
	Chemicals and chemical, rubber and plastic products	3 314	-22 308	0	3 352	-23 703	–		3 221	-23 655	–		2 636	-9 998	–	
	Clothing and footwear	2 529	-6 340	0	2 616	-6 672	–		2 353	-6 381	–		1 842	-3 878	–	
	Coal and petroleum products	787	-17 293	–	812	-12 571	–		764	-14 670	–		584	-1 086	–	
	Construction	26 741	-117 131	1	27 900	-118 879	1		26 459	-110 417	0		21 963	-51 874	0	
	Educational services	6 077	-7 639	–	6 554	-8 576	–		5 894	-9 729	–		4 548	-4 625	–	
	Electricity, gas and water	2 149	-284 294	–	2 313	-323 357	–		2 261	-366 044	–		1 776	-322 058	–	
	Financing, insurance, real estate and business services	90 170	-273 077	1	92 729	-289 568	2		87 379	-361 277	7		71 697	-224 413	0	
	Food, drink and tobacco	5 305	-36 192	0	5 595	-36 406	0		5 168	-36 128	0		4 072	-14 544	–	
	Leather, leather goods and fur (excl. footwear & clothing)	337	-342	–	338	-359	–		309	-377	–		230	-286	–	
	Long term insurance	34	-18 471	813	31	-15 364	413		24	-11 768	897		9	-1 591	154	
	Machinery and related items	5 947	-24 218	0	6 300	-23 965	0		5 916	-21 051	–		4 726	-10 252	–	
	Medical, dental and other health and veterinary services	5 844	-17 302	–	6 397	-19 547	–		6 155	-14 779	–		5 326	-10 233	–	
	Metal (including metal products)	4 696	-49 122	0	4 700	-40 046	0		4 331	-34 638	0		3 376	-9 676	0	
	Mining and quarrying	2 705	-141 394	–	2 624	-127 576	–		2 369	-130 501	0		1 489	-62 081	–	
	Other manufacturing industries	3 696	-34 331	1	3 653	-32 030	3		3 297	-32 798	0		2 503	-18 056	–	
	Paper, printing and publishing	3 488	-10 927	0	3 544	-13 075	0		3 220	-9 840	–		2 579	-4 468	0	
	Personal and household services	7 158	-3 801	0	7 630	-3 870	0		7 008	-3 603	–		5 777	-7 841	0	
	Recreation and cultural services	5 816	-19 277	0	6 306	-20 823	–		5 644	-23 190	–		4 362	-14 994	–	
	Research and scientific institutes	942	-3 122	–	981	-3 494	–		891	-2 990	–		710	-1 311	–	
	Retail trade	18 471	-50 258	0	19 353	-37 145	0		17 700	-38 304	0		14 440	-19 300	0	
	Scientific, optical and similar equipment	913	-2 952	–	921	-3 114	–		860	-3 314	–		678	-1 444	–	
	Social and related community services	1 849	-2 446	–	1 899	-2 669	–		1 757	-2 943	–		1 229	-1 376	–	
	Specialised repair services	3 685	-3 739	–	3 793	-3 670	–		3 421	-3 570	–		2 748	-2 421	–	
	Textiles	1 338	-5 115	–	1 353	-5 496	0		1 274	-5 959	–		1 005	-2 534	–	
	Transport equipment	1 440	-6 203	0	1 444	-7 064	–		1 472	-8 954	–		1 147	-3 152	–	
	Transport, storage and communications	12 318	-196 267	15	13 103	-228 224	15		12 190	-240 774	16		9 527	-170 411	0	
	Vehicles, parts and accessories	6 367	-27 865	0	6 395	-28 027	–		5 956	-28 155	0		4 768	-10 466	13	
	Wholesale trade	10 543	-32 743	0	11 339	-32 781	1		10 555	-34 002	0		8 540	-14 443	–	
	Wood, wood products and furniture	2 300	-3 272	0	2 244	-3 060	–		2 074	-3 070	–		1 678	-2 692	–	
	Other ²	74	-276	0	59	-48	0		46	-18	0		37	-22	–	
	Total	295 125		833	307 072		470		287 802		923		233 102		168	

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), 2020 – 2023

Tax year	2020				2021				2022				2023			
	[101.0% assessed tax as % of provisional tax]				[99.2% assessed tax as % of provisional tax]				[98.0% assessed tax as % of provisional tax]				[56.7% 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	36 112	-	-	8	33 323	-	-	6	29 030	-	-	2	21 144	-	-	2
Agriculture, forestry and fishing	36 989	-	-	8	36 047	-	-	0	32 882	-	-	1	25 952	-	-	0
Bricks, ceramic, glass, cement and similar products	1 659	-	-	-0	1 382	-	-	-	1 287	-	-	-	1 026	-	-	-
Catering and accommodation	9 785	-	-	0	9 085	-	-	0	7 936	-	-	0	5 958	-	-	0
Chemicals and chemical, rubber and plastic products	2 701	-	-	0	2 378	-	-	-	2 414	-	-	0	2 012	-	-	0
Clothing and footwear	2 639	-	-	-0	2 391	-	-	0	2 196	-	-	0	1 667	-	-	-
Coal and petroleum products	683	-	-	8	620	-	-	-	606	-	-	-	505	-	-	-
Construction	65 014	-	-	1	61 680	-	-	1	56 826	-	-	5	43 158	-	-	0
Educational services	4 053	-	-	0	3 742	-	-	-	3 230	-	-	0	2 367	-	-	-
Electricity, gas and water	1 650	-	-	-	1 615	-	-	-	1 538	-	-	0	1 228	-	-	-
Financing, insurance, real estate and business services	34 630	-	-	5	33 710	-	-	1	30 232	-	-	1	22 393	-	-	0
Food, drink and tobacco	5 119	-	-	0	4 667	-	-	0	4 600	-	-	0	3 676	-	-	0
Leather, leather goods and fur (excl. footwear & clothing)	574	-	-	-	453	-	-	-	374	-	-	0	287	-	-	-
Long term insurance	2	-	-	16	1	-	-	4	-	-	-	-0	-	-	-	-
Machinery and related items	4 640	-	-	0	4 318	-	-	-0	3 812	-	-	1	3 052	-	-	-
Medical, dental and other health and veterinary services	2 276	-	-	-	2 129	-	-	0	1 946	-	-	-	1 405	-	-	0
Metal (including metal products)	2 177	-	-	0	1 998	-	-	0	1 700	-	-	-0	1 217	-	-	-0
Mining and quarrying	4 237	-	-	51	3 826	-	-	651	3 041	-	-	0	1 934	-	-	-
Other manufacturing industries	1 633	-	-	-0	1 415	-	-	-0	1 326	-	-	0	1 035	-	-	-
Paper, printing and publishing	3 716	-	-	0	3 423	-	-	0	3 394	-	-	-	2 827	-	-	-0
Personal and household services	5 478	-	-	0	5 352	-	-	0	4 878	-	-	0	3 665	-	-	0
Recreation and cultural services	3 624	-	-	0	3 471	-	-	0	3 169	-	-	0	2 479	-	-	-
Research and scientific institutes	637	-	-	-	631	-	-	-	542	-	-	-	439	-	-	-
Retail trade	6 310	-	-	0	6 140	-	-	0	5 306	-	-	0	3 793	-	-	0
Scientific, optical and similar equipment	627	-	-	-	572	-	-	-	490	-	-	-	364	-	-	-
Social and related community services	27 575	-	-	-	27 618	-	-	-	25 629	-	-	-	17 367	-	-	-
Specialised repair services	2 075	-	-	-	1 958	-	-	-	1 539	-	-	0	1 127	-	-	0
Textiles	1 781	-	-	-	1 700	-	-	0	1 628	-	-	-	1 269	-	-	-
Transport equipment	1 619	-	-	0	1 516	-	-	-	1 336	-	-	0	1 070	-	-	0
Transport, storage and communications	6 752	-	-	0	6 516	-	-	0	5 606	-	-	0	4 186	-	-	0
Vehicles, parts and accessories	2 374	-	-	0	2 249	-	-	0	1 921	-	-	0	1 409	-	-	0
Wholesale trade	9 446	-	-	0	9 385	-	-	11	8 403	-	-	-0	6 422	-	-	0
Wood, wood products and furniture	1 238	-	-	0	1 158	-	-	0	1 059	-	-	0	750	-	-	4
Other ²	426 167	-	-	10	409 626	-	-	17	387 559	-	-	7	279 648	-	-	2
Total	715 992			107	686 095			691	637 435			17	466 871			8

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, 2020

Tax year		2020 [101.0% assessed tax as % of provisional tax]									
Sector	Primary sector	Secondary sector		Tertiary sector			Other	Total number of taxpayers			
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
A: < 0	19 075	37 586	2 149	26 741	54 160	12 318	113 573	26 744	74		
B: = 0	36 989	30 806	1 650	65 014	29 990	6 752	71 381	43 006	426 167		
C: 1 to 100 000	3 717	12 554	659	12 780	22 493	4 318	41 437	11 761	46		
D: 100 001 to 250 000	1 281	4 556	251	3 473	7 997	1 610	16 177	3 608	21		
E: 250 001 to 500 000	1 197	3 394	166	2 249	5 550	1 173	11 887	2 634	22		
F: 500 001 to 750 000	754	1 703	83	937	2 593	517	6 054	1 193	21		
G: 750 001 to 1 000 000	455	1 124	50	599	1 525	311	3 761	715	22		
H: 1 000 001 to 2 500 000	889	2 522	113	1 069	3 456	724	7 902	1 542	11		
I: 2 500 001 to 5 000 000	461	1 308	50	457	1 604	400	3 461	595	1		
J: 5 000 001 to 7 500 000	192	543	28	176	655	190	1 389	202	2		
K: 7 500 001 to 10 000 000	116	326	13	89	348	97	732	100	—		
L: 10 000 001 to 25 000 000	190	744	36	195	636	196	1 402	184	—		
M: 25 000 001 to 50 000 000	65	307	9	69	231	75	548	63	—		
N: 50 000 001 to 75 000 000	21	113	10	17	70	30	174	18	—		
O: 75 000 001 to 100 000 000	15	42	2	9	47	11	82	9	—		
P: 100 000 001 to 200 000 000	13	80	9	11	59	29	148	16	1		
Q: 200 000 001 +	5	60	6	5	54	22	176	15	—		
Total	65 435	97 768	5 284	113 890	131 468	28 773	280 284	92 405	426 388	1 250 382	
Total < 0 taxable income	19 075	37 586	2 149	26 741	54 160	12 318	113 573	26 744	74	295 125	
Total = 0 taxable income	36 989	30 806	1 650	65 014	29 990	6 752	71 381	43 006	426 167	715 992	
Total > 0 taxable income	9 371	29 376	1 485	22 135	47 318	9 703	95 330	22 655	147	239 265	
Total	65 435	97 768	5 284	113 890	131 468	28 773	280 284	92 405	426 388	1 250 382	
Percentage											
Total < 0 taxable income	29.2%	38.4%	40.7%	23.5%	41.2%	42.8%	40.5%	28.9%	0.0%	23.6%	
Total = 0 taxable income	56.5%	31.5%	31.2%	57.1%	22.8%	23.5%	25.5%	46.5%	99.9%	57.3%	
Total > 0 taxable income	14.3%	30.0%	28.1%	19.4%	36.0%	33.7%	34.0%	24.5%	0.0%	19.1%	
Total	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, 2020 (continued)

Tax year		2020 [101.0% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, estate & business services	Community, social and personal services	
A:	< 0	6.5%	0.9%	12.7%	0.7%	9.1%	18.4%	4.2%	38.5%	9.1%	100.0%
B:	= 0	5.2%	0.6%	4.3%	0.2%	9.1%	4.2%	0.9%	10.0%	6.0%	100.0%
C:	1 to 100 000	3.4%	0.6%	11.4%	0.6%	11.6%	20.4%	3.9%	37.5%	10.7%	100.0%
D:	100 001 to 250 000	3.3%	0.6%	11.6%	0.6%	8.9%	20.4%	4.1%	41.2%	9.2%	100.0%
E:	250 001 to 500 000	4.2%	0.6%	11.9%	0.6%	7.9%	19.5%	4.1%	41.8%	9.3%	100.0%
F:	500 001 to 750 000	5.4%	0.7%	12.2%	0.6%	6.7%	18.6%	3.7%	43.4%	8.5%	100.0%
G:	750 001 to 1 000 000	5.3%	0.7%	13.0%	0.6%	6.9%	17.7%	3.6%	43.6%	8.3%	100.0%
H:	1 000 001 to 2 500 000	4.8%	1.0%	13.7%	0.6%	5.8%	18.8%	3.9%	42.9%	8.4%	100.0%
I:	2 500 001 to 5 000 000	5.5%	1.0%	15.5%	0.6%	5.4%	19.0%	4.7%	41.1%	7.1%	100.0%
J:	5 000 001 to 7 500 000	5.6%	1.3%	15.9%	0.8%	5.1%	19.1%	5.6%	40.6%	5.9%	100.0%
K:	7 500 001 to 10 000 000	6.3%	1.2%	17.7%	0.7%	4.8%	18.9%	5.3%	39.7%	5.4%	100.0%
L:	10 000 001 to 25 000 000	5.2%	1.5%	20.4%	1.0%	5.4%	17.5%	5.4%	38.5%	5.1%	100.0%
M:	25 000 001 to 50 000 000	4.6%	2.7%	21.9%	0.6%	4.9%	16.4%	5.3%	39.0%	4.5%	100.0%
N:	50 000 001 to 75 000 000	4.5%	3.8%	24.0%	2.1%	3.6%	14.9%	6.4%	36.9%	3.8%	100.0%
O:	75 000 001 to 100 000 000	6.6%	4.8%	18.4%	0.9%	3.9%	20.6%	4.8%	36.0%	3.9%	100.0%
P:	100 000 001 to 200 000 000	3.4%	3.2%	21.2%	2.4%	2.9%	15.6%	7.7%	39.2%	4.2%	100.0%
Q:	200 000 001 +	1.3%	10.4%	15.7%	1.6%	1.3%	14.1%	5.7%	46.0%	3.9%	100.0%
Total		5.2%	0.7%	7.8%	0.4%	9.1%	10.5%	2.3%	22.4%	7.4%	100.0%
A:	< 0	29.2%	31.1%	38.4%	40.7%	23.5%	41.2%	42.8%	40.5%	28.9%	23.6%
B:	= 0	56.5%	48.8%	31.5%	31.2%	57.1%	22.8%	23.5%	25.5%	46.5%	57.3%
C:	1 to 100 000	5.7%	7.3%	12.8%	12.5%	11.2%	17.1%	15.0%	14.8%	12.7%	8.8%
D:	100 001 to 250 000	2.0%	2.9%	4.7%	4.8%	3.0%	6.1%	5.6%	5.8%	3.9%	3.1%
E:	250 001 to 500 000	1.8%	2.1%	3.5%	3.1%	2.0%	4.2%	4.1%	4.2%	2.9%	2.3%
F:	500 001 to 750 000	1.2%	1.2%	1.7%	1.6%	0.8%	2.0%	1.8%	2.2%	1.3%	1.1%
G:	750 001 to 1 000 000	0.7%	0.7%	1.1%	0.9%	0.5%	1.2%	1.1%	1.3%	0.8%	0.7%
H:	1 000 001 to 2 500 000	1.4%	2.1%	2.6%	2.1%	0.9%	2.6%	2.5%	2.8%	1.7%	1.5%
I:	2 500 001 to 5 000 000	0.7%	1.0%	1.3%	0.9%	0.4%	1.2%	1.4%	1.2%	0.6%	0.7%
J:	5 000 001 to 7 500 000	0.3%	0.5%	0.6%	0.5%	0.2%	0.5%	0.7%	0.5%	0.2%	0.3%
K:	7 500 001 to 10 000 000	0.2%	0.3%	0.3%	0.2%	0.1%	0.3%	0.3%	0.3%	0.1%	0.1%
L:	10 000 001 to 25 000 000	0.3%	0.6%	0.8%	0.7%	0.2%	0.5%	0.7%	0.5%	0.2%	0.3%
M:	25 000 001 to 50 000 000	0.1%	0.4%	0.3%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.1%
N:	50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.2%	0.1%	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%
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%

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2020

Tax year		2020 [101.0% assessed tax as % of provisional tax]									
Sector		Primary sector		Secondary sector		Tertiary sector				Other	Total tax assessed
Taxable income group (R million)		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0		1	—	1	—	1	0	15	814	0	833
B: = 0		8	51	8	—	1	0	0	28	0	107
C: 1 to 100 000		13	3	41	2	29	70	13	269	46	486
D: 100 001 to 250 000		33	8	99	6	67	188	33	577	85	1 098
E: 250 001 to 500 000		69	13	204	10	116	346	66	951	149	1 925
F: 500 001 to 750 000		92	15	222	10	117	355	68	915	145	1 941
G: 750 001 to 1 000 000		98	13	245	11	127	339	68	848	142	1 894
H: 1 000 001 to 2 500 000		384	78	1 108	48	465	1 522	312	3 451	635	8 007
I: 2 500 001 to 5 000 000		456	80	1 314	52	489	1 604	404	3 388	572	8 339
J: 5 000 001 to 7 500 000		333	76	944	45	315	1 151	332	2 385	341	5 926
K: 7 500 001 to 10 000 000		282	59	799	31	217	849	235	1 779	240	4 491
L: 10 000 001 to 25 000 000		799	244	3 226	157	856	2 725	858	6 023	808	15 695
M: 25 000 001 to 50 000 000		638	381	2 996	97	688	2 218	740	5 181	628	13 566
N: 50 000 001 to 75 000 000		380	283	1 918	164	302	1 189	514	2 968	312	8 030
O: 75 000 001 to 100 000 000		366	257	1 016	47	225	1 146	279	1 967	237	5 540
P: 100 000 001 to 200 000 000		523	444	3 021	376	427	2 226	1 139	5 594	537	14 327
Q: 200 000 001 +		421	33 920	9 132	1 757	755	14 239	10 622	44 099	1 902	116 847
Total		4 895	35 924	26 295	2 812	5 175	30 168	15 699	81 237	6 779	209 053

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2020 (continued)

Tax year		2020 [101.0% assessed tax as % of provisional tax]										
Sector	Primary sector			Secondary sector			Tertiary sector				Other	Total tax assessed
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying		Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
C: 1 to 100 000	2.7%	0.6%		8.4%	0.5%	5.9%	14.3%	2.8%	55.4%	9.5%	0.1%	100.0%
D: 100 001 to 250 000	3.0%	0.7%		9.1%	0.5%	6.1%	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%	49.4%	7.7%	0.1%	100.0%
F: 500 001 to 750 000	4.8%	0.8%		11.5%	0.5%	6.1%	18.3%	3.5%	47.1%	7.5%	0.1%	100.0%
G: 750 001 to 1 000 000	5.2%	0.7%		13.0%	0.6%	6.7%	17.9%	3.6%	44.8%	7.5%	0.2%	100.0%
H: 1 000 001 to 2 500 000	4.8%	1.0%		13.8%	0.6%	5.8%	19.0%	3.9%	43.1%	7.9%	0.1%	100.0%
I: 2 500 001 to 5 000 000	5.5%	1.0%		15.8%	0.6%	5.6%	19.2%	4.8%	40.6%	6.9%	0.0%	100.0%
J: 5 000 001 to 7 500 000	5.6%	1.3%		15.9%	0.8%	5.3%	19.4%	5.6%	40.2%	5.8%	0.0%	100.0%
K: 7 500 001 to 10 000 000	6.3%	1.3%		17.8%	0.7%	4.8%	18.9%	5.2%	39.6%	5.4%	–	100.0%
L: 10 000 001 to 25 000 000	5.1%	1.6%		20.6%	1.0%	5.5%	17.4%	5.5%	38.4%	5.1%	–	100.0%
M: 25 000 001 to 50 000 000	4.7%	2.8%		22.1%	0.7%	5.1%	16.3%	5.5%	38.2%	4.6%	–	100.0%
N: 50 000 001 to 75 000 000	4.7%	3.5%		23.9%	2.0%	3.8%	14.8%	6.4%	37.0%	3.9%	–	100.0%
O: 75 000 001 to 100 000 000	6.6%	4.6%		18.3%	0.8%	4.1%	20.7%	5.0%	35.5%	4.3%	–	100.0%
P: 100 000 001 to 200 000 000	3.6%	3.1%		21.1%	2.6%	3.0%	15.5%	7.9%	39.0%	3.7%	0.3%	100.0%
Q: 200 000 001 +	0.4%	29.0%		7.8%	1.5%	0.6%	12.2%	9.1%	37.7%	1.6%	–	100.0%
Total	2.3%	17.2%		12.6%	1.3%	2.5%	14.4%	7.5%	38.9%	3.2%	0.0%	100.0%
C: 1 to 100 000	0.3%	0.0%		0.2%	0.1%	0.6%	0.2%	0.1%	0.3%	0.7%	0.5%	0.2%
D: 100 001 to 250 000	0.7%	0.0%		0.4%	0.2%	1.3%	0.6%	0.2%	0.7%	1.3%	1.3%	0.5%
E: 250 001 to 500 000	1.4%	0.0%		0.8%	0.4%	2.2%	1.1%	0.4%	1.2%	2.2%	2.1%	0.9%
F: 500 001 to 750 000	1.9%	0.0%		0.8%	0.3%	2.3%	1.2%	0.4%	1.1%	2.1%	2.2%	0.9%
G: 750 001 to 1 000 000	2.0%	0.0%		0.9%	0.4%	2.4%	1.1%	0.4%	1.0%	2.1%	4.8%	0.9%
H: 1 000 001 to 2 500 000	7.8%	0.2%		4.2%	1.7%	9.0%	5.0%	2.0%	4.2%	9.4%	6.9%	3.8%
I: 2 500 001 to 5 000 000	9.3%	0.2%		5.0%	1.8%	9.1%	5.3%	2.6%	4.2%	8.4%	1.3%	4.0%
J: 5 000 001 to 7 500 000	6.8%	0.2%		3.6%	1.6%	6.1%	3.8%	2.1%	2.9%	5.0%	4.1%	2.8%
K: 7 500 001 to 10 000 000	5.8%	0.2%		3.0%	1.1%	4.2%	2.8%	1.5%	2.2%	3.5%	–	2.1%
L: 10 000 001 to 25 000 000	16.3%	0.7%		12.3%	5.6%	16.5%	9.0%	5.5%	7.4%	11.9%	–	7.5%
M: 25 000 001 to 50 000 000	13.0%	1.1%		11.4%	3.4%	13.3%	7.4%	4.7%	6.4%	9.3%	–	6.5%
N: 50 000 001 to 75 000 000	7.8%	0.8%		7.3%	5.8%	5.8%	3.9%	3.3%	3.7%	4.6%	–	3.8%
O: 75 000 001 to 100 000 000	7.5%	0.7%		3.9%	1.7%	4.3%	3.8%	1.8%	2.4%	3.5%	–	2.6%
P: 100 000 001 to 200 000 000	10.7%	1.2%		11.5%	13.4%	8.2%	7.4%	7.3%	6.9%	7.9%	61.4%	6.9%
Q: 200 000 001 +	8.6%	94.4%		34.7%	62.5%	14.6%	47.2%	67.7%	54.3%	28.1%	–	55.9%
Total	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2021

[illegible]

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2021 (continued)

Tax year		2021 [99.2% assessed tax as % of provisional tax]									
Sector	Primary sector	Secondary sector		Tertiary sector			Other	Total number of taxpayers			
Percentage by taxable income group	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0	6.4%	0.9%	12.5%	0.8%	9.1%	18.7%	4.3%	38.1%	9.4%	0.0%	100.0%
B: = 0	5.3%	0.6%	4.1%	0.2%	9.0%	4.2%	0.9%	9.0%	6.2%	59.7%	100.0%
C: 1 to 100 000	3.5%	0.6%	11.3%	0.6%	11.6%	20.2%	3.9%	38.1%	10.3%	0.1%	100.0%
D: 100 001 to 250 000	3.6%	0.6%	11.6%	0.5%	8.8%	19.7%	3.8%	42.1%	9.2%	0.1%	100.0%
E: 250 001 to 500 000	4.6%	0.7%	11.9%	0.6%	7.6%	18.5%	4.0%	43.3%	8.6%	0.1%	100.0%
F: 500 001 to 750 000	5.6%	0.8%	12.3%	0.5%	6.7%	18.0%	3.6%	43.4%	8.9%	0.2%	100.0%
G: 750 001 to 1 000 000	6.0%	0.8%	12.6%	0.7%	6.1%	17.6%	3.4%	44.2%	8.3%	0.2%	100.0%
H: 1 000 001 to 2 500 000	5.9%	1.0%	13.8%	0.7%	5.4%	18.6%	3.8%	43.0%	7.7%	0.1%	100.0%
I: 2 500 001 to 5 000 000	6.3%	1.0%	15.8%	0.5%	4.9%	19.4%	4.2%	41.3%	6.6%	0.0%	100.0%
J: 5 000 001 to 7 500 000	6.3%	1.3%	17.7%	1.0%	4.7%	19.4%	5.5%	38.2%	5.9%	–	100.0%
K: 7 500 001 to 10 000 000	6.8%	1.6%	17.6%	0.8%	5.0%	19.5%	4.8%	38.0%	6.0%	0.1%	100.0%
L: 10 000 001 to 25 000 000	5.7%	1.7%	21.3%	0.9%	4.4%	19.3%	5.6%	36.7%	4.5%	0.0%	100.0%
M: 25 000 001 to 50 000 000	4.6%	2.5%	25.5%	0.7%	4.3%	17.0%	4.9%	37.0%	3.8%	–	100.0%
N: 50 000 001 to 75 000 000	5.3%	3.4%	27.9%	1.9%	3.6%	16.4%	4.3%	32.6%	4.7%	–	100.0%
O: 75 000 001 to 100 000 000	7.4%	1.9%	23.8%	0.7%	2.2%	21.6%	6.7%	32.7%	3.0%	–	100.0%
P: 100 000 001 to 200 000 000	3.0%	4.0%	27.7%	1.4%	1.9%	18.1%	7.7%	32.1%	4.2%	–	100.0%
Q: 200 000 001 +	1.6%	11.8%	19.4%	3.0%	1.8%	16.4%	5.9%	37.1%	3.0%	–	100.0%
Total	5.3%	0.7%	7.8%	0.4%	9.0%	10.7%	2.3%	22.7%	7.5%	33.5%	100.0%
A: < 0	29.8%	32.1%	40.4%	43.0%	25.2%	43.7%	45.6%	42.1%	31.2%	0.0%	25.1%
B: = 0	55.1%	46.8%	29.4%	30.1%	55.7%	21.9%	22.7%	24.4%	45.8%	99.9%	56.0%
C: 1 to 100 000	5.8%	7.6%	12.9%	12.3%	11.3%	16.7%	14.6%	14.9%	12.1%	0.0%	8.9%
D: 100 001 to 250 000	2.1%	2.9%	4.5%	3.8%	3.0%	5.6%	4.9%	5.6%	3.7%	0.0%	3.0%
E: 250 001 to 500 000	1.9%	2.3%	3.4%	3.1%	1.9%	3.8%	3.8%	4.2%	2.5%	0.0%	2.2%
F: 500 001 to 750 000	1.1%	1.2%	1.7%	1.3%	0.8%	1.8%	1.7%	2.1%	1.3%	0.0%	1.1%
G: 750 001 to 1 000 000	0.7%	0.8%	1.1%	1.1%	0.4%	1.1%	1.0%	1.3%	0.7%	0.0%	0.7%
H: 1 000 001 to 2 500 000	1.6%	2.0%	2.5%	2.2%	0.9%	2.4%	2.3%	2.7%	1.5%	0.0%	1.4%
I: 2 500 001 to 5 000 000	0.8%	0.9%	1.3%	0.8%	0.4%	1.2%	1.2%	1.2%	0.6%	0.0%	0.7%
J: 5 000 001 to 7 500 000	0.3%	0.6%	0.6%	0.7%	0.1%	0.5%	0.7%	0.5%	0.2%	–	0.3%
K: 7 500 001 to 10 000 000	0.2%	0.4%	0.3%	0.3%	0.1%	0.3%	0.3%	0.3%	0.1%	0.0%	0.2%
L: 10 000 001 to 25 000 000	0.3%	0.8%	0.9%	0.7%	0.2%	0.6%	0.7%	0.5%	0.2%	0.0%	0.3%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	–	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.2%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	–	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	–	0.0%
Q: 200 000 001 +	0.0%	0.6%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	–	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2021

Tax year	2021 [99.2% assessed tax as % of provisional tax]										
Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed		
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial Inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	6	–	3	–	1	1	1	15	443	0	470
B: = 0	0	651	0	–	1	1	11	0	11	0	691
C: 1 to 100 000	15	3	38	2	29	29	67	13	260	41	468
D: 100 001 to 250 000	34	7	99	5	62	62	172	31	549	81	1 040
E: 250 001 to 500 000	69	13	194	9	108	108	314	63	943	131	1 847
F: 500 001 to 750 000	93	15	214	9	112	112	323	64	863	142	1 835
G: 750 001 to 1 000 000	105	14	217	12	105	105	315	60	805	131	1 765
H: 1 000 001 to 2 500 000	443	72	1 050	51	418	418	1 430	293	3 252	555	7 567
I: 2 500 001 to 5 000 000	504	71	1 277	43	407	407	1 568	345	3 289	504	8 011
J: 5 000 001 to 7 500 000	371	75	1 051	58	294	294	1 148	332	2 243	347	5 919
K: 7 500 001 to 10 000 000	317	65	807	34	224	224	892	220	1 705	273	4 539
L: 10 000 001 to 25 000 000	934	262	3 578	168	759	759	3 232	923	6 061	732	16 653
M: 25 000 001 to 50 000 000	681	376	3 794	99	627	627	2 533	734	5 284	559	14 687
N: 50 000 001 to 75 000 000	478	272	2 480	183	329	329	1 469	386	2 905	421	8 923
O: 75 000 001 to 100 000 000	488	125	1 546	51	154	154	1 408	418	2 173	182	6 545
P: 100 000 001 to 200 000 000	497	670	4 587	240	337	337	3 001	1 275	5 539	639	16 784
Q: 200 000 001 +	569	85 691	17 110	3 616	750	750	20 527	9 303	52 625	1 587	191 778
Total	5 604	88 381	38 045	4 579	4 717	4 717	38 410	14 474	88 950	6 327	289 522

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2021 (continued)

Tax year		2021 [99.2% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
C: 1 to 100 000		3.1%	0.6%	8.2%	0.5%	6.1%	14.3%	2.8%	55.5%	8.7%	0.1%	100.0%
D: 100 001 to 250 000		3.3%	0.7%	9.5%	0.4%	5.9%	16.5%	3.0%	52.8%	7.8%	0.1%	100.0%
E: 250 001 to 500 000		3.8%	0.7%	10.5%	0.5%	5.9%	17.0%	3.4%	51.0%	7.1%	0.1%	100.0%
F: 500 001 to 750 000		5.0%	0.8%	11.6%	0.5%	6.1%	17.6%	3.5%	47.0%	7.7%	0.1%	100.0%
G: 750 001 to 1 000 000		5.9%	0.8%	12.3%	0.7%	6.0%	17.9%	3.4%	45.6%	7.4%	0.1%	100.0%
H: 1 000 001 to 2 500 000		5.8%	1.0%	13.9%	0.7%	5.5%	18.9%	3.9%	43.0%	7.3%	0.1%	100.0%
I: 2 500 001 to 5 000 000		6.3%	0.9%	15.9%	0.5%	5.1%	19.6%	4.3%	41.1%	6.3%	0.0%	100.0%
J: 5 000 001 to 7 500 000		6.3%	1.3%	17.8%	1.0%	5.0%	19.4%	5.6%	37.9%	5.9%	–	100.0%
K: 7 500 001 to 10 000 000		7.0%	1.4%	17.8%	0.8%	4.9%	19.7%	4.9%	37.6%	6.0%	0.1%	100.0%
L: 10 000 001 to 25 000 000		5.6%	1.6%	21.5%	1.0%	4.6%	19.4%	5.5%	36.4%	4.4%	0.0%	100.0%
M: 25 000 001 to 50 000 000		4.6%	2.6%	25.8%	0.7%	4.3%	17.2%	5.0%	36.0%	3.8%	–	100.0%
N: 50 000 001 to 75 000 000		5.4%	3.0%	27.8%	2.0%	3.7%	16.5%	4.3%	32.6%	4.7%	–	100.0%
O: 75 000 001 to 100 000 000		7.5%	1.9%	23.6%	0.8%	2.4%	21.5%	6.4%	33.2%	2.8%	–	100.0%
P: 100 000 001 to 200 000 000		3.0%	4.0%	27.3%	1.4%	2.0%	17.9%	7.6%	33.0%	3.8%	–	100.0%
Q: 200 000 001 +		0.3%	44.7%	8.9%	1.9%	0.4%	10.7%	4.9%	27.4%	0.8%	–	100.0%
Total		1.9%	30.5%	13.1%	1.6%	1.6%	13.3%	5.0%	30.7%	2.2%	0.0%	100.0%
C: 1 to 100 000		0.3%	0.0%	0.1%	0.0%	0.6%	0.2%	0.1%	0.3%	0.6%	1.4%	0.2%
D: 100 001 to 250 000		0.6%	0.0%	0.3%	0.1%	1.3%	0.4%	0.2%	0.6%	1.3%	2.5%	0.4%
E: 250 001 to 500 000		1.2%	0.0%	0.5%	0.2%	2.3%	0.8%	0.4%	1.1%	2.1%	5.2%	0.6%
F: 500 001 to 750 000		1.7%	0.0%	0.6%	0.2%	2.4%	0.8%	0.4%	1.0%	2.2%	5.4%	0.6%
G: 750 001 to 1 000 000		1.9%	0.0%	0.6%	0.3%	2.2%	0.8%	0.4%	0.9%	2.1%	3.3%	0.6%
H: 1 000 001 to 2 500 000		7.9%	0.1%	2.8%	1.1%	8.9%	3.7%	2.0%	3.7%	8.8%	11.0%	2.6%
I: 2 500 001 to 5 000 000		9.0%	0.1%	3.4%	0.9%	8.6%	4.1%	2.4%	3.7%	8.0%	8.0%	2.8%
J: 5 000 001 to 7 500 000		6.6%	0.1%	2.8%	1.3%	6.2%	3.0%	2.3%	2.5%	5.5%	–	2.0%
K: 7 500 001 to 10 000 000		5.7%	0.1%	2.1%	0.7%	4.7%	2.3%	1.5%	1.9%	4.3%	6.6%	1.6%
L: 10 000 001 to 25 000 000		16.7%	0.3%	9.4%	3.7%	16.1%	8.4%	6.4%	6.8%	11.6%	9.4%	5.8%
M: 25 000 001 to 50 000 000		12.2%	0.4%	10.0%	2.2%	13.3%	6.6%	5.1%	5.9%	8.8%	–	5.1%
N: 50 000 001 to 75 000 000		8.5%	0.3%	6.5%	4.0%	7.0%	3.8%	2.7%	3.3%	6.7%	–	3.1%
O: 75 000 001 to 100 000 000		8.7%	0.1%	4.1%	1.1%	3.3%	3.7%	2.9%	2.4%	2.9%	–	2.3%
P: 100 000 001 to 200 000 000		8.9%	0.8%	12.1%	5.2%	7.1%	7.8%	8.8%	6.2%	10.1%	–	5.8%
Q: 200 000 001 +		10.1%	97.0%	45.0%	79.0%	15.9%	53.4%	64.3%	59.2%	25.1%	–	66.2%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2022

Tax year		2022 [98.0% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total number of taxpayers		
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 accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	19 508	2 369	35 716	2 261	26 459	52 739	12 190	110 056	26 458	46	287 802
B: = 0	32 882	3 041	26 222	1 538	56 826	25 105	5 606	59 804	38 852	387 559	637 435
C: 1 to 100 000	3 855	588	11 673	659	12 565	21 258	4 052	40 549	11 366	64	106 629
D: 100 001 to 250 000	1 358	253	4 608	248	3 661	7 857	1 590	16 059	3 761	21	39 416
E: 250 001 to 500 000	1 283	183	3 476	202	2 367	5 481	1 168	12 206	2 734	36	29 136
F: 500 001 to 750 000	782	106	1 769	100	927	2 604	551	6 384	1 302	15	14 540
G: 750 001 to 1 000 000	566	61	1 160	38	558	1 626	318	3 887	737	23	8 974
H: 1 000 001 to 2 500 000	992	164	2 719	130	1 038	3 681	708	8 356	1 569	15	19 372
I: 2 500 001 to 5 000 000	512	107	1 489	62	456	1 858	391	3 759	706	4	9 344
J: 5 000 001 to 7 500 000	225	49	720	24	172	771	188	1 515	218	—	3 882
K: 7 500 001 to 10 000 000	134	29	392	15	87	452	93	827	102	1	2 132
L: 10 000 001 to 25 000 000	221	80	962	38	169	894	246	1 592	226	—	4 428
M: 25 000 001 to 50 000 000	56	34	409	10	57	283	96	595	69	1	1 610
N: 50 000 001 to 75 000 000	16	19	177	6	16	114	35	197	35	—	615
O: 75 000 001 to 100 000 000	14	16	84	5	11	55	20	107	14	—	326
P: 100 000 001 to 200 000 000	14	22	137	7	10	85	33	177	17	—	502
Q: 200 000 001 +	9	65	119	19	7	84	31	192	23	—	549
Total	62 427	7 186	91 832	5 362	105 386	124 947	27 316	266 262	88 189	387 785	1 166 692
Total < 0 taxable income	19 508	2 369	35 716	2 261	26 459	52 739	12 190	110 056	26 458	46	287 802
Total = 0 taxable income	32 882	3 041	26 222	1 538	56 826	25 105	5 606	59 804	38 852	387 559	637 435
Total > 0 taxable income	10 037	1 776	29 894	1 563	22 101	47 103	9 520	96 402	22 879	180	241 455
Total	62 427	7 186	91 832	5 362	105 386	124 947	27 316	266 262	88 189	387 785	1 166 692
Percentage											
Total < 0 taxable income	31.2%	33.0%	38.9%	42.2%	25.1%	42.2%	44.6%	41.3%	30.0%	0.0%	24.7%
Total = 0 taxable income	52.7%	42.3%	28.6%	28.7%	53.9%	20.1%	20.5%	22.5%	44.1%	99.9%	54.6%
Total > 0 taxable income	16.1%	24.7%	32.6%	29.1%	21.0%	37.7%	34.9%	36.2%	25.9%	0.0%	20.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2022 (continued)

Tax year		2022 [98.0% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0		6.8%	0.8%	12.4%	0.8%	9.2%	18.3%	4.2%	38.2%	9.2%	100.0%
B: = 0		5.2%	0.5%	4.1%	0.2%	8.9%	3.9%	0.9%	9.4%	6.1%	100.0%
C: 1 to 100 000		3.6%	0.6%	10.9%	0.6%	11.8%	19.9%	3.8%	38.0%	10.7%	100.0%
D: 100 001 to 250 000		3.4%	0.6%	11.7%	0.6%	9.3%	19.9%	4.0%	40.7%	9.5%	100.0%
E: 250 001 to 500 000		4.4%	0.6%	11.9%	0.7%	8.1%	18.8%	4.0%	41.9%	9.4%	100.0%
F: 500 001 to 750 000		5.4%	0.7%	12.2%	0.7%	6.4%	17.9%	3.8%	43.9%	9.0%	100.0%
G: 750 001 to 1 000 000		6.3%	0.7%	12.9%	0.4%	6.2%	18.1%	3.5%	43.3%	8.2%	100.0%
H: 1 000 001 to 2 500 000		5.1%	0.8%	14.0%	0.7%	5.4%	19.0%	3.7%	43.1%	8.1%	100.0%
I: 2 500 001 to 5 000 000		5.5%	1.1%	15.9%	0.7%	4.9%	19.9%	4.2%	40.2%	7.6%	100.0%
J: 5 000 001 to 7 500 000		5.8%	1.3%	18.5%	0.6%	4.4%	19.9%	4.8%	39.0%	5.6%	100.0%
K: 7 500 001 to 10 000 000		6.3%	1.4%	18.4%	0.7%	4.1%	21.2%	4.4%	38.8%	4.8%	100.0%
L: 10 000 001 to 25 000 000		5.0%	1.8%	21.7%	0.9%	3.8%	20.2%	5.6%	36.0%	5.1%	100.0%
M: 25 000 001 to 50 000 000		3.5%	2.1%	25.4%	0.6%	3.5%	17.6%	6.0%	37.0%	4.3%	100.0%
N: 50 000 001 to 75 000 000		2.6%	3.1%	28.8%	1.0%	2.6%	18.5%	5.7%	32.0%	5.7%	100.0%
O: 75 000 001 to 100 000 000		4.3%	4.9%	25.8%	1.5%	3.4%	16.9%	6.1%	32.8%	4.3%	100.0%
P: 100 000 001 to 200 000 000		2.8%	4.4%	27.3%	1.4%	2.0%	16.9%	6.6%	35.3%	3.4%	100.0%
Q: 200 000 001 +		1.6%	11.8%	21.7%	3.5%	1.3%	15.3%	5.6%	35.0%	4.2%	100.0%
Total		5.4%	0.6%	7.9%	0.5%	9.0%	10.7%	2.3%	22.8%	7.6%	33.2%
A: < 0		31.2%	33.0%	38.9%	42.2%	25.1%	42.2%	44.6%	41.3%	30.0%	24.7%
B: = 0		52.7%	42.3%	28.6%	28.7%	53.9%	20.1%	20.5%	22.5%	44.1%	54.6%
C: 1 to 100 000		6.2%	8.2%	12.7%	12.3%	11.9%	17.0%	14.8%	15.2%	12.9%	9.1%
D: 100 001 to 250 000		2.2%	3.5%	5.0%	4.6%	3.5%	6.3%	5.8%	6.0%	4.3%	3.4%
E: 250 001 to 500 000		2.1%	2.5%	3.8%	3.8%	2.2%	4.4%	4.3%	4.6%	3.1%	2.5%
F: 500 001 to 750 000		1.3%	1.5%	1.9%	1.9%	0.9%	2.1%	2.0%	2.4%	1.5%	1.2%
G: 750 001 to 1 000 000		0.9%	0.8%	1.3%	0.7%	0.5%	1.3%	1.2%	1.5%	0.8%	0.8%
H: 1 000 001 to 2 500 000		1.6%	2.3%	3.0%	2.4%	1.0%	2.9%	2.6%	3.1%	1.8%	1.7%
I: 2 500 001 to 5 000 000		0.8%	1.5%	1.6%	1.2%	0.4%	1.5%	1.4%	1.4%	0.8%	0.8%
J: 5 000 001 to 7 500 000		0.4%	0.7%	0.8%	0.4%	0.2%	0.6%	0.7%	0.2%	0.2%	0.3%
K: 7 500 001 to 10 000 000		0.2%	0.4%	0.4%	0.3%	0.1%	0.4%	0.3%	0.3%	0.1%	0.2%
L: 10 000 001 to 25 000 000		0.4%	1.1%	1.0%	0.7%	0.2%	0.7%	0.9%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000		0.1%	0.5%	0.4%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	0.1%
N: 50 000 001 to 75 000 000		0.0%	0.3%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%
O: 75 000 001 to 100 000 000		0.0%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Q: 200 000 001 +		0.0%	0.9%	0.1%	0.4%	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%

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2022

Tax year	2022 [98.0% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	0	0	0	–	0	3	16	904	–	923
B: = 0	1	0	1	0	5	0	0	3	0	17
C: 1 to 100 000	15	3	39	2	29	65	14	255	43	466
D: 100 001 to 250 000	34	8	101	6	68	171	35	552	88	1 063
E: 250 001 to 500 000	73	13	203	12	123	343	67	963	154	1 953
F: 500 001 to 750 000	93	15	228	13	116	351	73	945	153	1 991
G: 750 001 to 1 000 000	124	13	249	8	118	357	69	867	143	1 950
H: 1 000 001 to 2 500 000	432	71	1 196	55	455	1 619	308	3 631	646	8 419
I: 2 500 001 to 5 000 000	509	108	1 482	61	466	1 847	395	3 695	677	9 246
J: 5 000 001 to 7 500 000	390	84	1 246	41	297	1 325	325	2 607	371	6 685
K: 7 500 001 to 10 000 000	339	66	957	37	219	1 096	233	2 016	247	5 213
L: 10 000 001 to 25 000 000	967	347	4 220	172	753	3 916	1 069	6 798	983	19 224
M: 25 000 001 to 50 000 000	546	371	4 003	108	550	2 751	931	5 643	670	15 581
N: 50 000 001 to 75 000 000	281	330	3 031	101	252	1 908	599	3 357	584	10 443
O: 75 000 001 to 100 000 000	340	398	1 919	124	258	1 322	480	2 527	345	7 714
P: 100 000 001 to 200 000 000	585	847	5 305	301	360	3 344	1 349	6 862	577	19 530
Q: 200 000 001 +	866	77 375	29 985	3 157	1 829	21 745	11 503	66 057	5 064	217 583
Total	5 594	80 049	54 166	4 200	5 897	42 162	17 467	107 681	10 747	328 001

Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2022 (continued)

Tax year		2022 [98.0% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total tax assessed
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
C: 1 to 100 000		3.1%	0.6%	8.4%	0.5%	6.2%	14.0%	3.0%	54.8%	9.3%	100.0%
D: 100 001 to 250 000		3.2%	0.7%	9.5%	0.5%	6.4%	16.1%	3.3%	51.9%	8.3%	100.0%
E: 250 001 to 500 000		3.7%	0.7%	10.4%	0.6%	6.3%	17.6%	3.5%	49.3%	7.9%	100.0%
F: 500 001 to 750 000		4.7%	0.8%	11.5%	0.7%	5.8%	17.7%	3.7%	47.5%	7.7%	100.0%
G: 750 001 to 1 000 000		6.4%	0.7%	12.8%	0.4%	6.0%	18.3%	3.5%	44.5%	7.3%	100.0%
H: 1 000 001 to 2 500 000		5.1%	0.8%	14.2%	0.7%	5.4%	19.2%	3.7%	43.1%	7.7%	100.0%
I: 2 500 001 to 5 000 000		5.5%	1.2%	16.0%	0.7%	5.0%	20.0%	4.3%	40.0%	7.3%	100.0%
J: 5 000 001 to 7 500 000		5.8%	1.3%	18.6%	0.6%	4.4%	19.8%	4.9%	39.0%	5.6%	100.0%
K: 7 500 001 to 10 000 000		6.5%	1.3%	18.4%	0.7%	4.2%	21.0%	4.5%	38.7%	4.7%	100.0%
L: 10 000 001 to 25 000 000		5.0%	1.8%	21.9%	0.9%	3.9%	20.4%	5.6%	35.4%	5.1%	100.0%
M: 25 000 001 to 50 000 000		3.5%	2.4%	25.7%	0.7%	3.5%	17.7%	6.0%	36.2%	4.3%	100.0%
N: 50 000 001 to 75 000 000		2.7%	3.2%	29.0%	1.0%	2.4%	18.3%	5.7%	32.1%	5.6%	100.0%
O: 75 000 001 to 100 000 000		4.4%	5.2%	24.9%	1.6%	3.3%	17.1%	6.2%	32.8%	4.5%	100.0%
P: 100 000 001 to 200 000 000		3.0%	4.3%	27.2%	1.5%	1.8%	17.1%	6.9%	35.1%	3.0%	100.0%
Q: 200 000 001 +		0.4%	35.6%	13.8%	1.5%	0.8%	10.0%	5.3%	30.4%	2.3%	100.0%
Total		1.7%	24.4%	16.5%	1.3%	1.8%	12.9%	5.3%	32.8%	3.3%	100.0%
C: 1 to 100 000		0.3%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.2%	0.4%	0.1%
D: 100 001 to 250 000		0.6%	0.0%	0.2%	0.1%	1.2%	0.4%	0.2%	0.5%	0.8%	0.3%
E: 250 001 to 500 000		1.3%	0.0%	0.4%	0.3%	2.1%	0.8%	0.4%	0.9%	1.4%	0.6%
F: 500 001 to 750 000		1.7%	0.0%	0.4%	0.3%	2.0%	0.8%	0.4%	0.9%	1.4%	0.6%
G: 750 001 to 1 000 000		2.2%	0.0%	0.5%	0.2%	2.0%	0.8%	0.4%	0.8%	1.3%	0.6%
H: 1 000 001 to 2 500 000		7.7%	0.1%	2.2%	1.3%	7.7%	3.8%	1.8%	3.4%	6.0%	2.6%
I: 2 500 001 to 5 000 000		9.1%	0.1%	2.7%	1.5%	7.9%	4.4%	2.3%	3.4%	6.3%	2.8%
J: 5 000 001 to 7 500 000		7.0%	0.1%	2.3%	1.0%	5.0%	3.1%	1.9%	2.4%	3.5%	2.0%
K: 7 500 001 to 10 000 000		6.1%	0.1%	1.8%	0.9%	3.7%	2.6%	1.3%	1.9%	2.3%	1.6%
L: 10 000 001 to 25 000 000		17.3%	0.4%	7.8%	4.1%	12.8%	9.3%	6.1%	6.3%	9.1%	5.9%
M: 25 000 001 to 50 000 000		9.8%	0.5%	7.4%	2.6%	9.3%	6.5%	5.3%	5.2%	6.2%	4.8%
N: 50 000 001 to 75 000 000		5.0%	0.4%	5.6%	2.4%	4.3%	4.5%	3.4%	3.1%	5.4%	3.2%
O: 75 000 001 to 100 000 000		6.1%	0.5%	3.5%	3.0%	4.4%	3.1%	2.8%	2.6%	3.2%	2.4%
P: 100 000 001 to 200 000 000		10.5%	1.1%	9.8%	7.2%	6.1%	7.9%	7.7%	6.4%	5.4%	6.0%
Q: 200 000 001 +		15.5%	96.7%	55.4%	75.2%	31.0%	51.6%	65.9%	61.3%	47.1%	66.3%
Total		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, 2023

[illegible]

Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2023 (continued)

Tax year		2023 [58.7% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0		7.0%	0.6%	12.1%	0.8%	9.4%	18.2%	4.1%	38.7%	9.1%	100.0%
B: = 0		5.6%	0.4%	4.5%	0.3%	9.2%	4.0%	0.9%	9.4%	5.8%	100.0%
C: 1 to 100 000		3.5%	0.5%	10.8%	0.6%	12.4%	19.0%	3.8%	38.5%	10.9%	100.0%
D: 100 001 to 250 000		3.4%	0.5%	11.3%	0.7%	9.6%	20.0%	4.0%	40.8%	9.7%	100.0%
E: 250 001 to 500 000		4.5%	0.5%	11.8%	0.7%	8.4%	18.9%	4.3%	41.2%	9.6%	100.0%
F: 500 001 to 750 000		5.5%	0.5%	13.1%	0.8%	7.2%	18.0%	3.8%	41.9%	9.1%	100.0%
G: 750 001 to 1 000 000		6.7%	0.8%	12.3%	0.7%	7.1%	17.8%	3.7%	42.7%	8.0%	100.0%
H: 1 000 001 to 2 500 000		4.6%	0.8%	14.0%	0.7%	5.7%	19.5%	3.9%	42.5%	8.2%	100.0%
I: 2 500 001 to 5 000 000		5.5%	1.0%	16.4%	0.6%	4.6%	20.6%	4.5%	39.4%	7.5%	100.0%
J: 5 000 001 to 7 500 000		6.2%	0.9%	18.0%	0.9%	5.1%	19.3%	4.3%	38.6%	6.7%	100.0%
K: 7 500 001 to 10 000 000		7.4%	1.1%	18.1%	0.7%	5.8%	19.3%	5.4%	36.4%	5.9%	100.0%
L: 10 000 001 to 25 000 000		4.9%	1.5%	20.7%	0.9%	4.4%	21.3%	5.8%	35.7%	4.8%	100.0%
M: 25 000 001 to 50 000 000		4.2%	2.1%	24.1%	0.6%	4.1%	19.4%	5.6%	34.9%	5.0%	100.0%
N: 50 000 001 to 75 000 000		4.3%	3.7%	23.5%	1.6%	2.3%	20.2%	6.8%	33.0%	4.5%	100.0%
O: 75 000 001 to 100 000 000		2.8%	2.0%	24.1%	1.6%	4.0%	20.1%	5.6%	32.5%	7.2%	100.0%
P: 100 000 001 to 200 000 000		4.5%	6.0%	22.0%	1.2%	3.6%	18.1%	7.2%	32.8%	4.5%	100.0%
Q: 200 000 001 +		2.2%	9.9%	21.0%	2.2%	1.5%	15.7%	6.2%	37.0%	4.3%	100.0%
Total		5.6%	0.5%	8.2%	0.5%	9.4%	11.2%	2.4%	24.0%	7.6%	100.0%
A: < 0		31.9%	31.3%	37.4%	39.8%	25.6%	41.3%	42.4%	40.9%	30.6%	25.4%
B: = 0		50.6%	40.7%	27.5%	27.5%	50.3%	18.2%	18.6%	20.0%	39.4%	50.9%
C: 1 to 100 000		6.2%	9.1%	13.1%	12.4%	13.2%	16.8%	15.6%	15.9%	14.3%	9.9%
D: 100 001 to 250 000		2.4%	3.6%	5.4%	5.4%	4.0%	7.0%	6.4%	6.7%	5.1%	3.9%
E: 250 001 to 500 000		2.4%	2.9%	4.2%	4.5%	2.7%	5.0%	5.2%	5.1%	3.7%	3.0%
F: 500 001 to 750 000		1.5%	1.4%	2.4%	2.4%	1.2%	2.4%	2.3%	2.6%	1.8%	1.5%
G: 750 001 to 1 000 000		1.1%	1.4%	1.4%	1.3%	0.7%	1.5%	1.4%	1.7%	1.0%	0.9%
H: 1 000 001 to 2 500 000		1.7%	3.2%	3.5%	3.0%	1.2%	3.5%	3.2%	3.6%	2.2%	2.0%
I: 2 500 001 to 5 000 000		0.9%	1.8%	1.9%	1.2%	0.5%	1.8%	1.8%	1.6%	0.9%	1.0%
J: 5 000 001 to 7 500 000		0.4%	0.7%	0.9%	0.7%	0.2%	0.7%	0.7%	0.6%	0.4%	0.4%
K: 7 500 001 to 10 000 000		0.3%	0.4%	0.5%	0.3%	0.1%	0.4%	0.5%	0.3%	0.2%	0.2%
L: 10 000 001 to 25 000 000		0.4%	1.2%	1.1%	0.8%	0.2%	0.8%	1.0%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000		0.1%	0.6%	0.4%	0.2%	0.1%	0.2%	0.3%	0.2%	0.1%	0.1%
N: 50 000 001 to 75 000 000		0.0%	0.4%	0.2%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%
O: 75 000 001 to 100 000 000		0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.4%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
Q: 200 000 001 +		0.0%	0.7%	0.1%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Total		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, 2023

Tax year		2023 [58.7% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed	
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	–	–	0	–	0	13	0	154	0	–	
B: = 0	0	–	4	–	0	0	0	2	0	2	
C: 1 to 100 000	12	2	35	2	27	58	12	224	40	0	
D: 100 001 to 250 000	30	5	87	5	61	154	32	497	82	1	
E: 250 001 to 500 000	69	10	189	13	114	318	66	864	147	0	
F: 500 001 to 750 000	87	9	235	12	123	334	69	856	150	1	
G: 750 001 to 1 000 000	129	14	228	12	130	339	69	819	136	1	
H: 1 000 001 to 2 500 000	375	65	1 123	57	454	1 593	321	3 416	628	5	
I: 2 500 001 to 5 000 000	470	87	1 431	54	410	1 780	394	3 360	621	4	
J: 5 000 001 to 7 500 000	389	55	1 124	57	319	1 207	270	2 374	414	–	
K: 7 500 001 to 10 000 000	371	52	870	34	278	935	259	1 742	283	–	
L: 10 000 001 to 25 000 000	803	262	3 457	150	774	3 573	991	5 894	834	–	
M: 25 000 001 to 50 000 000	538	276	2 997	67	535	2 374	667	4 334	612	–	
N: 50 000 001 to 75 000 000	349	282	1 885	133	198	1 647	552	2 611	369	–	
O: 75 000 001 to 100 000 000	173	120	1 438	94	227	1 166	343	1 907	418	–	
P: 100 000 001 to 200 000 000	552	747	2 645	170	432	2 241	893	4 128	527	–	
Q: 200 000 001 +	506	15 751	17 406	1 429	507	12 542	6 543	34 682	3 247	–	
Total	4 852	17 737	35 153	2 290	4 588	30 274	11 482	67 865	8 508	14	
										182 763	

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2023 (continued)

Tax year		2023 [58.7% 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 accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000		2.9%	0.6%	8.4%	0.5%	6.6%	14.1%	3.0%	54.1%	9.7%	0.1%	100.0%
D: 100 001 to 250 000		3.1%	0.6%	9.1%	0.5%	6.4%	16.2%	3.4%	52.1%	8.6%	0.1%	100.0%
E: 250 001 to 500 000		3.8%	0.5%	10.5%	0.7%	6.4%	17.8%	3.7%	48.3%	8.2%	0.0%	100.0%
F: 500 001 to 750 000		4.7%	0.5%	12.5%	0.7%	6.5%	17.8%	3.7%	45.6%	8.0%	0.0%	100.0%
G: 750 001 to 1 000 000		6.9%	0.8%	12.1%	0.7%	6.9%	18.1%	3.7%	43.6%	7.3%	0.0%	100.0%
H: 1 000 001 to 2 500 000		4.7%	0.8%	14.0%	0.7%	5.7%	19.8%	4.0%	42.5%	7.8%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.5%	1.0%	16.6%	0.6%	4.8%	20.7%	4.6%	39.0%	7.2%	0.1%	100.0%
J: 5 000 001 to 7 500 000		6.3%	0.9%	18.1%	0.9%	5.1%	19.4%	4.3%	38.2%	6.7%	—	100.0%
K: 7 500 001 to 10 000 000		7.7%	1.1%	18.0%	0.7%	5.8%	19.4%	5.4%	36.1%	5.9%	—	100.0%
L: 10 000 001 to 25 000 000		4.8%	1.6%	20.7%	0.9%	4.6%	21.3%	5.9%	35.2%	5.0%	—	100.0%
M: 25 000 001 to 50 000 000		4.3%	2.2%	24.2%	0.5%	4.3%	19.1%	5.4%	35.0%	4.9%	—	100.0%
N: 50 000 001 to 75 000 000		4.3%	3.5%	23.5%	1.7%	2.5%	20.5%	6.9%	32.5%	4.6%	—	100.0%
O: 75 000 001 to 100 000 000		2.9%	2.0%	24.4%	1.6%	3.9%	19.8%	5.8%	32.4%	7.1%	—	100.0%
P: 100 000 001 to 200 000 000		4.5%	6.1%	21.4%	1.4%	3.5%	18.2%	7.2%	33.5%	4.3%	—	100.0%
Q: 200 000 001 +		0.5%	17.0%	18.8%	1.5%	0.5%	13.5%	7.1%	37.4%	3.5%	—	100.0%
Total		2.7%	9.7%	19.2%	1.3%	2.5%	16.6%	6.3%	37.1%	4.7%	0.0%	100.0%
C: 1 to 100 000		0.2%	0.0%	0.1%	0.1%	0.6%	0.2%	0.1%	0.3%	0.5%	2.2%	0.2%
D: 100 001 to 250 000		0.6%	0.0%	0.2%	0.2%	1.3%	0.5%	0.3%	0.7%	1.0%	3.9%	0.5%
E: 250 001 to 500 000		1.4%	0.1%	0.5%	0.6%	2.5%	1.1%	0.6%	1.3%	1.7%	2.4%	1.0%
F: 500 001 to 750 000		1.8%	0.1%	0.7%	0.5%	2.7%	1.1%	0.6%	1.3%	1.8%	5.5%	1.0%
G: 750 001 to 1 000 000		2.6%	0.1%	0.6%	0.5%	2.8%	1.1%	0.6%	1.2%	1.6%	5.7%	1.0%
H: 1 000 001 to 2 500 000		7.7%	0.4%	3.2%	2.5%	9.9%	5.3%	2.8%	5.0%	7.4%	35.3%	4.4%
I: 2 500 001 to 5 000 000		9.7%	0.5%	4.1%	2.3%	8.9%	5.9%	3.4%	5.0%	7.3%	30.8%	4.7%
J: 5 000 001 to 7 500 000		8.0%	0.3%	3.2%	2.5%	7.0%	4.0%	2.3%	3.5%	4.9%	—	3.4%
K: 7 500 001 to 10 000 000		7.6%	0.3%	2.5%	1.5%	6.1%	3.1%	2.3%	2.6%	3.3%	—	2.6%
L: 10 000 001 to 25 000 000		16.5%	1.5%	9.8%	6.5%	16.9%	11.8%	8.6%	8.7%	9.8%	—	9.2%
M: 25 000 001 to 50 000 000		11.1%	1.6%	8.5%	2.9%	11.7%	7.8%	5.8%	6.4%	7.2%	—	6.8%
N: 50 000 001 to 75 000 000		7.2%	1.6%	5.4%	5.8%	4.3%	5.4%	4.8%	3.8%	4.3%	—	4.4%
O: 75 000 001 to 100 000 000		3.6%	0.7%	4.1%	4.1%	4.9%	3.9%	3.0%	2.8%	4.9%	—	3.2%
P: 100 000 001 to 200 000 000		11.4%	4.2%	7.5%	7.4%	9.4%	7.4%	7.8%	6.1%	6.2%	—	6.7%
Q: 200 000 001 +		10.4%	88.8%	49.5%	62.4%	11.0%	41.4%	57.0%	51.1%	38.2%	—	50.7%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2020 – 2023

Tax year	2020			2021			2022			2023		
	[101.0% assessed tax as % of provisional tax]			[99.2% assessed tax as % of provisional tax]			[98.0% assessed tax as % of provisional tax]			[58.7% assessed tax as % of provisional tax]		
Sector	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
Number of taxpayers												
Agencies and other services ¹	58 539	17 544	76 083	56 425	16 834	73 259	50 792	17 849	68 641	38 846	15 991	54 837
Agriculture, forestry and fishing	56 064	9 371	65 435	55 549	9 831	65 380	52 390	10 037	62 427	42 321	8 978	51 299
Bricks, ceramic, glass, cement and similar products	3 155	1 114	4 269	2 907	1 084	3 991	2 744	1 113	3 857	2 190	935	3 125
Catering and accommodation	24 879	8 483	33 362	25 750	6 700	32 450	23 043	7 554	30 597	17 823	7 147	24 970
Chemicals and chemical, rubber and plastic products	6 015	2 975	8 990	5 730	3 137	8 867	5 635	3 183	8 818	4 648	2 776	7 424
Clothing and footwear	5 168	2 493	7 661	5 007	2 280	7 287	4 549	2 297	6 846	3 509	1 949	5 458
Coal and petroleum products	1 470	859	2 329	1 432	847	2 279	1 370	908	2 278	1 089	812	1 901
Construction	91 755	22 135	113 890	89 580	21 153	110 733	83 285	22 101	105 386	65 121	20 687	85 808
Educational services	10 130	4 101	14 231	10 296	3 677	13 973	9 124	4 052	13 176	6 915	3 404	10 319
Electricity, gas and water	3 799	1 485	5 284	3 928	1 446	5 374	3 799	1 563	5 362	3 004	1 460	4 464
Financing, insurance, real estate and business services	124 800	77 060	201 860	126 439	75 779	202 218	117 611	77 754	195 365	94 090	69 610	163 700
Food, drink and tobacco	10 424	3 845	14 269	10 262	3 493	13 755	9 768	3 523	13 291	7 748	3 052	10 800
Leather, leather goods and fur (excl. footwear & clothing)	911	234	1 145	791	208	999	683	223	906	517	195	712
Long term insurance	36	37	73	32	37	69	24	35	59	9	9	18
Machinery and related items	10 587	5 179	15 766	10 618	5 219	15 837	9 728	5 714	15 442	7 778	5 244	13 022
Medical, dental and other health and veterinary services	8 120	8 201	16 321	8 526	8 369	16 895	8 101	8 917	17 018	6 731	8 294	15 025
Metal (including metal products)	6 873	3 515	10 388	6 698	3 537	10 235	6 031	3 745	9 776	4 593	3 450	8 043
Mining and quarrying	6 942	1 745	8 687	6 450	1 730	8 180	5 410	1 776	7 186	3 423	1 328	4 751
Other manufacturing industries	5 329	2 558	7 887	5 068	2 439	7 507	4 623	2 521	7 144	3 538	2 209	5 747
Paper, printing and publishing	7 204	2 371	9 575	6 967	2 258	9 225	6 614	2 361	8 975	5 406	2 142	7 548
Personal and household services	12 636	4 700	17 336	12 982	4 299	17 281	11 886	4 535	16 421	9 462	4 060	13 522
Recreation and cultural services	9 440	3 158	12 598	9 777	2 597	12 374	8 813	3 021	11 834	6 841	2 864	9 705
Research and scientific institutes	1 579	689	2 268	1 612	698	2 310	1 433	764	2 197	1 149	643	1 792
Retail trade	24 781	20 394	45 175	25 493	19 991	45 484	23 006	20 443	43 449	18 233	17 570	35 803
Scientific, optical and similar equipment	1 540	775	2 315	1 493	798	2 291	1 350	781	2 131	1 042	692	1 734
Social and related community services	29 424	2 495	31 919	29 517	2 268	31 785	27 386	2 354	29 740	18 596	2 216	20 812
Specialised repair services	5 760	2 594	8 354	5 751	2 489	8 240	4 960	2 546	7 506	3 875	2 185	6 060
Textiles	3 119	1 020	4 139	3 053	1 000	4 053	2 902	1 029	3 931	2 294	876	3 170
Transport equipment	3 059	986	4 045	2 960	982	3 942	2 808	1 035	3 843	2 217	951	3 168
Transport, storage and communications	19 070	9 703	28 773	19 619	9 103	28 722	17 796	9 520	27 316	13 713	8 739	22 452
Vehicles, parts and accessories	8 741	5 295	14 036	8 644	5 304	13 948	7 877	5 575	13 452	6 177	4 883	11 060
Wholesale trade	19 989	10 552	30 541	20 724	10 719	31 443	18 958	10 985	29 943	14 962	9 732	24 694
Wood, wood products and furniture	3 538	1 452	4 990	3 402	1 390	4 792	3 133	1 461	4 594	2 428	1 265	3 693
Other ²	426 241	147	426 388	409 685	166	409 851	387 605	180	387 785	279 685	104	279 789
Total	1 011 117	239 265	1 250 382	993 167	231 862	1 225 029	925 237	241 455	1 166 692	699 973	216 452	916 425

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, 2020 – 2023 (continued)

Tax year	2020 [101.0% assessed tax as % of provisional tax]				2021 [99.2% assessed tax as % of provisional tax]				2022 [98.0% assessed tax as % of provisional tax]				2023 [58.7% assessed tax as % of provisional tax]			
Sector Percentage of total	Assessed losses	Assessed profits	Total		Assessed losses	Assessed profits	Total		Assessed losses	Assessed profits	Total		Assessed losses	Assessed profits	Total	
Agencies and other services ¹	5.8%	7.3%	13.1%		5.7%	7.3%	12.9%		5.5%	7.4%	12.9%		5.5%	7.4%	12.9%	
Agriculture, forestry and fishing	5.5%	3.9%	9.5%		5.6%	4.2%	9.8%		5.7%	4.2%	9.8%		6.0%	4.1%	10.2%	
Bricks, ceramic, glass, cement and similar products	0.3%	0.8%	0.8%		0.3%	0.5%	0.8%		0.3%	0.5%	0.8%		0.3%	0.4%	0.7%	
Catering and accommodation	2.5%	3.5%	6.0%		2.6%	2.9%	5.5%		2.5%	3.1%	5.6%		2.5%	3.3%	5.8%	
Chemicals and chemical, rubber and plastic products	0.6%	1.2%	1.8%		0.6%	1.4%	1.9%		0.6%	1.3%	1.9%		0.7%	1.3%	1.9%	
Clothing and footwear	0.5%	1.0%	1.6%		0.5%	1.0%	1.5%		0.5%	1.0%	1.4%		0.5%	0.9%	1.4%	
Coal and petroleum products	0.1%	0.4%	0.5%		0.1%	0.4%	0.5%		0.1%	0.4%	0.5%		0.2%	0.4%	0.5%	
Construction	9.1%	9.3%	18.3%		9.0%	9.1%	18.1%		9.0%	9.2%	18.2%		9.3%	9.6%	18.9%	
Educational services	1.0%	1.7%	2.7%		1.0%	1.6%	2.6%		1.0%	1.7%	2.7%		1.0%	1.6%	2.6%	
Electricity, gas and water	0.4%	0.6%	1.0%		0.4%	0.6%	1.0%		0.4%	0.6%	1.1%		0.4%	0.7%	1.1%	
Financing, insurance, real estate and business services	12.3%	32.2%	44.5%		12.7%	32.7%	45.4%		12.7%	32.2%	44.9%		13.4%	32.2%	45.6%	
Food, drink and tobacco	1.0%	1.6%	2.6%		1.0%	1.5%	2.5%		1.1%	1.5%	2.5%		1.1%	1.4%	2.5%	
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.2%		0.1%	0.1%	0.2%		0.1%	0.1%	0.2%		0.1%	0.1%	0.2%	
Long term insurance	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Machinery and related items	1.0%	2.2%	3.2%		1.1%	2.3%	3.3%		1.1%	2.4%	3.4%		1.1%	2.4%	3.5%	
Medical, dental and other health and veterinary services	0.8%	3.4%	4.2%		0.9%	3.6%	4.5%		0.9%	3.7%	4.6%		1.0%	3.8%	4.8%	
Metal (including metal products)	0.7%	1.5%	2.1%		0.7%	1.5%	2.2%		0.7%	1.6%	2.2%		0.7%	1.6%	2.3%	
Mining and quarrying	0.7%	0.7%	1.4%		0.6%	0.7%	1.4%		0.6%	0.7%	1.3%		0.5%	0.6%	1.1%	
Other manufacturing industries	0.5%	1.1%	1.6%		0.5%	1.1%	1.6%		0.5%	1.0%	1.5%		0.5%	1.0%	1.5%	
Paper, printing and publishing	0.7%	1.0%	1.7%		0.7%	1.0%	1.7%		0.7%	1.0%	1.7%		0.8%	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%	1.9%	3.2%	
Recreation and cultural services	0.9%	1.3%	2.3%		1.0%	1.1%	2.1%		1.0%	1.3%	2.2%		1.0%	1.3%	2.3%	
Research and scientific institutes	0.2%	0.3%	0.4%		0.2%	0.3%	0.5%		0.2%	0.3%	0.5%		0.2%	0.3%	0.5%	
Retail trade	2.5%	8.5%	11.0%		2.6%	8.6%	11.2%		2.5%	8.5%	11.0%		2.6%	8.1%	10.7%	
Scientific, optical and similar equipment	0.2%	0.3%	0.5%		0.2%	0.3%	0.5%		0.1%	0.3%	0.5%		0.1%	0.3%	0.5%	
Social and related community services	2.9%	1.0%	4.0%		3.0%	1.0%	4.0%		3.0%	1.0%	3.9%		2.7%	1.0%	3.7%	
Specialised repair services	0.6%	1.1%	1.7%		0.6%	1.1%	1.7%		0.5%	1.1%	1.6%		0.6%	1.0%	1.6%	
Textiles	0.3%	0.4%	0.7%		0.3%	0.4%	0.7%		0.3%	0.4%	0.7%		0.3%	0.4%	0.7%	
Transport equipment	0.3%	0.4%	0.7%		0.3%	0.4%	0.7%		0.3%	0.4%	0.7%		0.3%	0.4%	0.8%	
Transport, storage and communications	1.9%	4.1%	5.9%		2.0%	3.9%	5.9%		1.9%	3.9%	5.9%		2.0%	4.0%	6.0%	
Vehicles, parts and accessories	0.9%	2.2%	3.1%		0.9%	2.3%	3.2%		0.9%	2.3%	3.2%		0.9%	2.3%	3.1%	
Wholesale trade	2.0%	4.4%	6.4%		2.1%	4.6%	6.7%		2.0%	4.5%	6.6%		2.1%	4.5%	6.6%	
Wood, wood products and furniture	0.3%	0.6%	1.0%		0.3%	0.6%	0.9%		0.3%	0.6%	0.9%		0.3%	0.6%	0.9%	
Other ²	42.2%	0.1%	42.2%		41.3%	0.1%	41.3%		41.9%	0.1%	42.0%		40.0%	0.0%	40.0%	
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 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, 2020 – 2023 (continued)

Tax year	Sector Percentage of sector total	2020 [101.0% assessed tax as % of provisional tax]			2021 [99.2% assessed tax as % of provisional tax]			2022 [98.0% assessed tax as % of provisional tax]			2023 [58.7% assessed tax as % of provisional tax]		
		Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total	Assessed losses	Assessed profits	Total
	Agencies and other services ¹	76.9%	23.1%	100.0%	77.0%	23.0%	100.0%	74.0%	26.0%	100.0%	70.8%	29.2%	100.0%
	Agriculture, forestry and fishing	85.7%	14.3%	100.0%	85.0%	15.0%	100.0%	83.9%	16.1%	100.0%	82.5%	17.5%	100.0%
	Bricks, ceramic, glass, cement and similar products	73.9%	26.1%	100.0%	72.8%	27.2%	100.0%	71.1%	28.9%	100.0%	70.1%	29.9%	100.0%
	Catering and accommodation	74.6%	25.4%	100.0%	79.4%	20.6%	100.0%	75.3%	24.7%	100.0%	71.4%	28.6%	100.0%
	Chemicals and chemical, rubber and plastic products	66.9%	33.1%	100.0%	64.6%	35.4%	100.0%	63.9%	36.1%	100.0%	62.6%	37.4%	100.0%
	Clothing and footwear	67.5%	32.5%	100.0%	68.7%	31.3%	100.0%	66.4%	33.6%	100.0%	64.3%	35.7%	100.0%
	Coal and petroleum products	63.1%	36.9%	100.0%	62.8%	37.2%	100.0%	60.1%	39.9%	100.0%	57.3%	42.7%	100.0%
	Construction	80.6%	19.4%	100.0%	80.9%	19.1%	100.0%	79.0%	21.0%	100.0%	75.9%	24.1%	100.0%
	Educational services	71.2%	28.8%	100.0%	73.7%	26.3%	100.0%	69.2%	30.8%	100.0%	67.0%	33.0%	100.0%
	Electricity, gas and water	71.9%	28.1%	100.0%	73.1%	26.9%	100.0%	70.9%	29.1%	100.0%	67.3%	32.7%	100.0%
	Financing, insurance, real estate and business services	61.8%	38.2%	100.0%	62.5%	37.5%	100.0%	60.2%	39.8%	100.0%	57.5%	42.5%	100.0%
	Food, drink and tobacco	73.1%	26.9%	100.0%	74.6%	25.4%	100.0%	73.5%	26.5%	100.0%	71.7%	28.3%	100.0%
	Leather, leather goods and fur (excl. footwear & clothing)	79.6%	20.4%	100.0%	79.2%	20.8%	100.0%	75.4%	24.6%	100.0%	72.6%	27.4%	100.0%
	Long term insurance	49.3%	50.7%	100.0%	46.4%	53.6%	100.0%	40.7%	59.3%	100.0%	50.0%	50.0%	100.0%
	Machinery and related items	67.2%	32.8%	100.0%	67.0%	33.0%	100.0%	63.0%	37.0%	100.0%	59.7%	40.3%	100.0%
	Medical, dental and other health and veterinary services	49.8%	50.2%	100.0%	50.5%	49.5%	100.0%	47.6%	52.4%	100.0%	44.8%	55.2%	100.0%
	Metal (including metal products)	66.2%	33.8%	100.0%	65.4%	34.6%	100.0%	61.7%	38.3%	100.0%	57.1%	42.9%	100.0%
	Mining and quarrying	79.9%	20.1%	100.0%	78.9%	21.1%	100.0%	75.3%	24.7%	100.0%	72.0%	28.0%	100.0%
	Other manufacturing industries	67.6%	32.4%	100.0%	67.5%	32.5%	100.0%	64.7%	35.3%	100.0%	61.6%	38.4%	100.0%
	Paper, printing and publishing	75.2%	24.8%	100.0%	75.5%	24.5%	100.0%	73.7%	26.3%	100.0%	71.6%	28.4%	100.0%
	Personal and household services	72.9%	27.1%	100.0%	75.1%	24.9%	100.0%	72.4%	27.6%	100.0%	70.0%	30.0%	100.0%
	Recreation and cultural services	74.9%	25.1%	100.0%	79.0%	21.0%	100.0%	74.5%	25.5%	100.0%	70.5%	29.5%	100.0%
	Research and scientific institutes	69.6%	30.4%	100.0%	69.8%	30.2%	100.0%	65.2%	34.8%	100.0%	64.1%	35.9%	100.0%
	Retail trade	54.9%	45.1%	100.0%	56.0%	44.0%	100.0%	52.9%	47.1%	100.0%	50.9%	49.1%	100.0%
	Scientific, optical and similar equipment	66.5%	33.5%	100.0%	65.2%	34.8%	100.0%	63.4%	36.6%	100.0%	60.1%	39.9%	100.0%
	Social and related community services	92.2%	7.8%	100.0%	92.9%	7.1%	100.0%	92.1%	7.9%	100.0%	89.4%	10.6%	100.0%
	Specialised repair services	68.9%	31.1%	100.0%	69.8%	30.2%	100.0%	66.1%	33.9%	100.0%	63.9%	36.1%	100.0%
	Textiles	75.4%	24.6%	100.0%	75.3%	24.7%	100.0%	73.8%	26.2%	100.0%	72.4%	27.6%	100.0%
	Transport equipment	75.6%	24.4%	100.0%	75.1%	24.9%	100.0%	73.1%	26.9%	100.0%	70.0%	30.0%	100.0%
	Transport, storage and communications	66.3%	33.7%	100.0%	68.3%	31.7%	100.0%	65.1%	34.9%	100.0%	61.1%	38.9%	100.0%
	Vehicles, parts and accessories	62.3%	37.7%	100.0%	62.0%	38.0%	100.0%	58.6%	41.4%	100.0%	55.8%	44.2%	100.0%
	Wholesale trade	65.4%	34.6%	100.0%	65.9%	34.1%	100.0%	63.3%	36.7%	100.0%	60.6%	39.4%	100.0%
	Wood, wood products and furniture	70.9%	29.1%	100.0%	71.0%	29.0%	100.0%	68.2%	31.8%	100.0%	65.7%	34.3%	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		80.9%	19.1%	100.0%	81.1%	18.9%	100.0%	79.3%	20.7%	100.0%	76.4%	23.6%	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, 2020 – 2023

Tax year	2020			2021			2022			2023		
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	41	-1 952	–	44	-2 418	–	43	-2 008	–	32	-1 320	–
B: -10 000 001 to -25 000 000	217	-2 969	–	250	-3 557	–	253	-3 738	–	230	-3 434	–
C: -5 000 001 to -10 000 000	611	-4 114	–	692	-4 687	–	756	-5 134	–	682	-4 542	–
D: -1 000 001 to -5 000 000	8 606	-16 808	–	9 742	-19 185	0	9 589	-19 081	–	8 197	-16 342	–
E: -100 001 to -1 000 000	34 523	-12 700	0	36 876	-13 713	0	34 070	-12 751	0	28 341	-10 718	–
F: -1 to -100 000	28 940	-1 031	0	30 082	-1 086	0	27 202	-978	0	22 138	-799	–
G: = 0	2 613	–	0	1 486	–	0	1 449	–	–	1 452	–	–
H: 1 to 100 000	57 430	2 398	4	56 609	2 362	3	55 514	2 402	1	46 809	2 076	1
I: 100 001 to 250 000	18 035	2 896	103	17 045	2 741	92	19 033	3 051	97	17 836	2 857	86
J: 250 001 to 500 000	12 367	4 401	281	11 604	4 144	263	12 866	4 591	287	12 288	4 398	273
K: 500 001 to 750 000	4 720	2 840	348	4 668	2 801	340	5 221	3 130	378	5 080	3 056	369
L: 750 001 to 1 000 000	2 097	1 819	308	2 052	1 782	302	2 363	2 049	345	2 183	1 893	318
M: 1 000 001 to 2 500 000	2 938	4 405	950	2 753	4 150	896	3 293	4 947	1 067	3 314	4 979	1 070
N: 2 500 001 to 5 000 000	654	2 172	542	603	2 009	503	764	2 566	644	735	2 482	619
O: 5 000 001 +	174	1 347	361	180	1 283	342	195	1 391	370	212	1 465	380
Total	173 966	2 897	2 897	174 686	2 741	2 741	172 611	3 189	3 189	149 529	3 116	3 116
Total < 0 taxable income	72 938	-39 573	0	77 686	-44 647	0	71 913	-43 690	0	59 620	-37 155	–
Total = 0 taxable income	2 613	–	0	1 486	–	0	1 449	–	–	1 452	–	–
Total > 0 taxable income	98 415	22 279	2 897	95 514	21 272	2 741	99 249	24 126	3 189	88 457	23 207	3 116
Total	173 966	2 897	2 897	174 686	2 741	2 741	172 611	3 189	3 189	149 529	3 116	3 116
Percentage												
Total < 0 taxable income	41.9%			44.5%			41.7%			39.9%		
Total = 0 taxable income	1.5%			0.9%			0.8%			1.0%		
Total > 0 taxable income	56.6%			54.7%			57.5%			59.2%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2020 – 2023

Tax year	2020			2021			2022			2023		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	14 487	-1 292	176	14 349	-1 595	170	14 425	-1 281	190	12 822	-922	206
Agriculture, forestry and fishing	8 519	-3 027	253	8 791	-2 855	277	8 991	-2 910	297	7 781	-2 573	262
Bricks, ceramic, glass, cement and similar products	1 037	-170	10	1 004	-238	10	981	-158	11	809	-172	15
Catering and accommodation	8 382	-1 488	65	7 957	-2 302	49	7 702	-2 113	61	6 602	-1 529	70
Chemicals and chemical, rubber and plastic products	2 133	-194	46	2 224	-126	67	2 149	-173	52	1 860	-194	49
Clothing and footwear	2 631	-312	18	2 519	-341	17	2 387	-226	18	1 925	-157	18
Coal and petroleum products	298	-91	4	303	-41	5	289	-56	6	258	-14	6
Construction	24 181	-3 464	232	23 697	-4 410	220	23 905	-4 496	240	21 447	-3 529	244
Educational services	4 557	-360	42	4 517	-559	40	4 450	-391	44	3 788	-266	43
Electricity, gas and water	1 344	-184	18	1 355	-319	16	1 376	-259	24	1 224	-143	25
Financing, insurance, real estate and business services	25 499	-423	567	26 624	-892	562	26 844	-341	685	23 776	349	672
Food, drink and tobacco	3 401	-548	48	3 330	-671	38	3 129	-726	41	2 585	-460	33
Leather, leather goods and fur (excl. footwear & clothing)	287	-13	6	269	-23	6	280	-27	4	221	-13	4
Long term insurance	2	-0	-	-	-	-	-	-	-	-	-	-
Machinery and related items	4 466	-519	86	4 585	-649	78	4 604	-503	91	3 993	-363	101
Medical, dental and other health and veterinary services	5 722	1 990	477	6 097	1 282	415	6 265	2 153	527	5 784	2 135	523
Metal (including metal products)	3 309	-577	87	3 269	-751	53	3 128	-653	60	2 692	-469	58
Mining and quarrying	991	-111	27	981	-292	21	907	-126	32	697	-184	27
Other manufacturing industries	2 173	-442	40	2 132	-460	38	2 001	-425	38	1 699	-375	38
Paper, printing and publishing	2 793	-386	29	2 661	-381	28	2 561	-349	36	2 184	-273	38
Personal and household services	6 337	-524	32	6 271	-727	34	6 129	-554	43	5 279	-454	40
Recreation and cultural services	3 552	-403	34	3 520	-686	17	3 427	-429	37	2 946	-193	40
Research and scientific institutes	524	13	17	544	19	17	561	72	30	471	5	16
Retail trade	17 131	-816	188	17 376	-1 214	177	16 723	-912	211	13 788	-681	179
Scientific, optical and similar equipment	613	-32	15	622	-55	15	586	-49	17	544	-47	16
Social and related community services	157	-24	0	136	-17	0	141	-11	0	95	-2	1
Specialised repair services	3 606	-491	36	3 562	-621	32	3 268	-468	39	2 747	-347	40
Textiles	1 091	-137	11	1 119	-179	11	1 088	-148	17	904	-120	14
Transport equipment	1 037	-394	12	996	-306	15	1 064	-322	14	902	-224	15
Transport, storage and communications	9 149	-1 055	131	9 030	-1 792	122	8 761	-1 719	123	7 470	-1 209	133
Vehicles, parts and accessories	5 195	-755	67	5 225	-865	61	5 117	-794	66	4 311	-591	64
Wholesale trade	7 606	-713	101	7 920	-900	110	7 726	-814	110	6 543	-611	103
Wood, wood products and furniture	1 747	-352	22	1 691	-412	20	1 638	-357	24	1 378	-321	19
Other ²	9	0	0	10	1	0	8	2	0	4	-	-
Total	173 966	2 897	2 897	174 686	2 741	2 741	172 611	3 189	3 189	149 529	3 116	3 116

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

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

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2020 – 2023 (continued)

Tax year		2020		2021		2022		2023	
Sector		Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Percentage of total									
Agencies and other services ¹		8.3%	6.1%	8.2%	6.2%	8.4%	6.0%	8.6%	6.6%
Agriculture, forestry and fishing		4.9%	8.7%	5.0%	10.1%	5.2%	9.3%	5.2%	8.4%
Bricks, ceramic, glass, cement and similar products		0.6%	0.4%	0.6%	0.3%	0.6%	0.3%	0.5%	0.5%
Catering and accommodation		4.8%	2.3%	4.6%	1.8%	4.5%	1.9%	4.4%	2.2%
Chemicals and chemical, rubber and plastic products		1.2%	1.6%	1.3%	2.5%	1.2%	1.6%	1.2%	1.6%
Clothing and footwear		1.5%	0.6%	1.4%	0.6%	1.4%	0.6%	1.3%	0.6%
Coal and petroleum products		0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Construction		13.9%	8.0%	13.6%	8.0%	13.8%	7.5%	14.3%	7.8%
Educational services		2.6%	1.5%	2.6%	1.5%	2.6%	1.4%	2.5%	1.4%
Electricity, gas and water		0.8%	0.6%	0.8%	0.6%	0.8%	0.7%	0.8%	0.8%
Financing, insurance, real estate and business services		14.7%	19.6%	15.2%	20.5%	15.6%	21.5%	15.9%	21.6%
Food, drink and tobacco		2.0%	1.7%	1.9%	1.4%	1.8%	1.3%	1.7%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Long term insurance		0.0%	–	–	–	–	–	–	–
Machinery and related items		2.6%	3.0%	2.6%	2.9%	2.7%	2.9%	2.7%	3.3%
Medical, dental and other health and veterinary services		3.3%	16.5%	3.5%	15.1%	3.6%	16.5%	3.9%	16.8%
Metal (including metal products)		1.9%	3.0%	1.9%	2.0%	1.8%	1.9%	1.8%	1.9%
Mining and quarrying		0.6%	0.9%	0.6%	0.8%	0.5%	1.0%	0.5%	0.9%
Other manufacturing industries		1.2%	1.4%	1.2%	1.4%	1.2%	1.2%	1.1%	1.2%
Paper, printing and publishing		1.6%	1.0%	1.5%	1.0%	1.5%	1.1%	1.5%	1.2%
Personal and household services		3.6%	1.1%	3.6%	1.2%	3.6%	1.4%	3.5%	1.3%
Recreation and cultural services		2.0%	1.2%	2.0%	0.6%	2.0%	1.1%	2.0%	1.3%
Research and scientific institutes		0.3%	0.6%	0.3%	0.6%	0.3%	0.9%	0.3%	0.5%
Retail trade		9.8%	6.5%	9.9%	6.5%	9.7%	6.6%	9.2%	5.7%
Scientific, optical and similar equipment		0.4%	0.5%	0.4%	0.6%	0.3%	0.5%	0.4%	0.5%
Social and related community services		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services		2.1%	1.2%	2.0%	1.2%	1.9%	1.2%	1.8%	1.3%
Textiles		0.6%	0.4%	0.6%	0.4%	0.6%	0.5%	0.6%	0.5%
Transport equipment		0.6%	0.4%	0.6%	0.5%	0.6%	0.4%	0.6%	0.5%
Transport, storage and communications		5.3%	4.5%	5.2%	4.4%	5.1%	3.9%	5.0%	4.3%
Vehicles, parts and accessories		3.0%	2.3%	3.0%	2.2%	3.0%	2.1%	2.9%	2.1%
Wholesale trade		4.4%	3.5%	4.5%	4.0%	4.5%	3.5%	4.4%	3.3%
Wood, wood products and furniture		1.0%	0.8%	1.0%	0.7%	0.9%	0.7%	0.9%	0.6%
Other ²		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, 2020 – 2023

Tax year		2020			2021			2022			2023		
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	Agriculture, forestry and fishing	9 510	-3 139	279	9 772	-3 147	298	9 898	-3 036	329	8 478	-2 757	289
	Mining and quarrying	8 519	-3 027	253	8 791	-2 855	277	8 991	-2 910	297	7 781	-2 573	262
	Manufacturing ²	991	-111	27	981	-292	21	907	-126	32	697	-184	27
Secondary sector	Electricity, gas and water	52 541	-7 814	684	51 776	-9 361	637	51 166	-8 928	695	44 625	-6 874	695
	Construction	27 016	-4 166	434	26 724	-4 632	401	25 885	-4 172	430	21 954	-3 203	426
	Wholesale and retail trade, catering and accommodation ³	1 344	-184	18	1 355	-319	16	1 376	-259	24	1 224	-143	25
Tertiary sector	Transport, storage and communication	24 181	-3 464	232	23 697	-4 410	220	23 905	-4 496	240	21 447	-3 529	244
	Financial intermediation, insurance, real-estate and business services ⁴	111 906	-6 342	1 933	113 128	-10 868	1 805	111 539	-7 602	2 166	96 422	-4 317	2 132
	Community, social and personal services ⁵	41 920	-4 262	457	42 040	-5 902	429	40 536	-5 102	486	33 991	-3 759	456
Other ⁶	Transport, storage and communication	9 149	-1 055	131	9 030	-1 792	122	8 761	-1 719	123	7 470	-1 209	133
	Financial intermediation, insurance, real-estate and business services	40 512	-1 703	761	41 517	-2 467	748	41 830	-1 550	905	37 069	-568	894
	Community, social and personal services ⁵	20 325	678	586	20 541	-706	506	20 412	768	651	17 892	1 220	648
Total		173 966	0	2 897	174 686	1	2 741	172 611	2	3 189	149 529	4	3 116
Percentage of total													
Primary sector	Agriculture, forestry and fishing	5.5%		9.6%	5.6%		10.9%	5.7%		10.3%	5.7%		9.3%
	Mining and quarrying	4.9%		8.7%	5.0%		10.1%	5.2%		9.3%	5.2%		8.4%
	Manufacturing	0.6%		0.9%	0.6%		0.8%	0.5%		1.0%	0.5%		0.9%
Secondary sector	Electricity, gas and water	30.2%		23.6%	29.6%		23.3%	29.6%		21.8%	29.8%		22.3%
	Construction	15.5%		15.0%	15.3%		14.6%	15.0%		13.5%	14.7%		13.7%
	Wholesale and retail trade, catering and accommodation	0.8%		0.6%	0.8%		0.6%	0.8%		0.7%	0.8%		0.8%
Tertiary sector	Transport, storage and communication	13.9%		8.0%	13.6%		8.0%	13.8%		7.5%	14.3%		7.8%
	Financial intermediation, insurance, real-estate and business services	64.3%		66.7%	64.8%		65.9%	64.6%		67.9%	64.5%		68.4%
	Community, social and personal services	24.1%		15.8%	24.1%		15.7%	23.5%		15.3%	22.7%		14.6%
Other	Transport, storage and communication	5.3%		4.5%	5.2%		4.4%	5.1%		3.9%	5.0%		4.3%
	Financial intermediation, insurance, real-estate and business services	23.3%		26.3%	23.8%		27.3%	24.2%		28.4%	24.8%		28.7%
	Community, social and personal services	11.7%		20.2%	11.8%		18.5%	11.8%		20.4%	12.0%		20.8%
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), 2020– 2023

Tax year		2020			2021			2022			2023		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	8 269	1 519	176	8 028	1 458	170	8 541	1 641	190	7 825	1 670	206	
Agriculture, forestry and fishing	4 284	1 575	252	4 445	1 706	277	4 596	1 800	297	4 018	1 621	262	
Bricks, ceramic, glass, cement and similar products	557	107	10	522	96	10	534	108	11	435	117	15	
Catering and accommodation	4 241	659	65	3 402	479	49	3 752	608	61	3 463	665	70	
Chemicals and chemical, rubber and plastic products	1 157	331	46	1 219	422	67	1 213	368	52	1 060	340	49	
Clothing and footwear	1 590	211	18	1 444	193	17	1 408	211	18	1 184	200	18	
Coal and petroleum products	164	36	4	167	40	5	173	46	6	158	45	6	
Construction	13 656	2 235	232	13 016	2 111	220	13 725	2 342	240	12 883	2 361	244	
Educational services	2 515	397	42	2 229	351	40	2 487	425	44	2 151	397	43	
Electricity, gas and water	715	153	18	678	143	16	759	188	24	683	191	25	
Financing, insurance, real estate and business services	15 115	4 117	567	15 708	4 159	562	16 441	4 857	685	14 820	4 699	672	
Food, drink and tobacco	1 802	366	48	1 609	311	38	1 537	327	41	1 363	289	33	
Leather, leather goods and fur (excl. footwear & clothing)	155	39	6	121	36	6	146	33	4	118	32	4	
Long term insurance	1	0	—	—	—	—	—	—	—	—	—	—	
Machinery and related items	2 490	655	86	2 424	613	78	2 607	717	91	2 282	725	101	
Medical, dental and other health and veterinary services	4 137	2 533	477	4 304	2 314	415	4 551	2 812	527	4 237	2 748	523	
Metal (including metal products)	1 640	548	87	1 637	420	53	1 598	455	60	1 453	438	58	
Mining and quarrying	531	178	27	533	155	21	507	189	32	379	161	27	
Other manufacturing industries	1 044	294	40	995	280	38	1 007	295	38	888	280	38	
Paper, printing and publishing	1 366	258	29	1 268	235	28	1 298	287	36	1 158	291	38	
Personal and household services	3 355	404	32	3 100	384	34	3 246	448	43	2 887	429	40	
Recreation and cultural services	1 817	312	34	1 549	206	17	1 756	321	37	1 641	339	40	
Research and scientific institutes	303	109	17	306	107	17	344	166	30	275	101	16	
Retail trade	10 912	1 849	188	10 781	1 782	177	10 793	1 975	211	8 924	1 725	179	
Scientific, optical and similar equipment	351	103	15	344	105	15	327	111	17	321	105	16	
Social and related community services	68	5	0	61	4	0	64	6	0	44	7	1	
Specialised repair services	1 846	341	36	1 751	312	32	1 724	350	39	1 455	341	40	
Textiles	567	102	11	559	101	11	563	128	17	503	116	14	
Transport equipment	549	104	12	539	116	15	569	121	14	495	117	15	
Transport, storage and communications	5 060	1 085	131	4 629	985	122	4 713	1 039	123	4 242	1 062	133	
Vehicles, parts and accessories	2 788	588	67	2 779	563	61	2 836	608	66	2 459	567	64	
Wholesale trade	4 522	889	101	4 550	920	110	4 621	955	110	3 955	878	103	
Wood, wood products and furniture	846	176	22	809	165	20	806	188	24	698	161	19	
Other ²	2	0	0	8	1	0	7	2	0	—	—	—	
Total	98 415	2 897	2 897	95 514	2 741	2 741	99 249	3 189	3 189	88 457	3 116	3 116	

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), 2020 – 2023

Tax year	2020			2021			2022			2023		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	5 959	-2 811	-	6 206	-3 052	-	5 759	-2 923	-	4 861	-2 592	-
Agriculture, forestry and fishing	4 072	-4 603	-	4 222	-4 561	-	4 255	-4 709	0	3 639	-4 194	-
Bricks, ceramic, glass, cement and similar products	465	-277	0	471	-334	-	440	-266	-	367	-289	-
Catering and accommodation	3 986	-2 147	-	4 501	-2 781	-	3 892	-2 721	-	3 069	-2 184	-
Chemicals and chemical, rubber and plastic products	940	-525	-	981	-548	-	913	-541	-	784	-534	-
Clothing and footwear	996	-523	-	1 059	-534	-	945	-437	-	720	-357	-
Coal and petroleum products	127	-127	-	132	-80	-	111	-102	-	96	-59	-
Construction	9 907	-5 700	-	10 446	-6 521	0	9 976	-6 838	-	8 365	-5 890	-
Educational services	1 949	-758	-	2 236	-910	-	1 922	-816	-	1 592	-662	-
Electricity, gas and water	605	-337	-	667	-462	-	608	-447	-	534	-334	-
Financing, insurance, real estate and business services	10 120	-4 540	-	10 689	-5 050	0	10 187	-5 198	-	8 743	-4 350	-
Food, drink and tobacco	1 516	-913	0	1 686	-982	-	1 560	-1 053	-	1 180	-749	-
Leather, leather goods and fur (excl. footwear & clothing)	128	-52	-	145	-59	-	128	-60	-	98	-44	-
Long term insurance	1	-0	-	-	-	-	-	-	-	-	-	-
Machinery and related items	1 939	-1 174	0	2 134	-1 262	0	1 965	-1 220	-	1 672	-1 089	-
Medical, dental and other health and veterinary services	1 549	-543	-	1 761	-1 032	-	1 684	-659	-	1 515	-613	-
Metal (including metal products)	1 641	-1 125	0	1 613	-1 171	-	1 508	-1 108	-	1 224	-907	-
Mining and quarrying	423	-289	-	425	-447	-	363	-315	-	269	-345	-
Other manufacturing industries	1 086	-736	-	1 123	-740	-	977	-720	0	802	-655	-
Paper, printing and publishing	1 344	-644	0	1 357	-615	-	1 238	-637	-	985	-564	-
Personal and household services	2 894	-927	-	3 119	-1 111	0	2 841	-1 002	-	2 353	-884	-
Recreation and cultural services	1 686	-716	-	1 926	-891	-	1 628	-750	-	1 246	-532	-
Research and scientific institutes	210	-96	-	229	-88	-	213	-93	-	191	-96	-
Retail trade	6 154	-2 665	0	6 532	-2 996	-	5 870	-2 888	-	4 801	-2 405	-
Scientific, optical and similar equipment	252	-135	-	270	-160	-	253	-160	-	222	-153	-
Social and related community services	83	-29	-	71	-21	-	65	-17	-	48	-10	-
Specialised repair services	1 709	-831	-	1 781	-934	-	1 525	-819	-	1 279	-688	-
Textiles	508	-239	-	547	-280	-	510	-275	-	384	-236	-
Transport equipment	470	-498	-	445	-422	-	484	-443	-	393	-341	-
Transport, storage and communications	3 972	-2 141	-	4 327	-2 777	-	3 986	-2 758	-	3 174	-2 271	-
Vehicles, parts and accessories	2 382	-1 343	-	2 422	-1 427	-	2 244	-1 402	0	1 817	-1 157	-
Wholesale trade	2 979	-1 602	0	3 302	-1 821	0	3 043	-1 769	-	2 529	-1 489	-
Wood, wood products and furniture	883	-528	-	859	-577	-	820	-545	-	668	-482	-
Other ²	3	-0	-	2	-0	-	-	-	-	-	-	-
Total	72 938		0	77 686		0	71 913		0	59 620		-

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), 2020 – 2023

Tax year	2020				2021				2022				2023			
	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)	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	Tax assessed (R million)
Agencies and other services ¹	259	–	–	115	–	–	125	–	136	–	–	136	–	–	136	–
Agriculture, forestry and fishing	163	–	0	124	–	0	140	–	124	–	–	124	–	–	124	–
Bricks, ceramic, glass, cement and similar products	15	–	–	11	–	–	7	–	7	–	–	7	–	–	7	–
Catering and accommodation	155	–	–	54	–	–	58	–	70	–	–	70	–	–	70	–
Chemicals and chemical, rubber and plastic products	36	–	–	24	–	–	23	–	16	–	–	16	–	–	16	–
Clothing and footwear	45	–	–	16	–	–	34	–	21	–	–	21	–	–	21	–
Coal and petroleum products	7	–	–	4	–	–	5	–	4	–	–	4	–	–	4	–
Construction	618	–	–	235	–	–	204	–	199	–	–	199	–	–	199	–
Educational services	93	–	0	52	–	–	41	–	45	–	–	45	–	–	45	–
Electricity, gas and water	24	–	–	10	–	–	9	–	7	–	–	7	–	–	7	–
Financing, insurance, real estate and business services	264	–	0	227	–	–	216	–	213	–	–	213	–	–	213	–
Food, drink and tobacco	83	–	–	35	–	–	32	–	42	–	–	42	–	–	42	–
Food, leather goods and fur (excl. footwear & clothing)	4	–	–	3	–	–	6	–	5	–	–	5	–	–	5	–
Leather, leather goods and fur (excl. footwear & clothing)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Long term insurance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	37	–	–	27	–	–	32	–	39	–	–	39	–	–	39	–
Medical, dental and other health and veterinary services	36	–	–	32	–	–	30	–	32	–	–	32	–	–	32	–
Metal (including metal products)	28	–	–	19	–	–	22	–	15	–	–	15	–	–	15	–
Mining and quarrying	37	–	–	23	–	–	37	–	49	–	–	49	–	–	49	–
Other manufacturing industries	43	–	–	14	–	–	17	–	9	–	–	9	–	–	9	–
Paper, printing and publishing	83	–	0	36	–	–	25	–	41	–	–	41	–	–	41	–
Personal and household services	88	–	–	52	–	–	42	–	39	–	–	39	–	–	39	–
Recreation and cultural services	49	–	–	45	–	–	43	–	59	–	–	59	–	–	59	–
Research and scientific institutes	11	–	–	9	–	–	4	–	5	–	–	5	–	–	5	–
Retail trade	65	–	–	63	–	–	60	–	63	–	–	63	–	–	63	–
Scientific, optical and similar equipment	10	–	–	8	–	–	6	–	1	–	–	1	–	–	1	–
Social and related community services	6	–	–	4	–	–	12	–	3	–	–	3	–	–	3	–
Specialised repair services	51	–	–	30	–	–	19	–	13	–	–	13	–	–	13	–
Textiles	16	–	–	13	–	–	15	–	17	–	–	17	–	–	17	–
Transport equipment	18	–	–	12	–	–	11	–	14	–	–	14	–	–	14	–
Transport, storage and communications	117	–	0	74	–	–	62	–	54	–	–	54	–	–	54	–
Vehicles, parts and accessories	25	–	–	24	–	–	37	–	35	–	–	35	–	–	35	–
Wholesale trade	105	–	–	68	–	–	62	–	59	–	–	59	–	–	59	–
Wood, wood products and furniture	18	–	–	23	–	–	12	–	12	–	–	12	–	–	12	–
Other ²	4	–	–	–	–	–	1	–	4	–	–	4	–	–	4	–
Total	2 613	–	0	1 486	–	0	1 449	–	1 452	–	–	1 452	–	–	1 452	–

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, 2020 – 2023

Tax year		2020		2021		2022		2023	
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		22 170	140	25 080	152	28 352	217	59 388	815
B: 100 001 to 250 000		14 129	11	15 672	11	12 649	4	6 708	4
C: 250 001 to 500 000		19 088	19	20 695	20	17 549	21	9 427	11
D: 500 001 to 750 000		16 044	29	16 973	26	14 984	28	8 442	20
E: 750 001 to 1 000 000		18 300	49	17 553	43	17 482	52	10 248	32
F: 1 000 001 to 2 500 000		35 233	264	33 761	234	33 273	254	21 384	172
G: 2 500 001 to 5 000 000		23 280	470	21 720	435	22 280	477	14 999	362
H: 5 000 001 to 7 500 000		10 648	480	9 675	468	10 481	507	7 324	407
I: 7 500 001 to 10 000 000		6 058	434	5 538	376	6 045	455	4 523	355
J: 10 000 001 to 14 000 000		5 164	480	4 562	471	5 363	562	3 899	429
K: 14 000 000 to 20 000 000		3 824	519	3 442	506	4 144	612	3 181	505
L: 20 000 000 to +		28	1	15	0	9	0	6	2
Total		173 966	2 897	174 686	2 741	172 611	3 189	149 529	3 116

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2013 and 2022

Taxable Income Group	Number of taxpayers - per tax year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < -10 000 000	3 925	4 442	4 924	5 496	5 866	6 323	6 906	7 715	8 059	8 250
B: -5 000 001 to -10 000 000	3 043	3 429	3 852	4 200	4 561	4 891	5 448	6 105	6 513	6 770
C: -1 000 001 to -5 000 000	18 736	20 491	21 956	23 635	25 208	26 920	28 936	31 417	34 116	33 963
D: -500 001 to -1 000 000	15 643	16 747	17 555	18 482	19 256	19 713	20 138	20 774	22 201	21 520
E: -250 001 to -500 000	18 582	19 459	20 143	20 528	20 783	21 074	20 981	21 301	22 044	20 586
F: -100 001 to -250 000	24 155	25 043	25 170	25 168	25 325	24 750	24 014	23 370	23 906	22 245
G: -1 to -100 000	58 910	59 918	59 383	57 915	55 301	51 800	48 122	45 614	45 263	42 002
H: = 0	161 109	148 155	141 614	136 908	135 891	137 829	143 191	147 831	151 756	154 092
I: 1 to 100 000	52 575	53 579	53 178	52 497	51 513	51 216	49 480	47 013	43 885	42 497
J: 100 001 to 250 000	22 912	23 646	23 866	23 734	23 901	23 750	23 276	22 447	20 345	20 831
K: 250 001 to 500 000	18 333	19 300	19 763	20 282	20 259	19 950	19 216	18 263	16 556	17 215
L: 500 001 to 750 000	8 677	9 665	10 112	10 534	10 421	10 375	10 262	9 571	8 674	9 279
M: 750 001 to 1 000 000	5 707	6 301	6 538	6 663	6 701	6 569	6 239	6 116	5 524	5 947
N: 1 000 001 to 2 500 000	11 712	12 796	13 582	14 490	14 787	14 587	14 012	13 563	12 414	13 780
O: 2 500 001 to 5 000 000	5 650	5 982	6 504	6 916	7 180	7 143	6 792	6 514	6 064	6 910
P: 5 000 001 to 7 500 000	2 163	2 349	2 594	2 766	2 877	2 886	2 920	2 735	2 689	3 015
Q: 7 500 001 to 10 000 000	1 203	1 349	1 419	1 581	1 681	1 600	1 549	1 502	1 446	1 644
R: 10 000 001 to 25 000 000	2 377	2 581	2 883	3 078	3 263	3 312	3 225	2 992	3 133	3 655
S: 25 000 001 to 50 000 000	885	986	1 084	1 177	1 210	1 266	1 237	1 188	1 262	1 377
T: 50 000 001 to 75 000 000	280	329	367	401	429	415	422	416	455	506
U: 75 000 001 to 100 000 000	187	169	205	217	241	230	232	205	240	291
V: 100 000 001 to 200 000 000	251	292	287	292	298	350	360	326	381	444
W: >200 000 001	303	310	339	358	366	369	360	340	392	499
Total	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318
Total < 0 taxable income	142 994	149 529	152 983	155 424	156 300	155 471	154 545	156 296	162 102	155 336
Total = 0 taxable income	161 109	148 155	141 614	136 908	135 891	137 829	143 191	147 831	151 756	154 092
Total > 0 taxable income	133 215	139 634	142 721	144 986	145 127	144 018	139 582	133 191	123 460	127 890
Total	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318	437 318
Percentage										
Total < 0 taxable income	32.7%	34.2%	35.0%	35.5%	35.7%	35.6%	35.3%	35.7%	37.1%	35.5%
Total = 0 taxable income	36.8%	33.9%	32.4%	31.3%	31.1%	31.5%	32.7%	33.8%	34.7%	35.2%
Total > 0 taxable income	30.5%	31.9%	32.6%	33.2%	33.2%	32.9%	31.9%	30.5%	28.2%	29.2%
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, 2013 and 2022

Taxable Income Group	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < -10 000 000	-363 951	-456 869	-862 467	-1 261 585	-1 689 669	-2 418 017	-1 014 141	-1 181 826	-1 262 613	-1 371 707
B: -5 000 001 to -10 000 000	-21 317	-23 878	-26 866	-29 301	-31 912	-34 119	-38 104	-42 700	-45 650	-47 267
C: -1 000 001 to -5 000 000	-39 908	-43 876	-47 229	-51 042	-54 742	-58 718	-63 817	-69 376	-75 594	-75 714
D: -500 001 to -1 000 000	-11 094	-11 910	-12 491	-13 176	-13 766	-14 114	-14 387	-14 880	-15 949	-15 505
E: -250 001 to -500 000	-6 676	-6 996	-7 246	-7 385	-7 504	-7 616	-7 599	-7 709	-7 960	-7 480
F: -100 001 to -250 000	-3 990	-4 140	-4 168	-4 178	-4 209	-4 122	-3 998	-3 903	-4 007	-3 724
G: -1 to -100 000	-1 829	-1 855	-1 863	-1 852	-1 782	-1 702	-1 617	-1 543	-1 548	-1 433
H: =0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 928	1 997	2 018	2 043	2 014	2 014	1 962	1 861	1 727	1 696
J: 100 001 to 250 000	3 780	3 894	3 936	3 919	3 945	3 929	3 835	3 697	3 337	3 435
K: 250 001 to 500 000	6 537	6 937	7 102	7 299	7 290	7 200	6 919	6 585	5 964	6 223
L: 500 001 to 750 000	5 310	5 910	6 189	6 426	6 362	6 328	6 268	5 850	5 297	5 664
M: 750 001 to 1 000 000	4 987	5 495	5 717	5 820	5 838	5 727	5 427	5 336	4 813	5 182
N: 1 000 001 to 2 500 000	18 453	20 257	21 440	22 941	23 384	23 190	22 217	21 462	19 771	21 862
O: 2 500 001 to 5 000 000	19 821	20 994	22 834	24 322	25 206	25 138	23 850	23 000	21 302	24 331
P: 5 000 001 to 7 500 000	13 110	14 279	15 823	16 866	17 557	17 688	17 872	16 804	16 447	18 424
Q: 7 500 001 to 10 000 000	10 381	11 675	12 276	13 689	14 601	13 842	13 386	12 978	12 533	14 239
R: 10 000 001 to 25 000 000	36 595	39 936	44 862	47 688	50 424	51 394	49 919	45 919	48 565	56 776
S: 25 000 001 to 50 000 000	30 828	34 301	37 051	41 151	42 056	44 173	43 209	41 099	44 386	47 684
T: 50 000 001 to 75 000 000	17 118	20 279	22 279	24 493	26 196	25 269	25 397	25 347	27 597	30 787
U: 75 000 001 to 100 000 000	16 173	14 357	17 550	18 821	20 972	19 777	20 130	17 797	20 860	24 976
V: 100 000 001 to 200 000 000	35 374	41 046	39 260	40 328	40 545	48 884	50 254	44 605	53 157	61 967
W: >200 000 001	315 761	313 530	353 465	383 243	400 933	415 256	379 132	386 246	653 272	742 953
Total	87 392	5 363	-350 730	-709 470	-1 096 263	-1 828 598	-473 885	-663 352	-474 291	-456 630
Total < 0 taxable income	-448 765	-549 523	-962 331	-1 368 519	-1 783 585	-2 538 408	-1 143 663	-1 321 937	-1 413 321	-1 522 830
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	536 157	554 886	611 601	659 048	687 322	709 810	669 778	658 585	939 030	1 086 200
Total	87 392	5 363	-350 730	-709 470	-1 096 263	-1 828 598	-473 885	-663 352	-474 291	-456 630

Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2013 and 2022

Taxable Income Group	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < -10 000 000	665	1 125	1 512	2 583	2 536	699	635	1 047	508	1 012
B: -5 000 001 to -10 000 000	8	5	11	98	46	8	8	6	3	1
C: -1 000 001 to -5 000 000	15	13	31	23	158	53	15	135	23	3
D: -500 001 to -1 000 000	1	3	2	6	3	3	8	2	2	4
E: -250 001 to -500 000	9	2	9	26	6	4	4	2	7	1
F: -100 001 to -250 000	1	2	384	2	6	2	2	6	1	1
G: -1 to -100 000	1	1	4	8	2	2	21	45	1	0
H: = 0	22	12	7	31	56	203	10 077	82	657	6
I: 1 to 100 000	313	341	325	318	476	310	315	285	265	264
J: 100 001 to 250 000	746	760	770	747	752	754	733	710	654	655
K: 250 001 to 500 000	1 343	1 396	1 421	1 462	1 455	1 493	1 368	1 315	1 217	1 256
L: 500 001 to 750 000	1 318	1 390	1 451	2 050	1 467	1 470	1 451	1 368	1 262	1 315
M: 750 001 to 1 000 000	1 314	1 416	1 460	1 479	1 489	1 460	1 413	1 368	1 231	1 313
N: 1 000 001 to 2 500 000	5 175	5 654	6 004	6 475	6 541	6 460	6 159	5 986	5 487	6 032
O: 2 500 001 to 5 000 000	5 652	5 982	6 535	6 939	7 201	7 149	6 796	6 512	6 057	6 917
P: 5 000 001 to 7 500 000	3 748	4 079	4 552	4 855	5 215	5 197	5 098	4 800	4 663	5 235
Q: 7 500 001 to 10 000 000	2 978	3 335	3 495	3 917	4 223	3 929	3 807	3 696	3 571	4 029
R: 10 000 001 to 25 000 000	10 340	11 397	12 733	13 548	14 318	14 741	14 202	13 106	13 764	15 955
S: 25 000 001 to 50 000 000	8 712	9 715	10 523	11 560	12 061	12 555	12 446	11 655	12 473	13 369
T: 50 000 001 to 75 000 000	4 823	5 793	6 293	6 868	7 495	7 249	7 120	7 185	7 708	8 677
U: 75 000 001 to 100 000 000	4 607	4 058	4 974	5 293	5 943	5 566	5 629	4 991	5 938	6 932
V: 100 000 001 to 200 000 000	10 074	11 664	11 207	11 348	11 394	13 957	14 141	12 669	14 946	17 573
W: >200 000 001	88 683	88 709	101 807	106 399	112 015	113 856	103 619	106 063	178 756	203 816
Total	150 548	156 853	175 509	186 036	194 859	197 119	195 068	183 032	259 192	294 366
Total < 0 taxable income	700	1 151	1 953	2 747	2 757	770	693	1 242	544	1 022
Total = 0 taxable income	22	12	7	31	56	203	10 077	82	657	6
Total > 0 taxable income	149 826	155 691	173 549	183 258	192 046	196 146	184 297	181 709	257 992	293 338
Total	150 548	156 853	175 509	186 036	194 859	197 119	195 068	183 032	259 192	294 366

Table A3.8.4: Assessed companies: average tax rate by taxable income group, 2013 and 2022

Taxable Income Group	Average tax rate (%) - per tax year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
A: < -10 000 000	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	0.0%	-0.1%	-0.1%	0.0%	-0.1%
B: -5 000 001 to -10 000 000	0.0%	0.0%	0.0%	-0.3%	-0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
C: -1 000 001 to -5 000 000	0.0%	0.0%	-0.1%	0.0%	-0.3%	-0.1%	0.0%	-0.2%	0.0%	0.0%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%
E: -250 001 to -500 000	-0.1%	0.0%	-0.1%	-0.4%	-0.1%	0.0%	-0.1%	0.0%	-0.1%	0.0%
F: -100 001 to -250 000	0.0%	0.0%	-9.2%	-0.1%	-0.1%	0.0%	0.0%	-0.2%	0.0%	0.0%
G: -1 to -100 000	-0.1%	-0.1%	-0.2%	-0.4%	-0.1%	-0.1%	-1.3%	-2.9%	0.0%	0.0%
H: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 1 to 100 000	16.2%	17.1%	16.1%	15.6%	23.6%	15.4%	16.0%	15.3%	15.4%	15.6%
J: 100 001 to 250 000	19.7%	19.5%	19.6%	19.1%	19.1%	19.2%	19.1%	19.2%	19.6%	19.1%
K: 250 001 to 500 000	20.5%	20.1%	20.0%	20.0%	20.0%	20.7%	19.8%	20.0%	20.4%	20.2%
L: 500 001 to 750 000	24.8%	23.5%	23.4%	31.9%	23.1%	23.2%	23.2%	23.4%	23.8%	23.2%
M: 750 001 to 1 000 000	26.3%	25.8%	25.5%	25.4%	25.5%	25.5%	26.0%	25.6%	25.6%	25.3%
N: 1 000 001 to 2 500 000	28.0%	27.9%	28.0%	28.2%	28.0%	27.9%	27.7%	27.9%	27.8%	27.6%
O: 2 500 001 to 5 000 000	28.5%	28.5%	28.6%	28.5%	28.6%	28.4%	28.5%	28.3%	28.4%	28.4%
P: 5 000 001 to 7 500 000	28.6%	28.6%	28.8%	28.8%	29.7%	29.4%	28.5%	28.6%	28.4%	28.4%
Q: 7 500 001 to 10 000 000	28.7%	28.6%	28.5%	28.6%	28.9%	28.4%	28.4%	28.5%	28.5%	28.3%
R: 10 000 001 to 25 000 000	28.3%	28.5%	28.5%	28.4%	28.4%	28.7%	28.4%	28.5%	28.3%	28.1%
S: 25 000 001 to 50 000 000	28.3%	28.3%	28.4%	28.1%	28.7%	28.4%	28.8%	28.4%	28.1%	28.0%
T: 50 000 001 to 75 000 000	28.2%	28.6%	28.2%	28.0%	28.6%	28.7%	28.0%	28.3%	27.9%	28.2%
U: 75 000 001 to 100 000 000	28.5%	28.3%	28.3%	28.1%	28.3%	28.1%	28.0%	28.0%	28.5%	27.8%
V: 100 000 001 to 200 000 000	28.5%	28.4%	28.5%	28.1%	28.1%	28.6%	28.1%	28.4%	28.1%	28.4%
W: >200 000 001	28.1%	28.3%	28.8%	27.8%	27.9%	27.4%	27.3%	27.5%	27.4%	27.4%

For the 2023/24 fiscal year...

○○○

959 000 registered VAT vendors
488 118 were active



50.9%
ACTIVE

Registered VAT Vendors



53.0%

Vendors with a turnover of R1 million or less



80.9%

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



17.5%

Vendors making payments and receiving refunds in the monthly category

Ratio of payments and refunds

R1
Domestic VAT

=

R3.00
Output Tax declared

=

R2.00
Input Tax claimed

R1
VAT Refund

=

R1.96
Input Tax claimed

=

R0.96
Output Tax declared

Account for
83.1%
of VAT payments



Account for
93.7%
of VAT refunds

4

VALUE-ADDED TAX

KEY FACTS

In the 2023/24 fiscal year:

- Net Value-Added Tax (VAT) collections totalled R447.6 billion and grew by 6.0% compared to the previous year. Domestic VAT, the biggest contributor to net VAT amounted to R525.4 billion, with an annual growth of 8.0%. The net growth rate (6.0%) was supported by the collection of R265.0 billion in Import VAT, which grew by 3.9% compared to the prior year. VAT refunds, which totalled R342.9 billion, grew by 7.5% and partially countered the growth of Domestic VAT and Import VAT.
- The main sectors that contributed to Domestic VAT growth were Financial intermediation, insurance, real estate & business services; Wholesale & retail trade, catering and accommodation, as well as Manufacturing. However, year-on-year contraction was observed in the Mining & quarrying sector. Year-on-year growth impacted by inflation growth, growth in gross domestic expenditure and SARS compliance efforts, among other factors. The Mining & quarrying sector continued to experience low commodity prices, electricity-, rail-, port- and other operational challenges.
- The largest VAT refund increases were observed in Wholesale and retail trade, catering and accommodation; Mining & quarrying; Electricity, gas & water, as well as Financial intermediation, insurance, real estate & business services. The growth in VAT refunds was largely because of VAT credit returns submitted (value and volumes) in relation to increased input costs, zero-rated sales declared, growth in import VAT paid and SARS compliance efforts, among other factors.
- The registered vendors totalled 959 000 on 31 March 2024, of which 488 118 (50.9%) were active. Key statistics are:
 - The 17.5% share of VAT vendors in the monthly submission category contributed 83.1% to Domestic VAT payments and received 93.7% of the VAT refunds. The 80.9% share of VAT vendors that submitted returns bi-monthly (every two months), contributed 16.8% to Domestic VAT payments and received 6.2% of the VAT refunds.
 - Companies and close corporations composed 80.9% of VAT vendors. Individuals made up 11.7%, trusts 5.4%, partnerships 1.1% and the remaining entities 0.8%.
 - The Financial intermediation, insurance, real estate & business services sector was the largest sector, constituting 40.4% of the total number of active vendors.
 - VAT vendors with a turnover of R1 million or less, i.e., below the mandatory registration threshold, constituted 53.0% of the total number of active vendors.
 - On average, for each R1.00 in Domestic VAT declared, R3.00 in output tax was declared and R2.00 in input tax was claimed. On average, for each R1.00 in VAT refund claimed, R0.96 in output tax was declared, while R1.96 in input tax was claimed.

INTRODUCTION

This chapter reports on the Domestic VAT payments and VAT refunds associated with the active VAT vendors in the fiscal year. The chapter also covers information about Import VAT. Chapter 5 offers more detail on the latter.

The South African VAT system is destination-based, i.e., only the domestic consumption of goods and services are subject to VAT. Therefore, VAT is payable on the supply of goods and services in South Africa, as well as on the importation of goods and services into South Africa. It is a broad-based tax on consumption rather than a selective tax on specific products.

South African tax legislation requires qualifying businesses (referred to as VAT vendors) to register, charge and collect VAT on their supply of goods and services. The mechanism for charging, collecting, and paying VAT to the government is a self-assessment, subtractive invoice-based system that allows businesses to determine their VAT liability or VAT refundable. VAT continues to be a significant source of revenue for the government and contributed, on average, 25.7% of all the 2024 fiscal year's tax revenue collected by SARS.

The standard rate of VAT in South Africa was increased to 15% with effect from 1 April 2018. Prior to this, VAT had remained at 14% since 1993. VAT is levied at each stage of the production and distribution chain. It is intended to tax all consumption of goods and services at 15% or 0%, with the exception that the supply of certain goods and services are exempt from VAT. For example, some basic food items, are zero-rated to provide relief to low-income groups.

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

As mentioned above, the supply of certain goods and services is exempt from VAT. These are supplies of goods and services on which VAT is not charged either at the standard or zero-rate. If a business only makes exempt supplies, it cannot register as a VAT vendor and cannot charge VAT on those supplies. Furthermore, a business that makes exempt supplies cannot deduct the VAT charged to it as input tax. For example, the rental of residential property and some financial services are exempt from VAT.

Consumers may benefit more from the zero-rating of goods and services compared to exempting goods and services from VAT. This is because VAT charged at the standard rate on the acquisition of goods and services for purposes of making zero-rated supplies is allowed as a deduction (i.e., input tax), which effectively means that no VAT is embedded in the selling price of the goods and services. In contrast, VAT charged at the standard rate on the acquisition of goods and services for making exempt supplies is not allowed as a deduction (i.e., no input tax is claimable) and VAT may not be levied on exempt supplies. Therefore, VAT is embedded in the selling price of the exempt goods and services. Accordingly, the supply of goods and services that is exempt from VAT is, therefore, higher than the selling price of goods and services that are zero-rated.

A VAT refund arises when a vendor's input tax exceeds its output tax for a tax period. VAT refunds can occur when:

- Input tax can be claimed for zero-rated supplies and there will be no output tax against which to set off the input tax. For example, goods and services that are exported.
- Capital investments — input tax on capital items results in large once-off input tax claims.
- Restocking by vendors or the selling of merchandise below cost.

This chapter gives an overview of the following:

- The VAT register.
- Domestic VAT payments and VAT refunds.
- Input tax and output tax.
- The distribution of vendors by turnover group.
- The VAT efficiency factors.
- The 10-year cohort analysis.

THE VAT REGISTER

According to the VAT Act No. 89 of 1991, it is mandatory for a business that carries on an enterprise, where taxable supplies more than R1 million are made or likely to be made, in any consecutive 12-month period to register for VAT. A business may also voluntarily register if the value of its taxable supplies did not or is not likely to exceed R1 million in any consecutive 12-month period.

In 2023/24, there were 959 000 registered VAT vendors, of which 488 118 were active (see *Table 4.1*). The register for VAT has maintained minimal growth over the years, with 2020/21 showing a 0.3% contraction in the number of active vendors because of the COVID-19 lockdown, which restricted economic activities. However, 2021/22 showed a recovery with growth of 6.9% and 4.4% for the register and active register, respectively. For the period under review, 2023/24, active vendors grew by 2.2% compared to the prior year, but the active percentage of the register remains below 51.0% for the last three fiscal years. For this chapter, a vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status.

Table 4.1: Number of registered VAT vendors, 2020/21 – 2023/24

Fiscal year	Registered ¹	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2020/21	880,553	5.9%	450,425	-0.3%	51.2%
2021/22	941,406	6.9%	470,239	4.4%	50.0%
2022/23	953,665	1.3%	477,774	1.6%	50.1%
2023/24	959,000	0.6%	488,118	2.2%	50.9%

1. As per register at 31 March of each year. Excludes coded cases where status is in suspense or estate or address unknown.

DOMESTIC VAT PAYMENTS AND VAT REFUNDS

The information about Domestic VAT payments and VAT refunds, shown in *Table A4.1.1* is drawn from the SARS Domestic VAT payments and VAT refunds database. The values shown in the table do not match the actual collections, as published in Chapter 1. For example, for 2023/24, Chapter 1 shows that Domestic VAT collections were R525.4 billion and VAT refunds were R342.9 billion, while in this section of the publication (Chapter 4), Domestic VAT collections were R526.0 billion and VAT refunds were R347.6 billion. The differences emanate from a variety of reasons, including:

- Unallocated Domestic VAT payments and VAT refunds that are included in the published collection figures but are yet to be allocated to specific vendors.
- Debt equalisation by SARS whereby, for example, a VAT refund is set off against a Corporate Income Tax-related debt.
- Journals passed to allocate Domestic VAT payments between different tax periods within the VAT system.

By sector

The SARS sector codes are not yet aligned with the Standard Industrial Classification (SIC 5) system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1* and *4.2*, reclassifies the SARS sector codes according to the SIC 5 system. The sectors with the highest number of active VAT vendors in 2023/24 were Financial intermediation, insurance, real estate & business services sector (40.4%), followed by Wholesale & retail trade, catering & accommodation (17.7%); and the Agriculture, forestry & fishing (12.0%), as shown in *Table A4.1.2*.

The Financial intermediation, insurance, real estate & business services sector contributed R221.3 billion (42.1%) to Domestic VAT in 2023/24, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R60.4 billion (17.4%).

The Mining & quarrying sector had the second lowest number of active vendors at only 1.6% in 2023/24 and contributed R21.5 billion (4.1%) to the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R78.3 billion (22.5%). 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, 2023/24

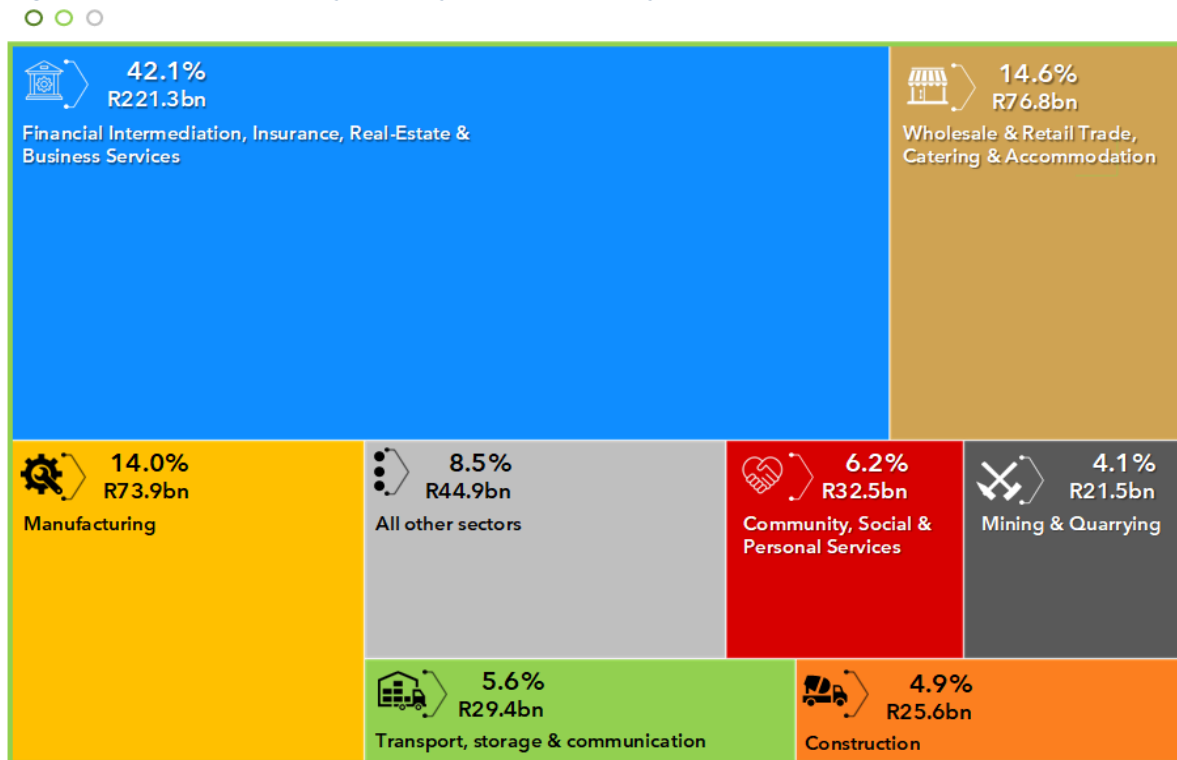
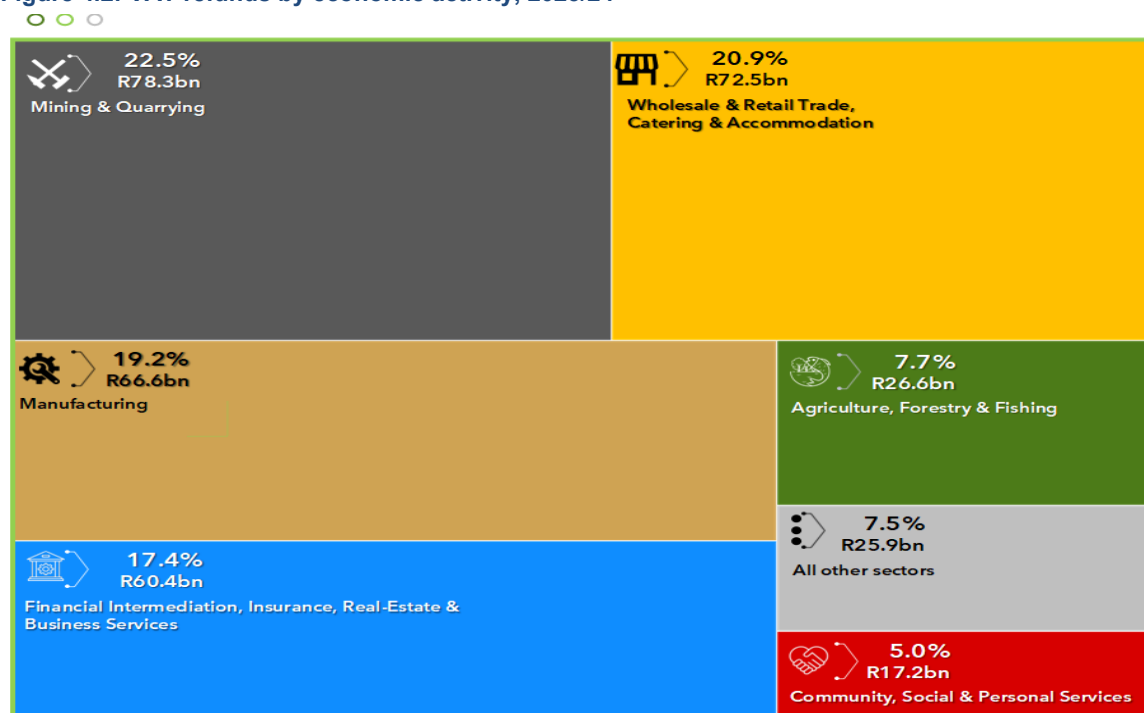


Figure 4.2 below shows that apart from the Mining & quarrying sector, the Wholesale & retail trade, catering & accommodation sector (20.9%), as well as the Manufacturing sector (19.2%) also have material refund contributions.

The Mining & quarrying sector; Manufacturing; as well as the Wholesale & retail trade, catering & accommodation sectors benefited from zero-rated exports and local zero-rated sales (e.g., goods that are subject to the fuel levy (petrol and diesel), 19 basic food items, etc.).

Figure 4.2: VAT refunds by economic activity, 2023/24



By sector – including Import VAT

Table A4.2.6 provides an overview of declared Import VAT flows by SARS sector codes as per the Bill of Entry declarations. The declared Import VAT recorded in each sector is then classified using the sector indicated by the importer's associated VAT reference number. Note that import declarations do not always translate immediately into collections (Chapter 5 explains the Customs declaration and payments process).

Although the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), as indicated below, there is a close relationship between the two. In 2020/21, Import VAT amounts captured on bills of entry matched 100.0% of actual Import VAT collections. This ratio reached the lowest of 99.0% in 2022/23 (see Table 4.2).

Table 4.2: Import VAT per bills of entry versus actual Import VAT collected, 2020/21 – 2023/24

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
2020/21	166,372	166,454	100.0%
2021/22	203,756	204,552	99.6%
2022/23	252,468	254,984	99.0%
2023/24	263,201	265,043	99.3%

After the inclusion of Import VAT for 2023/24, 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 R209.6 billion. The inclusion of Import VAT in an overall view of vendors in 2023/24 reflects a more accurate picture of the performance of VAT. For example, the contribution of the Wholesale & retail trade, catering & accommodation sector increased significantly from R4.3 billion to R108.6 billion.

The overall view of the Mining & quarrying sector, which had the highest net refund outflow in 2023/24 before the inclusion of Import VAT, improved because of the inclusion; the sector's net outflow decreased from R56.8 billion to R49.1 billion. In terms of the VAT system, most of the import VAT is claimed as input tax.

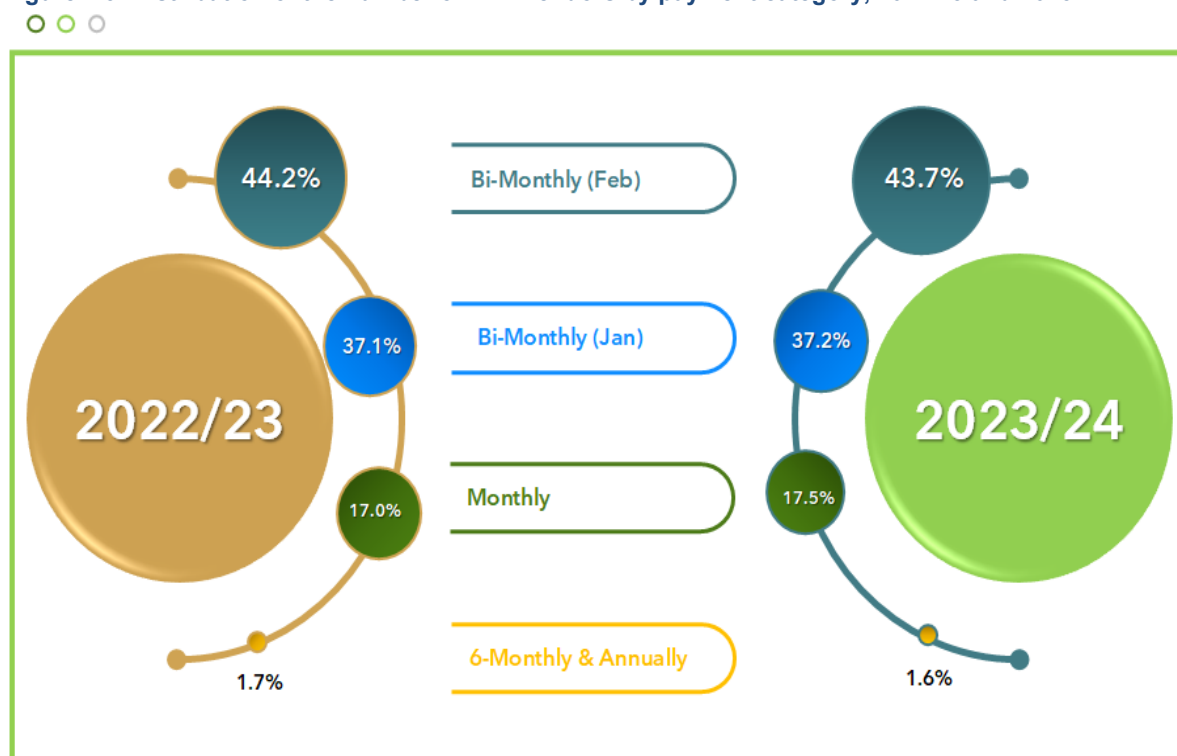
By payment category

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). When the value of a vendor's taxable supplies (turnover) in any consecutive 12-month period exceeds or is likely to exceed R30 million, the vendor is required to account for and pay or claim a refund of VAT every month. Some farming enterprises (certain farmers with taxable supplies less than R1.5 million in any consecutive period of 12 months) and micro businesses under the Income Tax Act (with approval) are allowed to pay VAT six-monthly (twice a year).

In 2023/24, 80.9% of vendors submitted returns bi-monthly and 17.5% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 17.5% of vendors who submitted returns monthly contributed 83.1% to Domestic VAT payments and accounted for 93.7% of the VAT refunds paid out (see *Table A4.2.1*).

Table A4.2.1 summaries the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2 to A4.2.5* breaks down the Domestic VAT payments and VAT refunds by sector for the different payment categories. The three largest sectors for the 85 445 vendors who fell in the monthly category in 2023/24 were the Financing, insurance, real estate & business services sector (21.5%), followed by the Retail trade sector (11.1%) and Agencies and other services (10.9%).

Figure 4.3: Distribution of the number of VAT vendors by payment category, 2022/23 and 2023/24



By type of enterprise

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise for 2020/21 to 2023/24. In 2023/24, 80.9% of active VAT vendors were companies and close corporations. They contributed 93.2% to Domestic VAT payments and received 92.2% of the VAT refunded. Although individuals (sole proprietors) composed 11.7% of active VAT vendors, they contributed only 1.7% to Domestic VAT payments and received just 0.7% of the VAT refunded.

INPUT TAX AND OUTPUT TAX

The South African VAT system is based on a subtractive or “credit input” method. This system allows businesses (VAT vendors) to deduct the VAT incurred on allowed business expenses (these VAT amounts are termed *input tax*) from the VAT charged on the supplies they make (VAT charged on supplies of goods and services is termed *output tax*). A VAT vendor may deduct the VAT paid during the preceding stages of the production and distribution chain. Therefore, the burden of VAT rests on the final consumer, while maintaining neutrality in the value-added business chain. However, as indicated above, input tax may not be claimed for some expenses. These include, for example, the VAT charged on the acquisition of motor cars (if the vendor is not in the business of acquiring and supplying motor cars) or entertainment expenses (if the vendor is not in the entertainment business).

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

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

- Adjustments may have been made during the audit and/or verification process.
- Declared VAT payable amounts may not have been paid or partially paid. In this case, the difference between actual payments and the applicable liability may be part of tax debt (process called debt equalisation).
- Refunds may have been delayed because of 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*). VAT is payable at 0% on the supply of zero-rated goods and services. However, the input tax claimed on the acquisition of these goods and services is included in the input tax totals.

As mentioned earlier, no VAT is charged on the supply of exempt goods and services. Hence, any VAT charged on the acquisition of goods and services for making exempt supplies cannot be claimed. The value of changes in the use of goods and services, amounts related to changes in accounting basis, as well as amounts written off or bad debts recovered are added to or subtracted from the total output tax declared and input tax claimed. *Table 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2020/21 – 2023/24

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					
2020/21	1,479,182	32,496	1,520	16,956	1,530,153
2021/22	1,757,479	44,767	2,417	24,867	1,829,530
2022/23	2,001,771	53,834	4,178	21,223	2,081,007
2023/24	2,164,114	52,935	4,739	29,107	2,250,895
Percentage of total					
2020/21	96.7%	2.1%	0.1%	1.1%	100.0%
2021/22	96.1%	2.4%	0.1%	1.4%	100.0%
2022/23	96.2%	2.6%	0.2%	1.0%	100.0%
2023/24	96.1%	2.4%	0.2%	1.3%	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 2020/21 to 2023/24, the supply of standard-rated goods and services contributed an average of 96.3% to total output tax. Over the same period, the contribution of the supply of capital goods remained at 2.6% or lower, in line with low capital investments due to the recovery of COVID-19 and prevailing economic conditions. The share of capital goods and accommodation supplied remained relatively stable over this period.

Table 4.4: Input tax by class of supply, 2020/21 – 2023/24

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						
2020/21	96,657	5,130	1,108,903	138,656	14,787	1,364,133
2021/22	106,913	5,797	1,336,343	173,293	15,797	1,638,141
2022/23	123,139	7,164	1,541,050	216,694	17,206	1,905,253
2023/24	139,205	9,215	1,669,562	231,507	19,414	2,068,903
Percentage of total						
2020/21	7.1%	0.4%	81.3%	10.2%	1.1%	100.0%
2021/22	6.5%	0.4%	81.6%	10.6%	1.0%	100.0%
2022/23	6.5%	0.4%	80.9%	11.4%	0.9%	100.0%
2023/24	6.7%	0.4%	80.7%	11.2%	0.9%	100.0%

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

As was the case in previous years, the largest portion of input tax claimed relates to the purchase of other goods and services. In 2023/24, this class (or group) of supply accounted for 80.7%, as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 6.7% of the input tax and imports (capital goods and other goods) for 11.2% and the remaining input tax resulted from adjustments. Vendors do not always capture input tax relating to VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2023/24 amounted to R231.5 billion, while the total value of Import VAT on bill of entry declarations totalled R263.2 billion, as shown in *Table 4.2*. This gap is also explained by importers that are not vendors and, therefore, do not qualify to claim input tax as they do not file VAT returns.

The relationship between output tax and input tax is best illustrated by calculating how much output tax is declared per R1.00 of Domestic VAT payable and how much input tax is claimed per R1.00 of VAT refundable. *Table 4.5* illustrates that input costs, ordinary and capital expenses differ from one period to the next depending on business/economic activity.

Table 4.5: Output/input tax declared for R1.00 Domestic VAT payable and VAT refundable, 2020/21 – 2023/24

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
2020/21	-1.79	2.79	1.00	-1.99	0.99	-1.00
2021/22	-1.91	2.91	1.00	-1.99	0.99	-1.00
2022/23	-2.08	3.08	1.00	-2.08	1.08	-1.00
2023/24	-2.00	3.00	1.00	-1.96	0.96	-1.00

For each R1.00 in Domestic VAT declared in 2023/24:

- R3.00 in output tax was declared (R1 835.7 billion ÷ R611.3 billion).
- R2.00 in input tax was claimed (R1 224.5 billion ÷ R611.3 billion); (see *Table A4.4.2*).

For each R1.00 in VAT refund claimed in 2023/24:

- R0.96 in output tax was declared (R411.5 billion ÷ R429.3 billion).
- R1.96 in input tax was claimed (R840.7 billion ÷ R429.3 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 R78.3 billion in 2023/24, declared only R0.30 in output tax and claimed R1.30 in input tax for each R1 of VAT refunds claimed.

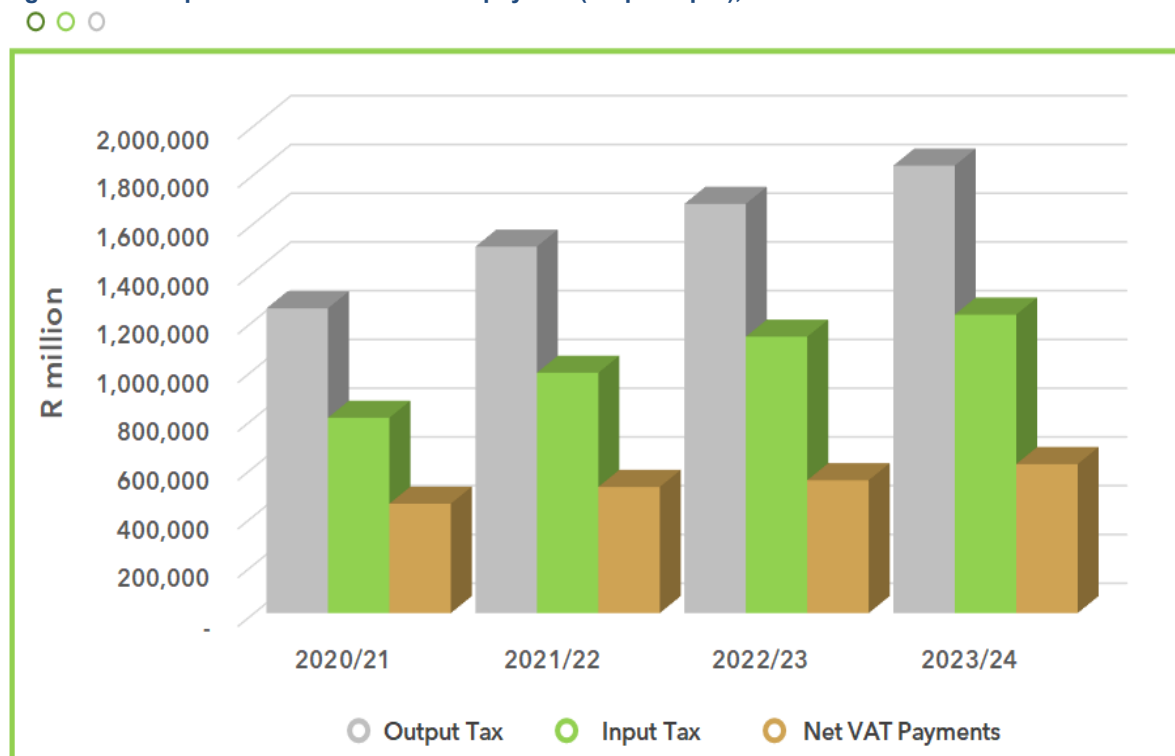
Changes in output and input tax ratio per R1.00 of VAT payable or refundable are influenced by changes in the following:

- Standard sales (output tax) for a given ratio of input costs claimed.
- Inventory levels (increase in stock levels associated with higher claims for input costs and depletion of stock or vice versa).
- Expense input costs such as administrative, rentals, maintenance and reparations for a given of standard sales.
- Investment expenditure (claim for capital cost).
- Import values (volume and rand values based on exchange value of the rand).
- Zero-rated sales and exports for a given input cost ratio.

Tables A4.5.1 and A4.5.2 show these ratios for each sector.

The input tax and output tax relationship are shown further in *Figure 4.4*. The increase in all components is observed in 2023/24 is due to inflation, imports (impacted by exchange rate) and SARS compliance efforts, among other factors.

Figure 4.4: Composition of Domestic VAT payable (output/input), 2020/21 – 2023/24



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

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

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

In 2023/24, 53.0% of vendors had a turnover of R1 million or less, i.e., below the mandatory VAT registration threshold. However, these vendors accounted for only 5.6% of Domestic VAT payments and 5.3% of VAT refunded. In contrast, 4.0% of VAT vendors who had an annual turnover greater than R100 million accounted for 68.0% of Domestic VAT payments and 83.4% of VAT refunded, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2023/24



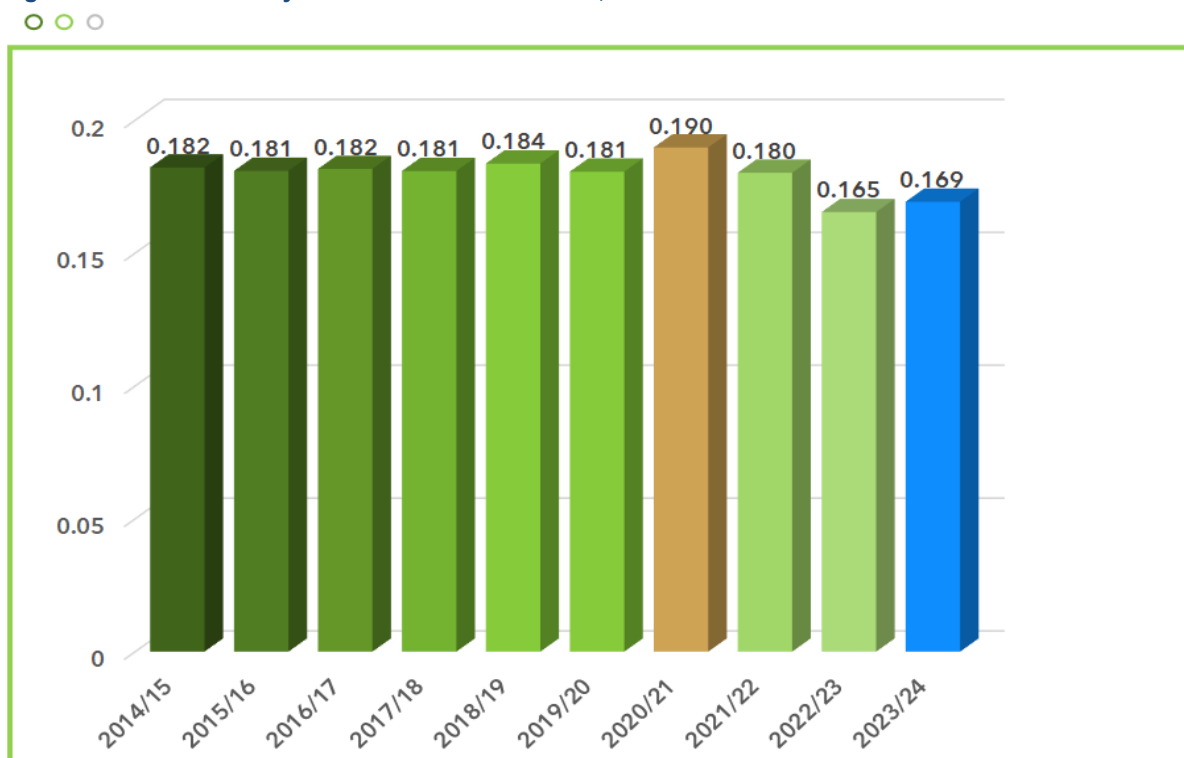
VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

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

The VAT efficiency ratios for the period between 2014/15 and 2023/24 remained stable, with small annual changes to this ratio. The 2018/19 fiscal year was slightly elevated due the 1 percentage point increase in the standard VAT rate while the peak of 2020/21 was caused by the Covid-19 lockdown restrictions. The 2023/24 fiscal year ratio recorded the second-lowest ratio in the 10 years, mainly due to significant increases in the sale of zero-rated goods relative to standard goods in the first half of the fiscal year and the higher annual increase in input tax relative to the annual increase in output

tax. The latter increase in input tax claimed was partially driven by the material growth in imports for the first half of the fiscal year, which was not sustained in the second half.

Figure 4.6: VAT efficiency factors based on turnover, 2014/15 – 2023/24



TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2014/15 TO 2023/24

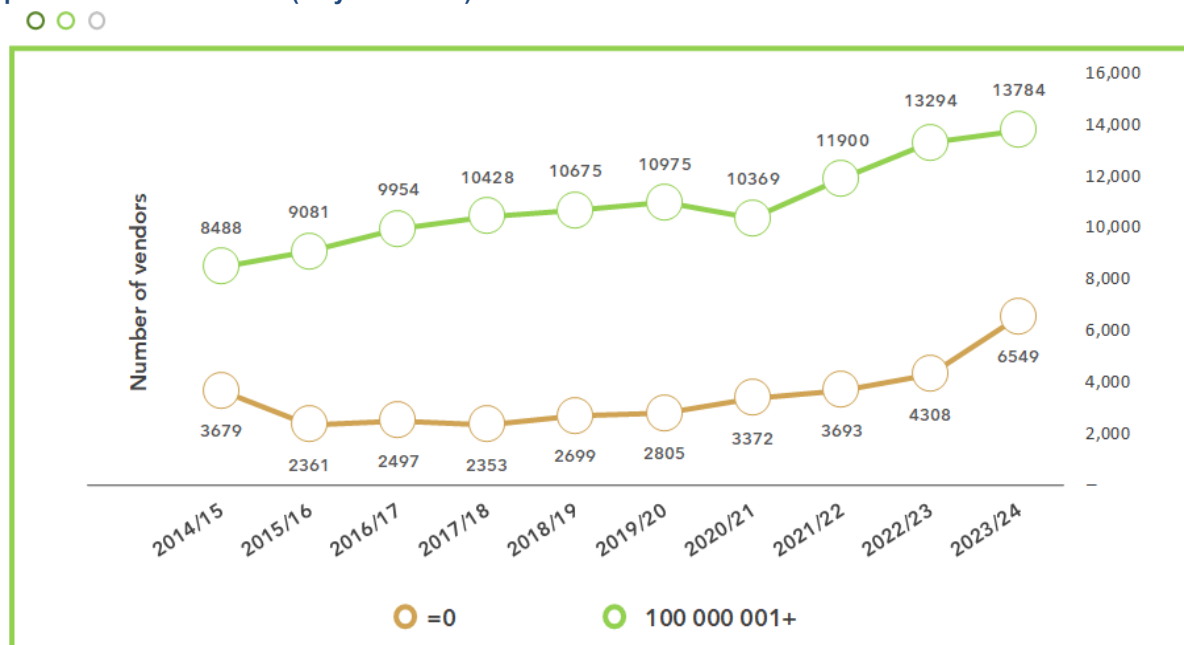
A population of active vendors who consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2014/15 to 2023/24 were grouped by turnover intervals per fiscal year. There were 224 264 vendors who met the criteria set for the cohort population. Their distribution, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2014/15 to 2023/24.

The number of vendors per turnover grouping as per the base year changed annually due to some vendors migrating between the turnover groups. The 10-year series on vendor count is found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year 2014/15 and the most recent year 2023/24 is negative for the lower base turnover segments ranging from the R50 001 to R100 000 turnover bracket to the R5 000 001 to R10 000 000 turnover bracket (except the R1 000 001 to R2 000 000 bracket), as shown in *Table A4.7.2*. For 2023/24, the R1 000 001 to R2 000 000 bracket had the highest number of vendors while the three largest turnover groupings (R30 million plus) had a CAGR ranging from 3.3% to 5.5%.

The growth in the number vendors in the nil turnover group recorded the highest CAGR at 6.6% between the base year 2014/15 and the most recent year 2023/24. 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 two of the ten years as seen in *Figure 4.7* below. The 2015/16 year marked the highest decrease in the ten years when the

number of vendors with nil returns decreased by 35.8%. The size of this group increased significantly in 2020/21 (20.2%), 2022/23 (16.7%) and 2023/24 (52.0%). The latter years were aggravated by the impact of the COVID-19 lockdown restrictions.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2014/15 – 2023/24 (10-year cohort)



As is shown in Table A4.7.2, the turnover levels CAGR is similar as the number of vendors growth for most turnover brackets with the exception that the highest growth rate is observed in the R100 million plus bracket. The cumulative turnover of the 10-year cohort increased by a CAGR of 6.9% from R8.9 trillion in 2014/15 to R16.2 trillion in 2023/24. The total Domestic VAT payments for the cohort of the 224 264 vendors increased by a CAGR of 6.5%, from R220.7 billion to R389.2 billion during the same period. VAT refunded to these vendors grew by a CAGR of 8.5% from R129.8 billion to R270.1 billion. This confirms that real growth in the economy has remained subdued over the decade. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3 to A4.7.11*.

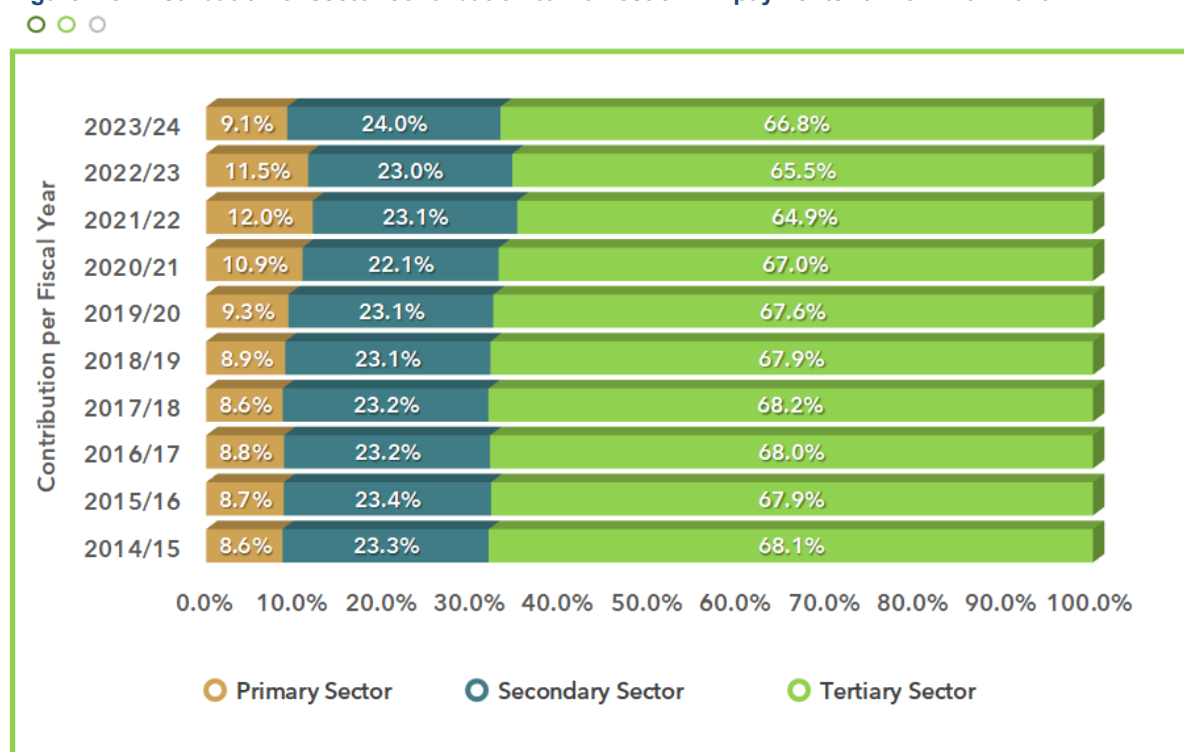
An analysis of the percentage change in vendor count by turnover for 2023/24 compared to 2014/15 show a decline for those vendors with a non-zero-base turnover of less than R10 million per annum except for the R1 to R50 000 and R1 million to R2 million groups; compared to an increase in the number of vendors with a base turnover more than R10 million per annum (as seen in *Table 4.6*). For all 10 years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping; a 2.1% increase in these numbers was recorded for 2023/24 compared to 2014/15.

Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2014/15 – 2023/24 (10-year cohort)

Turnover group	2014/15			2023/24			% Change in No. of Vendors	% Change in Average Turnover	Average Turnover CAGR
	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)			
A: = 0	3,679	–	–	6,549	–	–	78.0%		
B: 1 to 50 000	3,292	95	28,824	3,815	96	25,261	15.9%	-12.4%	-1.5%
C: 50 001 to 100 000	33,359	48,679	1,459,259	27,664	40,446	1,462,030	-17.1%	0.2%	0.0%
D: 100 001 to 200 000	8,814	1,317	149,391	7,546	1,129	149,668	-14.4%	0.2%	0.0%
E: 200 001 to 300 000	21,112	52,031	2,464,536	18,095	44,662	2,468,202	-14.3%	0.1%	0.0%
F: 300 001 to 500 000	7,710	1,930	250,306	6,890	1,720	249,649	-10.6%	-0.3%	0.0%
G: 500 001 to 700 000	25,025	97,495	3,895,910	23,039	90,128	3,911,993	-7.9%	0.4%	0.0%
H: 700 001 to 1 000 000	13,124	5,221	397,799	11,455	4,545	396,778	-12.7%	-0.3%	0.0%
I: 1 000 001 to 2 000 000	27,407	194,285	7,088,878	27,976	200,013	7,149,438	2.1%	0.9%	0.1%
J: 2 000 001 to 3 000 000	5,025	373	74,204	4,229	315	74,383	-15.8%	0.2%	0.0%
K: 3 000 001 to 5 000 000	10,846	6,482	597,646	9,543	5,701	597,448	-12.0%	0.0%	0.0%
L: 5 000 001 to 10 000 000	13,742	11,634	846,602	11,954	10,107	845,531	-13.0%	-0.1%	0.0%
M: 10 000 001 to 14 000 000	10,528	124,423	11,818,278	11,580	136,767	11,810,665	10.0%	-0.1%	0.0%
N: 14 000 001 to 20 000 000	9,123	152,399	16,704,892	10,340	173,426	16,772,358	13.3%	0.4%	0.0%
O: 20 000 001 to 30 000 000	8,063	196,611	24,384,329	9,661	236,655	24,495,957	19.8%	0.5%	0.1%
P: 30 000 001 to 50 000 000	7,573	293,245	38,722,462	10,154	396,519	39,050,478	34.1%	0.8%	0.1%
Q: 50 000 001 to 100 000 000	7,354	516,440	70,225,706	9,990	703,733	70,443,747	35.8%	0.3%	0.0%
R: 100 000 001 +	8,488	7,215,261	850,054,345	13,784	14,191,072	1,029,532,180	62.4%	21.1%	2.2%
Total	224,264	8,917,921	39,765,279	224,264	16,237,035	72,401,435	0.0%	82.1%	6.9%

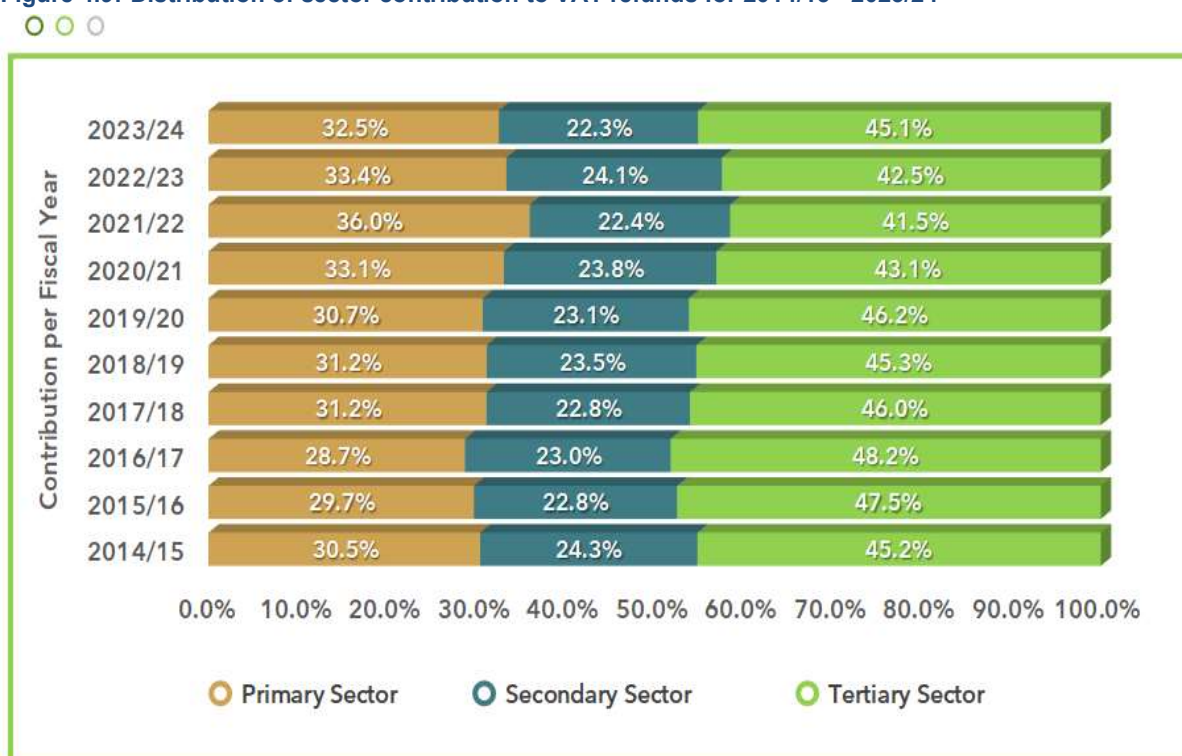
In respect of the average turnover per vendor, a comparison of 2014/15 to 2023/24 shows that the highest increase (21.1%) was recorded by those vendors with a base turnover of more than R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R50 000, R300 001 and R500 000, R700 001 and R1 million per annum as well as the R5 million to R14 million brackets. Effectively, there was minimal growth of average turnover for the other groupings, ranging between 0.0% to 0.9%. The average turnover CAGR for all turnover groupings ranged from -1.5% to 2.2%. The significant average total turnover percentage change of 82.1% is mainly due to inflationary growth of turnover over the decade for the 224 264 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 2014/15 - 2023/24



Macroeconomically, the primary sector's contribution to Domestic VAT has increased from 8.6% in 2014/15 to 9.1% in 2023/24 as seen in *Figure 4.8*. The secondary sector average contribution of 23.2% remained relatively steady throughout the 10-year period except for 2020/21 which was below average mainly due to the COVID-19 pandemic. The Electricity, gas & water sub-sector recorded the highest growth in the 10-year period from 2.1% in 2014/15 to 4.6% in 2023/24. The average contribution of the tertiary sector 10-year period was 67.2% with the Financial intermediation, insurance, real-estate & business services sub-sector's contribution declining by 1.6% from 41.2% in 2014/15 to 39.5% in 2023/24. For the first time in 4 years, the primary sector contribution slipped below 10.0% primarily due to the challenges (e.g. low commodity prices, electricity-, transportation-, ports- and operational challenges) experienced in the Mining & quarrying sub-sector. This detail is available in *Table A4.7.7*.

Figure 4.9: Distribution of sector contribution to VAT refunds for 2014/15 - 2023/24



On average, the tertiary sector accounted for 45.1% of the VAT refunds in the 10-year period with only 3 of the 10 years having below average contributions. These below-average contribution years were for the period 2020/21 to 2022/23 period. These fiscal years did have material increases in the primary sector's VAT refund contribution due to higher refund claims from the Mining & quarrying sub-sector. The biggest drivers of VAT refund pay-outs were Mining & quarrying, which forms part of the primary sector, averaging 24.4%; Manufacturing, which falls within the secondary sector, with a share of 20.6%; as well as Wholesale & retail trade, catering & accommodation, which is part of the tertiary sector, with share of 20.2%. This is due to large volumes of exports (zero-rated) and local zero-rated sales in these sub-sectors. Contrary to the Domestic VAT, the three largest refund sub-sectors are spread between the primary, secondary and tertiary economic activities while Domestic VAT is mostly concentrated in the tertiary sector. These trends are observed in *Table A4.7.9*.

Table A4.1.1: VAT: Payments and refunds by sector, 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
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	47,934	41,370	-11,352	51,764	48,354	-14,115	52,865	56,755	-18,406	54,280	65,971	-20,305
Agriculture, forestry and fishing ²	56,219	17,209	-19,160	58,466	19,604	-22,625	58,038	21,842	-25,609	58,583	22,806	-26,627
Bricks, ceramic, glass, cement and similar products	1,741	1,242	-344	1,890	1,354	-398	1,878	1,423	-436	1,898	1,601	-433
Catering and accommodation	13,230	3,809	-1,140	13,693	5,655	-1,027	14,238	7,474	-975	14,512	8,265	-1,098
Chemicals and chemical, rubber and plastic products	4,175	7,263	-7,809	4,429	8,281	-7,988	4,589	9,974	-9,510	4,672	9,928	-8,239
Clothing and footwear	1,665	1,024	-311	1,807	1,140	-330	1,811	1,203	-547	1,823	1,412	-562
Coal and petroleum products	1,076	2,083	-6,478	1,178	2,192	-8,750	1,201	1,593	-14,489	1,231	2,996	-13,627
Construction	34,218	18,713	-5,582	36,707	21,062	-4,817	37,802	23,074	-5,287	39,279	25,593	-5,911
Educational services	2,143	890	-207	2,252	1,027	-253	2,298	1,182	-265	2,422	1,187	-219
Electricity, gas and water ²	2,130	12,371	-2,927	2,325	17,028	-1,639	2,457	20,009	-3,023	2,658	22,141	-7,748
Financing, insurance, real estate and business services ²	137,137	124,416	-26,801	139,528	135,172	-31,556	141,586	146,203	-36,798	142,004	154,352	-39,479
Food, drink and tobacco	4,787	15,245	-7,957	5,245	18,624	-7,934	5,368	19,020	-10,457	5,409	21,535	-9,959
Leather, leather goods and fur (excl. footwear & clothing)	288	136	-88	349	169	-109	319	216	-132	326	252	-99
Machinery and related items	8,491	9,395	-4,455	9,063	10,556	-5,336	9,611	11,019	-7,265	10,136	12,319	-8,917
Medical, dental and other health and veterinary services	17,462	11,675	-762	18,102	13,987	-829	19,183	15,107	-743	19,598	16,209	-825
Metal (including metal products)	1,991	2,809	-10,275	2,104	2,858	-11,293	2,132	3,340	-11,776	2,222	3,223	-12,451
Metal products (except machinery and equipment)	4,449	3,508	-1,719	4,633	4,205	-1,560	4,649	4,407	-1,700	4,719	4,884	-1,910
Mining and quarrying	3,459	21,798	-50,528	4,421	28,771	-65,611	3,978	28,286	-73,435	7,826	21,518	-78,290
Other manufacturing industries	4,143	3,316	-4,726	4,299	3,681	-5,319	4,296	4,217	-6,165	4,287	4,581	-5,537
Paper, printing and publishing	3,502	3,009	-894	3,627	3,337	-728	3,624	3,386	-1,113	3,640	3,982	-1,105
Personal and household services	3,662	1,097	-131	3,885	1,299	-138	4,136	1,467	-170	4,294	1,633	-149
Public administration	629	4,449	-9,940	648	6,176	-10,264	632	6,631	-10,771	629	7,581	-14,160
Recreation and cultural services	3,674	3,268	-495	3,817	4,727	-593	3,997	4,586	-878	4,105	4,926	-920
Research and scientific institutes	812	757	-333	845	884	-407	875	906	-499	894	999	-600
Retail trade	35,495	25,551	-8,246	36,344	26,179	-8,081	36,300	27,282	-11,213	36,007	30,931	-10,838
Scientific, optical and similar equipment	822	1,057	-386	875	1,286	-371	914	1,320	-472	909	1,379	-585
Social and related community services	2,597	690	-937	2,691	899	-832	2,711	831	-940	2,777	921	-948
Specialised repair services	6,887	2,216	-401	6,992	2,622	-468	6,898	2,699	-517	6,781	2,928	-592
Textiles	1,245	1,194	-709	1,307	1,303	-790	1,395	1,148	-1,056	1,413	1,386	-877
Transport equipment	1,497	1,491	-931	1,650	1,638	-1,169	1,670	2,171	-1,460	1,719	3,122	-2,021
Transport, storage and communications	13,973	21,334	-7,255	14,805	22,631	-7,242	15,056	25,803	-11,141	15,258	29,418	-12,257
Vehicles, parts and accessories	6,022	6,944	-23,153	6,636	7,057	-25,913	6,855	7,438	-30,793	7,063	9,467	-38,798
Wholesale trade	20,472	20,741	-13,135	21,306	22,162	-14,387	21,888	22,873	-18,720	22,247	25,236	-21,154
Wood, wood products and furniture	2,398	984	-206	2,556	1,188	-248	2,524	1,214	-272	2,497	1,293	-313
Total	450,425	393,055	-229,774	470,239	447,108	-263,123	471,774	486,099	-317,032	488,118	525,975	-347,555

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, 2020/21 – 2023/24 (continued)

Sector	2020/21			2021/22			2022/23			2023/24		
	Percentage of total	Number of vendors	Refunds	Payments	Number of vendors	Refunds	Payments	Number of vendors	Refunds	Payments	Number of vendors	Refunds
Agencies and other services ¹		10.6%	4.9%	10.5%	11.0%	5.4%	10.8%	11.1%	5.8%	12.5%	11.1%	5.8%
Agriculture, forestry and fishing ²		12.5%	8.3%	4.4%	12.4%	8.6%	4.4%	12.1%	8.1%	4.3%	12.0%	7.7%
Bricks, ceramic, glass, cement and similar products		0.4%	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%
Catering and accommodation		2.9%	0.5%	1.0%	2.9%	0.4%	1.3%	3.0%	0.3%	1.6%	3.0%	0.3%
Chemicals and chemical, rubber and plastic products		0.9%	3.4%	1.8%	0.9%	3.0%	1.9%	1.0%	3.0%	1.9%	1.0%	2.4%
Clothing and footwear		0.4%	0.1%	0.3%	0.4%	0.1%	0.3%	0.4%	0.2%	0.3%	0.4%	0.2%
Coal and petroleum products		0.2%	2.8%	0.5%	0.3%	3.3%	0.5%	0.3%	4.6%	0.6%	0.3%	3.9%
Construction		7.6%	2.4%	4.8%	7.8%	1.8%	4.7%	7.9%	1.7%	4.9%	8.0%	1.7%
Educational services		0.5%	0.1%	0.2%	0.5%	0.1%	0.2%	0.5%	0.1%	0.2%	0.5%	0.1%
Electricity, gas and water ²		0.5%	1.3%	3.1%	0.5%	0.6%	3.8%	0.5%	1.0%	4.2%	0.5%	2.2%
Financing, insurance, real estate and business services ²		30.4%	11.7%	31.7%	29.7%	12.0%	30.2%	29.6%	11.6%	29.3%	29.1%	11.4%
Food, drink and tobacco		1.1%	3.5%	3.9%	1.1%	3.0%	4.2%	1.1%	3.3%	4.1%	1.1%	2.9%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%
Machinery and related items		1.9%	1.9%	2.4%	1.9%	2.0%	2.4%	2.0%	2.3%	2.3%	2.1%	2.6%
Medical, dental and other health and veterinary services		3.9%	0.3%	3.0%	3.8%	0.3%	3.1%	4.0%	0.2%	3.1%	4.0%	0.2%
Metal (including metal products)		0.4%	4.5%	0.7%	0.4%	4.3%	0.6%	0.4%	3.7%	0.6%	0.5%	3.6%
Mining and quarrying		0.8%	22.0%	5.5%	0.9%	24.9%	6.4%	0.8%	23.2%	4.1%	1.6%	22.5%
Other manufacturing industries		0.9%	2.1%	0.8%	0.9%	2.0%	0.8%	0.9%	1.9%	0.9%	0.9%	1.6%
Paper, printing and publishing		0.8%	0.4%	0.8%	0.8%	0.3%	0.7%	0.8%	0.4%	0.8%	0.7%	0.3%
Personal and household services		0.8%	0.1%	0.3%	0.8%	0.1%	0.3%	0.9%	0.1%	0.3%	0.9%	0.0%
Public administration		0.1%	4.3%	1.1%	0.1%	3.9%	1.4%	0.1%	3.4%	1.4%	0.1%	4.1%
Recreation and cultural services		0.8%	0.2%	0.8%	0.8%	0.2%	1.1%	0.8%	0.3%	0.9%	0.8%	0.3%
Research and scientific institutes		0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Retail trade		7.9%	3.6%	6.5%	7.7%	3.1%	5.9%	7.6%	3.5%	5.6%	7.4%	3.1%
Scientific, optical and similar equipment		0.2%	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.2%
Social and related community services		0.6%	0.4%	0.2%	0.6%	0.3%	0.2%	0.6%	0.3%	0.2%	0.6%	0.3%
Specialised repair services		1.5%	0.2%	0.6%	1.5%	0.2%	0.6%	1.4%	0.2%	0.6%	1.4%	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%
Transport equipment		0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.6%
Transport, storage and communications		3.1%	5.4%	5.4%	3.1%	2.8%	5.1%	3.2%	3.5%	5.3%	3.1%	3.5%
Vehicles, parts and accessories		1.3%	10.1%	1.8%	1.4%	9.8%	1.6%	1.4%	9.7%	1.5%	1.4%	11.2%
Wholesale trade		4.5%	5.7%	5.3%	4.5%	5.5%	5.0%	4.6%	5.9%	4.8%	4.6%	6.1%
Wood, wood products and furniture		0.5%	0.1%	0.3%	0.5%	0.1%	0.3%	0.5%	0.1%	0.2%	0.5%	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%

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, 2020/21 – 2023/24

Fiscal year	2020/21			2021/2022			2022/2023			2023/2024		
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												
Agriculture, forestry and fishing	59,678	39,007	-59,688	62,887	48,375	-58,236	62,016	50,128	-59,044	66,409	44,324	-104,917
Mining and quarrying	56,219	17,209	-19,160	58,466	19,604	-22,625	58,038	21,842	-25,609	58,583	22,806	-26,827
Secondary sector												
Manufacturing ²	3,459	21,798	-50,528	4,421	28,771	-65,611	3,978	28,286	-73,435	7,826	21,518	-78,290
Electricity, gas and water	78,618	84,840	-55,796	84,044	99,902	-58,781	86,240	108,732	-75,159	88,838	121,626	-80,294
Construction	42,270	53,756	-47,288	45,012	61,812	-52,325	45,981	65,650	-66,849	46,901	73,893	-66,635
Tertiary sector												
Wholesale and retail trade, catering and accommodation ³	2,130	12,371	-2,927	2,325	17,028	-1,639	2,457	20,009	-3,023	2,658	22,141	-7,748
Transport, storage and communication	34,218	18,713	-5,582	36,707	21,062	-4,817	37,802	23,074	-5,287	39,279	25,593	-5,911
Financial intermediation, insurance, real-estate and business services ⁴	312,129	269,208	-104,289	323,308	298,831	-116,106	329,518	327,239	-142,829	332,871	360,025	-162,344
Community, social and personal services ⁵	82,106	59,261	-46,075	84,971	63,675	-49,876	86,179	67,766	-62,218	86,610	76,827	-72,480
Total	13,973	21,334	-7,255	14,805	22,631	-7,242	15,056	25,803	-11,141	15,258	29,418	-12,257
Percentage of total	185,883	166,543	-38,486	192,137	184,410	-46,078	195,326	203,864	-55,703	197,178	221,322	-60,385
Primary sector	30,167	22,070	-12,474	31,395	28,115	-12,909	32,957	29,805	-13,767	33,825	32,458	-17,222
Secondary sector	450,425	393,055	-229,774	470,239	447,108	-263,123	477,774	486,099	-317,032	488,118	525,975	-347,555
Tertiary sector												
Wholesale and retail trade, catering and accommodation	13.2%	9.9%	30.3%	13.4%	10.8%	33.5%	13.0%	10.3%	31.2%	13.6%	8.4%	30.2%
Transport, storage and communication	12.5%	4.4%	8.3%	12.4%	4.4%	8.6%	12.1%	4.5%	8.1%	12.0%	4.3%	7.7%
Financial intermediation, insurance, real-estate and business services	0.8%	5.5%	22.0%	0.9%	6.4%	24.9%	0.8%	5.8%	23.2%	1.6%	4.1%	22.5%
Community, social and personal services	17.5%	21.6%	24.3%	17.9%	22.3%	22.3%	18.1%	22.4%	23.7%	18.2%	23.1%	23.1%
Primary sector												
Agriculture, forestry and fishing	9.4%	13.7%	20.6%	9.6%	13.8%	19.9%	9.6%	13.5%	21.1%	9.6%	14.0%	19.2%
Mining and quarrying	0.5%	3.1%	1.3%	0.5%	3.8%	0.6%	0.5%	4.1%	1.0%	0.5%	4.2%	2.2%
Manufacturing	7.6%	4.8%	2.4%	7.8%	4.7%	1.8%	7.9%	4.7%	1.7%	8.0%	4.9%	1.7%
Electricity, gas and water	69.3%	68.5%	45.4%	68.8%	66.8%	44.1%	69.0%	67.3%	45.1%	68.2%	68.4%	46.7%
Construction	18.2%	15.1%	20.1%	18.1%	14.2%	19.0%	18.0%	13.9%	19.6%	17.7%	14.6%	20.9%
Tertiary sector												
Wholesale and retail trade, catering and accommodation	3.1%	5.4%	3.2%	3.1%	5.1%	2.8%	3.2%	5.3%	3.5%	3.1%	5.6%	3.5%
Transport, storage and communication	41.3%	42.4%	16.7%	40.9%	41.2%	17.5%	40.9%	41.9%	17.6%	40.4%	42.1%	17.4%
Financial intermediation, insurance, real-estate and business services	6.7%	5.6%	5.4%	6.7%	6.3%	4.9%	6.9%	6.1%	4.3%	6.9%	6.2%	5.0%
Community, social and personal services	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, 2020/21 – 2023/24

Fiscal year	2020/2021				2021/2022				2022/2023				2023/2024			
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)	163,507	26,948	-6,345		171,613	32,707	-7,291		177,270	36,730	-8,142		181,360	40,582	-10,135	
B: Bi-monthly (Feb)	199,476	33,295	-8,256		206,595	39,529	-9,242		210,942	43,995	-9,563		213,475	47,934	-11,575	
C: Monthly	78,975	332,552	-215,075		83,628	374,589	-246,490		81,359	405,087	-299,220		85,445	437,131	-325,699	
D: 6-monthly	7,573	190	-84		7,505	203	-93		7,338	197	-95		6,985	238	-111	
E: Annually	894	70	-14		898	80	-8		865	90	-12		853	90	-34	
Total	450,425	393,055	-229,774		470,239	447,108	-263,123		477,774	486,099	-317,032		488,118	525,975	-347,555	
Percentage of total																
A: Bi-monthly (Jan)	36.3%	6.9%	2.8%		36.5%	7.3%	2.8%		37.1%	7.6%	2.6%		37.2%	7.7%	2.9%	
B: Bi-monthly (Feb)	44.3%	8.5%	3.6%		43.9%	8.8%	3.5%		44.2%	9.1%	3.0%		43.7%	9.1%	3.3%	
C: Monthly	17.5%	84.6%	93.6%		17.8%	83.8%	93.7%		17.0%	83.3%	94.4%		17.5%	83.1%	93.7%	
D: 6-monthly	1.7%	0.0%	0.0%		1.6%	0.0%	0.0%		1.5%	0.0%	0.0%		1.4%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%		0.2%	0.0%	0.0%		0.2%	0.0%	0.0%		0.2%	0.0%	0.0%	
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), 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
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	8,682	35,013	-9,579	9,127	40,432	-12,042	9,278	47,592	-16,405	9,297	55,432	-17,726
Agriculture, forestry and fishing ²	6,826	11,713	-15,260	8,116	13,527	-18,019	7,102	15,251	-20,581	8,197	16,003	-21,198
Bricks, ceramic, glass, cement and similar products	396	1,043	-294	445	1,089	-350	396	1,142	-391	399	1,292	-370
Catering and accommodation	1,530	2,406	-694	1,578	3,547	-431	1,596	4,762	-482	1,586	5,268	-507
Chemicals and chemical, rubber and plastic products	1,344	6,712	-7,705	1,386	7,672	-7,841	1,375	9,310	-9,261	1,372	9,172	-7,995
Clothing and footwear	320	862	-288	373	944	-306	326	981	-520	329	1,181	-527
Coal and petroleum products	663	2,032	-6,446	704	2,127	-8,724	722	1,510	-14,462	724	2,892	-13,588
Construction	5,937	14,719	-4,656	6,203	16,134	-3,783	6,079	17,509	-4,363	5,953	19,131	-4,759
Educational services	276	538	-139	285	615	-192	272	706	-181	280	670	-115
Electricity, gas and water ²	489	12,153	-2,837	529	16,753	-1,503	541	19,674	-2,804	555	21,690	-6,568
Financing, insurance, real estate and business services ²	18,720	101,079	-23,064	18,871	107,964	-27,517	18,716	116,445	-32,431	18,403	122,360	-33,958
Food, drink and tobacco	1,310	14,857	-7,799	1,461	18,124	-7,756	1,380	18,461	-10,239	1,362	20,879	-9,707
Leather, leather goods and fur (excl. footwear & clothing)	59	107	-82	110	128	-101	71	169	-116	70	202	-80
Machinery and related items	1,970	8,276	-4,267	2,081	9,130	-5,128	2,083	9,470	-6,945	2,081	10,501	-8,583
Medical, dental and other health and veterinary services	1,044	7,027	-603	1,109	8,382	-668	1,177	8,752	-565	1,203	9,315	-611
Metal (including metal products)	682	2,607	-10,246	725	2,600	-11,259	694	3,057	-11,731	702	2,891	-12,394
Metal products (except machinery and equipment)	1,063	2,871	-1,650	1,107	3,405	-1,486	1,081	3,526	-1,608	1,053	3,936	-1,794
Mining and quarrying	1,545	21,414	-50,330	2,273	28,273	-65,403	1,718	27,700	-73,215	5,419	20,845	-77,963
Other manufacturing industries	898	2,860	-4,612	923	3,120	-5,196	906	3,558	-6,041	888	3,872	-5,396
Paper, printing and publishing	607	2,599	-841	661	2,832	-679	617	2,823	-1,064	606	3,402	-1,045
Personal and household services	251	626	-81	270	698	-68	262	767	-107	275	863	-95
Public administration	502	4,403	-9,918	511	6,124	-10,229	499	6,572	-10,741	500	7,527	-14,126
Recreation and cultural services	572	2,824	-365	592	4,103	-460	615	3,819	-723	622	4,058	-726
Research and scientific institutes	144	613	-303	153	700	-369	146	705	-439	143	780	-533
Retail trade	9,534	22,571	-7,534	9,685	22,659	-7,347	9,613	23,542	-10,459	9,492	26,867	-10,033
Scientific, optical and similar equipment	207	935	-366	216	1,133	-358	208	1,158	-445	203	1,196	-563
Social and related community services	477	424	-630	492	597	-510	474	490	-568	473	560	-549
Specialised repair services	751	1,319	-339	763	1,570	-396	758	1,540	-435	744	1,691	-513
Textiles	288	1,052	-687	310	1,131	-767	286	956	-1,017	284	1,180	-827
Transport equipment	330	1,326	-860	383	1,428	-1,084	351	1,918	-1,371	354	2,848	-1,937
Transport, storage and communications	3,399	19,622	-6,740	3,558	20,506	-6,684	3,560	23,276	-10,580	3,510	26,653	-11,588
Vehicles, parts and accessories	1,358	6,372	-23,058	1,531	6,318	-25,788	1,432	6,597	-30,625	1,409	8,522	-38,669
Wholesale trade	6,414	18,875	-12,632	6,621	19,994	-13,837	6,613	20,527	-18,071	6,569	22,581	-20,385
Wood, wood products and furniture	387	700	-169	476	830	-211	412	819	-229	388	870	-270
Total	78,975	332,552	-215,075	83,628	374,589	-246,490	81,359	405,087	-299,220	85,445	437,131	-325,699

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), 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	19,170	3,087	-914	20,910	3,808	-1,007	21,348	4,396	-968	21,999	5,148	-1,276
Agriculture, forestry and fishing	13,418	1,657	-1,317	14,094	1,930	-1,563	14,701	2,142	-1,797	14,973	2,253	-2,007
Bricks, ceramic, glass, cement and similar products	618	82	-25	674	114	-30	709	126	-25	710	145	-32
Catering and accommodation	5,410	645	-206	5,592	967	-265	5,913	1,253	-227	6,095	1,413	-276
Chemicals and chemical, rubber and plastic products	1,368	239	-48	1,497	284	-68	1,588	322	-172	1,615	368	-150
Clothing and footwear	621	71	-14	649	85	-13	690	102	-15	695	106	-22
Coal and petroleum products	195	22	-16	232	31	-15	234	37	-17	254	51	-25
Construction	13,519	1,853	-433	14,628	2,335	-493	15,286	2,639	-457	16,187	3,075	-590
Educational services	888	144	-34	934	182	-29	956	212	-29	1,003	241	-39
Electricity, gas and water	799	96	-50	890	124	-71	940	155	-136	1,028	195	-820
Financing, insurance, real estate and business services	53,262	10,615	-1,609	54,471	12,493	-1,843	55,781	13,690	-2,072	56,389	14,715	-2,407
Food, drink and tobacco	1,689	182	-69	1,829	229	-84	1,949	253	-102	1,950	303	-114
Leather, leather goods and fur (excl. footwear & clothing)	112	14	-3	114	21	-6	116	24	-10	123	26	-14
Machinery and related items	3,100	499	-86	3,314	661	-108	3,591	711	-166	3,896	830	-179
Medical, dental and other health and veterinary services	7,738	2,180	-72	8,088	2,620	-67	8,596	2,987	-82	8,818	3,242	-99
Metal (including metal products)	617	99	12	637	121	14	676	134	15	707	161	17
Metal products (except machinery and equipment)	1,600	278	-32	1,687	348	-36	1,700	394	-51	1,733	423	-55
Mining and quarrying	874	184	-88	1,018	235	-106	1,069	266	-124	1,147	323	-188
Other manufacturing industries	1,611	215	-58	1,673	266	-63	1,654	322	-57	1,662	327	-83
Paper, printing and publishing	1,417	201	-33	1,452	241	-23	1,454	276	-25	1,450	284	-33
Personal and household services	1,604	208	-27	1,729	268	-44	1,833	310	-35	1,917	361	-24
Public administration	64	23	-15	69	29	-25	70	30	-24	65	29	-26
Recreation and cultural services	1,493	216	-64	1,556	308	-69	1,647	373	-65	1,703	422	-87
Research and scientific institutes	321	68	-17	334	86	-25	352	94	-45	357	98	-42
Retail trade	12,007	1,309	-330	12,371	1,543	-347	12,464	1,681	-384	12,409	1,819	-411
Scientific, optical and similar equipment	290	59	-13	331	79	-6	343	83	-12	352	96	-12
Social and related community services	1,118	143	-132	1,178	166	-170	1,203	165	-190	1,221	189	-204
Specialised repair services	2,852	400	-32	2,913	479	-34	2,873	524	-46	2,828	578	-41
Textiles	457	62	-12	480	79	-13	539	92	-17	557	96	-13
Transport equipment	549	75	-31	595	102	-48	653	128	-40	661	146	-46
Transport, storage and communications	4,904	758	-240	5,246	938	-266	5,386	1,122	-266	5,548	1,249	-323
Vehicles, parts and accessories	2,247	270	-50	2,472	353	-67	2,647	403	-115	2,782	448	-68
Wholesale trade	6,676	863	-238	7,010	1,007	-254	7,355	1,092	-323	7,570	1,228	-384
Wood, wood products and furniture	899	133	-22	946	173	-19	954	192	-22	956	195	-24
Total	163,507	26,948	-6,345	171,613	32,707	-7,291	177,270	36,730	-8,142	181,360	40,582	-10,135

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), 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	20,079	3,263	-859	21,725	4,106	-1,066	22,236	4,756	-1,033	22,981	5,376	-1,301
Agriculture, forestry and fishing	28,310	3,645	-2,500	28,656	3,939	-2,950	28,804	4,247	-3,133	28,345	4,305	-3,311
Bricks, ceramic, glass, cement and similar products	727	117	-26	771	151	-18	773	156	-16	789	164	-30
Catering and accommodation	6,290	759	-240	6,523	1,142	-331	6,729	1,459	-267	6,831	1,584	-315
Chemicals and chemical, rubber and plastic products	1,463	312	-55	1,546	325	-78	1,626	341	-77	1,685	388	-94
Clothing and footwear	724	91	-9	785	112	-11	795	120	-11	799	125	-12
Coal and petroleum products	218	29	-16	242	35	-9	245	45	-9	253	52	-14
Construction	14,760	2,141	-493	15,872	2,592	-541	16,432	2,925	-467	17,135	3,386	-562
Educational services	979	208	-34	1,033	229	-32	1,070	263	-56	1,139	276	-66
Electricity, gas and water	842	122	-40	906	150	-65	976	180	-82	1,075	256	-360
Financing, insurance, real estate and business services	64,373	12,664	-2,114	65,403	14,650	-2,189	66,341	15,995	-2,286	66,464	17,210	-3,080
Food, drink and tobacco	1,787	205	-89	1,954	271	-94	2,038	307	-115	2,096	354	-139
Leather, leather goods and fur (excl. footwear & clothing)	117	15	-3	125	20	-3	132	23	-6	133	25	-5
Machinery and related items	3,421	621	-102	3,668	765	-101	3,937	838	-154	4,159	988	-155
Medical, dental and other health and veterinary services	8,680	2,469	-87	8,905	2,984	-94	9,410	3,368	-95	9,577	3,653	-115
Metal (including metal products)	692	103	-17	742	137	-20	762	148	-26	813	171	-40
Metal products (except machinery and equipment)	1,786	359	-36	1,839	452	-37	1,868	487	-40	1,933	525	-61
Mining and quarrying	1,039	200	-110	1,130	262	-102	1,190	320	-97	1,259	350	-139
Other manufacturing industries	1,634	240	-56	1,703	294	-61	1,736	337	-66	1,737	382	-58
Paper, printing and publishing	1,478	209	-21	1,514	265	-25	1,553	287	-24	1,584	296	-27
Personal and household services	1,807	263	-23	1,886	334	-26	2,041	390	-29	2,102	409	-30
Public administration	63	23	-7	68	24	-11	63	29	-6	64	26	-7
Recreation and cultural services	1,608	228	-66	1,668	316	-64	1,734	394	-86	1,779	446	-107
Research and scientific institutes	347	77	-12	358	98	-14	377	107	-14	394	122	-26
Retail trade	13,952	1,671	-381	14,286	1,977	-388	14,221	2,059	-369	14,104	2,246	-394
Scientific, optical and similar equipment	325	63	-7	328	74	-7	363	79	-16	354	87	-10
Social and related community services	1,001	123	-175	1,020	137	-153	1,033	176	-181	1,082	172	-195
Specialised repair services	3,283	497	-30	3,315	572	-38	3,266	634	-35	3,209	660	-38
Textiles	500	80	-10	517	93	-10	570	100	-22	572	109	-38
Transport equipment	616	90	-40	670	108	-37	664	125	-49	702	128	-38
Transport, storage and communications	5,665	954	-275	5,996	1,187	-292	6,104	1,406	-295	6,194	1,515	-345
Vehicles, parts and accessories	2,417	302	-44	2,633	387	-57	2,776	438	-53	2,872	497	-61
Wholesale trade	7,381	1,002	-265	7,674	1,161	-296	7,919	1,254	-327	8,107	1,427	-384
Wood, wood products and furniture	1,112	151	-15	1,134	184	-19	1,158	203	-22	1,153	228	-18
Total	199,476	33,295	-8,256	206,595	39,529	-9,242	210,942	43,995	-9,563	213,475	47,934	-11,575

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

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 6 monthly and annual tax periods), 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
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	3	8	–	2	8	–	3	11	–	3	15	–
Agriculture, forestry and fishing	7,665	194	-84	7,600	208	-93	7,431	202	-97	7,068	246	-111
Bricks, ceramic, glass, cement and similar products	–	–	–	–	–	–	–	–	–	–	–	–
Catering and accommodation	–	–	–	–	–	–	–	–	–	–	–	–
Chemicals and chemical, rubber and plastic products	–	–	–	–	–	–	–	–	–	–	–	–
Clothing and footwear	–	–	–	–	–	–	–	–	–	–	–	–
Coal and petroleum products	–	–	–	–	–	–	–	–	–	–	–	–
Construction	2	0	–	4	0	–	5	0	–	4	0	–
Educational services	–	–	–	–	–	–	–	–	–	–	–	–
Electricity, gas and water	–	–	–	–	–	–	–	–	–	–	–	–
Financing, insurance, real estate and business services	782	58	-14	783	66	-8	748	73	-10	748	67	-34
Food, drink and tobacco	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Leather, leather goods and fur (excl. footwear & clothing)	–	–	–	–	–	–	–	–	–	–	–	–
Machinery and related items	–	–	–	–	–	–	–	–	–	–	–	–
Medical, dental and other health and veterinary services	–	–	–	–	–	–	–	–	–	–	–	–
Metal (including metal products)	–	–	–	–	–	–	–	–	–	–	–	–
Metal products (except machinery and equipment)	–	–	–	–	–	–	–	–	–	–	–	–
Mining and quarrying	1	0	–	–	–	–	1	0	–	1	0	–
Other manufacturing industries	–	–	–	–	–	–	–	–	–	–	–	–
Paper, printing and publishing	–	–	–	–	–	–	–	–	–	–	–	–
Personal and household services	–	–	–	–	–	–	–	–	–	–	–	–
Public administration	–	–	–	–	–	–	–	–	–	–	–	–
Recreation and cultural services	1	0	–	1	0	–	1	0	–	1	0	–
Research and scientific institutes	–	–	–	2	0	–	2	0	–	2	0	–
Retail trade	–	–	–	–	–	–	–	–	–	–	–	–
Scientific, optical and similar equipment	–	–	–	–	–	–	–	–	–	–	–	–
Social and related community services	1	–	-0	1	–	-0	1	0	–	1	0	-0
Specialised repair services	1	0	–	1	0	–	1	0	–	–	–	–
Textiles	–	–	–	–	–	–	–	–	–	–	–	–
Transport equipment	2	0	–	2	0	-0	2	0	–	2	0	–
Transport, storage and communications	5	0	-0	5	0	-0	6	0	-0	6	0	-0
Vehicles, parts and accessories	–	–	–	–	–	–	–	–	–	–	–	–
Wholesale trade	1	–	-0	1	–	-0	1	–	-0	1	–	-0
Wood, wood products and furniture	–	–	–	–	–	–	–	–	–	–	–	–
Other ²	–	–	–	–	–	–	–	–	–	–	–	–
Total	8,467	260	-98	8,403	283	-101	8,203	287	-107	7,838	328	-145

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, 2021/22 – 2023/24

Fiscal year	2021/2022					2022/2023					2023/2024				
	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	15,248	48,354	63,601	-14,115	49,486	19,961	56,755	76,716	-18,406	58,310	20,467	65,971	86,438	-20,305	66,133
Agriculture, forestry and fishing ²	2,789	19,604	22,394	-22,625	-231	3,410	21,842	25,252	-25,609	-357	3,002	22,806	25,808	-26,627	-820
Bricks, ceramic, glass, cement and similar products	836	1,354	2,190	-398	1,792	918	1,423	2,341	-436	1,906	852	1,601	2,453	-433	2,021
Catering and accommodation	170	5,655	5,825	-1,027	4,798	241	7,474	7,716	-975	6,740	255	8,265	8,520	-1,098	7,422
Chemicals and chemical, rubber and plastic products	16,086	8,281	24,367	-7,988	16,379	18,894	9,974	28,869	-9,510	19,359	16,278	9,928	26,206	-8,239	17,966
Clothing and footwear	1,681	1,140	2,822	-330	2,492	2,320	1,203	3,522	-647	2,976	2,144	1,412	3,556	-562	2,994
Coal and petroleum products	3,316	2,192	5,509	-8,750	-3,241	6,448	1,593	8,041	-14,488	-6,448	5,085	2,996	8,081	-13,627	-5,547
Construction	2,576	21,062	23,638	-4,817	18,820	3,495	23,074	26,569	-5,287	21,282	4,345	25,938	29,938	-5,911	24,027
Educational services	69	1,027	1,096	-253	843	76	1,182	1,258	-265	993	80	1,187	1,267	-219	1,048
Electricity, gas and water ²	2,868	17,028	19,896	-1,639	18,257	5,061	20,009	25,070	-3,023	22,047	6,236	22,141	28,377	-7,748	20,629
Financing, insurance, real estate and business services ²	23,497	135,172	158,669	-31,556	127,113	26,860	146,203	173,063	-36,798	136,265	27,955	154,352	182,307	-39,479	142,828
Food, drink and tobacco	7,515	18,624	26,140	-7,934	18,206	8,841	19,020	27,861	-10,457	17,404	8,877	21,535	30,412	-9,959	20,452
Leather, leather goods and fur (excl. footwear & clothing)	165	169	334	-109	225	261	216	476	-132	344	283	252	536	-99	437
Machinery and related items	12,995	10,556	23,551	-5,336	18,214	16,352	11,019	27,371	-7,265	20,106	18,740	12,319	31,059	-8,917	22,142
Medical, dental and other health and veterinary services	1,247	13,987	15,234	-829	14,405	1,315	15,107	16,422	-743	15,679	1,460	16,209	17,669	-825	16,844
Metal (including metal products)	5,342	2,858	8,200	-11,293	-3,094	6,644	3,340	9,984	-11,776	-1,792	6,289	3,223	9,512	-12,451	-2,939
Metal products (except machinery and equipment)	2,459	4,205	6,664	-1,560	5,104	2,680	4,407	7,087	-1,700	5,388	3,224	4,884	8,108	-1,910	6,198
Mining and quarrying	5,636	28,771	34,407	-65,611	-31,205	7,066	28,286	35,352	-73,435	-38,083	7,702	21,518	29,220	-78,290	-49,070
Other manufacturing industries	4,511	3,681	8,191	-5,319	2,872	5,569	4,217	9,786	-6,165	3,621	5,641	4,581	10,222	-5,537	4,685
Paper, printing and publishing	2,705	3,337	6,042	-728	5,314	3,212	3,386	6,598	-1,113	5,485	3,013	3,982	6,994	-1,105	5,889
Personal and household services	74	1,299	1,373	-138	1,236	65	1,467	1,532	-170	1,362	69	1,633	1,702	-149	1,553
Public administration	2	6,176	6,178	-10,264	-4,086	3	6,631	6,634	-10,771	-4,137	5	7,581	7,587	-14,160	-6,573
Recreation and cultural services	109	4,727	4,836	-593	4,244	275	4,586	4,861	-878	3,983	281	4,926	5,208	-920	4,287
Research and scientific institutes	111	884	996	-407	588	165	906	1,071	-499	573	212	999	1,211	-600	611
Retail trade	14,857	26,179	41,035	-8,081	32,954	18,137	27,282	45,419	-11,213	34,206	18,247	30,931	49,178	-10,838	38,341
Scientific, optical and similar equipment	1,332	1,286	2,618	-371	2,246	1,517	1,320	2,837	-472	2,365	1,794	1,379	3,173	-585	2,589
Social and related community services	21	899	920	-832	88	19	831	850	-940	-89	41	921	962	-948	14
Specialised repair services	864	2,622	3,486	-468	3,018	1,031	2,699	3,729	-517	3,213	1,128	2,928	4,056	-592	3,464
Textiles	2,150	1,303	3,453	-790	2,663	2,363	1,148	3,531	-1,056	2,475	2,070	1,386	3,456	-877	2,578
Transport equipment	934	1,638	2,573	-1,169	1,404	1,359	2,171	3,530	-1,460	2,070	1,646	3,122	4,767	-2,021	2,747
Transport, storage and communications	4,043	22,631	26,674	-7,242	19,431	6,355	25,803	32,158	-11,141	21,018	7,011	29,418	36,429	-12,257	24,172
Vehicles, parts and accessories	32,799	7,057	39,856	-25,913	13,943	41,447	7,438	48,884	-30,793	18,091	47,525	9,467	56,992	-38,798	18,194
Wholesale trade	30,664	22,162	52,826	-14,387	38,439	35,712	22,873	58,585	-18,720	39,865	37,134	25,236	62,370	-21,154	41,216
Wood, wood products and furniture	376	1,188	1,564	-248	1,316	442	1,214	1,656	-272	1,384	400	1,293	1,693	-313	1,380
Other ³	3,708	-	3,708	-	3,708	3,933	-	3,933	-	3,933	3,710	-	3,710	-	3,710
Total	203,756	447,108	650,864	-263,123	387,742	252,468	486,099	738,566	-317,032	421,535	263,201	525,975	789,176	-347,555	441,621

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, 2021/22 – 2023/24 (continued)

Fiscal year	2021/2022					2022/2023					2023/2024				
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services ¹	7.5%	10.8%	9.8%	5.4%	12.8%	7.9%	11.7%	10.4%	5.8%	13.8%	7.8%	12.5%	11.0%	5.8%	15.0%
Agriculture, forestry and fishing ²	1.4%	4.4%	3.4%	8.6%	-0.1%	1.4%	4.5%	3.4%	8.1%	-0.1%	1.1%	4.3%	3.3%	7.7%	-0.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.3%	0.2%	0.5%	0.4%	0.3%	0.3%	0.1%	0.5%	0.3%	0.3%	0.3%	0.7%	0.5%
Catering and accommodation	0.1%	1.3%	0.9%	0.4%	1.2%	0.1%	1.5%	1.0%	0.3%	1.6%	0.1%	1.6%	1.1%	0.3%	1.7%
Chemicals and chemical, rubber and plastic products	7.9%	1.9%	3.7%	3.0%	4.2%	7.5%	2.1%	3.9%	3.0%	4.6%	6.2%	1.9%	3.3%	2.4%	4.1%
Clothing and footwear	0.8%	0.3%	0.4%	0.1%	0.8%	0.9%	0.2%	0.5%	0.2%	0.7%	0.8%	0.3%	0.5%	0.2%	0.7%
Coal and petroleum products	1.6%	0.5%	0.8%	3.3%	-0.8%	2.6%	0.3%	1.1%	4.6%	-1.5%	1.9%	0.6%	1.0%	3.9%	-1.3%
Construction	1.3%	4.7%	3.6%	1.8%	4.9%	1.4%	4.7%	3.6%	1.7%	5.0%	1.7%	4.9%	3.8%	1.7%	5.4%
Educational services	0.0%	0.2%	0.1%	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	1.4%	3.8%	3.1%	0.6%	4.7%	2.0%	4.1%	3.4%	1.0%	5.2%	2.4%	4.2%	3.6%	2.2%	4.7%
Financing, insurance, real estate and business services ²	11.5%	30.2%	24.4%	12.0%	32.8%	10.6%	30.1%	23.8%	11.6%	32.3%	10.6%	29.3%	23.1%	11.4%	32.3%
Food, drink and tobacco	3.7%	4.2%	4.0%	3.0%	4.7%	3.5%	3.9%	3.8%	3.3%	4.1%	3.4%	4.1%	3.9%	2.9%	4.6%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
Machinery and related items	6.4%	2.4%	3.6%	2.0%	4.7%	6.5%	2.3%	3.7%	2.3%	4.8%	7.1%	2.3%	3.9%	2.6%	5.0%
Medical, dental and other health and veterinary services	0.6%	3.1%	2.3%	0.3%	3.7%	0.5%	3.1%	2.2%	0.2%	3.7%	0.6%	3.1%	2.2%	0.2%	3.8%
Metal (including metal products)	2.6%	0.6%	1.3%	4.3%	-0.8%	2.6%	0.7%	1.4%	3.7%	-0.4%	2.4%	0.6%	1.2%	3.6%	-0.7%
Metal products (except machinery and equipment)	1.2%	0.5%	1.0%	0.6%	1.3%	1.1%	0.9%	1.0%	0.5%	1.3%	1.2%	0.5%	1.0%	0.5%	1.4%
Mining and quarrying	2.8%	6.4%	5.3%	24.9%	-8.0%	2.8%	5.8%	4.8%	1.9%	-9.0%	2.9%	4.1%	3.7%	22.5%	-11.1%
Other manufacturing industries	2.2%	0.8%	1.3%	2.0%	0.7%	2.2%	0.9%	1.3%	1.9%	0.9%	2.1%	0.9%	1.3%	1.6%	1.1%
Paper, printing and publishing	1.3%	0.7%	0.9%	0.3%	1.4%	1.3%	0.7%	0.9%	0.4%	1.3%	1.1%	0.8%	0.9%	0.3%	1.3%
Personal and household services	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.0%	0.4%
Public administration	0.0%	1.4%	0.9%	3.9%	-1.1%	0.0%	1.4%	0.7%	3.4%	-1.0%	0.0%	1.4%	1.0%	4.1%	-1.5%
Recreation and cultural services	0.1%	1.1%	0.7%	0.2%	1.1%	0.1%	0.9%	0.7%	0.3%	0.9%	0.1%	0.9%	0.7%	0.3%	1.0%
Research and scientific institutes	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.1%
Retail trade	7.3%	5.9%	6.3%	3.1%	8.5%	7.2%	5.6%	6.1%	3.5%	8.1%	6.9%	5.9%	6.2%	3.1%	8.7%
Scientific, optical and similar equipment	0.7%	0.3%	0.4%	0.1%	0.8%	0.6%	0.3%	0.4%	0.1%	0.6%	0.7%	0.3%	0.4%	0.2%	0.6%
Social and related community services	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%
Specialised repair services	0.4%	0.6%	0.5%	0.2%	0.8%	0.4%	0.6%	0.5%	0.2%	0.8%	0.4%	0.6%	0.5%	0.2%	0.8%
Textiles	1.1%	0.3%	0.5%	0.3%	0.7%	0.9%	0.2%	0.5%	0.3%	0.6%	0.8%	0.3%	0.4%	0.3%	0.6%
Transport equipment	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.6%	0.6%
Transport, storage and communications	2.0%	5.1%	4.1%	2.8%	5.0%	2.5%	5.3%	4.4%	3.5%	5.0%	2.7%	5.6%	4.6%	3.5%	5.5%
Vehicles, parts and accessories	16.1%	1.6%	6.1%	9.8%	3.6%	16.4%	1.5%	6.6%	9.7%	4.3%	18.1%	1.8%	7.2%	11.2%	4.1%
Wholesale trade	15.0%	5.0%	8.1%	5.5%	9.9%	14.1%	4.7%	7.9%	5.9%	9.5%	14.1%	4.8%	7.9%	6.1%	9.3%
Wood, wood products and furniture	0.2%	0.3%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.1%	0.3%
Other ³	1.8%	0.0%	0.6%	0.0%	1.0%	1.6%	0.0%	0.5%	0.0%	0.9%	1.4%	0.0%	0.5%	0.0%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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, 2021/22 – 2023/24

Economic activity ¹	2021/22				2022/23				2023/24			
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments
Primary sector	8,425	48,375	56,800	-88,236	-31,436	10,476	50,128	60,604	-99,044	-38,440	10,704	44,324
Agriculture, forestry and fishing	2,789	19,604	22,394	-22,625	-231	3,410	21,842	25,252	-25,609	-357	3,002	22,806
Mining and quarrying	5,636	28,771	34,407	-65,611	-31,205	7,066	28,286	35,352	-73,435	-38,083	7,702	21,518
Secondary sector	67,847	99,902	167,749	-58,781	108,968	86,397	108,732	195,129	-75,159	119,970	86,916	121,626
Manufacturing ²	62,403	61,812	124,216	-52,325	71,891	77,841	65,650	143,491	-66,849	76,641	76,335	73,893
Electricity, gas and water	2,868	17,028	19,896	-1,639	18,257	5,061	20,009	25,070	-3,023	22,047	6,236	22,141
Construction	2,576	21,062	23,638	-4,817	18,820	3,495	23,074	26,569	-5,287	21,282	4,345	25,938
Tertiary sector	123,776	298,831	422,607	-116,106	306,501	151,661	327,239	478,900	-142,829	336,071	161,872	360,025
Wholesale and retail trade, catering and accommodation ³	79,354	63,675	143,029	-49,876	93,153	96,568	67,766	164,334	-62,218	102,116	104,289	76,827
Transport, storage and communication	4,043	22,631	26,674	-7,242	19,431	6,355	25,803	32,158	-11,141	21,018	7,011	29,418
Financial intermediation, insurance, real-estate and business services ⁴	38,866	184,410	223,266	-46,078	177,188	46,986	203,864	250,850	-55,703	195,148	48,634	221,322
Community, social and personal services ⁵	1,523	28,115	29,638	-12,909	16,729	1,752	29,805	31,558	-13,767	17,791	1,937	32,458
Other ⁶	3,708	-	3,708	-	3,708	3,933	-	3,933	-	3,933	3,710	-
Total	203,756	447,108	650,864	-263,123	387,742	252,468	486,099	738,566	-317,032	421,535	263,201	525,975
Percentage of total												
Primary sector	4.1%	10.8%	8.7%	-33.5%	-8.1%	4.1%	10.3%	8.2%	-31.2%	-9.1%	4.1%	8.4%
Agriculture, forestry and fishing	1.4%	4.4%	3.4%	-8.6%	-0.1%	1.4%	4.5%	3.4%	-8.1%	-0.1%	1.1%	4.3%
Mining and quarrying	2.8%	6.3%	5.3%	-24.9%	-8.0%	2.8%	5.8%	4.8%	-23.2%	-9.0%	2.9%	4.1%
Secondary sector	33.3%	22.3%	25.8%	22.3%	28.1%	34.2%	22.4%	26.4%	23.7%	28.5%	33.0%	23.1%
Manufacturing	30.6%	13.8%	19.1%	19.9%	18.5%	30.8%	13.5%	19.4%	21.1%	18.2%	29.0%	14.0%
Electricity, gas and water	1.4%	3.8%	3.1%	0.6%	4.7%	2.0%	4.1%	3.4%	1.0%	5.2%	2.4%	4.2%
Construction	1.3%	4.7%	3.6%	1.8%	4.9%	1.4%	4.7%	3.6%	1.7%	5.0%	1.7%	4.9%
Tertiary sector	60.7%	66.8%	64.9%	44.1%	79.0%	60.1%	67.3%	64.8%	45.1%	79.7%	61.5%	68.4%
Wholesale and retail trade, catering and accommodation	38.9%	14.2%	22.0%	19.0%	24.0%	38.2%	13.9%	22.3%	19.6%	24.2%	39.6%	14.6%
Transport, storage and communication	2.0%	5.1%	4.1%	2.8%	5.0%	2.5%	5.3%	4.4%	3.5%	5.0%	2.7%	5.6%
Financial intermediation, insurance, real-estate and business services ⁴	19.1%	41.2%	34.3%	17.5%	45.7%	18.6%	41.9%	34.0%	17.6%	46.3%	18.5%	42.1%
Community, social and personal services	0.7%	6.3%	4.6%	4.9%	4.3%	0.7%	6.1%	4.3%	4.3%	4.2%	0.7%	6.2%
Other	1.8%	0.0%	0.6%	0.0%	1.0%	1.6%	0.0%	0.5%	0.0%	0.9%	1.4%	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. 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 products; 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; Financial, 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, 2020/21–2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
Type of enterprise	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
A : Individual	58,714	7,863	-2,223	59,595	8,764	-2,619	55,133	9,107	-2,353	57,207	8,989	-2,432
B : Partnership	6,618	5,467	-3,578	6,272	6,049	-3,550	5,916	6,263	-4,589	5,473	6,290	-3,219
C : Company/Close corporation	353,693	363,382	-207,599	373,131	413,730	-240,233	385,827	450,025	-292,052	395,128	490,037	-320,616
D : Government/Local/Public authority	694	6,674	-10,385	698	8,789	-10,592	682	10,673	-10,892	678	10,563	-14,721
E : Association not for gain	2,216	1,736	-1,033	2,224	1,932	-965	2,214	2,068	-1,170	2,162	1,878	-591
F : Estate/Trust	27,178	5,328	-1,972	27,060	6,013	-2,050	26,838	6,280	-2,419	26,291	6,497	-2,580
G : Club	500	674	-25	488	236	-25	486	276	-35	465	307	-52
H : Welfare organisation	611	45	-300	602	54	-241	575	51	-261	580	53	-188
I : Other	201	1,885	-2,659	169	1,542	-2,848	103	1,355	-3,262	134	1,362	-3,157
Total	450,425	393,055	-229,774	470,239	447,108	-263,123	477,774	486,099	-317,032	488,118	525,975	-347,555
Percentage of total												
A : Individual	13.0%	2.0%	1.0%	12.7%	2.0%	1.0%	11.5%	1.9%	0.7%	11.7%	1.7%	0.7%
B : Partnership	1.5%	1.4%	1.6%	1.3%	1.4%	1.3%	1.2%	1.3%	1.4%	1.1%	1.2%	0.9%
C : Company/Close corporation	78.5%	92.5%	90.3%	79.3%	92.5%	91.3%	80.8%	92.6%	92.1%	80.9%	93.2%	92.2%
D : Government/Local/Public authority	0.2%	1.7%	4.5%	0.1%	2.0%	4.0%	0.1%	2.2%	3.4%	0.1%	2.0%	4.2%
E : Association not for gain	0.5%	0.4%	0.4%	0.5%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%	0.2%
F : Estate/Trust	6.0%	1.4%	0.9%	5.8%	1.3%	0.8%	5.6%	1.3%	0.8%	5.4%	1.2%	0.7%
G : Club	0.1%	0.2%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%
H : Welfare organisation	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%
I : Other	0.0%	0.5%	1.2%	0.0%	0.3%	1.1%	0.0%	0.3%	1.0%	0.0%	0.3%	0.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

"Other" has no description.

Table A4.4.1: VAT: Total output/input tax by sector, 2020/21 – 2023/24

Fiscal year	Sector	2020/2021			2021/2022			2022/2023			2023/2024		
		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	118,895	-88,217	30,678	150,246	-114,040	36,207	187,967	-147,289	40,677	221,079	-174,161	46,918
	Agriculture, forestry and fishing ²	57,407	-59,379	-1,972	66,439	-69,405	-2,965	75,876	-79,142	-3,265	79,309	-82,779	-3,469
	Bricks, ceramic, glass, cement and similar products	5,333	-4,451	882	6,456	-5,514	941	7,017	-5,995	1,022	7,480	-6,327	1,153
	Catering and accommodation	12,921	-10,219	2,702	18,502	-13,784	4,718	24,101	-17,521	6,580	27,268	-19,992	7,276
	Chemicals and chemical, rubber and plastic products	47,362	-47,988	-626	56,039	-56,332	-293	66,679	-66,187	491	68,131	-66,072	2,060
	Clothing and footwear	4,660	-3,960	700	5,806	-5,055	751	6,822	-6,001	820	6,817	-5,947	870
	Coal and petroleum products	9,623	-14,404	-4,780	12,927	-19,545	-6,619	16,490	-28,956	-12,466	18,165	-28,472	-10,307
	Construction	60,387	-49,551	10,836	72,399	-54,400	17,999	79,271	-57,675	21,596	89,578	-70,128	19,451
	Educational services	2,056	-1,210	846	2,304	-1,558	745	2,397	-1,458	939	2,596	-1,663	933
	Electricity, gas and water ²	45,887	-36,529	9,358	53,704	-38,271	15,432	65,004	-48,642	16,362	70,884	-56,450	14,434
	Financing, insurance, real estate and business services ²	398,095	-300,290	97,806	463,402	-357,620	105,782	517,474	-409,697	107,777	554,865	-437,462	117,403
	Food, drink and tobacco	51,356	-44,495	6,861	63,394	-52,876	10,518	73,113	-64,125	8,988	77,369	-65,798	11,570
	Leather, leather goods and fur (excl. footwear & clothing)	542	-496	46	692	-633	59	946	-859	87	1,080	-927	153
	Machinery and related items	36,737	-31,670	5,067	42,999	-37,725	5,274	49,147	-45,245	3,902	55,846	-52,776	3,070
	Medical, dental and other health and veterinary services	26,356	-15,580	10,776	31,001	-17,844	13,158	33,649	-19,522	14,127	36,662	-21,388	15,274
	Metal (including metal products)	19,987	-26,551	-6,564	25,812	-34,452	-8,640	26,767	-34,809	-8,042	25,131	-34,779	-9,648
	Metal products (except machinery and equipment)	16,581	-14,454	2,127	20,651	-17,840	2,811	21,309	-18,615	2,694	21,973	-19,119	2,854
	Mining and quarrying	79,146	-105,406	-26,260	99,823	-135,611	-35,788	112,674	-160,418	-47,743	112,674	-168,818	-56,144
	Other manufacturing industries	14,413	-15,549	-1,136	17,539	-19,267	-1,728	20,762	-22,727	-1,965	21,755	-22,938	-1,184
	Paper, printing and publishing	12,099	-9,955	2,144	14,100	-11,570	2,530	16,015	-13,613	2,402	16,848	-13,949	2,899
	Personal and household services	3,069	-2,185	884	3,549	-2,471	1,078	4,149	-2,766	1,383	4,248	-2,648	1,600
	Public administration	27,683	-34,322	-6,639	35,783	-37,536	-1,753	34,491	-39,676	-5,185	36,520	-44,759	-8,239
	Recreation and cultural services	10,728	-7,979	2,749	15,481	-11,401	4,080	23,061	-19,491	3,570	28,893	-24,881	4,012
	Research and scientific institutes	2,721	-2,297	424	1,657	-1,184	472	1,779	-1,408	371	1,841	-1,414	427
	Retail trade	191,844	-174,130	17,714	219,293	-200,262	19,031	240,013	-222,747	17,266	258,858	-237,694	21,164
	Scientific, optical and similar equipment	3,291	-2,659	632	3,696	-2,812	884	4,081	-3,239	842	4,504	-3,687	817
	Social and related community services	1,791	-2,098	-307	2,149	-2,191	-41	2,373	-2,503	-130	2,537	-2,677	-140
	Specialised repair services	7,801	-5,977	1,824	9,068	-6,908	2,160	10,074	-7,780	2,294	11,066	-8,750	2,316
	Textiles	5,556	-5,033	523	6,690	-6,203	487	7,326	-7,168	158	7,258	-6,705	553
	Transport equipment	4,503	-3,969	534	5,301	-5,036	265	6,823	-5,871	953	8,949	-7,759	1,190
	Transport, storage and communications	67,224	-52,245	14,979	76,719	-60,830	15,889	89,079	-73,325	15,754	97,293	-80,631	16,662
	Vehicles, parts and accessories	49,550	-65,144	-15,595	65,095	-84,386	-19,291	77,141	-100,397	-23,256	86,630	-115,735	-29,104
	Wholesale trade	130,353	-122,297	8,056	155,626	-149,335	6,292	171,577	-165,787	5,791	181,255	-177,091	4,163
	Wood, wood products and furniture	4,193	-3,442	751	5,184	-4,244	940	5,556	-4,596	960	5,529	-4,526	1,003
	Total	1,530,153	-1,364,133	166,020	1,829,530	-1,638,141	191,388	2,081,007	-1,905,253	175,754	2,250,895	-2,068,903	181,991

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, 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
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	105,206	-52,420	52,785	132,056	-72,505	59,551	165,318	-100,378	64,940	198,754	-120,507	78,247
Agriculture, forestry and fishing ²	42,855	-23,432	19,423	49,780	-26,573	23,207	55,124	-29,298	25,826	62,719	-28,264	34,454
Bricks, ceramic, glass, cement and similar products	4,753	-3,384	1,369	5,735	-4,219	1,515	6,309	-4,745	1,564	6,745	-4,971	1,774
Catering and accommodation	11,958	-7,434	4,524	17,543	-11,038	6,505	22,842	-14,742	8,100	26,008	-17,087	8,921
Chemicals and chemical, rubber and plastic products	27,093	-19,398	7,695	35,889	-27,245	8,644	44,139	-33,663	10,476	47,416	-36,940	10,476
Clothing and footwear	3,936	-2,766	1,170	4,892	-3,573	1,318	5,478	-4,008	1,469	5,439	-3,832	1,608
Coal and petroleum products	5,573	-3,367	2,205	6,549	-3,967	2,583	6,707	-4,764	1,944	9,905	-6,541	3,365
Construction	55,984	-25,590	29,394	67,606	-34,636	32,970	74,476	-39,155	35,322	83,004	-48,228	34,777
Educational services	1,972	-785	1,187	2,109	-889	1,220	2,242	-207	2,035	2,383	-959	1,424
Electricity, gas and water ²	38,558	-25,768	12,790	49,093	-31,684	17,409	61,115	-40,059	21,056	64,267	-41,341	22,927
Financing, insurance, real estate and business services ²	350,623	-216,164	134,459	400,923	-251,862	149,061	447,828	-289,684	158,144	472,415	-306,297	166,118
Food, drink and tobacco	42,442	-26,692	15,750	52,916	-33,817	19,099	60,964	-41,156	19,808	64,308	-42,166	22,142
Leather, leather goods and fur (excl. footwear & clothing)	478	-329	148	573	-378	195	767	-528	239	922	-635	287
Machinery and related items	28,956	-18,626	10,330	34,484	-23,026	11,458	38,308	-26,529	11,779	44,439	-31,079	13,360
Medical, dental and other health and veterinary services	25,170	-12,816	12,354	31,133	-15,192	15,940	31,787	-16,224	15,564	34,780	-18,126	16,654
Metal (including metal products)	12,250	-9,102	3,148	14,780	-11,532	3,248	15,387	-11,476	3,912	14,270	-10,408	3,862
Metal products (except machinery and equipment)	12,180	-8,088	4,091	15,915	-11,151	4,764	16,660	-11,999	4,661	18,112	-12,964	5,148
Mining and quarrying	54,118	-27,637	26,481	73,758	-41,800	31,958	75,829	-43,637	32,192	81,932	-38,339	43,594
Other manufacturing industries	11,206	-7,137	4,070	13,234	-8,967	4,267	15,237	-10,753	4,483	16,253	-11,223	5,030
Paper, printing and publishing	10,276	-7,100	3,176	12,068	-8,435	3,633	13,251	-9,540	3,711	14,347	-10,146	4,202
Personal and household services	2,960	-1,538	1,422	3,360	-1,659	1,700	3,894	-1,929	1,965	3,948	-1,539	2,409
Public administration	12,285	-7,225	5,060	21,640	-11,505	10,135	17,287	-10,819	6,468	17,292	-10,623	6,669
Recreation and cultural services	10,103	-6,556	3,447	14,997	-10,070	4,927	22,369	-17,620	4,749	28,046	-22,729	5,317
Research and scientific institutes	1,923	-1,056	867	2,731	-496	2,236	1,511	-572	939	1,560	-534	1,026
Retail trade	165,874	-137,932	27,943	189,172	-157,293	31,879	202,258	-171,739	30,519	218,118	-183,513	34,605
Scientific, optical and similar equipment	2,713	-1,627	1,086	3,164	-1,799	1,364	3,485	-2,092	1,393	3,672	-2,229	1,442
Social and related community services	1,648	-792	856	1,718	-742	976	1,859	-781	1,078	2,062	-918	1,144
Specialised repair services	7,190	-4,648	2,542	8,395	-5,466	2,929	9,266	-6,342	2,924	10,204	-7,048	3,156
Textiles	4,582	-3,247	1,336	5,709	-4,257	1,452	5,603	-4,283	1,320	5,932	-4,449	1,483
Transport equipment	3,718	-1,927	1,791	4,368	-2,281	2,087	5,726	-3,048	2,678	7,423	-4,000	3,423
Transport, storage and communications	57,914	-33,741	24,173	65,407	-40,153	25,253	72,294	-43,772	28,522	80,088	-47,379	32,708
Vehicles, parts and accessories	28,345	-21,021	7,324	36,465	-28,114	8,351	42,085	-34,121	7,965	48,545	-38,426	10,119
Wholesale trade	101,820	-78,393	23,427	120,774	-96,373	24,401	126,571	-100,709	25,862	135,557	-107,591	27,966
Wood, wood products and furniture	3,791	-2,725	1,066	4,635	-3,317	1,318	4,914	-3,568	1,346	4,874	-3,456	1,418
Total	1,250,453	-801,563	448,891	1,503,569	-986,015	517,554	1,678,891	-1,133,941	544,951	1,835,737	-1,224,486	611,251

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, 2020/21 – 2023/24

Fiscal year	2020/2021			2021/2022			2022/2023			2023/2024		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	13,371	-35,479	-22,108	17,820	-41,164	-23,344	22,116	-46,378	-24,263	21,518	-52,847	-31,329
Agriculture, forestry and fishing ²	14,530	-35,925	-21,395	16,603	-42,776	-26,172	20,686	-49,777	-29,091	16,456	-54,380	-37,924
Bricks, ceramic, glass, cement and similar products	578	-1,065	-487	721	-1,295	-574	705	-1,248	-542	744	-1,365	-621
Catering and accommodation	942	-2,765	-1,822	946	-2,732	-1,787	1,240	-2,760	-1,520	1,205	-2,850	-1,644
Chemicals and chemical, rubber and plastic products	20,255	-28,576	-8,321	20,165	-29,101	-8,936	22,526	-32,511	-9,985	20,698	-29,114	-8,416
Clothing and footwear	724	-1,194	-470	899	-1,467	-568	1,316	-1,965	-649	1,361	-2,098	-738
Coal and petroleum products	4,051	-11,036	-6,986	6,375	-15,576	-9,201	9,780	-24,190	-14,410	8,250	-21,921	-13,672
Construction	4,133	-22,691	-18,558	4,570	-19,540	-14,970	4,326	-18,051	-13,726	6,094	-21,420	-15,326
Educational services	77	-418	-341	183	-657	-475	149	-1,244	-1,095	203	-694	-492
Electricity, gas and water ²	7,299	-10,731	-3,432	4,604	-6,581	-1,977	3,880	-8,574	-4,694	6,610	-15,103	-8,493
Financing, insurance, real estate and business services ²	48,529	-85,182	-36,654	62,016	-105,295	-43,279	69,113	-119,480	-50,368	81,850	-130,565	-48,715
Food, drink and tobacco	8,903	-17,792	-8,888	10,486	-19,067	-8,581	12,143	-22,963	-10,819	13,031	-23,603	-10,571
Leather, leather goods and fur (excl. footwear & clothing)	63	-166	-102	118	-255	-136	179	-330	-152	158	-291	-133
Machinery and related items	7,751	-13,014	-5,263	8,491	-14,675	-6,184	10,788	-18,665	-7,877	11,357	-21,647	-10,290
Medical, dental and other health and veterinary services	1,166	-2,744	-1,578	-159	-2,624	-2,783	1,833	-3,270	-1,437	1,853	-3,232	-1,379
Metal (including metal products)	7,736	-17,448	-9,712	11,019	-22,906	-11,887	11,360	-23,314	-11,953	10,860	-24,371	-13,510
Metal products (except machinery and equipment)	4,389	-6,353	-1,964	4,719	-6,672	-1,953	4,623	-6,590	-1,967	3,841	-6,135	-2,294
Mining and quarrying	24,438	-77,179	-52,741	25,377	-93,123	-67,746	36,307	-116,242	-79,935	29,907	-129,644	-99,738
Other manufacturing industries	3,183	-8,389	-5,206	4,278	-10,273	-5,995	5,484	-11,933	-6,449	5,469	-11,683	-6,214
Paper, printing and publishing	1,816	-2,848	-1,032	2,038	-3,141	-1,104	2,780	-4,089	-1,309	2,493	-3,796	-1,303
Personal and household services	106	-644	-538	185	-807	-622	247	-829	-582	283	-1,092	-809
Public administration	15,398	-27,097	-11,699	14,142	-26,031	-11,888	17,204	-28,857	-11,653	19,241	-34,149	-14,908
Recreation and cultural services	620	-1,319	-699	480	-1,327	-848	676	-1,855	-1,179	837	-2,142	-1,304
Research and scientific institutes	797	-1,241	-444	-1,074	-689	-1,763	268	-836	-567	281	-879	-599
Retail trade	25,965	-36,194	-10,229	29,990	-42,837	-12,847	37,519	-50,772	-13,252	40,513	-53,953	-13,441
Scientific, optical and similar equipment	577	-1,031	-454	532	-1,012	-480	596	-1,146	-551	832	-1,458	-625
Social and related community services	140	-1,303	-1,163	429	-1,446	-1,017	511	-1,719	-1,208	460	-1,744	-1,284
Specialised repair services	605	-1,323	-718	670	-1,439	-769	807	-1,436	-630	854	-1,693	-839
Textiles	976	-1,789	-813	980	-1,945	-965	1,721	-2,882	-1,162	1,322	-2,252	-930
Transport equipment	769	-2,025	-1,257	943	-2,765	-1,822	1,095	-2,820	-1,725	1,516	-3,748	-2,232
Transport, storage and communications	9,284	-18,477	-9,194	11,256	-20,620	-9,364	16,732	-29,501	-12,769	17,100	-33,146	-16,046
Vehicles, parts and accessories	21,183	-44,101	-22,918	28,612	-56,254	-27,642	34,998	-66,219	-31,221	38,009	-77,233	-39,224
Wholesale trade	28,458	-43,829	-15,371	34,769	-52,879	-18,110	44,889	-64,960	-20,071	45,595	-69,397	-23,802
Wood, wood products and furniture	401	-717	-315	545	-923	-378	648	-1,034	-386	650	-1,065	-415
Total	279,212	-562,083	-282,871	323,729	-649,894	-326,166	399,243	-768,440	-369,196	411,453	-840,712	-429,260

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

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

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1.00 VAT declared, 2020/21 – 2023/24

Fiscal year	2020/2021				2021/2022				2022/2023				2023/2024			
For each R1	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments		Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	
Sector																
Agencies and other services ¹	-0.99	1.99	1.00		-1.22	2.22	1.00		-1.55	2.55	1.00		-1.54	2.54	1.00	
Agriculture, forestry and fishing	-1.21	2.21	1.00		-1.15	2.15	1.00		-1.13	2.13	1.00		-0.82	1.82	1.00	
Bricks, ceramic, glass, cement and similar products	-2.47	3.47	1.00		-2.78	3.78	1.00		-3.03	4.03	1.00		-2.80	3.80	1.00	
Catering and accommodation	-1.64	2.64	1.00		-1.70	2.70	1.00		-1.82	2.82	1.00		-1.92	2.92	1.00	
Chemicals and chemical, rubber and plastic products	-2.52	3.52	1.00		-3.15	4.15	1.00		-3.21	4.21	1.00		-3.53	4.53	1.00	
Clothing and footwear	-2.36	3.36	1.00		-2.71	3.71	1.00		-2.73	3.73	1.00		-2.38	3.38	1.00	
Coal and petroleum products	-1.53	2.53	1.00		-1.54	2.54	1.00		-2.45	3.45	1.00		-1.94	2.94	1.00	
Construction	-0.90	1.90	1.00		-1.05	2.05	1.00		-1.11	2.11	1.00		-1.39	2.39	1.00	
Educational services	-0.66	1.66	1.00		-0.73	1.73	1.00		-0.10	1.10	1.00		-0.67	1.67	1.00	
Electricity, gas and water	-2.01	3.01	1.00		-1.82	2.82	1.00		-1.90	2.90	1.00		-1.80	2.80	1.00	
Financing, insurance, real estate and business services	-1.61	2.61	1.00		-1.69	2.69	1.00		-1.83	2.83	1.00		-1.84	2.84	1.00	
Food, drink and tobacco	-1.69	2.69	1.00		-1.77	2.77	1.00		-2.08	3.08	1.00		-1.90	2.90	1.00	
Leather, leather goods and fur (excl. footwear & clothing)	-2.22	3.22	1.00		-1.93	2.93	1.00		-2.21	3.21	1.00		-2.21	3.21	1.00	
Machinery and related items	-1.80	2.80	1.00		-2.01	3.01	1.00		-2.25	3.25	1.00		-2.33	3.33	1.00	
Medical, dental and other health and veterinary services	-1.04	2.04	1.00		-0.95	1.95	1.00		-1.04	2.04	1.00		-1.09	2.09	1.00	
Metal (including metal products)	-2.89	3.89	1.00		-3.55	4.55	1.00		-2.93	3.93	1.00		-2.69	3.69	1.00	
Mining and quarrying	-1.04	2.04	1.00		-1.31	2.31	1.00		-1.36	2.36	1.00		-0.88	1.88	1.00	
Other manufacturing industries	-1.75	2.75	1.00		-2.10	3.10	1.00		-2.40	3.40	1.00		-2.23	3.23	1.00	
Paper, printing and publishing	-2.24	3.24	1.00		-2.32	3.32	1.00		-2.57	3.57	1.00		-2.41	3.41	1.00	
Personal and household services	-1.08	2.08	1.00		-0.98	1.98	1.00		-0.98	1.98	1.00		-0.64	1.64	1.00	
Public administration	-1.43	2.43	1.00		-1.14	2.14	1.00		-1.67	2.67	1.00		-1.59	2.59	1.00	
Recreation and cultural services	-1.93	2.93	1.00		-2.04	3.04	1.00		-3.71	4.71	1.00		-4.28	5.28	1.00	
Research and scientific institutes	-1.22	2.22	1.00		-0.22	1.22	1.00		-0.61	1.61	1.00		-0.52	1.52	1.00	
Retail trade	-4.94	5.94	1.00		-4.93	5.93	1.00		-5.63	6.63	1.00		-5.30	6.30	1.00	
Scientific, optical and similar equipment	-1.50	2.50	1.00		-1.32	2.32	1.00		-1.50	2.50	1.00		-1.55	2.55	1.00	
Social and related community services	-0.93	1.93	1.00		-0.76	1.76	1.00		-0.72	1.72	1.00		-0.80	1.80	1.00	
Specialised repair services	-1.83	2.83	1.00		-1.87	2.87	1.00		-2.17	3.17	1.00		-2.23	3.23	1.00	
Textiles	-2.43	3.43	1.00		-2.93	3.93	1.00		-3.25	4.25	1.00		-3.00	4.00	1.00	
Transport equipment	-1.08	2.08	1.00		-1.09	2.09	1.00		-1.14	2.14	1.00		-1.17	2.17	1.00	
Transport, storage and communications	-1.40	2.40	1.00		-1.59	2.59	1.00		-1.53	2.53	1.00		-1.45	2.45	1.00	
Vehicles, parts and accessories	-2.87	3.87	1.00		-3.37	4.37	1.00		-4.28	5.28	1.00		-3.80	4.80	1.00	
Wholesale trade	-3.35	4.35	1.00		-3.95	4.95	1.00		-3.89	4.89	1.00		-3.80	4.80	1.00	
Wood, wood products and furniture	-2.56	3.56	1.00		-2.52	3.52	1.00		-2.65	3.65	1.00		-3.85	4.85	1.00	
Total	-1.79	2.79	1.00		-1.91	2.91	1.00		-2.08	3.08	1.00		-2.00	3.00	1.00	

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



Table A4.5.2: VAT: Output/input tax declared and claimed for each R1.00 VAT refund claimed, 2020/21 – 2023/24

Fiscal year	2020/2021				2021/2022				2022/2023				2023/2024			
For each R1	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded		VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded		VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded		VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	
Sector																
Agencies and other services ¹	-1.60	0.60	-1.00		-1.76	0.76	-1.00		-1.91	0.91	-1.00		-1.69	0.69	-1.00	
Agriculture, forestry and fishing	-1.68	0.68	-1.00		-1.63	0.63	-1.00		-1.71	0.71	-1.00		-1.43	0.43	-1.00	
Bricks, ceramic, glass, cement and similar products	-2.19	1.19	-1.00		-2.26	1.26	-1.00		-2.30	1.30	-1.00		-2.20	1.20	-1.00	
Catering and accommodation	-1.52	0.52	-1.00		-1.53	0.53	-1.00		-1.82	0.82	-1.00		-1.73	0.73	-1.00	
Chemicals and chemical, rubber and plastic products	-3.43	2.43	-1.00		-3.26	2.26	-1.00		-3.26	2.26	-1.00		-3.46	2.46	-1.00	
Clothing and footwear	-2.54	1.54	-1.00		-2.58	1.58	-1.00		-3.03	2.03	-1.00		-2.84	1.84	-1.00	
Coal and petroleum products	-1.58	0.58	-1.00		-1.69	0.69	-1.00		-1.68	0.68	-1.00		-1.60	0.60	-1.00	
Construction	-1.22	0.22	-1.00		-1.31	0.31	-1.00		-1.32	0.32	-1.00		-1.40	0.40	-1.00	
Educational services	-1.23	0.23	-1.00		-1.38	0.38	-1.00		-1.14	0.14	-1.00		-1.41	0.41	-1.00	
Electricity, gas and water	-3.13	2.13	-1.00		-3.33	2.33	-1.00		-1.83	0.83	-1.00		-1.78	0.78	-1.00	
Financing, insurance, real estate and business services	-2.32	1.32	-1.00		-2.43	1.43	-1.00		-2.37	1.37	-1.00		-2.68	1.68	-1.00	
Food, drink and tobacco	-2.00	1.00	-1.00		-2.22	1.22	-1.00		-2.12	1.12	-1.00		-2.23	1.23	-1.00	
Leather, leather goods and fur (excl. footwear & clothing)	-1.62	0.62	-1.00		-1.87	0.87	-1.00		-2.18	1.18	-1.00		-2.19	1.19	-1.00	
Machinery and related items	-2.47	1.47	-1.00		-2.37	1.37	-1.00		-2.37	1.37	-1.00		-2.10	1.10	-1.00	
Medical, dental and other health and veterinary services	-1.74	0.74	-1.00		-0.94	-0.06	-1.00		-2.28	1.28	-1.00		-2.34	1.34	-1.00	
Metal (including metal products)	-1.80	0.80	-1.00		-1.93	0.93	-1.00		-1.95	0.95	-1.00		-1.80	0.80	-1.00	
Mining and quarrying	-1.46	0.46	-1.00		-1.37	0.37	-1.00		-1.45	0.45	-1.00		-1.30	0.30	-1.00	
Other manufacturing industries	-1.61	0.61	-1.00		-1.71	0.71	-1.00		-1.85	0.85	-1.00		-1.88	0.88	-1.00	
Paper, printing and publishing	-2.76	1.76	-1.00		-2.85	1.85	-1.00		-3.12	2.12	-1.00		-2.91	1.91	-1.00	
Personal and household services	-1.20	0.20	-1.00		-1.30	0.30	-1.00		-1.42	0.42	-1.00		-1.35	0.35	-1.00	
Public administration	-2.32	1.32	-1.00		-2.19	1.19	-1.00		-2.48	1.48	-1.00		-2.29	1.29	-1.00	
Recreation and cultural services	-1.89	0.89	-1.00		-1.57	0.57	-1.00		-1.57	0.57	-1.00		-1.64	0.64	-1.00	
Research and scientific institutes	-2.80	1.80	-1.00		-0.39	-0.61	-1.00		-1.47	0.47	-1.00		-1.47	0.47	-1.00	
Retail trade	-3.54	2.54	-1.00		-3.33	2.33	-1.00		-3.83	2.83	-1.00		-4.01	3.01	-1.00	
Scientific, optical and similar equipment	-1.12	0.12	-1.00		-2.11	1.11	-1.00		-2.08	1.08	-1.00		-2.33	1.33	-1.00	
Social and related community services	-1.84	0.84	-1.00		-1.42	0.42	-1.00		-1.42	0.42	-1.00		-1.36	0.36	-1.00	
Specialised repair services	-2.20	1.20	-1.00		-2.02	1.02	-1.00		-2.28	1.28	-1.00		-2.02	1.02	-1.00	
Textiles	-1.61	0.61	-1.00		-1.52	0.52	-1.00		-1.63	0.63	-1.00		-1.68	0.68	-1.00	
Transport equipment	-2.01	1.01	-1.00		-2.20	1.20	-1.00		-2.31	1.31	-1.00		-2.07	1.07	-1.00	
Transport, storage and communications	-1.92	0.92	-1.00		-2.04	1.04	-1.00		-2.12	1.12	-1.00		-1.97	0.97	-1.00	
Vehicles, parts and accessories	-2.85	1.85	-1.00		-2.92	1.92	-1.00		-3.24	2.24	-1.00		-2.92	1.92	-1.00	
Wholesale trade	-2.85	1.85	-1.00		-2.92	1.92	-1.00		-2.68	1.68	-1.00		-2.57	1.57	-1.00	
Wood, wood products and furniture	-2.27	1.27	-1.00		-2.44	1.44	-1.00		-2.68	1.68	-1.00		-2.57	1.57	-1.00	
Total	-1.99	0.99	-1.00		-1.99	0.99	-1.00		-2.08	1.08	-1.00		-1.96	0.96	-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 turnover¹ (payments and refunds) 2020/21 – 2023/24

Fiscal year	2020/2021				2021/2022				2022/2023				2023/2024			
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	32,009	–	2,707	5,456	36,948	–	3,048	4,481	33,144	–	2,419	4,390	32,677	–	2,384	7,572
B: 1 to 50 000	12,343	300	96	535	11,648	283	97	481	10,597	257	74	578	10,027	246	89	1,760
C: 50 001 to 100 000	64,789	94,117	6,392	2,428	65,179	95,110	6,595	2,402	65,315	95,521	6,700	1,997	66,340	97,061	6,676	2,930
D: 100 001 to 200 000	19,750	2,937	295	777	18,587	2,769	290	584	17,526	2,614	269	961	16,700	2,494	244	868
E: 200 001 to 300 000	38,263	94,149	6,024	1,535	40,314	99,335	6,545	1,761	41,543	102,499	6,757	1,648	42,476	104,715	6,909	1,528
F: 300 001 to 500 000	16,792	4,184	356	495	16,127	4,024	347	425	15,183	3,786	331	490	14,442	3,611	327	550
G: 500 001 to 700 000	43,654	169,580	10,209	2,430	47,485	184,954	11,406	2,444	49,460	192,687	11,836	2,505	51,202	199,778	12,224	2,479
H: 700 001 to 1 000 000	27,868	11,052	828	741	26,077	10,335	817	889	25,291	10,045	784	680	24,747	9,817	759	830
I: 1 000 001 to 2 000 000	47,570	336,964	18,191	3,919	52,245	370,784	20,727	4,096	55,990	397,792	22,337	4,195	58,372	415,362	22,995	4,929
J: 2 000 001 to 3 000 000	11,869	879	107	424	10,772	799	116	443	10,301	761	106	329	9,663	718	93	441
K: 3 000 001 to 5 000 000	22,751	13,597	989	793	21,752	13,000	949	710	21,132	12,625	935	723	20,773	12,418	984	745
L: 5 000 001 to 10 000 000	28,780	24,346	1,684	844	27,124	22,952	1,684	849	26,700	22,577	1,607	799	28,515	24,010	1,639	948
M: 10 000 001 to 14 000 000	17,311	204,804	9,976	2,405	19,784	233,818	11,628	2,725	21,479	253,724	12,625	3,036	22,622	267,001	13,240	3,058
N: 14 000 001 to 20 000 000	14,945	249,619	11,356	3,074	16,855	281,549	13,167	3,034	18,523	310,039	14,413	3,234	19,426	325,214	15,047	3,399
O: 20 000 001 to 30 000 000	13,189	321,992	13,695	4,118	15,258	373,223	16,425	4,110	16,460	401,776	17,906	4,205	17,358	424,595	18,914	4,559
P: 30 000 001 to 50 000 000	13,281	515,682	20,131	6,550	14,551	565,923	22,664	6,333	15,737	612,420	24,677	7,602	17,003	661,907	27,250	7,456
Q: 50 000 001 to 100 000 000	11,789	824,640	27,866	10,258	13,683	954,769	32,194	10,857	15,087	1,057,527	35,740	12,371	16,114	1,131,564	38,578	13,628
R: 100 000 001 +	13,472	10,943,849	262,153	182,992	15,850	13,328,732	298,410	216,498	18,306	16,115,239	326,583	267,291	19,661	17,032,591	357,623	289,875
Total	450,425	13,812,692	393,055	229,774	470,239	16,542,357	447,108	263,123	477,774	19,591,878	486,099	317,032	488,118	20,713,103	525,975	347,555

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2020/21 – 2023/24 (continued)

Fiscal year	2020/2021						2021/2022						2022/2023						2023/2024					
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	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds
A: = 0	7.1%	0.0%	0.7%	2.4%	7.9%	0.0%	0.7%	1.7%	6.9%	0.0%	0.5%	1.4%	6.7%	0.0%	0.5%	1.4%	6.9%	0.0%	0.5%	1.4%	6.7%	0.0%	0.5%	1.4%
B: 1 to 50 000	2.7%	0.0%	0.0%	0.2%	2.5%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.2%	2.1%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.2%	2.1%	0.0%	0.0%	0.2%
C: 50 001 to 100 000	14.4%	0.7%	1.6%	1.1%	13.9%	0.6%	1.5%	0.9%	13.7%	0.5%	1.4%	0.6%	13.6%	0.5%	1.3%	0.6%	13.7%	0.5%	1.3%	0.6%	13.6%	0.5%	1.3%	0.6%
D: 100 001 to 200 000	4.4%	0.0%	0.1%	0.3%	4.0%	0.0%	0.1%	0.2%	3.7%	0.0%	0.1%	0.3%	3.4%	0.0%	0.0%	0.3%	3.7%	0.0%	0.0%	0.3%	3.4%	0.0%	0.0%	0.2%
E: 200 001 to 300 000	8.5%	0.7%	1.5%	0.7%	8.6%	0.6%	1.5%	0.7%	8.7%	0.5%	1.4%	0.5%	8.7%	0.5%	1.3%	0.5%	8.7%	0.5%	1.3%	0.5%	8.7%	0.5%	1.3%	0.4%
F: 300 001 to 500 000	3.7%	0.0%	0.1%	0.2%	3.4%	0.0%	0.1%	0.2%	3.2%	0.0%	0.1%	0.2%	3.0%	0.0%	0.0%	0.2%	3.2%	0.0%	0.0%	0.2%	3.0%	0.0%	0.1%	0.2%
G: 500 001 to 700 000	9.7%	1.2%	2.6%	1.1%	10.1%	1.1%	2.6%	0.9%	10.4%	1.0%	2.4%	0.8%	10.5%	1.0%	2.3%	0.7%	10.5%	1.0%	2.3%	0.7%	10.5%	1.0%	2.3%	0.7%
H: 700 001 to 1 000 000	6.2%	0.1%	0.2%	0.3%	5.5%	0.1%	0.2%	0.3%	5.3%	0.1%	0.2%	0.3%	5.1%	0.1%	0.2%	0.3%	5.3%	0.1%	0.2%	0.3%	5.1%	0.1%	0.2%	0.3%
I: 1 000 001 to 2 000 000	10.6%	2.4%	4.6%	1.7%	11.1%	2.2%	4.6%	1.6%	11.7%	2.0%	4.6%	1.3%	12.0%	2.0%	4.4%	1.4%	12.0%	2.0%	4.4%	1.4%	12.0%	2.0%	4.4%	1.4%
J: 2 000 001 to 3 000 000	2.6%	0.0%	0.0%	0.2%	2.3%	0.0%	0.0%	0.2%	2.2%	0.0%	0.0%	0.2%	2.0%	0.0%	0.0%	0.1%	2.2%	0.0%	0.0%	0.1%	2.0%	0.0%	0.0%	0.1%
K: 3 000 001 to 5 000 000	5.1%	0.1%	0.3%	0.3%	4.6%	0.1%	0.2%	0.3%	4.4%	0.1%	0.2%	0.3%	4.3%	0.1%	0.2%	0.2%	4.4%	0.1%	0.2%	0.2%	4.3%	0.1%	0.2%	0.2%
L: 5 000 001 to 10 000 000	6.4%	0.2%	0.4%	0.4%	5.8%	0.1%	0.4%	0.3%	5.6%	0.1%	0.3%	0.3%	5.5%	0.1%	0.3%	0.3%	5.6%	0.1%	0.3%	0.3%	5.5%	0.1%	0.3%	0.3%
M: 10 000 001 to 14 000 000	3.8%	1.5%	2.5%	1.0%	4.2%	1.4%	2.6%	1.0%	4.5%	1.3%	2.6%	1.0%	4.5%	1.3%	2.5%	0.9%	4.6%	1.3%	2.5%	0.9%	4.5%	1.3%	2.5%	0.9%
N: 14 000 001 to 20 000 000	3.3%	1.8%	2.9%	1.3%	3.6%	1.7%	2.9%	1.2%	3.9%	1.6%	3.0%	1.0%	4.0%	1.6%	2.9%	1.0%	4.0%	1.6%	2.9%	1.0%	4.0%	1.6%	2.9%	1.0%
O: 20 000 001 to 30 000 000	2.9%	2.3%	3.5%	1.8%	3.2%	2.3%	3.7%	1.6%	3.4%	2.1%	3.7%	1.3%	3.6%	2.0%	3.6%	1.3%	3.6%	2.0%	3.6%	1.3%	3.6%	2.0%	3.6%	1.3%
P: 30 000 001 to 50 000 000	2.9%	3.7%	5.1%	2.9%	3.1%	3.4%	5.1%	2.4%	3.3%	3.1%	5.1%	2.4%	3.3%	3.1%	5.1%	2.4%	3.3%	3.1%	5.1%	2.4%	3.3%	3.1%	5.1%	2.1%
Q: 50 000 001 to 100 000 000	2.6%	6.0%	7.1%	4.5%	2.9%	5.8%	7.2%	4.1%	3.2%	5.4%	7.4%	3.9%	3.3%	5.5%	7.3%	3.9%	3.3%	5.5%	7.3%	3.9%	3.3%	5.5%	7.3%	3.9%
R: 100 000 001 +	3.0%	79.2%	66.7%	79.6%	3.4%	80.6%	66.7%	82.3%	3.8%	82.3%	67.2%	84.3%	4.0%	82.2%	68.0%	83.4%	4.0%	82.2%	68.0%	83.4%	4.0%	82.2%	68.0%	83.4%
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%	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, 2014/15 – 2023/24

Turnover group	Number of Vendors per Fiscal Year									
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
A: = 0	3,679	2,361	2,497	2,353	2,699	2,805	3,372	3,693	4,308	6,549
B: 1 to 50 000	3,292	2,864	2,773	2,650	2,924	2,808	3,443	3,342	3,316	3,815
C: 50 001 to 100 000	33,359	32,808	31,774	31,268	31,527	30,717	31,587	30,095	28,691	27,664
D: 100 001 to 200 000	8,814	8,030	7,758	7,472	7,702	7,446	8,479	7,951	7,595	7,546
E: 200 001 to 300 000	21,112	21,394	20,841	20,683	20,429	20,088	19,729	19,225	18,651	18,095
F: 300 001 to 500 000	7,710	7,300	7,033	6,817	7,065	6,817	7,649	7,269	6,967	6,890
G: 500 001 to 700 000	25,025	25,725	25,571	25,534	24,981	25,078	23,559	23,893	23,504	23,039
H: 700 001 to 1 000 000	13,124	12,344	11,981	11,730	11,783	11,896	13,024	11,985	11,821	11,455
I: 1 000 001 to 2 000 000	27,407	28,895	29,473	29,996	29,218	29,422	27,665	28,145	28,490	27,976
J: 2 000 001 to 3 000 000	5,025	4,415	4,335	4,007	4,072	3,918	4,531	4,137	4,059	4,229
K: 3 000 001 to 5 000 000	10,846	10,186	10,080	9,952	10,238	9,844	10,997	10,218	9,758	9,543
L: 5 000 001 to 10 000 000	13,742	13,247	12,707	12,524	12,966	12,724	13,825	12,663	12,205	11,954
M: 10 000 001 to 14 000 000	10,528	11,157	11,363	11,764	11,468	11,721	10,645	11,452	11,668	11,580
N: 14 000 001 to 20 000 000	9,123	9,662	10,036	10,225	9,933	10,379	9,485	10,074	10,551	10,340
O: 20 000 001 to 30 000 000	8,063	8,657	8,762	8,817	8,809	9,303	8,622	9,531	9,791	9,661
P: 30 000 001 to 50 000 000	7,573	8,377	8,240	8,352	8,944	9,295	9,009	9,420	9,811	10,154
Q: 50 000 001 to 100 000 000	7,354	7,761	9,086	9,692	8,831	9,028	8,274	9,271	9,784	9,990
R: 100 000 001 +	8,488	9,081	9,954	10,428	10,675	10,975	10,369	11,900	13,294	13,784
Total	224,264	224,264	224,264	224,264	224,264	224,264	224,264	224,264	224,264	224,264

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort, 2014/15 - 2023/24

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2014/15	2023/24	CAGR	2014/15	2023/24	CAGR	2014/15	2023/24	CAGR	2014/15	2023/24	CAGR
A: = 0	3,679	6,549	6.6%	–	–	0.0%	272	500	7.0%	-2,582	-1,319	-7.2%
B: 1 to 50 000	3,292	3,815	1.7%	95	96	0.2%	19	21	0.9%	-168	-161	-0.5%
C: 50 001 to 100 000	33,359	27,664	-2.1%	48,679	40,446	-2.0%	3,472	2,976	-1.7%	-1,176	-1,387	1.8%
D: 100 001 to 200 000	8,814	7,546	-1.7%	1,317	1,129	-1.7%	127	107	-1.9%	-374	-293	-2.7%
E: 200 001 to 300 000	21,112	18,095	-1.7%	52,031	44,662	-1.7%	3,450	3,152	-1.0%	-803	-535	-4.4%
F: 300 001 to 500 000	7,710	6,890	-1.2%	1,930	1,720	-1.3%	169	160	-0.6%	-238	-125	-6.9%
G: 500 001 to 700 000	25,025	23,039	-0.9%	97,495	90,128	-0.9%	5,890	6,022	0.2%	-1,177	-910	-2.8%
H: 700 001 to 1 000 000	13,124	11,455	-1.5%	5,221	4,545	-1.5%	446	382	-1.7%	-495	-213	-9.0%
I: 1 000 001 to 2 000 000	27,407	27,976	0.2%	194,285	200,013	0.3%	10,186	12,048	1.9%	-2,464	-2,061	-2.0%
J: 2 000 001 to 3 000 000	5,025	4,229	-1.9%	373	315	-1.9%	40	38	-0.4%	-194	-77	-9.8%
K: 3 000 001 to 5 000 000	10,846	9,543	-1.4%	6,482	5,701	-1.4%	516	534	0.4%	-266	-306	1.6%
L: 5 000 001 to 10 000 000	13,742	11,954	-1.5%	11,634	10,107	-1.6%	878	787	-1.2%	-354	-246	-4.0%
M: 10 000 001 to 14 000 000	10,528	11,580	1.1%	124,423	136,767	1.1%	5,792	7,362	2.7%	-1,337	-1,586	1.9%
N: 14 000 001 to 20 000 000	9,123	10,340	1.4%	152,399	173,426	1.4%	6,775	8,666	2.8%	-1,603	-1,582	-0.2%
O: 20 000 001 to 30 000 000	8,063	9,661	2.0%	196,611	236,655	2.1%	7,952	11,341	4.0%	-2,139	-2,156	0.1%
P: 30 000 001 to 50 000 000	7,573	10,154	3.3%	293,245	396,519	3.4%	11,026	17,611	5.3%	-3,868	-4,060	0.5%
Q: 50 000 001 to 100 000 000	7,354	9,990	3.5%	516,440	703,733	3.5%	16,163	25,922	5.4%	-6,740	-8,337	2.4%
R: 100 000 001 +	8,488	13,784	5.5%	7,215,261	14,191,072	7.8%	147,518	291,528	7.9%	-103,857	-244,767	10.0%
Total	224,264	224,264	0.0%	8,917,921	16,237,035	6.9%	220,691	389,156	6.5%	-129,836	-270,120	8.5%

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort, 2014/15 – 2023/24

Turnover group	R million per Fiscal Year										
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
A: = 0	–	–	–	–	–	–	–	–	–	–	–
B: 1 to 50 000	95	84	79	76	83	77	91	87	86	96	
C: 50 001 to 100 000	48,679	47,981	46,489	45,702	46,045	44,906	45,983	43,935	41,930	40,446	
D: 100 001 to 200 000	1,317	1,201	1,167	1,121	1,155	1,111	1,266	1,190	1,136	1,129	
E: 200 001 to 300 000	52,031	52,801	51,482	51,041	50,446	49,530	48,603	47,460	46,086	44,662	
F: 300 001 to 500 000	1,930	1,823	1,754	1,704	1,765	1,705	1,907	1,816	1,740	1,720	
G: 500 001 to 700 000	97,495	100,207	99,645	99,508	97,456	98,066	91,690	93,302	91,743	90,128	
H: 700 001 to 1 000 000	5,221	4,899	4,759	4,663	4,686	4,739	5,179	4,758	4,706	4,545	
I: 1 000 001 to 2 000 000	194,285	204,973	209,514	213,179	207,777	209,603	196,731	200,877	203,468	200,013	
J: 2 000 001 to 3 000 000	373	326	320	296	303	290	334	306	299	315	
K: 3 000 001 to 5 000 000	6,482	6,088	6,021	5,949	6,125	5,884	6,576	6,106	5,840	5,701	
L: 5 000 001 to 10 000 000	11,634	11,201	10,758	10,584	10,970	10,750	11,701	10,708	10,310	10,107	
M: 10 000 001 to 14 000 000	124,423	132,020	134,447	139,311	135,626	138,628	125,963	135,504	137,963	136,767	
N: 14 000 001 to 20 000 000	152,399	161,502	167,553	170,868	165,939	173,762	158,512	168,556	176,813	173,426	
O: 20 000 001 to 30 000 000	196,611	211,585	214,061	214,708	214,941	227,318	210,474	233,356	239,491	236,655	
P: 30 000 001 to 50 000 000	293,245	324,710	323,544	327,276	348,876	362,566	350,888	367,517	383,428	396,519	
Q: 50 000 001 to 100 000 000	516,440	543,373	632,686	678,868	616,215	632,642	580,829	649,313	687,426	703,733	
R: 100 000 001 +	7,215,261	7,781,351	8,457,303	9,004,183	9,389,316	10,063,376	9,524,782	11,541,568	13,651,373	14,191,072	
Total	8,917,921	9,586,126	10,361,582	10,969,038	11,297,723	12,024,953	11,361,509	13,506,358	15,683,835	16,237,035	

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort, 2014/15 – 2023/24

Turnover group	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
A: = 0	272	554	700	661	790	742	830	952	310	500
B: 1 to 50 000	19	14	12	14	30	13	12	18	22	21
C: 50 001 to 100 000	3,472	3,679	3,351	3,280	3,740	3,444	3,346	3,308	3,211	2,976
D: 100 001 to 200 000	127	122	112	113	133	107	121	135	122	107
E: 200 001 to 300 000	3,450	3,484	3,438	3,439	3,837	3,643	3,365	3,380	3,278	3,152
F: 300 001 to 500 000	169	160	159	153	182	169	167	162	153	160
G: 500 001 to 700 000	5,890	6,111	6,188	6,203	6,853	6,551	5,934	6,287	6,119	6,022
H: 700 001 to 1 000 000	446	406	407	387	464	411	422	404	394	382
I: 1 000 001 to 2 000 000	10,186	10,895	11,468	11,792	12,819	12,454	11,440	12,170	12,393	12,048
J: 2 000 001 to 3 000 000	40	38	41	31	46	34	33	39	33	38
K: 3 000 001 to 5 000 000	516	478	480	467	546	483	517	488	468	534
L: 5 000 001 to 10 000 000	878	840	813	796	974	857	885	877	797	787
M: 10 000 001 to 14 000 000	5,792	6,229	6,356	6,673	7,359	7,338	6,555	7,284	7,413	7,362
N: 14 000 001 to 20 000 000	6,775	7,059	7,580	7,805	8,372	8,530	7,717	8,454	8,867	8,666
O: 20 000 001 to 30 000 000	7,952	8,737	9,004	9,203	10,413	10,596	9,556	11,012	11,299	11,341
P: 30 000 001 to 50 000 000	11,026	12,351	12,217	12,816	14,970	15,671	14,555	15,889	16,633	17,611
Q: 50 000 001 to 100 000 000	16,163	17,698	20,426	21,602	22,042	22,554	21,166	23,697	25,124	25,922
R: 100 000 001 +	147,518	156,779	174,894	186,932	210,772	223,850	225,170	254,424	272,216	291,528
Total	220,691	235,634	257,646	272,368	304,343	317,447	311,788	348,980	368,853	389,156

Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort, 2014/15 – 2023/24

Turnover group	R million per Fiscal Year									
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
A: = 0	-2,582	-2,198	-1,021	-539	-780	-663	-1,086	-502	-615	-1,319
B: 1 to 50 000	-168	-548	-244	-171	-130	-178	-100	-107	-139	-161
C: 50 001 to 100 000	-1,176	-809	-889	-867	-1,000	-944	-890	-1,001	-721	-1,387
D: 100 001 to 200 000	-374	-288	-153	-134	-139	-125	-333	-151	-460	-293
E: 200 001 to 300 000	-803	-677	-696	-609	-707	-851	-587	-712	-665	-535
F: 300 001 to 500 000	-238	-193	-158	-138	-140	-122	-141	-113	-170	-125
G: 500 001 to 700 000	-1,177	-1,299	-1,061	-993	-1,311	-1,010	-983	-1,068	-936	-910
H: 700 001 to 1 000 000	-495	-209	-258	-232	-210	-236	-245	-379	-189	-213
I: 1 000 001 to 2 000 000	-2,464	-2,224	-2,240	-2,075	-1,960	-2,244	-1,859	-1,899	-1,801	-2,061
J: 2 000 001 to 3 000 000	-194	-141	-98	-69	-307	-74	-95	-83	-78	-77
K: 3 000 001 to 5 000 000	-266	-291	-229	-255	-305	-180	-198	-217	-330	-306
L: 5 000 001 to 10 000 000	-354	-326	-325	-224	-303	-278	-266	-265	-254	-246
M: 10 000 001 to 14 000 000	-1,337	-1,276	-1,223	-1,255	-1,369	-1,298	-1,377	-1,278	-1,554	-1,586
N: 14 000 001 to 20 000 000	-1,603	-1,574	-1,573	-1,636	-1,841	-1,795	-1,567	-1,670	-1,733	-1,582
O: 20 000 001 to 30 000 000	-2,139	-2,149	-2,096	-1,988	-2,370	-2,385	-2,491	-2,409	-2,355	-2,156
P: 30 000 001 to 50 000 000	-3,868	-3,615	-3,376	-3,666	-4,158	-4,010	-4,202	-3,895	-4,351	-4,060
Q: 50 000 001 to 100 000 000	-6,740	-5,142	-6,066	-6,443	-7,118	-6,985	-6,719	-7,317	-7,885	-8,337
R: 100 000 001 +	-103,857	-114,245	-126,344	-132,473	-161,739	-159,430	-163,894	-192,456	-230,336	-244,767
Total	-129,836	-137,203	-148,049	-153,767	-185,885	-182,808	-187,033	-215,523	-254,574	-270,120

Table A4.7.6: VAT: Payments by sector, 10-year cohort, 2014/15 – 2023/24

Sector	Number of vendors	R million per Fiscal Year									
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Agencies and other services	15,178	17,308	17,659	19,773	20,675	21,678	23,620	23,546	26,156	29,145	32,134
Agriculture, forestry and fishing	31,734	10,955	12,294	13,702	14,408	16,069	16,653	16,830	18,330	20,097	20,013
Bricks, ceramic, glass, cement and similar products	829	729	760	806	823	877	866	902	917	997	1,067
Catering and accommodation	5,730	2,683	3,002	3,415	3,667	3,972	4,235	2,480	3,665	4,723	5,029
Chemicals and chemical, rubber and plastic products	2,305	4,565	4,986	5,078	5,740	6,217	6,274	6,206	6,895	8,638	8,195
Clothing and footwear	681	599	606	667	740	861	822	790	861	890	1,080
Coal and petroleum products	394	1,070	1,092	1,260	1,323	1,416	1,426	1,918	1,944	1,290	2,666
Construction	11,926	11,999	13,720	14,290	14,310	15,517	15,406	13,090	14,311	15,161	16,116
Educational services	885	489	568	570	618	657	649	565	636	714	665
Electricity, gas and water	661	4,612	5,687	6,189	7,336	10,096	11,273	11,316	15,569	15,824	18,075
Financing, insurance, real estate and business services	80,844	73,139	79,353	85,436	90,041	101,778	103,859	102,160	108,728	116,069	121,015
Food, drink and tobacco	1,764	10,148	10,568	10,923	12,219	13,663	14,660	12,916	15,708	16,232	17,747
Leather, leather goods and fur (excl. footwear & clothing)	133	91	105	143	168	140	146	118	141	155	187
Machinery and related items	4,485	6,686	6,858	8,244	8,198	8,413	8,271	7,805	8,870	9,037	9,736
Medical, dental and other health and veterinary services	8,967	6,790	7,528	7,942	8,413	9,496	10,038	8,773	10,371	10,776	11,335
Metal (including metal products)	999	1,482	1,513	1,574	1,556	1,624	1,898	2,322	2,194	2,764	2,600
Metal products (except machinery and equipment)	2,500	2,377	2,440	2,800	2,871	3,012	3,259	3,004	3,535	3,675	3,968
Mining and quarrying	1,364	8,023	8,323	8,931	9,068	11,073	12,838	17,032	23,616	22,321	15,579
Other manufacturing industries	1,650	1,337	1,621	1,874	2,053	2,288	2,409	2,246	2,409	2,861	3,085
Paper, printing and publishing	1,816	2,274	2,109	2,589	2,553	2,753	2,898	2,659	2,863	2,839	3,400
Personal and household services	1,275	576	635	671	686	798	846	772	848	846	921
Public administration	477	3,056	3,349	3,469	3,862	4,119	4,340	4,280	5,986	6,464	7,242
Recreation and cultural services	1,653	2,546	2,689	2,899	3,123	3,395	3,376	2,319	3,416	3,214	3,578
Research and scientific institutes	353	437	480	535	531	599	663	630	721	714	756
Retail trade	19,104	13,214	14,203	15,314	16,582	18,015	19,613	20,523	20,949	21,859	24,758
Scientific, optical and similar equipment	450	510	591	817	692	802	803	789	982	960	964
Social and related community services	1,544	464	480	467	501	533	579	519	703	646	632
Specialised repair services	3,682	1,602	1,705	1,816	1,888	2,060	1,996	1,772	2,089	2,091	2,230
Textiles	626	763	824	890	914	1,018	940	981	1,080	925	1,094
Transport equipment	456	1,431	912	950	949	857	976	1,143	1,249	1,776	2,583
Transport, storage and communications	5,631	13,471	13,826	15,627	16,762	19,533	19,877	18,125	18,921	20,656	23,127
Vehicles, parts and accessories	2,351	3,445	2,966	3,681	3,555	4,154	4,777	4,889	4,650	4,729	5,986
Wholesale trade	10,683	11,169	11,490	13,536	14,737	15,993	16,212	17,579	18,748	18,843	20,621
Wood, wood products and furniture	1,134	651	691	772	803	868	947	789	921	922	969
Total	224,264	220,691	235,634	257,646	272,368	304,343	317,447	311,788	348,980	368,853	389,156

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort, 2014/15 – 2023/24

Fiscal year	Number of vendors	R million per Fiscal Year										
Economic activity ¹		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
Primary sector	33,098	18,978	20,617	22,633	23,476	27,142	29,491	33,862	41,945	42,418	35,592	
Agriculture, forestry and fishing	31,734	10,955	12,294	13,702	14,408	16,069	16,663	16,830	18,330	20,097	20,013	
Mining and quarrying	1,364	8,023	8,323	8,931	9,068	11,073	12,838	17,032	23,616	22,321	15,579	
Secondary sector	32,809	51,324	55,084	59,862	63,250	70,420	73,275	68,994	80,450	84,947	93,534	
Manufacturing ²	20,222	34,712	35,677	39,383	41,604	44,808	46,596	44,588	50,570	53,962	59,344	
Electricity, gas and water	661	4,612	5,687	6,189	7,336	10,096	11,273	11,316	15,569	15,824	18,075	
Construction	11,926	11,999	13,720	14,290	14,310	15,517	15,406	13,090	14,311	15,161	16,116	
Tertiary sector	158,357	150,389	159,932	175,151	185,641	206,781	214,681	208,933	226,585	241,488	260,030	
Wholesale and retail trade, catering and accommodation ³	41,550	32,112	33,365	37,761	40,428	44,194	46,833	47,243	50,101	52,244	58,624	
Transport, storage and communication	5,631	13,471	13,826	15,627	16,762	19,533	19,877	18,125	18,921	20,656	23,127	
Financial intermediation, insurance, real-estate and business services ⁴	96,375	90,885	97,492	105,744	111,248	124,054	128,143	126,336	135,604	145,928	153,905	
Community, social and personal services ⁵	14,801	13,921	15,249	16,018	17,203	18,999	19,827	17,229	21,959	22,659	24,374	
Total	224,264	220,691	235,634	257,646	272,368	304,343	317,447	311,788	348,980	368,853	389,156	
Percentage of total												
Primary sector	14.8%	8.6%	8.7%	8.8%	8.6%	8.9%	9.3%	10.9%	12.0%	11.5%	9.1%	
Agriculture, forestry and fishing	14.2%	5.0%	5.2%	5.3%	5.3%	5.3%	5.2%	5.4%	5.3%	5.4%	5.1%	
Mining and quarrying	0.6%	3.6%	3.5%	3.5%	3.3%	3.6%	4.0%	5.5%	6.8%	6.1%	4.0%	
Secondary sector	14.6%	23.3%	23.4%	23.2%	23.2%	23.1%	23.1%	22.1%	23.1%	23.0%	24.0%	
Manufacturing	9.0%	15.7%	15.1%	15.3%	15.3%	14.7%	14.7%	14.3%	14.5%	14.6%	15.2%	
Electricity, gas and water	0.3%	2.1%	2.4%	2.4%	2.7%	3.3%	3.6%	3.6%	4.5%	4.3%	4.6%	
Construction	5.3%	5.4%	5.8%	5.5%	5.3%	5.1%	4.9%	4.2%	4.1%	4.1%	4.1%	
Tertiary sector	70.6%	68.1%	67.9%	68.0%	68.2%	67.9%	67.6%	67.0%	64.9%	65.5%	66.8%	
Wholesale and retail trade, catering and accommodation	18.5%	14.6%	14.2%	14.7%	14.8%	14.5%	14.8%	15.2%	14.4%	14.2%	15.1%	
Transport, storage and communication	2.5%	6.1%	5.9%	6.1%	6.2%	6.4%	6.3%	5.8%	5.4%	5.6%	5.9%	
Financial intermediation, insurance, real-estate and business services	43.0%	41.2%	41.4%	41.0%	40.8%	40.8%	40.4%	40.5%	38.9%	39.6%	39.5%	
Community, social and personal services	6.6%	6.3%	6.5%	6.2%	6.3%	6.2%	6.2%	5.5%	6.3%	6.1%	6.3%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

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

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

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

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

Table A4.7.8: VAT: Refunds by sector, 10-year cohort, 2014/15 – 2023/24

Sector	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Agencies and other services	-6,129	-6,480	-7,080	-6,611	-7,342	-6,642	-6,502	-7,854	-9,876	-10,745
Agriculture, forestry and fishing	-9,116	-9,510	-10,607	-11,503	-13,931	-13,442	-14,600	-16,452	-18,799	-18,887
Bricks, ceramic, glass, cement and similar products	-155	-184	-198	-238	-307	-326	-254	-296	-360	-270
Catering and accommodation	-344	-338	-291	-339	-385	-362	-575	-382	-347	-404
Chemicals and chemical, rubber and plastic products	-2,931	-3,075	-3,740	-4,168	-5,381	-4,674	-7,115	-7,038	-8,072	-6,754
Clothing and footwear	-115	-152	-178	-121	-160	-223	-240	-261	-462	-508
Coal and petroleum products	-5,574	-5,416	-5,337	-5,427	-7,416	-6,840	-5,889	-7,998	-13,493	-12,369
Construction	-3,003	-3,579	-3,839	-3,739	-3,623	-3,372	-3,081	-2,547	-2,793	-2,949
Educational services	-150	-81	-82	-116	-89	-106	-106	-117	-92	-87
Electricity, gas and water	-3,073	-1,915	-1,826	-1,198	-1,049	-375	-188	-483	-781	-1,155
Financing, insurance, real estate and business services	-17,112	-16,473	-17,618	-17,525	-20,139	-18,837	-18,706	-23,612	-27,418	-27,721
Food, drink and tobacco	-3,484	-3,887	-3,979	-4,045	-4,652	-5,462	-7,118	-7,005	-9,274	-8,828
Leather, leather goods and fur (excl. footwear & clothing)	-160	-165	-187	-195	-123	-66	-79	-98	-111	-70
Machinery and related items	-2,702	-2,686	-2,944	-3,153	-3,888	-4,474	-3,923	-4,709	-6,284	-7,876
Medical, dental and other health and veterinary services	-393	-357	-318	-323	-353	-374	-396	-404	-361	-371
Metal (including metal products)	-5,724	-5,424	-6,392	-7,372	-10,527	-9,936	-9,353	-10,207	-10,597	-10,551
Metal products (except machinery and equipment)	-1,360	-1,004	-1,017	-982	-1,227	-1,488	-1,575	-1,423	-1,538	-1,695
Mining and quarrying	-30,427	-31,289	-31,956	-36,422	-44,050	-42,752	-47,332	-61,168	-66,213	-69,021
Other manufacturing industries	-1,845	-2,124	-2,206	-2,515	-2,852	-2,807	-3,209	-3,894	-4,465	-3,480
Paper, printing and publishing	-449	-405	-474	-503	-641	-622	-787	-598	-939	-985
Personal and household services	-32	-25	-31	-45	-56	-57	-70	-63	-96	-87
Public administration	-6,705	-8,049	-8,147	-8,749	-10,657	-10,099	-9,522	-9,489	-9,965	-13,105
Recreation and cultural services	-275	-237	-197	-239	-263	-235	-251	-217	-340	-423
Research and scientific institutes	-179	-180	-181	-219	-233	-273	-233	-301	-379	-422
Retail trade	-3,836	-4,627	-4,286	-4,630	-5,578	-5,359	-5,241	-5,633	-8,362	-7,556
Scientific, optical and similar equipment	-151	-166	-169	-245	-265	-233	-225	-187	-259	-349
Social and related community services	-341	-328	-353	-444	-461	-494	-519	-499	-545	-593
Specialised repair services	-368	-558	-378	-396	-397	-558	-287	-371	-418	-503
Textiles	-360	-385	-495	-379	-513	-450	-560	-587	-728	-613
Transport equipment	-427	-589	-965	-559	-831	-733	-752	-885	-1,089	-1,593
Transport, storage and communications	-5,486	-5,283	-6,486	-5,895	-7,188	-6,816	-5,892	-5,625	-8,203	-9,126
Vehicles, parts and accessories	-10,658	-14,804	-18,309	-17,505	-21,883	-24,690	-21,982	-24,626	-28,297	-35,569
Wholesale trade	-6,679	-7,324	-7,621	-7,774	-9,240	-9,494	-10,324	-10,324	-13,406	-15,234
Wood, wood products and furniture	-94	-105	-163	-195	-187	-137	-145	-168	-212	-222
Total	-129,836	-137,203	-148,049	-153,767	-185,885	-182,808	-187,033	-215,523	-254,574	-270,120

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort, 2014/15 – 2023/24

Fiscal year	Number of vendors	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Economic activity¹											
Primary sector	33,098	-39,544	-40,799	-42,564	-47,925	-57,981	-56,193	-61,932	-77,620	-85,013	-87,908
Agriculture, forestry and fishing	31,734	-9,116	-9,510	-10,607	-11,503	-13,931	-13,442	-14,600	-16,452	-18,799	-18,887
Mining and quarrying	1,364	-30,427	-31,289	-31,956	-36,422	-44,050	-42,752	-47,332	-61,168	-66,213	-69,021
Secondary sector	32,809	-31,606	-31,259	-34,108	-35,034	-43,641	-42,220	-44,494	-48,385	-61,456	-60,267
Manufacturing ²	20,222	-25,530	-25,766	-28,443	-30,097	-38,969	-38,473	-41,225	-45,355	-57,882	-56,163
Electricity, gas and water	661	-3,073	-1,915	-1,826	-1,198	-1,049	-375	-188	-483	-781	-1,155
Construction	11,926	-3,003	-3,579	-3,839	-3,739	-3,623	-3,372	-3,081	-2,547	-2,793	-2,949
Tertiary sector	158,357	-58,686	-65,144	-71,378	-70,809	-84,263	-84,395	-80,606	-89,518	-108,105	-121,945
Wholesale and retail trade, catering and accommodation ³	41,550	-21,886	-27,652	-30,885	-30,643	-37,483	-40,462	-38,409	-41,336	-50,830	-59,266
Transport, storage and communication	5,631	-5,486	-5,283	-6,486	-5,895	-7,188	-6,816	-5,892	-5,625	-8,203	-9,126
Financial intermediation, insurance, real-estate and business services ⁴	96,375	-23,419	-23,133	-24,878	-24,355	-27,713	-25,751	-25,442	-31,767	-37,673	-38,888
Community, social and personal services ⁵	14,801	-7,896	-9,076	-9,129	-9,916	-11,879	-11,365	-10,864	-10,790	-11,399	-14,666
Total	224,264	-129,836	-137,203	-148,049	-153,767	-185,885	-182,808	-187,033	-215,523	-254,574	-270,120
Percentage of total											
Primary sector	14.8%	30.5%	29.7%	28.7%	31.2%	31.2%	30.7%	33.1%	36.0%	33.4%	32.5%
Agriculture, forestry and fishing	14.2%	7.0%	6.9%	7.2%	7.5%	7.5%	7.4%	7.8%	7.6%	7.4%	7.0%
Mining and quarrying	0.6%	23.4%	22.8%	21.6%	23.7%	23.7%	23.4%	25.3%	28.4%	26.0%	25.6%
Secondary sector	14.6%	24.3%	22.8%	23.0%	22.8%	23.5%	23.1%	23.8%	22.4%	24.1%	22.3%
Manufacturing	9.0%	19.7%	18.8%	19.2%	19.6%	21.0%	21.0%	22.0%	21.0%	22.7%	20.8%
Electricity, gas and water	0.3%	2.4%	1.4%	1.2%	0.8%	0.6%	0.2%	0.1%	0.2%	0.3%	0.4%
Construction	5.3%	2.3%	2.6%	2.6%	2.4%	1.9%	1.8%	1.6%	1.2%	1.1%	1.1%
Tertiary sector	70.6%	45.2%	47.5%	48.2%	46.0%	45.3%	46.2%	43.1%	41.5%	42.5%	45.1%
Wholesale and retail trade, catering and accommodation	18.5%	16.9%	20.2%	20.9%	19.9%	20.2%	22.1%	20.5%	19.2%	20.0%	21.9%
Transport, storage and communication	2.5%	4.2%	3.9%	4.4%	3.8%	3.9%	3.7%	3.2%	2.6%	3.2%	3.4%
Financial intermediation, insurance, real-estate and business services	43.0%	18.0%	16.9%	16.8%	15.8%	14.9%	14.1%	13.6%	14.7%	14.8%	14.4%
Community, social and personal services	6.6%	6.1%	6.6%	6.2%	6.4%	6.4%	6.2%	5.8%	5.0%	4.5%	5.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. 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

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, 2014/15 – 2023/24

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	10 Year CAGR
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)	
A: Bi-monthly (Jan)	72,906	13,689	14,900	15,922	16,436	17,866	18,112	18,064	19,196	19,646	3.7%
B: Bi-monthly (Feb)	98,680	18,570	19,706	20,883	21,727	23,697	23,417	23,756	25,282	25,901	3.4%
C: Monthly	48,346	188,319	200,914	220,719	234,063	262,632	275,777	307,016	324,220	343,420	6.2%
D: 6-monthly	3,949	96	96	101	109	116	108	111	116	144	4.2%
E: Annually	383	17	19	21	33	33	33	33	38	45	10.4%
Total	224,264	220,691	235,634	257,646	272,368	304,343	317,447	348,980	368,853	389,156	5.8%
Percentage of total											
A: Bi-monthly (Jan)	32.5%	6.2%	6.3%	6.2%	6.0%	5.9%	5.7%	5.2%	5.2%	5.0%	
B: Bi-monthly (Feb)	44.0%	8.4%	8.4%	8.1%	8.0%	7.8%	7.4%	6.8%	6.9%	6.7%	
C: Monthly	21.6%	85.3%	85.3%	85.7%	85.9%	86.3%	86.9%	88.0%	87.9%	88.2%	
D: 6-monthly	1.8%	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%	
Total	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, 2014/15 – 2023/24

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	10 Year CAGR
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)	
A: Bi-monthly (Jan)	72,906	-2,410	-2,198	-2,197	-2,084	-2,135	-2,133	-2,322	-2,489	-2,576	0.7%
B: Bi-monthly (Feb)	98,680	-3,694	-3,307	-3,424	-3,281	-3,753	-3,502	-3,879	-3,940	-4,200	1.3%
C: Monthly	48,346	-123,689	-131,661	-142,388	-148,374	-179,961	-181,368	-209,284	-248,104	-263,299	7.8%
D: 6-monthly	3,949	-37	-35	-34	-25	-35	-29	-38	-39	-43	1.6%
E: Annually	383	-6	-1	-6	-3	-1	-1	-0	-1	-1	-15.4%
Total	224,264	-129,836	-137,203	-148,049	-153,767	-185,885	-187,033	-215,523	-254,574	-270,120	7.6%
Percentage of total											
A: Bi-monthly (Jan)	32.5%	1.9%	1.6%	1.5%	1.4%	1.1%	1.1%	1.1%	1.0%	1.0%	
B: Bi-monthly (Feb)	44.0%	2.8%	2.4%	2.3%	2.1%	2.0%	1.9%	1.8%	1.5%	1.6%	
C: Monthly	21.6%	95.3%	96.0%	96.2%	96.5%	96.8%	97.0%	97.1%	97.5%	97.5%	
D: 6-monthly	1.8%	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%	
Total	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 2023/24 fiscal year...

○ ○ ○



Number of registered importers

355 846

Import VAT

15.2%

%
...of Revenue

Customs Duties

4.1%

3.7%

%
...of GDP

1.0%

3.9%

%
...of change
Y/Y

-4.6%

Biggest Contributors

Import VAT

28.9%

Machinery & Electronics

12.2%

Chemical Products

10.6%

Vehicles, Aircraft & Vessels

Customs Duties

26.1%

Vehicles, Aircraft & Vessels

15.9%

Textiles & Clothing

13.1%

Machinery & Electronics

Main contributors to Total Import Tax by World Zone



Americas
11.1%



Africa
5.0%

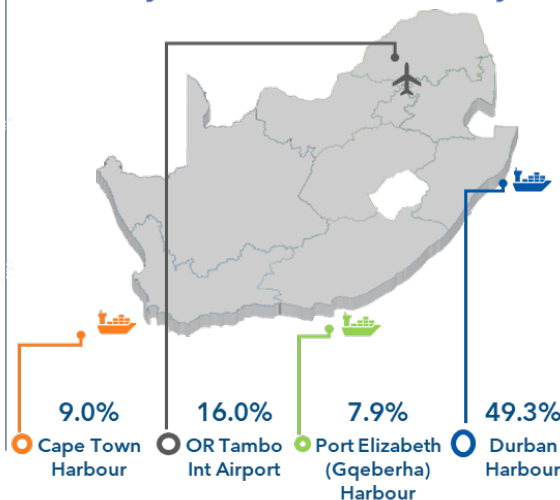


Europe
30.5%



Asia
52.0%

Main contributors to Total Import Tax by Customs Port of Entry



9.0%
Cape Town
Harbour

16.0%
OR Tambo
Int Airport

7.9%
Port Elizabeth
(Gqeberha)
Harbour

49.3%
Durban
Harbour

5

IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2023/24 fiscal year:

- Import VAT collections totalled R265.0 billion and recorded a year-on-year (y/y) growth rate of 3.9%, following a growth of 24.7% in 2022/23. Collections of Customs Duties totalled R70.5 billion and experienced a y/y decline of 4.6%, on the back of the 27.5% increase in 2022/23.
- Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R8.4 billion (a share of 11.9%) and R15.5 billion (22.0%) respectively to the year's total Duty collection (referencing Sections A and B of Part 2 of Schedule 1 to the Customs and Excise Act, 1964). The majority of the remaining R46.7 billion (66.1%) comprises all other Customs Duties levied, predominantly General Duties (Part 1 of Schedule 1 to the Customs and Excise Act, 1964).
- Import VAT and Customs Duties accounted for 15.2% and 4.1% of the year's Total Tax Revenue respectively, resulting in a 19.3% aggregate. This total was higher than the 17.7% average over the preceding five fiscal years. The combined share of these taxes relative to GDP increased to 4.7% from the preceding five-year average of 4.2%, with Import VAT and Customs Duties contributing 3.7% and 1.0%, respectively.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 28.9%, up from 26.4% in 2022/23. Notably, *Vehicles, Aircraft and Vessels* accounted for the most significant portion of Customs Duties at 26.1%, down from 29.0% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.5% of the combined Total Import Tax contribution, compared to 82.3% in 2022/23. Per country, China and Germany — respectively contributing 29.3% and 9.0% of Total Import Tax — remained the principal suppliers of taxable goods to South Africa.
- The Importer register increased y/y by 2.3% to 355 846 in number, as reflected in *Table 1.1* in Chapter 1. The overall effective tax rates, as reflected in *Table A5.1.2*, was 9.3% for Import VAT, 2.6% for Customs Duties and 11.9% for Total Import Tax.
- Overall, throughout the fiscal year under review, the subdued economic environment with passive levels of investment and household consumption resulted in the dwindling domestic demand for consumption and capital goods, most of which are key contributors to Customs taxes.
- The key economic driver for these collections was the increase in nominal merchandise imports into the country, which totalled at R1.9 trillion for the 2023/24 FY, growing y/y by 1.7%; with most of the key contributing commodities registering y/y increases. Trade during the full calendar year 2023 registered imports to the value of R1.9 trillion, equating to a cumulative y/y growth rate of 8.6%.

INTRODUCTION

The South African Customs Administration plays an integral role in the facilitation of movement of goods and people entering or exiting the country's borders. Customs is the first line of control to secure the state's interests by regulating the movement of goods into, from and through the state's Customs territory. Goods imported into the country are subject to VAT and Customs Duties upon importation based on their Customs value, with tariff and origin of the goods having an impact on the latter as well.

The Customs value of imported goods at the time of entry for home consumption is the transaction value thereof (i.e. the price actually paid or payable for the goods when sold for export to South Africa), adjusted by the addition of any dutiable charges not included in the price actually paid or payable, or the deduction of non-dutiable charges included in the price paid or payable.

For the purposes of Import VAT calculations, this value is 'uplifted' by a further 10% to cover costs such as insurance and freight. No such mark-up is, however, applied in respect of goods that originate from any of the BELN countries (Botswana, Eswatini, Lesotho and Namibia) when cleared for home consumption and only VAT of 15% is calculated on the Customs value.

Import VAT is levied on the importation of goods and services into South Africa in terms of the VAT Act of 1991. This is an indirect consumption tax and there are however, certain goods and services, including specific mineral oils and several basic food items, which are supplied at either zero-rate or are exempt from VAT. The standard rate of VAT in South Africa was 14% from 07 April 1993 until 31 March 2018. In the 2018 National Budget Speech, the Minister of Finance announced a 1 percentage point increase in the VAT rate, bringing the rate to 15% effective from 01 April 2018. This rate increase should be 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 reviews:

- Methodology
- Declarations and Payment process
- Harmonised System sections
- World zones and selected trade blocs

- Country of origin
- Customs port of entry

METHODOLOGY

South Africa is a member of the World Customs Organisation (WCO) and therefore uses the Harmonized Commodity Description and Coding System (HS) for the classification of goods upon importation.

South Africa is also a signatory to the General Agreement on Tariffs and Trade (GATT). The basis for determining Customs values is provided for in the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, 1994.

The 'Free on Board' contract is currently the basis for customs valuation in South Africa. Section 67(1)(e) of the Customs and Excise Act, 1964 provides for the addition to the price charged for the goods, to the extent that they are not included in such a price; of transportation expenses (from factory to warehouse) and insurance, loading, unloading, handling and associated charges incidental to delivery of the goods to the place of export in the country of exportation.

The effective tax rates reflected in this chapter are calculated by measuring the tax declared as a percentage of the Customs value declared. For example, the effective tax rate of Import VAT for each HS section is calculated as Import VAT declared as a percentage of the Customs value declared for that specific HS section. The same methodology has been applied to calculate the effective tax rate for Customs Duties.

DECLARATIONS AND PAYMENT PROCESS

Customs values are declared on a Bill of Entry (BOE) to Customs at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and may therefore differ from the actual collections. This difference is usually a result of the delay between the date of the declaration and the date on which the amount payable (as reflected on the declaration) was settled.

It is important to note that the payment dates differ depending on whether the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every thirty days, and the amount owing must be settled within seven days thereafter. Importers not registered for the Customs deferment scheme are required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

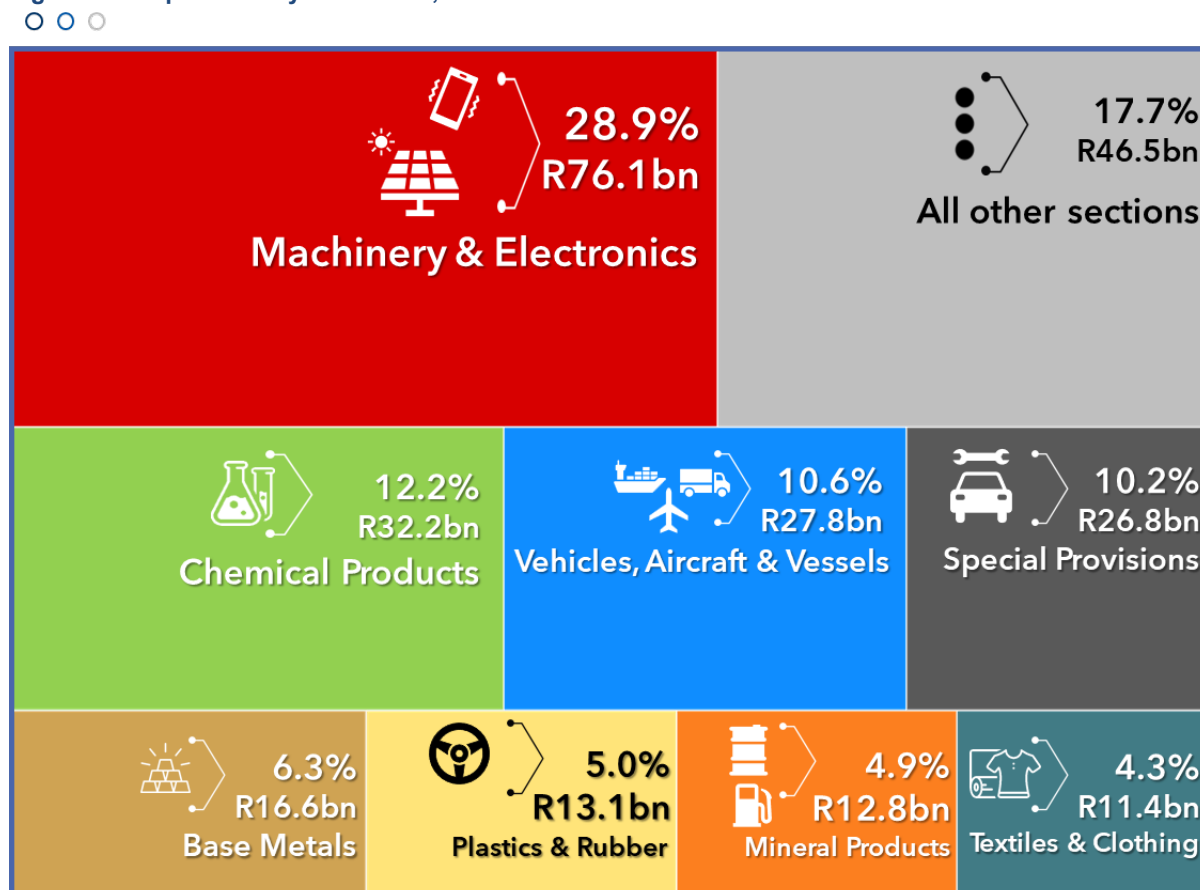
BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that the imports of *Machinery and Electronics* (18.4%) accounts for the largest portion of Customs value in 2023/24, followed by *Mineral Products* (at 16.8%) and *Chemical Products* (10.1%).

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

Import VAT for 2023/24, as shown in *Figure 5.1*, was collected mostly from the importation of *Machinery and Electronics* (28.9%); *Chemical Products* (12.2%); *Vehicles, Aircraft and Vessels* (10.6%); *Special Provisions* (10.2%); *Base Metals* (6.3%); *Plastics and Rubber* (5.0%); *Mineral Products* (4.9%); and *Textiles and Clothing* (4.3%). The *All Other sections* grouping (17.7%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS section, 2023/24



The overall y/y growth rate of 3.9% recorded in Import VAT collections during the 2023/24 FY was underpinned by increases in key contributing commodities. The growth was led by *Special Provisions* (y/y growth of 26.0%) and *Machinery and Electronics* (14.4%) and was partially offset by contractions in *Mineral Products* (y/y decline of 11.5%), *Chemical Products* (-7.3%) and *Vehicles, Aircraft and Vessels* (-1.6%), among others.

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

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 61.5% of the Import VAT total in 2023/24, with *Secondary* activities at 33.0% and *Primary* activities at 4.1%.

Import VAT from the top three contributing economic sectors made up 87.1% of the total; namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 39.6%; followed by the *Manufacturing* sector (*Secondary*) at 29.0%; and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 18.5%.

As shown in *Table A5.1.2*, the overall effective tax rate for Import VAT in 2023/24 was 9.3% compared to previous year's 9.2%. Key commodities with the highest effective VAT rates were *Footwear and Accessories* at 18.9%; *Hides, Skins and Leather* at 16.2%; and *Special Provisions* at 15.9%.

The largest contributing HS sections to Customs Duties in 2023/24, as shown in *Figure 5.2*, were *Vehicles, Aircraft and Vessels* (26.1%); *Textiles and Clothing* (15.9%); *Machinery and Electronics* (13.1%); and *Food, Beverages and Tobacco* (13.0%).

The overall y/y decline of 4.6% recorded in Customs Duties collections during the 2023/24 FY was underpinned by decreases in key contributing commodities, led by *Vehicles, Aircraft and Vessels* (with a y/y contraction of 13.7%); *Food, Beverages and Tobacco* (-7.2%); *Footwear and Accessories* (-4.4%); and *Textiles and Clothing* (-4.3%), among others.

Imports under the *Food, Beverages and Tobacco* section made up 100.0% of the Specific Excise Duty total, largely driven by cigarettes (38.9%) sourced mainly from Switzerland, as well as whiskies (23.7%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (67.9%) as well as *Machinery and Electronics* (27.4%) were the largest contributors to the *Ad valorem* Duty total. Luxury vehicles from Germany, Japan, India, United States and China composed 59.6% of the former's total; while electronic devices, mainly smartphones from China, accounted for 95.9% of the latter's total.

As shown in *Table A5.1.2*, the overall effective Customs Duty rate in 2023/24 was 2.6% 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 20.0%; *Textiles and Clothing* at 15.5% and *Food, Beverages and Tobacco* at 9.4%.

Figure 5.2: Customs Duties by HS section, 2023/24

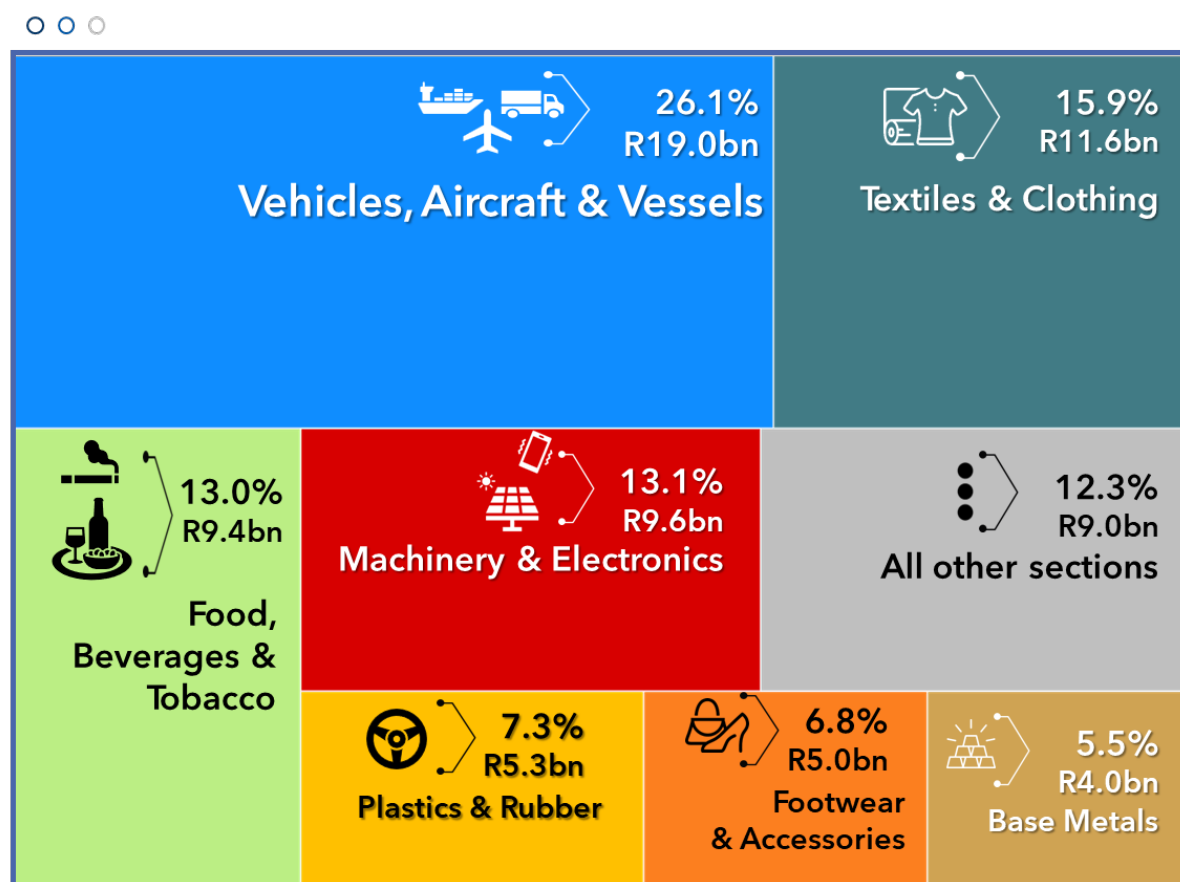
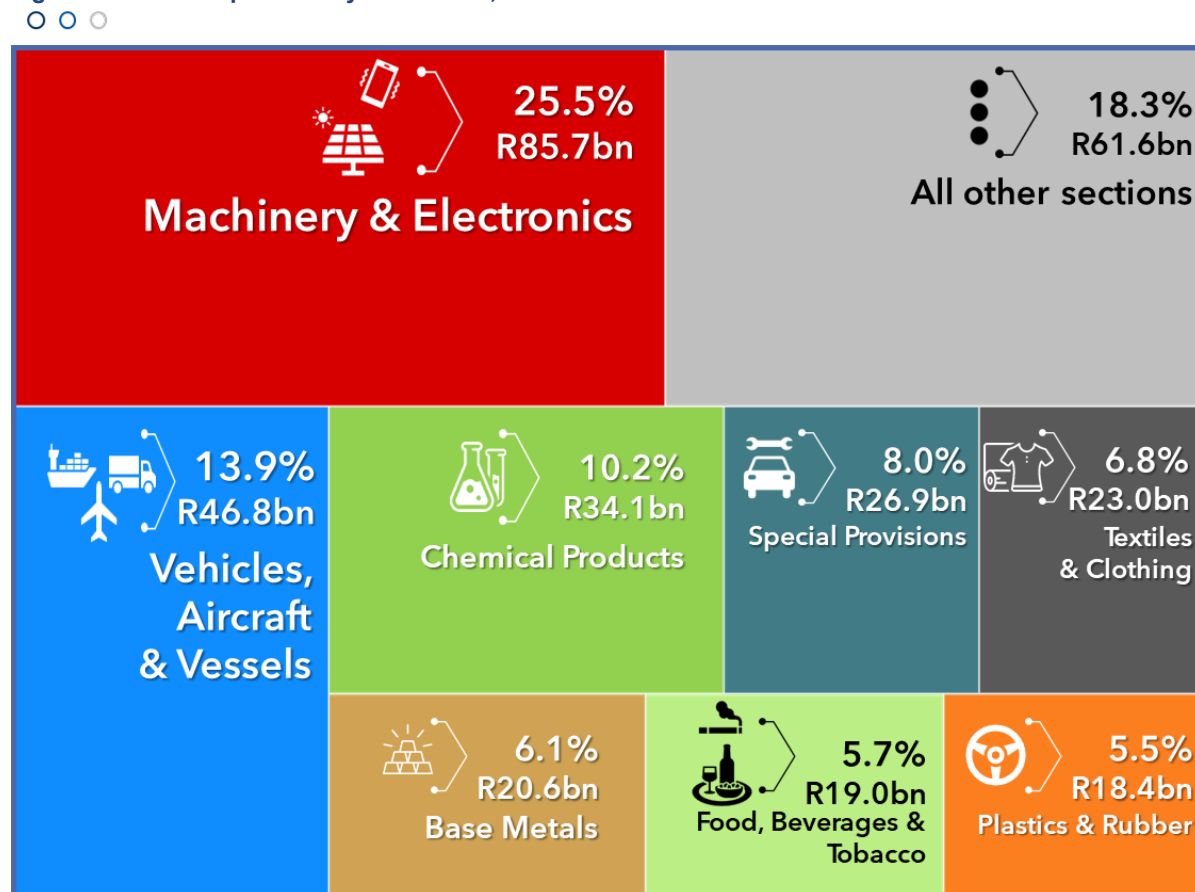


Figure 5.3 shows the top eight contributing sections: *Machinery and Electronics*; *Vehicles, Aircraft and Vessels*; *Chemical Products*; *Special Provisions*; *Textiles and Clothing*; *Base Metals*; *Food, Beverages and Tobacco* and *Plastics and Rubber*. Combined, these sections made up 81.7% of the Total Import Tax for 2023/24.

As shown in Table A5.1.2, the overall effective tax rate for Total Import Tax in 2023/24 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 43.7%; *Hides, Skins and Leather* at 36.2%; and *Textiles and Clothing* at 30.8%.

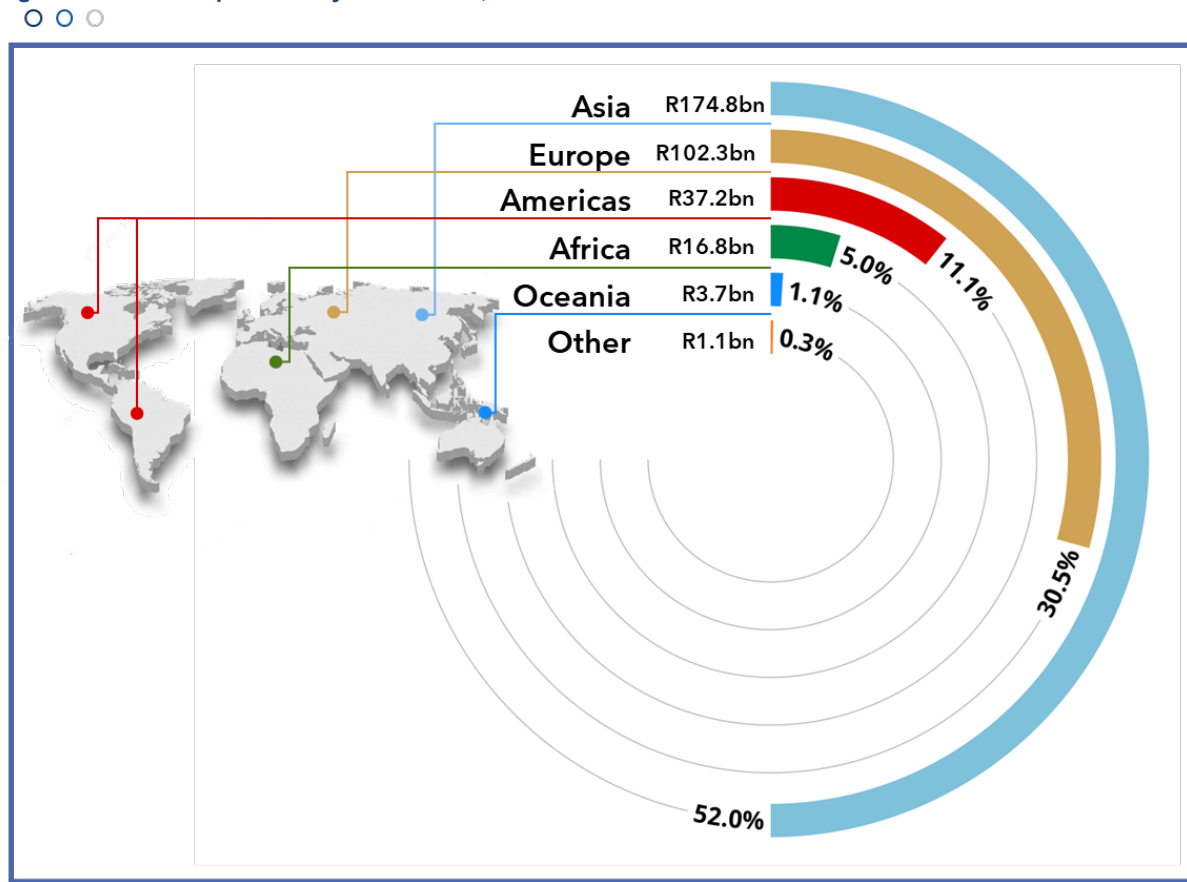
Figure 5.3: Total Import Tax by HS section, 2023/24



BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 52.0% of the Total Import Tax, followed by Europe at 30.5% and the Americas at 11.1%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by World zone and selected trade blocs.

Figure 5.4: Total Import Tax by World zone, 2023/24



Asia was South Africa's largest import supplier in 2023/24 at 41.2% of total Customs value, 48.4% of Import VAT and 65.1% of Customs Duties; with goods imported from China, India, Thailand and Japan accounting for 80.1% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second largest Total Import Tax contributor, accounted for 20.8% of total Customs value, 32.1% of Import VAT and 24.5% of Customs Duties; with imports from Germany, United Kingdom, Italy, France, Spain and Switzerland constituting 64.0% of Europe's share of South Africa's Total Import Tax.

In calendar year 2023, Africa was the significantly larger of only two world zones with which South Africa recorded a positive trade balance (R371.0 billion), which culminated in a 25.9% contribution to the Customs value as well as 5.0% to the Total Import Tax for 2023/24.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at a 93.4% share, with Eswatini being the continent's biggest contributor to Import VAT at 24.8%, followed by Mozambique at 20.0%.

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

AfCFTA is a vehicle for Africa's economic transformation and sets out an ambitious task to facilitate the flow of goods, services, people and capital across the African Union's 55 member states.

By June 2024, 47 countries on the African continent had ratified the Agreement.

South Africa started trading under the agreement since 31 January 2024. The countries that have fulfilled all the requirements for implementation and are currently trading with South Africa are Algeria, Cameroon, Egypt, Ghana, Kenya, Rwanda and Tunisia. Trade with the Southern African Development Community (SADC) countries will continue under the SADC trade agreement.

Once completed, the free-trade area, which is of substantial economic interest to South Africa and the African continent, will provide a market of over 1 billion people with a GDP of over US\$2.6 trillion.

The trade bloc of Brazil, Russia, India, China and South Africa (BRICS) was the largest trade bloc contributor to South Africa's Total Import Tax at 37.3% and accounted for 24.3% of the year's Customs value; with China, India and Brazil among SA's top thirteen suppliers, in terms of revenue.

South Africa's growing trade with fellow continental partners in 2023/24 was further emphasized within the selected trade bloc category where the African Union was second only to BRICS as South Africa's top supplier in terms of Customs value, with a 24.0% share, while contributing a modest 4.8% to Total Import Tax, mainly from Import VAT.

The European Union (EU) trade bloc recorded 18.1% of the total Customs value and 25.6% of South Africa's 2023/24 Total Import Tax; with imports from Germany, Italy, France and Spain being the major contributors. **Important to note** that the United Kingdom/Great Britain has been included under the EU until the period ending 31 December 2020. From 01 January 2021 onward, the United Kingdom/Great Britain is excluded from the EU trade bloc categorisation.

BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top seven countries of origin — China, Germany, United States, India, Thailand, Japan and United Kingdom — collectively accounted for 60.7% of the Total Import Tax for 2023/24.

Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (50.8%) and Import VAT (50.7%) for 2023/24. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (25.8%); *Machinery and Electronics* (19.7%); *Vehicles, Aircraft and Vessels* (11.2%) and *Footwear and Accessories* (10.3%).

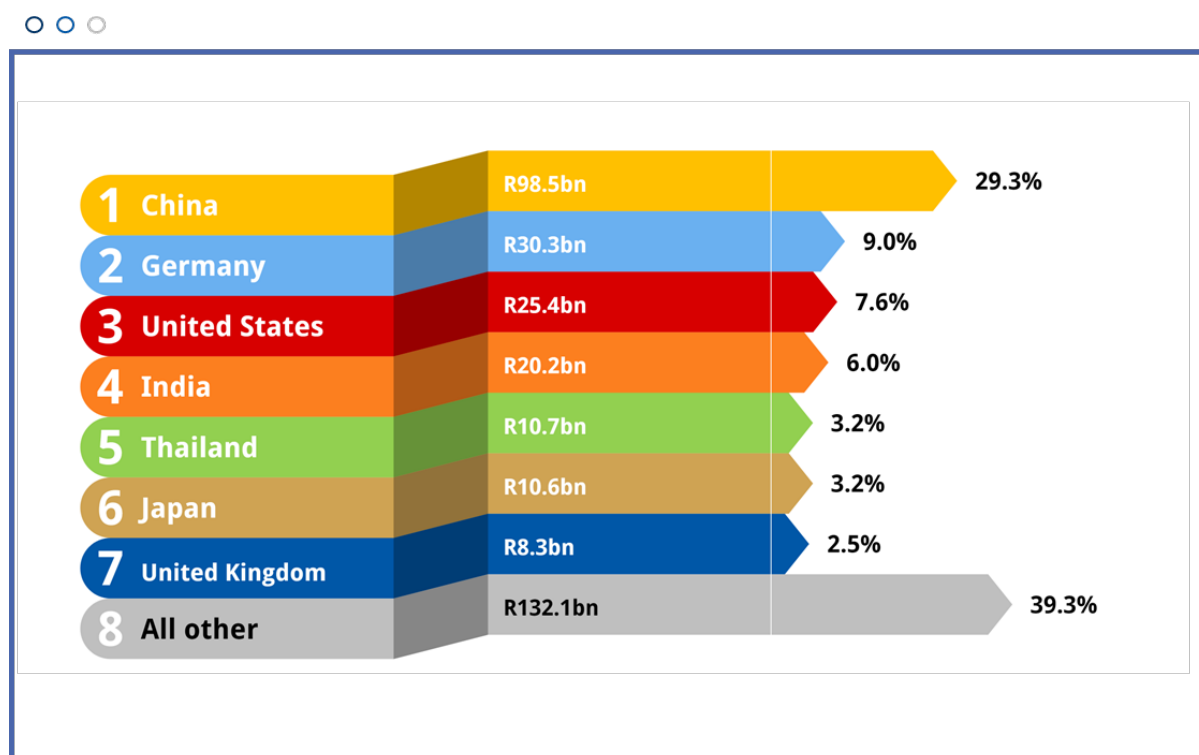
Merchandise imported from Germany was led by the *Special Provisions* section (automotive parts for purposes of the Automotive Production and Development Programme), which was the largest contributor to the country's Customs value (32.2%) and Import VAT (34.1%), whereas the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (68.7%).

In 2023/24, Eswatini was the largest African trade partner among South Africa's top 20 countries that contributed to Total Import Tax. Eswatini ranked 11th in Customs Value at 1.2% and 14th for Import VAT at 1.5%, with the latter supported by goods imported under the sections of *Chemical Products* (38.3%); *Food, Beverages and Tobacco* (27.8%); and *Textiles and Clothing* (15.3%).

2023/24 is the first year in which Mozambique appears in South Africa's top 20 contributing countries, as the second highest African Trade partner. Mozambican *Mineral Products* contributed the most to the country's Customs Value (73.4%) and Import VAT (84.0%) for 2023/24. *Food, Beverages and Tobacco* (96.0%) made up most of the country's Customs Duties contribution.

Table A5.3.1 shows the 20 countries that were the leading suppliers of goods contributing to Total Import Tax.

Figure 5.5: Total Import Tax by Country of origin, 2023/24



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 2020/21 to 2023/24, according to their Total Import Tax share by:

- Top 4 Sea Harbours: Durban, Cape Town, Port Elizabeth (Gqeberha) and Richards Bay.
- Top 5 Airports: O.R. Tambo, Cape Town, King Shaka, Lanseria and Port Elizabeth (Gqeberha).
- Top 9 Border Posts and Inland Offices: Johannesburg, East London, Pretoria, Germiston/Alberton, Oshoek, Groblers Bridge, Komatipoort, Golela and Beitbridge.
- 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 2023/24.

Figure 5.6: Total Import Tax by Customs port of entry group, 2023/24

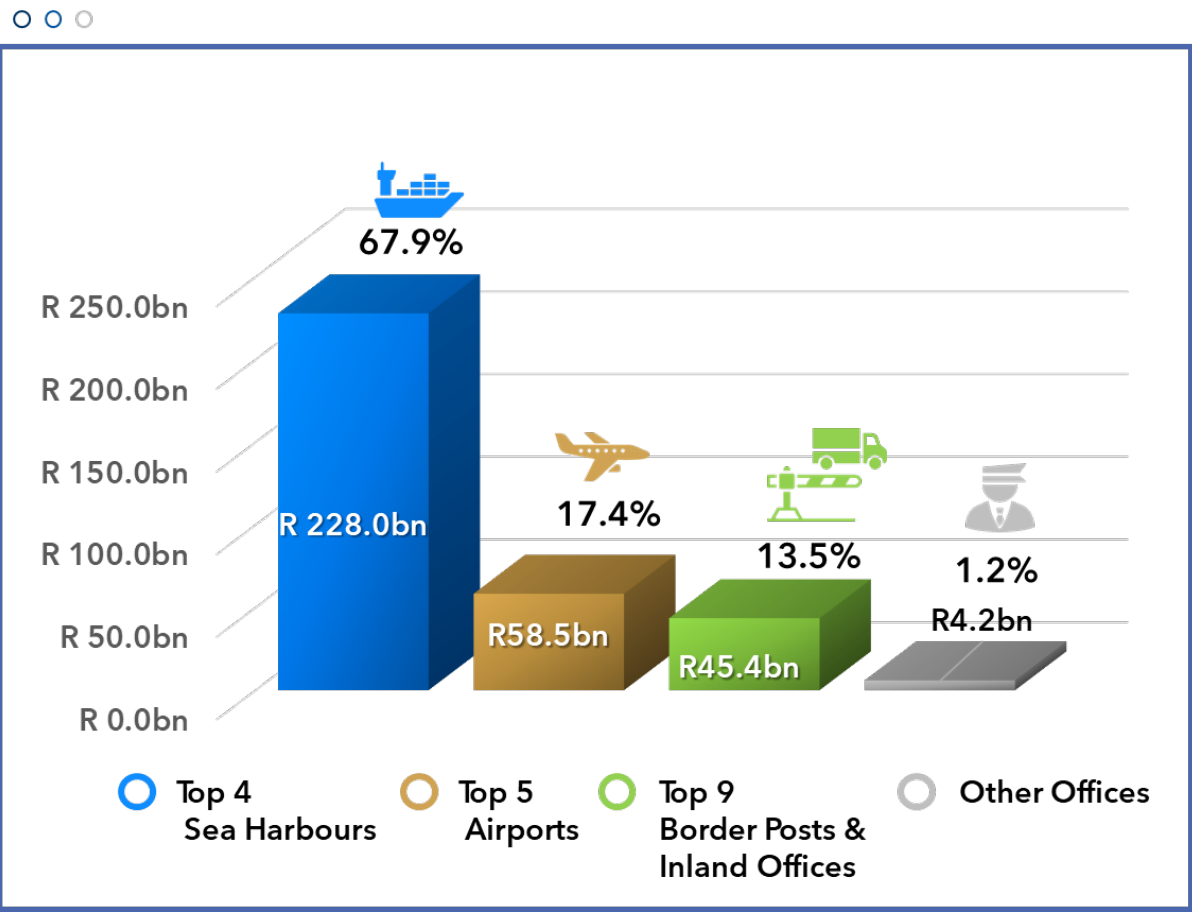


Table A5.4.2 lists the contributions of the top ports of entry. Figure 5.7 shows the contribution of the top six offices — Durban Harbour, O.R. Tambo International Airport, Cape Town Harbour, Port Elizabeth (Gqeberha) Harbour, Johannesburg Customs Office and East London Customs Office — which together accounted for 89.7% of the Total Import Tax for 2023/24.

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and is, therefore, a significant contributor to the South African economy. In 2023/24, goods imported through Durban Harbour constituted 42.4% of the national Customs value total, 48.7% of the Import VAT total and 51.5% of Customs Duties revenue.

Activity at Durban Harbour was driven principally by imports of *Mineral Products* at 22.2% of the port’s Customs value and *Machinery and Electronics* at 28.9% of its Import VAT; while *Vehicles, Aircraft and Vessels* accounted for 31.8% of the port’s Customs Duties collected.

O.R. Tambo International Airport is Africa’s second-busiest airport. In 2023/24, the value of the cargo imported through this airport represented 20.8% of the Customs value of goods imported into the country, while contributing 17.4% to the Import VAT total and 11.0% to the Customs Duties total. Approximately 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, 2023/24

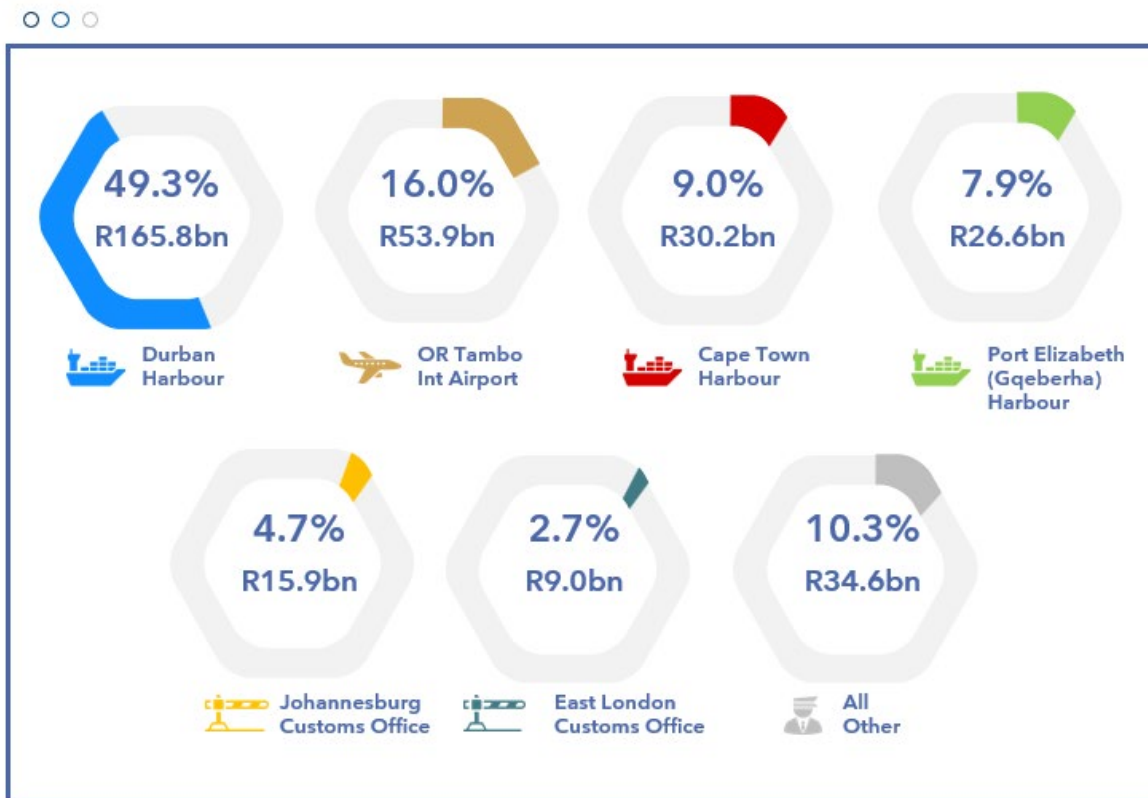


Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2020/21 - 2023/24

HS section	Section	Chapter	2020/21				2021/22				2022/23				2023/24			
			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	20 454	2 864	1 380	4 243	24 435	3 511	1 576	5 087	25 408	3 477	1 209	4 686	25 624	3 286	982	4 248
Vegetable Products	2	6 - 14	39 757	3 109	1 175	4 283	31 760	2 794	294	3 088	38 850	3 747	288	4 035	45 611	4 099	386	4 485
Fats and Oils	3	15	18 253	1 731	182	1 913	27 271	2 379	263	2 643	30 018	2 644	293	2 937	27 431	2 348	231	2 578
Food, Beverages and Tobacco	4	16 - 24	68 106	6 988	6 652	13 639	101 810	7 894	9 015	16 909	93 460	9 275	10 170	19 446	100 226	9 573	9 440	19 013
Mineral Products	5	25 - 27	178 097	4 789	46	4 835	298 072	8 212	45	8 257	513 250	14 429	37	14 467	474 121	12 767	40	12 807
Chemical Products	6	28 - 38	217 273	25 061	1 259	26 321	272 368	29 033	1 533	30 565	314 925	34 744	1 977	36 720	285 833	32 199	1 933	34 133
Plastics and Rubber	7	39 - 40	58 639	8 865	2 899	11 764	73 462	11 204	3 468	14 672	86 381	12 953	4 320	17 273	85 236	13 076	5 325	18 400
Hides, Skins and Leather	8	41 - 43	3 589	582	701	1 283	4 351	735	874	1 609	5 448	953	1 171	2 124	6 297	1 021	1 259	2 281
Wood and articles thereof	9	44 - 46	5 742	863	155	1 018	7 107	1 084	213	1 297	7 516	1 169	212	1 381	7 505	1 154	203	1 358
Pulp and Paper Products	10	47 - 49	36 843	2 727	140	2 867	56 129	3 353	154	3 507	59 588	4 265	202	4 467	63 992	3 930	271	4 201
Textiles and Clothing	11	50 - 63	65 314	8 724	9 443	18 167	69 140	10 228	10 548	20 776	75 148	11 652	12 085	23 737	74 802	11 446	11 580	23 007
Footwear and Accessories	12	64 - 67	14 396	2 676	3 530	6 206	16 416	3 090	4 069	7 159	20 961	3 907	5 182	9 089	20 006	3 788	4 954	8 742
Articles of Stone, Plaster etc.	13	68 - 70	13 997	2 260	787	3 048	16 389	2 619	828	3 447	19 500	3 006	848	3 854	18 904	2 968	920	3 889
Precious Stones and Metals	14	71	236 737	1 694	123	1 817	228 744	2 734	197	2 930	236 375	2 860	201	3 061	259 355	2 296	214	2 509
Base Metals	15	72 - 83	195 729	10 653	2 776	13 429	259 727	15 189	3 717	18 906	246 823	16 620	3 980	20 600	249 497	16 595	3 971	20 566
Machinery and Electronics	16	84 - 85	305 986	45 644	6 866	52 510	348 674	52 100	8 107	60 207	460 823	66 528	9 376	75 904	517 165	76 103	9 561	85 665
Vehicles, Aircraft and Vessels	17	86 - 89	144 327	14 599	10 019	24 618	185 232	19 741	13 863	33 604	273 577	28 227	22 041	50 268	267 111	27 784	19 018	46 801
Photographic and Instruments	18	90 - 92	35 251	5 119	111	5 229	38 626	5 782	132	5 913	43 615	6 596	118	6 714	50 447	7 585	146	7 731
Misc Manufactured Articles	20	94 - 96	19 673	3 051	1 423	4 474	23 545	3 706	1 873	5 579	25 416	3 872	1 958	5 830	26 873	4 074	2 075	6 149
Works of Art/Antiques	21	97	466	25	0	25	747	32	0	32	1 949	48	1	49	1 025	69	0	69
Special Provisions ³	22	98	87 724	14 179	70	14 248	112 978	18 117	105	18 222	136 357	21 239	122	21 361	168 064	26 752	135	26 887
Other Unclassified		99	29 645	170	88	258	34 286	220	146	366	32 207	257	171	427	41 359	307	197	504
Total			1 795 996	166 372	49 825	216 196	2 231 270	203 766	61 019	264 775	2 747 596	252 468	75 962	328 430	2 816 484	263 201	72 822	336 023

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad valorem excise on Imports (Duty 1-2B).
2. Total Import Tax is Import VAT plus Customs Duties.
3. Special Provisions : Original equipment components (motor vehicle parts) imported for the Automotive Production and Development Programme (APDP).

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2020/21 - 2023/24 (continued)

HS section R million	Section	Chapter	2020/21				2021/22				2022/23				2023/24			
			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	1.1%	1.7%	2.8%	2.0%	1.1%	1.7%	2.6%	1.9%	0.9%	1.4%	1.6%	1.4%	0.9%	1.2%	1.3%	1.3%
Vegetable Products	2	6 - 14	2.2%	1.9%	2.4%	2.0%	1.4%	1.4%	0.5%	1.2%	1.4%	1.5%	0.4%	1.2%	1.6%	1.6%	0.5%	1.3%
Fats and Oils	3	15	1.0%	1.0%	0.4%	0.9%	1.2%	1.2%	0.4%	1.0%	1.1%	1.0%	0.4%	0.9%	1.0%	0.9%	0.3%	0.8%
Food, Beverages and Tobacco	4	16 - 24	3.8%	4.2%	13.4%	6.3%	4.6%	3.9%	14.8%	6.4%	3.4%	3.7%	13.4%	5.9%	3.6%	3.6%	13.0%	5.7%
Mineral Products	5	25 - 27	9.9%	2.9%	0.1%	2.2%	13.4%	4.0%	0.1%	3.1%	18.7%	5.7%	0.0%	4.4%	16.8%	4.9%	0.1%	3.8%
Chemical Products	6	28 - 38	12.1%	15.1%	2.5%	12.2%	12.2%	14.2%	2.5%	11.5%	11.5%	13.8%	2.6%	11.2%	10.1%	12.2%	2.7%	10.2%
Plastics and Rubber	7	39 - 40	3.3%	5.3%	5.8%	5.4%	3.3%	5.5%	5.7%	5.5%	3.1%	5.1%	5.7%	5.3%	3.0%	5.0%	7.3%	5.5%
Hides, Skins and Leather	8	41 - 43	0.2%	0.3%	1.4%	0.6%	0.2%	0.4%	1.4%	0.6%	0.2%	0.4%	1.5%	0.6%	0.2%	0.4%	1.7%	0.7%
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%	0.4%	0.3%	0.4%	0.3%	0.4%
Pulp and Paper Products	10	47 - 49	2.1%	1.6%	0.3%	1.3%	2.5%	1.6%	0.3%	1.3%	2.2%	1.7%	0.3%	1.4%	2.3%	1.5%	0.4%	1.3%
Textiles and Clothing	11	50 - 63	3.6%	5.2%	19.0%	8.4%	3.1%	5.0%	17.3%	7.8%	2.7%	4.6%	15.9%	7.2%	2.7%	4.3%	15.9%	6.8%
Footwear and Accessories	12	64 - 67	0.8%	1.6%	7.1%	2.9%	0.7%	1.5%	6.7%	2.7%	0.8%	1.5%	6.8%	2.8%	0.7%	1.4%	6.8%	2.6%
Articles of Stone, Plaster etc.	13	68 - 70	0.8%	1.4%	1.6%	1.4%	0.7%	1.3%	1.4%	1.3%	0.7%	1.2%	1.1%	1.2%	0.7%	1.1%	1.3%	1.2%
Precious Stones and Metals	14	71	13.2%	1.0%	0.2%	0.8%	10.3%	1.3%	0.3%	1.1%	8.6%	1.1%	0.3%	0.9%	9.2%	0.9%	0.3%	0.7%
Base Metals	15	72 - 83	10.9%	6.4%	5.6%	6.2%	11.6%	7.5%	6.1%	7.1%	9.0%	6.6%	5.2%	6.3%	8.9%	6.3%	5.5%	6.1%
Machinery and Electronics	16	84 - 85	17.0%	27.4%	13.8%	24.3%	15.6%	25.6%	13.3%	22.7%	16.8%	26.4%	12.3%	23.1%	18.4%	28.9%	13.1%	25.5%
Vehicles, Aircraft and Vessels	17	86 - 89	8.0%	8.8%	20.1%	11.4%	8.3%	9.7%	22.7%	12.7%	10.0%	11.2%	29.0%	15.3%	9.5%	10.6%	26.1%	13.9%
Photographic and Instruments	18	90 - 92	2.0%	3.1%	0.2%	2.4%	1.7%	2.8%	0.2%	2.2%	1.6%	2.6%	0.2%	2.0%	1.8%	2.9%	0.2%	2.3%
Misc Manufactured Articles	20	94 - 96	1.1%	1.8%	2.9%	2.1%	1.1%	1.8%	3.1%	2.1%	0.9%	1.5%	2.6%	1.8%	1.0%	1.5%	2.8%	1.8%
Works of Art/Antiques	21	97	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Provisions ³	22	98	4.9%	8.5%	0.1%	6.6%	5.1%	8.9%	0.2%	6.9%	5.0%	8.4%	0.2%	6.5%	6.0%	10.2%	0.2%	8.0%
Other Unclassified		99	1.7%	0.1%	0.2%	0.1%	1.5%	0.1%	0.2%	0.1%	1.2%	0.1%	0.2%	0.1%	1.5%	0.1%	0.3%	0.2%
Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

3. Special Provisions : Original equipment components (motor vehicle parts) imported for the Automotive Production and Development Programme (APDP).

Table A5.1.2: Import VAT and Customs Duties: Effective tax rates of Import VAT, Customs Duties and Total Import Tax by HS section, 2020/21 - 2023/24

HS section	Section	Chapter	2020/21			2021/22			2022/23			2023/24		
			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	14.0%	6.7%	20.7%	14.4%	6.4%	20.8%	13.7%	4.8%	18.4%	12.7%	3.8%	16.6%
Vegetable Products	2	6 - 14	7.8%	3.0%	10.8%	8.8%	0.9%	9.7%	9.6%	0.7%	10.4%	9.0%	0.8%	9.8%
Fats and Oils	3	15	9.5%	1.0%	10.5%	8.7%	1.0%	9.7%	8.8%	1.0%	9.8%	8.6%	0.8%	9.4%
Food, Beverages and Tobacco	4	16 - 24	10.3%	9.8%	20.0%	7.8%	8.9%	16.6%	9.9%	10.9%	20.8%	9.6%	9.4%	19.0%
Mineral Products	5	25 - 27	2.7%	0.0%	2.7%	2.8%	0.0%	2.8%	2.8%	0.0%	2.8%	2.7%	0.0%	2.7%
Chemical Products	6	28 - 38	11.5%	0.6%	12.1%	10.7%	0.6%	11.2%	11.0%	0.6%	11.7%	11.3%	0.7%	11.9%
Plastics and Rubber	7	39 - 40	15.1%	4.9%	20.1%	15.3%	4.7%	20.0%	15.0%	5.0%	20.0%	15.3%	6.2%	21.6%
Hides, Skins and Leather	8	41 - 43	16.2%	19.5%	35.8%	16.9%	20.1%	37.0%	17.5%	21.5%	39.0%	16.2%	20.0%	36.2%
Wood and articles thereof	9	44 - 46	15.0%	2.7%	17.7%	15.3%	3.0%	18.2%	15.6%	2.8%	18.4%	15.4%	2.7%	18.1%
Pulp and Paper Products	10	47 - 49	7.4%	0.4%	7.8%	6.0%	0.3%	6.2%	7.2%	0.3%	7.5%	6.1%	0.4%	6.6%
Textiles and Clothing	11	50 - 63	13.4%	14.5%	27.8%	14.8%	15.3%	30.0%	15.5%	16.1%	31.6%	15.3%	15.5%	30.8%
Footwear and Accessories	12	64 - 67	18.6%	24.5%	43.1%	18.8%	24.8%	43.6%	18.6%	24.7%	43.4%	18.9%	24.8%	43.7%
Articles of Stone, Plaster etc.	13	68 - 70	16.1%	5.6%	21.8%	16.0%	5.1%	21.0%	15.4%	4.3%	19.8%	15.7%	4.9%	20.6%
Precious Stones and Metals	14	71	0.7%	0.1%	0.8%	1.2%	0.1%	1.3%	1.2%	0.1%	1.3%	0.9%	0.1%	1.0%
Base Metals	15	72 - 83	5.4%	1.4%	6.9%	5.8%	1.4%	7.3%	6.7%	1.6%	8.3%	6.7%	1.6%	8.2%
Machinery and Electronics	16	84 - 85	14.9%	2.2%	17.2%	14.9%	2.3%	17.3%	14.4%	2.0%	16.5%	14.7%	1.8%	16.6%
Vehicles, Aircraft and Vessels	17	86 - 89	10.1%	6.9%	17.1%	10.7%	7.5%	18.1%	10.3%	8.1%	18.4%	10.4%	7.1%	17.5%
Photographic and instruments	18	90 - 92	14.5%	0.3%	14.8%	15.0%	0.3%	15.3%	15.1%	0.3%	15.4%	15.0%	0.3%	15.3%
Misc Manufactured Articles	20	94 - 96	15.5%	7.2%	22.7%	15.7%	8.0%	23.7%	15.2%	7.7%	22.9%	15.2%	7.7%	22.9%
Works of Art/Antiques	21	97	5.3%	0.0%	5.3%	4.2%	0.0%	4.3%	2.5%	0.0%	2.5%	6.7%	0.0%	6.7%
Special Provisions ³	22	98	16.2%	0.1%	16.2%	16.0%	0.1%	16.1%	15.6%	0.1%	15.7%	15.9%	0.1%	16.0%
Other Unclassified		93, 99	0.6%	0.3%	0.9%	0.6%	0.4%	1.1%	0.8%	0.5%	1.3%	0.7%	0.5%	1.2%
Total			9.3%	2.8%	12.0%	9.1%	2.7%	11.9%	9.2%	2.8%	12.0%	9.3%	2.6%	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 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, 2020/21 - 2023/24

World zone / trade bloc	2020/21					2021/22					2022/23					2023/24				
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²		Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²		Customs value	Import VAT	Customs Duties ²	Total Import Tax ³		Customs value	Import VAT	Customs Duties ²	Total Import Tax ³	
Africa	522 733	9 531	621	10 153		642 898	12 330	711	13 040		674 046	16 284	887	17 171		729 554	15 718	1 114	16 832	
Americas	139 050	18 719	4 405	23 124		202 958	23 138	5 884	29 022		238 189	28 993	6 738	35 731		271 585	30 958	6 259	37 217	
Asia	640 640	78 885	31 338	110 223		841 661	100 338	38 240	138 578		1 204 786	123 709	48 534	172 242		1 159 605	127 443	47 382	174 825	
Europe	434 249	56 253	13 250	69 503		468 674	63 588	15 957	79 545		544 688	78 337	19 581	97 918		585 580	84 506	17 835	102 342	
Oceania	17 559	2 527	188	2 715		21 992	3 198	207	3 406		26 642	3 879	197	4 076		23 233	3 472	211	3 682	
Other	41 765	456	24	480		53 087	1 164	20	1 184		59 244	1 266	26	1 292		46 928	1 104	21	1 125	
Total	1 795 996	166 372	49 825	216 196		2 231 270	203 756	61 019	264 775		2 747 596	252 468	75 962	328 430		2 816 484	263 201	72 822	336 023	
Percentage of total																				
Africa	29.1%	5.7%	1.2%	4.7%		28.8%	6.1%	1.2%	4.9%		24.5%	6.4%	1.2%	5.2%		25.9%	6.0%	1.5%	5.0%	
Americas	7.7%	11.3%	8.8%	10.7%		9.1%	11.4%	9.6%	11.0%		8.7%	11.5%	8.9%	10.9%		9.6%	11.8%	8.6%	11.1%	
Asia	35.7%	47.4%	62.9%	51.0%		37.7%	49.2%	62.7%	52.3%		43.8%	49.0%	63.9%	52.4%		41.2%	48.4%	65.1%	52.0%	
Europe	24.2%	33.8%	26.6%	32.1%		21.0%	31.2%	26.2%	30.0%		19.8%	31.0%	25.8%	29.8%		20.8%	32.1%	24.5%	30.5%	
Oceania	1.0%	1.5%	0.4%	1.3%		1.0%	1.6%	0.3%	1.3%		1.0%	1.5%	0.3%	1.2%		0.8%	1.3%	0.3%	1.1%	
Other	2.3%	0.3%	0.0%	0.2%		2.4%	0.6%	0.0%	0.4%		2.2%	0.5%	0.0%	0.4%		1.7%	0.4%	0.0%	0.3%	
Total	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	
Selected trade blocs																				
African Union	473 586	9 010	492	9 502		594 052	11 557	555	12 111		626 050	15 147	715	15 862		675 537	15 028	976	16 005	
BRICS ³	402 691	54 890	24 199	79 089		522 849	69 587	29 574	99 160		691 087	85 058	36 929	121 987		683 917	89 570	35 658	125 229	
European Union ⁴	371 664	51 670	10 157	61 827		394 743	54 928	9 497	64 425		474 812	68 719	12 948	81 667		509 130	74 044	12 042	86 086	
SADC ⁵	357 545	8 189	206	8 395		477 993	10 314	200	10 514		485 102	12 716	274	12 990		510 127	13 639	488	14 127	
Percentage of total																				
African Union	26.4%	5.4%	1.0%	4.4%		26.6%	5.7%	0.9%	4.6%		22.8%	6.0%	0.9%	4.8%		24.0%	5.7%	1.3%	4.8%	
BRICS ³	22.4%	33.0%	48.6%	36.6%		23.4%	34.2%	48.5%	37.5%		25.2%	33.7%	48.6%	37.1%		24.3%	34.0%	49.0%	37.3%	
European Union ⁴	20.7%	31.1%	20.4%	28.6%		17.7%	27.0%	15.6%	24.3%		17.3%	27.2%	17.0%	24.9%		18.1%	28.1%	16.5%	25.6%	
SADC ⁵	19.9%	4.9%	0.4%	3.9%		21.4%	5.1%	0.3%	4.0%		17.7%	5.0%	0.4%	4.0%		18.1%	5.2%	0.7%	4.2%	

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, 2020/21 - 2023/24

Country of origin ³ R million	2020/21				2021/22				2022/23				2023/24			
	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	286 276	42 451	20 123	62 574	351 105	53 359	24 297	77 656	488 997	64 953	29 319	94 272	473 078	69 420	29 062	98 482
Germany	115 753	17 209	2 891	20 100	122 774	18 554	3 445	21 999	154 215	24 211	4 855	29 066	168 064	26 156	4 116	30 272
United States	82 658	12 117	2 447	14 564	125 064	14 547	3 359	17 906	163 496	19 476	4 175	23 651	194 738	21 631	3 815	25 446
India	80 346	8 329	2 921	11 250	117 220	10 861	4 099	14 961	182 647	14 602	6 515	21 118	168 378	14 615	5 571	20 186
Thailand	39 288	5 214	831	6 045	49 395	6 753	1 056	7 808	58 737	7 482	1 619	9 111	65 747	8 647	2 082	10 729
Japan	41 255	5 448	1 400	6 848	50 653	6 923	1 793	8 716	57 414	7 629	2 442	10 071	63 188	8 099	2 495	10 595
United Kingdom	35 471	4 201	2 644	6 845	39 051	4 623	2 880	7 503	39 681	5 352	3 024	8 377	43 621	5 810	2 442	8 252
Italy	35 554	4 585	741	5 325	48 431	5 306	974	6 281	49 530	6 327	1 173	7 501	52 144	6 714	1 248	7 962
France	31 045	4 373	593	4 966	34 068	4 832	757	5 590	44 031	6 031	1 066	7 098	48 878	6 339	1 096	7 435
Spain	25 995	3 847	601	4 448	25 930	3 909	816	4 725	35 066	5 009	1 391	6 400	34 157	4 887	1 066	5 953
Viet Nam	17 559	2 822	1 707	4 529	16 793	2 803	1 739	4 542	20 859	3 488	2 279	5 767	20 894	3 500	2 178	5 679
Switzerland	19 250	1 672	2 097	3 769	15 441	2 030	3 411	5 440	13 915	2 402	3 439	5 842	15 890	2 347	3 254	5 601
Brazil	23 012	2 675	847	3 521	38 913	3 849	1 122	4 972	31 574	4 218	1 012	5 230	32 569	4 185	1 005	5 190
Netherlands	19 720	2 567	332	2 899	25 684	3 349	252	3 600	32 328	3 909	408	4 316	32 395	4 334	397	4 731
Poland	16 280	2 309	536	2 845	15 090	2 283	379	2 662	20 067	3 131	456	3 587	26 187	4 065	454	4 520
Eswatini ⁴	25 199	2 714	1	2 715	27 933	3 142	5	3 147	32 075	3 405	3	3 407	35 061	3 891	2	3 893
Indonesia	15 737	1 802	579	2 380	25 250	2 776	759	3 536	30 737	3 187	1 014	4 201	25 773	2 862	935	3 797
United Arab Emirates	21 203	1 006	150	1 156	38 871	1 872	167	2 039	77 814	2 969	205	3 174	69 952	3 362	218	3 581
Korea, Republic Of	14 826	2 033	569	2 602	21 101	2 627	783	3 410	26 795	3 157	889	4 045	25 358	2 793	708	3 501
Mozambique	11 950	1 568	32	1 600	15 940	1 909	43	1 952	21 358	2 560	116	2 676	22 336	3 151	348	3 499
Other countries	837 620	37 431	7 783	45 214	1 026 562	47 448	8 884	56 331	1 186 258	58 958	10 561	69 519	1 200 076	56 393	10 328	66 721
Total	1 795 996	166 372	49 825	216 196	2 231 270	203 756	61 019	264 775	2 747 596	252 468	75 962	328 430	2 816 484	263 201	72 822	336 023

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 2023/24

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, 2020/21 - 2023/24 (continued)

Country of origin ³ R million	2020/21				2021/22				2022/23				2023/24			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³
China	15.9%	25.5%	40.4%	28.9%	15.7%	26.2%	39.8%	29.3%	17.1%	25.7%	38.6%	28.7%	16.8%	26.4%	39.9%	29.3%
Germany	6.4%	10.3%	5.8%	9.3%	5.5%	9.1%	5.6%	8.3%	5.6%	9.6%	6.4%	8.8%	6.0%	9.9%	5.7%	9.0%
United States	4.6%	7.3%	4.9%	6.7%	5.6%	7.1%	5.5%	6.8%	6.0%	7.7%	5.5%	7.2%	6.9%	8.2%	5.2%	7.6%
India	4.5%	5.0%	5.9%	5.2%	5.3%	5.3%	6.7%	5.7%	6.6%	5.8%	8.6%	6.4%	6.0%	5.6%	7.7%	6.0%
Thailand	2.2%	3.1%	1.7%	2.8%	2.2%	3.3%	1.7%	2.9%	2.1%	3.0%	2.1%	2.8%	2.3%	3.3%	2.9%	3.2%
Japan	2.3%	3.3%	2.8%	3.2%	2.3%	3.4%	2.9%	3.3%	2.1%	3.0%	3.2%	3.1%	2.2%	3.1%	3.4%	3.2%
United Kingdom	2.0%	2.5%	5.3%	3.2%	1.8%	2.3%	4.7%	2.8%	1.4%	2.1%	4.0%	2.6%	1.5%	2.2%	3.4%	2.5%
Italy	2.0%	2.8%	1.5%	2.5%	2.2%	2.6%	1.6%	2.4%	1.8%	2.5%	1.5%	2.3%	1.9%	2.6%	1.7%	2.4%
France	1.7%	2.6%	1.2%	2.3%	1.5%	2.4%	1.2%	2.1%	1.6%	2.4%	1.4%	2.2%	1.7%	2.4%	1.5%	2.2%
Spain	1.4%	2.3%	1.2%	2.1%	1.2%	1.9%	1.3%	1.8%	1.3%	2.0%	1.8%	1.9%	1.2%	1.9%	1.5%	1.8%
Viet Nam	1.0%	1.7%	3.4%	2.1%	0.8%	1.4%	2.9%	1.7%	0.8%	1.4%	3.0%	1.8%	0.7%	1.3%	3.0%	1.7%
Switzerland	1.1%	1.0%	4.2%	1.7%	0.7%	1.0%	5.6%	2.1%	0.5%	1.0%	4.5%	1.8%	0.6%	0.9%	4.5%	1.7%
Brazil	1.3%	1.6%	1.7%	1.6%	1.7%	1.9%	1.8%	1.9%	1.1%	1.7%	1.3%	1.6%	1.2%	1.6%	1.4%	1.5%
Netherlands	1.1%	1.5%	0.7%	1.3%	1.2%	1.6%	0.4%	1.4%	1.2%	1.5%	0.5%	1.3%	1.2%	1.6%	0.5%	1.4%
Poland	0.9%	1.4%	1.1%	1.3%	0.7%	1.1%	0.6%	1.0%	0.7%	1.2%	0.8%	1.1%	0.9%	1.5%	0.6%	1.3%
Eswatini ⁴	1.4%	1.6%	0.0%	1.3%	1.3%	1.5%	0.0%	1.2%	1.2%	1.3%	0.0%	1.0%	1.2%	1.5%	0.0%	1.2%
Indonesia	0.9%	1.1%	1.2%	1.1%	1.1%	1.4%	1.2%	1.3%	1.1%	1.3%	1.3%	1.3%	0.9%	1.1%	1.3%	1.1%
United Arab Emirates	1.2%	0.6%	0.3%	0.5%	1.7%	0.9%	0.3%	0.8%	2.8%	1.2%	0.3%	1.0%	2.5%	1.3%	0.3%	1.1%
Korea, Republic Of	0.8%	1.2%	1.1%	1.2%	0.9%	1.3%	1.3%	1.3%	1.0%	1.3%	1.2%	1.2%	0.9%	1.1%	1.0%	1.0%
Mozambique	0.7%	0.9%	0.1%	0.7%	0.7%	0.9%	0.1%	0.7%	0.8%	1.0%	0.2%	0.8%	0.8%	1.2%	0.5%	1.0%
Other countries	46.6%	22.5%	15.6%	20.9%	46.0%	23.3%	14.6%	21.3%	43.2%	23.4%	13.9%	21.2%	42.6%	21.4%	14.2%	19.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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 2023/24

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, 2020/21 - 2023/24

Customs port of entry R million	2020/21				2021/22				2022/23				2023/24			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ²	Total Import Tax ³
Top 4 Sea Harbours																
Durban Harbour	669 480	75 669	24 192	99 861	914 598	99 629	30 082	129 721	1 215 326	125 629	40 058	165 886	1 195 332	128 301	37 475	165 777
Cape Town Harbour	140 324	15 700	7 412	23 112	163 451	17 752	8 556	26 308	233 247	22 768	10 099	32 866	212 459	21 296	8 926	30 222
Port Elizabeth (Gqeberha) Harbour	84 020	12 854	3 211	16 065	88 686	13 691	3 969	17 660	119 076	17 270	5 112	22 382	151 448	21 543	5 078	26 622
Richards Bay Harbour	19 839	2 770	25	2 794	32 998	4 371	32	4 404	45 462	5 887	37	5 924	41 662	5 383	28	5 411
Total	913 663	106 993	34 839	141 831	1 199 733	135 444	42 649	178 093	1 613 110	171 553	55 306	226 859	1 600 901	176 523	51 508	228 031
Top 5 Airports																
O.R. Tambo International Airport	472 786	32 052	5 406	37 458	499 624	37 011	6 262	43 273	545 121	44 637	7 749	52 386	586 496	45 904	7 976	53 880
Cape Town International Airport	9 383	1 321	270	1 591	14 609	2 249	502	2 751	19 849	2 971	618	3 589	22 158	3 250	733	3 983
King Shaka International Airport	1 289	158	27	185	1 574	204	29	233	2 856	385	75	460	3 118	395	88	483
Lanseria Airport	39	0	0	0	300	11	0	11	2 405	97	1	98	3 974	75	2	77
Port Elizabeth (Gqeberha) International Airport	225	32	1	33	386	55	3	58	465	68	3	71	348	38	3	42
Total	483 724	33 563	5 705	39 268	516 493	39 529	6 796	46 325	570 696	48 158	8 446	56 604	616 094	49 662	8 802	58 464
Top 9 Border Posts and Inland Offices																
Johannesburg Customs Office	62 007	9 126	4 708	13 833	72 911	10 179	5 649	15 827	69 425	9 826	5 690	15 516	75 032	10 109	5 836	15 946
East London Customs Office	26 323	3 881	1 455	5 336	27 028	4 005	1 790	5 795	46 042	6 522	2 369	8 891	54 210	7 256	1 711	8 967
Pretoria Customs Office	32 859	5 087	912	5 999	34 306	5 591	1 283	6 874	33 541	5 443	1 175	6 618	42 356	6 874	913	7 787
Gemiston/Alberton Customs Office	11 195	1 383	1 989	3 372	10 435	1 373	2 629	4 003	13 543	1 522	2 625	4 147	16 834	2 129	3 450	5 579
Oshoek Customs Office	15 750	1 859	1	1 860	17 898	2 135	5	2 141	20 124	2 422	2	2 424	23 726	2 832	1	2 833
Goblers Bridge Customs Office	44 153	191	6	197	98 253	543	17	560	136 093	1 083	25	1 108	156 602	1 276	29	1 305
Komatipoort Customs Office	5 354	276	11	287	7 421	378	44	421	12 875	821	121	942	13 944	807	372	1 179
Golela Customs Office	8 215	671	0	671	8 908	816	0	816	8 996	810	1	811	10 204	897	2	899
Belt Bridge Customs Office	153 283	897	80	977	187 435	920	62	982	154 969	887	54	940	136 707	827	55	882
Total	359 139	23 370	9 163	32 533	464 597	25 940	11 479	37 419	495 607	29 335	12 063	41 398	529 015	33 008	12 369	45 377
Other Offices	39 471	2 446	118	2 564	50 447	2 843	95	2 938	68 183	3 421	148	3 569	70 474	4 007	143	4 151
Total	1 795 996	166 372	49 825	216 196	2 231 270	203 756	61 019	264 775	2 747 596	252 468	75 962	328 430	2 816 484	263 201	72 822	336 023
Top 4 Sea Harbours	50.9%	64.3%	69.9%	65.6%	53.8%	66.5%	69.9%	67.3%	58.7%	68.0%	72.8%	69.1%	56.8%	67.1%	70.7%	67.9%
Top 5 Airports	26.9%	20.2%	11.5%	18.2%	23.1%	19.4%	11.1%	17.5%	20.8%	19.1%	11.1%	17.2%	21.9%	18.9%	12.1%	17.4%
Top 9 Border Posts and Inland Offices	20.0%	14.0%	18.4%	15.0%	20.8%	12.7%	18.3%	14.1%	18.0%	11.6%	15.9%	12.6%	18.8%	12.5%	17.0%	13.5%
Other Offices	2.2%	1.5%	0.2%	1.2%	2.3%	1.4%	0.2%	1.1%	2.5%	1.4%	0.2%	1.1%	2.5%	1.5%	0.2%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad valorem excise on Imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

Table A5.4.2: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Customs port of entry, 2020/21 - 2023/24

R million	2020/21					2021/22					2022/23					2023/24				
	Customs value	Import VAT	Customs Duties	Total Import Tax ²		Customs value	Import VAT	Customs Duties	Total Import Tax ²		Customs value	Import VAT	Customs Duties	Total Import Tax ²		Customs value	Import VAT	Customs Duties	Total Import Tax ²	
Durban Harbour	689 480	75 669	24 192	99 861		914 598	99 629	30 092	129 721		1 215 326	125 629	40 058	165 686		1 195 332	128 301	37 475	165 777	
O.R. Tambo International Airport	472 786	32 052	5 406	37 458		499 624	37 011	6 262	43 273		545 121	44 637	7 749	52 386		586 496	45 904	7 976	53 880	
Cape Town Harbour	140 324	15 700	7 412	23 112		163 451	17 752	8 556	26 308		233 247	22 768	10 099	32 866		212 459	21 296	8 926	30 222	
Port Elizabeth (Gqeberha) Harbour	84 020	12 854	3 211	16 065		88 686	13 691	3 969	17 660		119 076	17 270	5 112	22 382		151 448	21 543	5 078	26 622	
Johannesburg Customs Office	62 007	9 126	4 708	13 833		72 911	10 179	5 649	15 827		69 425	9 826	5 690	15 516		75 032	10 109	5 836	15 946	
East London Customs Office	26 323	3 881	1 455	5 336		27 028	4 005	1 790	5 795		46 042	6 522	2 369	8 891		54 210	7 256	1 711	8 967	
Pretoria Customs Office	32 859	5 087	912	5 999		34 306	5 591	1 283	6 874		33 541	5 443	1 175	6 618		42 356	6 874	913	7 767	
Germiston/Alberton Customs Office	11 195	1 383	1 989	3 372		10 435	1 373	2 629	4 003		13 543	1 522	2 625	4 147		16 834	2 129	3 450	5 579	
Richards Bay Harbour	19 839	2 770	25	2 794		32 998	4 371	32	4 404		45 462	5 887	37	5 924		41 662	5 383	28	5 411	
Cape Town International Airport	9 383	1 321	270	1 591		14 609	2 249	502	2 751		19 849	2 971	618	3 589		22 158	3 250	733	3 983	
Oshoek Customs Office	15 750	1 859	1	1 860		17 898	2 135	5	2 141		20 124	2 422	2	2 424		23 726	2 832	1	2 833	
Groblers Bridge Customs Office	44 153	191	6	197		98 253	543	17	560		136 093	1 083	25	1 108		156 602	1 276	29	1 305	
Komatiport Customs Office	5 354	276	11	287		7 421	378	44	421		12 875	821	121	1 179		13 344	807	372	1 179	
Golela Customs Office	8 215	671	0	671		8 908	816	0	816		8 996	810	1	811		10 204	897	2	899	
Beit Bridge Customs Office	153 283	897	80	977		187 435	920	62	982		154 969	887	54	940		136 707	827	55	882	
King Shaka International Airport	1 289	158	27	1 464		1 574	204	29	233		2 856	385	75	460		3 118	395	88	483	
Lanseria Airport	39	0	0	0		300	11	0	11		2 405	97	1	98		3 974	75	2	77	
Port Elizabeth (Gqeberha) International Airport	225	32	1	33		386	55	3	58		465	68	3	71		348	38	3	42	
Other	39 471	2 446	118	2 564		50 434	2 843	95	2 938		68 183	3 421	148	3 569		70 474	4 007	143	4 151	
Total	1 795 996	166 372	49 825	216 196		2 231 257	203 756	61 019	264 775		2 747 596	252 488	75 962	328 430		2 816 484	263 201	72 822	336 023	
Durban Harbour	37.3%	45.5%	48.6%	46.2%		41.0%	48.9%	49.3%	49.0%		44.2%	49.8%	52.7%	50.4%		42.4%	48.7%	51.5%	49.3%	
O.R. Tambo International Airport	26.3%	19.3%	10.9%	17.3%		22.4%	18.2%	10.3%	16.3%		19.8%	17.7%	10.2%	16.0%		20.8%	17.4%	11.0%	16.0%	
Cape Town Harbour	7.8%	9.4%	14.9%	10.7%		7.3%	8.7%	14.0%	9.9%		8.5%	9.0%	13.3%	10.0%		7.5%	8.1%	12.3%	9.0%	
Port Elizabeth (Gqeberha) Harbour	4.7%	7.7%	6.4%	7.4%		4.0%	6.7%	6.5%	6.7%		4.3%	6.8%	6.7%	6.8%		5.4%	8.2%	7.0%	7.9%	
Johannesburg Customs Office	3.5%	5.5%	9.4%	6.4%		3.3%	5.0%	9.3%	6.0%		2.5%	3.9%	7.5%	4.7%		2.7%	3.8%	8.0%	4.7%	
East London Customs Office	1.5%	2.3%	2.9%	2.5%		1.2%	2.0%	2.9%	2.2%		1.7%	2.6%	3.1%	2.7%		1.9%	2.8%	2.3%	2.7%	
Pretoria Customs Office	1.8%	3.1%	1.8%	2.8%		1.5%	2.7%	2.1%	2.6%		1.2%	2.2%	1.5%	2.0%		1.5%	2.6%	1.3%	2.3%	
Germiston/Alberton Customs Office	0.6%	0.8%	4.0%	1.6%		0.5%	0.7%	4.3%	1.5%		0.5%	0.6%	3.5%	1.3%		0.6%	0.8%	4.7%	1.7%	
Richards Bay Harbour	1.1%	1.7%	0.0%	1.3%		1.5%	2.1%	0.1%	1.7%		1.7%	2.3%	0.0%	1.8%		1.5%	2.0%	0.0%	1.6%	
Cape Town International Airport	0.5%	0.8%	0.5%	0.7%		0.7%	1.1%	0.8%	1.0%		0.7%	1.2%	0.8%	1.1%		0.8%	1.2%	1.0%	1.2%	
Oshoek Customs Office	0.9%	1.1%	0.0%	0.9%		0.8%	1.0%	0.0%	0.8%		0.7%	1.0%	0.0%	0.7%		0.8%	1.1%	0.0%	0.8%	
Groblers Bridge Customs Office	2.5%	0.1%	0.0%	0.1%		4.4%	0.3%	0.0%	0.2%		5.0%	0.4%	0.0%	0.3%		5.6%	0.5%	0.0%	0.4%	
Komatiport Customs Office	0.3%	0.2%	0.0%	0.1%		0.3%	0.2%	0.1%	0.2%		0.5%	0.3%	0.2%	0.3%		0.5%	0.3%	0.5%	0.4%	
Golela Customs Office	0.5%	0.4%	0.0%	0.3%		0.4%	0.4%	0.0%	0.3%		0.5%	0.3%	0.0%	0.2%		0.4%	0.3%	0.0%	0.3%	
Beit Bridge Customs Office	8.5%	0.5%	0.2%	0.5%		8.4%	0.5%	0.1%	0.4%		5.6%	0.4%	0.1%	0.3%		4.9%	0.3%	0.1%	0.3%	
King Shaka International Airport	0.1%	0.1%	0.1%	0.1%		0.1%	0.1%	0.0%	0.1%		0.1%	0.2%	0.1%	0.1%		0.1%	0.1%	0.1%	0.1%	
Lanseria Airport	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%		0.1%	0.0%	0.0%	0.0%		0.1%	0.0%	0.0%	0.0%	
Port Elizabeth (Gqeberha) International Airport	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	
Other	2.2%	1.5%	0.2%	1.2%		2.3%	1.4%	0.2%	1.1%		2.5%	1.4%	0.2%	1.1%		2.5%	1.5%	0.2%	1.2%	
Total	100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	

Imports to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2023/24 fiscal year...

○ ○ ○

Capital Gains Tax

Company
Capital Gains Tax



R12.5
billion

+

Individual
Capital Gains Tax



R8.9
billion

=

Raised
Capital Gains Tax



R21.3
billion

Contraction of R0.9 billion (4.1%) on the R22.2 billion raised in 2022/23.

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

An aggregate of
R232.8 billion
has been raised since the
introduction of CGT
in October 2001.



R240.2bn

Property transfers
subjected to transfer duty



R100 548

Average
transfer duty paid

Transfer duties
amounted to

R9.6 billion

A decrease from
R11.5 billion
in 2022/23.

Mineral and Petroleum Resources
Royalty payments amounted to
R16.0 billion

36.9% decrease from 2022/23

This contraction is attributed due to a
significant decline in commodity prices,
particularly platinum and iron ore



Contributions to
the SACU pool
during 2023/24

R131.4
billion



Diesel refunds increased 11.9% from
R6.5 billion to R7.3 billion in 2023/24.

This increase was mainly driven by the growth of
R765.2 million (68.8%) in the **Electricity sector**.

6

OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2023/24 fiscal year:

- Capital Gains Tax (CGT) of R21.3 billion was raised, of which R8.9 billion was attributable to individuals and trusts, and R12.5 billion to companies. This reflects a decline of R0.9 billion (4.1%) from the R22.2 billion raised in 2022/23. An aggregate of R232.8 billion has been raised since the introduction of CGT in October 2001, with R107.3 billion deriving from individuals and trusts and R125.6 billion from companies.
- Transfer Duty collected totaled R9.6 billion, a decreased from the R11.5 billion collected in 2022/23, in line with a transaction-volume decrease of -18.6% year-on-year and a -16.7% decrease in value of dutiable properties.
- Diesel refunds increased from R6.5 billion in 2022/23 to R7.3 billion in 2023/24, an increase of R772.0 million (11.9%). This increase was mainly driven by the growth of R765.2 million (68.8%) in the electricity sector because of increased diesel usage, which had a growth of 171.8 mega litres (58.8%).
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors contracted by R9.4 billion (36.9%) from R25.3 billion to R16.0 billion due to a significant decline in commodity prices, particularly PGMs and Coal. This contraction was less severe due to improved Gold and Iron Ore prices, which effectively offset the decline in MPRR payments.
- The SACU common revenue pool (CRP) was estimated at R137.1 billion in the 2022 MTBPS but actual contributions amounted to R131.4 billion. The CRP outcome fell short of the 2022 MTBPS estimate by R5.6 billion (-4.1%) due to lower-than-expected customs duties and excise duties collections. Additionally, the 2023/24 CRP saw a decrease of R3.2 billion (-2.4%) compared to 2022/23.

INTRODUCTION

This chapter focuses on revenue collection trends that provide insight into specific aspects of economic activity during 2023/24. 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 in respect of the proceeds less base cost (or gains) from the disposal of assets in terms of the Income Tax Act No. 58 of 1962. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

Table 6.1 shows the cumulative amount for CGT raised since its inception on 1 October 2001 to the end of March 2024, which amounted to R232.8 billion.

Determining the tax base of CGT is generally difficult because gains are only taxed on the realisation of assets and the taxable capital gain is taxed at the marginal tax rates applicable to the taxpayers. After the global financial crisis in 2008, taxpayers who were able to postpone the realisation of their assets did so to prevent losses. Taxpayers who sold assets in distress, most notably the selling of holiday homes and equities, experienced capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion rate for natural persons and special trusts increased from 25.0% to 33.3% of capital gains, and for companies and trusts the inclusion rate rose from 50.0% to 66.6%. From March 2016, these inclusion rates were raised again to 40.0% for natural persons and special trusts; and to 80.0% for companies and trusts.

Table 6.1: Capital Gains Tax (CGT) raised, Prior 2017/18– 2023/24

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2017/18	46 581	60 559	107 140
2017/18	10 015	7 609	17 623
2018/19	9 534	8 339	17 872
2019/20	6 356	7 713	14 069
2020/21	8 440	7 928	16 368
2021/22	7 714	8 487	16 201
2022/23	9 752	12 472	22 223
2023/24	8 868	12 453	21 322
Cumulative	107 260	125 559	232 819

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 the consideration for the shares and the transaction is subject to transfer duty under specific anti-avoidance measures. For example, the sale of a vendor's private residence, or the sale of property used by a vendor for the purposes of employee housing is subject to transfer duty as these supplies are made in the course of an exempt activity and not in the course or furtherance of the enterprise carried on by the vendor.

Table 6.2 shows the revised rates effective from 1 March 2017 to 29 February 2020; **Table 6.3** reflects the rate of Transfer Duty payable from 1 March 2020 to 28 February 2023 whilst **Table 6.4** reflects the Transfer Duty payable with effect from 1 March 2023.

Table 6.2: All persons (including Companies, Close Corporations and Trusts), 1 March 2017

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	900,000	0% of the amount
900,001	-	1,250,000	3% of the amount above R900 000
1,250,001	-	1,750,000	R10 500 + 6% of the amount above R1.25 million
1,750,001	-	2,250,000	R40 500 + 8% of the amount above R1.75 million
2,250,001	-	10,000,000	R80 500 + 11% of the amount above R2.25 million
10,000,001	+		R933 000 + 13% of the amount above R10.0 million

1. Effective from 01 March 2017 to 29 February 2020

Table 6.3: All persons (including Companies, Close Corporations and Trusts), 1 March 2020

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	1,000,000	0%
1,000,001	-	1,375,000	3% of the value above R1 000 000
1,375,001	-	1,925,000	R11 250 + 6% of the value above R 1 375 000
1,925,001	-	2,475,000	R44 250 + 8% of the value above R 1 925 000
2,475,000	-	11,000,000	R88 250 + 11% of the value above R2 475 000
11 000 001 and above			R1 026 000 + 13% of the value exceeding R11 000 000

1. Effective from 01 March 2020

Table 6.4: All persons (including Companies, Close Corporations and Trusts), 1 March 2023

Fair market value or consideration			Rate of Transfer Duty ¹
0	-	1 100 000	0% of the amount
1 100 001	-	1 512 500	3% of the amount above R1 100 000
1 512 501	-	2 117 500	R15 000 + 6% of the amount above R1 512 500
2 117 501	-	2 722 500	R45 000 + 8% of the amount above R2 117 500
2 722 501	-	12 100 000	R85 000 + 11% of the amount above R2 722 500
12 100 001	+		R937 500 + 13% of the amount above R12 100 000

1. Effective from 01 March 2023

The migration of transfer duty payments onto SARS' 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. This threshold was further raised to R1 100 000 with effect from 1 March 2023.

For the fiscal year ending 31 March 2024, transfer duty was paid from a total number of 95 291 properties were transferred with a combined value of R294.1 billion. This represents a volume decline from the 121 598 properties transferred in 2021/22 with a combined value of R240.2 billion. This translated into transfer duty collections of R9.6 billion, a decrease from the R11.5 billion received in 2022/23, representing a -18.5 annual volume decrease and a -16.7% decrease in value of transfer duty collection.

The transaction volume decrease was caused by the elevated cost of borrowing over the period with the resultant decrease in transfer-duty collected. In the current year 99% (2022/23: 91%) of the transfer volume accounted for 81% (2022/23: 81%) of the transfer duty collected.

The transaction volume and related transfer-duty value-bands for 2023/24 are graphically displayed in figure 6.1 below.

Figure 6.1: Distribution of Transfer Duty collected by property value, 2023/24



The average value of property transferred was R2.5 million (2022/23: R2.5 million) and the average transfer duty paid was R100 548 (2022/23: R98 300). Table A6.1.1 shows the transfer duty collected in each value category in 2023/24 and Table A6.1.2 shows the transfer duty collected in 2022/23, including the percentage and cumulative percentage contribution per category.

The *Pareto* analysis for the past two years reveals that, by **volume**; 99% of transfers (2022/23: 91%) contributed to 80% of the transfer duty in 2024 on 92% (2022/23: 69%) of the property value.

The transfer duty declarations require a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person's primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time.
- 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 an office building, warehouse or retail space.
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop.
- Mining property/rights – Ownership of mining rights to mine in a specific area; and
- Other – If the nature of the property is not described above, then it is classified as other. Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of transfer duty collected by the nature of property. In 2023/24, primary residences made up 79.7% (2022/23: 81.0%) of the total number of transactions, accounting for 84.2 % (2022/23: 80.5%) of the total property value and 75.2 % (2022/23: 76.4%) of transfer duties collected for the year.

DIESEL REFUNDS

The diesel refund system came into effect on 4 July 2001 and reimburses users of diesel with respect of fuel levies collected at the source. The refund is intended to promote the international competitiveness of local primary production in fishing, farming, forestry, and mining sectors. The refund also reduces the road-related tax burden of the Road Accident Fund (RAF) levy for certain non-road users, especially primary producers on land, offshore activities, harbour vessels, and rail freight.

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

Diesel refund rates are different depending on the purpose for which the fuel is used. Primary producers on land (farming, forestry, and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the general Fuel Levy (FL) in respect of 80% of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, coastal shipping, offshore mining, National Sea Rescue Institute (NSRI) vessels, vessels conducting research for the marine industry, coastal patrol vessels, vessels servicing fibre-optic telecommunications cables, and harbour vessels get full refunds of both the RAF levy and FL. Rail freight (not passenger rail), and certain harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants are refunded 50% of the FL since 1 April 2016 and the full RAF levy.

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The rates are revised each year to align the concession in line with the latest FL and RAF levy rates, except for the 2022/23 fiscal year, after it was announced in the 2022 Budget that the rates will remain unchanged to provide tax relief in support of households and the economy; whilst additional FL relief measures were implemented between April 2022 and July 2022. Similar to 2023/24, no changes were announced in the 2023 Budget. In addition, the diesel refund system was extended to manufacturers of foodstuffs effective from 1 April 2023 (for two years) to limit the impact of load shedding on food prices. However, the refund payments to registered refund users will commence on completion of the system for administration purposes. The applicable Diesel refund rates for the past five years are shown in Table 6.5:

Table 6.5: Diesel refund rates, 2019/20 – 2023/24

Effective Date	Onland c/l ¹	Offshore c/l ¹	Rail and harbour c/l ¹	Peak Power Plants c/l ¹
01/04/2019	333.6	537.0	198.0	367.5
01/04/2020	349.0	562.0	207.0	384.5
06/04/2021	366.0	588.0	218.0	403.0
06/04/2022	366.0	588.0	218.0	403.0
06/04/2023	366.0	588.0	218.0	403.0

1. Cents per litre

The diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims are refunded if there is no VAT payable otherwise the diesel refunds are automatically set off against the VAT payable (it reduces the amount of domestic VAT paid by the vendor). The diesel refunds for 2020/21 to 2023/24 are shown in Table 6.6.

Table 6.6: Diesel refunds, 2020/21 - 2023/24

Diesel Refunds (In R million)	2020/21		2021/22		2022/23		2023/24	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	1 032.4	3 660.7	1 313.3	4 638.1	1 361.5	4 796.8	1 415.2	5 137.5
Agriculture, forestry and fishing	542.2	1 866.2	528.4	1 898.4	619.3	2 170.2	592.5	2 163.2
Mining and quarrying	467.3	1 715.3	720.4	2 507.9	645.6	2 289.1	739.8	2 670.1
Other	23.0	79.2	64.5	231.9	96.7	337.5	82.9	304.2
Rail (100% of eligible litres qualify)	133.3	274.3	136.7	295.4	15.2	35.7	0.6	1.3
Offshore (100% of eligible litres qualify)	89.4	492.8	100.5	578.7	113.4	619.5	83.9	491.4
Electricity (100% of eligible litres qualify)	-	-	-	-	-	-	0.2	1.1
Peak power	439.5	1 671.1	525.4	2 056.5	293.8	1 111.3	465.4	1 875.4
Other¹		990.9		-221.6		-55.4		-226.8
Grand Total	1 695	7 090	2 076	7 347	1 784	6 508	1 965	7 280

1. Amount reflected cannot be categorised in the groupings above

Diesel refund claims that reduced VAT liability used to be accounted for as a part of domestic VAT collections. Since 2013/14, these claims have been reclassified and are now included in diesel refunds. For 2022/23 and 2023/24, these claims have added less than R1 billion to the annual diesel refund amount. The R908.7 million added in 2022/23 reduced to R592.5 million in 2023/24, a contraction of 34.8%. However, the latter contraction is lower than the 59.5% contraction between 2021/22 (R2.2 billion) and 2022/23 (R908.7 million).

For the 2021/22 and 2023/24 fiscal years, the diesel refund payouts grew by R257.2 million (3.6%) and R772.0 million (11.9%), respectively. The 2021/22 growth was driven by the 253.1 mega litres (54.2%)

increase of diesel usage in the mining sector. The R1.7 billion (19.1%) contraction for the 2020/21 fiscal year was mainly due to the COVID-19 pandemic, while the R839.2 million (11.4%) reduction for 2022/23 was driven by the 231.6 mega litres (44.1%) and 121.5 mega litres (88.9%) decline in diesel usage for the electricity and rail sectors, respectively.

The litres of diesel used increased by 181.4 mega litres (10.2%) for the 2023/24 fiscal year. This growth was driven by increased usage of 171.8 mega litres (58.5%) in the electricity sector and 94.2 mega litres (14.6%) in the mining sector. However, the offshore sector contracted by 29.5 mega litres (26.0%) and agriculture sector by 26.8 mega litres (4.3%).

The mining sector remains the largest recipient of the diesel refund payouts, with a growth of R381.0 million (16.6%) for the 2023/24 fiscal year. However, the largest increase for 2023/24 was recorded in the electricity sector, with year-on-year growth of R765.2 million (68.8%). The mining sector continued experiencing electricity supply constraints, as well as rail-, port- and other operational challenges. The electricity refunds are driven by higher diesel usage for the 2023/24 fiscal year. Similar to 2022/23, the rail and harbour sector received the smallest payouts, R1.3 million, and recorded a contraction of R34.3 million (96.2%). This sector's diesel usage declined by 14.5 mega litres (96.0%) compared to 2022/23. The contraction is mainly driven by infrastructure challenges in freight rail.

MINERAL AND PETROLEUM RESOURCES ROYALTIES (MPRR)

Mineral and Petroleum Resources Royalty (MPRR) payments by extractors contracted by R9.4 billion (36.9%) to R16.0 billion due to a significant drop in commodity prices, such as PGMs and Coal. This decline was partially offset by the increase in Gold and Iron Ore prices, enabling MPRR payments from these commodities to increase by R0.5 billion for both.

Mineral and Petroleum Resources Royalties (MPRR) compensate the State for the permanent loss of non-renewable resources; it is therefore not classified as a tax. On 1 March 2010, the MPRR Act 28 of 2008 came into effect, and *Table 6.8* displays the collections by resource type.

Section 4(1) and (2) of the MPRR Act contain a formula that determines the rates for the MPRR by distinguishing between the refined and unrefined conditions of resources and the profitability of operations. They are:

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

Due to the decline in global demand and prices for commodities, MPRR payments contracted by as much as R9.4 billion (36.9%) to R16.0 billion in the 2023/24 financial year. The major contributors to the contraction were the PGMs and Coal commodities, whose prices fluctuated throughout the 2023/24 financial year. However, the growth trajectory of Gold and Iron Ore prices partially offset this volatility.

Platinum and Coal contributed 22.6% and 23.5% respectively, to the overall contraction of the MPRR payments. Compared to other commodities, these are the biggest contributors to MPRR payment contraction. The Platinum price dropped quite substantially during the first half of the financial year, from US\$1 050.74 per ounce in April 2023 to close the year at US\$908.75 per ounce during March

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2024. It was also impacted by the volatility of the rand-dollar exchange rate, which averaged R/US\$18.74 during the 2023/24 financial year. In the 2023/24 financial year, the Platinum price was at US\$945.60 per ounce, which was lower than the average price of US\$953.06 per ounce for the 2022/23 financial year.

Coal prices declined during the most part of the 2023/24 financial year, from US\$133.75 per ounce in April 2023 to the lowest at US\$96.75 per tonne in July 2023. It started to increase in August 2023, and it closed the year at US\$104.84 per tonne in March 2024. The average price of Coal for the 2023/24 financial year was US\$107.71 per tonne, which was significantly lower when compared to the 2022/23 financial years, with US\$223.41 per tonne.

This contraction in collections was not as severe as expected, following a substantial growth in gold and iron ore prices, which partially offset the contraction in MPRR payments. The gold price had robust growth during most of the 2023/24 financial year. The average gold price for the 2023/24 financial year was US\$1 988.53 per ounce, which was higher when compared to the 2022/23 (US\$1 804.34 per ounce) and 2021/22 (US\$1 818.53 per ounce) financial years, where the averages were stagnant. It recorded a high of US\$1 999.77 per ounce in April 2023 and closed the year lower at US\$2 158.01 per ounce in March 2024.

Furthermore, mining sector exports were negatively impacted by challenges to export volumes reaching desired levels due to Transnet Freight rail limitations and the appreciation in the rand-dollar exchange rate to an average of R18.74 during the 2023/24 financial year. These had contributed immensely to the decline in MPRR payments. The contraction was also due to mining production's negative trajectory for most of the 2023/24 financial year, the worst being an annual contraction of 4.2% in March 2024.

Table 6.7: MPRR payments by commodity, 2021/22 - 2023/24

Commodity Type R million	2021/22	2021/22 relative proportions	Year-on- year growth	2022/23	2022/23 relative proportions	Year-on- year growth	2023/24	2023/24 relative proportions	Year-on- year growth
Coal	3 258	11.4%	65.3%	8 535	33.7%	162.0%	3 761	23.5%	-55.9%
Diamond	101	0.4%	254.2%	227	0.9%	124.4%	43	0.3%	-81.3%
Gold and uranium	511	1.8%	-15.9%	415	1.6%	-18.8%	905	5.7%	117.9%
Industrial Minerals ¹	1 355	4.8%	127.2%	490	1.9%	-63.8%	577	3.6%	17.8%
Iron Ore	6 907	24.3%	64.9%	3 607	14.2%	-47.8%	4 062	25.4%	12.6%
Manganese	642	2.3%	305.2%	770	3.0%	19.9%	412	2.6%	-46.4%
Platinum	14 902	52.4%	159.5%	8 968	35.4%	-39.8%	3 610	22.6%	-59.8%
Zinc ³	24	0.1%	0.8%	33	0.1%	40.2%	26	0.2%	-22.0%
Other ²	757	2.7%	-16.7%	2 293	9.1%	202.8%	2 584	16.2%	12.7%
Total	28 456	100.0%	100.0%	25 338	100.0%	-11.0%	15 979	100.0%	-36.9%

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

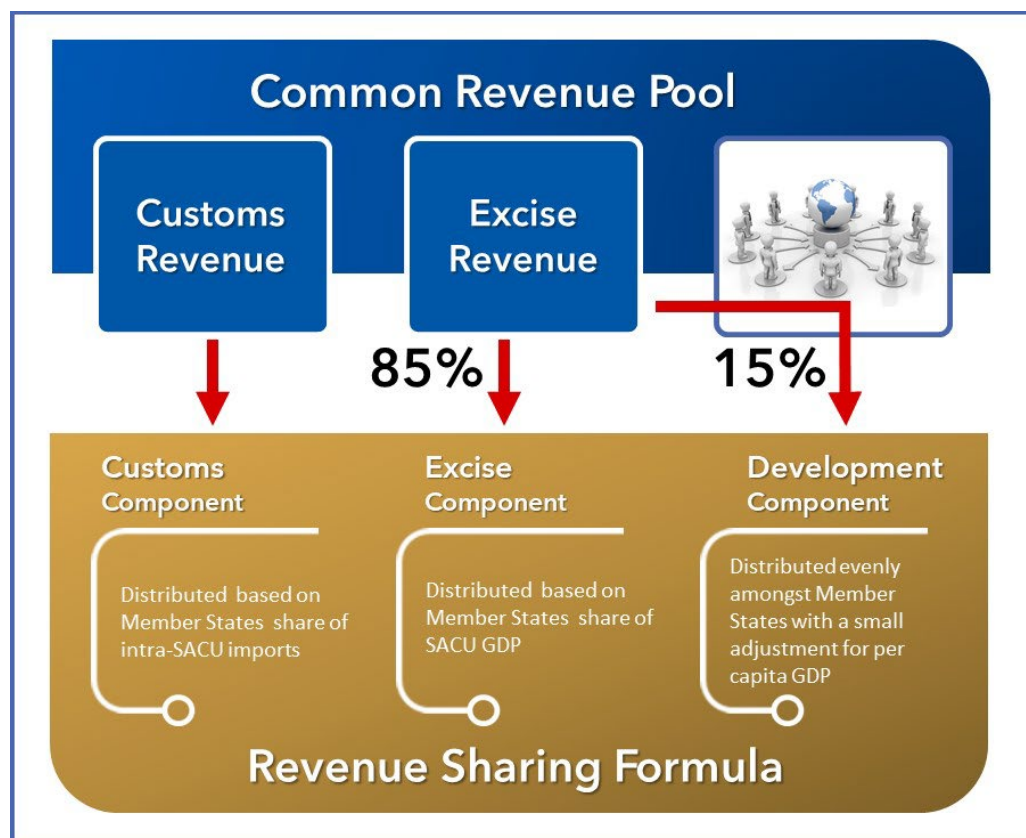
The SACU was formed in 1910 and is the oldest customs union in the world. The Southern African Customs Union (SACU) comprises five member states: the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Namibia, and the Republic of South Africa. Together with South Africa, Lesotho, Namibia, and Eswatini also form part of the Common Monetary Area (CMA), and their currencies are pegged to the South African Rand.

SACU's objectives include, inter alia, facilitating cross-border movement of goods between member states, and promoting integration of member states into the global economy through trade and investment. SACU member states apply a common external tariff, have similar customs and excise legislation. They impose the same excise duties on imported and locally manufactured goods. According to the SACU Agreement, customs and excise duties levied on imports into the region must be collected at the first point of entry. Member States remit customs and excise duty collections into the Common Revenue Pool (CRP) within three months of the end of the quarter of a financial year, while South Africa, as a manager of the CRP, remits on a continuous basis. The CRP is distributed among SACU members according to a revenue-sharing formula.

The revenue-sharing formula used to distribute payments among 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.

Figure 6.2: Revenue Sharing Formula



The SACU Common Revenue Pool (CRP) comprises several components of customs and excise duties, each driven by specific underlying tax bases. The SACU CRP components are ordinary customs duties (Schedule 1 – Part 1), specific excise on imports (Schedule 1–Part 2A), Ad Valorem excise duties on imports (Schedule 1 – Part 2B), Ad Valorem excise duties (Local and Schedule 1–Part 2B), and Specific excise duties.

Figure 6.3: SACU CRP components

Tax bases for forecasting CRP components	
Customs Duties	Nominal Imports
Specific Excise Duties	Nominal Household Consumption Expenditure
Ad-valorem Excise Duties	Nominal GDP

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The SACU CRP revenues are driven by fluctuations in the underlying tax bases. In the 2021 Budget, there was a shift in the tax base for specific excise duties from being tied to inflation to household consumption expenditure. This means that the excise duties collected reflect changes in consumer spending, making it more responsive to economic conditions and consumption patterns. Customs duties are primarily derived from nominal imports - the total value of imported goods, not adjusted for inflation. Similarly, ad valorem duties are derived from nominal GDP, as they are proportional to the value of imported goods, making them sensitive to changes in economic growth and demand for luxury goods. Consequently, the CRP remains sensitive to both domestic and global economic factors.

South Africa's Trade with the world and BELN

For 2023/24 South Africa's trade with the rest of the world (RoW) including BELN registered a preliminary trade balance surplus of R104.0 billion due to imports of R1912.4 billion and exports of R2016.7 billion. The trade balance surplus narrowed in 2023/24 from R150.3 billion reported in 2022/23 as the value of merchandise imports increased at a faster pace than the value of merchandise and net gold exports. During the 2023/24 fiscal year, total trade reached R3929.1 billion, up by R18.7 billion (0.5%) from 2022/23. Year-on-year, exports decreased by R13.7 billion (-0.7%) while imports increased by R32.3 billion (1.7%).

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Table 6.8: South Africa's Trade with the BELN and the world , 2017/18 – 2023/24

R million	Botswana	Eswatini	Lesotho	Namibia	SA's Total Trade with BELN	SA's Total Trade with RoW	Trade with BELN as a percentage of Trade with RoW
Exports							
2017/18	51 453	17 414	18 012	47 590	134 469	1 186 304	11.3%
2018/19	55 142	18 328	17 732	48 302	139 504	1 268 502	11.0%
2019/20	57 794	19 611	18 862	50 805	147 072	1 328 407	11.1%
2020/21	54 252	19 191	17 011	43 880	134 333	1 479 675	9.1%
2021/22	66 672	23 407	21 647	52 585	164 310	1 860 504	8.8%
2022/23	76 283	25 891	23 865	57 587	183 625	2 030 360	9.0%
2023/24	78 947	29 414	25 755	63 326	197 443	2 016 689	9.8%
Imports							
2017/18	5 581	16 157	4 153	11 919	37 811	1 130 571	3.3%
2018/19	6 284	16 756	3 740	12 466	39 246	1 240 987	3.2%
2019/20	6 584	18 749	4 382	12 697	42 412	1 269 524	3.3%
2020/21	7 063	18 142	3 911	11 329	40 444	1 143 270	3.5%
2021/22	8 905	21 044	4 940	13 323	48 212	1 437 624	3.4%
2022/23	11 119	22 915	5 595	15 414	55 043	1 880 065	2.9%
2023/24	9 332	26 124	5 894	19 582	60 933	1 912 423	3.2%
Exports: Percentage year-on-year growth							
2017/18	-0.6%	1.9%	6.6%	-6.9%	-1.7%	4.6%	
2018/19	7.2%	5.3%	-1.6%	1.5%	3.7%	6.9%	
2019/20	4.8%	7.0%	6.4%	5.2%	5.4%	4.7%	
2020/21	-6.1%	-2.1%	-9.8%	-13.6%	-8.7%	11.4%	
2021/22	22.9%	22.0%	27.3%	19.8%	22.3%	25.7%	
2022/23	14.4%	10.6%	10.2%	9.5%	11.8%	9.1%	
2023/24	3.5%	13.6%	7.9%	10.0%	7.5%	-0.7%	
Imports: Percentage year-on-year growth							
2017/18	-1.9%	3.6%	-0.9%	80.3%	17.8%	3.7%	
2018/19	12.6%	3.7%	-9.9%	4.6%	3.8%	9.8%	
2019/20	4.8%	11.9%	17.2%	1.8%	8.1%	2.3%	
2020/21	7.3%	-3.2%	-10.7%	-10.8%	-4.6%	-9.9%	
2021/22	26.1%	16.0%	26.3%	17.6%	19.2%	25.7%	
2022/23	24.9%	8.9%	13.3%	15.7%	14.2%	30.8%	
2023/24	-16.1%	14.0%	5.3%	27.0%	10.7%	1.7%	

Note: The trade data includes adjustments that arise from ongoing Vouchers of Corrections (VOCs).

1. The inclusion of changes arising from VOCs in trade data ensures that the reported numbers are accurate and reflect the true nature of trade transactions.

South Africa's trade with BELN increased by R19.7 billion (8.3%) in 2023/24 with exports to the member states increasing by R13.8 billion (7.5%) and imports from member states growing by R5.9 billion (10.7%) year-on-year. Exports destined for SACU countries contributed to 9.8% of South Africa's total exports to the rest of the world. South Africa's imports from SACU countries contributed 3.2% of South Africa's total imports from the rest of the world in 2023/24.

The South African economy has the largest market within the customs union and is therefore the preferred source of imports for member states. Primary exports to member states include refined petroleum products, electricity, machinery, electrical equipment, motor vehicles, and accessories. These exports reflect South Africa's diversified economy and its role as a major supplier of both industrial and consumer goods within the customs union. In 2023/24 South Africa exported goods to the value of R197.4 billion to the member states, showing an annual increase of 7.5% compared to R183.6 billion exported in 2022/23. Botswana remained the union's key export destination, accounting for an average of 40% of South Africa's exports to BELN. Due to their trade in precious metals and stones, Botswana is ranked as South Africa's largest trade partner in SACU, followed by Namibia for the same reason.

In 2023/24 South Africa's imports from the union amounted to R60.9 billion, reflecting a 10.7% year-on-year growth compared to the R55.0 billion imported in 2022/23. South Africa's imports from SACU tend to be driven by precious metals and stones from Botswana and Namibia and beverage syrup and sugar from Eswatini. These commodities reflect the natural resources and agricultural products that other SACU members specialise in.

South Africa's trade with BELN continues to grow and for long has outperformed most of the trade under other trade agreements in Africa, supported by strong economic ties, especially in the export of refined goods and the import of precious metals. Botswana and Namibia remain critical partners, particularly because of their trade in high-value commodities, such as precious metals and stones. As the most diversified and industrialised economy in the region, South Africa's imports and trade volumes place it in a position where it continually contributes a significant share.

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Table 6.9: Contributions to the SACU Common Revenue Pool per Member State, 2017/18 – 2023/24

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa	Total Contributions to SACU CRP
2019/20	869	264	423	1 930	102 894	106 379
2020/21	800	172	318	1 170	80 488	82 949
2021/22	917	235	365	1 606	109 302	112 424
2022/23	989	291	340	1 845	131 155	134 621
2023/24	1 011	340	407	1 564	128 096	131 418
Percentage of total						
2019/20	0.8%	0.2%	0.4%	1.8%	96.7%	100.0%
2020/21	1.0%	0.2%	0.4%	1.4%	97.0%	100.0%
2021/22	0.8%	0.2%	0.3%	1.4%	97.2%	100.0%
2022/23	0.7%	0.2%	0.3%	1.4%	97.4%	100.0%
2023/24	0.8%	0.3%	0.3%	1.2%	97.5%	100.0%
Percentage year-on-year growth						
2020/21	-7.9%	-34.7%	-24.8%	-39.4%	-21.8%	-22.0%
2021/22	14.6%	36.3%	14.8%	37.2%	35.8%	35.5%
2022/23	7.9%	24.0%	-6.8%	14.9%	20.0%	19.7%
2023/24	2.2%	16.8%	19.4%	-15.2%	-2.3%	-2.4%

The SACU common revenue pool (CRP) was estimated at R137.1 billion in the 2022 MTBPS however the total contributions to the pool amounted to R131.4 billion. This resulted in a shortfall of R5.6 billion (-4.1%) from the 2022 MTBPS estimate of R137.1 billion due to lower-than-anticipated customs and excise duties collections which was partially offset by higher-than expected ad valorem duties. The CRP comprised customs duties of R70.5 billion (53.7%), specific excise duties of R53.5 billion (40.7%) and ad valorem excise duties of R7.3 billion (5.6%). Additionally, the 2023/24 CRP (R131.4 billion) contracted by R3.2 billion (-2.4%) compared to the 2022/23 CRP (R134.6 billion).

South Africa's contribution to the pool contracted by 2.3% year-on-year owing to declines in customs duty collections. South Africa's customs duties contribution to the pool was largely driven by a year-on-year decline in vehicles, cell phones and renewable energy-related products. Specific excise duty collections are mainly driven by beer, wine, spirits, and cigarettes. Although excise duties collected by South Africa increased as a result of beer and wine, excise duties collected on spirits and cigarettes declined notably. Lesotho and Eswatini's contributions to the pool increased by 19.4% and 16.8% respectively. Botswana's customs duties contribution to the pool contracted by 7.4% in 2023/24 compared to 2022/23, while excise duties remitted by Botswana increased by 12.1%, resulting in a net increase of 2.2% in CRP contributions. Namibia's contribution to the pool contracted by 15.2% in 2023/24 due to decreased excise collections, while customs duty increased.

The SACU Common Revenue Pool contracted slightly in 2023/24 due to the weaker performance of customs duties, although excise duties helped mitigate some of the shortfalls. The R131.4 billion collected, despite being lower than the previous year, still reflects the strength of regional trade. Botswana and Namibia showed contrasting trends in their contributions, with Botswana benefiting from increased excise duty collections, while Namibia faced declines.

Table 6.10: Shares Received from the SACU Common Revenue Pool per Member State, 2017/18 – 2023/24

R million	Botswana	Eswatini	Lesotho	Namibia	South Africa ¹	Total Member States' Receipts	SACU Secretariat Budget	Total Distributions from SACU CRP
2019/20	18 744	6 318	6 226	18 922	46 115	96 326	69	96 395
2020/21	23 743	8 349	8 981	22 252	57 653	120 977	71	121 049
2021/22	18 762	6 375	6 008	14 751	44 663	90 559	70	90 629
2022/23	18 207	5 818	5 400	14 190	34 458	78 071	70	78 141
2023/24	33 489	11 750	10 149	24 348	79 715	159 450	76	159 526
Percentage of total								
2019/20	19.4%	6.6%	6.5%	19.6%	47.8%	99.9%	0.1%	100.0%
2020/21	19.6%	6.9%	7.4%	18.4%	47.6%	99.9%	0.1%	100.0%
2021/22	20.7%	7.0%	6.6%	16.3%	49.3%	99.9%	0.1%	100.0%
2022/23	23.3%	7.4%	6.9%	18.2%	44.1%	99.9%	0.1%	100.0%
2023/24	21.0%	7.4%	6.4%	15.3%	50.0%	100.0%	0.0%	100.0%
Percentage year-on-year growth								
2020/21	26.7%	32.1%	44.2%	17.6%	25.0%	25.6%	2.8%	25.6%
2021/22	-21.0%	-23.6%	-33.1%	-33.7%	-22.5%	-25.1%	-2.3%	-25.1%
2022/23	-3.0%	-8.7%	-10.1%	-3.8%	-22.8%	-13.8%	0.0%	-13.8%
2023/24	83.9%	102.0%	88.0%	71.6%	131.3%	104.2%	8.8%	104.2%

Note: SACU payments presented in revenue tables in South Africa's budget documents are the sum of the shares received by all member states and including the SACU secretariat's budget.

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

South Africa contributed 97.5% to the CRP total in 2023/24. 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 to all member states on the first day of each quarter of a fiscal year. Total revenue shares distributed to Member States in 2023/24 amounted to R159.5 billion and is inclusive of R22.5 billion forecast adjustments for 2021/22. Shares received by South Africa in 2023/24 amounted to R79.7 billion, equal to 50.0% of the R159.5 billion revenue pool shared while the BELN portion amounted to R79.8 billion (50.0%), with Botswana receiving the largest share.

The 2023/24 CRP outcome fell short of the 2022 MTBPS estimate of R137.1 billion by R5.6 billion (-4.1%). The lower-than-expected outcome of the CRP for 2023/24 compared to the 2022 MTBPS estimate will be used to determine the forecast error adjustments in 2025/26. The revenue-sharing formula and revenue shares are calculated based on a forecast of the CRP. The 2002 SACU Agreement provides that adjustments with respect to the differences between forecasted estimates and actual revenues collected in year (t) are to be made in years (t+2). In line with the revenue-sharing formula, the audited outcomes for 2023/24 were used to calculate the forecast error adjustments to be applied to member states' revenue shares in 2024/25. Forecasting errors are inevitable and may arise due to data revisions, unforeseen economic developments, or unrealized assumptions. Revenue instruments with nominal imports as a base, such as Customs Duties and Import VAT, generally reflect forecast errors owing to the exceptional volatility of imports. Import activities can fluctuate widely due to changes in global trade, exchange rates, supply chain disruptions, or demand shifts, making it difficult to forecast revenue streams related to imports.

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Table A6.1.1: Transfer Duty collected by property value, 2022/23

Fiscal Year			2022/23			2022/23 (Percentage of total)			2022/23(Cumulative Percentage of total)		
Property Value			Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
R thousand				R million	R million						
0	-	1 100 000	8 097	6 719	629	6.92%	2.28%	5.47%	7%	2%	5%
1 100 000	-	1 203 125	12 593	14 507	935	10.76%	4.93%	8.13%	18%	7%	14%
1 203 125	-	1 306 250	8 762	11 140	690	7.49%	3.79%	6.00%	25%	11%	20%
1 306 250	-	1 409 375	6 973	9 577	470	5.96%	3.26%	4.08%	31%	14%	24%
1 409 375	-	1 512 500	7 417	11 004	554	6.34%	3.74%	4.82%	37%	18%	29%
1 512 500	-	1 663 750	9 795	15 673	818	8.37%	5.33%	7.12%	46%	23%	36%
1 663 750	-	1 815 000	9 185	16 145	764	7.85%	5.49%	6.64%	54%	29%	42%
1 815 000	-	1 966 250	5 172	9 827	418	4.42%	3.34%	3.63%	58%	32%	46%
1 966 250	-	2 117 500	5 291	10 811	499	4.52%	3.68%	4.34%	63%	36%	50%
2 117 500	-	2 268 750	5 172	11 396	459	4.42%	3.88%	3.99%	67%	40%	54%
2 268 750	-	2 420 000	4 452	10 354	413	3.81%	3.52%	3.60%	71%	43%	58%
2 420 000	-	2 571 250	2 064	5 161	211	1.76%	1.75%	1.83%	73%	45%	60%
2 571 250	-	2 722 500	2 635	6 974	249	2.25%	2.37%	2.16%	75%	47%	62%
2 722 500	-	3 025 000	8 377	24 368	861	7.16%	8.29%	7.49%	82%	56%	69%
3 025 000	-	3 327 500	2 601	8 230	300	2.22%	2.80%	2.61%	84%	58%	72%
3 327 500	-	3 630 000	2 217	7 719	273	1.90%	2.62%	2.37%	86%	61%	74%
3 630 000	-	3 932 500	1 277	4 793	184	1.09%	1.63%	1.60%	87%	63%	76%
3 932 500	-	4 235 000	1 354	5 501	194	1.16%	1.87%	1.69%	88%	65%	78%
4 235 000	-	4 537 500	2 788	12 122	361	2.38%	4.12%	3.14%	91%	69%	81%
4 537 500	-	4 840 000	1 275	6 050	177	1.09%	2.06%	1.54%	92%	71%	82%
4 840 000	-	5 142 500	1 892	9 448	243	1.62%	3.21%	2.11%	94%	74%	84%
5 142 500	-	5 445 000	328	1 735	84	0.28%	0.59%	0.73%	94%	75%	85%
5 445 000	-	5 747 500	856	4 729	129	0.73%	1.61%	1.12%	95%	76%	86%
5 747 500	-	6 050 000	539	3 212	106	0.46%	1.09%	0.92%	95%	77%	87%
6 050 000	-	6 352 500	241	1 510	67	0.21%	0.51%	0.58%	95%	78%	88%
6 352 500	-	6 655 000	471	3 057	92	0.40%	1.04%	0.80%	96%	79%	89%
6 655 000	-	6 957 500	382	2 582	77	0.33%	0.88%	0.67%	96%	80%	89%
6 957 500	-	7 260 000	153	1 084	57	0.13%	0.37%	0.50%	96%	80%	90%
7 260 000	-	7 562 500	904	6 765	108	0.77%	2.30%	0.94%	97%	82%	91%
7 562 500	-	7 865 000	58	446	30	0.05%	0.15%	0.26%	97%	83%	91%
7 865 000	-	8 167 500	199	1 589	44	0.17%	0.54%	0.38%	97%	83%	91%
8 167 500	-	8 470 000	63	523	22	0.05%	0.18%	0.20%	97%	83%	91%
8 470 000	-	8 772 500	133	1 136	47	0.11%	0.39%	0.41%	97%	84%	92%
8 772 500	-	9 075 000	135	1 201	40	0.12%	0.41%	0.35%	97%	84%	92%
9 075 000	-	9 377 500	351	3 200	51	0.30%	1.09%	0.44%	98%	85%	93%
9 377 500	-	9 680 000	165	1 570	37	0.14%	0.53%	0.32%	98%	86%	93%
9 680 000	-	9 982 500	105	1 024	10	0.09%	0.35%	0.09%	98%	86%	93%
9 982 500	-	10 285 000	117	1 172	36	0.10%	0.40%	0.31%	98%	86%	93%
10 285 000	-	10 587 500	41	429	25	0.04%	0.15%	0.22%	98%	87%	94%
10 587 500	-	10 890 000	11	118	9	0.01%	0.04%	0.08%	98%	87%	94%
10 890 000	-	11 192 500	1 197	13 165	171	1.02%	4.48%	1.49%	99%	91%	95%
11 192 500	-	11 495 000	14	158	5	0.01%	0.05%	0.05%	99%	91%	95%
11 495 000	-	11 797 500	14	161	10	0.01%	0.05%	0.08%	99%	91%	95%
11 797 500	-	12 100 000	151	1 808	32	0.13%	0.61%	0.28%	99%	92%	96%
>12 100 000	-	>12 100 000	974	24 192	506	0.83%	8.23%	4.40%	100%	100%	100%
Other ¹					-						
TOTAL			116 991	294 082	11 496	100%	100%	100%			

¹1. Balancing entry to align transactional data to revenue collections.

Table A6.1.2: Transfer Duty collected by property value, 2023/24

Fiscal Year			2023/24			2023/24 (Percentage of total)			2023/24(Cumulative Percentage of total)		
Property Value			Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
R thousand				R million	R million						
0	-	1 100 000	3 494	2 302.6	39	3.67%	0.96%	0.4%	4%	1.0%	0.4%
1 100 000	-	1 203 125	7 719	9 018.8	17	8.10%	3.75%	0.2%	12%	4.7%	0.6%
1 203 125	-	1 306 250	7 258	9 220.9	36	7.62%	3.84%	0.4%	19%	8.6%	1.0%
1 306 250	-	1 409 375	6 696	9 178.8	50	7.03%	3.82%	0.5%	26%	12.4%	1.5%
1 409 375	-	1 512 500	6 769	9 995.4	71	7.10%	4.16%	0.7%	34%	16.5%	2.2%
1 512 500	-	1 663 750	7 824	12 470.8	123	8.21%	5.19%	1.3%	42%	21.7%	3.5%
1 663 750	-	1 815 000	7 222	12 598.3	176	7.58%	5.25%	1.8%	49%	27.0%	5.4%
1 815 000	-	1 966 250	5 192	9 821.2	168	5.45%	4.09%	1.7%	55%	31.1%	7.1%
1 966 250	-	2 117 500	4 990	10 169.4	199	5.24%	4.23%	2.1%	60%	35.3%	9.2%
2 117 500	-	2 238 500	2 903	6 334.1	144	3.05%	2.64%	1.5%	63%	37.9%	10.7%
2 238 500	-	2 359 500	3 038	6 979.4	182	3.19%	2.91%	1.9%	66%	40.8%	12.6%
2 359 500	-	2 480 500	2 198	5 310.4	148	2.31%	2.21%	1.5%	69%	43.0%	14.1%
2 480 500	-	2 601 500	3 336	8 473.9	252	3.50%	3.53%	2.6%	72%	46.6%	16.7%
2 601 500	-	2 722 500	1 859	4 974.3	163	1.95%	2.07%	1.7%	74%	48.6%	18.5%
2 722 500	-	3 025 000	4 955	14 278.1	522	5.20%	5.94%	5.4%	79%	54.6%	23.9%
3 025 000	-	3 327 500	3 135	9 987.2	431	3.29%	4.16%	4.5%	82%	58.7%	28.4%
3 327 500	-	3 630 000	2 835	9 871.0	474	2.98%	4.11%	4.9%	85%	62.9%	33.3%
3 630 000	-	3 932 500	2 153	8 134.3	419	2.26%	3.39%	4.4%	88%	66.2%	37.7%
3 932 500	-	4 235 000	1 755	7 144.8	388	1.84%	2.97%	4.0%	90%	69.2%	41.8%
4 235 000	-	4 537 500	1 588	6 975.8	396	1.67%	2.90%	4.1%	91%	72.1%	45.9%
4 537 500	-	4 840 000	959	4 497.1	277	1.01%	1.87%	2.9%	92%	74.0%	48.8%
4 840 000	-	5 142 500	936	4 660.8	273	0.98%	1.94%	2.9%	93%	75.9%	51.6%
5 142 500	-	5 445 000	737	3 891.8	244	0.77%	1.62%	2.6%	94%	77.6%	54.2%
5 445 000	-	5 747 500	626	3 485.5	238	0.66%	1.45%	2.5%	95%	79.0%	56.7%
5 747 500	-	6 050 000	673	3 973.4	272	0.71%	1.65%	2.8%	95%	80.7%	59.5%
6 050 000	-	6 352 500	416	2 588.6	183	0.44%	1.08%	1.9%	96%	81.7%	61.4%
6 352 500	-	6 655 000	413	2 683.9	194	0.43%	1.12%	2.0%	96%	82.9%	63.4%
6 655 000	-	6 957 500	314	2 134.3	151	0.33%	0.89%	1.6%	97%	83.7%	65.0%
6 957 500	-	7 260 000	329	2 327.9	174	0.35%	0.97%	1.8%	97%	84.7%	66.8%
7 260 000	-	7 562 500	307	2 281.6	178	0.32%	0.95%	1.9%	97%	85.7%	68.7%
7 562 500	-	7 865 000	169	1 305.6	101	0.18%	0.54%	1.1%	97%	86.2%	69.7%
7 865 000	-	8 167 500	236	1 889.3	136	0.25%	0.79%	1.4%	98%	87.0%	71.2%
8 167 500	-	8 470 000	131	1 086.0	88	0.14%	0.45%	0.9%	98%	87.4%	72.1%
8 470 000	-	8 772 500	185	1 583.8	131	0.19%	0.66%	1.4%	98%	88.1%	73.4%
8 772 500	-	9 075 000	196	1 754.2	143	0.21%	0.73%	1.5%	98%	88.8%	74.9%
9 075 000	-	9 377 500	84	773.6	64	0.09%	0.32%	0.7%	98%	89.2%	75.6%
9 377 500	-	9 680 000	131	1 243.7	97	0.14%	0.52%	1.0%	98%	89.7%	76.6%
9 680 000	-	9 982 500	64	628.2	54	0.07%	0.26%	0.6%	98%	89.9%	77.2%
9 982 500	-	10 285 000	160	1 608.3	122	0.17%	0.67%	1.3%	99%	90.6%	78.5%
10 285 000	-	10 587 500	83	868.2	78	0.09%	0.36%	0.8%	99%	91.0%	79.3%
10 587 500	-	10 890 000	43	462.5	38	0.05%	0.19%	0.4%	99%	91.2%	79.7%
10 890 000	-	11 192 500	91	1 001.8	81	0.10%	0.42%	0.8%	99%	91.6%	80.5%
11 192 500	-	11 495 000	28	316.7	28	0.03%	0.13%	0.3%	99%	91.7%	80.8%
11 495 000	-	11 797 500	58	671.8	61	0.06%	0.28%	0.6%	99%	92.0%	81.5%
11 797 500	-	12 100 000	91	1 090.5	88	0.10%	0.45%	0.9%	99%	92.4%	82.4%
>12100000	-		912	18 146.4	1 717	0.96%	7.55%	17.6%	100%	100.0%	100.0%
Other	-				-28						
TOTAL			95 291	240 195.1	9 581	100%	100%	100.0%			

*1. Balancing entry to align transactional data to revenue collections.

Table A6.1.3.1: Transfer Duty collected by Nature of Property- 2023/24

Fiscal Year	2022/23			2023/24			Variance		% Variance		% Contribution to 2023/24 Total	
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Number of dutiable transfers	Property value	Number of dutiable transfers	Transfer Duty
Commercial Building	1 196	3 079	154	1 073	3 165	122	-123	86	-10.3%	2.8%	-1.1%	1.3%
Farm	2 089	6 148	382	1 846	7 117	349	-243	969	-11.6%	15.8%	1.9%	3.0%
Industrial Building	148	410	21	216	506	17	68	96	45.9%	23.3%	0.2%	0.2%
Mining Property/Rights	17	26	1	8	16	1	-9	-10	-52.9%	-38.4%	0.0%	0.0%
Other Residential Property	5 821	15 538	787	5 549	26 190	733	-272	10 653	-4.7%	68.6%	5.8%	10.9%
Primary Residence	95 680	236 860	8 780	75 929	16 196	7 162	-19 751	-220 663	-20.6%	-93.2%	79.7%	6.8%
Small Holding	362	1 018	37	320	185 247	37	-42	184 228	-11.6%	>100%	0.3%	77.4%
Other ¹	11 678	31 003	1 335	10 350	1 017	1 160	-1 328	-29 986	-11.4%	-96.7%	10.9%	0.4%
Total	116 991	294 082	11 496	95 291	239 455	9 581	-21 700	-54 627	-18.5%	-18.6%	100.0%	100.0%

¹. Amount reflected cannot be categorised in the groupings above.

Table A6.1.3.2: Transfer Duty collected by Nature of Property, 2022/23

Fiscal Year	2021/22			2022/23			Variance		% Variance		% Contribution to 2022/23 Total	
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Number of dutiable transfers	Property value	Number of dutiable transfers	Transfer Duty
Commercial Building	932	2 971	117	1 196	3 079	154	264	108	28.3%	3.6%	1.0%	1.3%
Farm	1 848	6 201	320	2 089	6 148	382	241	-53	13.0%	-0.9%	1.8%	3.3%
Industrial Building	107	313	11	148	410	21	41	97	38.3%	31.1%	0.1%	0.2%
Mining Property/Rights	18	144	8	17	26	1	-1	-118	-5.6%	-81.6%	0.0%	0.0%
Other Residential Property	10 611	26 466	1 117	5 821	15 538	787	-4 790	-10 928	-45.1%	-41.3%	5.0%	6.8%
Primary Residence	102 063	225 975	8 383	95 680	236 860	8 780	-6 383	10 885	-6.3%	4.8%	81.8%	76.4%
Small Holding	326	881	38	362	1 018	37	36	137	11.0%	15.6%	0.3%	0.3%
Other ¹	5 693	14 000	582	11 678	31 003	1 335	5 985	17 003	>100%	121.4%	10.0%	11.6%
Total	121 598	276 951	10 576	116 991	294 082	11 496	-4 607	17 131	-4.5%	7.6%	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 was scheduled to run until 2020. Currently, 'APDP Phase 2 post-2021' is underway. See also *Motor Industry Development Programme (MIDP)*.

BELN countries

Previously known as BLNS. Referring to Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia; with whom South Africa is a signatory to the Southern African Customs Union (SACU) agreement. See also *Southern African Customs Union (SACU)*.

Capital Gains Tax (CGT)

CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.

Ceasing to be a South African tax resident

From the 2017 tax year individuals were required to indicate their tax resident status on the ITR12 tax return, but not the date on which it changed. From the 2021 tax year, individuals must indicate the date they ceased to be a tax resident of South Africa on their ITR12 tax return.

Company Income Tax (CIT)

Income tax on taxable profits of companies.

Cost of revenue collection

The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue.

Customs duties / import duties	These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and <i>Ad valorem</i> import duty. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a tax that employers must deduct from the employment income of employees such as salaries, wages and bonuses and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-As-You-Earn (PAYE)</i> .
Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn

	(PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy</i> , <i>Incandescent light bulb levy</i> , <i>Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i> .
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.
Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Export duty on scrap metal	Export duty on scrap metal was implemented on 1 August 2021; and is applicable to scrap metal imported for home consumption and subsequently cleared for export, as well as scrap metal which is locally obtained or manufactured.
Fiscal drag	Fiscal drag or bracket creep occurs when inflation increases wages whereby the taxable income of taxpayers in a progressive income tax system transcend into higher income tax brackets. Therefore fiscal drag has the effect of raising the average tax rates of individuals and thus government tax revenue without tax policy explicitly raising tax rates.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.

Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Health Promotion Levy	The Health Promotion Levy was implemented on 1 April 2018. It is a levy imposed on sugary beverages in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases.
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.

National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.
Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Panel data	Also known as longitudinal data or cross-sectional time series data in some special cases, panel data is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also <i>Employees' tax</i> .
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. A current levy of 6 cents per bag is charged. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 st due six months into the company's tax year; the 2 nd at the end of the tax year; and the 3 rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).

Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.
Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Retirement funding reform	From 1 March 2016 deductions for contributions to retirement funds includes contributions to pension, provident and retirement annuity funds. The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)).
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends

declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.

Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.
Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Southern African Customs Union (SACU)	The 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.
Tax Amnesty	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 is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.

Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
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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