

2021 Tax Statistics

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The 2021 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of the data may be incomplete and subject to revision in later editions.

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F OREWORD

The South African Revenue Service (SARS) was formally established on 01 October 1997, with the commencement of the South African Revenue Service Act No. 34 of 1997. Tax revenues continue to fund the most significant portion of government expenditure, ensuring all the money due to the fiscus is collected, as highlighted in this 14th edition of the Tax Statistics publication.

The COVID-19 pandemic may be classified as a once in a lifetime event, due to its most severe impact on the cost of lives and the disruption to economic activity worldwide. Government budgets globally were affected by contractions in tax revenues and increases on spending programmes to save lives and transfer income to those adversely affected by the pandemic.

Given the magnitude of the pandemic shock on economic activity, tax revenue over the four quarters ending 31 March 2021 contracted by R105.9 billion or -7.8%, compared to the pre-pandemic level the previous year. The severity of the contractions in tax revenue was noticeable across all tax types, but more severe for domestic taxes and taxes on international trade linked to economic activities, that were most impacted on after the institution of the lockdown measures.

The 2020 Budget projections for tax revenue announced in February 2020 did not foresee the massive impact of the pandemic on tax revenue. On 27 March 2020, South Africa implemented lockdown regulations to curb the spread of the Corona virus. The initial hard lockdown measures constrained economic activity and impacted directly on the livelihoods of many South Africans. Government stepped in to address the direct social needs of citizens and the impact of the lockdown measures on the cash flow of taxpayers. Several tax relief measures were implemented that were announced in a Supplementary Budget tabled in June 2020.

Contractions in economic activities and hence tax revenue, were estimated and revised in the mid-year Medium Term Budget Policy Statement (MTBPS) in October 2020. The gradual relaxation of the lockdown regulations, as the infection and mortality rates of the pandemic subsided, resulted in a strong rebound in economic activity, underpinned by the rise in the global demand for commodities and the subsequent increase in global commodity prices. The increased value added in the economy resulted in a better-than-expected outcome for tax revenue for the fiscal year. A surplus of R128.6 billion or 11.5% against the 2020 Supplementary Budget estimate, and R137.3 billion (12.3%) against the MTBPS estimate, as well as R37.7 billion (3.1%) against the Revised Estimate in February 2021, attained to the resilience in the recovery of the economy. The surplus in tax revenue collections was further supported by the continuous efforts by SARS to improve tax revenue administration through targeted strategic enforcement interventions to achieve higher taxpayer compliance ratios. These administrative efficiencies were achieved through implementation of SARS Vision 2024 to build a smart and modern SARS with unquestionable integrity, trusted and admired. A tax-to-GDP ratio of 22.5% was achieved, albeit less than prior years, but the estimated buoyancy ratio or performance of tax revenue relative to the performance of the economy of 3.7 evidences the responsiveness of the tax system of South Africa to short-term fluctuations in economic activities.

Tax proposals announced in the 2020 Budget aimed to support economic growth and included above inflation increases in personal income tax brackets, funded by the introduction of a carbon tax and an increase in the plastic bag levy. Inflation-linked increases were proposed for the general fuel levy and

alcohol and tobacco excise duties. The 2020 Supplementary Budget announced tax policy proposals to increase tax revenues over the medium term by R40 billion. However, given the higher-than-expected outcome of tax revenue collections since November 2020, government decided to not introduce tax increases for the 2021/22 fiscal year.

The use of tax and customs administration data for improved policy formulation is crucial. There is no doubt that the effective use of tax data can increase compliance levels, enhance revenue collection, and assist in the identification of new revenue opportunities. Furthermore, effective use of tax data provides opportunities to reach the untapped tax base, and to increase the ease of doing business/transactions with SARS. The recognition of the potential use of data generated through tax and trade administrative activities has led to increased interest by international bodies such as the African Tax Administration Forum (ATAF), the International Centre for Tax and Development (ICTD), the International Monetary Fund (IMF), the Organisation for Economic Cooperation and Development (OECD) and the United Nations University's World Institute for Development Economics Research (UNU-WIDER). SARS participates in the African Tax Outlook (ATO) and the Revenue Statistics in Africa publications.

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

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



Edward Kieswetter
Commissioner: SARS



Dondo Mogajane
Director-General: National Treasury

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A ABOUT THIS PUBLICATION

The 2021 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2017 to 2020 tax years as well as the 2016/17 to 2020/21 fiscal years.

The objective of this publication is to present comprehensive tax revenue data in a manner that will complement and help contextualise economic and demographic data provided by other publications. It contains more detailed and varied tax revenue data that complements publications such as the National Treasury's Budget Reviews and SARS' Annual Reports. The aim is to improve and expand on the data made available in the previous Tax Statistics and to that end the 2021 edition includes the following new additions:

- Clarity on definitions of marginal or statutory, average and effective tax rates;
- The Carbon Tax (CBT), which was introduced as a new tax to combat climate change and is aimed at reducing greenhouse gas (GHG) emissions; and
- Tariff-level revenue data in Chapter 5.

The publication continues to look at the impact of policy changes with regard to the retirement funding reforms which became effective on 1 March 2016. Specifically considered is how the legislative change in which section 11F replaced section 11(k) of the Income Tax Act No. 58 of 1962 affected the PIT taxable income base.

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 2016/17 to 2020/21.
- *Chapter 2: Personal Income Tax (PIT)* gives an overview of assessed personal income tax revenues of registered individual taxpayers. It also provides information about taxable income by income group, age, gender, municipality of residence and source of income, as well as fringe benefits, allowances and deductions.
- *Chapter 3: Company Income Tax (CIT)* gives an overview of company income tax revenues. Information about taxable income by income group, sector and type of business entity as declared in the tax returns is also provided.
- *Chapter 4: Value-Added Tax (VAT)* provides a breakdown of VAT liabilities, receipts and refunds, by sector and payment category, as well as an overview of data on input and output VAT as derived from VAT returns submitted by vendors.
- *Chapter 5: Import VAT and Customs duties* provides information about the customs value of imported goods by product type, according to the Harmonised System (HS) at chapter level, as well as Import VAT, Customs duty and Ad valorem excise duty revenues on imported goods.
- *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.

ABOUT THIS PUBLICATION

- The *Glossary and Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

Readers of the publication are also encouraged to use the explanatory content or guides that are published by SARS, in terms of the Tax Administration Act No. 28 of 2011. These publications are aimed at providing practical guidance on the interpretation of the law.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of September 2021. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns to be filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.
- Declarations data for Import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted as at end of September 2021.
- 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. 2017) while the latter is displayed with a forward slash (e.g. 2020/21).
- Tables numbered with an "A" (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

A full electronic version of this publication (including the Excel tables) is available for download on the websites of the South African Revenue Service (SARS) <https://www.sars.gov.za/about/sas-tax-and-customs-system/tax-statistics/> and that of National Treasury <http://www.treasury.gov.za/publications/tax%20statistics/default.aspx>

• Statutory or marginal tax rates:

- A statutory or marginal tax rate is the legally imposed rate.
- Progressive marginal tax rates are applied on incremental increases in income such as personal income tax.
- Flat marginal tax rates are applied for instance to income such as corporate income or on sales such as value-added tax.
- Poll tax is levied at a fixed amount per person.
- The marginal tax rate on income can be expressed mathematically as follows:

$$\frac{\Delta t}{\Delta i}$$

where t is the total tax liability and i is total income, and Δ refers to a numerical change.

• Average tax rates

- An average tax rate is the ratio of the total amount of taxes paid to the total tax base (taxable income or spending), expressed as a percentage.
- Proportional tax is applied when the tax rate is fixed and equal to the average tax rate.
- The average tax rate on income can be expressed mathematically as follows:

$$= \frac{t}{i}$$

where t is the total tax liability and i is total taxable income

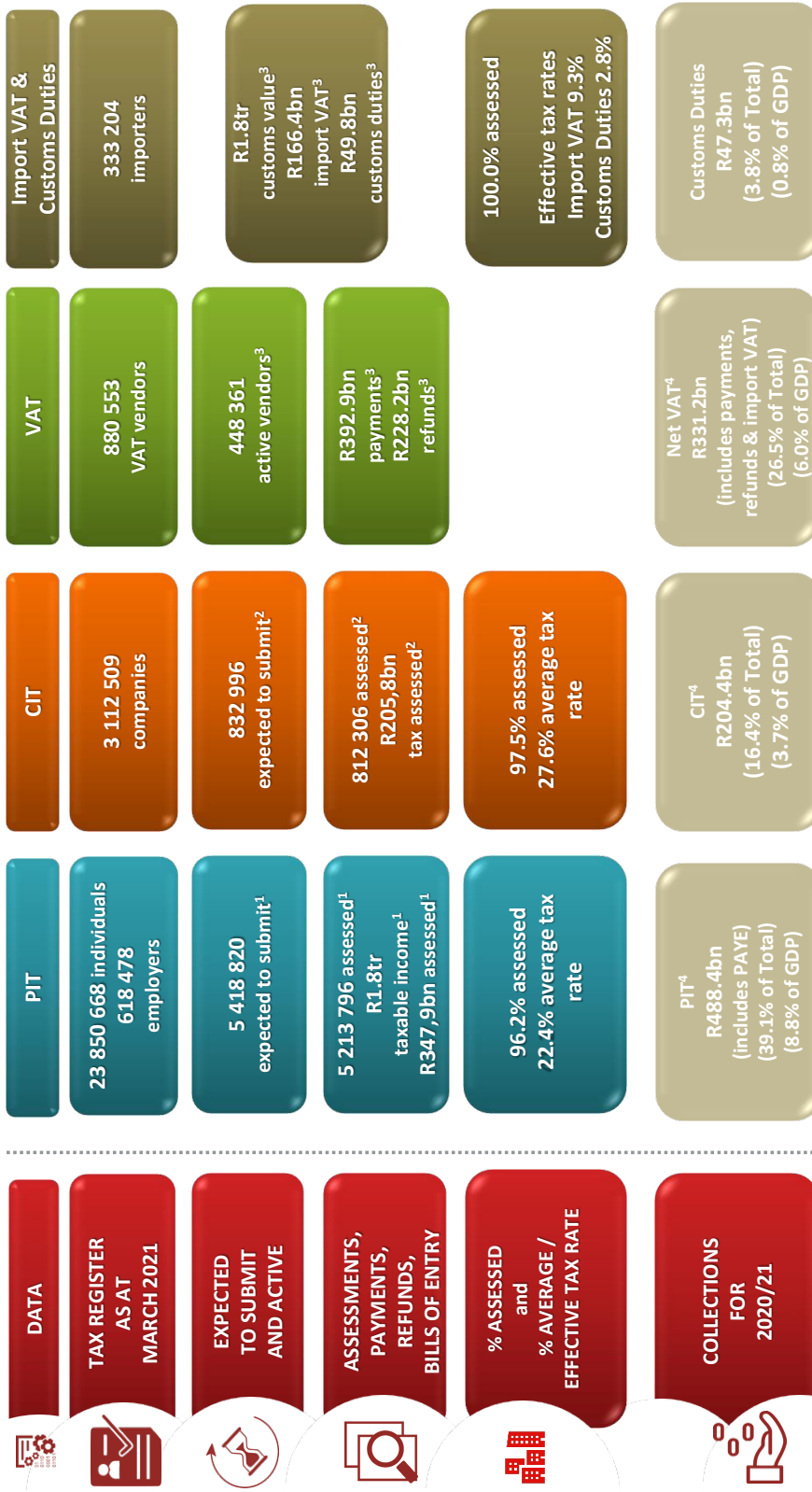
• Effective tax rates

- The effective tax rate is the percent of income that an individual (gross income) or a corporation (gross and or net income) pay in taxes.

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.

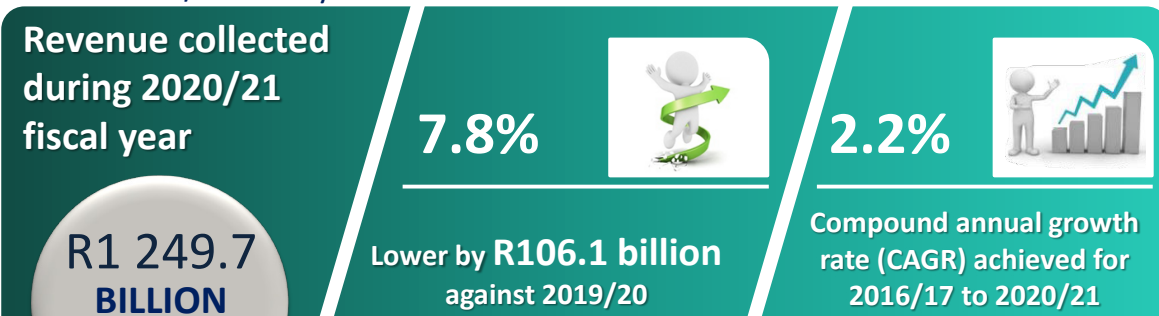
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TAX STATISTICS AT A GLANCE

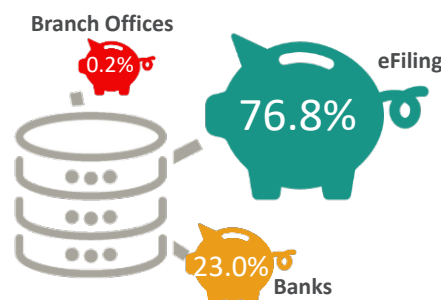
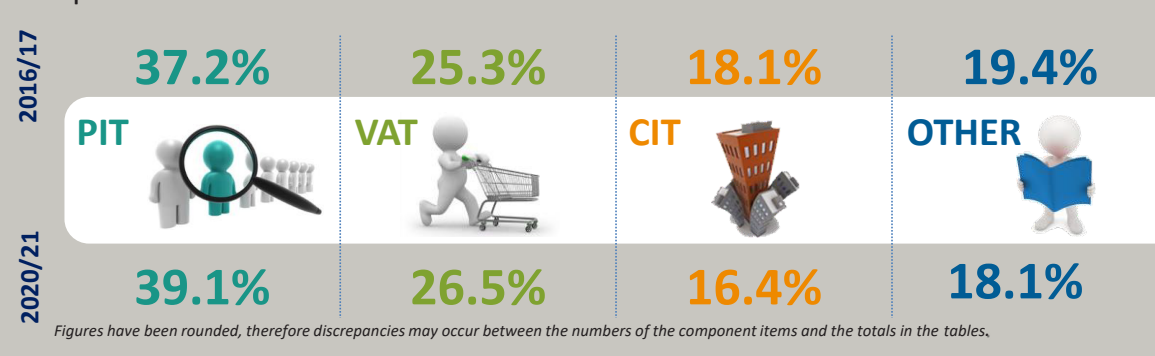


REVENUE COLLECTIONS

For the 2020/21 fiscal year



Composition of main sources of tax revenue



1 REVENUE COLLECTIONS

KEY FACTS

In the 2020/21 fiscal year:

- Tax revenue collected amounted to R1 249.7 billion, an annual decline of R106.1 billion (7.8%);
- Personal Income Tax (PIT) remains the largest contributor to tax revenue with contribution share of 39.1%;
- Nominal tax revenue grew at a compound annual growth rate of 2.2% for the period 2016/17 to 2020/21. The tax-to-GDP ratio moderated from 23.8% in 2019/20 to 22.5% in 2020/21;
- The cost ratio of revenue collection increased from 0.80% in 2019/20 to 0.85% in 2020/21;
- The number of individuals registered for Income tax increased to 23.9 million in 2020/21 from 22.9 million in 2019/20. This represents a year-on-year growth of 4.1%; and
- On 31 March 2020 there were 2.5 million registered companies (of which about 832 306 submitted income tax returns) and 880 553 registered VAT vendors of which 448 361 (50.9%) were active.

INTRODUCTION

The South African Revenue Service Act No. 34 of 1997 mandates SARS to efficiently and effectively collect all revenue due, ensure optimal compliance with tax and customs legislation, and provide a customs and excise service that will facilitate legitimate trade as well as protection of the economy and society.

For the financial year ending 31 March 2021, SARS collected a net amount of R1 249.7 billion, with Personal Income Tax (PIT), Corporate Income Tax (CIT) and Value-Added tax (VAT) on aggregate, still the largest sources of tax revenue. In 2020/21, these taxes comprise about 81.9% of total tax revenue collections, with PIT accounting for approximately 39.1% of total revenue, followed by at VAT 26.5% and CIT at 16.4%.

The ratio of tax collection to GDP is a standard measure of a country's overall tax burden. The tax-to-GDP ratio has increased marginally from 23.7% in 2016/17 to 23.8% in 2019/20, followed by a decrease to 22.5% in 2020/21.

This chapter provides gives an overview of the following:

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

SOUTH AFRICA'S TAX SYSTEM

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

IMPACT OF COVID-19 ON THE YEAR UNDER REVIEW

In 2020, the world and the world economies experienced the deepest and fastest recession since World War II due to the advent of the Coronavirus Disease 2019 (COVID-19). The pandemic has had a crippling effect on social life, health systems and economies around the world. South Africa's economy and health system were not spared the devastating effect of the COVID-19 pandemic. Given the potentially devastating effect it may have on our own health system and economy should the pandemic take a stronger hold in South Africa, President Cyril Ramaphosa announced a national shutdown commencing on just before mid-night 26 March 2020 in his address. Revenue collections over the past year were severely impacted by the COVID-19 pandemic lockdown restrictions and an already struggling economy. Job losses and decreases in wages had a negative impact on Personal Income Tax (PIT). Key risks to economic growth and revenue remain the COVID-19 pandemic, job losses, low consumption demand, strained company profitability following the hard lockdown and coupled with heightened uncertainty in global demand.

The global economy is recovering after the economic contraction in 2020 supported by easing of lockdown restrictions and the rapid deployment of policy support at an unprecedented scale by central banks and governments around the world. Multiple vaccinations programmes have seen strong success in mitigating the effect of the pandemic and many countries have rapidly implemented vaccination drives. The COVID-19 shock in South Africa led to a 7.0% contraction in GDP growth in 2020. The significant economic impact of the pandemic adversely affected the collection of tax revenue. Total revenue collections for 2020/21 declined by 7.8% to R1 249.7bn from the R1 355.8bn collected in the previous year.

In response to the COVID-19 pandemic, many countries around the world introduced tax relief measures to reduce the impact on the economy, including tax payment holidays and arrangements for deferred tax payments. The total amount estimated for tax relief measures at the special 2020 Supplementary Budget 2020 tabled in June 2020, amounted to R70.0bn of which R26.0bn was estimated to be actual tax revenue relief and R44.0bn to be deferred revenue payments in respect of cash liquidity support for businesses. At the end of March 2021, the annual tax relief measures granted totalled R38.9bn of which R9.5bn was the cost of tax revenue relief and the remaining R29.4bn were deferred tax payment arrangements granted to taxpayers and traders.

TAX REGISTER

SARS continues to broaden the tax base and expand the register in pursuit to realise its strategic intent of increasing Voluntary Compliance. There are 9 Strategic Objectives that underpin SARS Vision 2024 and the strategic intent outlined above as follows:

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

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

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

- The number of individuals registered for PIT increased by 4.1% from 22.9 million in 2019/20 to 23.9 million in 2020/21. Growth during the past numbers of years was mainly driven by the revised employer filing and employee registration processes introduced by SARS. This requires employers to register all individuals and issue them with either an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for income Tax has increased from 2.5 million in 2019/20 to 3.1 million in 2020/21 as companies continued to register at the CIPC taking advantage of a lower average registration time of 2 days during CIPC's 2019/20 financial year. This was mainly driven by the automation of processes at the CIPC;
- The number of registered trusts has increased by 1.0% from 363 860 in 2019/20 to 367 540 in 2020/21;
- The number of employers registered for PAYE grew by 6.2% to 618 478 in 2020/21;
- The number of vendors registered for VAT increased by 5.9% to 880 553; and

REVENUE COLLECTIONS

- Annual growth of registered importers and exporters was 1.0% from 329 820 to 333 204 and 0.8% to 299 941 respectively.

Table 1.1: Tax register, 31 March 2017 - 31 March 2021

Number as at	Individuals ^{1,2}	Companies (CIT) ^{1,3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
31 Mar 2017	19 980 110	3 732 416	345 048	489 445	742 388	301 746	272 951
31 Mar 2018 ⁴	21 104 375	3 202 007	351 564	520 918	773 783	312 241	282 243
31 Mar 2019	22 170 513	2 020 759	357 859	552 611	802 957	319 949	288 604
31 Mar 2020	22 919 701	2 548 975	363 860	582 289	831 821	329 820	297 448
31 Mar 2021	23 850 668	3 112 509	367 540	618 478	880 553	333 204	299 941
Percentage year-on-year growth							
31 Mar 2018	5.6%	-14.2%	1.9%	6.4%	4.2%	3.5%	3.4%
31 Mar 2019	5.1%	-36.9%	1.8%	6.1%	3.8%	2.5%	2.3%
31 Mar 2020	3.4%	26.1%	1.7%	5.4%	3.6%	3.1%	3.1%
31 Mar 2021	4.1%	22.1%	1.0%	6.2%	5.9%	1.0%	0.8%

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

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

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

4. Different from Annual Report due to timing difference

TAX POLICY

Tax relief

In recent years, the weak South African economy accompanied by a stagnant growth in wages, consumption and corporate profits has led to a moderation in revenue collections for the major tax categories. The 2020 Budget tax proposals reflected government's commitment to support the recovery of economic growth by proposing no major tax increases for 2020/21. Additional revenue expected from the introduction of the carbon tax levy and an increase in fuel levy was offset by relief in personal income tax through above-inflation adjustment to all income brackets.

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, 2016/17 - 2020/21

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2016/17	-5,650	1,000	100	-4,550	2,284	6,800	-	9,084	456	4,990
2017/18	16,516	-	6,374	22,891	1,936	3,197	-	5,133	-	28,024
2018/19	7,510	-350	150	7,310	2,360	1,220	25,110	28,690	-	36,000
2019/20	13,800	-	-	13,800	1,000	-500	700	1,200	-	15,000
2020/21	-2,000	-	-	-2,000	-	-	2,000	2,000	-	-
Total	30,176	650	6,624	37,451	7,580	10,717	27,810	46,107	456	84,014

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. The maximum marginal tax rate for PIT increased from 41% to 45%, effective from 1 March 2017. As at 22 February 2017, the Dividends Tax rate increased from 15% to 20%. The maximum tax rate for Transfer Duty increased from 11% for the value of property transactions above R2.25 million to 13% for the value of property above R10 million effective for acquisitions from 1 March 2016. The VAT standard rate was increased by one percentage point from 14% to 15% as of 1 April 2018.

Table 1.3: Maximum marginal tax rates, 2016/17 - 2020/21

Percentage	PIT ¹	CIT	DT ²	VAT ³	Transfer duty
01 Mar 2016 – 21 Feb 2017	41.0%	28.0%	15.0%	14.0%	13.0%
22 Feb 2017 – 28 Feb 2017	41.0%	28.0%	20.0%	14.0%	13.0%
01 Mar 2017 – 31 Mar 2017	45.0%	28.0%	20.0%	14.0%	13.0%
01 Apr 2017 – 31 Mar 2018	45.0%	28.0%	20.0%	14.0%	13.0%
01 Apr 2018 – 31 Mar 2019	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2019 – 31 Mar 2020	45.0%	28.0%	20.0%	15.0%	13.0%
01 Apr 2020 – 31 Mar 2021	45.0%	28.0%	20.0%	15.0%	13.0%

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

The marginal rate for Individuals increased from 41% to 45% on 01 March 2017.

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

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

BUDGET AND CONSOLIDATED REVENUE

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

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

REVENUE COLLECTIONS

Figure 1.1: Illustration of budget revenue and consolidated revenue

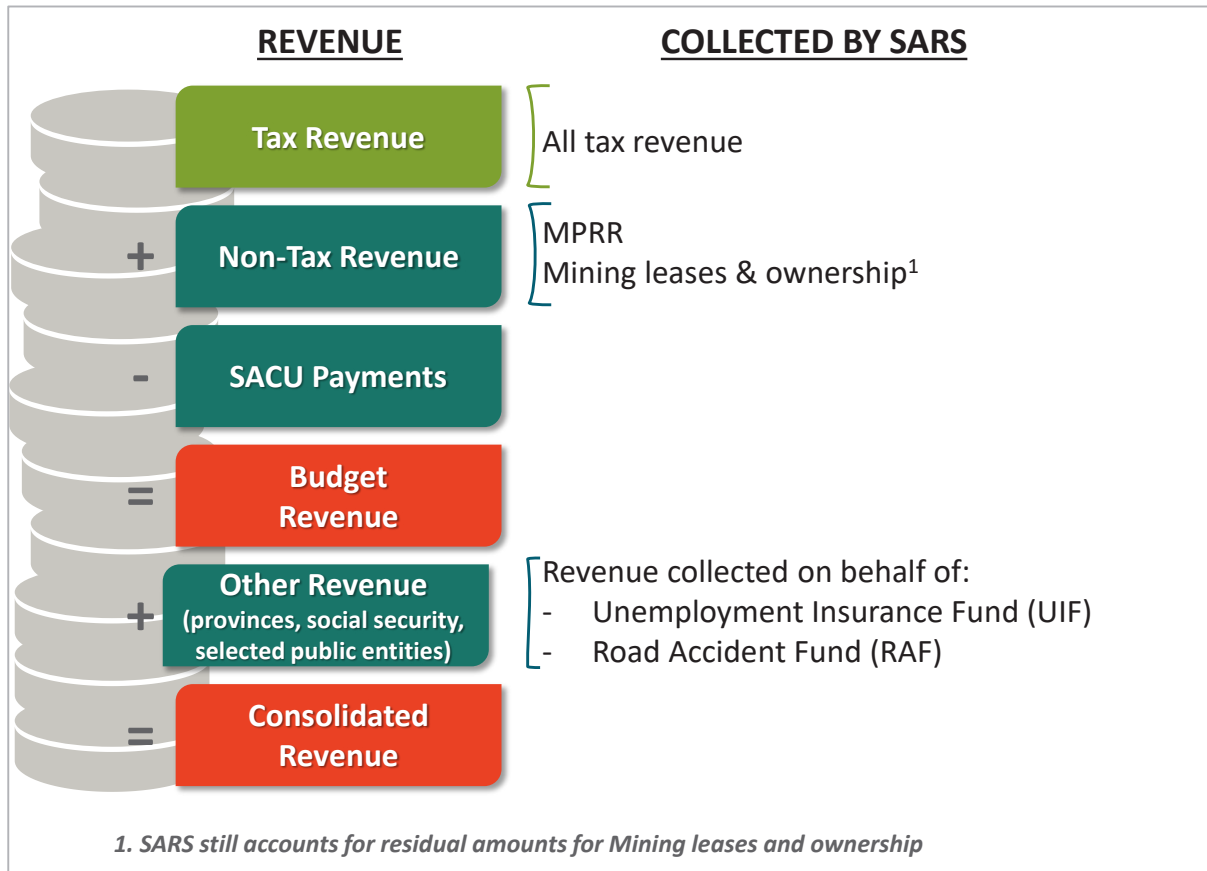


Table 1.4 shows the total budget revenue and consolidated revenue over the past five fiscal years.

Table 1.4: Total budget revenue and consolidated revenue, 2016/17 - 2020/21

Rmillion	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue ¹	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other ²	Consolidated revenue	Y/Y growth
2016/17	1 144 081	100.5%	89.0%	33 264	1 177 345	-39 448	1 137 896	147 700	1 285 690	6.9%
2017/18	1 216 464	101.7%	90.1%	35 849	1 252 313	-55 951	1 196 362	153 931	1 350 293	6.3%
2018/19	1 287 690	101.0%	88.9%	35 869	1 323 559	-48 289	1 275 270	172 560	1 447 830	5.9%
2019/20	1 355 766	100.7%	88.6%	40 384	1 396 150	-50 280	1 345 870	184 615	1 530 485	5.3%
2020/21	1 249 711	101.5%	89.7%	45 169	1 294 880	-63 395	1 231 485	161 883	1 393 368	-7.8%

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

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

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

MAIN INDICATORS OF REVENUE PERFORMANCE

Compounded Annual Growth Rate (CAGR)

Total tax revenue collected by SARS increased from R1 144 billion in 2016/17 to R1 249.7 billion in 2020/21, growing at a CAGR of 2.2% over this period. This is significantly lower than the CAGR of 9.0%

REVENUE COLLECTIONS

attained in the previous period from 2011/12 to 2016/17 driven mainly by reduced tax revenue collections as a result of the negative impact of the COVID-19 pandemic on the economy.

Table 1.5: Nominal tax collections, 2001/02 - 2020/21

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value - added Tax	CAGR ¹	Tax Revenue	CAGR ¹
2001/02	90 390		42 355		61 057		252 295	
2006/07	140 578	9.2%	118 999	22.9%	134 463	17.1%	495 549	14.5%
2011/12	250 400	12.2%	151 627	5.0%	191 020	7.3%	742 650	8.4%
2016/17	424 545	11.1%	204 432	6.2%	289 167	8.6%	1 144 081	9.0%
2020/21	487 011	3.5%	202 123	-0.3%	331 197	3.5%	1 249 711	2.2%

1. Compounded annual growth rate (percentage)

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

Tax-to-GDP ratio

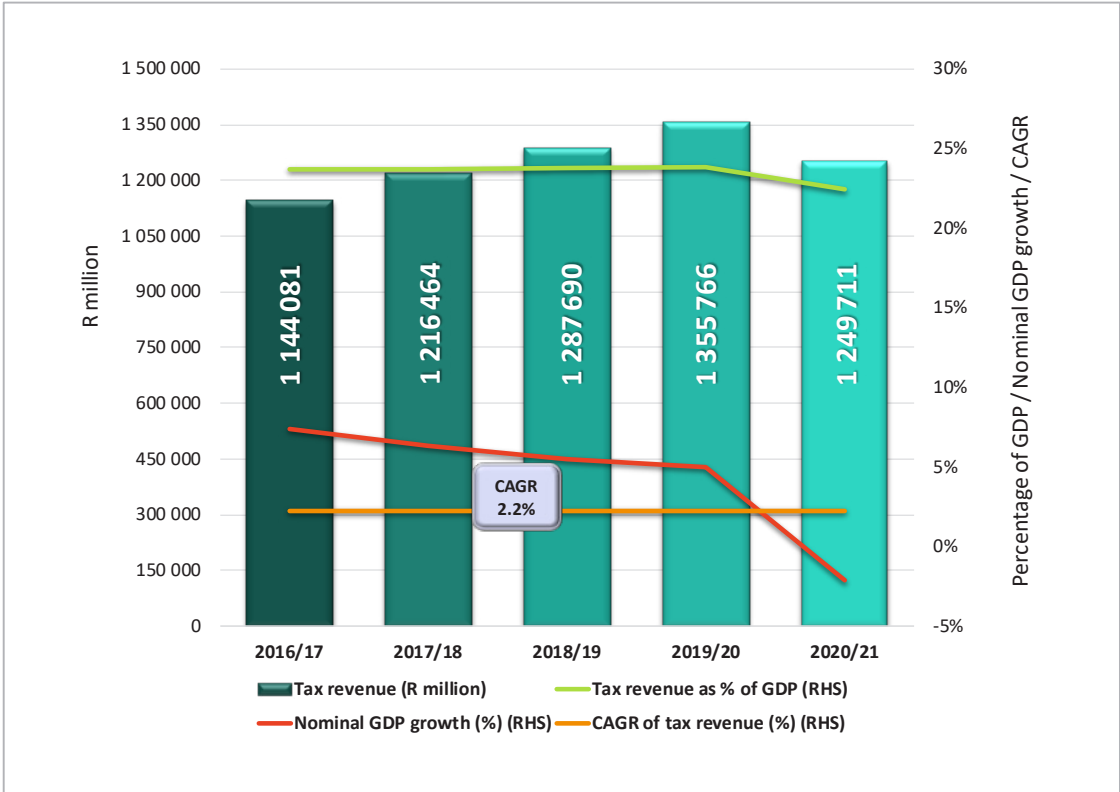
The part of a country's output that is collected by the government through taxes, the tax-to-GDP ratio, is an important indicator to measure the tax effort of government. It is used internationally, by among others the International Monetary Fund (IMF), the World Bank, the Organisation for Economic Co-operation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

Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2016/17 until 2020/21. Over this period, nominal tax revenue grew at a compound annual growth rate of 2.2% (Table 1.5).

Table 1.6 shows tax revenue as a percentage of GDP since 1994/95. The tax-to-GDP ratio moderated from 23.8% in 2019/20 to 22.5% in 2020/21. This was due to the COVID-19 pandemic induced annual reduction in tax revenues mainly by PIT, VAT and domestic specific excise duties.

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Figure 1.2: Tax revenue collections, GDP and CAGR, 2016/17 - 2020/21



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Table 1.6: Tax revenue as a percentage of GDP, 1994/95 - 2020/21

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	5 136 829	23.7%
2018/19	1 287 690	5 418 316	23.8%
2019/20	1 355 766	5 686 660	23.8%
2020/21	1 249 711	5 566 177	22.5%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2021. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods

Tax buoyancy

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

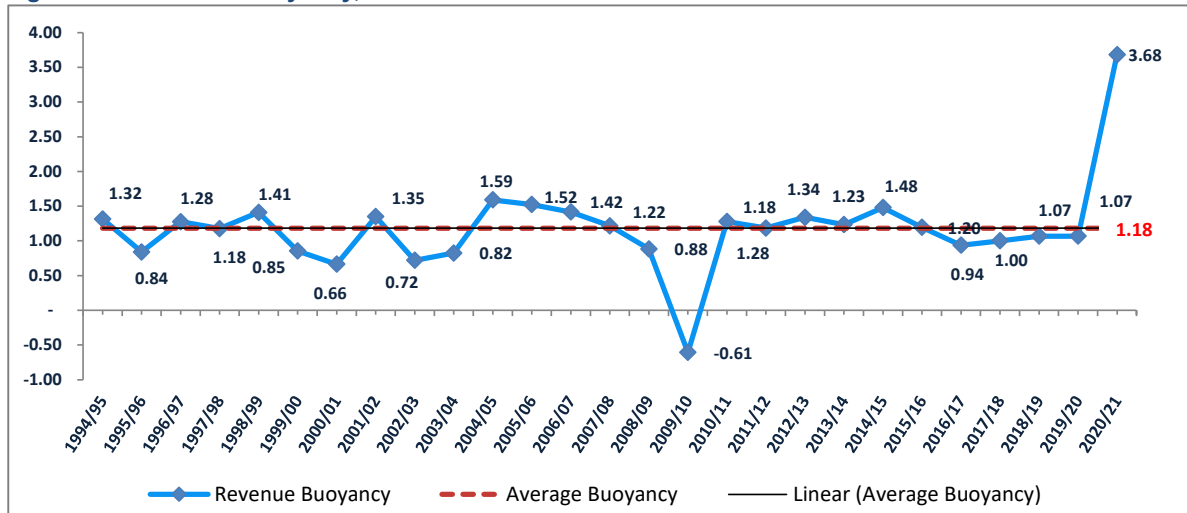
South African tax revenue collections have remained buoyant after the 2008/09 financial crisis, despite tough economic conditions. However, in 2016/17 growth in total tax revenue collections did not keep up with economic growth, resulting in a buoyancy ratio of 0.9. In 2017/18 tax revenue growth was on par with GDP growth resulting in buoyancy ratio of 1.0.

Revenue collections in 2020/21 were severely impacted by the COVID-19 pandemic lockdown restrictions and an already struggling economy. This saw tax revenues contract at a faster pace than GDP resulting in the high buoyancy ratio recorded of 3.7 in 2020/21. The main drivers of the high

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buoyancy ratio were PIT collections which were negatively affected by job losses and decreased wages and CIT collections whereby companies operations were halted by the lockdown measures.

Figure 1.3: Revenue Buoyancy, 1994/95 - 2020/21



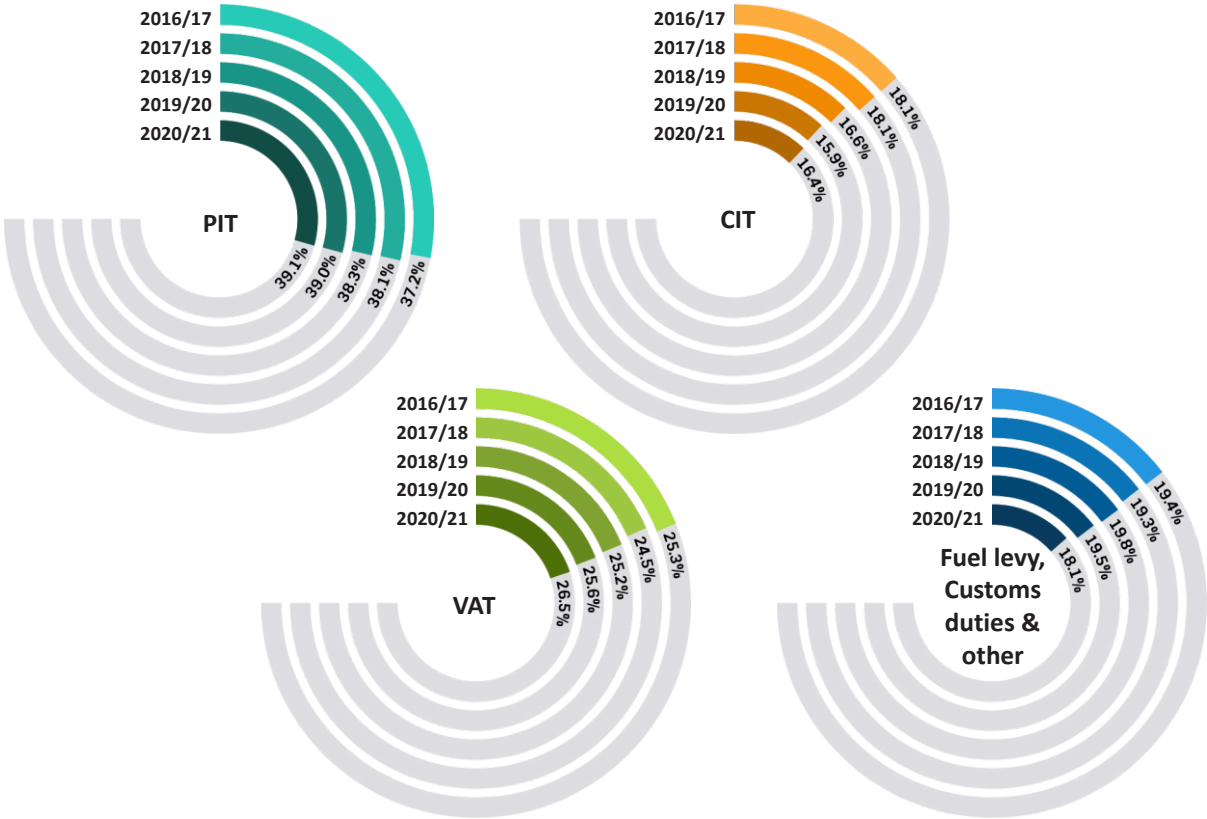
Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT account for 81.9% of the total tax revenue. The fuel levy, together with specific excise and Customs Duties, accounts for 12.4% whilst other taxes make up the remainder of 5.7%.

Over the last five years the contribution by PIT to the total tax revenue has shown a steady increase whilst the contribution of CIT to the total tax revenue has declined (*Figure 1.4 and Table A1.2.1*). The contribution by VAT has increased from 25.3% in 2016/17 to 25.6% in 2019/20 and has increased further to 26.5% in the year under review.

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Figure 1.4: Relative composition of main sources of tax revenue, 2016/17 - 2020/21

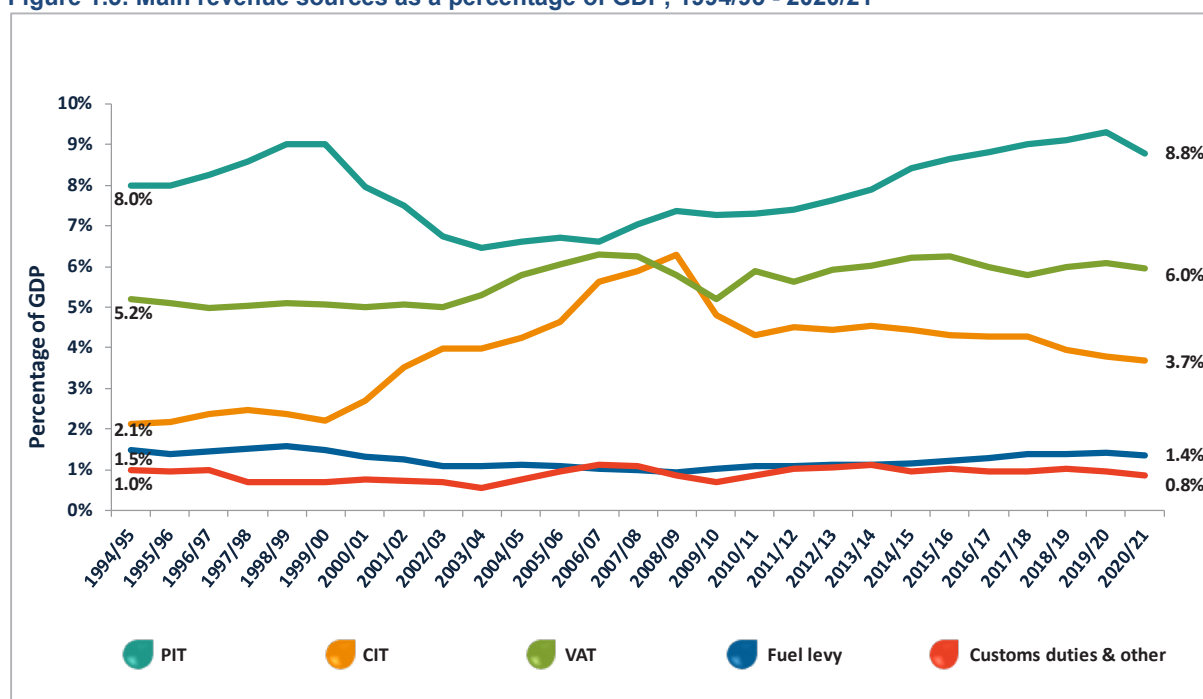


The contribution of PIT to total tax revenue increased from 37.2% in 2016/17 to 39.1% in 2020/21. Figure 1.5 shows the main sources of tax revenue as a percentage of GDP.

CIT collections for the 2020/21 financial year were significantly lower compared to 2019/20 by R10.6 billion (-4.9%). The contraction was mainly driven by the poor performance experienced by the major contributing sectors (Financial intermediation, insurance, real-estate and business services). These sectors were severely impacted on by several factors, the prevalent being the lockdown restrictions implemented to curb the spread of the COVID-19 virus. However, the Mining and quarrying sector grew amidst the COVID-19 pandemic due to the robust performance in commodity prices, particularly for the Platinum Group Metals (PGMs) and Iron Ore. However, the impact of the COVID-19 pandemic on CIT collections was not as dire as expected when compared to the 2008/09 global financial crisis with a contraction of R30.2 billion (18.1%) versus R10.6 billion (4.9%) in nominal terms was experienced.

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Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2020/21



TAX REVENUE BY MAIN CATEGORY

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

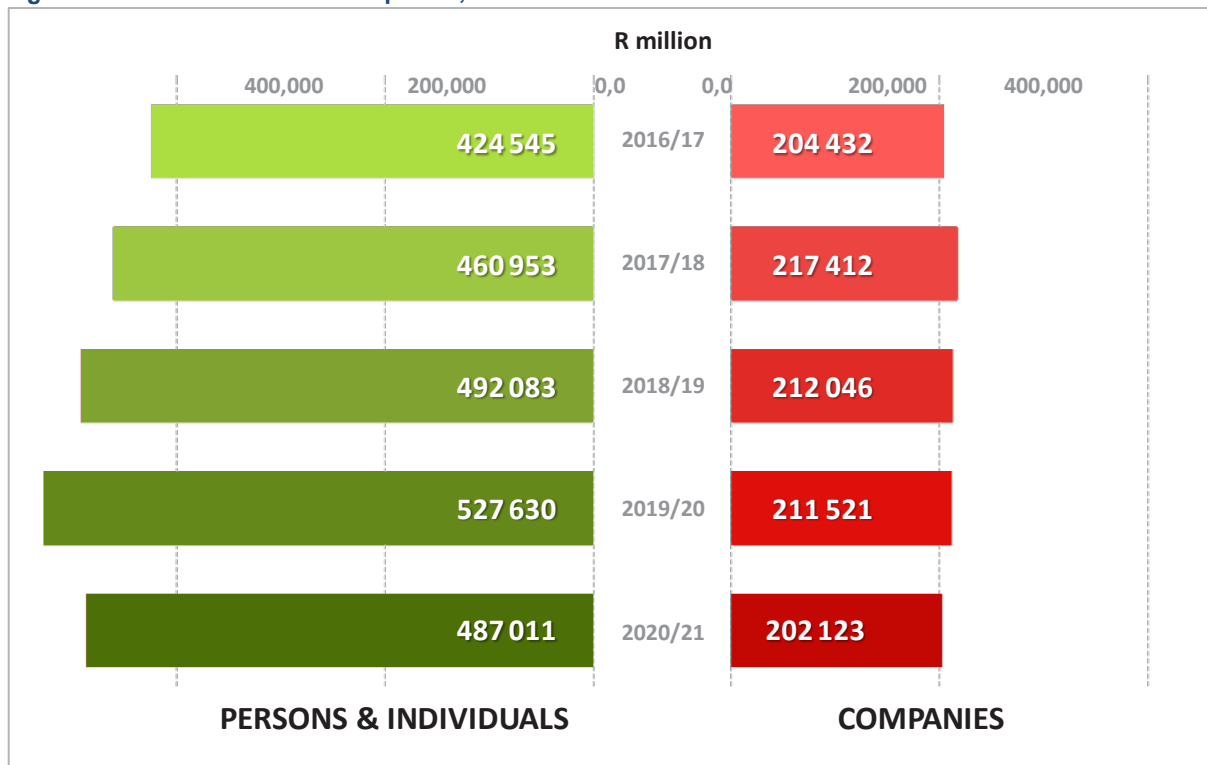
According to the GFS classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international trade and transactions as well as revenue allocated to the State miscellaneous revenue category. *Table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

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 57.5% of total tax revenue in 2020/21. This category comprises taxes on persons and individuals; taxes on companies (inclusive of CGT and withholding tax on royalties); Interest on overdue income tax; dividends tax and withholding tax on interest. Figure 1.6 shows the main taxes in this category.

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

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Figure 1.6: Taxes on income and profits, 2016/17 - 2020/21



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). This is a compulsory levy intended to fund training and development costs incurred by employers. 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 at a rate of 20% on the value of a donation. With effect from 1 March 2018, donations tax has been 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. An annual exemption of R100 000 is available to natural persons.
 - *Estate duty* is levied at a rate of the dutiable amount of a deceased estate. The Estate duty is levied on the property of residents, and the South African property of non-residents less allowable deductions. With effect from 1 March 2018 the duty has been levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% above R30 million.
 - *Securities transfer tax (STT)* is levied at a rate of 0.25% on every transfer of a security.
 - *Transfer duty* is the largest source of revenue in this category. It is levied on the acquisition of property as defined; at a progressive rate for all persons including companies, close corporations and trusts. As of 1 March 2020, a marginal rate of 13% has been applicable to the portion of the value of property exceeding R11 million.
 - *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and

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- environmental taxes including the fuel levy. *Table A1.6.1* provides a summary of the collections of domestic taxes on goods and services.
- *VAT* is the largest source of revenue in this category with a share of 72.7% in 2020/21 (*Figure 1.7*). VAT is levied at a flat rate on goods and services, with certain exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa. The VAT rate on the supply of goods and services was increased with effect from 1 April 2018 from 14% to 15%.

Figure 1.7: Value-Added Tax (VAT), 2016/17 - 2020/21

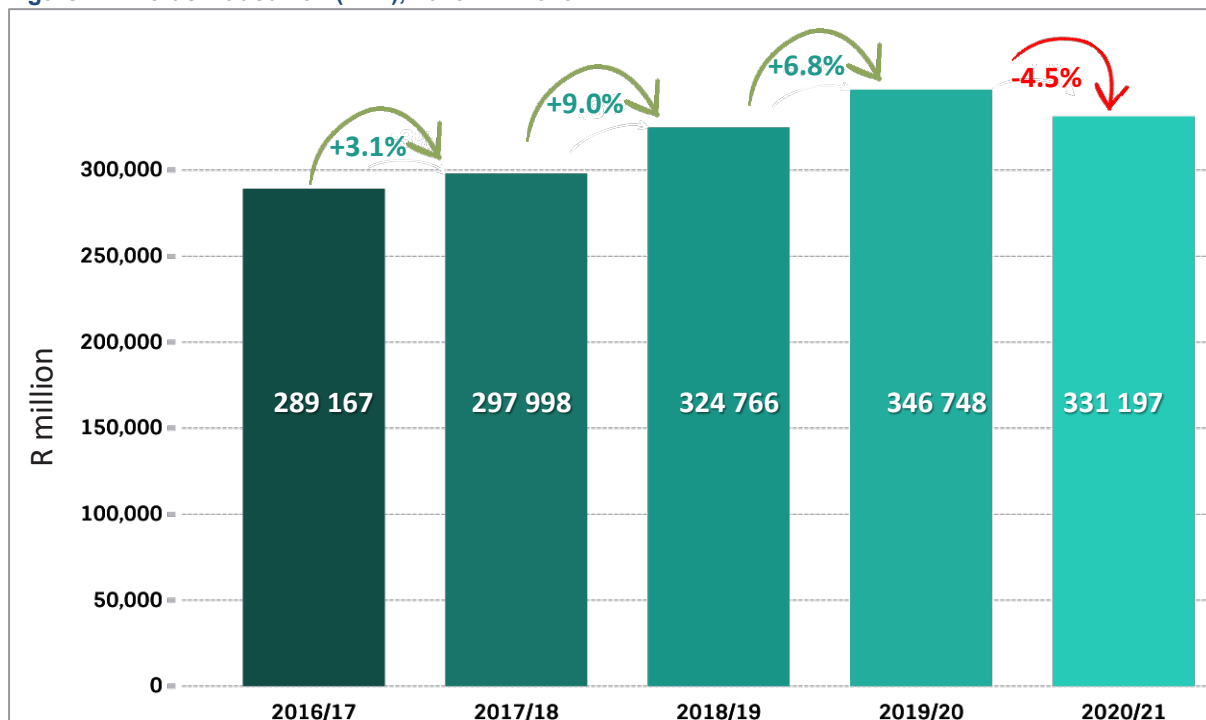


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- *The Carbon Fuel levy (carbon tax on fuel levy)* became effective from 05 June 2019; this was levied on imported and domestically produced fuel at 7c/litre on petrol and 8c/litre on diesel. The Budget 2019 indicated that Diesel refunds cannot be claimed against this tax. See *Table A1.7.2* for the contribution of carbon fuel levy to the total Fuel Levy.
- *Environmental taxes* as shown in *Table 1.7* comprise of Air passenger tax, the Tyre levy, Plastic bag levy, Electricity levy, Incandescent light bulb levy and 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 that are intended to modify the behaviour of the country's inhabitants for the sustainable development of the economy.
 - *Air passenger tax* is a tax imposed on international air travel. It was introduced in November 2000 at a rate of R50 per passenger for passengers flying to the BELN countries and R100 per passenger flying to other international destinations. The latest increase became effective on 1 October 2011 and since that date passengers departing on flights

to BELN countries are paying a departure tax of R100 per passenger, while passengers on other international flights are paying R190 per passenger.

- *The Tyre levy* was implemented on 1 October 2016 at a rate of R2.30/kg due to the disposal of tyres that is littering the environment. New pneumatic tyres are subject to the payment of the tyre levy (an environmental levy) if used in South Africa, which is payable by manufacturers in South Africa. The levy is calculated on the nett mass of the tyre.
- *The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing littering and encouraging plastic bag reuse. The levy was increased to 4 cents a bag from 1 April 2009, 6 cents a bag from 1 April 2013, 8 cents a bag from 1 April 2016, 12 cents a bag from 1 April 2018 and further increased to 25 cents a bag from 1 April 2020.
- *The Electricity levy* was introduced in July 2009 at a rate of 2 cents per kWh. It applies to electricity generated from non-renewable sources. The most recent increase in the rate of the levy was on 1 July 2012, when it was increased to 3.5 cents per kWh.
- *The Incandescent light bulb levy* was introduced on 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce “greenhouse gas” emissions.
- The levy increased to R4 a bulb from 1 April 2013, R6 a bulb from 1 April 2016, R8 a bulb from 1 April 2018, and a further R10 a bulb from 1 April 2020.
- *CO₂ tax on motor vehicle emissions* was introduced in September 2010 for passenger vehicles and in March 2011 for double-cab vehicles. The main objective of this tax is to encourage owners of motor vehicles in South Africa to become more energy efficient and environmentally friendly. The tax on emissions on passenger vehicles increased, from a rate of R75 to R90 on 1 April 2013, to R100 per gCO₂/km for each gram of emissions above 120 gCO₂/km on 1 April 2016 and increased again to R110 on 1 April 2018. For double-cab vehicles the rate of R100 increased to R125, R140 and R150 per gCO₂/km for each gram of emissions above 175 gCO₂/km on those dates. From 1 April 2020, the threshold was adjusted from 120 gCO₂/km to 95 gCO₂/km for passenger cars and the emissions tax rates increased to R120 per gCO₂/km for passenger cars and R160 gCO₂/km for double cabs.
- *The Carbon Tax (CBT)* is a new tax in response to climate change, which is aimed at reducing greenhouse gas (GHG) emissions in a sustainable, cost effective and affordable manner. Carbon Tax gives effect to the polluter-pays-principle and helps to ensure that firms and consumers take the negative adverse costs (externalities) of climate change into account in their future production, consumption and investment decisions. The Carbon Tax Act of 2019 came into effect on 1 June 2019 and is administered by SARS. The CBT is assessed, collected and enforced as an environmental levy in terms of the Customs and Excise Act, 1964, read with the relevant provisions of the Carbon Tax Act, 2019. Companies submitted returns for the six months to December 2019 in October 2020 (originally due July 2020) after some reprieve was given due to the impact of the Covid-19 pandemic (a three-month deferral for filing and first payment of carbon tax liabilities). The second tax return period extended for twelve months from January 2020 until December 2020, and returns were due from the end of July 2021. CBT has an annual tax and accounting period. Every licensee must submit an annual CBT environmental levy account in respect of each licensed facility of that licensee in the month of July of the year

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following the tax period. The first phase has a carbon tax rate of R120 per ton of carbon dioxide equivalent emissions. This rate will increase annually by inflation plus 2 per cent until 2022, and annually by inflation thereafter. Significant industry-specific tax-free emissions allowances ranging from 60 per cent to 95 per cent will result in a modest nett carbon tax rate ranging from R6 to R48 per ton of carbon dioxide equivalent emissions to provide current emitters time to transition their operations to cleaner technologies through investments in energy efficiency, renewables, and other low-carbon measures.

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

Table 1.7: Environmental taxes, 2016/17- 2020/21

R million	Air Passenger tax	Tyre Levy	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Carbon Tax ¹	Total
2016/17	1,004	77	232	8,458	70	1,209		11,049
2017/18	1,086	716	241	8,501	55	1,337		11,936
2018/19	1,083	730	300	8,404	41	1,390		11,949
2019/20	1,068	708	318	8,291	34	1,327	–	11,746
2020/21	138	601	581	7,739	25	1,470	650	11,205

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

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

Table 1.8: Health Promotion levy, 2018/19 -2020/21

R million	Health promotion levy ¹	Health promotion levy on imports	Total Health promotion levy
2018/19	3195	53	3 248
2019/20	2446	67	2 513
2020/21	2046	67	2 114
Percentage of total			
2018/19	98.4%	1.6%	100.0%
2019/20	97.3%	2.7%	100.0%
2020/21	96.8%	3.2%	100.0%
Percentage change year-on-year			
2019/20	-23.4%	25.5%	-22.6%
2020/21	-16.4%	1.2%	-15.9%

1. Levy on locally manufactured products

- *Taxes on international trade and transactions* comprise of import related taxes and export duties. Import duties are duties imposed on goods imported into South Africa, and are intended to

protect local producers. This category also includes miscellaneous Customs and Excise receipts that have not yet been allocated to the appropriate import tax types, as well as revenue from smaller subcategories. Also included in this category is the Diamond Export Levy that is imposed to stimulate the local diamond polishing industry. Further details are contained in Chapter 5.

- *Table A1.7.1* provides a summary of taxes on international trade and transactions.
 - *State miscellaneous revenue* comprises of revenue received by SARS that cannot be allocated to specific revenue types.

COST OF REVENUE COLLECTION

The cost of tax revenue collection is an important indicator of the efficiency of revenue administrations, and may be used for comparative analysis when benchmarking against administrations in other countries. This ratio is calculated by dividing the cost of the internal operations of a revenue authority by total tax revenue collected over a specified period.

This ratio does not include the non-tax revenue and social security contributions collected by SARS such as MPRR, UIF contributions and RAF levies. If these amounts are to be included in the cost of revenue collection, the cost-to-revenue ratio will be less.

SARS' cost-to-tax-revenue ratio is below the international benchmark of 1.0% for developing economies. During the past five years, the ratio has ranged between 0.93% in 2016/17 and 0.80% in 2018/19, and increased slightly to 0.85% in 2020/21. This consistent performance shows that SARS has contained costs, while increasing the amount of revenue it has collected. The containment of costs has also been informed by grant reductions in pursuit of cost containment and fiscal prudence.

Table 1.9: Cost of revenue collection, 2016/17 - 2020/21

R million	Tax revenue collected	Operating costs ¹	Cost of collection ²
2016/17	1 144 081	10 696	0.93%
2017/18	1 216 464	10 795	0.89%
2018/19	1 287 690	10 792	0.84%
2019/20	1 355 766	10 841	0.80%
2020/21	1 249 711	10 666	0.85%

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

2. Operating costs as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS collections

SARS has continued to enhance digital platforms to empower taxpayers to easily comply with their tax obligations. These enhancements and developments within the payment channels have resulted in a reduction in the need of taxpayers to visit branch offices

Current payment methods other than branch payments are:

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

The eFiling payments channel constitutes the majority of payments received by SARS and accounted for 76.8% of the total value of all taxpayer payments in 2020/21. The composition of the main channels of payments is shown in *Figures 1.8 and 1.9*.

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Figure 1.8: Composition of main channels of payment (by value), 2016/17 - 2020/21

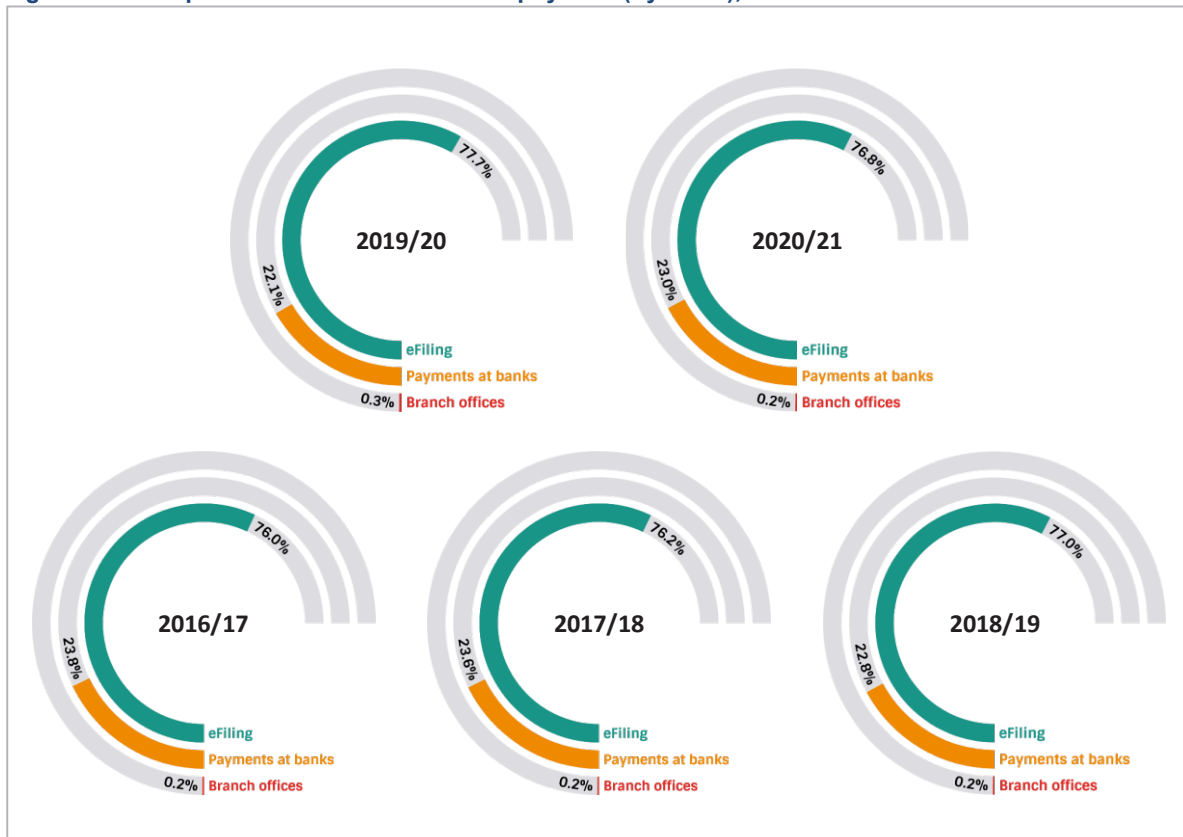
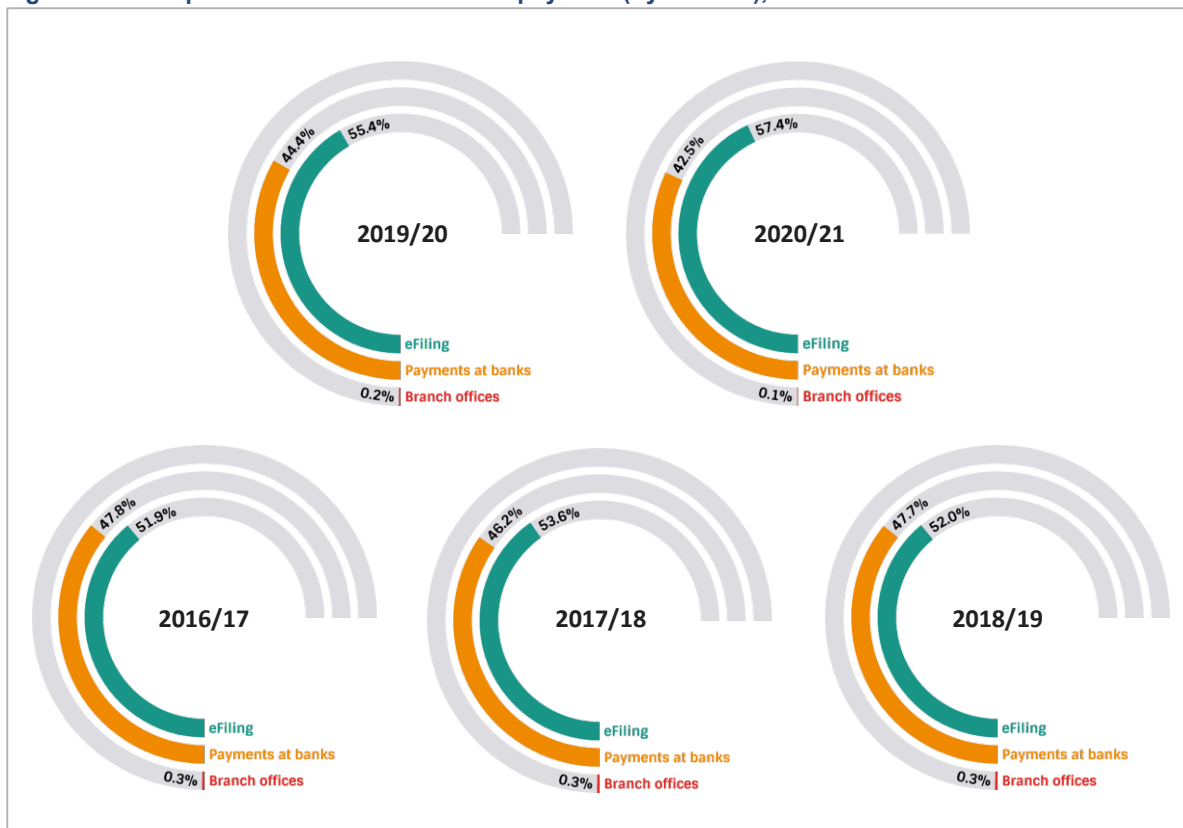


Figure 1.9: Composition of main channels of payment (by number), 2016/17 - 2020/21

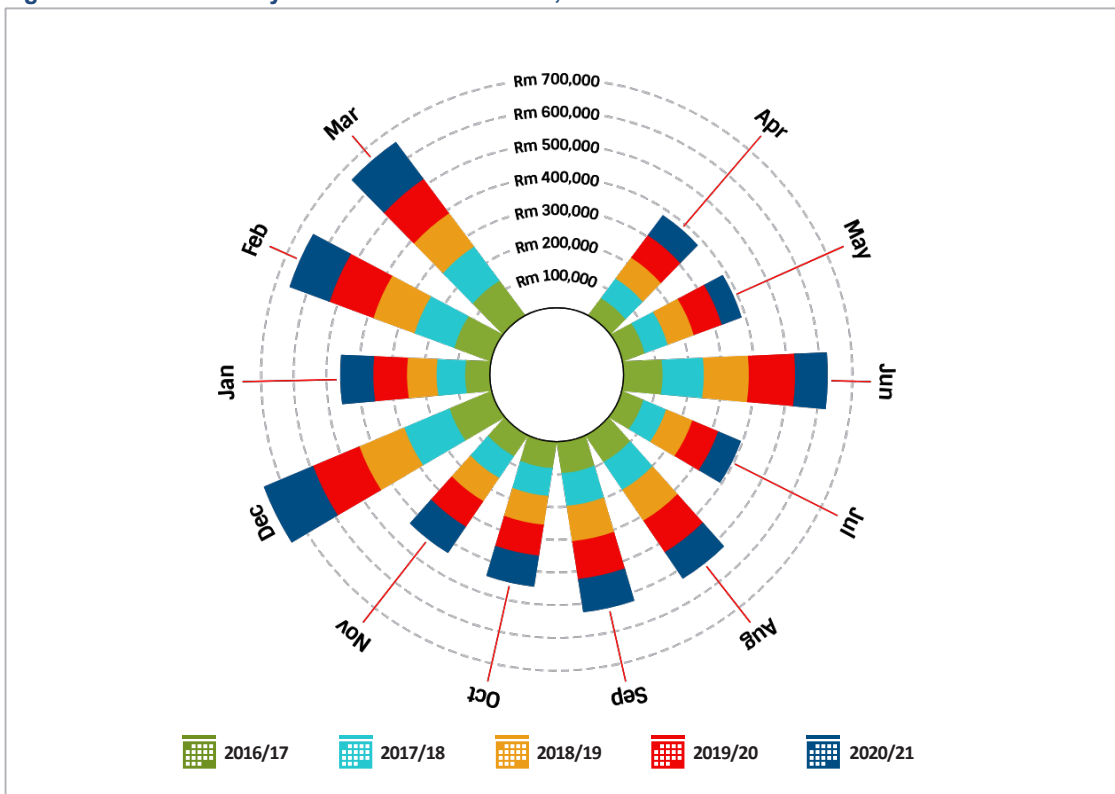


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There has been a growth in the use of electronic payment channels and in the decline in payments made at branch offices. The number of payments at branch offices in 2020/21 has decreased to 0.1% from 0.3% in 2016/17 of all payments made by taxpayers.

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

Figure 1.10: Net monthly tax revenue collections, 2016/17 - 2020/21



REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2016/17 – 2020/21

R million	Month												Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
2016/17	65,457	72,065	119,393	71,457	97,996	96,436	80,820	76,206	138,934	75,576	118,386	131,355	1,144,081
2017/18	74,497	74,733	126,186	75,101	102,043	100,918	85,974	80,321	149,857	87,302	129,664	129,867	1,216,464
2018/19	79,526	85,004	137,725	86,638	114,545	109,320	88,575	85,663	148,962	90,536	133,866	127,331	1,287,690
2019/20	84,807	90,992	141,340	85,526	116,444	116,560	95,683	94,605	153,493	103,081	142,868	130,368	1,355,766
2020/21	77,111	64,924	100,222	75,750	97,558	102,987	96,085	97,377	163,683	101,388	130,843	141,781	1,249,711
Percentage of total													
2016/17	5.7%	6.3%	10.4%	6.2%	8.6%	8.4%	7.1%	6.7%	12.1%	6.6%	10.3%	11.5%	100.0%
2017/18	6.1%	6.1%	10.4%	6.2%	8.4%	8.3%	7.1%	6.6%	12.3%	7.2%	10.7%	10.7%	100.0%
2018/19	6.2%	6.6%	10.7%	6.7%	8.9%	8.5%	6.9%	6.7%	11.6%	7.0%	10.4%	9.9%	100.0%
2019/20	6.3%	6.7%	10.4%	6.3%	8.6%	8.6%	7.1%	7.0%	11.3%	7.6%	10.5%	9.6%	100.0%
2020/21	6.2%	5.2%	8.0%	6.1%	7.8%	8.2%	7.7%	7.8%	13.1%	8.1%	10.5%	11.3%	100.0%
Quarter			Quarter 1		Quarter 2			Quarter 3				Quarter 4	
2016/17			256,915		265,889			295,960				325,317	1,144,081
2017/18			275,415		278,063			316,152				346,833	1,216,464
2018/19			302,254		310,502			323,200				351,733	1,287,690
2019/20			317,139		318,530			343,781				376,317	1,355,766
2020/21			242,258		276,295			357,146				374,013	1,249,711
Percentage of total													
2016/17			22.5%		23.2%			25.9%				28.4%	100.0%
2017/18			22.6%		22.9%			26.0%				28.5%	100.0%
2018/19			23.5%		24.1%			25.1%				27.3%	100.0%
2019/20			23.4%		23.5%			25.4%				27.8%	100.0%
2020/21			19.4%		22.1%			28.6%				29.9%	100.0%

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Table A1.2.1: Tax revenue by main revenue source, 2016/17 – 2020/21

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		
2016/17	425,924	207,027	31,130	17,660	289,167	62,779	45,579	35,774	29,042	1,144,081	
2017/18	462,903	220,239	27,894	19,704	297,998	70,949	49,152	37,356	30,271	1,216,464	
2018/19	493,829	214,388	29,898	19,662	324,766	75,372	54,968	40,830	33,977	1,287,690	
2019/20	529,172	214,986	27,930	20,709	346,761	80,175	55,428	46,827	33,778	1,355,766	
2020/21	488,446	204,399	24,845	21,597	331,197	75,503	47,290	32,273	24,161	1,249,711	
Percentage of total											
2016/17	37.2%	18.1%	2.7%	1.5%	25.3%	5.5%	4.0%	3.1%	2.5%	100.0%	
2017/18	38.1%	18.1%	2.3%	1.6%	24.5%	5.8%	4.0%	3.1%	2.5%	100.0%	
2018/19	38.3%	16.6%	2.3%	1.5%	25.2%	5.9%	4.3%	3.2%	2.6%	100.0%	
2019/20	39.0%	15.9%	2.1%	1.5%	25.6%	5.9%	4.1%	3.5%	2.5%	100.0%	
2020/21	39.1%	16.4%	2.0%	1.7%	26.5%	6.0%	3.8%	2.6%	1.9%	100.0%	
Nominal percentage increase from 2016/17 to 2020/21											
Cumulative	14.7%	-1.3%	-20.2%	22.3%	14.5%	20.3%	3.8%	-9.8%	-16.8%	9.2%	
Per year	3.5%	-0.3%	-5.5%	5.2%	3.5%	4.7%	0.9%	-2.5%	-4.5%	2.2%	
Percentage of GDP											
2016/17	8.8%	4.3%	0.6%	0.4%	6.0%	1.3%	0.9%	0.7%	0.6%	23.7%	
2017/18	9.0%	4.3%	0.5%	0.4%	5.8%	1.4%	1.0%	0.7%	0.6%	23.7%	
2018/19	9.1%	4.0%	0.6%	0.4%	6.0%	1.4%	1.0%	0.8%	0.6%	23.8%	
2019/20	9.3%	3.8%	0.5%	0.4%	6.1%	1.4%	1.0%	0.8%	0.6%	23.8%	
2020/21	8.8%	3.7%	0.4%	0.4%	6.0%	1.4%	0.8%	0.6%	0.4%	22.5%	

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, 2016/17 – 2020/21

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
2016/17	664 526	15 315	15 661	402 464	46 102	12	1 144 081
2017/18	711 703	16 012	16 585	422 248	49 939	-24	1 216 464
2018/19	738 741	17 439	15 252	460 545	55 723	-9	1 287 690
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
Percentage of total							
2016/17	58.1%	1.3%	1.4%	35.2%	4.0%	0.0%	100.0%
2017/18	58.5%	1.3%	1.4%	34.7%	4.1%	0.0%	100.0%
2018/19	57.4%	1.4%	1.2%	35.8%	4.3%	0.0%	100.0%
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%
Percentage change year-on-year							
2017/18	7.1%	4.6%	5.9%	4.9%	8.3%	-297.3%	6.3%
2018/19	3.8%	8.9%	-8.0%	9.1%	11.6%	-63.9%	5.9%
2019/20	4.6%	6.0%	4.8%	6.9%	1.1%	-216.7%	5.3%
2020/21	-7.1%	-33.7%	-0.2%	-7.4%	-15.7%	18.4%	-7.8%

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

REVENUE COLLECTIONS

Table A1.4.1: Taxes on income and profits, 2016/17 – 2020/21

R million	Persons and individuals ¹	Companies ¹	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
2016/17	424,545	204,432	31,130	3,974	445	664,526
2017/18	460,953	217,412	27,894	4,777	667	711,703
2018/19	492,083	212,046	29,898	4,088	625	738,741
2019/20	527,633	211,522	27,930	5,004	597	772,685
2020/21	487,011	202,123	24,845	3,710	490	718,180
Percentage of total						
2016/17	63.9%	30.8%	4.7%	0.6%		100.0%
2017/18	64.8%	30.5%	3.9%	0.7%		100.0%
2018/19	66.6%	28.7%	4.0%	0.6%		100.0%
2019/20	68.3%	27.4%	3.6%	0.6%		100.0%
2020/21	67.8%	28.1%	3.5%	0.5%		100.0%
Percentage year-on-year growth						
2017/18	8.6%	6.3%	-10.4%	20.2%		7.1%
2018/19	6.8%	-2.5%	7.2%	-14.4%		3.8%
2019/20	7.2%	-0.2%	-6.6%	22.4%		4.6%
2020/21	-7.7%	-4.4%	-11.0%	-25.8%		-7.1%

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.

REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2016/17 – 2020/21

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) ¹	Refunds	Subtotal	Interest on overdue income tax	Total
2016/17	410 807	28 641	12 719	-4 656	-22 965	424 545	1 379	425 924
2017/18	446 274	29 796	16 001	-4 317	-26 801	460 953	1 950	462 903
2018/19	477 503	34 935	14 668	-4 512	-30 511	492 083	1 746	493 829
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
Percentage of total								
2016/17	96.5%	6.7%	3.0%	-5.4%		99.7%	0.3%	100.0%
2017/18	96.4%	6.4%	3.5%	-5.8%		99.6%	0.4%	100.0%
2018/19	96.7%	7.1%	3.0%	-6.2%		99.6%	0.4%	100.0%
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%
Percentage year-on-year growth								
2017/18	8.6%	4.0%	25.8%	16.7%		8.6%	41.4%	8.7%
2018/19	7.0%	17.2%	-8.3%	13.8%		6.8%	-10.5%	6.7%
2019/20	8.5%	-10.3%	-3.4%	2.8%		7.2%	-11.8%	7.2%
2020/21	-5.5%	-15.1%	-11.1%	11.0%		-7.7%	-6.8%	-7.7%

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

REVENUE COLLECTIONS

Table A1.4.3: Taxes on companies, 2016/17 – 2020/21

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2016/17	204 762	12 200	464	-12 994	204 432	2 596	207 027
2017/18	218 613	11 805	582	-13 588	217 412	2 827	220 239
2018/19	220 839	12 995	602	-22 389	212 046	2 342	214 388
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
Percentage of total							
2016/17	98.9%	5.9%	0.2%	-6.3%	98.7%	1.3%	100.0%
2017/18	99.3%	5.4%	0.3%	-6.2%	98.7%	1.3%	100.0%
2018/19	103.0%	6.1%	0.3%	-10.4%	98.9%	1.1%	100.0%
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%
Percentage year-on-year growth							
2017/18	6.8%	-3.2%	25.5%	4.6%	6.3%	8.9%	6.4%
2018/19	1.0%	10.1%	3.5%	64.8%	-2.5%	-17.1%	-2.7%
2019/20	-1.5%	-1.6%	2.6%	-13.7%	-0.2%	47.9%	0.3%
2020/21	-4.0%	5.3%	-5.0%	6.8%	-4.4%	-34.3%	-4.9%

Table A1.5.1: Taxes on property, 2016/17 – 2020/21

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2016/17	280	1 619	5 553	8 208	15 661
2017/18	732	2 292	5 838	7 723	16 585
2018/19	604	2 069	5 335	7 243	15 252
2019/20	572	2 048	6 240	7 120	15 980
2020/21	602	2 316	5 422	7 606	15 947
Percentage of total					
2016/17	1.8%	10.3%	35.5%	52.4%	100.0%
2017/18	4.4%	13.8%	35.2%	46.6%	100.0%
2018/19	4.0%	13.6%	35.0%	47.5%	100.0%
2019/20	3.6%	12.8%	39.1%	44.6%	100.0%
2020/21	3.8%	14.5%	34.0%	47.7%	100.0%
Percentage year-on-year growth					
2017/18	161.2%	41.5%	5.1%	-5.9%	5.9%
2018/19	-17.4%	-9.7%	-8.6%	-6.2%	-8.0%
2019/20	-5.3%	-1.0%	17.0%	-1.7%	4.8%
2020/21	5.2%	13.1%	-13.1%	6.8%	-0.2%

REVENUE COLLECTIONS

Table A1.6.1: Domestic taxes on goods and services, 2016/17 – 2020/21

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
2016/17	289,167	35,774	3,396	62,779	11,049	376	402,464
2017/18	297,998	37,356	3,781	70,949	11,936	229	422,248
2018/19	324,766	40,830	4,192	75,372	11,949	3,436	460,545
2019/20	346,761	46,827	4,124	80,175	11,746	2,650	492,283
2020/21	331,197	32,273	3,386	75,503	11,205	2,303	455,867
Percentage of total							
2016/17	71.8%	8.9%	0.8%	15.6%	2.7%	0.1%	100.0%
2017/18	70.6%	8.8%	0.9%	16.8%	2.8%	0.1%	100.0%
2018/19	70.5%	8.9%	0.9%	16.4%	2.6%	0.7%	100.0%
2019/20	70.4%	9.5%	0.8%	16.3%	2.4%	0.5%	100.0%
2020/21	72.7%	7.1%	0.7%	16.6%	2.5%	0.5%	100.0%
Percentage year-on-year growth							
2017/18	3.1%	4.4%	11.3%	13.0%	8.0%	-39.2%	4.9%
2018/19	9.0%	9.3%	10.9%	6.2%	0.1%	1,401.3%	9.1%
2019/20	6.8%	14.7%	-1.6%	6.4%	-1.7%	-22.9%	6.9%
2020/21	-4.5%	-31.1%	-17.9%	-5.8%	-4.6%	-13.1%	-7.4%

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), 2016/17 – 2020/21

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2016/17	321 475	149 265	470 741	-181 574	289 167
2017/18	336 279	152 789	489 068	-191 071	297 998
2018/19 ¹	378 733	175 185	553 917	-229 151	324 766
2019/20 ¹	399 288	179 987	579 276	-232 515	346 761
2020/21 ¹	392 936	166 454	559 390	-228 193	331 197
Percentage of total					
2016/17	68.3%	31.7%	100.0%	-38.6%	61.4%
2017/18	68.8%	31.2%	100.0%	-39.1%	60.9%
2018/19	68.4%	31.6%	100.0%	-41.4%	58.6%
2019/20	68.9%	31.1%	100.0%	-40.1%	59.9%
2020/21	70.2%	29.8%	100.0%	-40.8%	59.2%
Percentage year-on-year growth					
2017/18	4.6%	2.4%	3.9%	5.2%	3.1%
2018/19	12.6%	14.7%	13.3%	19.9%	9.0%
2019/20	5.4%	2.7%	4.6%	1.5%	6.8%
2020/21	-1.6%	-7.5%	-3.4%	-1.9%	-4.5%

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

REVENUE COLLECTIONS

Table A1.7.1: Taxes on international trade and transactions, 2016/17 – 2020/21

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports ¹	Total
2016/17	45 579	406	117		46 102
2017/18	49 152	701	87		49 939
2018/19	54 968	624	78	53	55 723
2019/20	55 428	733	95	67	56 322
2020/21	47 290	47	51	67	47 455
Percentage of total					
2016/17	98.9%	0.9%	0.3%		100.0%
2017/18	98.4%	1.4%	0.2%		100.0%
2018/19	98.6%	1.1%	0.1%		100.0%
2019/20	98.4%	1.3%	0.2%		100.0%
2020/21	99.7%	0.1%	0.1%		100.0%
Percentage year-on-year growth					
2017/18	7.8%	72.6%	-26.1%		8.3%
2018/19	11.8%	-11.0%	-10.2%		11.6%
2019/20	0.8%	17.5%	21.4%		1.1%
2020/21	-14.7%	-93.6%	-46.1%		-15.7%

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

Table A1.7.2: Fuel Levy, 2016/17 – 2020/21

R million	Fuel levy	Diesel Refunds	RAF	Carbon Fuel Levy ¹	Total
2016/17	65 007	-5 037	2 808		62 779
2017/18	72 149	-3 025	1 824		70 949
2018/19	78 333	-5 846	2 885		75 372
2019/20	82 886	-8 767	4 768	1 287	80 175
2020/21	77 336	-7 090	3 666	1 591	75 503
Percentage of total					
2015/16	108.4%	-16.7%	8.3%		100.0%
2016/17	103.5%	-8.0%	4.5%		100.0%
2017/18	101.7%	-4.3%	2.6%		100.0%
2018/19	103.9%	-7.8%	3.8%		100.0%
2019/20	103.4%	-10.9%	5.9%		100.0%
2020/21	102.4%	-9.4%	4.9%		100.0%
Percentage year-on-year growth					
2017/18	11.0%	-39.9%	-35.0%		13.0%
2018/19	8.6%	93.3%	58.2%		6.2%
2019/20	5.8%	50.0%	65.3%		6.4%
2020/21	-6.7%	-19.1%	-23.1%	23.6%	-5.8%

1. Carbon fuel levy was implemented on 5 June 2019

REVENUE COLLECTIONS

Table A1.8.1: Composition of main channels of payment (Value, 2016/17 – 2020/21)

R million	Branch offices	Payments at banks	eFiling	Total ¹
2016/17	3,228	338,728	1,080,113	1,422,069
2017/18 ²	3,423	357,192	1,155,619	1,516,234
2018/19	3,289	375,484	1,270,183	1,648,956
2019/20	4,393	380,745	1,338,890	1,724,027
2020/21	3,169	372,233	1,243,593	1,618,995
Percentage of total				
2016/17	0.2%	23.8%	76.0%	100.0%
2017/18	0.2%	23.6%	76.2%	100.0%
2018/19	0.2%	22.8%	77.0%	100.0%
2019/20	0.3%	22.1%	77.7%	100.0%
2020/21	0.2%	23.0%	76.8%	100.0%
Percentage year-on-year growth				
2017/18	6.0%	5.5%	7.0%	6.6%
2018/19	-3.9%	5.1%	9.9%	8.8%
2019/20	33.6%	1.4%	5.4%	4.6%
2020/21	-27.9%	-2.2%	-7.1%	-6.1%

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

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

Table A1.8.2: Composition of main channels of payment (Count, 2016/17 – 2020/21)

	Branch offices	Payments at banks	eFiling	Total ¹
2016/17	26 219	4 094 002	4 440 248	8 560 469
2017/18 ²	24 761	3 948 809	4 582 288	8 555 858
2018/19	23 839	4 342 505	4 736 076	9 102 420
2019/20	19 830	3 829 202	4 772 935	8 621 967
2020/21	6 556	3 429 354	4 637 964	8 073 874
Percentage of total				
2016/17	0.3%	47.8%	51.9%	100.0%
2017/18	0.3%	46.2%	53.6%	100.0%
2018/19	0.3%	47.7%	52.0%	100.0%
2019/20	0.2%	44.4%	55.4%	100.0%
2020/21	0.1%	42.5%	57.4%	100.0%
Percentage year-on-year growth				
2017/18	-5.6%	-3.5%	3.2%	-0.1%
2018/19	-3.7%	10.0%	3.4%	6.4%
2019/20	-16.8%	-11.8%	0.8%	-5.3%
2020/21	-66.9%	-10.4%	-2.8%	-6.4%

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

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

PERSONAL INCOME TAX

For the 2020 tax year

Registered individuals **22.9 million**



Expected to submit returns

5.4 million

Assessed taxpayers

5.2 million

96.2%
Assessed



Females
assessed
46.4%

Males
assessed
53.6%



Aggregated taxable
income of assessed
individual taxpayers

**R1.8
trillion**

Tax liability
of assessed
individual
taxpayers

**R407.2
billion**

68.7%
PAYE payments received from
the financial intermediation,
insurance sector

Of those assessed...

...owed SARS some tax.

16.1%



67.3%

16.2%

...received refunds.

...had a zero assessment.
Unknown result was 0.4%.



37.2%

...were registered in
Gauteng



26.2%

...were in the
35 – 44
age bracket

Allowances and deductions



Travel was the largest allowance at
R29.2bn (23.1% of total allowances
assessed).

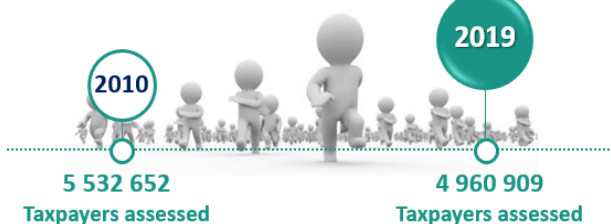


Contributions to pension, provident
and retirement annuity funds was the
largest deduction at **R204.1bn** (85.5%
of all deductions granted).



Pension, provident and retirement
annuities paid on behalf of employees
was the largest fringe benefit at
R116.2bn (59.2% of the total fringe
benefits assessed).

Cohort across 10 consecutive years



2 838 100

Taxpayers assessed for all tax years 2010 - 2019

Municipalities

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

2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2019 included:
 - Increases of 5.3%, 5.2% and 5.5% in the primary, secondary and tertiary rebates to R14 220, R7 794 and R2 601 respectively. This increased the minimum tax thresholds for taxpayers below the age of 65 years to R79 000, for those 65 to 74 years to R122 300 and 75 years and older to R136 750.
- SARS received more than 19.0 million employees' tax certificates (IRP5s and IT3(a)s) that could be linked to nearly 13.6 million individuals.
- Assessed data for individual taxpayers indicated that, of the 5 418 820 taxpayers expected to submit returns for the 2019/20 tax year, 5 213 796 (96.2%) have been assessed (based on data available at the end of September 2021).
- A demographic and geographic analysis of the assessments at the time of the data extracted for release of this publication indicated:
 - 1 939 190 (37.2%) of assessed taxpayers were registered in Gauteng;
 - 687 261 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R481 209;
 - 1 365 098 (26.2%) of assessed taxpayers were aged between 35 to 44 years; and
 - 2 792 845 (53.6%) of assessed taxpayers were male; 2 420 951 (46.4%) were female.
- The assessed taxpayers had aggregate taxable income of R1.8 trillion and a tax liability of R407.2 billion. Their average tax rate was 22.4% compared to 22.3% in the previous tax year.
- Income from salaries, wages and other remuneration as well as pension, overtime and annuities accounted for 76.1% of total taxable income.
- Travel allowance of R29.2 billion at 23.1% of total allowances included in the analysis was the largest share of the allowances assessed.
- Pension, provident and retirement annuity fund contributions paid on behalf of employees at R116.2 billion were the largest share of fringe benefit received by individuals. These benefits represented 59.2% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest share of deductions at R204.1 billion (85.2%).
- By 31 March 2020, the PIT register had grown by 3.4% to 22.9 million individuals.

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 39.1% of the total tax revenue collections in 2020/21, reflecting an increase of 0.1% from the contribution share of 39.0% in 2019/20.

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

PIT collections comprise of three different taxable income streams:

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

Most individuals receive their income as salaries or wages, pension or annuity payments and investment income (interest, taxable dividends or capital gains). Income from salaries, wages and other remuneration accounted for 76.3% of total taxable income for the 2020 tax year. Some individuals also have business income, who are registered as provisional taxpayers.

This chapter provides an overview of:

- IRP5 data for 2020;
- Personal income tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

The statistics in this chapter are based on tax assessments issued by SARS.

COVID-19 TAX MEASURES

The first tax relief measures were announced by the Minister of Finance on 29 March 2020. The tax relief measures had a direct impact on the taxes covered in Chapter 2 and although it affected mainly the outcome of the 2020/21 tax year, a decision was taken to also include Covid-19 tax measure notes in the other chapters of this publication.

Increase in the expanded Employment Tax Incentive (ETI) amount

The expansion of the ETI programme for a limited period of four months, effective from 1 April 2020 and ending on 31 July 2020 was implemented as follows:

- Increasing the maximum amount of ETI allowable during this four month period for employees eligible under the current ETI Act from R1 000 to R1 750 in the first qualifying twelve months and from R500 to R1 250 in the second twelve qualifying months.
- Allowing a monthly ETI claim in the amount of R750 during this four month period for employees from the ages of:
 - 18 to 29 who are no longer eligible for the ETI as the employer has claimed ETI in respect of those employees for 24 months; and
 - 30 to 65 who are not eligible for the ETI due to their age.
- Accelerating the payment of employment tax incentive reimbursements from twice a year to monthly as a means of getting cash into the hands of tax compliant employers as soon as possible.

This expansion, however, only applied to employers that were registered with SARS as at 25 March 2020. Further to the above, the prior compliance requirements for employers under sections 8 and 10(4) of the ETI Act continued to apply.

Deferral of a portion of employees' tax liability by tax compliant small to medium sized businesses

The following relief was granted to tax compliant small to medium sized businesses, for a limited period of five months, effective from 1 April 2020 and ending on 31 August 2020:

Deferral of payment of 35% of the PAYE liability, without SARS imposing administrative penalties and interest for the late payment thereof.

- The deferred PAYE liability must be paid to SARS in equal instalments over the six month period 7 October 2020.

For the purposes of this relief a qualifying employer means a company, partnership, individual or trust conducting a trade with a gross income not exceeding R100 million for the year of assessment ending between April 2020 and March 2021, where such gross income does not include more than 20% derived from interest, dividends, foreign dividends, royalties, rental from letting fixed property, annuities and any remuneration received from an employer.

Skills Development Levy contribution holiday

In order to assist with alleviating the cash flow burden arising as a result of the COVID-19 pandemic and subsequent lockdown regulations, as well as reducing the burden of payroll taxes in the short term, Government implemented a four-month holiday (non-payment) for skills development levy contributions (1% of monthly payroll) made by employers, effective from 1 May 2020 and ending on 31 August 2020.

Increasing the deduction available for donations made to the Solidarity Fund

Section 18A of the Income Tax Act makes provision for a taxpayer who has made a bona fide donation in cash or of property in kind to a section 18A-approved organisation to be allowed as a deduction from taxable income if the donation is supported by the necessary section 18A receipt issued by the organisation. The amount of donations which may qualify for a tax deduction is limited to 10% of the taxpayer's taxable income.

In order to encourage South Africans to make contributions to the Solidarity Fund in line with the President's call to action, it was proposed that the tax-deductible limit for donations be increased to 20% in respect of donations in cash or of property in kind donated and actually paid or transferred to the Solidarity Fund at the end of the year of assessment of the donor to the Solidarity Fund during the 2020/2021 tax year. There is a limit of 10% for any qualifying donations (including donations to the Solidarity Fund in excess of its specific limit) and an additional 10% for donations to the Solidarity Fund.

The 20% tax-deductible limit for donations will apply only to donations made during the 2020/2021 tax year. Any donations to the Solidarity Fund over the limit made during the 2020/2021 tax year will not be carried forward to future years of assessment.

Adjusting PAYE for donations made through the employer to the Solidarity Fund

Section 18A of the Income Tax Act makes provision for a taxpayer, who has made a bona fide donation in cash or of property in kind to a section 18A-approved organisation, to be allowed as a deduction from taxable income if the donation is supported by the necessary section 18A receipt issued by the organisation or, in certain circumstances, by an employees' tax certificate reflecting the donations made by the employee. The amount of donations which may qualify for a tax deduction is limited to 10% of the taxpayer's taxable income. Provision has been made to increase this limit by 10% in respect of donations to the Solidarity Fund, which is dealt with in the note above.

Further, paragraph 2(4)(f) of the Fourth Schedule to the Act makes provision for an employer to take account of donations of up to 5% of remuneration after contributions to retirement funds in the calculation of monthly employees' tax (PAYE) of the employee in cases where an employer makes a donation on behalf of such employee and pays it to a section 18A-approved organisation. Remaining donations are allowed as a deduction under section 18A, up to a limit of 10% of the employee's taxable income, upon assessment.

To alleviate the cash flow difficulties of employees where their employers contributed to the Solidarity Fund on their behalf, Government granted a special tax relief measure by temporarily increasing the current 5% tax limit in the calculation of monthly PAYE of the employee. An additional limit of up to a maximum of 33.3% for three months or 16.7% for six months of remuneration after

deducting retirement fund contributions, depending on an employee's circumstances, was available.

This ensured that the employee benefits from the deduction that is in excess of 5% much earlier than under normal circumstances and will therefore not have to wait until final assessment to claim a potential refund, provided the donation is made to the Solidarity Fund. It is, however, important to note that a final determination must still be made upon assessment as the employee may have other income, deductions or losses that impact the final taxable income before the deduction of donations.

The proposed amendments were deemed to have come into operation on 1 April 2020 and applied until 30 September 2020.

IRP5 DATA FOR 2020

In relation to the 2020 tax year, SARS received more than 19.0 million IRP5 and IT3(a) certificates showing PAYE collection of R489.0 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to an individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the tax certificates.

SARS identified nearly 13.5 million unique individuals. These unique individuals should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with tax certificates. These include individuals who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific individuals as some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.5 million unique individuals identified by SARS reveals that 6.4 million were female taxpayers and 7.1 million were male taxpayers. Just over 7.6 million of individuals had certificates on which at least R1 or more of PAYE was deducted while 7.4 million individuals had certificates where no PAYE was deducted (for example taxpayers earning less than the minimum tax threshold, independent contractor income and non-taxable amounts).

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

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

Table 2.1 shows the adjustment of the PIT income brackets between the 2017 and the 2020 tax years. The threshold of the 41% marginal rate PIT bracket in 2017 increased from R701 301 to R708 311 in

PERSONAL INCOME TAX

2020. This increase represents a CAGR of 0.3%. During this period the ceiling of the lowest 18% marginal rate PIT bracket rose from R188 000 in 2017 to R195 850 in 2020, or a CAGR of 1.4%. A 45% marginal tax rate was introduced in 2018 for taxable income above R1 500 000.

The primary rebate increased by 5.3% from the 2017 to the 2020 tax years. This resulted in a corresponding increase in the minimum income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R75 000 to R79 000. The secondary rebate increased by 5.2% from R7 407 to R7 794. For individuals aged 65 to 74 years, the income tax threshold increased from R116 150 to R122 300, an increase of 5.3%. The tertiary rebate for taxpayers 75 years and older, increased by 5.5% from R2 466 to R2 601 and the income tax threshold for these individuals increased from R129 850 to R136 750, an increase of 5.3%.

Table 2.1: Personal Income Tax (PIT) brackets, 2017 and 2020

Tax year	2017		2020		Marginal PIT rates	Percentage increase in upper limit of bracket	Percentage increase
Rand							
Taxable income brackets	0 – 188 000	0 – 195 850	18.0%	8.8%			
	188 001 – 293 600	195 851 – 305 850	26.0%	8.7%			
	293 601 – 406 400	305 851 – 423 300	31.0%	8.7%			
	406 401 – 550 100	423 301 – 555 600	36.0%	5.2%			
	550 101 – 701 300	555 601 – 708 310	39.0%	5.2%			
	701 301 – and over	708 311 – 1 500 000	41.0% ¹				
		1 500 001 and over	45.0% ¹				
Rebates²							
Primary	13 500	14 220			5.3%		
Secondary	7 407	7 794			5.2%		
Tertiary	2 466	2 601			5.5%		
Tax thresholds							
Below age 65	75 000	79 000			5.3%		
Age 65 to below 75	116 150	122 300			5.3%		
Age 75 and over	129 850	136 750			5.3%		

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

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

Tax relief

The tax burden aggregated across all taxpayers, as indicated by the tax assessed as a percentage of taxable income, increased for the period under review from 20.6% in the 2017 tax year to 21.3% in the 2018 tax year and to 22.4% for the 2020 tax year. The average increase from the 2018 tax year is mainly the result of the increase from 41% to 45% in the top marginal income tax rate. The extent of tax relief, including “fiscal drag / bracket creep relief”, is shown in *Figure 2.1* and illustrates the impact of tax relief over a period of 25 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an average tax rate of 33.8%. (3) If the taxpayer’s taxable income had only kept pace with inflation (4) the average tax rate would have increased to 40.8% in 2020 if there had been no adjustments made to the income tax brackets. The impact of the actual income tax adjustments from 1995 for the same example (5) lowers the average tax rate to only 20.2%.

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

PERSONAL INCOME TAX

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

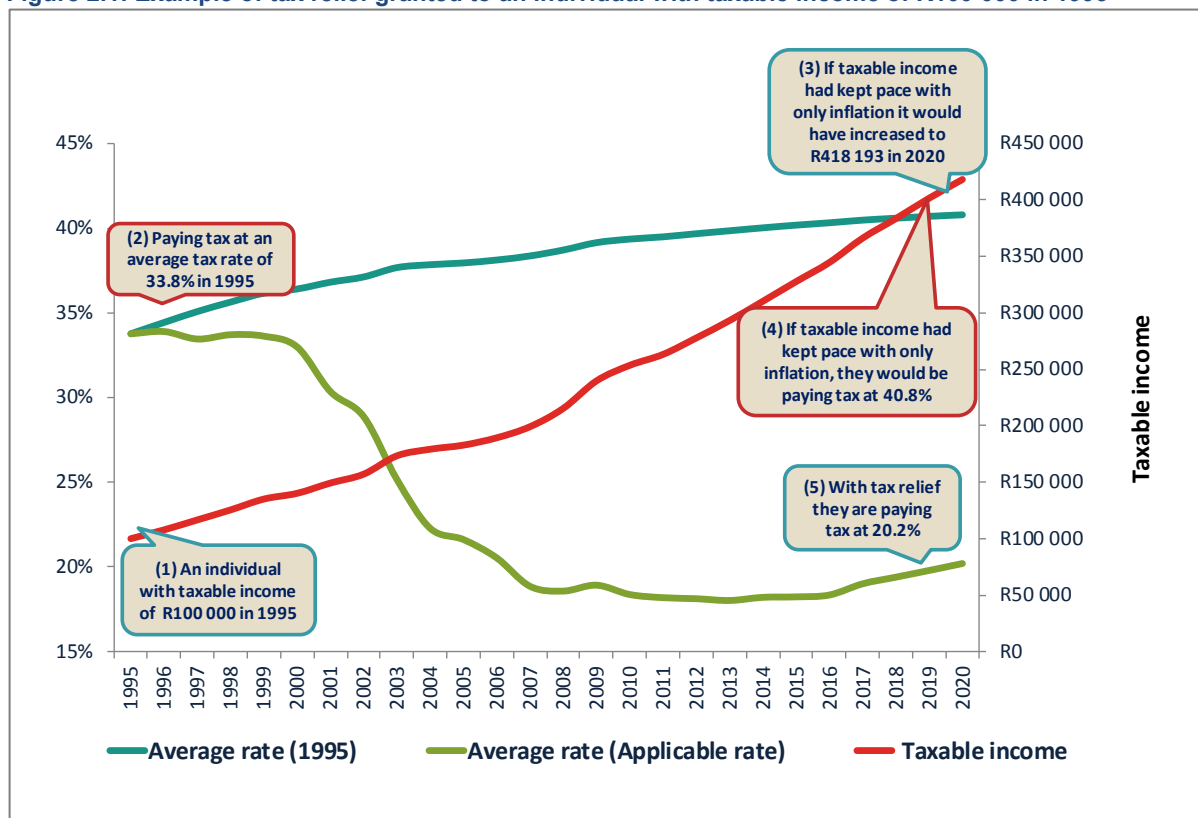


Table 2.2: Tax relief granted to individuals, 1995 and 2020

Taxable income Rand		Tax at 1995 rates		Tax at 2020 rates	Average rates		
		1995 ¹	2020 ²	2020	Tax at 1995 rates	Tax at 2020 rates	Tax at 2020 rates
1995 ¹	2020 ²	1995 ¹	2020 ³	2020	1995 ¹	2020 ³	2020
22 000	92 002	2 385	30 326	2 340	10.8%	33.0%	2.5%
25 000	104 548	3 225	35 721	4 599	12.9%	34.2%	4.4%
30 000	125 458	4 625	44 712	8 362	15.4%	35.6%	6.7%
40 000	167 277	8 225	62 694	15 890	20.6%	37.5%	9.5%
50 000	209 096	12 325	80 676	24 477	24.7%	38.6%	11.7%
100 000	418 193	33 765	170 588	84 459	33.8%	40.8%	20.2%
200 000	836 386	76 765	350 411	245 739	38.4%	41.9%	29.4%
300 000	1 254 579	119 765	530 234	417 198	39.9%	42.3%	33.3%
400 000	1 672 772	162 765	710 057	595 568	40.7%	42.4%	35.6%
500 000	2 090 965	205 765	889 880	783 755	41.2%	42.6%	37.5%
600 000	2 509 158	248 765	1 069 703	971 941	41.5%	42.6%	38.7%
700 000	2 927 351	291 765	1 249 526	1 160 128	41.7%	42.7%	39.6%
800 000	3 345 544	334 765	1 429 349	1 348 315	41.8%	42.7%	40.3%
900 000	3 763 737	377 765	1 609 172	1 536 502	42.0%	42.8%	40.8%
1 000 000	4 181 930	420 765	1 788 995	1 724 689	42.1%	42.8%	41.2%

1. Excludes the Transitional Levy.

2. 2020 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2020 (i.e., the tax rates are kept at 1995 rates).

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

PROVISIONAL TAX PAYMENTS

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

In 2020/21, provisional tax payments by individuals contributed 5.4% to net PIT collections (*Table A1.4.2 in Chapter 1 of this Publication*). The 80% rule, as set out in the Fourth Schedule to the Income Tax Act, requires taxpayers with taxable income of more than R1 million to settle at least 80% of their tax liability by the time they make their second provisional tax payment.

The impact of this rule on provisional tax payment trends is shown in *Table 2.3*. Whilst it is clear from this table that taxpayers adhere to the abovementioned rules, SARS follows processes to make sure that it is maintained. Insufficient payment and/or underestimation of taxable income may incur penalties and interest.

Table 2.3: Provisional tax payments¹ by provisional period, 2017 - 2020

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
2017	7 315	12.8%	14 454	11.8%	1 162	-7.2%	22 931
2018	8 252	12.8%	15 706	8.7%	1 164	0.1%	25 121
2019	8 960	8.6%	15 044	-4.2%	1 015	-12.7%	25 019
2020	9 477	5.8%	16 940	12.6%	996	-1.8%	27 414
Percentage of total							
2017	31.9%		63.0%		5.1%		100.0%
2018	32.8%		62.5%		4.6%		100.0%
2019	35.8%		60.1%		4.1%		100.0%
2020	34.6%		61.8%		3.6%		100.0%

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

TAX RETURNS AND INDIVIDUAL TAXPAYERS' DATA

Tax register

During 2010 SARS changed its registration policy and stipulated that everyone formally employed, regardless of their tax liability, must be registered for PIT. If employees are not registered, it is the duty of their employer to register them with SARS. As a result, the tax register grew from 5.9 million at 31 March 2010 (not reflected in the table below) to 22.9 million as at 31 March 2020 (*Table 2.4*). Not all of the registered taxpayers are paying tax, e.g. taxpayers with taxable income below the minimum income tax threshold.

PERSONAL INCOME TAX

Table 2.4: Number of individuals, 2017 - 2020

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-17	19 980 110	4.7%	2017	6 153 917	5 973 711	97.1%
31-Mar-18	21 104 375	5.6%	2018	5 918 058	5 736 745	96.9%
31-Mar-19	22 170 513	5.1%	2019	5 160 976	4 960 909	96.1%
31-Mar-20	22 919 701	3.4%	2020	5 418 820	5 213 796	96.2%

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

ADDITIONAL NOTES ON REGISTERED INDIVIDUALS

The Tax Statistics Publication only includes taxpayers with an assessment, while tables in Budget Review draw from both IRP5 certificates and ITR12 returns. The *Table 4.5* below has been published in the 2019 Budget Review by the National Treasury which displays estimates of tax expected by taxable income from individuals at different levels of taxable income. According to this table a number of 6 369 806 individuals are estimated to have received taxable income below the minimum income tax threshold of R70 000 while a number of 7 643 157 taxpayers are estimated to have received taxable income above the minimum income tax threshold.

Table 4.5 Estimates of individual taxpayers and taxable income, 2019/20

Taxable bracket	Registered individuals		Taxable income		Income tax payable before relief		Income tax relief after proposals		Income tax from medical tax credits		Income tax payable after proposals		
	R thousand	Number	%	R billion	%	R billion	%	R billion	%	R billion	%	R billion	%
R0 - R70 ¹		6 369 806	–	183.4	–	–	–	–	–	–	–	–	–
R70 - R150		2 385 046	31.2	254.0	10.0	10.3	1.9	-0.34	28.5	0.05	5.0	10.1	1.8
R150 - R250		1 949 150	25.5	387.4	15.2	36.4	6.6	-0.32	26.9	0.20	23.1	36.2	6.5
R250 - R350		1 169 590	15.3	349.9	13.7	49.6	9.0	-0.19	15.8	0.21	22.1	49.7	9.0
R350 - R500		984 790	12.9	408.5	16.0	75.9	13.7	-0.16	13.2	0.23	21.9	76.0	13.7
R500 - R750		610 331	8.0	367.1	14.4	89.1	16.1	-0.10	8.2	0.15	14.3	89.2	16.1
R750 - R1 000		261 631	3.4	224.7	8.8	66.1	12.0	-0.04	3.5	0.07	6.1	66.2	12.0
R1 000 - R1 500		161 868	2.1	193.9	7.6	65.8	11.9	-0.03	2.2	0.05	4.4	65.8	11.9
R1 500 +		120 751	1.6	362.7	14.2	159.8	28.9	-0.02	1.6	0.04	3.2	159.8	28.9
Total		7 643 157	100.0	2 548.1	100.0	553.0	100.0	-1.18	100.0	1.00	100.0	552.9	100.0
Grand total		14 012 963		2 731.5		553.0		-1.18		1.00		552.9	

1. Registered individuals with taxable income below the income-tax threshold
Source: National Treasury

Take note that the above-mentioned table covers estimates for individuals to be assessed while *Table 2.4* shows the actual individual assessments finalised. The difference in total number of registered individuals in *Table 2.4* (22 919 701) and the lower number of 14 012 963 in *Table 4.5* published by the National Treasury, is in respect of individuals not employed but on register as a result of the SARS registration policy, mentioned earlier.

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

Expected submissions and assessed individual taxpayers

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

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

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

Expected submission of tax return counts for each tax year include all taxpayers who have been assessed for a tax year as well as taxpayers with an “active” status who were assessed in any of the two previous years. The number of individuals expected to submit income tax returns was 6.1 million in the 2017 tax year. This count decreased to 5.4 million in 2020, due to the increase in the threshold for submission of returns mentioned earlier. Based on data available at the end of September 2021, 97.1% of expected tax return submissions for 2017 had been assessed while 96.9% had been assessed for 2018, 96.1% for 2019 and 96.2% for 2020. In later years, the ratio of returns assessed for any given tax year increases as more outstanding returns are submitted and processed.

AUTO ASSESSMENTS

During the 2020 Filing Season changes were implemented to simplify the filing of income tax returns, thus making it easier for taxpayers to comply. SARS automatically assessed a significant number of taxpayers based on data received from third parties (e.g. medical schemes, financial institutions), a process referred to as the Simulated Tax Calculation (SIM01).

The SIM01 results provide a taxpayer with a summary of their assessment. The SIM01 in production was the initial template when the auto-assessment process was piloted with minimalistic business rules and a limited population which took into account the following but not limited to taxpayers:

- who were not required in 2019 but filed their tax returns;
- who contributed to i.e. medical aid, retirement annuity fund;
- with a single IRP5 certificate;
- with no foreign income source code.

However, with the 2020 Filing Season, the auto-assessment population was expanded to include salary-earning taxpayers, excluding taxpayers with additional business or other income, regardless of the foreign services remuneration, which then resulted in 3.6 million taxpayers being auto-assessed for the 2020 year of assessment.

After viewing the auto-assessment details the taxpayer has the option to either accept the auto-assessment result or edit the return (e.g. if there is additional income or expenses to declare). If the taxpayer accepts the auto-assessment result, SARS will automatically process a return on the taxpayer's behalf.

With regard to the 2019 Filing Season a test run of the auto-assessments were performed, 228 289 auto-assessments were accepted by taxpayers. For the 2020 Filing Season a number of 3 612 315 auto-assessment were issued of which 1 179 960 assessments were accepted and finalised. Close to 38.0% of these assessments accepted, were in the gross income group of between R100 000 and R350 000.

Auto-assessments not accepted and for which a return is still outstanding will be auto-estimated by SARS after the due date for tax return submissions.

TAXABLE INCOME AND TAX ASSESSED

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

PERSONAL INCOME TAX

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2017 - 2020

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
2017	5 973 711	1 760 089	294 639	362 400	60 666	20.6%
2018	5 736 745	1 827 418	318 546	389 899	67 965	21.3%
2019	4 960 909	1 732 797	349 290	386 722	77 954	22.3%
2020	5 213 796	1 814 056	347 934	407 238	78 108	22.4%

The number of taxpayers assessed decreased from the 2018 to the 2019 tax year by 13.5%, mainly due to changes in the submission threshold, mentioned earlier. This number increased by 5.1% in the 2020 tax year partly due to the auto-assessment process expediting the finalisation of cases. Refer to the auto assessment grey box for further details.

Capital gains tax on financial emigration by individuals contributed to the increase in taxable income. *Table A2.1.7* presents the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups for individuals with change in resident status. From the 2017 tax year individuals were required to indicate their tax resident status on the ITR12 return, but not the date on which it changed. From the 2021 tax year, individuals can now indicate the date they ceased to be a tax resident of South Africa on their ITR12-return. An analysis of taxpayers that changed their tax residents status and submitted tax returns in order to declare taxable income, amounted to almost 7 000 individuals for the 2017 tax year, 10 013 individuals for 2018, 11 329 individuals in 2019 and 13 340 in the 2020 tax year. Taxable income declared increased from R1.7 billion in 2017 to R3.7 billion in the 2020 tax year while tax payable increased from R500 million to R1.1 billion.

Tax assessed as a percentage of taxable income increased from 20.6% in the 2017 tax year to 22.4% in the 2020 tax year. The average income tax rate increased to 21.3% in 2018 and further increased to 22.3% in 2019 mainly as a result of the increase of the top marginal tax rate from 41% to 45%.

Average taxable income increased by 8.1% in 2018, by 9.7% in 2019 but decreased by 0.4% in the 2020 year. The number of taxpayers assessed with taxable income below R500 000, decreased from the 2017 to the 2019 year by 6.2%.

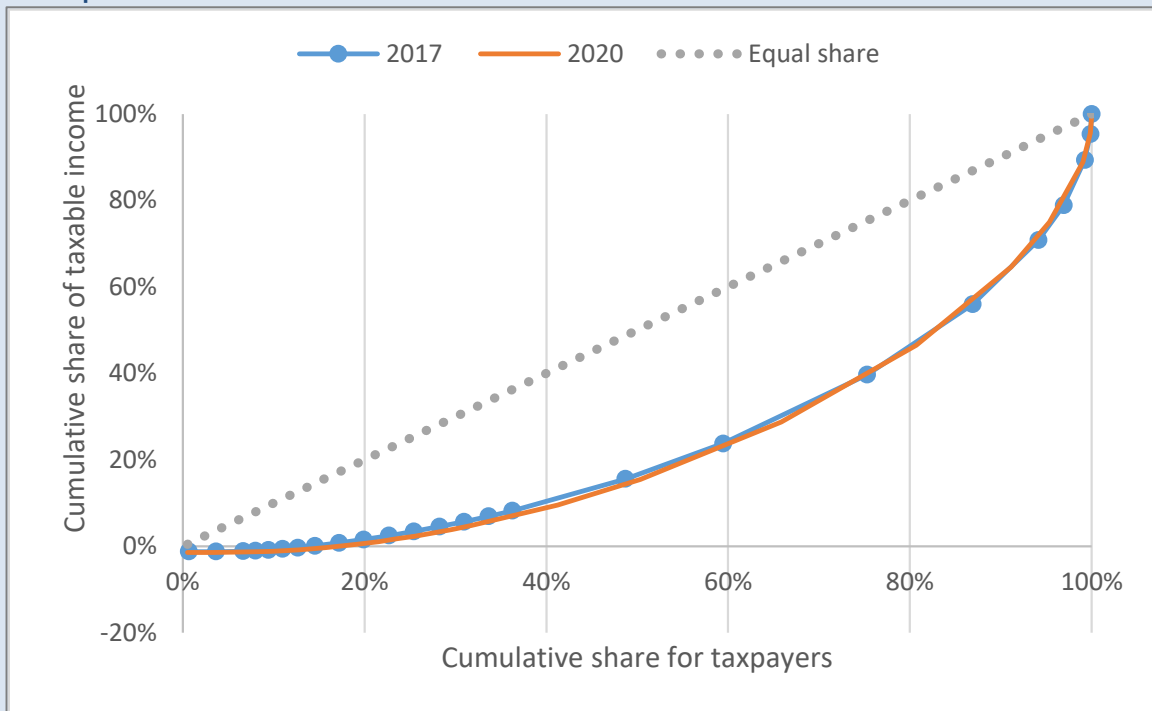
PERSONAL INCOME TAX CONCENTRATION CURVES

Concentration curves are graphical representations of data that measure 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 2017 and 2020 based on assessed taxpayers, depicts minute changes to the distribution of taxable income with slightly more unequal distribution of taxable income for the bottom 70% share of taxpayers, *see Graph 1*. Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system include retirement reform from the 2017 tax year, the increase in the effective capital gains tax rates, changes to fringe benefits on vehicles, increases in marginal tax rates as well as the partial adjustment for fiscal drag in a number of years during this period.

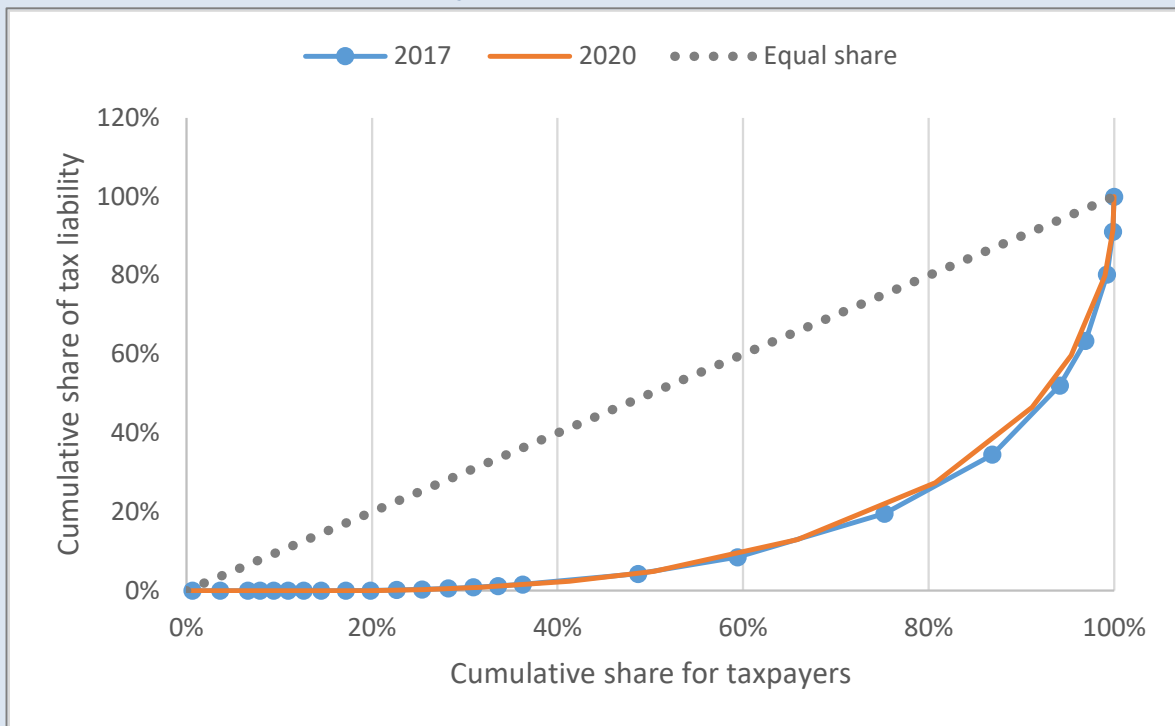
PERSONAL INCOME TAX

Graph 1: Cumulative share of taxable income



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

Graph 2: Cumulative share of tax liability



Distribution of tax liability across taxable income and income groups

Table 2.6 presents the distribution of assessed individual taxpayers, taxable income and tax assessed across major taxable income groups. The table shows that for 2020, 80.7% of the assessed individual taxpayers had a taxable income below R500 000, i.e. most of the taxpayers fell below the tax return submission threshold. These taxpayers earned 46.5% of the total taxable income and contributed 27.4% of the tax assessed. A further 19.3% of the taxpayers earned taxable income above the R500 000 threshold in 2020 and were liable for 72.6% of the tax assessed.

The number of taxpayers assessed in the income brackets higher than R350 000 continues to grow. This is mainly due to above inflation adjustments to salaries as well as improved compliance. The R350 001 to R500 000 income tax bracket increased by 80 772 taxpayers (11.6%) between the 2017 and 2020 tax years while the upper income bracket grew by 221 770 taxpayers (28.3%) during this period.

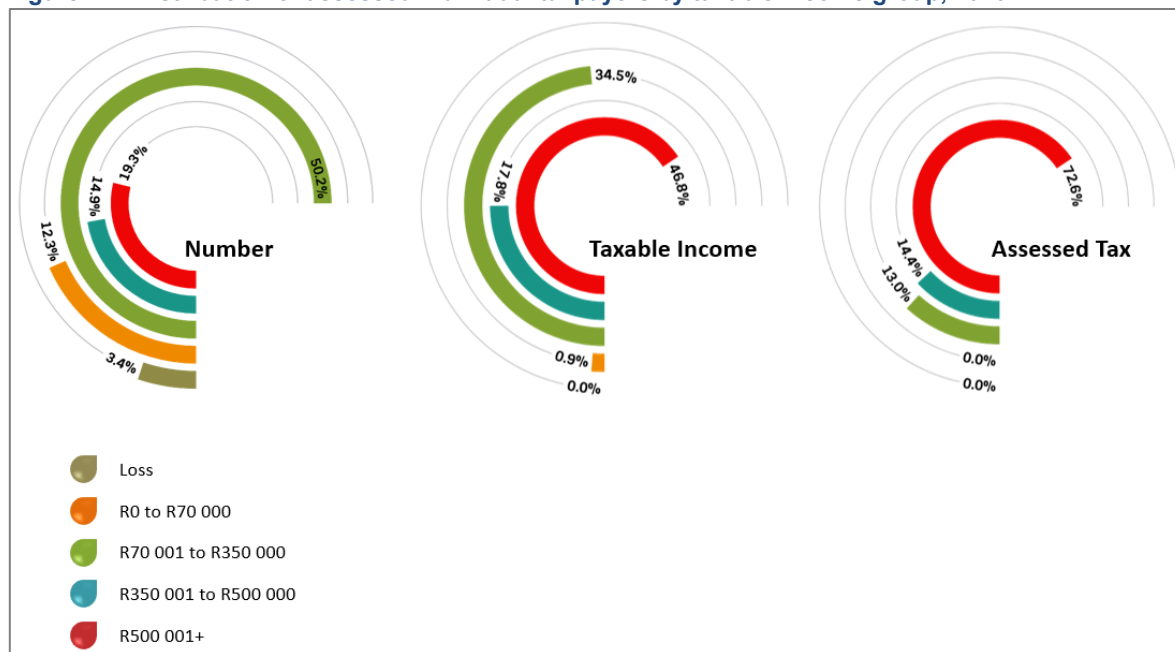
From the 2019 to the 2020 tax year, average taxable income for taxpayers within the income tax bracket of R70 001 to R350 000 increased by 1.5% while the group between R350 001 to R500 000 increased by 0.02%. Average taxable income for taxpayers in the group with taxable income higher than R500 000 contracted by 0.6%.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2017 - 2020

Percentage	Taxable income group	2017	2018	2019	2020
Number of taxpayers	<= 0	3.7%	3.3%	3.4%	3.4%
	1 – 70 000	10.9%	9.8%	9.1%	12.3%
	70 001 – 350 000	60.7%	58.2%	53.9%	50.2%
	350 001 – 500 000	11.6%	13.4%	14.6%	14.9%
	500 000 +	13.1%	15.3%	18.9%	19.3%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-1.2%	-1.1%	-1.7%	-1.4%
	1 – 70 000	1.4%	1.1%	1.0%	1.1%
	70 001 – 350 000	39.6%	35.9%	30.7%	29.1%
	350 001 – 500 000	16.3%	17.4%	17.5%	17.8%
	500 000 +	44.0%	46.7%	52.6%	53.5%
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	19.6%	17.2%	13.6%	13.0%
	350 001 – 500 000	15.0%	15.3%	14.3%	14.4%
	500 000 +	65.5%	67.5%	72.1%	72.6%
Total		100.0%	100.0%	100.0%	100.0%

Figure 2.2 shows the percentage distribution of assessed individual taxpayers, their taxable income and the tax assessed according to taxable income group for 2020. Greater detail is provided in Table A2.1.1.

Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2020



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 an assessed loss brought forward from previous years.

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

Deductions granted as a percentage of income totalled 13.4% in 2017 and decreased slightly in 2020 to 13.3%.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (opposed to taxable income groups). The largest portion of the R240.5 billion allowed as deductions in 2020 was granted to taxpayers in the R500 000 plus income bracket. Of their income, 12.3% was granted as a deduction.

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Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2020

Tax year	2020				
	Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0		177 979	-25 474	18	-25 492
1 – 70 000		613 099	18 490	619	17 871
70 001 – 350 000		2 317 418	467 054	41 460	425 595
350 001 – 500 000		816 061	341 941	43 890	298 051
500 000 +		1 289 239	1 252 504	154 473	1 098 031
Total		5 213 796	2 054 516	240 460	1 814 056
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	-143 132	99	-143 231	0.1%	
1 – 70 000	30 158	1 010	29 149	3.3%	
70 001 – 350 000	201 541	17 890	183 650	8.9%	
350 001 – 500 000	419 014	53 783	365 232	12.8%	
500 000 +	971 507	119 818	851 689	12.3%	
Total	394 054	46 120	347 934	11.7%	

Tracking of taxable income and tax liability of a cohort across 10 consecutive years, 2010 - 2019

To track changes in the taxable income and tax liability of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2010. There were 5 532 652 taxpayers assessed in 2010. Of these, 2 838 100 taxpayers (51.3%) had been assessed for each of the subsequent nine years (2011 to 2019).

The non-retention rate across the 10-year period of 38.4% was mainly due to the following reasons:

- The taxable return submission threshold introduced in 2008 stood at R120 000 per annum, and remained at this taxable income level until the 2013 tax year when it was increased to R250 000 per annum. In the 2015 tax year it was increased to R350 000 per annum and in the 2019 tax year to R500 000 per annum. These tax return submission thresholds allowed taxpayers to elect whether or not to submit a tax return for assessment if they met the stated criteria.
- Some taxpayers assessed in 2010 have not submitted tax returns for tax years 2011 and thereafter for one or several reasons:
 - Death of taxpayer;
 - Taxpayer ceased to be tax resident in South Africa;
 - Leaving the formal active workforce due to retrenchment, resignation or retirement;
 - Insolvency of taxpayer; or
 - Failure to submit returns.

In 2010, of the 2 838 100 cohort taxpayers, 1 106 205 taxpayers (39.0% of those assessed) declared taxable income less than R120 000 per annum. In 2019, the number of assessed taxpayers with taxable income less than the R120 000 taxable income per annum decreased to 407 667 (14.4% of those assessed).

PERSONAL INCOME TAX

The number of taxpayers in the income group above R350 000 taxable income per annum increased from 398 131 in 2010 to 1 356 050 in 2019.

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

Table 2.8: Distribution of taxable income and tax liability across 10 consecutive years, 2010 - 2019

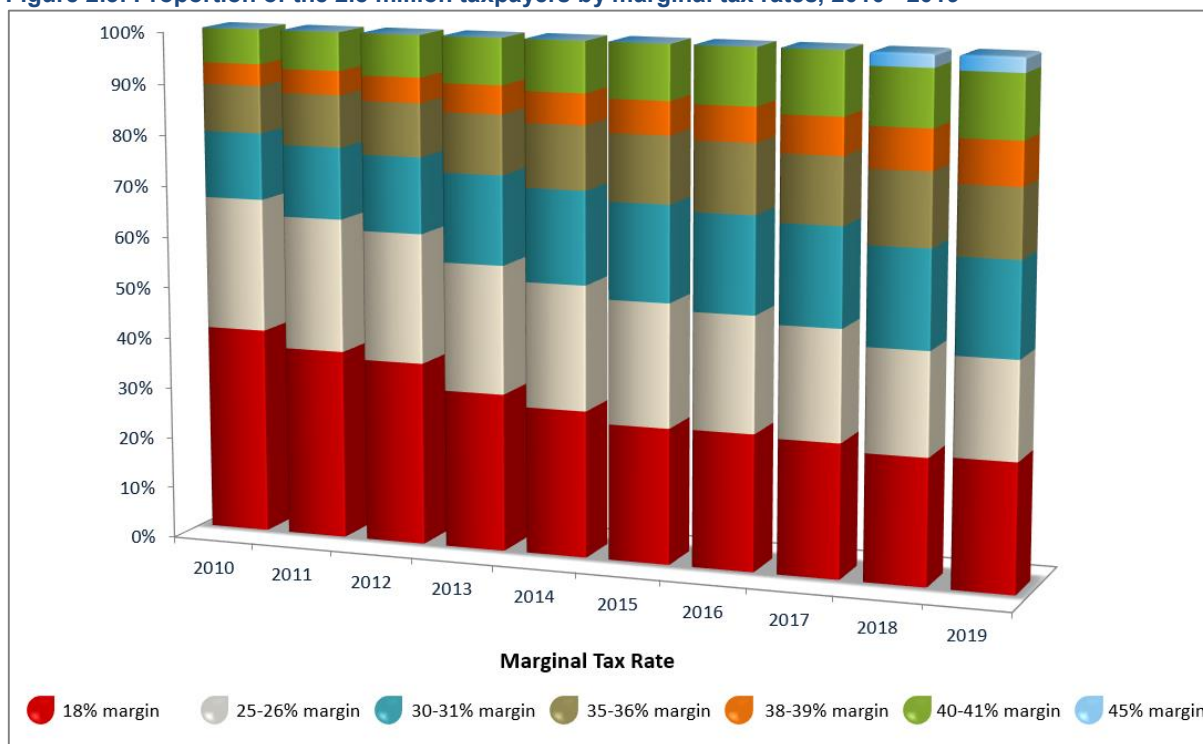
Tax year	2010				2019				Increase		
	Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate	Number of taxpayers	Taxable income (R million)
A: < 0	44 353	-12 266	63	-0.5%	24 404	-17 328	68	-0.4%	-19 949	-5 062	5
B: = 0	91 880	-	38	0.0%	63 922	-	371	0.0%	-27 958	-	333
C: 1 – 20 000	77 169	768	30	3.9%	43 415	392	233	59.4%	-33 754	-376	203
D: 20 001 – 30 000	44 158	1 116	17	1.5%	19 457	489	101	20.6%	-24 701	-627	84
E: 30 001 – 40 000	54 073	1 902	22	1.2%	19 796	695	107	15.4%	-34 277	-1 207	85
F: 40 001 – 50 000	65 323	2 964	23	0.8%	20 445	922	109	11.9%	-44 878	-2 042	87
G: 50 001 – 60 000	96 553	5 322	52	1.0%	23 165	1 280	123	9.6%	-73 388	-4 042	70
H: 60 001 – 70 000	103 379	6 737	216	3.2%	25 053	1 632	119	7.3%	-78 326	-5 105	-98
I: 70 001 – 80 000	106 038	7 958	396	5.0%	36 294	2 739	128	4.7%	-69 744	-5 218	-268
J: 80 001 – 90 000	104 689	8 900	565	6.4%	29 731	2 531	134	5.3%	-74 958	-6 369	-431
K: 90 000 – 100 000	104 252	9 899	759	7.7%	31 284	2 978	167	5.6%	-72 968	-6 922	-592
L: 100 001 – 110 000	103 325	10 856	943	8.7%	33 434	3 514	205	5.8%	-69 891	-7 342	-739
M: 110 001 – 120 000	111 013	12 774	1 215	9.5%	37 267	4 297	246	5.7%	-73 746	-8 476	-969
N: 120 001 – 130 000	101 490	12 683	1 296	10.2%	37 683	4 711	303	6.4%	-63 807	-7 972	-993
O: 130 001 – 140 000	97 816	13 204	1 452	11.0%	39 967	5 395	354	6.6%	-57 849	-7 810	-1 098
P: 140 001 – 150 000	106 587	15 471	1 854	12.0%	41 741	6 056	408	6.7%	-64 846	-9 415	-1 446
Q: 150 001 – 200 000	452 758	78 509	11 126	14.2%	225 807	39 663	3 123	7.9%	-226 951	-38 846	-8 003
R: 200 001 – 250 000	278 921	62 162	10 547	17.0%	246 560	55 552	5 722	10.3%	-32 361	-6 610	-4 825
S: 250 001 – 350 000	296 192	87 129	17 808	20.4%	482 625	144 600	20 568	14.2%	186 433	57 470	2 760
T: 350 001 – 500 000	194 334	80 439	19 917	24.8%	557 257	232 947	44 058	18.9%	362 923	152 508	24 141
U: 500 001 – 750 000	119 595	71 664	20 858	29.1%	414 921	251 133	61 327	24.4%	295 326	179 468	40 469
V: 750 001 – 1 000 000	39 120	33 502	10 880	32.5%	177 617	152 525	44 490	29.2%	138 497	119 023	33 610
W: 1 000 001 – 2 000 000	34 422	45 665	16 130	35.3%	161 197	212 829	71 585	33.6%	126 775	167 164	55 455
X: 2 000 001 – 5 000 000	9 082	26 004	9 908	38.1%	38 018	107 840	42 782	39.7%	28 936	81 836	32 873
Y: 5 000 001 +	1 578	15 323	6 126	40.0%	7 040	68 389	29 801	43.6%	5 462	53 066	23 675
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	-	687 095	194 387
<= 0	136 233	-12 266	101	-0.8%	88 326	-17 328	440	-2.5%	-47 907	-5 062	338
1 – 70 000	440 655	18 809	361	1.9%	151 331	5 410	791	14.6%	-289 324	-13 399	430
70 001 – 350 000	1 863 081	319 545	47 962	15.0%	1 242 393	272 035	31 357	11.5%	-620 688	-47 510	-16 605
350 001 – 500 000	194 334	80 439	19 917	24.8%	557 257	232 947	44 058	18.9%	362 923	152 508	24 141
500 000 +	203 797	192 158	63 902	33.3%	798 793	792 716	249 984	31.5%	594 996	600 558	186 082
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	-	687 095	194 387

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 6.5%. Changes to tax legislation contributed to the growth in assessed tax. These changes included the tax changes to medical expense and pension deductions, fringe benefits and travel expenses.

The average taxable income for the 2 838 100 cohort taxpayers increased at a CAGR of 8.9% during the 10-year period. The recorded higher increase in taxable income of the cohort compared to *all* individuals assessed is due to the latter including new registrations of personal income taxpayer.

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

Figure 2.3: Proportion of the 2.8 million taxpayers by marginal tax rates, 2010 - 2019



PERSONAL INCOME TAX CONCENTRATION CURVES

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

Panel tax data whereby the distribution of taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2010 to 2019 is depicted in the graph below. These taxpayers earned taxable income for each year under review and were assessed for the said period. The distribution of taxable income for these taxpayers has become more equal over this time period. The more equal distribution is attributed to the changes in tax policy measures and the average increases in remuneration for the respective income groups. *Graph 3* below shows the cumulative share of taxable income.

PERSONAL INCOME TAX

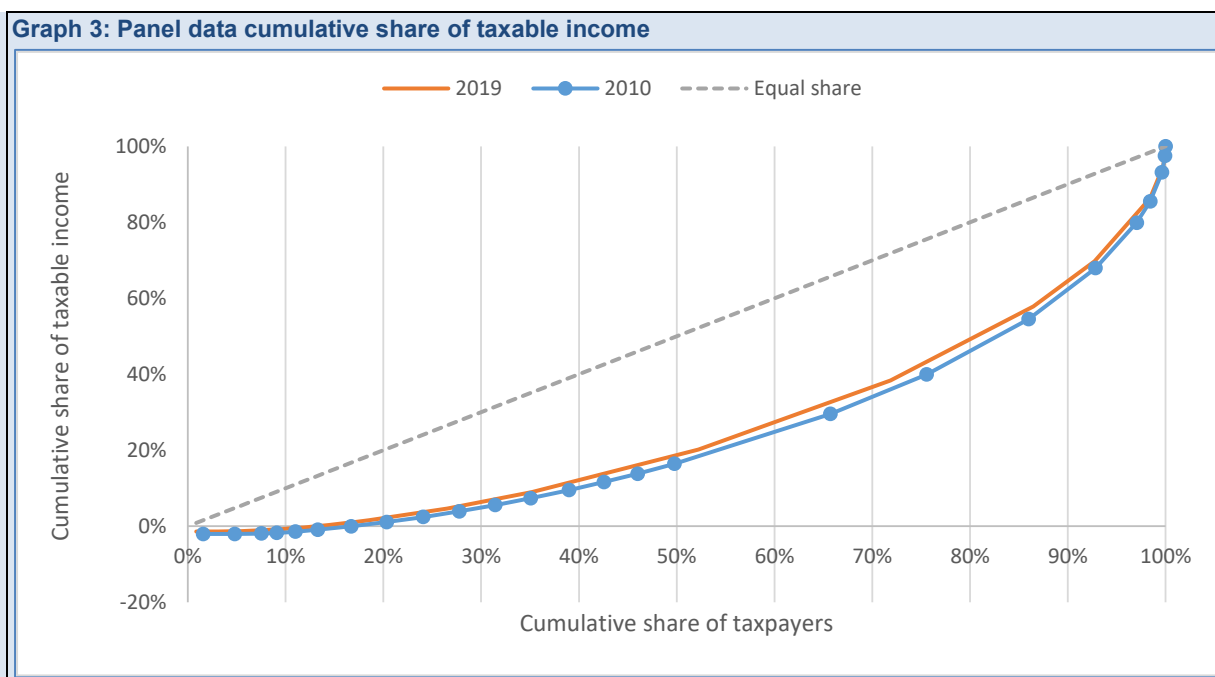


Table 2.9 shows assessed individual taxpayers, taxable income and average tax rates, according to the age brackets for the 2010 tax year assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group, 2010 and 2019

Tax year	2010				2019				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)
0 - 5	2 026	178	24	13.7%	–	–	–	0.0%	-178	-24
6 - 10	3 504	280	39	13.8%	263	53	10	19.3%	-227	-29
11 - 15	5 071	417	63	15.1%	2 311	378	68	18.0%	-39	5
16 - 20	14 102	646	81	12.6%	3 839	641	118	18.3%	-4	36
21 - 25	165 019	14 420	1 563	10.8%	5 337	1 053	191	18.1%	-13 367	-1 372
26 - 30	375 827	55 674	8 912	16.0%	24 698	7 682	1 511	19.7%	-47 992	-7 402
31 - 35	400 904	77 954	15 442	19.8%	220 028	90 967	20 708	22.8%	13 012	5 266
36 - 40	427 759	97 416	21 615	22.2%	386 555	180 487	44 324	24.6%	83 071	22 709
41 - 45	387 241	93 880	21 714	23.1%	409 105	207 151	54 211	26.2%	113 270	32 496
46 - 50	349 969	88 286	21 011	23.8%	423 376	222 037	59 796	26.9%	133 751	38 785
51 - 55	272 866	71 478	17 623	24.7%	379 725	192 743	51 771	26.9%	121 265	34 148
56 - 60	174 469	47 201	12 200	25.8%	338 310	164 511	44 410	27.0%	117 310	32 210
61 - 65	114 199	28 335	7 555	26.7%	253 216	105 917	28 434	26.8%	77 582	20 880
66 - 70	70 549	11 942	2 579	21.6%	158 238	50 551	10 719	21.2%	38 609	8 140
71 - 75	42 259	6 064	1 100	18.1%	105 273	29 077	5 318	18.3%	23 013	4 218
75 +	32 336	4 514	722	16.0%	127 826	32 533	5 042	15.5%	28 019	4 320
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	687 095	194 387
0 - 55	2 404 288	500 630	108 087	21.6%	1 855 237	903 192	232 706	25.8%	402 562	124 619
56 +	433 812	98 056	24 156	24.6%	982 863	382 589	93 924	24.5%	284 533	69 768
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	687 095	194 387

The national average tax assessed per individual increased from R32 286 per individual in 2010 to R77 954 in 2019, an increase of 141.4% (CAGR of 10.3%). The average tax assessed of the 2.8 million cohort taxpayers, however, increased from R46 596 in 2010 to R115 088 in 2019, an increase of 147.0% (CAGR of 10.6%).

The average taxable income of assessed taxpayers younger than 55 years in 2019 (1.9 million), increased by a CAGR of 6.8%. It, however, increased by 16.3% for taxpayers 56 and older. Changes in growth in the different age groups can be attributed to:

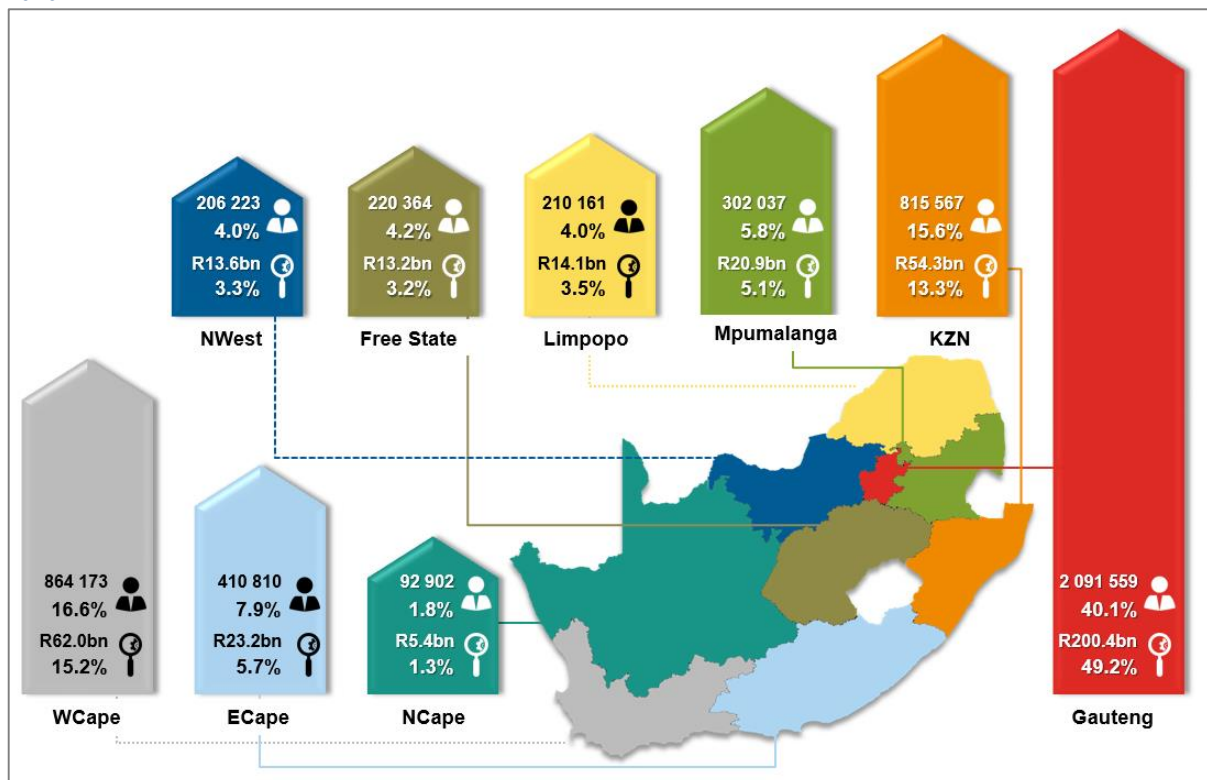
PERSONAL INCOME TAX

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

Distribution by province based on office of registration

The distribution of taxpayers, taxable income and tax assessed by province in 2019, determined according to the location of the SARS office at which the taxpayer is registered, reveals almost unchanged proportions between provinces compared to the previous year (Figure 2.4 and Table A2.1.3).

Figure 2.4: Assessed individual taxpayers and tax assessed by province (based on office of registration), 2020



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

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

Table 2.10: Assessed individual taxpayers by province, 2019 - 2020 (based on taxpayers' residence)

Tax year Province ¹	2019				2020			
	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	413 582	121 668	22 695	294 181	440 819	127 447	24 733	289 114
Free State	237 862	66 230	12 737	278 438	248 084	70 191	13 540	282 932
Gauteng	1 874 627	767 590	186 329	409 463	1 939 190	792 230	193 589	408 537
KwaZulu-Natal	738 146	229 854	45 698	311 394	787 734	241 301	48 636	306 323
Limpopo	216 927	70 544	14 032	325 197	242 435	76 850	15 364	316 991
Mpumalanga	290 922	86 781	19 321	298 296	309 994	93 728	20 570	302 354
North West	220 702	61 335	13 447	277 907	233 400	69 663	14 652	298 472
Northern Cape	100 234	30 645	6 065	305 732	105 405	32 518	6 508	308 501
Western Cape	867 697	298 019	66 362	343 460	906 526	309 981	69 607	341 943
Unknown province ²	210	133	35	632 364	209	148	40	706 671
Total	4 960 909	1 732 797	386 722	349 290	5 213 796	1 814 056	407 238	347 934
Percentage of total								
Eastern Cape	8.3%	7.0%	5.9%		8.5%	7.0%	6.1%	
Free State	4.8%	3.8%	3.3%		4.8%	3.9%	3.3%	
Gauteng	37.8%	44.3%	48.2%		37.2%	43.7%	47.5%	
KwaZulu-Natal	14.9%	13.3%	11.8%		15.1%	13.3%	11.9%	
Limpopo	4.4%	4.1%	3.6%		4.6%	4.2%	3.8%	
Mpumalanga	5.9%	5.0%	5.0%		5.9%	5.2%	5.1%	
North West	4.4%	3.5%	3.5%		4.5%	3.8%	3.6%	
Northern Cape	2.0%	1.8%	1.6%		2.0%	1.8%	1.6%	
Western Cape	17.5%	17.2%	17.2%		17.4%	17.1%	17.1%	
Unknown province ²	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%	

1. Based on the province where the taxpayer resides.

2. The “unknown” province indicates taxpayers who provided insufficient information to determine the province in which they reside.

Table 2.10 and Figure 2.5 shows that most assessed taxpayers are based in Gauteng and they have the highest average taxable income at R408 537 followed by Western Cape at R341 943, Limpopo at R316 991, Northern Cape at R308 501, KwaZulu-Natal at R306 323 and Mpumalanga at R302 354. North West and Eastern Cape have the next lowest average taxable income at R298 472 and R289 114 respectively. The Free State Province has the lowest average taxable income at R282 932.

PERSONAL INCOME TAX

Figure 2.5: Average taxable income per assessed taxpayer by province (based on residential address), 2020

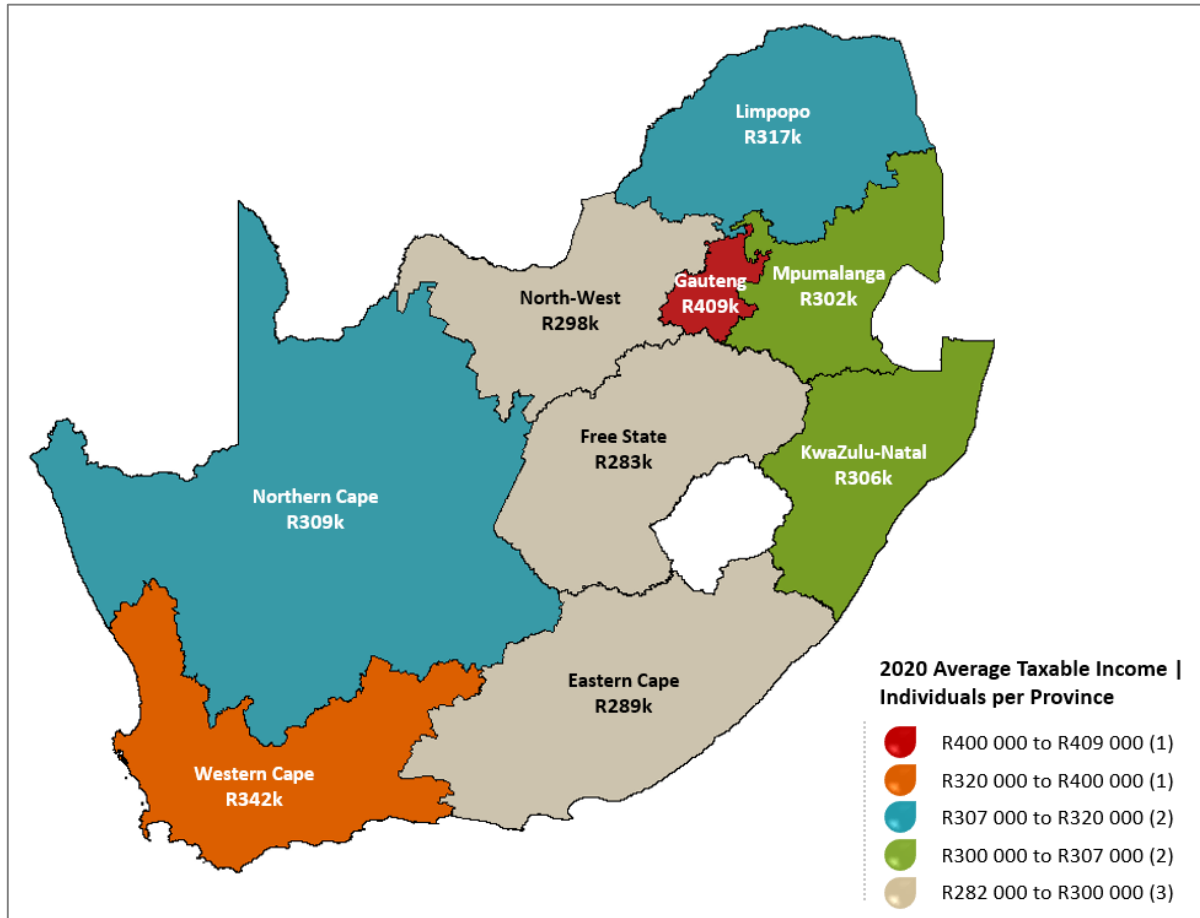
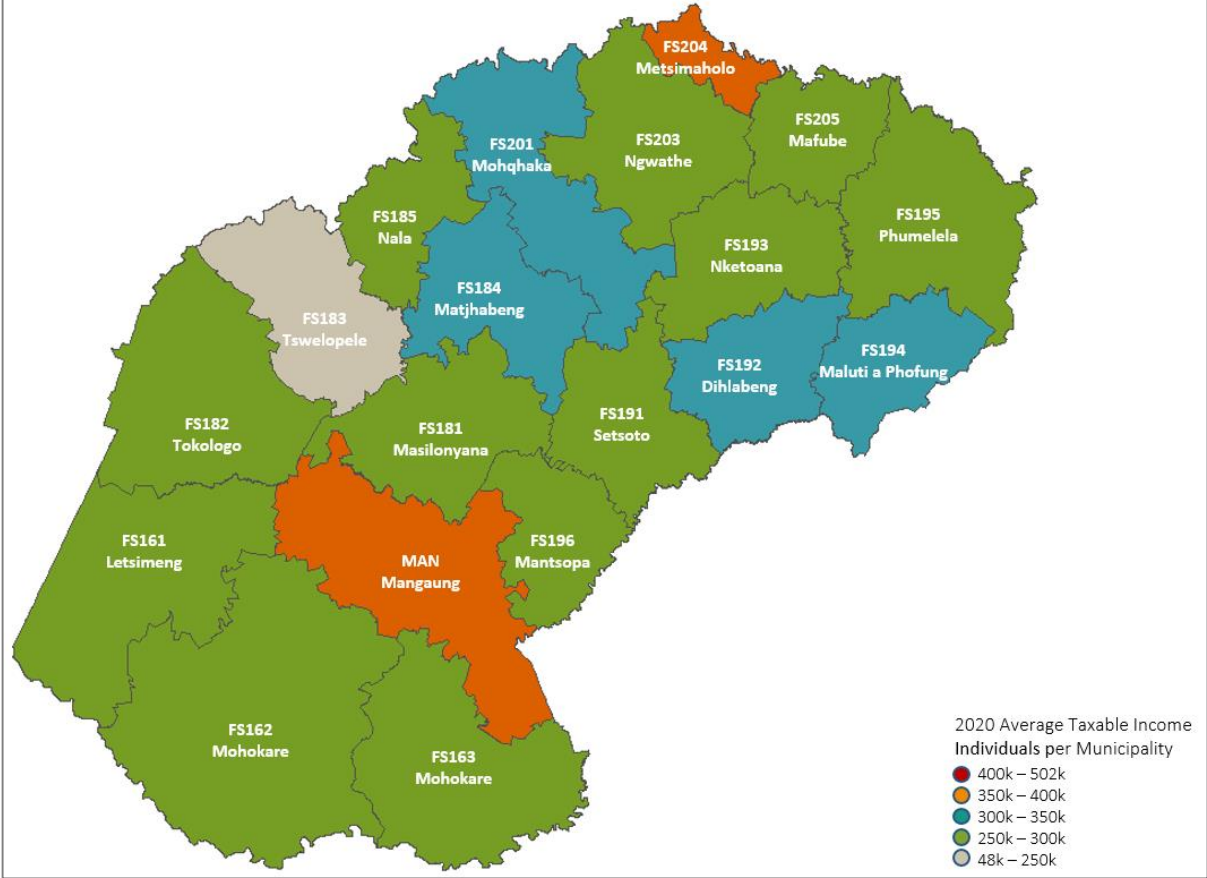


Figure 2.6 and Table 2.11 show the distribution of average taxable income by municipality for the Free State province. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 213 local and metropolitan municipalities, using demarcation borders as available in June 2017.

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Figure 2.6: Average taxable income for Free State province, 2020



PERSONAL INCOME TAX

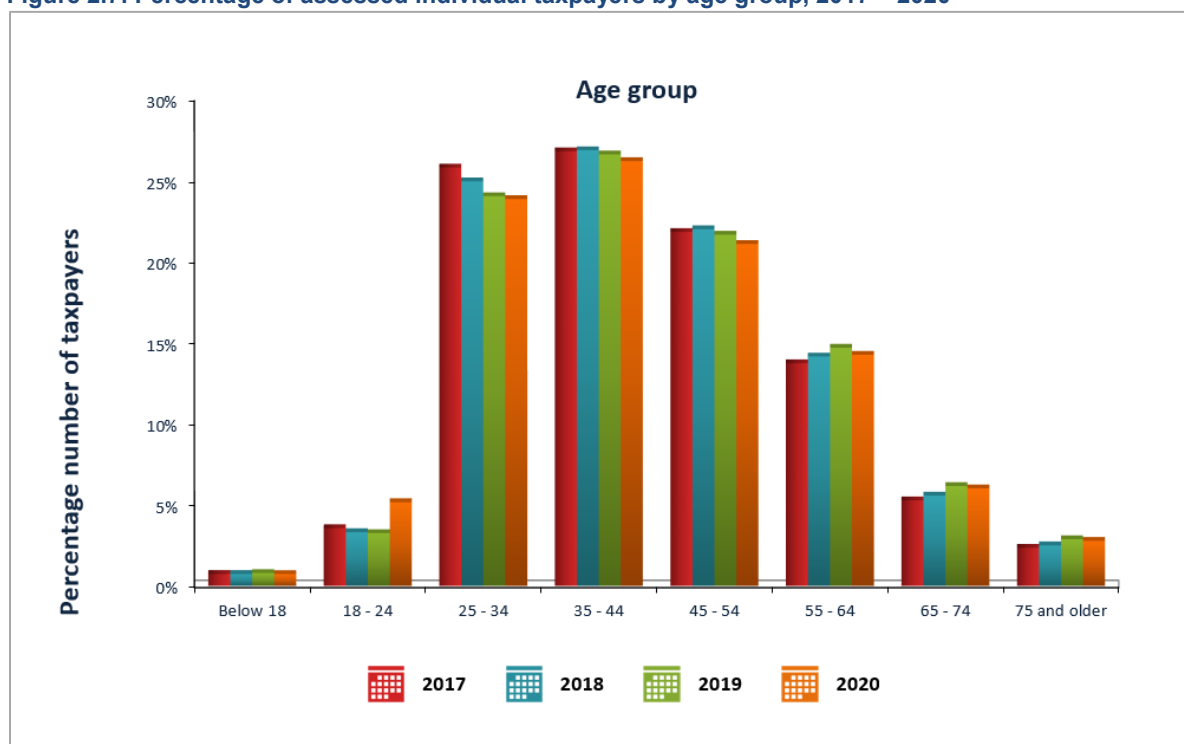
Table 2.11: Assessed individual taxpayers by municipality for Free State province, 2019 - 2020

Tax year		2019				2020			
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	12 193	3 129	608	256 592	13 278	3 385	643	254 916
Kopanong Local Municipality	FS162	2 897	650	119	224 246	3 001	678	124	225 784
Letsemeng Local Municipality	FS161	2 070	368	87	177 989	2 080	398	91	191 121
Mafube Local Municipality	FS205	3 095	659	144	213 028	3 277	717	150	218 907
Maluti a Phofung Local Municipality	FS194	17 157	4 300	714	250 653	17 986	4 640	791	257 979
Mangaung Metropolitan Municipality	MAN	92 686	28 453	5 498	306 986	96 801	30 374	5 953	313 778
Mantsopa Local Municipality	FS196	2 670	610	111	228 639	2 769	663	114	239 476
Masilonyana Local Municipality	FS181	3 548	621	111	175 098	3 704	707	123	190 962
Matjhabeng Local Municipality	FS184	36 207	10 788	2 021	297 966	37 478	11 205	2 111	298 969
Metsimaholo Local Municipality	FS204	22 351	7 015	1 452	313 852	22 867	7 234	1 492	316 339
Mohokare Local Municipality	FS163	1 579	321	56	203 320	1 662	339	63	203 872
Moqhaka Local Municipality	FS201	14 035	3 564	625	253 931	14 743	3 732	656	253 138
Nala Local Municipality	FS185	4 149	916	189	220 770	4 352	1 030	206	236 703
Ngwathe Local Municipality	FS203	8 611	1 994	395	231 533	8 801	2 085	407	236 887
Nketoana Local Municipality	FS193	2 908	506	123	173 978	3 044	578	133	189 970
Phumelela Local Municipality	FS195	2 373	592	120	249 361	2 433	510	105	209 477
Setsoto Local Municipality	FS191	5 285	1 115	203	210 994	5 653	1 266	224	223 984
Tokologo Local Municipality	FS182	1 240	186	43	149 766	1 239	220	44	177 255
Tswelopele Local Municipality	FS183	2 808	442	119	157 307	2 916	431	108	147 885
Total		237 862	66 230	12 737	278 438	248 084	70 191	13 540	282 932
Percentage of total									
Dihlabeng Local Municipality	FS192	5.1%	4.7%	4.8%		5.4%	4.8%	4.8%	
Kopanong Local Municipality	FS162	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.8%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.3%	1.0%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	7.2%	6.5%	5.6%		7.2%	6.6%	5.8%	
Mangaung Metropolitan Municipality	MAN	39.0%	43.0%	43.2%		39.0%	43.3%	44.0%	
Mantsopa Local Municipality	FS196	1.1%	0.9%	0.9%		1.1%	0.9%	0.8%	
Masilonyana Local Municipality	FS181	1.5%	0.9%	0.9%		1.5%	1.0%	0.9%	
Matjhabeng Local Municipality	FS184	15.2%	16.3%	15.9%		15.1%	16.0%	15.6%	
Metsimaholo Local Municipality	FS204	9.4%	10.6%	11.4%		9.2%	10.3%	11.0%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.4%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.9%	5.4%	4.9%		5.9%	5.3%	4.8%	
Nala Local Municipality	FS185	1.7%	1.4%	1.5%		1.8%	1.5%	1.5%	
Ngwathe Local Municipality	FS203	3.6%	3.0%	3.1%		3.5%	3.0%	3.0%	
Nketoana Local Municipality	FS193	1.2%	0.8%	1.0%		1.2%	0.8%	1.0%	
Phumelela Local Municipality	FS195	1.0%	0.9%	0.9%		1.0%	0.7%	0.8%	
Setsoto Local Municipality	FS191	2.2%	1.7%	1.6%		2.3%	1.8%	1.7%	
Tokologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.7%	0.9%		1.2%	0.6%	0.8%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Distribution by age group

Figure 2.7 and Table A2.1.4 show a breakdown of assessed individual taxpayers by age group. The proportion of taxpayers in almost of the age groups declined in 2020, except for the representation of taxpayers in the age group 18 to 24 years which grew by 1.9%. This is likely due to changes in the submission threshold as well as taxpayers being auto-assessed and not previously being assessed. This would have resulted in more younger taxpayers, who usually earn less than older taxpayers, submitting returns. Close to 26.2% of assessed taxpayers are in the 35 to 44 years age group. This group earns nearly a third of the total taxable income and contributes nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2017 – 2020



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2020, as shown in *Figure 2.8* and *Table A2.1.5*, females accounted for 46.4% of assessed individual taxpayers, earned 40.4% of the taxable income and contributed 35.1% of the tax assessed.

Taxable income for females totalled R732.1 billion in 2020 with a liability for tax of R143.1 billion at an average tax rate of 19.5%. In contrast taxable income for males totalled R1 082.0 billion with a liability for tax of R264.2 billion at an average tax rate of 24.4%. Females earned 19.3% less than males, as measured by taxable income, and were liable for 29.7% less tax than males. A percentage of 0.7% of total taxpayers couldn't be identified and are included under the male gender numbers.

Figure 2.8: Male and female assessed individual taxpayers by main taxable income group, 2020

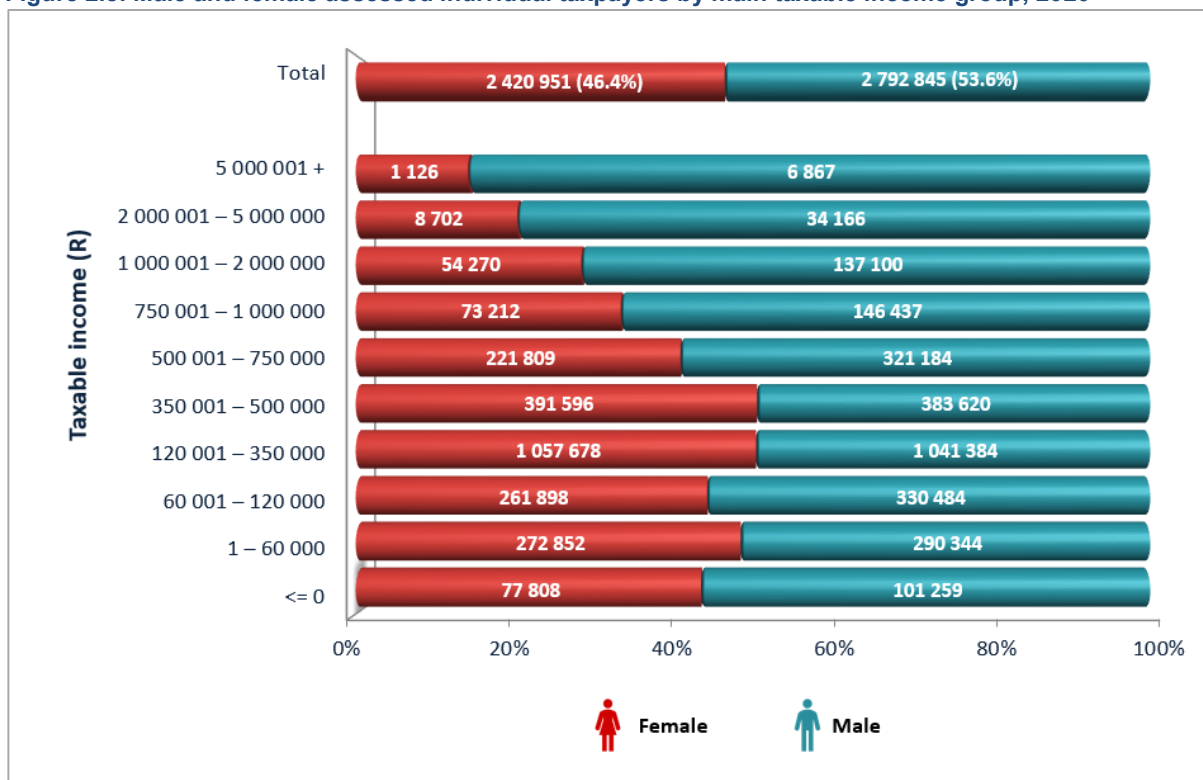


Table A2.1.6 shows that males on average earn 7.9% more than females in the taxable income between zero and R500 000. However, as taxable income increases the proportion of females declined significantly. Only 33.3% of taxpayers with taxable income between R750 000 and R1 million in 2020 were females. This proportion declines further to only 14.1% of those with taxable income of more than R5 million. The proportion of females as a percentage of the total number of taxpayers assessed increased from 44.2% in 2017 to 46.4% in 2020. This was mainly due to more females than males becoming liable for submitting tax returns.

LAYOUT OF ITR12 RETURN FOR 2020 TAX YEAR

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

https://www.sars.gov.za/sars_2020_lookfeel_itr12-2020/

Distribution by source of income

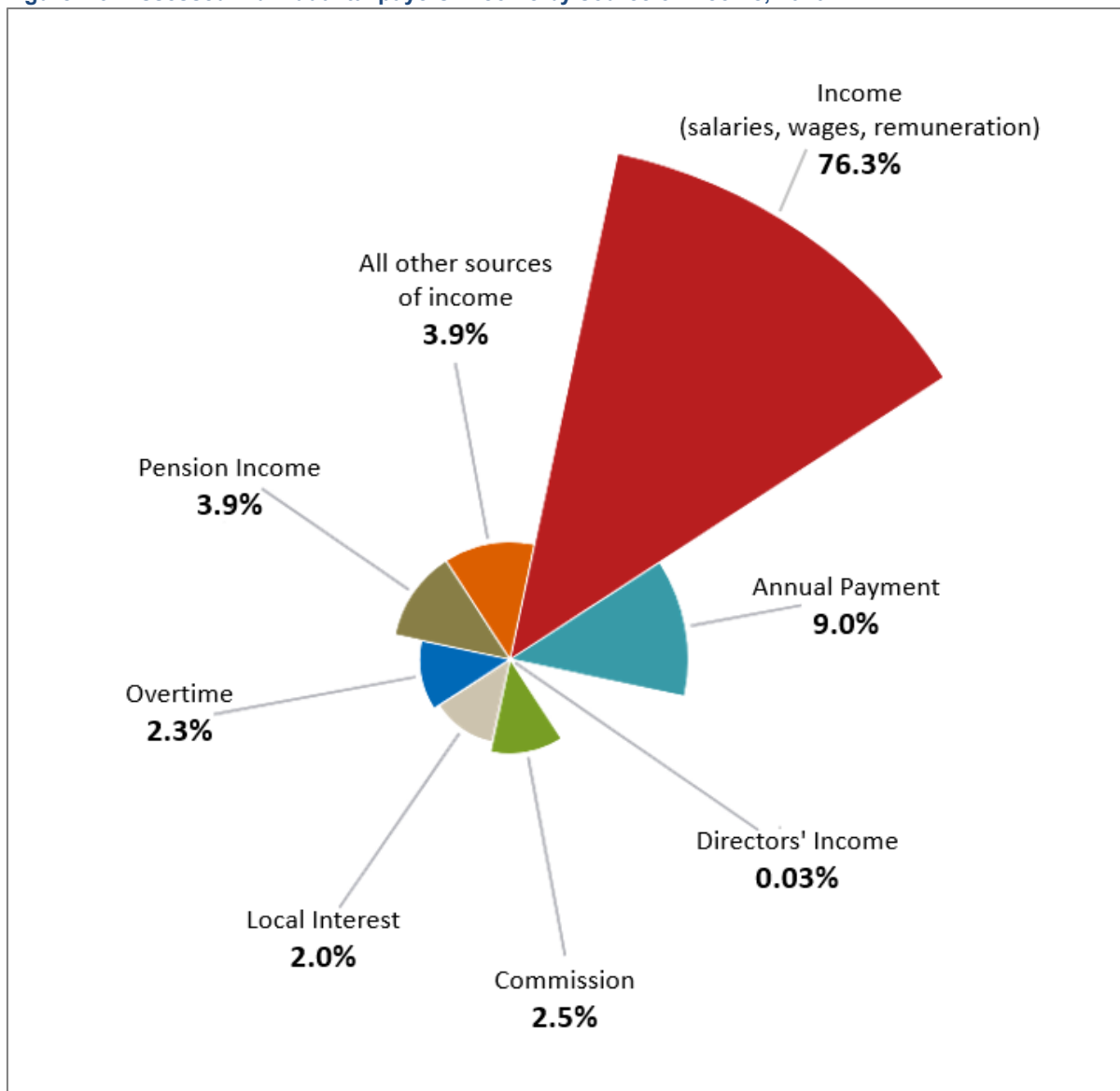
Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. Nearly 5.1 million individual taxpayers received income in 2020 from remuneration, pensions or annuities. More than 3.2 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2020 more than 379 000 individual taxpayers earned local interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural person under 65 years of age, is exempt from taxation up to R23 800 per annum, and persons 65 years and older, up to R34 500 per annum. The taxable portion of local interest increased from R25.6 billion

PERSONAL INCOME TAX

in 2017 to R33.5 billion in 2020. The number of taxpayers with taxable foreign interest decreased slightly from 231 243 in 2017 to 230 855 in 2020.

Figure 2.9: Assessed individual taxpayers' income by source of income, 2020

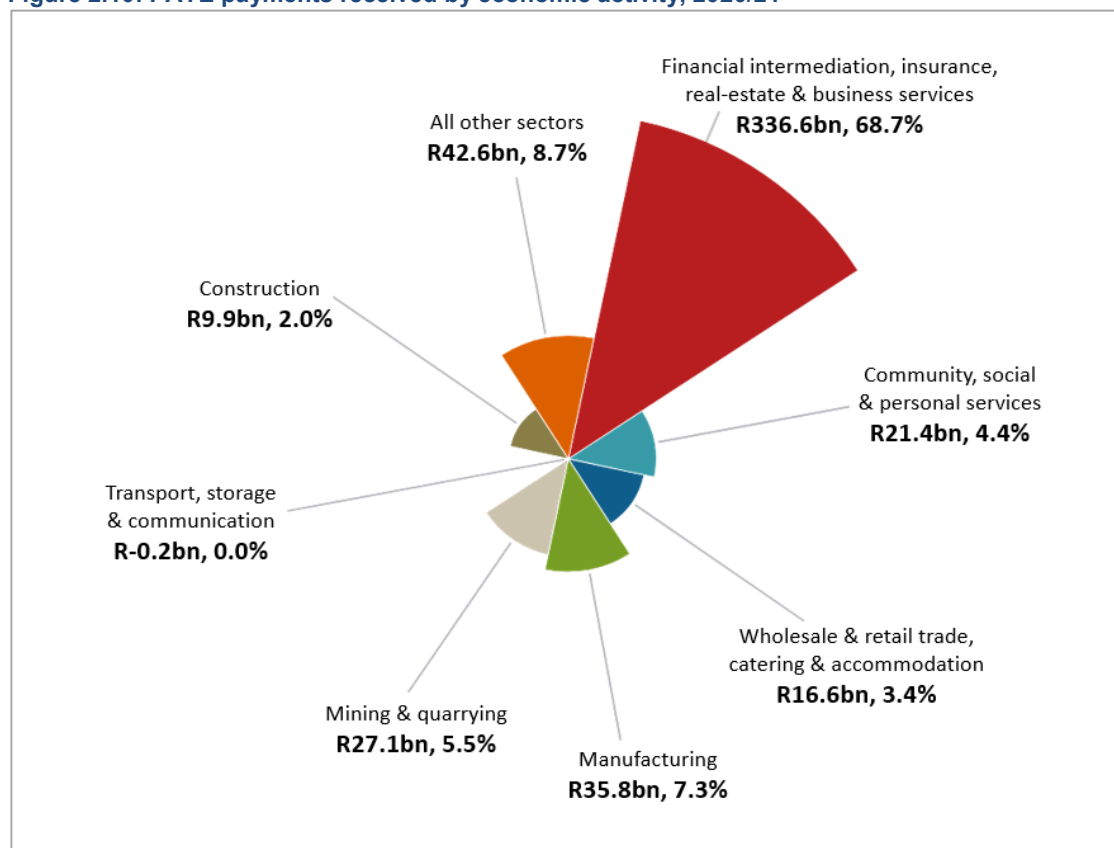


Distribution by economic activity

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

The Financial intermediation, insurance, real-estate & business services sector employed the largest number of assessed individual taxpayers in 2020/21 (68.7%) followed by the Manufacturing (7.3%), Mining (5.5%) and Wholesale and retail trade, catering and accommodation (3.4%) sector. Employers in the Financial intermediation, insurance, real- estate & business services sector contributed almost half of the PAYE.

Figure 2.10: PAYE payments received by economic activity, 2020/21



EMPLOYMENT TAX INCENTIVE (ETI)

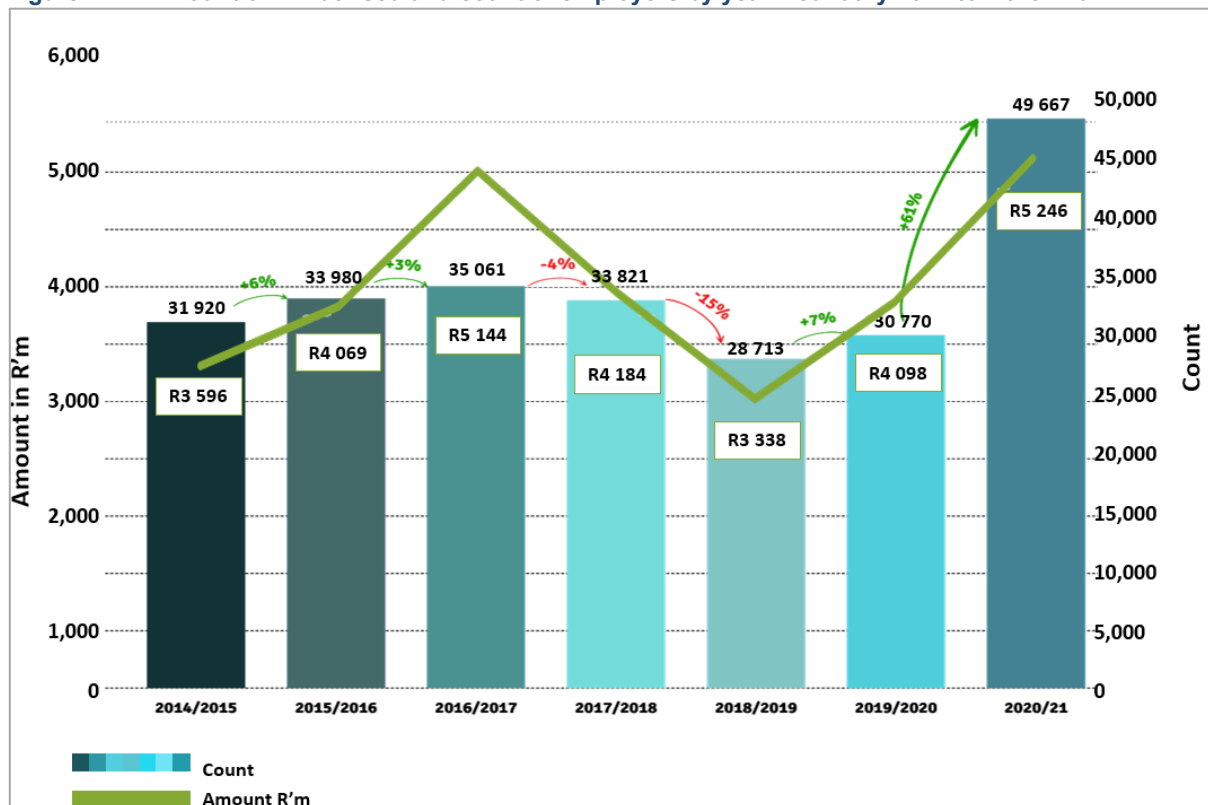
Government introduced the employment tax incentive on 1 January 2014 to support the reduction of youth unemployment. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the salary the employee receives unaffected. The employer can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees.

Total claims for the Employment Tax Incentive amounted to R30.0 billion for the period 1 January 2014 to 31 March 2021.

The number of ETI claims utilized increased by 150.3% from 12 752 in the 2013/2014 tax year (not depicted in the graph below) to 31 920 in the 2014/2015 tax year, showing the uptake since introduction of this incentive. It increased by 6.5% in the following tax year but contracted by 3.5% two years later in the 2017/2018 tax year. Employers are able to claim the incentive for a 24 qualifying month period for all employees who qualify, which explains the contraction. The number contracted by 15.1% in 2018/2019 but increased by 7.2% in the 2019/2020 tax year. During February 2019 the Finance Minister announced that this incentive will be extended to February 2029. The huge increase of 61.4% in the 2020/2021 tax year is related to the extension of the tax relief measures in response to the continuing COVID-19 pandemic. Refer to grey box on COVID-19 tax measures.

PERSONAL INCOME TAX

Figure 2.11: Amount of ETI utilised and count of employers by year – January 2014 to March 2021



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

Table 2.12: ETI by SETA, January 2014 to March 2021

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021	
	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers	(R'm)	Count of unique employers
SETA																
Agriculture	44	950	281	1 930	351	2 044	485	2 122	355	2 129	330	2 008	376	2 126	575	3 066
Banking	2	54	18	130	41	115	36	124	21	103	17	84	41	94	35	164
Chemical	1	160	14	413	19	428	21	450	20	440	22	370	35	413	50	576
Construction	13	839	134	2 066	154	2 127	176	2 195	122	2 052	105	1 621	127	1 672	158	2 560
Culture, Arts, Tourism, Hospitality & Sports	18	924	219	2 055	309	2 147	401	2 227	212	2 234	162	1 976	208	2 039	213	2 340
Education	3	367	38	829	47	780	44	820	28	766	55	647	49	686	47	1 056
Energy	0	32	4	77	8	85	9	92	9	91	4	74	3	97	4	138
Fibre Processing	8	474	80	1 060	119	1 148	141	1 165	120	1 071	92	893	125	893	154	1 241
Financial	5	467	52	1 020	65	1 033	68	1 039	66	997	62	854	98	942	139	1 572
Food & Beverage	6	319	93	747	132	891	154	957	125	973	94	924	117	1 012	208	1 317
Health & Welfare	3	384	46	1 036	68	1 046	90	1 072	66	1 047	64	866	90	906	149	2 054
Information systems, electronics	6	353	59	859	100	884	113	928	103	927	101	805	130	891	192	1 254
Insurance	8	108	15	264	17	240	34	233	32	235	78	210	60	256	51	427
Manufacturing	15	1 137	114	2 746	256	2 707	265	2 636	360	2 387	260	1 959	304	2 057	420	3 063
Mining	1	124	18	302	19	308	22	313	32	301	48	257	68	259	98	374
Safety & Security	28	308	124	638	154	641	188	626	124	578	96	501	132	535	166	824
Services	71	2 373	646	5 841	920	5 774	1 300	5 590	980	5 157	816	4 060	978	4 226	1 209	6 645
Transport	3	272	42	708	65	675	76	678	67	679	52	549	77	576	93	925
Wholesale & Retail	85	1 735	1 540	4 142	1 133	4 429	1 395	4 647	1 214	4 536	781	3 899	937	4 099	1 071	6 056
Other	5	1 372	60	5 057	91	6 478	127	7 147	128	7 118	99	6 156	143	6 991	214	14 015
Total	326	12 752	3 596	31 920	4 069	33 980	5 144	35 061	4 184	33 821	3 338	28 713	4 098	30 770	5 246	49 667

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

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated in. Assessed individual taxpayers with business income comprised 5.3% of the total number of assessed individual taxpayers in 2020. This percentage increased from 4.9% in the 2017 to 5.1% in 2018 and increased further to 5.8% in 2019. It is expected that the number of cases for the 2020 tax year is to increase once assessments are finalised; not all cases have been finalised on the date when data was extracted for this publication.

The *Financing, insurance, real-estate & business services* sector contributed 39.0% of the total taxable income of assessed individual taxpayers with business income. This sector contributed 26.2% of the total number of assessed individual taxpayers with business income, followed by *Public administration* (10.5%) and *Retail Trade* (5.8%) sectors.

ASSESSED INDIVIDUAL TAXPAYERS' ALLOWANCES, FRINGE BENEFITS AND DEDUCTIONS

RETIREMENT FUNDING REFORMS BECAME EFFECTIVE ON 1 MARCH 2016

From 1 March 2016 deductions for contributions to retirement funds include contributions to pension, provident and retirement annuity funds. Two important changes took place:

- Provident fund contributions are allowed as a deduction; and
- employer contributions became a taxable fringe benefit in the hands of employees.

The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)) of the Income Tax Act. The deduction is the lesser of:

- R350 000;
- 27.5% of the greater of
 - remuneration; or
 - taxable income (including passive income and taxable capital gains),but excluding retirement lump sum benefits, withdrawal lump sum benefits and severance benefits in respect of both remuneration and taxable income.

Previously, different contribution caps and deduction bases applied to the three types of retirement funds.

How did section 11F (previously section 11(k)) of the Income Tax Act legislative changes affect the PIT taxable income base?

The introduction of the annual 27.5% cap on deductible contributions allows many taxpayers to deduct a higher contribution amount that were previously limited and carried forward. Taxpayers contributing to pension funds and provident funds may be affected by the newly introduced annual contribution cap of R350 000 that did not apply previously. From 1 March 2016, taxpayers who contributed more than R350 000 (by way of their own and their employers' contributions) per annum, pay tax on the contributions above the cap and accordingly saw a reduction in their take-home pay.

Pension fund members are least affected by the changes as the previous pension fund model is effectively becoming the "standard" retirement fund model. Employers could previously contribute up to 20% to a pension fund on behalf of an employee while the employee could contribute a maximum of 7.5%.

Provident fund members benefit from a tax deduction on contributions made to their provident fund and saw an increase in their take-home pay as they receive a tax deduction for their contributions.

Retirement annuity fund members are positively impacted by the changes. They now receive the same tax deductions after applying the same prescribed limitations as members of pension funds.

Assessed individual taxpayers' allowances

Travel allowances continue to be the largest allowance for individuals. However, this allowance has steadily decreased in relative terms from 25.9% in 2017 to 23.1% in 2020 (*Figure 2.12*). The decreases are due to changes to the tax rules and treatment of the reimbursive travel allowance from the 2018 tax year.

Figure 2.12: Assessed individual taxpayers' allowances, 2020

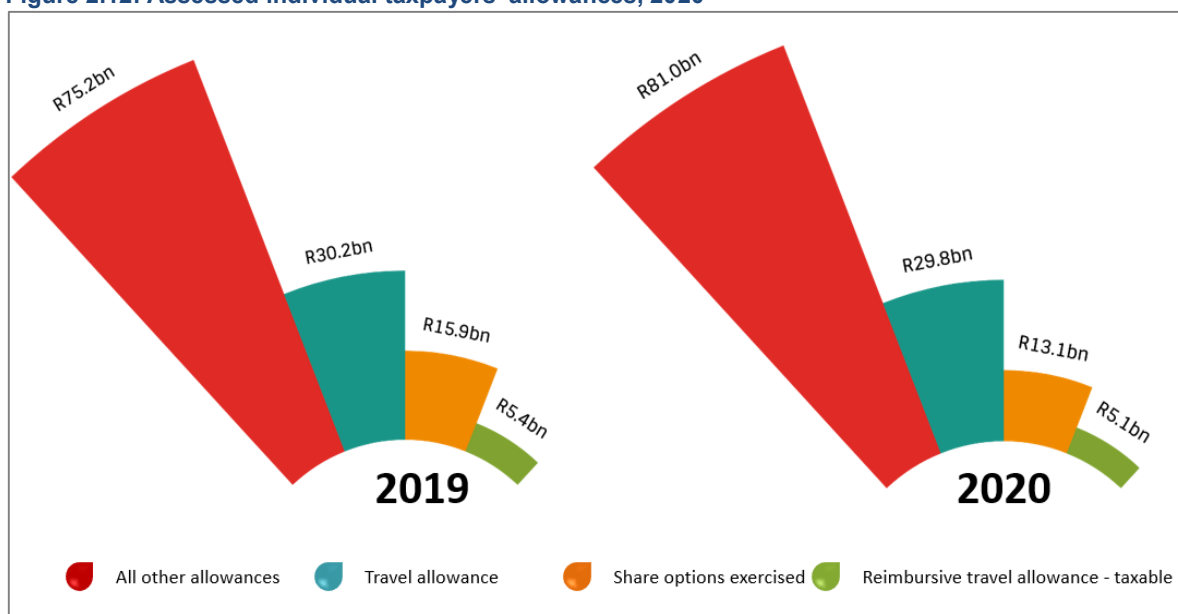


Table A2.5.1 shows the aggregated allowances for 2017 to 2020 tax years to enable a comparison. The most significant allowances are shown according to taxable income group in *Tables A2.5.2* to *A2.5.4*.

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R190.2 billion in 2017 to R200.1 billion in 2018, decreased in 2019 to R184.5 billion and increased again to R196.2 billion in 2020.

The pension, provident fund and retirement annuity contributions of R116.2 billion were the largest benefit in the 2020 tax year followed by medical scheme contributions paid on behalf of employees. In 2017 medical scheme contributions amounted to R57.0 billion and by 2020 it had increased to R59.5 billion. The most significant fringe benefits are shown by taxable income group in *Tables A2.6.2* to *A2.6.5*.

Assessed individual taxpayers' deductions

Table A2.7.1 provides a summary of deductions allowed to individual taxpayers on assessment. The deductions for retirement fund contributions as a proportion of total deductions, increased from 85.4% in 2017 to 85.5% in 2020 (*Figure 2.13*); in monetary value an increase from R202.1 billion in 2017 to R204.1 billion in 2020. From the 2017 tax year retirement contributions are grouped under code 4029 and not separated under 4001, 4002, 4006 and 4007 as in previous years.

Therefore, separate information for pension, provident and retirement annuity fund deductions are not available. The fringe benefit data however, shows the benefits separately. For the 2020 tax year 70.2% of the total retirement benefit is for pension fund contributions, 29.0% for provident fund contributions and 0.7% for retirement annuity fund contributions. Retirement annuity fund contributions are usually paid by the taxpayer and not by the employer and are therefore not reflected as a fringe benefit.

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

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

The amount allowed for medical scheme fees tax credits decreased from R20.9 billion at the end of the 2017 tax year to R19.8 billion at the end of the 2020 year. The return submission may increase as outstanding returns are finalised.

Additional medical expense tax credits allowed amounted to R7.4 billion at the end of the 2020 tax year which is higher than the amount of R5.4 billion allowed in 2017.

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

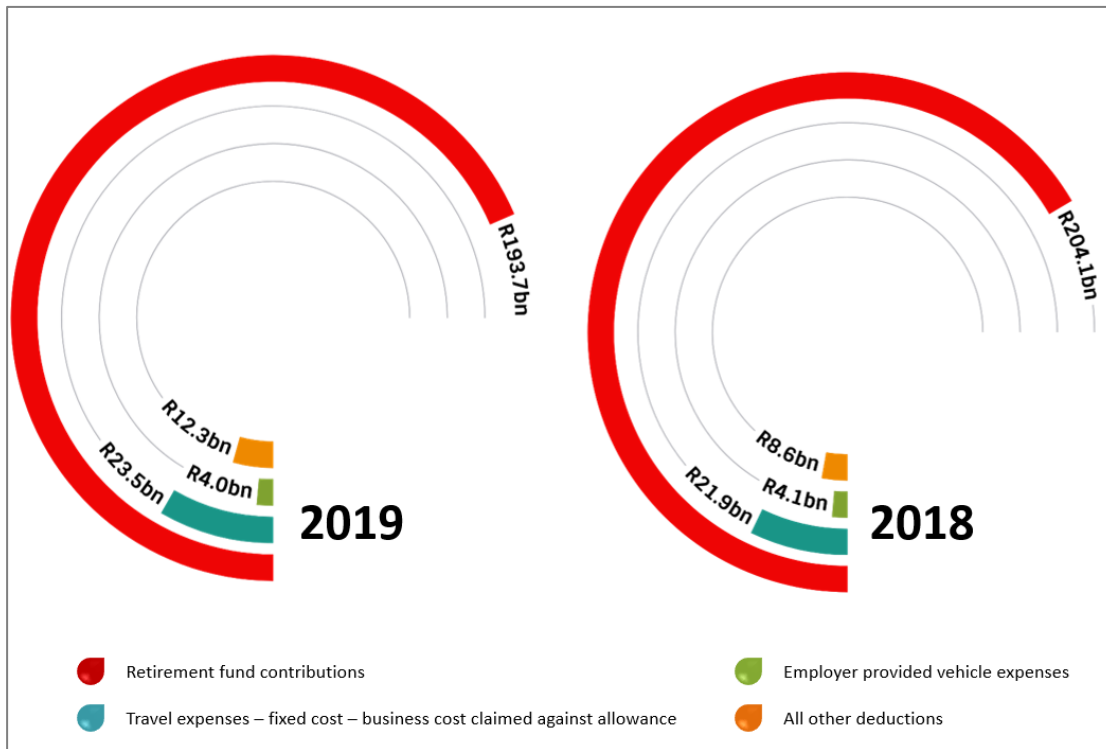
CONTRIBUTIONS THAT DO NOT QUALIFY FOR A MEDICAL SCHEME FEES TAX CREDIT

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

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

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

Figure 2.13: Assessed individual taxpayers' deductions, 2020



Tables A2.7.9 to A2.7.13 show the significant deductions allowed by value of the deduction. For the 2020 year:

- 7.2% of assessed taxpayers had retirement fund contributions of between R60 000 and R70 000;
- 9.6% had travel expenses of between R100 000 and R120 000;
- 10.3% had business expenses for employer provided vehicles of between R60 000 and R70 000;
- 48.0% of medical scheme fees tax credits are between R5 000 and R10 000; and
- 61.2% of additional medical expense credits are between R0 and R5 000.

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

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

The number of registered individuals receiving income of R2 738.0 billion totalled 14 273 210 with employment income of R2 578.7 billion received by 14 055 250 individuals, business income of R41.5 billion received by 148 860 individuals and farming income of R5.5 billion received by 16 920 individuals. Interest income of R35.9 billion and rental income of R9.9 billion were received by 786 200 and 148 270 individuals, respectively. Those declaring dividend income of R4.3 billion totalled 300 878 and 273 820 individuals declared capital gains of R50.5 billion.

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

Exempt income totalled R43.2 billion granted to 811 860 individuals. Retirement contributions of R6 944.4 billion were deducted by 35 278 individuals. General tax rebates of R138.9 billion determined the minimum tax thresholds of 12 259 370 individuals. Medical tax credits of R28.3 billion were granted to 3 470 220 individuals. A total number of 6 820 310 individuals had a final tax liability of R460.4 billion. Net income after personal income tax totalled R2 277.6 billion that accrued to 14 345 900 registered individuals.

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

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

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

Refer to *Tables A2.11.1 to A2.11.3* for more detail.

PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	40 108	-21 877	1	35 128	-20 351	0	30 364	-29 153	0	25 672	-25 586	2
B: = 0	178 379	-	2	154 800	-	7	139 030	-	8	153 395	-	12
C: 1 – 20 000	177 828	1 651	3	146 378	1 415	3	122 640	1 153	5	248 684	2 138	6
D: 20 001 – 30 000	79 302	1 990	2	70 777	1 779	3	58 401	1 468	4	82 886	2 069	3
E: 30 001 – 40 000	86 980	3 060	4	76 650	2 697	5	58 985	2 070	8	80 097	2 825	3
F: 40 001 – 50 000	91 677	4 134	4	80 784	3 645	6	63 367	2 857	6	74 728	3 367	4
G: 50 001 – 60 000	100 574	5 555	4	88 435	4 880	5	70 229	3 875	5	76 801	4 226	4
H: 60 001 – 70 000	113 896	7 428	5	98 240	6 402	7	77 850	5 072	6	76 663	4 992	4
I: 70 001 – 80 000	158 687	11 912	30	138 650	10 431	23	106 438	8 028	9	98 579	7 438	6
J: 80 001 – 90 000	159 131	13 534	211	135 727	11 549	167	109 399	9 311	104	98 879	8 417	86
K: 90 000 – 100 000	168 603	16 025	427	140 733	13 377	345	111 432	10 595	238	106 058	10 081	225
L: 100 001 – 110 000	163 386	17 159	629	144 280	15 150	539	112 080	11 777	383	104 785	11 004	354
M: 110 001 – 120 000	168 114	19 349	844	144 694	16 656	709	114 666	13 202	528	107 418	12 368	497
N: 120 001 – 130 000	161 857	20 233	1 007	143 092	17 889	865	111 345	13 924	641	106 318	13 293	615
O: 130 001 – 140 000	159 467	21 524	1 191	140 733	18 998	1 034	109 005	14 709	761	103 468	13 964	724
P: 140 001 – 150 000	157 172	22 790	1 384	139 493	20 229	1 204	108 117	15 680	890	103 090	14 953	860
Q: 150 001 – 200 000	743 475	129 800	9 860	666 226	116 354	8 668	520 237	90 966	6 452	503 579	88 103	6 242
R: 200 001 – 250 000	641 620	144 022	15 320	603 293	135 528	14 003	483 460	108 593	10 615	473 431	106 441	10 456
S: 250 001 – 350 000	945 908	280 024	39 948	942 435	280 053	39 579	788 386	234 511	31 930	809 176	241 132	32 783
T: 350 001 – 500 000	694 444	286 866	54 227	768 375	318 164	59 467	726 275	302 548	55 171	775 216	323 006	58 751
U: 500 001 – 750 000	433 067	261 169	63 615	482 116	291 230	70 377	507 644	306 723	72 925	542 993	328 096	77 841
V: 750 001 – 1 000 000	165 530	141 733	40 946	188 356	161 499	46 382	204 451	175 508	49 944	219 649	188 640	53 671
W: 1 000 001 – 2 000 000	139 816	185 146	61 286	160 807	212 325	70 296	177 299	233 445	76 817	191 370	250 913	82 366
X: 2 000 001 – 5 000 000	36 757	105 676	39 359	38 941	110 818	43 257	41 872	119 229	46 431	42 868	121 907	47 367
Y: 5 000 001 +	7 933	81 187	32 089	7 602	76 699	32 947	7 937	76 707	32 842	7 993	80 268	34 353
Total	5 973 711	1 760 089	362 400	5 736 745	1 827 418	389 899	4 960 909	1 732 797	386 722	5 213 796	1 814 056	407 238
<= 0	218 487	-21 877	3	189 928	-20 351	7	169 394	-29 153	8	179 067	-25 586	14
1 – 70 000	650 257	23 818	24	561 264	20 818	30	451 472	16 494	33	639 859	19 618	25
70 001 – 350 000	3 627 420	696 372	70 851	3 339 356	656 215	67 136	2 674 565	531 296	52 550	2 614 781	527 194	52 849
350 001 – 500 000	694 444	286 866	54 227	768 375	318 164	59 467	726 275	302 548	55 171	775 216	323 006	58 751
500 000 +	783 103	774 911	237 295	877 822	852 571	263 259	939 203	911 612	278 959	1 004 873	969 824	295 599
Total	5 973 711	1 760 089	362 400	5 736 745	1 827 418	389 899	4 960 909	1 732 797	386 722	5 213 796	1 814 056	407 238

PERSONAL INCOME TAX

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
A: < 0	0.7%	-1.2%	0.0%	0.6%	-1.1%	0.0%	0.8%	-1.7%	0.0%	0.5%	-1.4%	0.0%
B: = 0	3.0%	-	0.0%	2.7%	-	0.0%	2.8%	-	0.0%	2.9%	-	0.0%
C: 1 – 20 000	3.0%	0.1%	0.0%	2.6%	0.1%	0.0%	2.5%	0.1%	0.0%	4.8%	0.1%	0.0%
D: 20 001 – 30 000	1.3%	0.1%	0.0%	1.2%	0.1%	0.0%	1.2%	0.1%	0.0%	1.6%	0.1%	0.0%
E: 30 001 – 40 000	1.5%	0.2%	0.0%	1.3%	0.1%	0.0%	1.2%	0.1%	0.0%	1.5%	0.2%	0.0%
F: 40 001 – 50 000	1.5%	0.2%	0.0%	1.4%	0.2%	0.0%	1.3%	0.2%	0.0%	1.4%	0.2%	0.0%
G: 50 001 – 60 000	1.7%	0.3%	0.0%	1.5%	0.3%	0.0%	1.4%	0.2%	0.0%	1.5%	0.2%	0.0%
H: 60 001 – 70 000	1.9%	0.4%	0.0%	1.7%	0.4%	0.0%	1.6%	0.3%	0.0%	1.5%	0.3%	0.0%
I: 70 001 – 80 000	2.7%	0.7%	0.0%	2.4%	0.6%	0.0%	2.1%	0.5%	0.0%	1.9%	0.4%	0.0%
J: 80 001 – 90 000	2.7%	0.8%	0.1%	2.4%	0.6%	0.0%	2.2%	0.5%	0.0%	1.9%	0.5%	0.0%
K: 90 000 – 100 000	2.8%	0.9%	0.1%	2.5%	0.7%	0.1%	2.2%	0.6%	0.1%	2.0%	0.6%	0.1%
L: 100 001 – 110 000	2.7%	1.0%	0.2%	2.5%	0.8%	0.1%	2.3%	0.7%	0.1%	2.0%	0.6%	0.1%
M: 110 001 – 120 000	2.8%	1.1%	0.2%	2.5%	0.9%	0.2%	2.3%	0.8%	0.1%	2.1%	0.7%	0.1%
N: 120 001 – 130 000	2.7%	1.1%	0.3%	2.5%	1.0%	0.2%	2.2%	0.8%	0.2%	2.0%	0.7%	0.2%
O: 130 001 – 140 000	2.7%	1.2%	0.3%	2.5%	1.0%	0.3%	2.2%	0.8%	0.2%	2.0%	0.8%	0.2%
P: 140 001 – 150 000	2.6%	1.3%	0.4%	2.4%	1.1%	0.3%	2.2%	0.9%	0.2%	2.0%	0.8%	0.2%
Q: 150 001 – 200 000	12.4%	7.4%	2.7%	11.6%	6.4%	2.2%	10.5%	5.2%	1.7%	9.7%	4.9%	1.5%
R: 200 001 – 250 000	10.7%	8.2%	4.2%	10.5%	7.4%	3.6%	9.7%	6.3%	2.7%	9.1%	5.9%	2.6%
S: 250 001 – 350 000	15.8%	15.9%	11.0%	16.4%	15.3%	10.2%	15.9%	13.5%	8.3%	15.5%	13.3%	8.1%
T: 350 001 – 500 000	11.6%	16.3%	15.0%	13.4%	17.4%	15.3%	14.6%	17.5%	14.3%	14.9%	17.8%	14.4%
U: 500 001 – 750 000	7.2%	14.8%	17.6%	8.4%	15.9%	18.1%	10.2%	17.7%	18.9%	10.4%	18.1%	19.1%
V: 750 001 – 1 000 000	2.8%	8.1%	11.3%	3.3%	8.8%	11.9%	4.1%	10.1%	12.9%	4.2%	10.4%	13.2%
W: 1 000 001 – 2 000 000	2.3%	10.5%	16.9%	2.8%	11.6%	18.0%	3.6%	13.5%	19.9%	3.7%	13.8%	20.2%
X: 2 000 001 – 5 000 000	0.6%	6.0%	10.9%	0.7%	6.1%	11.1%	0.8%	6.9%	12.0%	0.8%	6.7%	11.6%
Y: 5 000 001 +	0.1%	4.6%	8.9%	0.1%	4.2%	8.5%	0.2%	4.4%	8.5%	0.2%	4.4%	8.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.7%	-1.2%	0.0%	3.3%	-1.1%	0.0%	3.4%	-1.7%	0.0%	3.4%	-1.4%	0.0%
1 – 70 000	10.9%	1.4%	0.0%	9.8%	1.1%	0.0%	9.1%	1.0%	0.0%	12.3%	1.1%	0.0%
70 001 – 350 000	60.7%	39.6%	19.6%	58.2%	35.9%	17.2%	53.9%	30.7%	13.6%	50.2%	29.1%	13.0%
350 001 – 500 000	11.6%	16.3%	15.0%	13.4%	17.4%	15.3%	14.6%	17.5%	14.3%	14.9%	17.8%	14.4%
500 000 +	13.1%	44.0%	65.5%	15.3%	46.7%	67.5%	18.9%	52.6%	72.1%	19.3%	53.5%	72.6%
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%

PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Income group	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)	Number of taxpayers	Taxable income (R million)	Income before deductions (R million)
A: < 0	39 739	-21 814	-21 799	34 779	-20 088	-20 078	29 979	-27 240	-27 225	25 338	-25 488	-25 474
B: = 0	177 719	-0	-	154 088	-1	-	138 320	-1	-	152 641	-4	-
C: 1 – 20 000	171 765	1 538	1 592	141 106	1 206	1 364	118 343	-571	1 112	243 636	2 046	2 089
D: 20 001 – 30 000	76 119	1 847	1 910	67 093	1 630	1 687	55 977	1 362	1 408	80 041	1 945	1 998
E: 30 001 – 40 000	80 731	2 744	2 839	72 241	2 453	2 540	55 866	1 893	1 960	76 942	2 637	2 713
F: 40 001 – 50 000	86 442	3 750	3 901	75 748	3 290	3 420	58 613	2 548	2 644	70 333	3 063	3 169
G: 50 001 – 60 000	90 781	4 818	5 014	80 952	4 294	4 468	65 149	3 456	3 594	72 533	3 822	3 992
H: 60 001 – 70 000	100 318	6 267	6 540	87 217	5 450	5 684	68 131	4 080	4 437	69 614	4 358	4 530
I: 70 001 – 80 000	137 108	9 887	10 285	121 604	8 808	9 148	94 049	6 828	7 095	88 883	6 465	6 710
J: 80 001 – 90 000	134 408	10 862	11 434	116 440	9 440	9 912	93 955	7 645	8 000	85 391	6 961	7 269
K: 90 000 – 100 000	145 393	13 059	13 820	122 038	10 977	11 605	98 666	8 890	9 382	93 423	8 454	8 886
L: 100 001 – 110 000	140 313	13 801	14 734	125 394	12 393	13 163	100 306	9 944	10 543	93 239	9 251	9 792
M: 110 001 – 120 000	144 360	15 486	16 631	127 698	13 779	14 705	103 966	11 274	11 982	97 816	10 633	11 268
N: 120 001 – 130 000	138 021	15 935	17 255	121 004	14 070	15 130	98 160	11 497	12 267	93 593	10 997	11 699
O: 130 001 – 140 000	140 029	17 354	18 910	120 982	15 102	16 329	96 134	12 112	12 976	91 460	11 560	12 344
P: 140 001 – 150 000	142 195	18 851	20 627	123 786	16 520	17 968	94 921	12 797	13 768	91 378	12 373	13 257
Q: 150 001 – 200 000	665 399	105 460	116 234	595 353	94 881	104 027	465 382	74 868	81 386	449 384	72 603	78 666
R: 200 001 – 250 000	568 597	114 125	127 515	532 726	107 618	119 568	426 028	86 972	95 670	417 558	85 659	93 844
S: 250 001 – 350 000	926 740	241 274	275 732	877 904	230 549	261 943	715 531	189 574	213 316	715 293	190 638	213 320
T: 350 001 – 500 000	845 605	303 317	351 802	891 863	322 055	371 774	770 335	280 290	322 068	816 061	298 051	341 941
U: 500 001 – 750 000	546 951	284 561	330 192	613 042	319 264	369 555	635 555	331 836	383 958	671 244	351 630	406 620
V: 750 001 – 1 000 000	221 526	163 872	190 415	245 099	181 792	210 666	260 229	193 147	223 647	279 445	207 456	240 114
W: 1 000 001 – 2 000 000	197 835	226 473	259 876	229 530	261 954	301 006	253 865	289 162	332 927	273 334	311 036	358 677
X: 2 000 001 – 5 000 000	46 814	121 428	133 008	50 514	129 121	142 340	54 425	138 878	153 583	56 124	142 656	158 147
Y: 5 000 001 +	8 803	85 193	88 342	8 544	80 870	84 472	9 024	81 555	85 884	9 092	85 253	88 947
Total	5 973 711	1 760 089	1 996 806	5 736 745	1 827 418	2 072 397	4 960 909	1 732 797	1 966 382	5 213 796	1 814 056	2 054 516
<= 0	217 458	-21 815	-21 799	188 867	-20 099	-20 078	168 299	-27 241	-27 225	177 979	-25 492	-25 474
1 – 70 000	606 156	20 964	21 796	524 357	18 323	19 162	422 079	12 769	15 156	613 099	17 871	18 490
70 001 – 350 000	3 282 563	576 095	643 176	2 984 929	534 137	593 500	2 387 098	432 402	476 384	2 317 418	425 595	467 054
350 001 – 500 000	845 605	303 317	351 802	891 863	322 055	371 774	770 335	280 290	322 068	816 061	298 051	341 941
500 000 +	1 021 929	881 528	1 001 832	1 146 729	973 001	1 108 039	1 213 098	1 034 578	1 179 999	1 289 239	1 098 031	1 252 504
Total	5 973 711	1 760 089	1 996 806	5 736 745	1 827 418	2 072 397	4 960 909	1 732 797	1 966 382	5 213 796	1 814 056	2 054 516

PERSONAL INCOME TAX

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Income group Percentage of total	Number of taxpayers	Taxable Income	Income before deductions	Number of taxpayers	Taxable Income	Income before deductions	Number of taxpayers	Taxable Income	Income before deductions	Number of taxpayers	Taxable Income	Income before deductions
A: < 0	0.7%	-1.2%	-1.1%	0.6%	-1.1%	-1.0%	0.6%	-1.6%	-1.4%	0.5%	-1.4%	-1.2%
B: = 0	3.0%	-0.0%	-	2.7%	-0.0%	-	2.8%	-0.0%	-	2.9%	-0.0%	-
C: 1 – 20 000	2.9%	0.1%	0.1%	2.5%	0.1%	0.1%	2.4%	-0.0%	0.1%	4.7%	0.1%	0.1%
D: 20 001 – 30 000	1.3%	0.1%	0.1%	1.2%	0.1%	0.1%	1.1%	0.1%	0.1%	1.5%	0.1%	0.1%
E: 30 001 – 40 000	1.4%	0.2%	0.1%	1.3%	0.1%	0.1%	1.1%	0.1%	0.1%	1.5%	0.1%	0.1%
F: 40 001 – 50 000	1.4%	0.2%	0.2%	1.3%	0.2%	0.2%	1.2%	0.1%	0.1%	1.3%	0.2%	0.2%
G: 50 001 – 60 000	1.5%	0.3%	0.3%	1.4%	0.2%	0.2%	1.3%	0.2%	0.2%	1.4%	0.2%	0.2%
H: 60 001 – 70 000	1.7%	0.4%	0.3%	1.5%	0.3%	0.3%	1.4%	0.2%	0.2%	1.3%	0.2%	0.2%
I: 70 001 – 80 000	2.3%	0.6%	0.5%	2.0%	0.5%	0.4%	1.9%	0.4%	0.4%	1.7%	0.4%	0.3%
J: 80 001 – 90 000	2.2%	0.6%	0.6%	2.1%	0.5%	0.5%	1.9%	0.4%	0.4%	1.6%	0.4%	0.4%
K: 90 000 – 100 000	2.4%	0.7%	0.7%	2.0%	0.6%	0.6%	2.0%	0.5%	0.5%	1.8%	0.5%	0.4%
L: 100 001 – 110 000	2.3%	0.8%	0.8%	2.2%	0.7%	0.6%	2.0%	0.6%	0.5%	1.8%	0.5%	0.5%
M: 110 001 – 120 000	2.4%	0.9%	0.9%	2.2%	0.8%	0.7%	2.1%	0.7%	0.6%	1.9%	0.6%	0.5%
N: 120 001 – 130 000	2.3%	0.9%	0.9%	2.1%	0.8%	0.7%	2.0%	0.7%	0.6%	1.8%	0.6%	0.6%
O: 130 001 – 140 000	2.3%	1.0%	0.9%	2.1%	0.8%	0.8%	1.9%	0.7%	0.7%	1.8%	0.6%	0.6%
P: 140 001 – 150 000	2.4%	1.1%	1.0%	2.2%	0.9%	0.9%	1.9%	0.7%	0.7%	1.8%	0.7%	0.6%
Q: 150 001 – 200 000	11.1%	6.0%	5.8%	10.4%	5.2%	5.0%	9.4%	4.3%	4.1%	8.6%	4.0%	3.8%
R: 200 001 – 300 000	9.5%	6.5%	6.4%	9.3%	5.9%	5.8%	8.6%	5.0%	4.9%	8.0%	4.7%	4.6%
S: 300 001 – 400 000	15.5%	13.7%	13.8%	15.3%	12.6%	12.6%	14.4%	10.9%	10.8%	13.7%	10.5%	10.4%
T: 400 001 – 500 000	14.2%	17.2%	17.6%	15.5%	17.6%	17.9%	15.5%	16.2%	16.4%	15.7%	16.4%	16.6%
U: 500 001 – 750 000	9.2%	16.2%	16.5%	10.7%	17.5%	17.8%	12.8%	19.2%	19.5%	12.9%	19.4%	19.8%
V: 750 001 – 1 000 000	3.7%	9.3%	9.5%	4.3%	9.9%	10.2%	5.2%	11.1%	11.4%	5.4%	11.4%	11.7%
W: 1 000 001 – 2 000 000	3.3%	12.9%	13.0%	4.0%	14.3%	14.5%	5.1%	16.7%	16.9%	5.2%	17.1%	17.5%
X: 2 000 001 – 5 000 000	0.8%	6.9%	6.7%	0.9%	7.1%	6.9%	1.1%	8.0%	7.8%	1.1%	7.9%	7.7%
Y: 5 000 001 +	0.1%	4.8%	4.4%	0.1%	4.4%	4.1%	0.2%	4.7%	4.4%	0.2%	4.7%	4.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	3.6%	-1.2%	-1.1%	3.3%	-1.1%	-1.0%	3.4%	-1.6%	-1.4%	3.4%	-1.4%	-1.2%
1 – 70 000	10.1%	1.2%	1.1%	9.1%	1.0%	0.9%	8.5%	0.7%	0.8%	11.8%	1.0%	0.9%
70 001 – 350 000	55.0%	32.7%	32.2%	52.0%	29.2%	28.6%	48.1%	25.0%	24.2%	44.4%	23.5%	22.7%
350 001 – 500 000	14.2%	17.2%	17.6%	15.5%	17.6%	17.9%	15.5%	16.2%	16.4%	15.7%	16.4%	16.6%
500 000 +	17.1%	50.1%	50.2%	20.0%	53.2%	53.5%	24.5%	59.7%	60.0%	24.7%	60.5%	61.0%
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%

PERSONAL INCOME TAX

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Province ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	456 697	114 775	19 889	443 161	120 992	21 801	384 652	114 781	21 559	410 810	119 637	23 246
Free State	266 095	62 854	11 540	249 891	65 667	12 474	213 296	62 284	12 414	220 364	65 990	13 220
Gauteng	2 398 530	804 602	180 993	2 307 031	830 183	193 135	2 022 729	802 279	192 510	2 091 559	829 179	200 441
KwaZulu-Natal	906 218	249 022	47 495	879 661	260 369	51 376	766 963	248 992	51 100	815 567	260 922	54 289
Limpopo	273 211	74 069	13 111	259 803	77 140	14 265	187 321	63 499	12 809	210 161	69 424	14 098
Mpumalanga	360 761	96 899	18 699	344 249	101 271	20 391	281 941	81 932	19 680	302 037	93 793	20 920
North West	289 461	66 746	12 045	243 078	67 576	12 934	194 821	60 867	12 443	206 223	63 806	13 585
Northern Cape	108 999	25 575	4 493	103 099	27 290	5 085	86 769	25 540	5 006	92 902	27 478	5 412
Western Cape	933 739	265 548	54 136	906 772	276 930	58 439	822 417	272 623	59 201	864 173	283 927	62 027
Total	5 973 711	1 760 089	362 400	5 736 745	1 827 418	389 899	4 960 909	1 732 797	386 722	5 213 796	1 814 056	407 238
Percentage of total												
Eastern Cape	7.6%	6.5%	5.5%	7.7%	6.6%	5.6%	7.8%	6.6%	5.6%	7.9%	6.6%	5.7%
Free State	4.5%	3.6%	3.2%	4.4%	3.6%	3.2%	4.3%	3.6%	3.2%	4.2%	3.6%	3.2%
Gauteng	40.2%	45.7%	49.9%	40.2%	45.4%	49.5%	40.8%	46.3%	49.8%	40.1%	45.7%	49.2%
KwaZulu-Natal	15.2%	14.1%	13.1%	15.3%	14.2%	13.2%	15.5%	14.4%	13.2%	15.6%	14.4%	13.3%
Limpopo	4.6%	4.2%	3.6%	4.5%	4.2%	3.7%	3.8%	3.7%	3.3%	4.0%	3.8%	3.5%
Mpumalanga	6.0%	5.5%	5.2%	6.0%	5.5%	5.2%	5.7%	4.7%	5.1%	5.8%	5.2%	5.1%
North West	4.5%	3.8%	3.3%	4.2%	3.7%	3.3%	3.9%	3.5%	3.2%	4.0%	3.5%	3.3%
Northern Cape	1.8%	1.5%	1.2%	1.8%	1.5%	1.3%	1.7%	1.5%	1.3%	1.8%	1.5%	1.3%
Western Cape	15.6%	15.1%	14.9%	15.8%	15.2%	15.0%	16.6%	15.7%	15.3%	16.6%	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.

PERSONAL INCOME TAX

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Below 18	44 052	5 570	749	41 898	5 815	882	39 194	5 373	768	37 646	5 196	771
18 - 24	212 476	24 445	2 479	189 775	23 344	2 494	161 169	20 258	2 211	268 873	22 376	2 351
25 - 34	1 540 126	351 089	57 150	1 430 281	350 643	59 580	1 191 452	310 639	55 590	1 242 780	318 496	57 837
35 - 44	1 599 708	513 593	108 178	1 540 214	532 652	115 975	1 319 043	495 950	113 706	1 365 098	520 490	119 043
45 - 54	1 302 904	475 728	109 136	1 261 088	496 653	117 728	1 073 929	478 538	118 879	1 098 715	501 773	125 422
55 - 64	819 634	280 357	65 229	811 014	301 498	72 453	728 130	301 038	74 268	742 695	316 987	78 634
65 - 74	314 754	77 885	14 533	319 209	84 061	15 820	305 464	86 786	16 197	313 162	92 680	17 625
75 and older	140 057	31 423	4 946	143 266	32 752	4 967	142 528	34 216	5 104	144 827	36 059	5 555
Total	5 973 711	1 760 089	362 400	5 736 745	1 827 418	389 899	4 960 909	1 732 797	386 722	5 213 796	1 814 056	407 238
Percentage of total												
Below 18	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%	0.8%	0.3%	0.2%	0.7%	0.3%	0.2%
18 - 24	3.6%	1.4%	0.7%	3.3%	1.3%	0.6%	3.2%	1.2%	0.6%	5.2%	1.2%	0.6%
25 - 34	25.8%	19.9%	15.8%	24.9%	19.2%	15.3%	24.0%	17.9%	14.4%	23.8%	17.6%	14.2%
35 - 44	26.8%	29.2%	29.9%	26.8%	29.1%	29.7%	26.6%	28.6%	29.4%	26.2%	28.7%	29.2%
45 - 54	21.8%	27.0%	30.1%	22.0%	27.2%	30.2%	21.6%	27.6%	30.7%	21.1%	27.7%	30.8%
55 - 64	13.7%	15.9%	18.0%	14.1%	16.5%	18.6%	14.7%	17.4%	19.2%	14.2%	17.5%	19.3%
65 - 74	5.3%	4.4%	4.0%	5.6%	4.6%	4.1%	6.2%	5.0%	4.2%	6.0%	5.1%	4.3%
75 and older	2.3%	1.8%	1.4%	2.5%	1.8%	1.3%	2.9%	2.0%	1.3%	2.8%	2.0%	1.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Gender	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Female	2 642 874	672 293	117 354	2 563 942	710 072	129 576	2 249 157	683 626	130 778	2 420 951	732 082	143 081
Male	3 330 837	1 087 796	245 046	3 172 803	1 117 345	260 323	2 711 752	1 049 171	255 944	2 792 845	1 081 974	264 157
Total	5 973 711	1 760 089	362 400	5 736 745	1 827 418	389 899	4 960 909	1 732 797	386 722	5 213 796	1 814 056	407 238
Percentage of total												
Female	44.2%	38.2%	32.4%	44.7%	38.9%	33.2%	45.3%	39.5%	33.8%	46.4%	40.4%	35.1%
Male	55.8%	61.8%	67.6%	55.3%	61.1%	66.8%	54.7%	60.5%	66.2%	53.6%	59.6%	64.9%
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%

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Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2017 – 2020

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	31.6%	68.4%	100.0%	31.8%	68.2%	100.0%	31.6%	68.4%	100.0%	31.8%	68.2%	100.0%
B: = 0	40.7%	59.3%	100.0%	43.4%	56.6%	100.0%	44.1%	55.9%	100.0%	45.4%	54.6%	100.0%
C: 1 – 20 000	47.5%	52.5%	100.0%	46.6%	53.4%	100.0%	48.1%	51.9%	100.0%	50.7%	49.3%	100.0%
D: 20 001 – 30 000	45.4%	54.6%	100.0%	44.9%	55.1%	100.0%	44.5%	55.5%	100.0%	46.7%	53.3%	100.0%
E: 30 001 – 40 000	43.9%	56.1%	100.0%	43.8%	56.2%	100.0%	44.0%	56.0%	100.0%	48.3%	51.7%	100.0%
F: 40 001 – 50 000	45.0%	55.0%	100.0%	45.1%	54.9%	100.0%	45.0%	55.0%	100.0%	45.2%	54.8%	100.0%
G: 50 001 – 60 000	44.4%	55.6%	100.0%	44.7%	55.3%	100.0%	45.2%	54.8%	100.0%	46.2%	53.8%	100.0%
H: 60 001 – 70 000	43.0%	57.0%	100.0%	43.1%	56.9%	100.0%	44.1%	55.9%	100.0%	44.9%	55.1%	100.0%
I: 70 001 – 80 000	43.6%	56.4%	100.0%	44.5%	55.5%	100.0%	44.1%	55.9%	100.0%	45.3%	54.7%	100.0%
J: 80 001 – 90 000	41.8%	58.2%	100.0%	42.0%	58.0%	100.0%	43.4%	56.6%	100.0%	43.2%	56.8%	100.0%
K: 90 000 – 100 000	42.0%	58.0%	100.0%	41.1%	58.9%	100.0%	42.4%	57.6%	100.0%	44.4%	55.6%	100.0%
L: 100 001 – 110 000	42.3%	57.7%	100.0%	42.5%	57.5%	100.0%	43.2%	56.8%	100.0%	43.7%	56.3%	100.0%
M: 110 001 – 120 000	43.7%	56.3%	100.0%	43.2%	56.8%	100.0%	43.9%	56.1%	100.0%	44.1%	55.9%	100.0%
N: 120 001 – 130 000	44.7%	55.3%	100.0%	43.7%	56.3%	100.0%	44.5%	55.5%	100.0%	44.9%	55.1%	100.0%
O: 130 001 – 140 000	45.5%	54.5%	100.0%	45.3%	54.7%	100.0%	45.6%	54.4%	100.0%	45.6%	54.4%	100.0%
P: 140 001 – 150 000	46.4%	53.6%	100.0%	46.3%	53.7%	100.0%	46.7%	53.3%	100.0%	46.8%	53.2%	100.0%
Q: 150 001 – 200 000	48.5%	51.5%	100.0%	48.4%	51.6%	100.0%	48.9%	51.1%	100.0%	49.2%	50.8%	100.0%
R: 200 001 – 250 000	48.5%	51.5%	100.0%	49.4%	50.6%	100.0%	51.0%	49.0%	100.0%	51.4%	48.6%	100.0%
S: 250 001 – 350 000	51.5%	48.5%	100.0%	52.6%	47.4%	100.0%	52.5%	47.5%	100.0%	52.3%	47.7%	100.0%
T: 350 001 – 500 000	42.8%	57.2%	100.0%	44.7%	55.3%	100.0%	47.8%	52.2%	100.0%	50.5%	49.5%	100.0%
U: 500 001 – 750 000	34.7%	65.3%	100.0%	36.6%	63.4%	100.0%	38.9%	61.1%	100.0%	40.8%	59.2%	100.0%
V: 750 001 – 1 000 000	29.5%	70.5%	100.0%	30.5%	69.5%	100.0%	32.0%	68.0%	100.0%	33.3%	66.7%	100.0%
W: 1 000 001 – 2 000 000	24.1%	75.9%	100.0%	25.4%	74.6%	100.0%	26.9%	73.1%	100.0%	28.4%	71.6%	100.0%
X: 2 000 001 – 5 000 000	17.1%	82.9%	100.0%	17.9%	82.1%	100.0%	19.1%	80.9%	100.0%	20.3%	79.7%	100.0%
Y: 5 000 001 +	12.8%	87.2%	100.0%	12.9%	87.1%	100.0%	13.9%	86.1%	100.0%	14.1%	85.9%	100.0%
Total	44.2%	55.8%	100.0%	44.7%	55.3%	100.0%	45.3%	54.7%	100.0%	46.4%	53.6%	100.0%

PERSONAL INCOME TAX

Table A2.1.7: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group for individuals with change in residence status, 2017 – 2020

Tax year	2017			2018			2019			2020		
	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	381	-37	-	521	-38	-	545	-50	0	502	-44	0
B: = 0	2 668	-	-	4 104	-	-	4 089	-	0	4 071	-	-
C: 1 – 20 000	554	4	0	859	6	0	855	6	0	1 149	9	0
D: 20 001 – 30 000	184	5	0	266	7	0	229	6	0	357	9	0
E: 30 001 – 40 000	152	5	0	207	7	0	238	8	0	299	11	0
F: 40 001 – 50 000	139	6	0	212	10	0	204	9	0	303	14	0
G: 50 001 – 60 000	127	7	0	170	9	0	226	12	0	271	15	0
H: 60 001 – 70 000	125	8	0	191	12	0	201	13	0	261	17	0
I: 70 001 – 80 000	105	8	0	177	13	0	214	16	0	245	18	0
J: 80 001 – 90 000	121	10	0	149	13	0	184	16	0	231	20	0
K: 90 000 – 100 000	113	11	0	144	14	0	200	19	1	234	22	1
L: 100 001 – 110 000	91	10	0	120	13	1	161	17	1	225	24	1
M: 110 001 – 120 000	66	8	0	116	13	1	140	16	1	202	23	1
N: 120 001 – 130 000	82	10	1	102	13	1	136	17	1	201	25	1
O: 130 001 – 140 000	78	11	1	105	14	1	164	22	1	183	25	2
P: 140 001 – 150 000	76	11	1	102	15	1	125	18	1	174	25	2
Q: 150 001 – 200 000	309	54	5	399	69	6	528	92	8	731	127	10
R: 200 001 – 250 000	258	58	7	291	66	8	468	104	12	600	135	15
S: 250 001 – 350 000	386	114	17	456	137	20	637	189	27	947	283	41
T: 350 001 – 500 000	289	120	24	428	178	35	622	260	50	737	306	57
U: 500 001 – 750 000	254	156	39	367	222	55	502	304	74	554	338	83
V: 750 001 – 1 000 000	134	115	33	175	151	44	212	182	52	306	265	76
W: 1 000 001 – 2 000 000	170	230	77	224	307	103	283	380	127	348	463	152
X: 2 000 001 – 5 000 000	74	216	78	84	254	100	118	340	131	157	450	173
Y: 5 000 001 +	45	572	219	44	990	438	48	640	279	52	1 142	498
Total	6 981	1 712	500	10 013	2 493	812	11 329	2 638	767	13 340	3 719	1 113
<= 0	3 049	-37	-	4 625	-38	-	4 634	-50	0	4 573	-44	0
1 – 70 000	1 281	35	0	1 905	51	0	1 953	55	1	2 640	74	0
70 001 – 350 000	1 685	304	31	2 161	379	38	2 957	526	53	3 973	726	73
350 001 – 500 000	289	120	24	428	178	35	622	260	50	737	306	57
500 000 +	677	1 289	445	894	1 923	739	1 163	1 848	664	1 417	2 657	982
Total	6 981	1 712	500	10 013	2 493	812	11 329	2 638	767	13 340	3 719	1 113

PERSONAL INCOME TAX

Table A2.1.7: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group for individuals with change in residence status, 2017 – 2020
(continued)

Tax year	2017			2018			2019			2020		
	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	5.5%	-2.1%	-	5.2%	-1.5%	-	4.8%	-1.9%	0.0%	3.8%	-1.2%	0.0%
B: = 0	38.2%	-	-	41.0%	-	-	36.1%	-	0.0%	30.5%	-	-
C: 1 – 20 000	7.9%	0.2%	0.0%	8.6%	0.2%	0.0%	7.5%	0.2%	0.0%	8.6%	0.2%	0.0%
D: 20 001 – 30 000	2.6%	0.3%	0.0%	2.7%	0.3%	0.0%	2.0%	0.2%	0.0%	2.7%	0.2%	0.0%
E: 30 001 – 40 000	2.2%	0.3%	0.0%	2.1%	0.3%	0.0%	2.1%	0.3%	0.0%	2.2%	0.3%	0.0%
F: 40 001 – 50 000	2.0%	0.4%	0.0%	2.1%	0.4%	0.0%	1.8%	0.3%	0.0%	2.3%	0.4%	0.0%
G: 50 001 – 60 000	1.8%	0.4%	0.0%	1.7%	0.4%	0.0%	2.0%	0.5%	0.0%	2.0%	0.4%	0.0%
H: 60 001 – 70 000	1.8%	0.5%	0.0%	1.9%	0.5%	0.0%	1.8%	0.5%	0.0%	2.0%	0.5%	0.0%
I: 70 001 – 80 000	1.5%	0.5%	0.0%	1.8%	0.5%	0.0%	1.9%	0.6%	0.0%	1.8%	0.5%	0.0%
J: 80 001 – 90 000	1.7%	0.6%	0.0%	1.5%	0.5%	0.0%	1.6%	0.6%	0.0%	1.7%	0.5%	0.0%
K: 90 000 – 100 000	1.6%	0.6%	0.1%	1.4%	0.5%	0.0%	1.8%	0.7%	0.1%	1.8%	0.6%	0.0%
L: 100 001 – 110 000	1.3%	0.6%	0.1%	1.2%	0.5%	0.1%	1.4%	0.6%	0.1%	1.7%	0.6%	0.1%
M: 110 001 – 120 000	0.9%	0.4%	0.1%	1.2%	0.5%	0.1%	1.2%	0.6%	0.1%	1.5%	0.6%	0.1%
N: 120 001 – 130 000	1.2%	0.6%	0.1%	1.0%	0.5%	0.1%	1.2%	0.6%	0.1%	1.5%	0.7%	0.1%
O: 130 001 – 140 000	1.1%	0.6%	0.1%	1.0%	0.6%	0.1%	1.4%	0.8%	0.2%	1.4%	0.7%	0.1%
P: 140 001 – 150 000	1.1%	0.6%	0.2%	1.0%	0.6%	0.1%	1.1%	0.7%	0.2%	1.3%	0.7%	0.1%
Q: 150 001 – 200 000	4.4%	3.2%	0.9%	4.0%	2.8%	0.7%	4.7%	3.5%	1.0%	5.5%	3.4%	0.9%
R: 200 001 – 250 000	3.7%	3.4%	1.3%	2.9%	2.6%	0.9%	4.1%	4.0%	1.5%	4.5%	3.6%	1.3%
S: 250 001 – 350 000	5.5%	6.7%	3.4%	4.6%	5.5%	2.5%	5.6%	7.2%	3.6%	7.1%	7.6%	3.7%
T: 350 001 – 500 000	4.1%	7.0%	4.7%	4.3%	7.1%	4.3%	5.5%	9.9%	6.5%	5.5%	8.2%	5.2%
U: 500 001 – 750 000	3.6%	9.1%	7.7%	3.7%	8.9%	6.7%	4.4%	11.5%	9.6%	4.2%	9.1%	7.4%
V: 750 001 – 1 000 000	1.9%	6.7%	6.6%	1.7%	6.0%	5.4%	1.9%	6.9%	6.8%	2.3%	7.1%	6.9%
W: 1 000 001 – 2 000 000	2.4%	13.4%	15.3%	2.2%	12.3%	12.7%	2.5%	14.4%	16.6%	2.6%	12.4%	13.6%
X: 2 000 001 – 5 000 000	1.1%	12.6%	15.5%	0.8%	10.2%	12.3%	1.0%	12.9%	17.1%	1.2%	12.1%	15.5%
Y: 5 000 001 +	0.6%	33.4%	43.9%	0.4%	39.7%	53.9%	0.4%	24.3%	36.4%	0.4%	30.7%	44.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	43.7%	-2.1%	-	46.2%	-1.5%	-	40.9%	-1.9%	0.0%	34.3%	-1.2%	0.0%
1 – 70 000	18.3%	2.1%	0.0%	19.0%	2.1%	0.0%	17.2%	2.1%	0.1%	19.8%	2.0%	0.0%
70 001 – 350 000	24.1%	17.8%	6.3%	21.6%	15.2%	4.6%	26.1%	19.9%	6.9%	29.8%	19.5%	6.6%
350 001 – 500 000	4.1%	7.0%	4.7%	4.3%	7.1%	4.3%	5.5%	9.9%	6.5%	5.5%	8.2%	5.2%
500 000 +	9.7%	75.3%	89.0%	8.9%	77.2%	91.1%	10.3%	70.0%	86.5%	10.6%	71.4%	88.2%
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 A2.2.1: Assessed individual taxpayers: Selected sources of income, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross								
3601 Income (Salaries and wages, remuneration)	4 935 662	1 234 141	4 726 656	1 287 792	4 088 093	1 266 335	4 329 238	1 295 508
3603 Pension income (only taxable portion)	438 120	52 342	448 621	58 396	421 401	61 208	432 745	66 091
3605 Annual payment (bonus, leave pay etc.)	3 929 480	154 926	3 760 594	156 824	3 151 380	152 207	3 222 346	153 144
3606 Commission	310 470	42 995	306 070	43 445	279 009	42 901	286 446	43 257
3607 Overtime ¹	1 597	25	1 668	22	180	8	1 210 111	39 291
3610 Annuity from a retirement annuity fund	323 712	16 036	324 730	17 844	305 631	18 451	299 776	19 110
3615 Director's income	98 754	52 611	92 418	51 994	3 748	777	2 305	486
3616 Independent contractors	80 071	8 782	79 314	8 648	71 608	8 450	72 552	8 941
Taxable portion only								
4201 Local interest	331 337	25 582	353 469	29 855	369 835	31 837	379 242	33 536
4210 Profit - Local rental	170 671	11 082	177 849	12 091	177 021	12 741	161 113	12 011
4211 Loss - Local rental	62 254	1 641	66 182	2 023	66 914	2 282	61 103	2 186
4218 Foreign interest	231 243	1 089	231 302	1 082	247 759	1 370	230 855	1 424
4250 Capital gain - Local	96 301	26 914	86 551	22 964	71 887	18 158	69 761	19 834
4252 Capital gain - Foreign	6 523	1 513	7 928	2 694	8 376	1 985	9 181	2 451
Total		1 629 679		1 695 674		1 618 710		1 697 271

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

PERSONAL INCOME TAX

Table A2.3.1: PAYE payments received by economic activity, 2016/17 - 2020/21

Tax year	PAYE payments received				
	2016/17 (R million)	2017/18 (R million)	2018/19 (R million)	2019/20 (R million)	2020/21 (R million)
Economic activity¹					
Primary sector	27 774	30 176	33 481	37 047	37 171
Agriculture, forestry and fishing	8 796	9 597	10 789	10 866	10 080
Mining and quarrying	18 978	20 578	22 691	26 181	27 091
Secondary sector	51 901	56 189	57 870	61 151	53 750
Manufacturing ²	32 517	35 715	37 830	40 538	35 784
Electricity, gas and water	7 391	8 112	7 619	8 176	8 083
Construction	11 993	12 362	12 421	12 438	9 884
Tertiary sector	308 391	335 240	359 706	391 966	374 448
Wholesale and retail trade, catering and accommodation ³	14 555	15 786	17 388	18 249	16 621
Transport, storage and communication	576	557	-733	-2 387	-210
Financial intermediation, insurance, real-estate and business services ⁴	276 853	300 008	322 847	352 665	336 632
Community, social and personal services ⁵	16 406	18 890	20 204	23 439	21 404
Other⁶	22 742	24 669	26 446	28 079	24 416
Total	410 807	446 274	477 503	518 243	489 786
Percentage of total					
Primary sector	6.8%	6.8%	7.0%	7.1%	7.6%
Agriculture, forestry and fishing	2.1%	2.2%	2.3%	2.1%	2.1%
Mining and quarrying	4.6%	4.6%	4.8%	5.1%	5.5%
Secondary sector	12.6%	12.6%	12.1%	11.8%	11.0%
Manufacturing	7.9%	8.0%	7.9%	7.8%	7.3%
Electricity, gas and water	1.8%	1.8%	1.6%	1.6%	1.7%
Construction	2.9%	2.8%	2.6%	2.4%	2.0%
Tertiary sector	75.1%	75.1%	75.3%	75.6%	76.5%
Wholesale and retail trade, catering and accommodation	3.5%	3.5%	3.6%	3.5%	3.4%
Transport, storage and communication	0.1%	0.1%	-0.2%	-0.5%	-0.0%
Financial intermediation, insurance, real-estate and business services	67.4%	67.2%	67.6%	68.1%	68.7%
Community, social and personal services	4.0%	4.2%	4.2%	4.5%	4.4%
Other	5.5%	5.5%	5.5%	5.4%	5.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2017 – 2020

Tax year Sector	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]
	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	16 127	15 701	15 129	14 433
Agriculture, forestry and fishing ²	15 439	15 013	14 206	12 221
Bricks, ceramic, glass, cement and similar products	579	600	628	656
Catering and accommodation	3 899	3 892	3 440	2 815
Chemicals and chemical, rubber and plastic products	1 944	1 703	1 972	2 002
Clothing and footwear	1 025	984	880	714
Coal and petroleum products	544	566	674	802
Construction	7 548	7 322	6 954	6 125
Educational services	10 025	3 749	9 969	9 063
Electricity, gas and water	919	413	917	1 121
Financing, insurance, real estate and business services	85 450	33 433	35 515	32 147
Food, drink and tobacco	3 617	1 349	4 027	1 039
Leather, leather goods and fur (excl. footwear & clothing)	168	46	249	48
Long term insurance	5	2	4	1
Machinery and related items	1 733	780	1 989	2 154
Medical, dental and other health and veterinary services	14 347	9 167	13 489	8 567
Metal	2 270	673	2 994	3 656
Mining and quarrying	4 632	2 066	2 116	2 600
Other manufacturing industries	2 164	830	2 172	2 227
Paper, printing and publishing	2 136	602	1 889	1 677
Personal and household services	7 180	765	6 772	5 672
Public administration	11 068	5 906	6 784	8 608
Recreation and cultural services	5 251	1 416	5 110	4 490
Research and scientific institutes	893	391	1 080	1 015
Retail trade	18 607	4 105	17 506	16 036
Scientific, optical and similar equipment	260	111	249	205
Social and related community services	1 757	590	1 600	1 496
Specialised repair services	2 054	363	1 554	1 158
Textiles	535	112	632	530
Transport equipment	753	119	585	469
Transport, storage and communications	12 576	1 843	2 034	2 028
Vehicles, parts and accessories	3 119	794	3 336	3 141
Wholesale trade	4 182	1 954	4 203	4 016
Wood, wood products and furniture	1 122	171	840	644
Other ³	47 868	5 151	41 379	43 158
Total	291 446	294 527	286 479	275 322
Total <= 0 taxable income	29 883	-19 219	0	2
Total > 0 taxable income	261 563	105 500	286 479	275 320
Total	291 446	86 282	286 479	82 470
Percentage				
Total <= 0 taxable income	10.3%	8.5%	7.5%	7.0%
Total > 0 taxable income	89.7%	91.5%	92.5%	93.0%
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.

PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]			2018 [96.9% assessed]			2019 [96.1% assessed]			2020 [96.2% assessed]			
Sector	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Agencies and other services ¹		5.5%	6.9%	5.4%	5.3%	6.0%	4.6%	5.3%	5.9%	4.4%	5.2%	2.0%	4.5%
Agriculture, forestry and fishing ²		5.3%	-0.7%	3.8%	5.1%	0.1%	3.9%	5.0%	-0.3%	3.6%	4.4%	-0.4%	3.2%
Bricks, ceramic, glass, cement and similar products		0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%
Catering and accommodation		1.3%	0.6%	0.6%	1.3%	0.5%	0.6%	1.2%	0.2%	0.5%	1.0%	0.1%	0.4%
Chemicals and chemical, rubber and plastic products		0.5%	0.8%	0.7%	0.6%	0.7%	0.6%	0.7%	0.6%	0.6%	0.7%	0.8%	0.6%
Clothing and footwear		0.4%	0.2%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%	0.1%
Coal and petroleum products		0.2%	0.4%	0.4%	0.2%	0.4%	0.4%	0.2%	0.4%	0.4%	0.3%	0.5%	0.4%
Construction		2.6%	2.3%	1.8%	2.5%	2.0%	1.5%	2.4%	1.9%	1.5%	2.2%	1.8%	1.3%
Educational services		3.4%	4.3%	3.3%	3.5%	4.2%	3.2%	3.5%	4.4%	3.5%	3.3%	4.3%	3.3%
Electricity, gas and water		0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%
Financing, insurance, real estate and business services		29.3%	38.7%	36.5%	28.5%	39.4%	38.5%	28.0%	39.0%	39.2%	26.2%	39.0%	38.5%
Food, drink and tobacco		1.2%	1.6%	1.5%	1.3%	1.1%	1.0%	1.4%	1.0%	0.8%	1.5%	1.3%	1.1%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%
Long term insurance		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items		0.6%	0.9%	0.8%	0.6%	0.6%	0.5%	0.7%	0.6%	0.5%	0.8%	0.7%	0.5%
Medical, dental and other health and veterinary services		4.9%	10.6%	9.8%	4.8%	10.0%	9.6%	4.7%	10.2%	10.1%	4.3%	10.4%	10.3%
Metal		0.8%	0.8%	0.6%	0.9%	0.8%	0.6%	1.0%	0.8%	0.5%	1.3%	1.0%	0.6%
Mining and quarrying		1.6%	2.4%	2.2%	2.1%	2.3%	1.9%	2.9%	2.7%	1.9%	3.4%	3.2%	2.0%
Other manufacturing industries		0.7%	1.0%	0.8%	0.8%	0.9%	0.7%	0.8%	0.9%	0.8%	0.8%	0.8%	0.6%
Paper, printing and publishing		0.7%	0.7%	0.5%	0.8%	0.7%	0.5%	0.7%	0.6%	0.4%	0.6%	0.6%	0.4%
Personal and household services		2.5%	0.9%	0.3%	2.3%	0.9%	0.3%	2.0%	0.8%	0.3%	1.6%	0.7%	0.3%
Public administration		3.8%	6.8%	5.8%	5.6%	7.5%	5.8%	7.9%	9.0%	6.2%	10.5%	10.4%	7.2%
Recreation and cultural services		1.8%	1.6%	1.1%	1.9%	2.2%	1.8%	1.8%	1.6%	1.1%	1.6%	1.8%	1.2%
Research and scientific institutes		0.3%	0.5%	0.4%	0.3%	0.5%	0.4%	0.4%	0.6%	0.5%	0.4%	0.6%	0.5%
Retail trade		6.4%	4.8%	3.8%	6.8%	4.9%	4.1%	6.1%	5.1%	4.5%	5.8%	4.4%	3.4%
Scientific, optical and similar equipment		0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services		0.6%	0.7%	0.5%	0.6%	0.7%	0.5%	0.6%	0.6%	0.5%	0.5%	0.7%	0.6%
Specialised repair services		0.7%	0.4%	0.3%	0.6%	0.3%	0.2%	0.5%	0.3%	0.2%	0.4%	0.2%	0.1%
Textiles		0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Transport equipment		0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
Transport, storage and communications		4.3%	2.1%	1.6%	4.0%	2.1%	1.5%	3.5%	2.3%	1.8%	3.0%	2.5%	1.7%
Vehicles, parts and accessories		1.1%	0.9%	0.7%	1.1%	0.9%	0.6%	1.2%	0.9%	0.6%	1.1%	1.0%	0.7%
Wholesale trade		1.4%	2.3%	2.1%	1.4%	1.9%	1.8%	1.5%	1.8%	1.6%	1.5%	1.8%	1.6%
Wood, wood products and furniture		0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.3%	0.1%	0.1%	0.2%	0.1%	0.1%
Other ³		16.4%	6.0%	13.6%	15.4%	6.9%	13.6%	14.4%	6.5%	13.0%	15.7%	8.4%	13.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. 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, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Allowance ¹	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travel allowance	460 218	29 584	453 663	30 361	439 549	30 169	424 388	29 762
3702 Reimbursible travel allowance - taxable	207 914	5 551	217 006	5 578	214 277	5 360	192 005	5 064
3704 Subsistence allowance (local) - taxable	51 920	337	46 581	320	39 444	282	37 038	267
3707 Share options exercised	44 886	14 432	38 963	14 862	48 858	15 940	32 324	13 147
3708 Public office allowance	4 125	366	6 871	443	6 897	368	8 391	331
3713 Other allowances - taxable	2 427 499	52 036	2 387 109	54 952	2 370 871	58 463	2 379 739	62 894
Other ²	72 760	6 133	77 540	29 206	61 185	10 204	59 576	11 271
Foreign allowances ³	1 371 741	5 650	1 358 404	5 794	1 234 154	5 928	1 269 751	6 196
Total		114 087		141 516		126 714		128 933
Percentage of total								
3701 Travel allowance		25.9%		21.5%		23.8%		23.1%
3702 Reimbursible travel allowance - taxable		4.9%		3.9%		4.2%		3.9%
3704 Subsistence allowance (local) - taxable		0.3%		0.2%		0.2%		0.2%
3707 Share options exercised		12.7%		10.5%		12.6%		10.2%
3708 Public office allowance		0.3%		0.3%		0.3%		0.3%
3713 Other allowances - taxable		45.6%		38.8%		46.1%		48.8%
Other		5.4%		20.6%		8.1%		8.7%
Foreign allowances		5.0%		4.1%		4.7%		4.8%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes only taxable allowances.

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

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

PERSONAL INCOME TAX

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	565	30	346	22	309	23	251	17
B: = 0	17	1	31	2	21	2	38	2
C: 1 – 20 000	2 559	11	2 107	6	1 720	6	1 275	5
D: 20 001 – 30 000	1 676	8	1 416	6	1 116	5	854	5
E: 30 001 – 40 000	2 078	14	1 722	9	1 449	8	1 119	7
F: 40 001 – 50 000	2 663	21	2 251	15	1 710	12	1 444	12
G: 50 001 – 60 000	3 171	31	2 632	23	2 150	19	1 863	19
H: 60 001 – 70 000	3 769	48	3 187	35	2 545	27	2 354	30
I: 70 001 – 80 000	4 183	61	3 656	49	3 177	42	2 917	42
J: 80 001 – 90 000	4 657	78	4 224	65	3 392	51	3 412	58
K: 90 000 – 100 000	5 039	95	4 431	78	3 787	64	3 648	65
L: 100 001 – 110 000	4 883	108	4 527	93	3 963	79	3 867	83
M: 110 001 – 120 000	5 244	129	4 608	111	4 220	95	4 190	100
N: 120 001 – 130 000	5 172	140	4 579	116	4 172	102	4 274	111
O: 130 001 – 140 000	5 343	161	4 723	134	4 141	113	4 380	122
P: 140 001 – 150 000	5 699	187	4 974	153	4 333	127	4 424	137
Q: 150 001 – 200 000	30 699	1 147	27 125	1 005	24 011	876	22 583	822
R: 200 001 – 250 000	33 134	1 444	29 822	1 323	26 832	1 183	24 574	1 084
S: 250 001 – 350 000	68 285	3 703	62 796	3 409	57 605	3 144	52 363	2 877
T: 350 001 – 500 000	89 959	5 944	86 720	5 864	82 311	5 581	76 435	5 275
U: 500 001 – 750 000	92 804	7 164	97 345	7 538	98 450	7 605	95 409	7 369
V: 750 001 – 1 000 000	40 291	3 731	44 583	4 116	47 906	4 351	49 464	4 470
W: 1 000 001 – 2 000 000	37 197	3 934	42 141	4 491	45 890	4 846	47 321	5 048
X: 2 000 001 – 5 000 000	9 430	1 161	11 507	1 410	12 138	1 513	13 130	1 614
Y: 5 000 001 +	1 701	230	2 210	290	2 201	294	2 799	386
Total	460 218	29 584	453 663	30 361	439 549	30 169	424 388	29 762

PERSONAL INCOME TAX

Table A2.5.2. Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%
F: 40 001 – 50 000	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%
H: 60 001 – 70 000	0.8%	0.2%	0.7%	0.1%	0.6%	0.1%	0.6%	0.1%
I: 70 001 – 80 000	0.9%	0.2%	0.8%	0.2%	0.7%	0.1%	0.7%	0.1%
J: 80 001 – 90 000	1.0%	0.3%	0.9%	0.2%	0.8%	0.2%	0.8%	0.2%
K: 90 000 – 100 000	1.1%	0.3%	1.0%	0.3%	0.9%	0.2%	0.9%	0.2%
L: 100 001 – 110 000	1.1%	0.4%	1.0%	0.3%	0.9%	0.3%	0.9%	0.3%
M: 110 001 – 120 000	1.1%	0.4%	1.0%	0.4%	1.0%	0.3%	1.0%	0.3%
N: 120 001 – 130 000	1.1%	0.5%	1.0%	0.4%	0.9%	0.3%	1.0%	0.4%
O: 130 001 – 140 000	1.2%	0.5%	1.0%	0.4%	0.9%	0.4%	1.0%	0.4%
P: 140 001 – 150 000	1.2%	0.6%	1.1%	0.5%	1.0%	0.4%	1.0%	0.5%
Q: 150 001 – 200 000	6.7%	3.9%	6.0%	3.3%	5.5%	2.9%	5.3%	2.8%
R: 200 001 – 250 000	7.2%	4.9%	6.6%	4.4%	6.1%	3.9%	5.8%	3.6%
S: 250 001 – 350 000	14.8%	12.5%	13.8%	11.2%	13.1%	10.4%	12.3%	9.7%
T: 350 001 – 500 000	19.5%	20.1%	19.1%	19.3%	18.7%	18.5%	18.0%	17.7%
U: 500 001 – 750 000	20.2%	24.2%	21.5%	24.8%	22.4%	25.2%	22.5%	24.8%
V: 750 001 – 1 000 000	8.8%	12.6%	9.8%	13.6%	10.9%	14.4%	11.7%	15.0%
W: 1 000 001 – 2 000 000	8.1%	13.3%	9.3%	14.8%	10.4%	16.1%	11.2%	17.0%
X: 2 000 001 – 5 000 000	2.0%	3.9%	2.5%	4.6%	2.8%	5.0%	3.1%	5.4%
Y: 5 000 001 +	0.4%	0.8%	0.5%	1.0%	0.5%	1.0%	0.7%	1.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	38	3	11	0	19	2	9	1
B: = 0	1	0	2	0	2	0	2	0
C: 1 – 20 000	195	1	291	1	187	2	63	1
D: 20 001 – 30 000	117	1	70	1	108	2	36	0
E: 30 001 – 40 000	183	2	96	3	105	1	63	1
F: 40 001 – 50 000	223	1	113	1	191	2	85	2
G: 50 001 – 60 000	264	2	144	2	177	3	92	1
H: 60 001 – 70 000	410	2	141	1	170	2	81	1
I: 70 001 – 80 000	676	3	185	2	194	2	107	2
J: 80 001 – 90 000	1 084	4	354	2	281	5	131	2
K: 90 000 – 100 000	1 697	5	655	3	371	6	196	2
L: 100 001 – 110 000	2 119	6	1 091	2	545	4	306	2
M: 110 001 – 120 000	2 022	5	1 426	3	904	17	411	4
N: 120 001 – 130 000	1 782	5	1 419	3	1 048	7	571	3
O: 130 001 – 140 000	1 457	5	1 334	3	1 142	7	737	4
P: 140 001 – 150 000	1 224	5	1 243	3	1 211	8	966	4
Q: 150 001 – 200 000	3 494	19	3 764	20	4 959	55	4 244	16
R: 200 001 – 250 000	1 979	19	1 848	19	2 686	42	1 896	19
S: 250 001 – 350 000	3 251	59	3 043	48	5 448	457	2 301	47
T: 350 001 – 500 000	3 664	118	3 190	92	5 566	551	2 841	91
U: 500 001 – 750 000	4 229	273	4 062	223	6 252	553	3 529	212
V: 750 001 – 1 000 000	2 927	408	2 707	368	3 961	543	2 659	286
W: 1 000 001 – 2 000 000	6 824	2 194	6 018	1 994	7 661	2 357	5 820	1 402
X: 2 000 001 – 5 000 000	3 761	3 673	4 348	4 315	4 303	3 812	3 761	2 858
Y: 5 000 001 +	1 265	7 618	1 408	7 753	1 367	7 499	1 417	8 185
Total	44 886	14 432	38 963	14 862	48 858	15 940	32 324	13 147

PERSONAL INCOME TAX

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]				
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.4%	0.0%	0.7%	0.0%	0.4%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.4%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.5%	0.0%	0.3%	0.0%	0.4%	0.0%	0.3%	0.0%
G: 50 001 – 60 000	0.6%	0.0%	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%
H: 60 001 – 70 000	0.9%	0.0%	0.4%	0.0%	0.3%	0.0%	0.3%	0.0%
I: 70 001 – 80 000	1.5%	0.0%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
J: 80 001 – 90 000	2.4%	0.0%	0.9%	0.0%	0.6%	0.0%	0.4%	0.0%
K: 90 000 – 100 000	3.8%	0.0%	1.7%	0.0%	0.8%	0.0%	0.6%	0.0%
L: 100 001 – 110 000	4.7%	0.0%	2.8%	0.0%	1.1%	0.0%	0.9%	0.0%
M: 110 001 – 120 000	4.5%	0.0%	3.7%	0.0%	1.9%	0.1%	1.3%	0.0%
N: 120 001 – 130 000	4.0%	0.0%	3.6%	0.0%	2.1%	0.0%	1.8%	0.0%
O: 130 001 – 140 000	3.2%	0.0%	3.4%	0.0%	2.3%	0.0%	2.3%	0.0%
P: 140 001 – 150 000	2.7%	0.0%	3.2%	0.0%	2.5%	0.1%	3.0%	0.0%
Q: 150 001 – 200 000	7.8%	0.1%	9.7%	0.1%	10.1%	0.3%	13.1%	0.1%
R: 200 001 – 250 000	4.4%	0.1%	4.7%	0.1%	5.5%	0.3%	5.9%	0.1%
S: 250 001 – 350 000	7.2%	0.4%	7.8%	0.3%	11.2%	2.9%	7.1%	0.4%
T: 350 001 – 500 000	8.2%	0.8%	8.2%	0.6%	11.4%	3.5%	8.8%	0.7%
U: 500 001 – 750 000	9.4%	1.9%	10.4%	1.5%	12.8%	3.5%	10.9%	1.6%
V: 750 001 – 1 000 000	6.5%	2.8%	6.9%	2.5%	8.1%	3.4%	8.2%	2.2%
W: 1 000 001 – 2 000 000	15.2%	15.2%	15.4%	13.4%	15.7%	14.8%	18.0%	10.7%
X: 2 000 001 – 5 000 000	8.4%	25.5%	11.2%	29.0%	8.8%	23.9%	11.6%	21.7%
Y: 5 000 001 +	2.8%	52.8%	3.6%	52.2%	2.8%	47.0%	4.4%	62.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1 416	28	732	19	553	18	371	7
B: = 0	110	3	137	6	164	8	43	1
C: 1 – 20 000	30 789	97	23 283	82	18 719	75	15 360	51
D: 20 001 – 30 000	17 568	85	14 213	67	13 661	89	10 506	61
E: 30 001 – 40 000	21 245	95	16 897	65	14 018	52	12 078	66
F: 40 001 – 50 000	24 828	104	19 776	77	18 264	95	15 259	77
G: 50 001 – 60 000	29 522	205	23 123	124	19 592	106	17 903	111
H: 60 001 – 70 000	37 287	244	27 745	200	24 187	189	21 238	141
I: 70 001 – 80 000	50 735	382	37 527	218	29 032	163	27 650	205
J: 80 001 – 90 000	60 868	522	48 321	412	42 214	357	33 598	305
K: 90 000 – 100 000	76 044	778	56 729	537	48 966	407	42 100	394
L: 100 001 – 110 000	81 317	872	69 357	696	56 341	500	46 155	409
M: 110 001 – 120 000	83 493	978	72 280	793	61 463	627	53 418	559
N: 120 001 – 130 000	83 766	1 015	72 253	860	61 227	680	56 416	638
O: 130 001 – 140 000	82 224	1 047	75 158	984	61 571	732	57 420	701
P: 140 001 – 150 000	83 883	1 090	72 177	959	69 141	887	58 158	753
Q: 150 001 – 200 000	397 281	6 075	380 643	5 697	343 154	5 118	324 629	5 016
R: 200 001 – 250 000	356 847	6 358	342 643	6 046	337 219	6 076	323 253	5 892
S: 250 001 – 350 000	447 340	9 590	494 447	10 636	520 144	11 350	534 985	12 086
T: 350 001 – 500 000	244 446	7 805	278 489	8 497	325 662	9 429	380 229	11 087
U: 500 001 – 750 000	139 396	7 759	166 579	9 059	190 592	10 160	213 960	10 953
V: 750 001 – 1 000 000	41 430	3 016	50 906	3 893	62 242	5 122	73 237	6 061
W: 1 000 001 – 2 000 000	28 883	2 664	35 290	3 308	42 967	4 124	49 590	4 960
X: 2 000 001 – 5 000 000	5 817	972	7 063	1 247	8 281	1 440	10 182	1 621
Y: 5 000 001 +	964	250	1 341	469	1 497	658	2 001	742
Total	2 427 499	52 036	2 387 109	54 952	2 370 871	58 463	2 379 759	62 894

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, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.3%	0.2%	1.0%	0.1%	0.8%	0.1%	0.6%	0.1%
D: 20 001 – 30 000	0.7%	0.2%	0.6%	0.1%	0.6%	0.2%	0.4%	0.1%
E: 30 001 – 40 000	0.9%	0.2%	0.7%	0.1%	0.6%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	1.0%	0.2%	0.8%	0.1%	0.8%	0.2%	0.6%	0.1%
G: 50 001 – 60 000	1.2%	0.4%	1.0%	0.2%	0.8%	0.2%	0.8%	0.2%
H: 60 001 – 70 000	1.5%	0.5%	1.2%	0.4%	1.0%	0.3%	0.9%	0.2%
I: 70 001 – 80 000	2.1%	0.7%	1.6%	0.4%	1.2%	0.3%	1.2%	0.3%
J: 80 001 – 90 000	2.5%	1.0%	2.0%	0.8%	1.8%	0.6%	1.4%	0.5%
K: 90 000 – 100 000	3.1%	1.5%	2.4%	1.0%	2.1%	0.7%	1.8%	0.6%
L: 100 001 – 110 000	3.3%	1.7%	2.9%	1.3%	2.4%	0.9%	1.9%	0.7%
M: 110 001 – 120 000	3.4%	1.9%	3.0%	1.4%	2.6%	1.1%	2.2%	0.9%
N: 120 001 – 130 000	3.5%	2.0%	3.0%	1.6%	2.6%	1.2%	2.4%	1.0%
O: 130 001 – 140 000	3.4%	2.0%	3.1%	1.8%	2.6%	1.3%	2.4%	1.1%
P: 140 001 – 150 000	3.5%	2.1%	3.0%	1.7%	2.9%	1.5%	2.4%	1.2%
Q: 150 001 – 200 000	16.4%	11.7%	15.9%	10.4%	14.5%	8.8%	13.6%	8.0%
R: 200 001 – 250 000	14.7%	12.2%	14.4%	11.0%	14.2%	10.4%	13.6%	9.4%
S: 250 001 – 350 000	18.4%	18.4%	20.7%	19.4%	21.9%	19.4%	22.5%	19.2%
T: 350 001 – 500 000	10.1%	15.0%	11.7%	15.5%	13.7%	16.1%	16.0%	17.6%
U: 500 001 – 750 000	5.7%	14.9%	7.0%	16.5%	8.0%	17.4%	9.0%	17.4%
V: 750 001 – 1 000 000	1.7%	5.8%	2.1%	7.1%	2.6%	8.8%	3.1%	9.6%
W: 1 000 001 – 2 000 000	1.2%	5.1%	1.5%	6.0%	1.8%	7.1%	2.1%	7.9%
X: 2 000 001 – 5 000 000	0.2%	1.9%	0.3%	2.3%	0.3%	2.5%	0.4%	2.6%
Y: 5 000 001 +	0.0%	0.5%	0.1%	0.9%	0.1%	1.1%	0.1%	1.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

PERSONAL INCOME TAX

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	1 371 338	5 630	1 357 918	5 771	1 233 663	5 905	1 269 287	6 170
3802 Right of use of motor vehicle	83 907	6 933	80 493	7 113	75 816	7 287	72 094	7 252
3803 Right of use of asset	24	1	13	3	14	1	9	0
3804 Meals and refreshments vouchers	40	0	38	0	9	0	2	0
3805 Free or cheap residential / holiday accommodation	94 013	2 261	90 636	2 253	73 946	2 106	72 636	2 130
3806 Free or cheap services	131 131	367	138 370	387	114 248	327	125 173	363
3807 Low or interest-free loans: house	75	1	63	1	28	1	18	0
3808 Payment of employees' debt	495 936	3 931	451 835	3 930	387 823	3 781	388 194	3 928
3809 Bursaries and scholarships	6 314	95	4 858	88	9 140	117	11 445	177
3810 Medical aid paid on behalf of employee	2 091 504	56 967	2 009 122	59 365	1 707 895	55 057	1 739 290	59 515
Other ¹	8 967	326	11 463	2 174	9 646	367	10 320	394
Foreign fringe benefits ²	3 436	84	3 746	91	3 734	93	3 267	86
Pension and provident fund ³	3 692 762	113 594	3 561 493	118 941	2 969 017	109 418	3 031 793	116 210
Total		190 191		200 117		184 461		196 225
Percentage of total								
3801 Acquisition of asset at less than the actual value ¹		3.0%		2.9%		3.2%		3.1%
3802 Right of use of motor vehicle		3.6%		3.6%		4.0%		3.7%
3803 Right of use of asset		0.0%		0.0%		0.0%		0.0%
3804 Meals and refreshments vouchers		0.0%		0.0%		0.0%		0.0%
3805 Free or cheap residential / holiday accommodation		1.2%		1.1%		1.1%		1.1%
3806 Free or cheap services		0.2%		0.2%		0.2%		0.2%
3807 Low or interest-free loans: house		0.0%		0.0%		0.0%		0.0%
3808 Payment of employees' debt		2.1%		2.0%		2.0%		2.0%
3809 Bursaries and scholarships		0.0%		0.0%		0.1%		0.1%
3810 Medical aid paid on behalf of employee		30.0%		29.7%		29.8%		30.3%
Other ¹		0.2%		1.1%		0.2%		0.2%
Foreign fringe benefits ²		0.0%		0.0%		0.1%		0.0%
Pension and provident fund ³		59.7%		59.4%		59.3%		59.2%
Total		40.3%		40.6%		40.7%		100.0%

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

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

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

PERSONAL INCOME TAX

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	269	1	244	1	242	3	233	2
B: = 0	56	0	46	0	52	0	52	0
C: 1 – 20 000	7 551	2	6 598	2	4 979	2	11 194	3
D: 20 001 – 30 000	6 155	3	5 965	2	4 211	2	7 131	3
E: 30 001 – 40 000	8 109	4	7 417	4	5 737	3	7 816	4
F: 40 001 – 50 000	10 486	6	9 312	5	7 014	4	8 977	6
G: 50 001 – 60 000	12 797	8	10 998	7	8 544	6	9 651	7
H: 60 001 – 70 000	16 722	13	13 534	10	10 592	8	10 813	10
I: 70 001 – 80 000	23 537	19	18 887	16	14 230	13	13 099	13
J: 80 001 – 90 000	28 398	26	24 385	24	18 894	20	16 767	18
K: 90 000 – 100 000	30 071	30	26 211	28	21 085	25	20 238	24
L: 100 001 – 110 000	31 548	34	27 553	32	21 699	28	22 008	28
M: 110 001 – 120 000	33 272	38	28 960	35	22 594	30	22 452	31
N: 120 001 – 130 000	34 065	43	29 662	38	23 497	33	22 597	33
O: 130 001 – 140 000	35 563	48	30 626	43	23 644	34	22 765	34
P: 140 001 – 150 000	35 864	51	31 746	48	24 535	39	22 872	37
Q: 150 001 – 200 000	175 144	286	156 439	266	125 002	222	121 727	227
R: 200 001 – 250 000	142 214	307	136 784	297	114 476	252	117 334	262
S: 250 001 – 350 000	222 822	636	218 801	626	188 704	547	191 462	573
T: 350 001 – 500 000	202 261	823	219 701	867	203 524	821	209 238	878
U: 500 001 – 750 000	166 848	954	182 698	1 050	192 409	1 114	198 793	1 195
V: 750 001 – 1 000 000	68 427	519	80 831	618	92 281	704	98 464	807
W: 1 000 001 – 2 000 000	59 180	716	69 326	831	81 244	941	88 266	1 081
X: 2 000 001 – 5 000 000	16 102	583	17 503	570	20 271	630	21 046	549
Y: 5 000 001 +	3 877	481	3 691	352	4 203	426	4 292	345
Total	1 371 338	5 630	1 357 918	5 771	1 233 663	5 905	1 269 287	6 170

PERSONAL INCOME TAX

Table A2.6.2. Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]				
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%	0.9%	0.0%
D: 20 001 – 30 000	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%	0.6%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.1%	0.5%	0.0%	0.6%	0.1%
F: 40 001 – 50 000	0.8%	0.1%	0.7%	0.1%	0.6%	0.1%	0.7%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	0.8%	0.1%	0.7%	0.1%	0.8%	0.1%
H: 60 001 – 70 000	1.2%	0.2%	1.0%	0.2%	0.9%	0.1%	0.9%	0.2%
I: 70 001 – 80 000	1.7%	0.3%	1.4%	0.3%	1.2%	0.2%	1.0%	0.2%
J: 80 001 – 90 000	2.1%	0.5%	1.8%	0.4%	1.5%	0.3%	1.3%	0.3%
K: 90 000 – 100 000	2.2%	0.5%	1.9%	0.5%	1.7%	0.4%	1.6%	0.4%
L: 100 001 – 110 000	2.3%	0.6%	2.0%	0.5%	1.8%	0.5%	1.7%	0.5%
M: 110 001 – 120 000	2.4%	0.7%	2.1%	0.6%	1.8%	0.5%	1.8%	0.5%
N: 120 001 – 130 000	2.5%	0.8%	2.2%	0.7%	1.9%	0.6%	1.8%	0.5%
O: 130 001 – 140 000	2.6%	0.9%	2.3%	0.7%	1.9%	0.6%	1.8%	0.6%
P: 140 001 – 150 000	2.6%	0.9%	2.3%	0.8%	2.0%	0.7%	1.8%	0.6%
Q: 150 001 – 200 000	12.8%	5.1%	11.5%	4.6%	10.1%	3.8%	9.6%	3.7%
R: 200 001 – 250 000	10.4%	5.5%	10.1%	5.1%	9.3%	4.3%	9.2%	4.3%
S: 250 001 – 350 000	16.2%	11.3%	16.1%	10.8%	15.3%	9.3%	15.1%	9.3%
T: 350 001 – 500 000	14.7%	14.6%	16.2%	15.0%	16.5%	13.9%	16.5%	14.2%
U: 500 001 – 750 000	12.2%	17.0%	13.5%	18.2%	15.6%	18.9%	15.7%	19.4%
V: 750 001 – 1 000 000	5.0%	9.2%	6.0%	10.7%	7.5%	11.9%	7.8%	13.1%
W: 1 000 001 – 2 000 000	4.3%	12.7%	5.1%	14.4%	6.6%	15.9%	7.0%	17.5%
X: 2 000 001 – 5 000 000	1.2%	10.4%	1.3%	9.9%	1.6%	10.7%	1.7%	8.9%
Y: 5 000 001 +	0.3%	8.5%	0.3%	6.1%	0.3%	7.2%	0.3%	5.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	30	2	37	3	26	3	31	5
B: = 0	3	0	3	0	2	0	4	0
C: 1 – 20 000	92	1	93	1	58	1	62	1
D: 20 001 – 30 000	88	1	96	1	66	1	73	1
E: 30 001 – 40 000	121	2	104	2	83	2	114	1
F: 40 001 – 50 000	173	3	166	3	99	2	131	3
G: 50 001 – 60 000	202	4	148	3	111	3	128	3
H: 60 001 – 70 000	252	6	217	6	172	4	174	4
I: 70 001 – 80 000	332	9	268	7	200	6	200	6
J: 80 001 – 90 000	331	9	275	8	239	8	232	6
K: 90 000 – 100 000	415	13	367	11	290	9	256	9
L: 100 001 – 110 000	433	13	389	12	347	13	290	11
M: 110 001 – 120 000	539	19	433	15	362	14	348	15
N: 120 001 – 130 000	565	21	463	18	372	15	392	17
O: 130 001 – 140 000	661	29	581	24	459	21	391	18
P: 140 001 – 150 000	730	31	597	25	530	24	452	22
Q: 150 001 – 200 000	4 704	231	4 013	200	3 540	193	3 186	181
R: 200 001 – 250 000	6 236	348	5 403	312	4 637	292	4 512	291
S: 250 001 – 350 000	14 711	909	13 538	878	11 758	835	10 375	772
T: 350 001 – 500 000	17 569	1 288	17 653	1 325	16 720	1 346	15 427	1 297
U: 500 001 – 750 000	17 377	1 478	16 508	1 505	16 248	1 568	16 036	1 606
V: 750 001 – 1 000 000	7 233	768	7 570	846	7 833	926	7 962	965
W: 1 000 001 – 2 000 000	7 539	1 024	7 931	1 132	8 116	1 199	7 969	1 231
X: 2 000 001 – 5 000 000	2 929	560	2 998	596	2 945	613	2 725	593
Y: 5 000 001 +	642	165	642	179	603	189	624	192
Total	83 907	6 933	80 493	7 113	75 816	7 287	72 094	7 252

PERSONAL INCOME TAX

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.2%	0.1%	0.2%	0.0%	0.1%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
I: 70 001 – 80 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.4%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	0.5%	0.2%	0.5%	0.2%	0.4%	0.1%	0.4%	0.1%
L: 100 001 – 110 000	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%
M: 110 001 – 120 000	0.6%	0.3%	0.5%	0.2%	0.5%	0.2%	0.5%	0.2%
N: 120 001 – 130 000	0.7%	0.3%	0.6%	0.3%	0.5%	0.2%	0.5%	0.2%
O: 130 001 – 140 000	0.8%	0.4%	0.7%	0.3%	0.6%	0.3%	0.5%	0.2%
P: 140 001 – 150 000	0.9%	0.5%	0.7%	0.3%	0.7%	0.3%	0.6%	0.3%
Q: 150 001 – 200 000	5.6%	3.3%	5.0%	2.8%	4.7%	2.6%	4.4%	2.5%
R: 200 001 – 250 000	7.4%	5.0%	6.7%	4.4%	6.1%	4.0%	6.3%	4.0%
S: 250 001 – 350 000	17.5%	13.1%	16.8%	12.3%	15.5%	11.5%	14.4%	10.7%
T: 350 001 – 500 000	20.9%	18.6%	21.9%	18.6%	22.1%	18.5%	21.4%	17.9%
U: 500 001 – 750 000	20.7%	21.3%	20.5%	21.2%	21.4%	21.5%	22.2%	22.1%
V: 750 001 – 1 000 000	8.6%	11.1%	9.4%	11.9%	10.3%	12.7%	11.0%	13.3%
W: 1 000 001 – 2 000 000	9.0%	14.8%	9.9%	15.9%	10.7%	16.5%	11.1%	17.0%
X: 2 000 001 – 5 000 000	3.5%	8.1%	3.7%	8.4%	3.9%	8.4%	3.8%	8.2%
Y: 5 000 001 +	0.8%	2.4%	0.8%	2.5%	0.8%	2.6%	0.9%	2.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	300	8	266	9	237	9	196	8
B: = 0	60	2	51	2	51	2	39	1
C: 1 – 20 000	2 685	9	1 973	6	1 524	5	1 920	6
D: 20 001 – 30 000	2 897	13	2 415	10	1 704	7	1 787	8
E: 30 001 – 40 000	3 642	18	3 104	15	2 510	12	2 351	14
F: 40 001 – 50 000	4 976	25	3 584	20	2 665	15	2 806	17
G: 50 001 – 60 000	5 383	32	4 402	28	3 265	20	3 060	20
H: 60 001 – 70 000	7 283	48	5 502	37	4 149	28	3 754	28
I: 70 001 – 80 000	10 194	73	6 989	52	5 274	39	4 564	36
J: 80 001 – 90 000	12 845	100	8 932	72	6 781	54	5 761	50
K: 90 000 – 100 000	20 034	269	11 808	105	8 521	74	7 217	67
L: 100 001 – 110 000	23 125	238	15 682	160	10 366	106	8 757	91
M: 110 001 – 120 000	30 166	369	21 413	260	12 925	152	11 001	131
N: 120 001 – 130 000	36 717	534	29 056	485	18 105	287	15 339	262
O: 130 001 – 140 000	41 410	677	32 542	522	20 477	332	18 106	298
P: 140 001 – 150 000	46 043	815	36 869	659	23 974	414	20 609	353
Q: 150 001 – 200 000	272 146	5 640	217 818	4 587	149 506	3 228	139 240	3 045
R: 200 001 – 250 000	291 446	7 461	265 685	7 204	192 167	5 252	176 692	4 792
S: 250 001 – 350 000	502 828	13 407	471 490	13 178	368 100	10 969	370 570	11 704
T: 350 001 – 500 000	387 519	11 477	430 097	13 415	400 853	13 302	430 201	15 078
U: 500 001 – 750 000	226 572	7 767	253 966	9 102	270 439	10 090	293 947	11 498
V: 750 001 – 1 000 000	78 926	3 269	92 187	3 937	102 148	4 461	111 423	5 062
W: 1 000 001 – 2 000 000	63 707	3 298	72 182	3 929	79 778	4 459	87 097	5 060
X: 2 000 001 – 5 000 000	16 836	1 117	17 646	1 265	18 825	1 408	19 278	1 532
Y: 5 000 001 +	3 764	303	3 463	304	3 551	330	3 575	355
Total	2 091 504	56 967	2 009 122	59 365	1 707 895	55 057	1 739 290	59 515

PERSONAL INCOME TAX

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.6%	0.2%	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	1.0%	0.5%	0.6%	0.2%	0.5%	0.1%	0.4%	0.1%
L: 100 001 – 110 000	1.1%	0.4%	0.8%	0.3%	0.6%	0.2%	0.5%	0.2%
M: 110 001 – 120 000	1.4%	0.6%	1.1%	0.4%	0.8%	0.3%	0.6%	0.2%
N: 120 001 – 130 000	1.8%	0.9%	1.4%	0.8%	1.1%	0.5%	0.9%	0.4%
O: 130 001 – 140 000	2.0%	1.2%	1.6%	0.9%	1.2%	0.6%	1.0%	0.5%
P: 140 001 – 150 000	2.2%	1.4%	1.8%	1.1%	1.4%	0.8%	1.2%	0.6%
Q: 150 001 – 200 000	13.0%	9.9%	10.8%	7.7%	8.8%	5.9%	8.0%	5.1%
R: 200 001 – 250 000	13.9%	13.1%	13.2%	12.1%	11.3%	9.5%	10.2%	8.1%
S: 250 001 – 350 000	24.0%	23.5%	23.5%	22.2%	21.6%	19.9%	21.3%	19.7%
T: 350 001 – 500 000	18.5%	20.1%	21.4%	22.6%	23.5%	24.2%	24.7%	25.3%
U: 500 001 – 750 000	10.8%	13.6%	12.6%	15.3%	15.8%	18.3%	16.9%	19.3%
V: 750 001 – 1 000 000	3.8%	5.7%	4.6%	6.6%	6.0%	8.1%	6.4%	8.5%
W: 1 000 001 – 2 000 000	3.0%	5.8%	3.6%	6.6%	4.7%	8.1%	5.0%	8.5%
X: 2 000 001 – 5 000 000	0.8%	2.0%	0.9%	2.1%	1.1%	2.6%	1.1%	2.6%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%	0.2%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund¹ by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	560	14	521	13	498	14	452	15
B: = 0	127	4	128	5	113	4	126	4
C: 1 – 20 000	20 225	28	17 709	26	12 862	17	19 321	21
D: 20 001 – 30 000	16 577	33	15 291	34	11 322	22	14 970	29
E: 30 001 – 40 000	22 837	59	19 411	53	14 041	35	17 184	44
F: 40 001 – 50 000	28 576	86	24 340	76	17 900	55	20 288	62
G: 50 001 – 60 000	34 631	124	28 611	102	20 688	73	21 933	77
H: 60 001 – 70 000	43 561	187	36 183	149	26 737	113	24 786	105
I: 70 001 – 80 000	61 169	302	49 331	234	35 210	173	30 852	148
J: 80 001 – 90 000	78 135	469	62 753	354	46 144	257	39 935	217
K: 90 000 – 100 000	87 801	638	70 926	483	52 096	341	47 293	297
L: 100 001 – 110 000	92 508	790	77 012	629	54 678	406	50 757	378
M: 110 001 – 120 000	98 163	969	78 794	728	56 958	493	51 703	441
N: 120 001 – 130 000	101 058	1 104	85 802	937	59 316	599	55 318	559
O: 130 001 – 140 000	101 133	1 200	85 908	998	59 382	660	55 321	608
P: 140 001 – 150 000	102 068	1 315	87 135	1 096	60 907	738	56 119	665
Q: 150 001 – 200 000	509 736	8 480	440 207	7 077	312 978	4 787	297 705	4 515
R: 200 001 – 250 000	472 461	11 412	431 324	10 084	317 345	6 890	306 316	6 496
S: 250 001 – 350 000	733 776	23 832	722 291	23 537	572 320	18 243	584 668	18 674
T: 350 001 – 500 000	535 083	22 851	598 310	26 144	555 465	24 610	597 613	26 817
U: 500 001 – 750 000	319 432	17 463	360 827	20 227	382 201	21 801	413 862	24 135
V: 750 001 – 1 000 000	116 450	8 415	135 946	10 013	150 474	11 238	163 801	12 470
W: 1 000 001 – 2 000 000	90 266	9 040	105 059	10 776	119 068	12 156	130 845	13 578
X: 2 000 001 – 5 000 000	21 857	3 596	23 423	3 989	25 782	4 450	26 286	4 651
Y: 5 000 001 +	4 572	1 183	4 251	1 177	4 532	1 241	4 339	1 204
Total	3 692 762	113 594	3 561 493	118 941	2 969 017	109 418	3 031 793	116 210

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

PERSONAL INCOME TAX

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund¹ by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.5%	0.0%	0.5%	0.0%	0.4%	0.0%	0.6%	0.0%
D: 20 001 – 30 000	0.4%	0.0%	0.4%	0.0%	0.4%	0.0%	0.5%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.0%	0.5%	0.0%	0.6%	0.0%
F: 40 001 – 50 000	0.8%	0.1%	0.7%	0.1%	0.6%	0.0%	0.7%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	0.8%	0.1%	0.7%	0.1%	0.7%	0.1%
H: 60 001 – 70 000	1.2%	0.2%	1.0%	0.1%	0.9%	0.1%	0.8%	0.1%
I: 70 001 – 80 000	1.7%	0.3%	1.4%	0.2%	1.2%	0.2%	1.0%	0.1%
J: 80 001 – 90 000	2.1%	0.4%	1.8%	0.3%	1.6%	0.2%	1.3%	0.2%
K: 90 000 – 100 000	2.4%	0.6%	2.0%	0.4%	1.8%	0.3%	1.6%	0.3%
L: 100 001 – 110 000	2.5%	0.7%	2.2%	0.5%	1.8%	0.4%	1.7%	0.3%
M: 110 001 – 120 000	2.7%	0.9%	2.2%	0.6%	1.9%	0.5%	1.7%	0.4%
N: 120 001 – 130 000	2.7%	1.0%	2.4%	0.8%	2.0%	0.5%	1.8%	0.5%
O: 130 001 – 140 000	2.7%	1.1%	2.4%	0.8%	2.0%	0.6%	1.8%	0.5%
P: 140 001 – 150 000	2.8%	1.2%	2.4%	0.9%	2.1%	0.7%	1.9%	0.6%
Q: 150 001 – 200 000	13.8%	7.5%	12.4%	5.9%	10.5%	4.4%	9.8%	3.9%
R: 200 001 – 250 000	12.8%	10.0%	12.1%	8.5%	10.7%	6.3%	10.1%	5.6%
S: 250 001 – 350 000	19.9%	21.0%	20.3%	19.8%	19.3%	16.7%	19.3%	16.1%
T: 350 001 – 500 000	14.5%	20.1%	16.8%	22.0%	18.7%	22.5%	19.7%	23.1%
U: 500 001 – 750 000	8.7%	15.4%	10.1%	17.0%	12.9%	19.9%	13.7%	20.8%
V: 750 001 – 1 000 000	3.2%	7.4%	3.8%	8.4%	5.1%	10.3%	5.4%	10.7%
W: 1 000 001 – 2 000 000	2.4%	8.0%	2.9%	9.1%	4.0%	11.1%	4.3%	11.7%
X: 2 000 001 – 5 000 000	0.6%	3.2%	0.7%	3.4%	0.9%	4.1%	0.9%	4.0%
Y: 5 000 001 +	0.1%	1.0%	0.1%	1.0%	0.2%	1.1%	0.1%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.7.1: Assessed individual taxpayers: Deductions, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4011 Donations	90 016	898	102 090	1 073	110 540	1 219	106 907	1 398
4014 Travel expenses - fixed cost - business cost claimed against allowance	376 969	22 821	368 753	23 740	350 548	23 457	306 994	21 945
4015 Travel expenses - actual business cost	21 958	1 204	22 896	1 298	23 229	1 398	21 603	1 343
4016 Other	31 729	2 912	31 251	3 003	30 083	2 945	27 112	2 844
4017 Subsistence allowance - local	9 467	113	9 258	112	6 834	87	3 922	60
4027 Depreciation	8 156	132	9 119	178	8 483	314	8 046	142
4028 Home office expense	16 916	452	18 679	601	18 805	639	19 650	590
4029 Retirement fund contributions ¹	4 211 863	202 137	4 053 753	207 958	3 432 342	193 734	3 494 080	204 091
4048 Employer provided vehicle expenses	55 313	3 562	55 202	3 775	54 404	4 013	51 430	4 100
4050 Employer provided vehicle expenses (operating lease)	1 699	126	1 761	133	1 868	150	1 924	166
Other ²	24 582	2 359	26 276	3 108	27 860	5 528	26 718	2 012
Medical Tax Credits Rebate ³	3 009 008	20 910	2 976 849	21 934	2 601 008	19 718	2 600 944	19 782
Medical Tax Credits Rebate - additional expense ³	905 589	5 378	994 039	6 164	971 221	6 692	1 041 538	7 390
Total		236 717		244 979		233 484		238 693
Percentage of total								
4011 Donations		0.4%		0.4%		0.5%		0.6%
4014 Travel expenses - fixed cost - business cost claimed against allowance		9.6%		9.7%		10.0%		9.2%
4015 Travel expenses - actual business cost		0.5%		0.5%		0.6%		0.6%
4016 Other		1.2%		1.2%		1.3%		1.2%
4017 Subsistence allowance - local		0.0%		0.0%		0.0%		0.0%
4027 Depreciation		0.1%		0.1%		0.1%		0.1%
4028 Home office expense		0.2%		0.2%		0.3%		0.2%
4029 Retirement fund contributions ¹		85.4%		84.9%		83.0%		85.5%
4048 Employer provided vehicle expenses		1.5%		1.5%		1.7%		1.7%
4050 Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
Other ²		1.0%		1.3%		2.4%		0.8%
Medical Tax Credits Rebate ³		8.8%		9.0%		8.4%		8.3%
Medical Tax Credits Rebate - additional expense ³		2.3%		2.5%		2.9%		3.1%
Total		100.0%		100.0%		100.0%		100.0%

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

2. Includes provident fund contributions as well as tool, entertainment and foreign subsistence allowances and other deductions.

3. 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.

PERSONAL INCOME TAX

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	90	8	104	8	104	9	87	8
B: = 0	28	2	24	2	22	2	14	1
C: 1 – 20 000	175	2	162	3	141	3	100	2
D: 20 001 – 30 000	192	3	186	3	103	2	103	3
E: 30 001 – 40 000	234	5	219	4	215	4	120	3
F: 40 001 – 50 000	325	7	285	6	228	5	156	4
G: 50 001 – 60 000	485	12	421	10	321	9	223	6
H: 60 001 – 70 000	759	22	579	15	489	14	299	9
I: 70 001 – 80 000	1 097	32	866	26	700	22	457	16
J: 80 001 – 90 000	1 456	43	1 118	34	812	24	613	21
K: 90 000 – 100 000	1 757	50	1 391	44	1 042	33	741	26
L: 100 001 – 110 000	2 157	65	1 587	50	1 332	41	950	33
M: 110 001 – 120 000	2 346	75	1 910	66	1 485	50	1 127	42
N: 120 001 – 130 000	2 497	83	2 092	73	1 764	63	1 299	50
O: 130 001 – 140 000	2 670	94	2 218	81	1 990	75	1 472	60
P: 140 001 – 150 000	2 920	108	2 383	93	2 168	87	1 689	72
Q: 150 001 – 200 000	17 401	690	15 506	648	13 033	561	10 167	467
R: 200 001 – 250 000	21 490	945	19 659	906	17 322	820	13 599	689
S: 250 001 – 350 000	49 183	2 524	43 846	2 315	38 301	2 064	30 842	1 744
T: 350 001 – 500 000	75 755	4 581	70 027	4 382	63 615	4 035	52 695	3 517
U: 500 001 – 750 000	92 858	6 187	93 783	6 616	89 214	6 511	78 857	6 087
V: 750 001 – 1 000 000	46 785	3 273	51 311	3 789	53 952	4 108	50 581	4 082
W: 1 000 001 – 2 000 000	42 249	3 052	46 968	3 555	49 299	3 829	48 727	3 968
X: 2 000 001 – 5 000 000	10 253	811	10 585	877	11 282	949	10 570	900
Y: 5 000 001 +	1 807	146	1 523	134	1 614	138	1 506	133
Total	376 969	22 821	368 753	23 740	350 548	23 457	306 994	21 945

PERSONAL INCOME TAX

Table A2.7.2: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
I: 70 001 – 80 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
J: 80 001 – 90 000	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.5%	0.2%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.6%	0.3%	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%
M: 110 001 – 120 000	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.7%	0.4%	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%
O: 130 001 – 140 000	0.7%	0.4%	0.6%	0.3%	0.6%	0.3%	0.5%	0.3%
P: 140 001 – 150 000	0.8%	0.5%	0.6%	0.4%	0.6%	0.4%	0.6%	0.3%
Q: 150 001 – 200 000	4.6%	3.0%	4.2%	2.7%	3.7%	2.4%	3.3%	2.1%
R: 200 001 – 250 000	5.7%	4.1%	5.3%	3.8%	4.9%	3.5%	4.4%	3.1%
S: 250 001 – 350 000	13.0%	11.1%	11.9%	9.8%	10.9%	8.8%	10.0%	7.9%
T: 350 001 – 500 000	20.1%	20.1%	19.0%	18.5%	18.1%	17.2%	17.2%	16.0%
U: 500 001 – 750 000	24.6%	27.1%	25.4%	27.9%	25.4%	27.8%	25.7%	27.7%
V: 750 001 – 1 000 000	12.4%	14.3%	13.9%	16.0%	15.4%	17.5%	16.5%	18.6%
W: 1 000 001 – 2 000 000	11.2%	13.4%	12.7%	15.0%	14.1%	16.3%	15.9%	18.1%
X: 2 000 001 – 5 000 000	2.7%	3.6%	2.9%	3.7%	3.2%	4.0%	3.4%	4.1%
Y: 5 000 001 +	0.5%	0.6%	0.4%	0.6%	0.5%	0.6%	0.5%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.3. Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	112	8	116	7	145	11	97	7
B: = 0	20	2	32	3	23	2	30	3
C: 1 – 20 000	124	4	130	6	119	6	103	4
D: 20 001 – 30 000	79	3	92	4	76	3	70	3
E: 30 001 – 40 000	112	4	92	4	84	4	79	4
F: 40 001 – 50 000	146	5	151	7	161	7	93	4
G: 50 001 – 60 000	205	7	219	9	220	9	162	8
H: 60 001 – 70 000	325	11	350	12	401	15	279	11
I: 70 001 – 80 000	471	15	562	18	622	22	543	18
J: 80 001 – 90 000	455	15	531	19	552	21	529	20
K: 90 000 – 100 000	519	18	563	22	560	23	576	23
L: 100 001 – 110 000	492	19	569	23	584	24	511	22
M: 110 001 – 120 000	529	19	537	22	557	25	512	23
N: 120 001 – 130 000	498	20	537	23	552	24	537	25
O: 130 001 – 140 000	541	21	498	20	529	24	501	24
P: 140 001 – 150 000	484	19	499	20	555	23	467	22
Q: 150 001 – 200 000	2 357	99	2 369	102	2 404	114	2 255	113
R: 200 001 – 250 000	2 030	90	2 147	101	2 227	111	1 996	104
S: 250 001 – 350 000	3 272	154	3 368	166	3 263	167	3 070	166
T: 350 001 – 500 000	3 181	176	3 283	180	3 279	194	3 153	192
U: 500 001 – 750 000	2 745	181	2 938	204	2 883	203	2 778	199
V: 750 001 – 1 000 000	1 329	107	1 410	114	1 420	123	1 218	105
W: 1 000 001 – 2 000 000	1 505	150	1 472	149	1 551	170	1 581	169
X: 2 000 001 – 5 000 000	382	49	377	53	409	63	416	65
Y: 5 000 001 +	45	7	54	9	53	10	47	8
Total	21 958	1 204	22 896	1 298	23 229	1 398	21 603	1 343

PERSONAL INCOME TAX

Table A2.7.3: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]		
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.5%	0.7%	0.6%	0.6%	0.4%	0.5%
B: = 0	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%
C: 1 – 20 000	0.6%	0.4%	0.4%	0.4%	0.5%	0.3%
D: 20 001 – 30 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.3%
E: 30 001 – 40 000	0.5%	0.4%	0.3%	0.3%	0.4%	0.3%
F: 40 001 – 50 000	0.7%	0.4%	0.5%	0.5%	0.4%	0.3%
G: 50 001 – 60 000	0.9%	0.6%	0.7%	0.7%	0.7%	0.6%
H: 60 001 – 70 000	1.5%	0.9%	0.9%	0.9%	1.3%	0.9%
I: 70 001 – 80 000	2.1%	1.2%	1.4%	1.4%	2.5%	1.3%
J: 80 001 – 90 000	2.1%	1.3%	1.5%	1.5%	2.4%	1.5%
K: 90 000 – 100 000	2.4%	1.5%	1.7%	1.7%	2.4%	1.7%
L: 100 001 – 110 000	2.2%	1.5%	1.8%	1.8%	2.5%	1.7%
M: 110 001 – 120 000	2.4%	1.6%	1.7%	1.7%	2.4%	1.7%
N: 120 001 – 130 000	2.3%	1.6%	1.8%	1.8%	2.4%	1.9%
O: 130 001 – 140 000	2.5%	1.8%	1.5%	1.5%	2.3%	1.8%
P: 140 001 – 150 000	2.2%	1.6%	1.6%	1.6%	2.2%	1.7%
Q: 150 001 – 200 000	10.7%	8.2%	7.9%	7.9%	10.3%	8.4%
R: 200 001 – 250 000	9.2%	7.4%	7.8%	7.8%	9.6%	7.7%
S: 250 001 – 350 000	14.9%	12.8%	12.8%	12.8%	14.0%	12.4%
T: 350 001 – 500 000	14.5%	14.6%	13.9%	13.9%	14.1%	14.3%
U: 500 001 – 750 000	12.5%	15.1%	15.7%	15.7%	12.4%	14.8%
V: 750 001 – 1 000 000	6.1%	8.9%	8.8%	8.8%	6.1%	7.8%
W: 1 000 001 – 2 000 000	6.9%	12.5%	11.5%	11.5%	6.7%	12.6%
X: 2 000 001 – 5 000 000	1.7%	4.1%	4.1%	4.1%	1.8%	4.8%
Y: 5 000 001 +	0.2%	0.6%	0.7%	0.7%	0.2%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	134	22	135	24	166	23	124	26
B: = 0	36	7	46	9	34	7	41	11
C: 1 – 20 000	152	8	150	12	132	8	110	6
D: 20 001 – 30 000	95	6	110	6	84	4	62	4
E: 30 001 – 40 000	114	5	100	5	103	7	74	5
F: 40 001 – 50 000	181	9	163	9	164	8	95	5
G: 50 001 – 60 000	219	10	214	15	207	11	155	10
H: 60 001 – 70 000	294	13	288	13	296	14	214	12
I: 70 001 – 80 000	456	20	446	18	407	17	367	18
J: 80 001 – 90 000	455	19	459	19	419	18	372	15
K: 90 000 – 100 000	467	17	509	22	470	21	360	18
L: 100 001 – 110 000	511	21	511	23	489	22	392	17
M: 110 001 – 120 000	542	23	505	21	496	24	397	19
N: 120 001 – 130 000	503	22	508	25	512	26	407	21
O: 130 001 – 140 000	596	25	518	23	491	25	414	20
P: 140 001 – 150 000	554	27	560	26	513	22	422	23
Q: 150 001 – 200 000	2 801	130	2 642	128	2 521	128	2 172	118
R: 200 001 – 250 000	2 652	134	2 545	131	2 449	134	2 147	125
S: 250 001 – 350 000	4 815	264	4 723	292	4 336	259	3 901	251
T: 350 001 – 500 000	5 270	355	5 285	363	5 075	368	4 662	353
U: 500 001 – 750 000	4 935	458	4 933	475	4 792	464	4 624	464
V: 750 001 – 1 000 000	2 470	342	2 500	356	2 415	339	2 156	300
W: 1 000 001 – 2 000 000	2 698	590	2 623	592	2 684	604	2 623	609
X: 2 000 001 – 5 000 000	680	307	680	318	726	317	730	329
Y: 5 000 001 +	99	76	98	80	102	73	91	66
Total	31 729	2 912	31 251	3 003	30 083	2 945	27 112	2 844

PERSONAL INCOME TAX

Table A2.7.4: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]				
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.8%	0.4%	0.8%	0.6%	0.8%	0.5%	0.9%
B: = 0	0.1%	0.3%	0.1%	0.3%	0.1%	0.2%	0.2%	0.4%
C: 1 – 20 000	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%	0.4%	0.2%
D: 20 001 – 30 000	0.3%	0.2%	0.4%	0.2%	0.3%	0.2%	0.2%	0.2%
E: 30 001 – 40 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
F: 40 001 – 50 000	0.6%	0.3%	0.5%	0.3%	0.5%	0.3%	0.4%	0.2%
G: 50 001 – 60 000	0.7%	0.4%	0.7%	0.5%	0.7%	0.4%	0.6%	0.3%
H: 60 001 – 70 000	0.9%	0.5%	0.9%	0.4%	1.0%	0.5%	0.8%	0.4%
I: 70 001 – 80 000	1.4%	0.7%	1.4%	0.6%	1.4%	0.6%	1.4%	0.6%
J: 80 001 – 90 000	1.4%	0.6%	1.5%	0.6%	1.4%	0.6%	1.4%	0.5%
K: 90 000 – 100 000	1.5%	0.6%	1.6%	0.7%	1.6%	0.7%	1.3%	0.6%
L: 100 001 – 110 000	1.6%	0.7%	1.6%	0.8%	1.6%	0.8%	1.4%	0.6%
M: 110 001 – 120 000	1.7%	0.8%	1.6%	0.7%	1.6%	0.8%	1.5%	0.7%
N: 120 001 – 130 000	1.6%	0.7%	1.6%	0.8%	1.7%	0.9%	1.5%	0.7%
O: 130 001 – 140 000	1.9%	0.9%	1.7%	0.8%	1.6%	0.8%	1.5%	0.7%
P: 140 001 – 150 000	1.7%	0.9%	1.8%	0.9%	1.7%	0.8%	1.6%	0.8%
Q: 150 001 – 200 000	8.8%	4.5%	8.5%	4.3%	8.4%	4.4%	8.0%	4.1%
R: 200 001 – 250 000	8.4%	4.6%	8.1%	4.4%	8.1%	4.5%	7.9%	4.4%
S: 250 001 – 350 000	15.2%	9.1%	15.1%	9.7%	14.4%	8.8%	14.4%	8.8%
T: 350 001 – 500 000	16.6%	12.2%	16.9%	12.1%	16.9%	12.5%	17.2%	12.4%
U: 500 001 – 750 000	15.6%	15.7%	15.8%	15.8%	15.9%	15.7%	17.1%	16.3%
V: 750 001 – 1 000 000	7.8%	11.8%	8.0%	11.9%	8.0%	11.5%	8.0%	10.6%
W: 1 000 001 – 2 000 000	8.5%	20.3%	8.4%	19.7%	8.9%	20.5%	9.7%	21.4%
X: 2 000 001 – 5 000 000	2.1%	10.6%	2.2%	10.6%	2.4%	10.8%	2.7%	11.6%
Y: 5 000 001 +	0.3%	2.6%	0.3%	2.6%	0.3%	2.5%	0.3%	2.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.5: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	62	2	14	1	15	1	11	1
B: = 0	283	7	284	10	302	14	314	11
C: 1 – 20 000	40 320	80	32 703	73	25 396	58	33 506	66
D: 20 001 – 30 000	23 856	91	20 968	87	16 123	67	19 907	77
E: 30 001 – 40 000	30 357	149	25 409	130	18 788	100	21 983	111
F: 40 001 – 50 000	36 777	214	30 694	186	23 205	145	25 433	154
G: 50 001 – 60 000	44 308	316	36 437	268	27 298	208	28 296	209
H: 60 001 – 70 000	54 762	449	45 199	369	34 071	290	31 773	270
I: 70 001 – 80 000	75 108	686	61 157	556	44 755	428	39 609	374
J: 80 001 – 90 000	90 955	992	73 588	771	55 208	582	48 121	503
K: 90 000 – 100 000	100 462	1 268	81 743	992	60 748	727	55 654	642
L: 100 001 – 110 000	105 197	1 517	87 734	1 231	63 687	849	59 244	785
M: 110 001 – 120 000	111 098	1 800	89 546	1 390	66 381	992	60 265	880
N: 120 001 – 130 000	113 095	2 006	95 893	1 686	68 094	1 143	63 435	1 053
O: 130 001 – 140 000	113 503	2 183	96 527	1 828	68 463	1 262	63 566	1 151
P: 140 001 – 150 000	113 701	2 356	97 421	1 976	69 878	1 390	64 706	1 254
Q: 150 001 – 200 000	566 141	14 729	491 323	12 405	358 543	8 743	341 370	8 169
R: 200 001 – 250 000	520 717	19 102	477 468	16 860	360 125	12 011	347 665	11 277
S: 250 001 – 350 000	803 989	40 334	791 674	39 018	639 471	30 710	652 215	31 061
T: 350 001 – 500 000	599 907	39 699	664 556	43 908	621 058	41 521	664 029	44 768
U: 500 001 – 750 000	373 043	32 145	417 349	35 725	440 436	38 255	473 530	41 977
V: 750 001 – 1 000 000	142 205	16 064	163 483	18 497	178 576	20 606	193 075	22 676
W: 1 000 001 – 2 000 000	117 001	17 759	135 770	21 026	151 550	23 650	165 326	26 296
X: 2 000 001 – 5 000 000	29 041	6 569	31 090	7 325	34 061	8 205	34 947	8 542
Y: 5 000 001 +	5 975	1 621	5 723	1 639	6 110	1 777	6 100	1 784
Total	4 211 863	202 137	4 053 753	207 958	3 432 342	193 734	3 494 080	204 091

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

PERSONAL INCOME TAX

Table A2.7.5. Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.0%	0.0%	0.7%	0.0%
D: 20 001 – 30 000	0.6%	0.0%	0.5%	0.0%
E: 30 001 – 40 000	0.7%	0.1%	0.5%	0.1%
F: 40 001 – 50 000	0.9%	0.1%	0.7%	0.1%
G: 50 001 – 60 000	1.1%	0.2%	0.8%	0.1%
H: 60 001 – 70 000	1.3%	0.2%	1.0%	0.1%
I: 70 001 – 80 000	1.8%	0.3%	1.3%	0.2%
J: 80 001 – 90 000	2.2%	0.5%	1.6%	0.2%
K: 90 000 – 100 000	2.4%	0.6%	1.8%	0.3%
L: 100 001 – 110 000	2.5%	0.8%	1.9%	0.4%
M: 110 001 – 120 000	2.6%	0.9%	1.9%	0.4%
N: 120 001 – 130 000	2.7%	1.0%	2.0%	0.5%
O: 130 001 – 140 000	2.7%	1.1%	2.0%	0.6%
P: 140 001 – 150 000	2.7%	1.2%	2.0%	0.6%
Q: 150 001 – 200 000	13.4%	7.3%	10.4%	4.0%
R: 200 001 – 250 000	12.4%	9.4%	10.5%	5.5%
S: 250 001 – 350 000	19.1%	20.0%	18.6%	15.2%
T: 350 001 – 500 000	14.2%	19.6%	18.1%	21.9%
U: 500 001 – 750 000	8.9%	15.9%	12.8%	20.6%
V: 750 001 – 1 000 000	3.4%	7.9%	5.2%	11.1%
W: 1 000 001 – 2 000 000	2.8%	8.8%	4.4%	12.9%
X: 2 000 001 – 5 000 000	0.7%	3.2%	1.0%	4.2%
Y: 5 000 001 +	0.1%	0.8%	0.2%	0.9%
Total	100.0%	100.0%	100.0%	100.0%

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

PERSONAL INCOME TAX

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	5	0	6	0
B: = 0	1	0	1	0
C: 1 – 20 000	26	1	15	0
D: 20 001 – 30 000	17	1	27	1
E: 30 001 – 40 000	31	1	28	1
F: 40 001 – 50 000	49	1	51	1
G: 50 001 – 60 000	57	1	40	1
H: 60 001 – 70 000	89	2	81	3
I: 70 001 – 80 000	129	4	105	3
J: 80 001 – 90 000	145	4	137	4
K: 90 000 – 100 000	214	7	177	6
L: 100 001 – 110 000	191	6	200	7
M: 110 001 – 120 000	297	11	237	9
N: 120 001 – 130 000	326	13	251	11
O: 130 001 – 140 000	416	18	355	15
P: 140 001 – 150 000	441	19	358	15
Q: 150 001 – 200 000	3 156	145	2 694	125
R: 200 001 – 250 000	4 510	228	3 908	203
S: 250 001 – 350 000	11 236	588	10 338	574
T: 350 001 – 500 000	12 849	781	13 422	834
U: 500 001 – 750 000	11 465	810	11 815	865
V: 750 001 – 1 000 000	4 486	371	5 046	432
W: 1 000 001 – 2 000 000	4 059	396	4 635	474
X: 2 000 001 – 5 000 000	994	131	1 122	156
Y: 5 000 001 +	124	24	153	36
Total	55 313	3 562	55 202	3 775
			54 404	4 013
				51 430
				4 100

PERSONAL INCOME TAX

Table A2.7.6: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]	2018 [96.9% assessed]	2019 [96.1% assessed]	2020 [96.2% assessed]				
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	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%	0.0%	0.1%	0.0%	0.1%	0.0%
H: 60 001 – 70 000	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%
I: 70 001 – 80 000	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%
J: 80 001 – 90 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%
L: 100 001 – 110 000	0.3%	0.2%	0.4%	0.2%	0.4%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.6%	0.4%	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%
O: 130 001 – 140 000	0.8%	0.5%	0.6%	0.4%	0.5%	0.3%	0.4%	0.3%
P: 140 001 – 150 000	0.8%	0.5%	0.6%	0.4%	0.6%	0.4%	0.5%	0.3%
Q: 150 001 – 200 000	5.7%	4.1%	4.9%	3.3%	4.5%	3.1%	4.1%	2.9%
R: 200 001 – 250 000	8.2%	6.4%	7.1%	5.4%	6.4%	4.9%	6.3%	4.7%
S: 250 001 – 350 000	20.3%	16.5%	18.7%	15.2%	16.8%	13.9%	15.3%	12.9%
T: 350 001 – 500 000	23.2%	21.9%	24.3%	22.1%	24.2%	21.5%	23.5%	20.6%
U: 500 001 – 750 000	20.7%	22.7%	21.4%	22.9%	22.5%	23.4%	23.6%	24.1%
V: 750 001 – 1 000 000	8.1%	10.4%	9.1%	11.4%	10.2%	12.4%	11.3%	13.2%
W: 1 000 001 – 2 000 000	7.3%	11.1%	8.4%	12.6%	9.4%	13.5%	10.1%	14.4%
X: 2 000 001 – 5 000 000	1.8%	3.7%	2.0%	4.1%	2.3%	4.6%	2.5%	4.9%
Y: 5 000 001 +	0.2%	0.7%	0.3%	0.9%	0.3%	0.9%	0.3%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.7.7: Assessed individual taxpayers: Medical Tax Credits¹ by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	–	–	–	–	–	–	–	–
B: = 0	1 178	12	1 056	11	1 102	12	1 134	12
C: 1 – 20 000	197	0	199	0	155	0	120	0
D: 20 001 – 30 000	167	0	161	0	152	0	105	0
E: 30 001 – 40 000	222	0	170	0	180	0	143	0
F: 40 001 – 50 000	232	0	241	0	218	0	155	0
G: 50 001 – 60 000	262	0	220	0	237	0	184	0
H: 60 001 – 70 000	261	0	268	0	213	0	161	0
I: 70 001 – 80 000	11 950	6	8 197	4	2 912	1	1 437	0
J: 80 001 – 90 000	29 129	50	22 896	37	16 531	20	13 744	15
K: 90 000 – 100 000	38 691	117	28 468	86	20 418	56	16 611	43
L: 100 001 – 110 000	41 804	157	33 715	127	23 256	85	18 487	66
M: 110 001 – 120 000	52 829	230	41 963	183	27 514	122	22 111	97
N: 120 001 – 130 000	62 022	296	52 791	247	36 118	158	29 538	128
O: 130 001 – 140 000	71 428	365	59 926	305	41 121	201	35 417	169
P: 140 001 – 150 000	75 788	422	65 038	367	47 081	254	40 907	214
Q: 150 001 – 200 000	409 609	2 524	353 954	2 242	263 571	1 666	242 908	1 520
R: 200 001 – 250 000	399 881	2 751	379 062	2 721	295 019	2 086	275 243	1 885
S: 250 001 – 350 000	660 678	4 835	637 998	4 823	522 953	3 963	523 070	3 938
T: 350 001 – 500 000	530 198	4 054	585 273	4 719	549 677	4 503	578 033	4 713
U: 500 001 – 750 000	340 310	2 676	382 020	3 153	400 941	3 367	427 139	3 574
V: 750 001 – 1 000 000	132 253	1 089	152 729	1 325	165 233	1 461	176 788	1 552
W: 1 000 001 – 2 000 000	114 241	994	132 497	1 213	145 741	1 355	156 400	1 445
X: 2 000 001 – 5 000 000	30 372	280	32 715	319	35 140	351	35 683	353
Y: 5 000 001 +	5 306	51	5 292	54	5 525	58	5 426	56
Total	3 009 008	20 910	2 976 849	21 934	2 601 008	19 718	2 600 944	19 782

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

PERSONAL INCOME TAX

Table A2.7.7: Assessed individual taxpayers: Medical Tax Credits¹ by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
B: = 0	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
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	0.4%	0.0%	0.3%	0.0%	0.1%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	1.0%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
K: 90 000 – 100 000	1.3%	0.6%	1.0%	0.4%	0.8%	0.3%	0.6%	0.2%
L: 100 001 – 110 000	1.4%	0.8%	1.1%	0.6%	0.9%	0.4%	0.7%	0.3%
M: 110 001 – 120 000	1.8%	1.1%	1.4%	0.8%	1.1%	0.6%	0.9%	0.5%
N: 120 001 – 130 000	2.1%	1.4%	1.8%	1.1%	1.4%	0.8%	1.1%	0.6%
O: 130 001 – 140 000	2.4%	1.7%	2.0%	1.4%	1.6%	1.0%	1.4%	0.9%
P: 140 001 – 150 000	2.5%	2.0%	2.2%	1.7%	1.8%	1.3%	1.6%	1.1%
Q: 150 001 – 200 000	13.6%	12.1%	11.9%	10.2%	10.1%	8.4%	9.3%	7.7%
R: 200 001 – 250 000	13.3%	13.2%	12.7%	12.4%	11.3%	10.6%	10.6%	9.5%
S: 250 001 – 350 000	22.0%	23.1%	21.4%	22.0%	20.1%	20.1%	20.1%	19.9%
T: 350 001 – 500 000	17.6%	19.4%	19.7%	21.5%	21.1%	22.8%	22.2%	23.8%
U: 500 001 – 750 000	11.3%	12.8%	12.8%	14.4%	15.4%	17.1%	16.4%	18.1%
V: 750 001 – 1 000 000	4.4%	5.2%	5.1%	6.0%	6.4%	7.4%	6.8%	7.8%
W: 1 000 001 – 2 000 000	3.8%	4.8%	4.5%	5.5%	5.6%	6.9%	6.0%	7.3%
X: 2 000 001 – 5 000 000	1.0%	1.3%	1.1%	1.5%	1.4%	1.8%	1.4%	1.8%
Y: 5 000 001 +	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

PERSONAL INCOME TAX

Table A2.7.8: Assessed individual taxpayers: Medical Tax Credits¹ - additional expense by taxable income group, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	-	-	-	-	-	-	-	-
B: = 0	156	7	141	7	149	8	147	8
C: 1 – 20 000	114	0	132	0	88	0	89	0
D: 20 001 – 30 000	97	0	96	0	100	0	76	0
E: 30 001 – 40 000	122	0	113	0	127	0	109	0
F: 40 001 – 50 000	123	0	145	0	135	0	118	0
G: 50 001 – 60 000	146	0	135	0	157	0	135	0
H: 60 001 – 70 000	155	0	172	0	156	0	121	0
I: 70 001 – 80 000	1 684	1	1 661	1	498	0	219	0
J: 80 001 – 90 000	4 691	7	5 100	8	4 368	6	2 327	3
K: 90 000 – 100 000	8 246	15	7 431	16	5 902	14	4 512	10
L: 100 001 – 110 000	10 689	22	10 720	25	8 820	21	7 810	18
M: 110 001 – 120 000	14 789	29	13 260	29	10 045	27	8 226	23
N: 120 001 – 130 000	17 715	38	18 331	45	13 731	34	12 252	33
O: 130 001 – 140 000	21 759	50	20 166	45	15 083	37	13 580	36
P: 140 001 – 150 000	25 060	63	24 281	59	19 360	46	16 855	41
Q: 150 001 – 200 000	160 979	542	155 395	502	130 954	428	125 501	412
R: 200 001 – 250 000	151 978	729	159 391	760	148 549	748	144 064	751
S: 250 001 – 350 000	215 403	1 257	235 017	1 395	224 576	1 454	250 760	1 581
T: 350 001 – 500 000	151 012	1 063	191 791	1 315	209 220	1 554	242 761	1 792
U: 500 001 – 750 000	73 944	755	92 731	938	112 896	1 109	136 709	1 303
V: 750 001 – 1 000 000	25 467	324	30 537	417	34 641	493	39 400	560
W: 1 000 001 – 2 000 000	17 022	336	22 686	439	26 641	520	30 388	607
X: 2 000 001 – 5 000 000	3 607	115	3 980	135	4 397	160	4 723	176
Y: 5 000 001 +	631	23	627	26	628	30	656	34
Total	905 589	5 378	994 039	6 164	971 221	6 692	1 041 538	7 390

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

PERSONAL INCOME TAX

Table A2.7.8. Assessed individual taxpayers: Medical Tax Credits¹ - additional expense by taxable income group, 2017 – 2020 (continued)

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	—	—	—	—	—	—	—	—
B: = 0	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.5%	0.1%	0.5%	0.1%	0.4%	0.1%	0.2%	0.0%
K: 90 000 – 100 000	0.9%	0.3%	0.7%	0.3%	0.6%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	1.2%	0.4%	1.1%	0.4%	0.9%	0.3%	0.7%	0.2%
M: 110 001 – 120 000	1.6%	0.5%	1.3%	0.5%	1.0%	0.4%	0.8%	0.3%
N: 120 001 – 130 000	2.0%	0.7%	1.8%	0.7%	1.4%	0.5%	1.2%	0.4%
O: 130 001 – 140 000	2.4%	0.9%	2.0%	0.7%	1.6%	0.6%	1.3%	0.5%
P: 140 001 – 150 000	2.8%	1.2%	2.4%	1.0%	2.0%	0.7%	1.6%	0.6%
Q: 150 001 – 200 000	17.8%	10.1%	15.6%	8.1%	13.5%	6.4%	12.0%	5.6%
R: 200 001 – 250 000	16.8%	13.6%	16.0%	12.3%	15.3%	11.2%	13.8%	10.2%
S: 250 001 – 350 000	23.8%	23.4%	23.6%	22.6%	23.1%	21.7%	24.1%	21.4%
T: 350 001 – 500 000	16.7%	19.8%	19.3%	21.3%	21.5%	23.2%	23.3%	24.2%
U: 500 001 – 750 000	8.2%	14.0%	9.3%	15.2%	11.6%	16.6%	13.1%	17.6%
V: 750 001 – 1 000 000	2.8%	6.0%	3.1%	6.8%	3.6%	7.4%	3.8%	7.6%
W: 1 000 001 – 2 000 000	1.9%	6.2%	2.3%	7.1%	2.7%	7.8%	2.9%	8.2%
X: 2 000 001 – 5 000 000	0.4%	2.1%	0.4%	2.2%	0.5%	2.4%	0.5%	2.4%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.4%	0.1%	0.5%	0.1%	0.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

PERSONAL INCOME TAX

Table A2.7.9: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	17 997	47	16 616	43	15 532	40	10 039	27
B: 5 001 – 10 000	18 099	136	16 914	127	15 609	117	11 520	87
C: 10 001 – 15 000	19 382	240	18 381	228	16 974	210	12 960	161
D: 15 001 – 20 000	17 562	309	16 218	285	14 550	256	11 894	209
E: 20 001 – 25 000	19 347	440	17 334	395	15 914	362	13 089	298
F: 25 001 – 30 000	19 211	534	16 844	468	15 209	423	12 582	350
G: 30 001 – 35 000	16 820	547	14 190	461	13 149	428	10 933	356
H: 35 001 – 40 000	19 089	713	17 131	640	15 763	588	13 623	508
I: 40 001 – 45 000	16 241	690	15 339	652	13 798	587	11 683	497
J: 45 001 – 50 000	17 273	823	16 837	802	14 900	710	12 851	613
K: 50 001 – 60 000	32 734	1 819	31 820	1 772	29 045	1 618	25 427	1 418
L: 60 001 – 70 000	26 592	1 729	25 689	1 670	24 268	1 578	21 437	1 395
M: 70 001 – 80 000	26 024	1 947	25 788	1 930	24 174	1 810	21 795	1 632
N: 80 001 – 90 000	23 726	2 016	23 670	2 013	22 991	1 955	20 950	1 782
O: 90 000 – 100 000	19 882	1 888	20 259	1 925	19 549	1 858	17 751	1 688
P: 100 001 – 120 000	29 348	3 222	30 642	3 367	30 950	3 402	29 338	3 226
Q: 120 001 – 140 000	17 221	2 225	19 294	2 492	19 626	2 540	19 373	2 507
R: 140 001 – 160 000	9 791	1 458	11 710	1 744	12 522	1 866	12 883	1 919
S: 160 001 – 180 000	5 272	893	6 522	1 106	7 265	1 231	7 735	1 310
T: 180 001 – 250 000	4 705	954	6 626	1 346	7 661	1 558	7 951	1 617
U: 250 001 +	653	191	929	274	1 099	318	1 180	345
Total	376 969	22 821	368 753	23 740	350 548	23 457	306 994	21 945

Table A2.7.10: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by deduction value, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	314 589	751	256 993	670	208 572	551	214 109	554
B: 5 001 – 10 000	340 401	2 550	310 770	2 330	253 078	1 893	246 838	1 843
C: 10 001 – 15 000	351 910	4 385	320 911	4 016	257 803	3 239	242 350	3 039
D: 15 001 – 20 000	302 825	5 309	268 132	4 675	216 858	3 782	218 648	3 806
E: 20 001 – 25 000	304 944	6 845	275 893	6 210	203 243	4 583	198 837	4 489
F: 25 001 – 30 000	271 951	7 439	254 061	6 983	191 343	5 246	195 803	5 376
G: 30 001 – 35 000	241 103	7 880	203 309	6 590	170 437	5 517	176 782	5 746
H: 35 001 – 40 000	201 109	7 521	216 311	8 100	153 915	5 782	143 193	5 362
I: 40 001 – 45 000	186 139	7 923	171 917	7 290	151 984	6 442	156 041	6 640
J: 45 001 – 50 000	174 730	8 309	162 047	7 701	132 067	6 276	133 856	6 358
K: 50 001 – 60 000	351 644	19 308	337 962	18 642	243 873	13 410	232 952	12 800
L: 60 001 – 70 000	271 343	17 601	289 447	18 737	254 538	16 500	253 141	16 514
M: 70 001 – 80 000	195 356	14 586	228 026	17 050	203 271	15 220	219 783	16 417
N: 80 001 – 90 000	161 126	13 667	163 309	13 868	156 932	13 293	172 975	14 683
O: 90 000 – 100 000	115 576	10 948	131 055	12 425	127 941	12 157	129 557	12 284
P: 100 001 – 120 000	147 436	16 089	162 945	17 757	176 196	19 224	192 553	21 037
Q: 120 001 – 140 000	89 641	11 571	97 212	12 555	102 424	13 241	114 281	14 770
R: 140 001 – 160 000	56 060	8 372	59 375	8 864	66 002	9 850	72 291	10 791
S: 160 001 – 180 000	35 247	5 967	38 658	6 541	44 086	7 469	47 965	8 119
T: 180 001 – 250 000	55 989	11 667	59 190	12 319	66 749	13 890	76 751	15 940
U: 250 001 +	42 744	13 448	46 230	14 633	51 030	16 168	55 374	17 524
Total	4 211 863	202 137	4 053 753	207 958	3 432 342	193 734	3 494 080	204 091

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

PERSONAL INCOME TAX

Table A2.7.11: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by deduction value, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	965	3	906	3	820	2	581	2
B: 5 001 – 10 000	1 458	11	1 418	11	1 272	10	902	7
C: 10 001 – 15 000	1 820	23	1 761	22	1 432	18	1 109	14
D: 15 001 – 20 000	2 223	39	2 056	36	1 671	29	1 322	23
E: 20 001 – 25 000	2 288	51	2 146	48	1 920	43	1 487	34
F: 25 001 – 30 000	2 436	67	2 356	65	2 115	58	1 746	48
G: 30 001 – 35 000	2 520	82	2 379	77	2 163	70	1 799	59
H: 35 001 – 40 000	2 828	106	2 660	100	2 267	85	1 932	72
I: 40 001 – 45 000	3 093	132	2 716	115	2 378	101	1 984	84
J: 45 001 – 50 000	3 392	161	3 043	145	2 524	120	2 186	104
K: 50 001 – 60 000	6 621	364	6 124	337	5 463	301	4 887	270
L: 60 001 – 70 000	6 063	393	5 917	384	5 706	371	5 315	346
M: 70 001 – 80 000	4 509	337	4 892	366	5 161	387	5 161	387
N: 80 001 – 90 000	3 632	308	3 724	316	4 131	351	4 275	363
O: 90 000 – 100 000	2 811	267	3 042	288	3 433	325	3 486	330
P: 100 001 – 120 000	3 901	425	4 060	444	4 836	528	5 073	554
Q: 120 001 – 140 000	1 983	256	2 434	314	2 810	362	3 217	416
R: 140 001 – 160 000	1 152	171	1 454	217	1 618	241	1 854	276
S: 160 001 – 180 000	587	99	727	123	905	153	1 092	185
T: 180 001 – 250 000	645	134	896	185	1 193	245	1 345	275
U: 250 001 +	386	132	491	180	586	212	677	253
Total	55 313	3 562	55 202	3 775	54 404	4 013	51 430	4 100

Table A2.7.12: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value¹, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	1 088 365	3 413	1 066 342	3 536	916 477	3 118	904 742	3 088
B: 5 001 – 10 000	1 323 954	10 158	1 300 758	10 498	1 138 013	9 374	1 152 242	9 492
C: 10 001 – 15 000	556 942	6 675	565 723	7 128	507 303	6 525	503 946	6 485
D: 15 001 – 20 000	37 811	621	41 552	714	36 862	646	37 510	658
E: 20 001 – 25 000	1 758	37	2 179	48	2 063	46	2 187	49
F: 25 001 – 30 000	165	4	226	6	194	5	200	5
G: 30 001 – 35 000	8	0	45	1	71	2	85	3
H: 35 001 – 40 000	3	0	8	0	12	0	15	1
I: 40 001 – 45 000	-	-	6	0	6	0	7	0
J: 45 001 – 50 000	1	0	-	-	1	0	2	0
K: 50 001 – 60 000	1	0	5	0	3	0	5	0
L: 60 001 – 70 000	-	-	1	0	1	0	-	-
M: 70 001 – 80 000	-	-	3	0	2	0	2	0
N: 80 001 – 90 000	-	-	-	-	-	-	-	-
O: 90 000 – 100 000	-	-	-	-	-	-	-	-
P: 100 001 – 120 000	-	-	1	0	-	-	-	0
Q: 120 001 – 140 000	-	-	-	-	-	-	-	-
R: 140 001 – 160 000	-	-	-	-	-	-	-	-
S: 160 001 – 180 000	-	-	-	-	-	-	-	-
T: 180 001 – 250 000	-	-	-	-	-	-	-	-
U: 250 001 +	-	-	-	-	-	-	-	-
Total	3 009 008	20 910	2 976 849	21 934	2 601 008	19 718	2 600 944	19 782

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

PERSONAL INCOME TAX

Table A2.7.13: Assessed individual taxpayers: Medical Tax Credits Rebate - additional expense by deduction value¹, 2017 – 2020

Tax year	2017 [97.1% assessed]		2018 [96.9% assessed]		2019 [96.1% assessed]		2020 [96.2% assessed]	
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	596 546	1 175	666 969	1 423	611 444	1 342	637 349	1 366
B: 5 001 – 10 000	149 305	1 065	153 113	1 089	166 288	1 189	187 771	1 329
C: 10 001 – 15 000	74 432	913	71 024	875	74 507	912	84 700	1 035
D: 15 001 – 20 000	36 019	618	40 691	700	47 066	813	49 603	861
E: 20 001 – 25 000	15 952	355	20 428	454	24 539	545	29 428	654
F: 25 001 – 30 000	13 237	361	13 637	375	13 410	366	15 524	423
G: 30 001 – 35 000	7 475	241	10 293	333	11 302	366	9 300	300
H: 35 001 – 40 000	4 388	164	5 968	222	7 682	287	9 141	340
I: 40 001 – 45 000	2 425	103	3 743	158	4 542	192	6 050	256
J: 45 001 – 50 000	1 628	77	2 312	109	3 048	144	3 501	166
K: 50 001 – 60 000	1 747	95	2 608	142	3 250	177	4 149	226
L: 60 001 – 70 000	899	58	1 230	79	1 546	100	1 920	124
M: 70 001 – 80 000	544	40	677	51	870	65	1 062	79
N: 80 001 – 90 000	309	26	445	38	527	45	654	55
O: 90 000 – 100 000	197	19	265	25	367	35	418	40
P: 100 001 – 120 000	231	25	298	32	413	45	430	47
Q: 120 001 – 140 000	111	14	138	18	174	22	219	28
R: 140 001 – 160 000	44	7	66	10	91	14	122	18
S: 160 001 – 180 000	32	5	43	7	48	8	67	11
T: 180 001 – 250 000	45	9	59	12	67	14	91	19
U: 250 001 +	23	8	32	11	40	12	39	13
Total	905 589	5 378	994 039	6 164	971 221	6 692	1 041 538	7 390

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

PERSONAL INCOME TAX

Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2010 – 2019

Tax year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	44 353	45 427	46 188	42 862	42 866	32 233	28 593	25 601	24 526	24 404
B: = 0	91 880	74 473	64 716	55 530	51 709	48 231	50 155	51 883	53 459	63 922
C: 1 – 20 000	77 169	60 063	53 123	43 936	40 890	36 472	36 961	39 831	39 184	43 415
D: 20 001 – 30 000	44 158	34 275	29 390	23 554	21 239	17 625	17 462	17 629	17 562	19 457
E: 30 001 – 40 000	54 073	41 678	34 187	26 378	23 714	19 459	18 557	18 556	18 242	19 796
F: 40 001 – 50 000	65 323	49 747	41 594	30 887	26 861	21 767	20 088	20 112	19 498	20 445
G: 50 001 – 60 000	96 553	78 294	65 996	41 866	34 769	26 606	24 027	23 400	22 736	23 165
H: 60 001 – 70 000	103 379	78 238	62 738	54 959	48 983	36 255	29 408	26 596	25 037	25 053
I: 70 001 – 80 000	106 038	95 433	75 345	52 346	44 679	41 027	40 011	38 768	36 944	36 294
J: 80 001 – 90 000	104 689	95 799	86 101	58 614	49 919	40 538	34 801	32 509	30 275	29 731
K: 90 000 – 100 000	104 252	91 521	87 877	66 991	55 927	44 635	38 533	35 755	32 665	31 284
L: 100 001 – 110 000	103 325	94 134	83 251	71 432	61 289	51 119	43 015	38 284	35 074	33 434
M: 110 001 – 120 000	111 013	96 014	87 027	75 015	65 390	55 995	48 785	44 192	39 828	37 267
N: 120 001 – 130 000	101 490	100 565	86 291	74 556	65 947	57 871	49 770	44 967	40 336	37 683
O: 130 001 – 140 000	97 816	95 174	97 457	73 340	68 403	60 188	52 791	47 878	43 033	39 967
P: 140 001 – 150 000	106 587	93 404	89 417	75 472	71 844	61 828	56 349	50 564	45 712	41 741
Q: 150 001 – 200 000	452 758	463 043	439 512	392 013	364 968	340 948	302 806	278 311	250 345	225 807
R: 200 001 – 250 000	278 921	322 637	350 715	378 002	358 138	336 674	313 588	294 504	270 870	246 560
S: 250 001 – 350 000	296 192	342 471	386 365	492 273	529 428	567 502	569 886	547 610	517 728	482 625
T: 350 001 – 500 000	194 334	235 190	271 601	332 211	370 527	417 319	468 261	509 668	544 186	557 257
U: 500 001 – 750 000	119 595	145 330	170 994	214 384	248 249	288 991	323 514	349 808	386 358	414 921
V: 750 001 – 1 000 000	39 120	48 990	60 149	75 787	90 716	108 900	126 855	140 698	160 854	177 617
W: 1 000 001 – 2 000 000	34 422	43 080	52 649	66 023	78 167	95 447	110 856	122 726	143 073	161 197
X: 2 000 001 – 5 000 000	9 082	11 246	13 084	16 595	19 656	25 069	27 639	31 630	34 119	38 018
Y: 5 000 001 +	1 578	1 874	2 333	3 074	3 822	5 401	5 389	6 620	6 456	7 040
Total	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100
<= 0	136 233	119 900	110 904	98 392	94 575	80 464	78 748	77 484	77 985	88 326
1 – 70 000	440 655	342 295	287 028	221 580	196 456	158 184	146 503	146 124	142 259	151 331
70 001 – 350 000	1 863 081	1 890 195	1 869 358	1 810 054	1 735 932	1 658 325	1 550 335	1 453 342	1 342 810	1 242 393
350 001 – 500 000	194 334	235 190	271 601	332 211	370 527	417 319	468 261	509 668	544 186	557 257
500 000 +	203 797	250 520	299 209	375 863	440 610	523 808	594 253	651 482	730 860	798 793
Total	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100	2 838 100

PERSONAL INCOME TAX

Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2010 – 2019 (continued)

Tax year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	Number of taxpayers
A: < 0	1.6%	1.6%	1.6%	1.5%	1.5%	1.1%	1.0%	0.9%	0.9%	0.9%
B: = 0	3.2%	2.6%	2.3%	2.0%	1.8%	1.7%	1.8%	1.8%	1.9%	2.3%
C: 1 – 20 000	2.7%	2.1%	1.9%	1.5%	1.4%	1.3%	1.3%	1.4%	1.4%	1.5%
D: 20 001 – 30 000	1.6%	1.2%	1.0%	0.8%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%
E: 30 001 – 40 000	1.9%	1.5%	1.2%	0.9%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%
F: 40 001 – 50 000	2.3%	1.8%	1.5%	1.1%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%
G: 50 001 – 60 000	3.4%	2.8%	2.3%	1.5%	1.2%	0.9%	0.8%	0.8%	0.8%	0.8%
H: 60 001 – 70 000	3.6%	2.8%	2.2%	1.9%	1.7%	1.3%	1.0%	0.9%	0.9%	0.9%
I: 70 001 – 80 000	3.7%	3.4%	2.7%	1.8%	1.6%	1.4%	1.4%	1.4%	1.3%	1.3%
J: 80 001 – 90 000	3.7%	3.4%	3.0%	2.1%	1.8%	1.4%	1.2%	1.1%	1.1%	1.0%
K: 90 000 – 100 000	3.7%	3.2%	3.1%	2.4%	2.0%	1.6%	1.4%	1.3%	1.2%	1.1%
L: 100 001 – 110 000	3.6%	3.3%	2.9%	2.5%	2.2%	1.8%	1.5%	1.3%	1.2%	1.2%
M: 110 001 – 120 000	3.9%	3.4%	3.1%	2.6%	2.3%	2.0%	1.7%	1.6%	1.4%	1.3%
N: 120 001 – 130 000	3.6%	3.5%	3.0%	2.6%	2.3%	2.0%	1.8%	1.6%	1.4%	1.3%
O: 130 001 – 140 000	3.4%	3.4%	3.4%	2.6%	2.4%	2.1%	1.9%	1.7%	1.4%	1.4%
P: 140 001 – 150 000	3.8%	3.3%	3.2%	2.7%	2.5%	2.2%	2.0%	1.8%	1.5%	1.5%
Q: 150 001 – 200 000	16.0%	16.3%	15.5%	13.8%	12.9%	12.0%	10.7%	9.8%	8.8%	8.0%
R: 200 001 – 250 000	9.8%	11.4%	12.4%	13.3%	12.6%	11.9%	11.0%	10.4%	9.5%	8.7%
S: 250 001 – 350 000	10.4%	12.1%	13.6%	17.3%	18.7%	20.0%	20.1%	19.3%	18.2%	17.0%
T: 350 001 – 500 000	6.8%	8.3%	9.6%	11.7%	13.1%	14.7%	16.5%	18.0%	19.2%	19.6%
U: 500 001 – 750 000	4.2%	5.1%	6.0%	7.6%	8.7%	10.2%	11.4%	12.3%	13.6%	14.6%
V: 750 001 – 1 000 000	1.4%	1.7%	2.1%	2.7%	3.2%	3.8%	4.5%	5.0%	5.7%	6.3%
W: 1 000 001 – 2 000 000	1.2%	1.5%	1.9%	2.3%	2.8%	3.4%	3.9%	4.3%	5.0%	5.7%
X: 2 000 001 – 5 000 000	0.3%	0.4%	0.5%	0.6%	0.7%	0.9%	1.0%	1.1%	1.2%	1.3%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	4.8%	4.2%	3.9%	3.5%	3.3%	2.8%	2.8%	2.7%	2.7%	3.1%
1 – 70 000	15.5%	12.1%	10.1%	7.8%	6.9%	5.6%	5.2%	5.1%	5.0%	5.3%
70 001 – 350 000	66.6%	66.6%	65.9%	63.8%	61.2%	58.4%	54.6%	51.2%	47.3%	43.8%
350 001 – 500 000	6.8%	8.3%	9.6%	11.7%	13.1%	14.7%	16.5%	18.0%	19.2%	19.6%
500 000 +	7.2%	8.8%	10.5%	13.2%	15.5%	18.5%	20.9%	23.0%	25.8%	28.1%
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: Assessed individual taxpayers: Taxable income by taxable income group, 2010 – 2019

Taxable income group	Tax year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
		(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	44 353	-13 612	-14 718	-15 293	-16 124	-15 852	-16 371	-16 758	-16 756	-17 328
B: = 0		91 880	-	-	-	-	-	-	-	-	-
C: 1 – 20 000		77 169	600	529	430	393	342	347	358	357	392
D: 20 001 – 30 000		44 158	863	740	593	535	443	438	442	441	489
E: 30 001 – 40 000		54 073	1 468	1 204	928	835	684	651	651	641	695
F: 40 001 – 50 000		65 323	2 964	1 882	1 398	1 214	983	907	908	880	922
G: 50 001 – 60 000		96 553	5 322	3 693	2 331	1 931	1 477	1 332	1 294	1 257	1 280
H: 60 001 – 70 000		103 379	6 737	4 085	3 563	3 201	2 381	1 923	1 736	1 633	1 632
I: 70 001 – 80 000		106 038	7 958	5 665	3 932	3 355	3 059	2 988	2 904	2 773	2 739
J: 80 001 – 90 000		104 689	8 900	8 152	4 993	4 248	3 452	2 965	2 769	2 578	2 531
K: 90 000 – 100 000		104 252	9 899	8 701	6 373	5 324	4 249	3 666	3 403	3 108	2 978
L: 100 001 – 110 000		103 325	10 856	9 878	7 505	6 439	5 372	4 521	4 024	3 687	3 514
M: 110 001 – 120 000		111 013	12 774	11 061	8 637	7 530	6 450	5 621	5 093	4 592	4 297
N: 120 001 – 130 000		101 490	12 683	10 572	9 318	8 246	7 236	6 225	5 624	5 045	4 711
O: 130 001 – 140 000		97 816	13 204	12 844	9 901	9 238	8 128	7 129	6 466	5 809	5 395
P: 140 001 – 150 000		106 587	15 471	13 547	10 945	10 420	8 970	8 177	7 337	6 632	6 056
Q: 150 001 – 200 000		452 758	78 509	80 546	68 449	63 904	59 845	53 150	48 892	43 960	39 663
R: 200 001 – 250 000		278 921	62 162	71 932	84 782	80 669	75 891	70 421	66 267	60 956	55 552
S: 250 001 – 350 000		296 192	87 129	100 653	144 463	156 071	167 971	169 549	163 583	155 085	144 600
T: 350 001 – 500 000		194 334	80 439	97 181	137 893	153 733	173 167	194 195	211 489	226 695	232 947
U: 500 001 – 750 000		119 595	71 664	87 279	129 235	149 771	174 638	195 751	211 565	234 022	251 133
V: 750 001 – 1 000 000		39 120	33 502	41 934	64 926	77 708	93 261	108 593	120 552	137 964	152 525
W: 1 000 001 – 2 000 000		34 422	45 665	56 990	87 612	103 707	126 587	146 823	162 608	189 132	212 829
X: 2 000 001 – 5 000 000		9 082	26 004	32 148	47 119	56 025	71 571	78 448	90 527	96 612	107 840
Y: 5 000 001 +		1 578	15 323	16 644	30 962	38 391	70 692	57 473	67 773	64 591	68 389
Total		2 838 100	598 686	670 238	850 994	926 761	1 050 998	1 104 923	1 169 507	1 231 694	1 285 781
<= 0		136 233	-12 266	-13 612	-15 293	-16 124	-15 852	-16 371	-16 758	-16 756	-17 328
1 – 70 000		440 655	18 809	14 628	9 241	8 108	6 310	5 598	5 389	5 207	5 410
70 001 – 350 000		1 863 081	319 545	337 046	359 298	355 443	350 624	334 412	316 362	294 226	272 035
350 001 – 500 000		194 334	80 439	97 181	137 893	153 733	173 167	194 195	211 489	226 695	232 947
500 000 +		203 797	192 158	234 994	359 855	425 602	536 748	587 089	653 026	722 322	792 716
Total		2 838 100	598 686	670 238	850 994	926 761	1 050 998	1 104 923	1 169 507	1 231 694	1 285 781

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

PERSONAL INCOME TAX

Table A2.8.2. Assessed individual taxpayers: composition of taxable income by taxable income group, 2010 – 2020 (continued)

Taxable income group Percentage of total	Number of taxpayers ¹	Tax year										
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < 0	1.6%	-2.0%	-2.0%	-2.0%	-1.8%	-1.7%	-1.5%	-1.5%	-1.4%	-1.4%	-1.3%	
B: = 0	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	2.7%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
D: 20 001 – 30 000	1.6%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: 30 001 – 40 000	1.9%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
F: 40 001 – 50 000	2.3%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
G: 50 001 – 60 000	3.4%	0.9%	0.6%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	
H: 60 001 – 70 000	3.6%	1.1%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	
I: 70 001 – 80 000	3.7%	1.3%	1.1%	0.8%	0.5%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	
J: 80 001 – 90 000	3.7%	1.5%	1.2%	1.0%	0.6%	0.5%	0.3%	0.2%	0.2%	0.2%	0.2%	
K: 90 000 – 100 000	3.6%	1.7%	1.3%	1.1%	0.7%	0.6%	0.4%	0.3%	0.3%	0.3%	0.3%	
L: 100 001 – 110 000	3.6%	1.8%	1.5%	1.2%	0.9%	0.7%	0.5%	0.4%	0.3%	0.3%	0.3%	
M: 110 001 – 120 000	3.9%	2.1%	1.7%	1.4%	1.0%	0.8%	0.6%	0.5%	0.4%	0.4%	0.4%	
N: 120 001 – 130 000	3.6%	2.1%	1.9%	1.5%	1.1%	0.9%	0.7%	0.6%	0.5%	0.4%	0.4%	
O: 130 001 – 140 000	3.4%	2.2%	1.9%	1.8%	1.2%	1.0%	0.8%	0.7%	0.6%	0.5%	0.4%	
P: 140 001 – 150 000	3.8%	2.6%	2.0%	1.8%	1.3%	1.1%	0.9%	0.7%	0.6%	0.5%	0.5%	
Q: 150 001 – 200 000	16.0%	13.1%	12.0%	10.4%	8.0%	6.9%	5.7%	4.8%	4.2%	3.6%	3.1%	
R: 200 001 – 250 000	9.8%	10.4%	10.7%	10.6%	10.0%	8.7%	7.2%	6.4%	5.7%	4.9%	4.3%	
S: 250 001 – 350 000	10.4%	14.6%	15.0%	15.3%	17.0%	16.8%	16.0%	15.3%	14.0%	12.6%	11.2%	
T: 350 001 – 500 000	6.8%	13.4%	14.5%	15.2%	16.2%	16.6%	16.5%	17.6%	18.1%	18.4%	18.1%	
U: 500 001 – 750 000	4.2%	12.0%	13.0%	13.9%	15.2%	16.2%	16.6%	17.7%	18.1%	19.0%	19.5%	
V: 750 001 – 1 000 000	1.4%	5.6%	6.3%	7.0%	7.6%	8.4%	8.9%	9.8%	10.3%	11.2%	11.9%	
W: 1 000 001 – 2 000 000	1.2%	7.6%	8.5%	9.4%	10.3%	11.2%	12.0%	13.3%	13.9%	15.4%	16.6%	
X: 2 000 001 – 5 000 000	0.3%	4.3%	4.8%	5.1%	5.5%	6.0%	6.8%	7.1%	7.7%	7.8%	8.4%	
Y: 5 000 001 +	0.1%	2.6%	2.5%	3.0%	3.6%	4.1%	6.7%	5.2%	5.8%	5.2%	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%	
<= 0	4.8%	-2.0%	-2.0%	-1.8%	-1.7%	-1.5%	-1.5%	-1.4%	-1.4%	-1.4%	-1.3%	
1 – 70 000	15.5%	3.1%	2.2%	1.6%	0.9%	0.9%	0.6%	0.5%	0.5%	0.4%	0.4%	
70 001 – 350 000	65.6%	53.4%	50.3%	46.8%	42.2%	38.4%	33.4%	30.3%	27.1%	23.9%	21.2%	
350 001 – 500 000	6.8%	13.4%	14.5%	15.2%	16.2%	16.6%	16.5%	17.6%	18.1%	18.4%	18.1%	
500 000 +	7.2%	32.1%	35.1%	38.4%	42.3%	45.9%	51.1%	53.1%	55.8%	58.6%	61.7%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

Table A2.8.3: Assessed individual taxpayers: Tax assessed by taxable income group, 2010 – 2019

Taxable income group	Tax year	Number of taxpayers ¹	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
			(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)	(R million)
A: < 0		44 353	63	57	83	71	108	37	49	54	58	68
B: = 0		91 880	38	32	29	35	43	86	126	177	160	371
C: 1 – 20 000		77 169	30	29	34	31	59	56	91	148	110	233
D: 20 001 – 30 000		44 158	17	14	24	17	34	26	39	61	40	101
E: 30 001 – 40 000		54 073	22	17	26	23	29	33	38	60	49	107
F: 40 001 – 50 000		65 323	23	25	34	23	28	36	59	72	42	109
G: 50 001 – 60 000		96 553	52	30	26	28	38	42	53	57	49	123
H: 60 001 – 70 000		103 379	216	129	79	43	48	41	50	67	62	119
I: 70 001 – 80 000		106 038	396	312	222	95	80	54	62	70	63	128
J: 80 001 – 90 000		104 689	565	463	383	168	134	113	101	92	84	134
K: 90 000 – 100 000		104 252	759	615	531	257	217	176	137	132	113	167
L: 100 001 – 110 000		103 325	943	807	669	355	292	237	188	169	153	205
M: 110 001 – 120 000		111 013	1 215	1 000	864	473	407	324	268	235	199	246
N: 120 001 – 130 000		101 490	1 296	1 228	1 014	600	514	384	328	284	244	303
O: 130 001 – 140 000		97 816	1 452	1 339	1 014	720	643	493	410	357	311	354
P: 140 001 – 150 000		106 587	1 854	1 521	1 381	874	785	595	515	444	393	408
Q: 150 001 – 200 000		452 758	11 126	10 934	10 045	6 952	6 227	5 040	4 203	3 661	3 184	3 123
R: 200 001 – 250 000		278 921	10 547	11 734	12 354	11 162	10 462	9 051	7 935	7 037	6 222	5 722
S: 250 001 – 350 000		296 192	17 808	19 880	21 657	24 096	25 466	25 714	25 623	23 880	22 237	20 568
T: 350 001 – 500 000		194 334	19 917	23 407	26 399	29 709	32 454	34 707	38 761	40 884	43 375	44 058
U: 500 001 – 750 000		119 595	20 858	24 941	28 909	34 200	39 062	43 894	49 644	52 719	57 839	61 327
V: 750 001 – 1 000 000		39 120	10 880	13 412	16 312	19 785	23 456	27 413	32 287	35 486	40 476	44 490
W: 1 000 001 – 2 000 000		34 422	16 130	19 954	24 327	29 802	35 126	42 173	49 786	54 885	63 844	71 585
X: 2 000 001 – 5 000 000		9 082	9 908	12 194	14 266	17 711	21 040	26 619	29 780	34 286	38 330	42 782
Y: 5 000 001 +		6 126	6 126	6 611	8 932	12 263	15 247	27 923	22 987	27 387	28 304	29 801
Total		2 838 100	132 243	150 684	169 931	189 494	211 998	245 266	263 520	282 705	305 940	326 630
<= 0		136 233	101	90	112	107	151	123	176	231	218	440
1 – 70 000		440 655	361	243	223	164	235	233	330	466	352	791
70 001 – 350 000		2 057 415	67 879	73 240	76 849	75 462	77 681	76 888	78 530	77 246	76 578	75 415
350 001 – 500 000		119 595	20 858	24 941	28 909	34 200	39 062	43 894	49 644	52 719	57 839	61 327
500 000 +		84 202	43 044	52 170	63 838	79 561	94 869	124 128	134 841	152 043	170 954	188 657
Total		2 838 100	132 243	150 684	169 931	189 494	211 998	245 266	263 520	282 705	305 940	326 630

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

PERSONAL INCOME TAX

Table A2.8.3: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2010 – 2019 (continued)

Taxable income group Percentage of total	Number of taxpayers ¹	Tax year													
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019				
A: < 0	1.6%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
C: 1 – 20 000	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
D: 20 001 – 30 000	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000	3.4%	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%
H: 60 001 – 70 000	3.6%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	3.7%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	3.7%	0.4%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000	3.7%	0.6%	0.4%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
L: 100 001 – 110 000	3.6%	0.7%	0.5%	0.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
M: 110 001 – 120 000	3.9%	0.9%	0.7%	0.5%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
N: 120 001 – 130 000	3.6%	1.0%	0.8%	0.6%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
O: 130 001 – 140 000	3.4%	1.1%	0.9%	0.8%	0.4%	0.3%	0.4%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
P: 140 001 – 150 000	3.8%	1.4%	1.0%	0.8%	0.5%	0.4%	0.5%	0.2%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%	0.1%
Q: 150 001 – 200 000	16.0%	8.4%	7.3%	5.9%	3.7%	2.9%	2.1%	1.6%	1.3%	1.3%	1.6%	1.6%	1.3%	1.0%	1.0%
R: 200 001 – 250 000	9.8%	8.0%	7.8%	7.3%	5.9%	4.9%	3.7%	3.0%	2.5%	2.5%	3.0%	3.0%	2.5%	2.0%	1.8%
S: 250 001 – 350 000	10.4%	13.5%	13.2%	12.7%	12.7%	12.0%	10.5%	9.7%	8.4%	8.4%	10.5%	9.7%	8.4%	7.3%	6.3%
T: 350 001 – 500 000	6.8%	15.1%	15.5%	15.5%	15.7%	15.3%	14.2%	14.7%	14.5%	14.5%	14.2%	14.7%	14.5%	14.2%	13.5%
U: 500 001 – 750 000	4.2%	15.8%	16.6%	17.0%	18.0%	18.4%	17.9%	18.8%	18.4%	18.6%	17.9%	18.8%	18.6%	18.9%	18.8%
V: 750 001 – 1 000 000	1.4%	8.2%	8.9%	9.6%	10.4%	11.1%	11.2%	12.3%	11.2%	12.6%	11.2%	12.3%	12.6%	13.2%	13.6%
W: 1 000 001 – 2 000 000	1.2%	12.2%	13.2%	14.3%	15.7%	16.6%	17.2%	18.9%	16.6%	19.4%	17.2%	18.9%	19.4%	20.9%	21.9%
X: 2 000 001 – 5 000 000	0.3%	7.5%	8.1%	8.4%	9.3%	9.9%	10.9%	11.3%	9.9%	12.1%	10.9%	11.3%	12.1%	12.5%	13.1%
Y: 5 000 001 +	0.1%	4.6%	4.4%	5.3%	6.5%	7.2%	11.4%	8.7%	7.2%	9.7%	11.4%	8.7%	9.7%	9.3%	9.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	4.8%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
1 – 70 000	15.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
70 001 – 350 000	72.5%	51.3%	48.6%	45.2%	39.8%	36.6%	31.3%	29.8%	27.3%	27.3%	31.3%	29.8%	27.3%	25.0%	23.1%
350 001 – 500 000	4.2%	15.8%	16.6%	17.0%	18.0%	18.4%	17.9%	18.8%	18.4%	18.6%	17.9%	18.8%	18.6%	18.9%	18.8%
500 000 +	3.0%	32.5%	34.6%	37.6%	42.0%	44.7%	50.6%	51.2%	53.8%	53.8%	50.6%	51.2%	53.8%	55.9%	57.8%
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. Number of taxpayers for taxable income group of base year.

Table A2.8.4: Assessed individual taxpayers: average tax rate by taxable income group, 2010 – 2019

Taxable income group	Number of taxpayers ¹	Tax year										
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < 0	44 353	-0.5%	-0.4%	-0.6%	-0.5%	-0.7%	-0.2%	-0.3%	-0.3%	-0.3%	-0.4%	
B: = 0	91 880	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
C: 1 – 20 000	77 169	3.9%	4.8%	6.4%	7.1%	14.9%	16.4%	26.2%	41.3%	30.7%		
D: 20 001 – 30 000	44 158	1.5%	1.6%	3.2%	2.8%	6.3%	5.9%	9.0%	13.8%	9.2%		
E: 30 001 – 40 000	54 073	1.2%	1.1%	2.2%	2.5%	3.5%	4.8%	5.8%	9.3%	7.6%		
F: 40 001 – 50 000	65 323	0.8%	1.1%	1.8%	1.6%	2.3%	3.6%	6.5%	7.9%	4.7%		
G: 50 001 – 60 000	96 553	1.0%	0.7%	0.7%	1.2%	2.0%	2.8%	4.0%	4.4%	3.9%		
H: 60 001 – 70 000	103 379	3.2%	2.5%	1.9%	1.2%	1.5%	1.7%	2.6%	3.9%	3.8%		
I: 70 001 – 80 000	106 038	5.0%	4.4%	3.9%	2.4%	2.4%	1.8%	2.1%	2.4%	2.3%		
J: 80 001 – 90 000	104 689	6.4%	5.7%	5.2%	3.4%	3.2%	3.3%	3.4%	3.3%	3.3%		
K: 90 000 – 100 000	104 252	7.7%	7.1%	6.4%	4.0%	4.1%	4.1%	3.7%	3.9%	3.7%		
L: 100 001 – 110 000	103 325	8.7%	8.2%	7.6%	4.7%	4.5%	4.4%	4.2%	4.2%	4.2%		
M: 110 001 – 120 000	111 013	9.5%	9.0%	8.6%	5.5%	5.4%	5.0%	4.8%	4.6%	4.3%		
N: 120 001 – 130 000	101 490	10.2%	9.8%	9.4%	6.4%	6.2%	5.3%	5.3%	5.1%	4.8%		
O: 130 001 – 140 000	97 816	11.0%	10.4%	10.1%	7.3%	7.0%	6.1%	5.8%	5.5%	5.4%		
P: 140 001 – 150 000	106 587	12.0%	11.2%	10.7%	8.0%	7.5%	6.6%	6.3%	6.0%	5.9%		
Q: 150 001 – 200 000	452 758	14.2%	13.6%	13.0%	10.2%	9.7%	8.4%	7.9%	7.5%	7.2%		
R: 200 001 – 250 000	278 921	17.0%	16.3%	15.7%	13.2%	13.0%	11.9%	11.3%	10.6%	10.2%		
S: 250 001 – 350 000	296 192	20.4%	19.8%	19.1%	16.7%	16.3%	15.3%	15.1%	14.6%	14.3%		
T: 350 001 – 500 000	194 334	24.8%	24.1%	23.5%	21.5%	21.1%	20.0%	20.0%	19.3%	19.1%		
U: 500 001 – 750 000	119 595	29.1%	28.6%	28.1%	26.5%	26.1%	25.1%	25.4%	24.9%	24.4%		
V: 750 001 – 1 000 000	39 120	32.5%	32.0%	31.7%	30.5%	30.2%	29.4%	29.7%	29.4%	29.2%		
W: 1 000 001 – 2 000 000	34 422	35.3%	35.0%	34.9%	34.0%	33.9%	33.3%	33.9%	33.8%	33.6%		
X: 2 000 001 – 5 000 000	9 082	38.1%	37.9%	38.1%	37.6%	37.6%	37.2%	38.0%	37.9%	39.7%		
Y: 5 000 001 +	1 578	40.0%	39.7%	40.2%	39.6%	39.7%	39.5%	40.0%	40.4%	43.6%		
Total	2 838 100	22.1%	22.5%	23.0%	22.3%	22.9%	23.3%	23.8%	24.2%	24.8%		
<= 0	136 233	-0.8%	-0.7%	-0.8%	-0.7%	-0.9%	-0.8%	-1.1%	-1.4%	-1.3%		
1 – 70 000	440 655	1.9%	1.7%	1.8%	1.8%	2.9%	3.7%	5.9%	8.6%	6.8%		
70 001 – 350 000	2 057 415	21.2%	21.7%	22.2%	21.0%	21.9%	21.9%	23.5%	24.4%	26.0%		
350 001 – 500 000	119 595	25.9%	25.7%	25.7%	24.8%	25.4%	25.3%	25.6%	24.9%	25.5%		
500 000 +	84 202	22.4%	22.2%	22.5%	22.1%	22.3%	23.1%	23.0%	23.3%	23.8%		
Total	2 838 100	22.1%	22.5%	23.0%	22.3%	22.9%	23.3%	23.8%	24.2%	24.8%		

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

PERSONAL INCOME TAX

Table A2.8.5: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2010 – 2019

Taxable income group	Number of taxpayers ¹	Tax year									
		2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < 0	44 353	11.0%	9.5%	7.6%	7.1%	5.3%	4.9%	4.6%	4.0%	3.9%	
B: = 0	91 880	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	77 169	-21.9%	-17.0%	-17.6%	-15.4%	-14.9%	-12.4%	-10.3%	-9.1%	-7.2%	
D: 20 001 – 30 000	44 158	-22.7%	-18.6%	-19.0%	-16.8%	-16.9%	-14.4%	-12.4%	-11.0%	-8.8%	
E: 30 001 – 40 000	54 073	-22.8%	-20.4%	-21.3%	-18.6%	-18.5%	-16.4%	-14.2%	-12.7%	-10.6%	
F: 40 001 – 50 000	65 323	-23.9%	-20.3%	-22.2%	-20.0%	-19.8%	-17.9%	-15.6%	-14.1%	-12.2%	
G: 50 001 – 60 000	96 553	-18.3%	-16.7%	-24.1%	-22.4%	-22.6%	-20.6%	-18.3%	-16.5%	-14.6%	
H: 60 001 – 70 000	103 379	-24.3%	-22.1%	-19.1%	-17.0%	-18.8%	-18.9%	-17.6%	-16.2%	-14.6%	
I: 70 001 – 80 000	106 038	-10.0%	-15.6%	-20.9%	-19.4%	-17.4%	-15.1%	-13.4%	-12.3%	-11.2%	
J: 80 001 – 90 000	104 689	-8.4%	-9.3%	-17.5%	-16.9%	-17.3%	-16.7%	-15.4%	-14.3%	-13.0%	
K: 90 000 – 100 000	104 252	-12.1%	-8.2%	-13.7%	-14.4%	-15.6%	-15.3%	-14.1%	-13.5%	-12.5%	
L: 100 001 – 110 000	103 325	-9.0%	-10.2%	-11.6%	-12.2%	-13.1%	-13.6%	-13.2%	-12.6%	-11.8%	
M: 110 001 – 120 000	111 013	-13.4%	-11.5%	-12.2%	-12.4%	-12.8%	-12.8%	-12.3%	-12.0%	-11.4%	
N: 120 001 – 130 000	101 490	-0.9%	-7.7%	-9.8%	-10.2%	-10.6%	-11.2%	-11.0%	-10.9%	-10.4%	
O: 130 001 – 140 000	97 816	-2.7%	-0.2%	-9.1%	-8.5%	-9.2%	-9.8%	-9.7%	-9.8%	-9.5%	
P: 140 001 – 150 000	106 587	-12.4%	-8.5%	-10.9%	-9.4%	-10.3%	-10.1%	-10.1%	-10.0%	-9.9%	
Q: 150 001 – 200 000	452 758	2.6%	-0.9%	-4.5%	-5.0%	-5.3%	-6.3%	-6.5%	-7.0%	-7.3%	
R: 200 001 – 250 000	278 921	15.7%	12.4%	10.9%	6.7%	4.1%	2.1%	0.9%	-0.2%	-1.2%	
S: 250 001 – 350 000	296 192	15.5%	14.2%	18.4%	15.7%	14.0%	11.7%	9.4%	7.5%	5.8%	
T: 350 001 – 500 000	194 334	20.8%	18.3%	19.7%	17.6%	16.6%	15.8%	14.8%	13.8%	12.5%	
U: 500 001 – 750 000	119 595	21.8%	19.9%	21.7%	20.2%	19.5%	18.2%	16.7%	15.9%	15.0%	
V: 750 001 – 1 000 000	39 120	25.2%	24.0%	24.7%	23.4%	22.7%	21.7%	20.1%	19.4%	18.3%	
W: 1 000 001 – 2 000 000	34 422	24.8%	23.6%	24.3%	22.8%	22.6%	21.5%	19.9%	19.4%	18.7%	
X: 2 000 001 – 5 000 000	9 082	23.6%	20.1%	21.9%	21.2%	22.4%	20.2%	19.5%	17.8%	17.1%	
Y: 5 000 001 +	1 578	8.6%	20.5%	26.4%	25.8%	35.8%	24.6%	23.7%	19.7%	18.1%	
Total	2 838 100	12.0%	11.2%	12.4%	11.5%	11.9%	10.8%	10.0%	9.4%	8.9%	
<= 0	136 233	11.0%	9.5%	7.6%	7.1%	5.3%	4.9%	4.6%	4.0%	3.9%	
1 – 70 000	440 655	-22.2%	-19.7%	-21.1%	-19.0%	-19.6%	-18.3%	-16.4%	-14.8%	-12.9%	
70 001 – 350 000	2 057 415	5.5%	4.1%	4.0%	2.7%	1.9%	0.8%	-0.1%	-1.0%	-1.8%	
350 001 – 500 000	119 595	20.8%	18.3%	19.7%	17.6%	16.6%	15.8%	14.8%	13.8%	12.5%	
500 000 +	84 202	22.3%	21.6%	23.3%	22.0%	22.8%	20.5%	19.1%	18.0%	17.1%	
Total	2 838 100	12.0%	11.2%	12.4%	11.5%	11.9%	10.8%	10.0%	9.4%	8.9%	

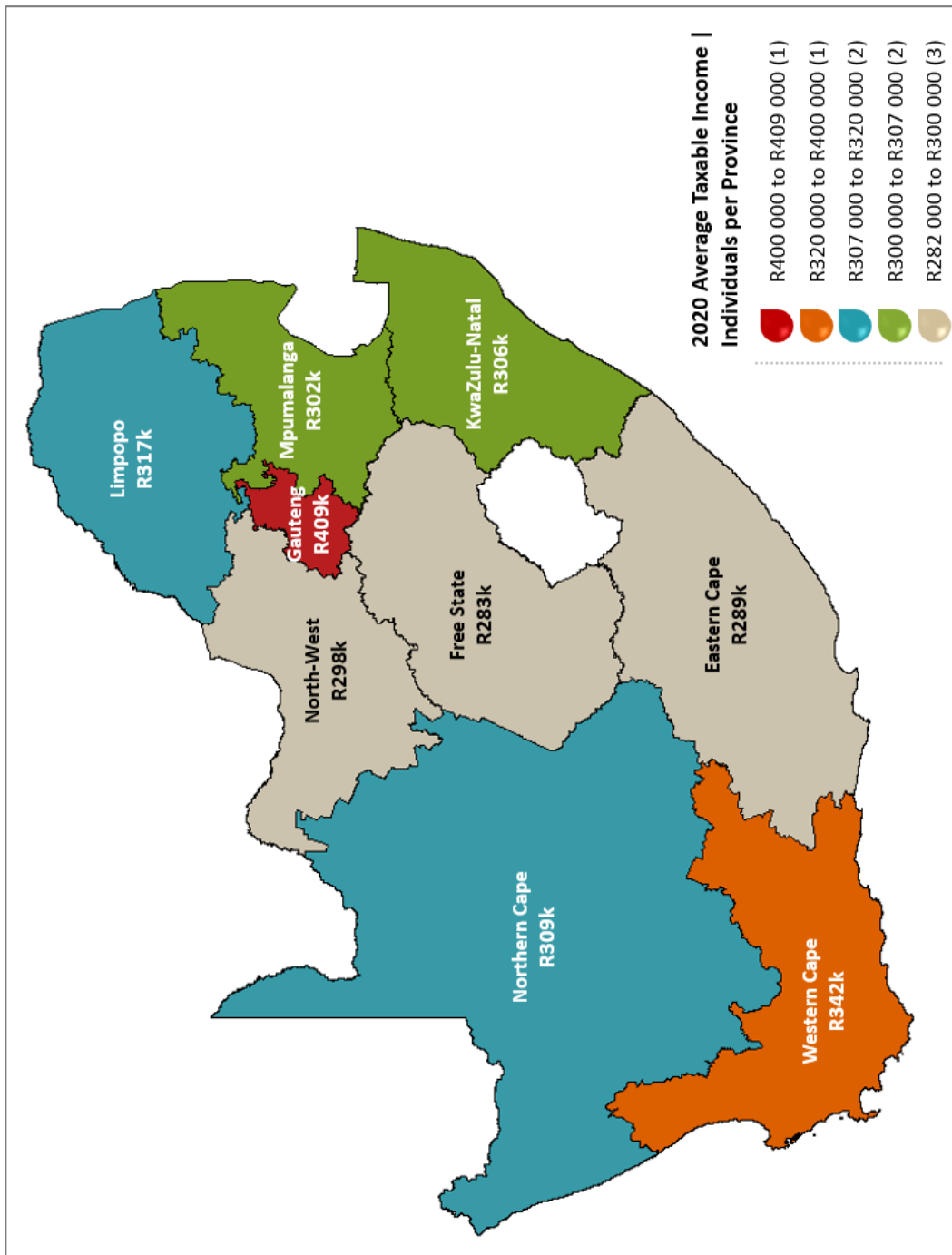
1. Number of taxpayers for taxable income group of base year.

PERSONAL INCOME TAX

Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and average tax rate by age group, 2010 - 2019

Tax year	2010				2019				CAGR of taxable income
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	
0 - 5	2 026	178	24	13.7%	–	–	–	29.1%	-100.0%
6 - 10	3 504	280	39	13.8%	263	53	10	17.5%	-15.4%
11 - 15	5 071	417	63	15.1%	2 311	378	68	17.4%	-1.0%
16 - 20	14 102	646	81	12.6%	3 839	641	118	18.5%	-0.1%
21 - 25	165 019	14 420	1 563	10.8%	5 337	1 053	191	19.6%	-23.0%
26 - 30	375 827	55 674	8 912	16.0%	24 698	7 682	1 511	18.3%	-18.0%
31 - 35	400 904	77 954	15 442	19.8%	220 028	90 967	20 708	21.7%	1.6%
36 - 40	427 759	97 416	21 615	22.2%	386 555	180 487	44 324	23.3%	6.4%
41 - 45	387 241	93 880	21 714	23.1%	409 105	207 151	54 211	24.3%	8.2%
46 - 50	349 969	88 286	21 011	23.8%	423 376	222 037	59 796	24.5%	9.7%
51 - 55	272 866	71 478	17 623	24.7%	379 725	192 743	51 771	24.2%	10.4%
56 - 60	174 469	47 201	12 200	25.8%	338 310	164 511	44 410	23.4%	13.3%
61 - 65	114 199	28 335	7 555	26.7%	253 216	105 917	28 434	22.4%	15.8%
66 - 70	70 549	11 942	2 579	21.6%	158 238	50 551	10 719	18.8%	17.4%
71 - 75	42 259	6 064	1 100	18.1%	105 273	29 077	5 318	18.1%	19.0%
75 +	32 336	4 514	722	16.0%	127 826	32 533	5 042	15.9%	24.5%
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	8.9%
0 - 55	2 404 288	500 630	108 087	21.6%	1 855 237	903 192	232 706	25.8%	6.8%
56 +	433 812	98 056	24 156	24.6%	982 863	382 589	93 924	24.5%	16.3%
Total	2 838 100	598 686	132 243	22.1%	2 838 100	1 285 781	326 630	25.4%	8.9%
Percentage of total									
0 - 5	0.1%	0.0%	0.0%		–	–	–		
6 - 10	0.1%	0.0%	0.0%		0.0%	0.0%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.0%	0.0%		
16 - 20	0.5%	0.1%	0.1%		0.1%	0.0%	0.0%		
21 - 25	5.8%	2.4%	1.2%		0.2%	0.1%	0.1%		
26 - 30	13.2%	9.3%	6.7%		0.9%	0.6%	0.5%		
31 - 35	14.1%	13.0%	11.7%		7.8%	7.1%	6.3%		
36 - 40	15.1%	16.3%	16.3%		13.6%	14.0%	13.6%		
41 - 45	13.6%	15.7%	16.4%		14.4%	16.1%	16.6%		
46 - 50	12.3%	14.7%	15.9%		14.9%	17.3%	18.3%		
51 - 55	9.6%	11.9%	13.3%		13.4%	15.0%	15.9%		
56 - 60	6.1%	7.9%	9.2%		11.9%	12.8%	13.6%		
61 - 65	4.0%	4.7%	5.7%		8.9%	8.2%	8.7%		
66 - 70	2.5%	2.0%	2.0%		5.6%	3.9%	3.3%		
71 - 75	1.5%	1.0%	0.8%		3.7%	2.3%	1.6%		
75 +	1.1%	0.8%	0.5%		4.5%	2.5%	1.5%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		
0 - 55	84.7%	83.6%	81.7%		65.4%	70.2%	71.2%		
56 +	15.3%	16.4%	18.3%		34.6%	29.8%	28.8%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		

Map A2.10: Assessed individual taxpayers by province, 2020



PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2019 - 2020

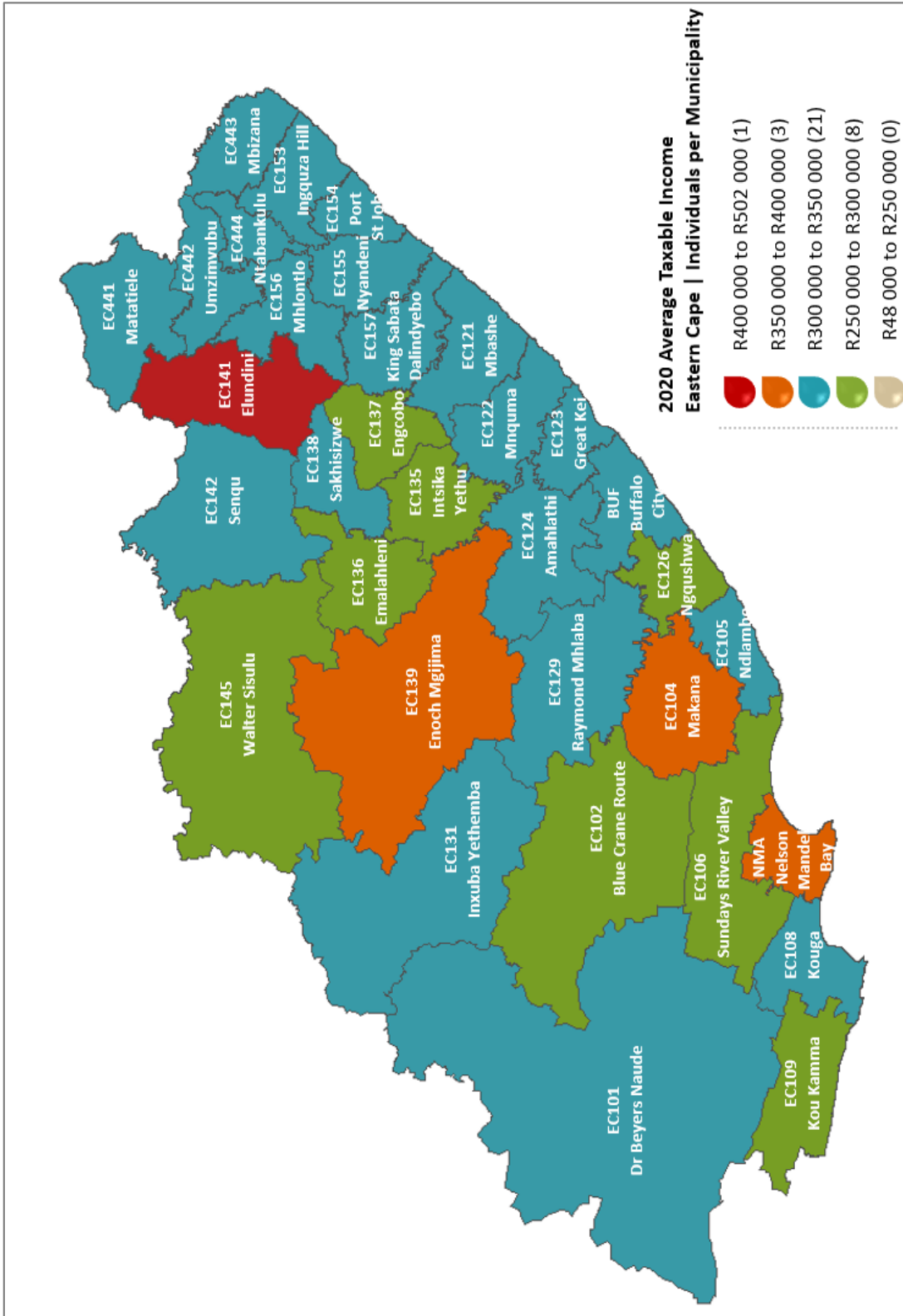
Tax year		2019				2020			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	4 255	1 053	174	247 482	4 557	1 142	191	250 602
Blue Crane Route Local Municipality	EC102	1 778	444	79	249 577	1 955	488	86	249 547
Buffalo City Metropolitan Municipality	BUF	81 764	26 041	5 096	318 491	87 310	25 005	5 511	286 392
Dr. Beyers Naude Local Municipality	EC101	4 808	1 093	193	227 345	4 922	1 429	356	290 291
Elundini Local Municipality	EC141	10 815	4 265	973	394 359	10 846	4 455	1 039	410 783
Emalahleni Local Municipality	EC136	4 299	942	143	219 012	4 788	1 061	162	221 558
Engcobo Local Municipality	EC137	4 627	1 101	164	237 954	4 794	1 197	189	249 694
Enoch Mgijima Local Municipality	EC139	12 550	3 677	675	292 985	13 580	4 108	795	302 514
Great Kei Local Municipality	EC123	857	252	53	293 850	899	259	57	288 567
Intsika Yethu Local Municipality	EC135	14 743	3 767	655	255 509	17 220	4 129	735	239 800
Inxuba Yethemba Local Municipality	EC131	6 128	1 695	361	276 555	6 321	1 761	369	278 624
King Sabata Dalindyebo Local Municipality	EC157	25 930	7 854	1 429	302 898	28 912	8 636	1 588	298 684
Kouga Local Municipality	EC108	10 253	2 745	501	267 748	10 593	2 832	527	267 351
Kou-Kamma Local Municipality	EC109	1 466	378	72	257 644	1 660	392	74	236 243
Makana Local Municipality	EC104	7 171	2 135	409	297 721	7 473	2 287	452	306 074
Matatiele Local Municipality	EC441	6 692	1 844	305	275 537	7 065	1 995	340	282 393
Mbhashe Local Municipality	EC121	4 589	1 234	193	268 987	4 786	1 333	216	278 555
Mbizana Local Municipality	EC443	5 527	1 482	235	268 206	6 141	1 691	278	275 344
Mhlonlto Local Municipality	EC156	4 833	1 273	209	263 393	5 279	1 409	242	266 883
Mnquma Local Municipality	EC122	7 587	2 139	347	281 896	8 154	2 325	391	285 146
Ndlambe Local Municipality	EC105	5 419	1 398	255	257 901	5 411	1 416	254	261 675
Nelson Mandela Bay Metropolitan Municipality	NMA	145 329	43 662	8 294	300 434	152 123	45 807	8 782	301 118
Ngqushwa Local Municipality	EC126	1 801	402	61	223 083	1 920	449	71	233 724
Ngquza Hill Local Municipality	EC153	7 302	1 990	314	272 570	7 833	2 195	357	280 246
Ntabankulu Local Municipality	EC444	1 343	369	61	275 062	1 374	409	70	297 368
Nyandeni Local Municipality	EC155	5 604	1 480	230	264 109	6 053	1 638	265	270 644
Port St Johns Local Municipality	EC154	1 390	391	64	281 152	1 496	446	76	297 992
Raymond Mhlaba Local Municipality	EC129	5 909	1 555	278	263 180	6 520	1 643	287	252 016
Sakhisizwe Local Municipality	EC138	3 315	841	144	253 592	3 633	971	173	267 241
Senqu Local Municipality	EC142	3 647	963	159	263 974	3 952	1 050	176	265 608
Sundays River Valley Local Municipality	EC106	2 322	588	116	253 426	2 798	610	117	217 877
Umzimvubu Local Municipality	EC442	5 904	1 678	282	284 216	6 386	1 876	326	293 782
Walter Sisulu Local Municipality	EC145	3 625	938	170	258 791	4 065	1 003	182	246 772
Total		413 582	121 668	22 695	294 181	440 819	127 447	24 733	289 114

PERSONAL INCOME TAX

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2019 - 2020 (continued)

Tax year		2019			2020				
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	1.0%	0.9%	0.8%		1.0%	0.9%	0.8%	
Blue Crane Route Local Municipality	EC102	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Buffalo City Metropolitan Municipality	BUF	19.8%	21.4%	22.5%		19.8%	19.6%	22.3%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.9%		1.1%	1.1%	1.4%	
Elundini Local Municipality	EC141	2.6%	3.5%	4.3%		2.5%	3.5%	4.2%	
Emalahleni Local Municipality	EC136	1.0%	0.8%	0.6%		1.1%	0.8%	0.7%	
Engcobo Local Municipality	EC137	1.1%	0.9%	0.7%		1.1%	0.9%	0.8%	
Enoch Mgijima Local Municipality	EC139	3.0%	3.0%	3.0%		3.1%	3.2%	3.2%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Intsika Yethu Local Municipality	EC135	3.6%	3.1%	2.9%		3.9%	3.2%	3.0%	
Inxuba Yethemba Local Municipality	EC131	1.5%	1.4%	1.6%		1.4%	1.4%	1.5%	
King Sabata Dalindyebo Local Municipality	EC157	6.3%	6.5%	6.3%		6.6%	6.8%	6.4%	
Kouga Local Municipality	EC108	2.5%	2.3%	2.2%		2.4%	2.2%	2.1%	
Kou-Kamma Local Municipality	EC109	0.4%	0.3%	0.3%		0.4%	0.3%	0.3%	
Makana Local Municipality	EC104	1.7%	1.8%	1.8%		1.7%	1.8%	1.8%	
Matatiele Local Municipality	EC441	1.6%	1.5%	1.3%		1.6%	1.6%	1.4%	
Mbhashe Local Municipality	EC121	1.1%	1.0%	0.9%		1.1%	1.0%	0.9%	
Mbizana Local Municipality	EC443	1.3%	1.2%	1.0%		1.4%	1.3%	1.1%	
Mhlontlo Local Municipality	EC156	1.2%	1.0%	0.9%		1.2%	1.1%	1.0%	
Mnquma Local Municipality	EC122	1.8%	1.8%	1.5%		1.8%	1.8%	1.6%	
Ndlambe Local Municipality	EC105	1.3%	1.1%	1.1%		1.2%	1.1%	1.0%	
Nelson Mandela Bay Metropolitan Municipality	NMA	35.1%	35.9%	36.5%		34.5%	35.9%	35.5%	
Ngqushwa Local Municipality	EC126	0.4%	0.3%	0.3%		0.4%	0.4%	0.3%	
Ngquzu Hill Local Municipality	EC153	1.8%	1.6%	1.4%		1.8%	1.7%	1.4%	
Ntabankulu Local Municipality	EC444	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Nyandeni Local Municipality	EC155	1.4%	1.2%	1.0%		1.4%	1.3%	1.1%	
Port St Johns Local Municipality	EC154	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
Raymond Mhlaba Local Municipality	EC129	1.4%	1.3%	1.2%		1.5%	1.3%	1.2%	
Sakhisizwe Local Municipality	EC138	0.8%	0.7%	0.6%		0.8%	0.8%	0.7%	
Senqu Local Municipality	EC142	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Sundays River Valley Local Municipality	EC106	0.6%	0.5%	0.5%		0.6%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.4%	1.4%	1.2%		1.4%	1.5%	1.3%	
Walter Sisulu Local Municipality	EC145	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2020

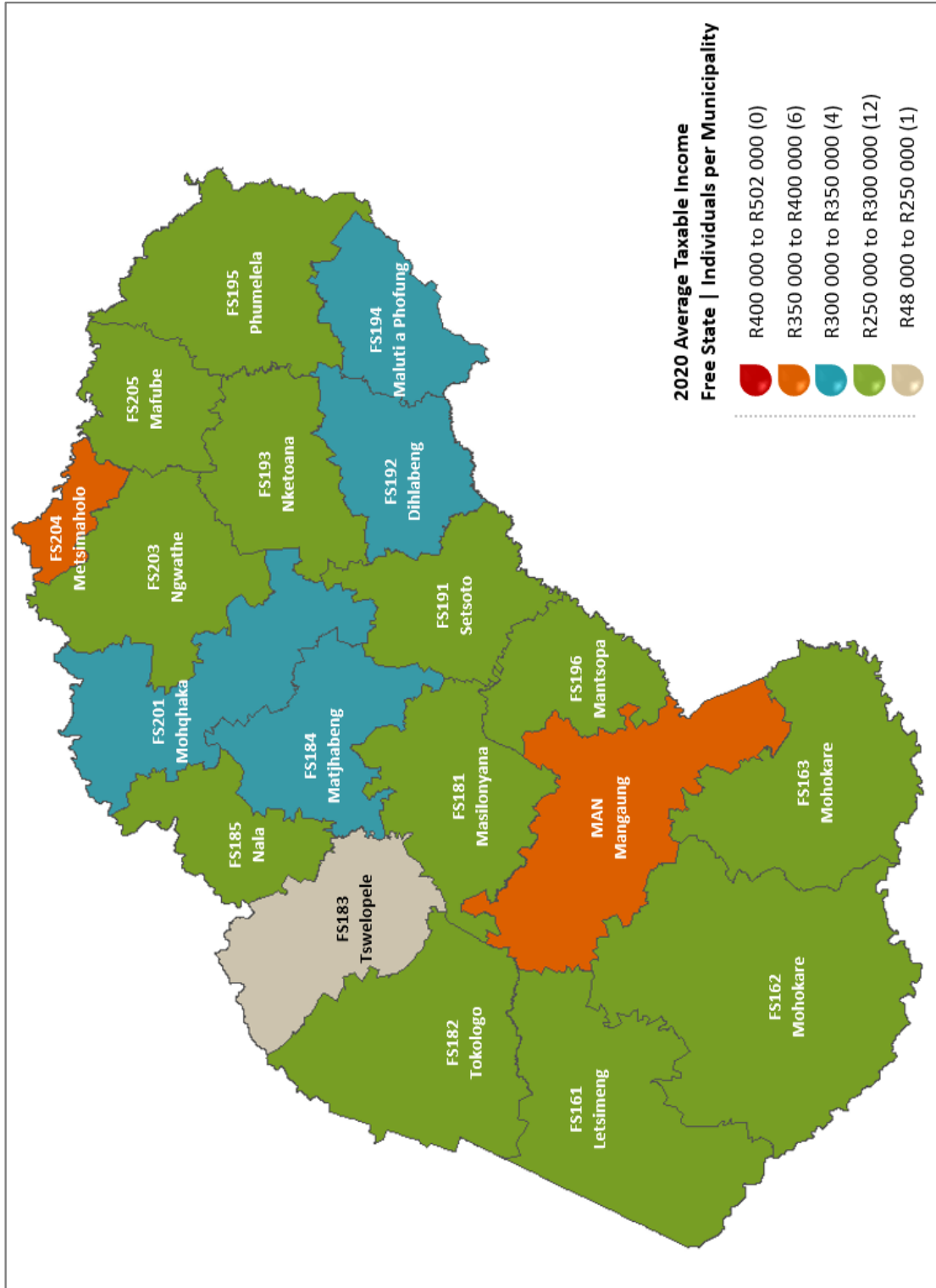


PERSONAL INCOME TAX

Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2019 - 2020

Tax year		2019				2020			
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	12 193	3 129	608	256 592	13 278	3 385	643	254 916
Kopanong Local Municipality	FS162	2 897	650	119	224 246	3 001	678	124	225 784
Letsemeng Local Municipality	FS161	2 070	368	87	177 989	2 080	398	91	191 121
Mafube Local Municipality	FS205	3 095	659	144	213 028	3 277	717	150	218 907
Maluti a Phofung Local Municipality	FS194	17 157	4 300	714	250 653	17 986	4 640	791	257 979
Mangaung Metropolitan Municipality	MAN	92 686	28 453	5 498	306 986	96 801	30 374	5 953	313 778
Mantsopa Local Municipality	FS196	2 670	610	111	228 639	2 769	663	114	239 476
Masilonyana Local Municipality	FS181	3 548	621	111	175 098	3 704	707	123	190 962
Matjhabeng Local Municipality	FS184	36 207	10 788	2 021	297 966	37 478	11 205	2 111	298 969
Metsimaholo Local Municipality	FS204	22 351	7 015	1 452	313 852	22 867	7 234	1 492	316 339
Mohokare Local Municipality	FS163	1 579	321	56	203 320	1 662	339	63	203 872
Moqhaka Local Municipality	FS201	14 035	3 564	625	253 931	14 743	3 732	656	253 138
Nala Local Municipality	FS185	4 149	916	189	220 770	4 352	1 030	206	236 703
Ngwathe Local Municipality	FS203	8 611	1 994	395	231 533	8 801	2 085	407	236 887
Nketoana Local Municipality	FS193	2 908	506	123	173 978	3 044	578	133	189 970
Phumelela Local Municipality	FS195	2 373	592	120	249 361	2 433	510	105	209 477
Setsoto Local Municipality	FS191	5 285	1 115	203	210 994	5 653	1 266	224	223 984
Tokologo Local Municipality	FS182	1 240	186	43	149 766	1 239	220	44	177 255
Tswelopele Local Municipality	FS183	2 808	442	119	157 307	2 916	431	108	147 885
Total		237 862	66 230	12 737	278 438	248 084	70 191	13 540	282 932
Percentage of total									
Dihlabeng Local Municipality	FS192	5.1%	4.7%	4.8%		5.4%	4.8%	4.8%	
Kopanong Local Municipality	FS162	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Letsemeng Local Municipality	FS161	0.9%	0.6%	0.7%		0.8%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.3%	1.0%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	7.2%	6.5%	5.6%		7.2%	6.6%	5.8%	
Mangaung Metropolitan Municipality	MAN	39.0%	43.0%	43.2%		39.0%	43.3%	44.0%	
Mantsopa Local Municipality	FS196	1.1%	0.9%	0.9%		1.1%	0.9%	0.8%	
Masilonyana Local Municipality	FS181	1.5%	0.9%	0.9%		1.5%	1.0%	0.9%	
Matjhabeng Local Municipality	FS184	15.2%	16.3%	15.9%		15.1%	16.0%	15.6%	
Metsimaholo Local Municipality	FS204	9.4%	10.6%	11.4%		9.2%	10.3%	11.0%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.4%		0.7%	0.5%	0.5%	
Moqhaka Local Municipality	FS201	5.9%	5.4%	4.9%		5.9%	5.3%	4.8%	
Nala Local Municipality	FS185	1.7%	1.4%	1.5%		1.8%	1.5%	1.5%	
Ngwathe Local Municipality	FS203	3.6%	3.0%	3.1%		3.5%	3.0%	3.0%	
Nketoana Local Municipality	FS193	1.2%	0.8%	1.0%		1.2%	0.8%	1.0%	
Phumelela Local Municipality	FS195	1.0%	0.9%	0.9%		1.0%	0.7%	0.8%	
Setsoto Local Municipality	FS191	2.2%	1.7%	1.6%		2.3%	1.8%	1.7%	
Tokologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.7%	0.9%		1.2%	0.6%	0.8%	
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, 2020

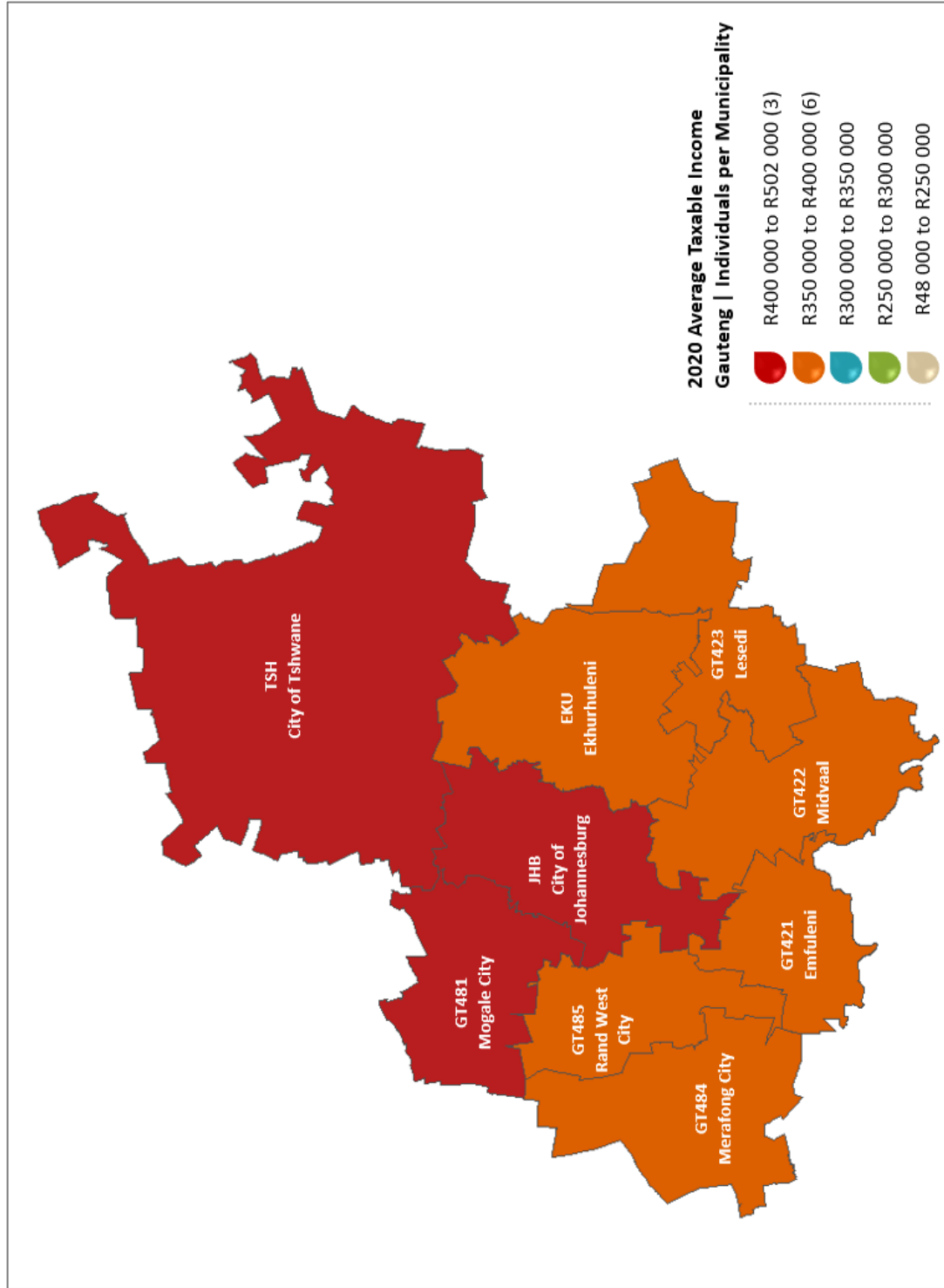


PERSONAL INCOME TAX

Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2019 - 2020

Tax year		2019				2020			
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	666 460	323 818	87 160	485 878	687 261	330 716	89 243	481 209
City of Tshwane Metropolitan Municipality	TSH	507 133	206 019	48 216	406 243	527 387	214 989	50 806	407 649
Ekurhuleni Metropolitan Municipality	EKU	502 741	173 640	37 820	345 386	520 893	180 414	39 815	346 355
Emfuleni Local Municipality	GT421	84 304	26 126	5 141	309 905	87 128	26 975	5 342	309 596
Lesedi Local Municipality	GT423	9 675	3 035	652	313 716	9 967	3 173	709	318 338
Merafong City Local Municipality	GT484	17 042	5 198	1 019	304 987	17 317	5 438	1 097	313 999
Midvaal Local Municipality	GT422	13 319	4 565	968	342 760	13 326	4 571	968	343 004
Mogale City Local Municipality	GT481	46 111	16 708	3 712	362 340	47 523	17 175	3 844	361 409
Randfontein/Westonaria Municipality	GT485	27 842	8 480	1 642	304 592	28 388	8 781	1 765	309 304
Total		1 874 627	767 590	186 329	409 463	1 939 190	792 230	193 589	408 537
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	35.6%	42.2%	46.8%		35.4%	41.7%	46.1%	
City of Tshwane Metropolitan Municipality	TSH	27.1%	26.8%	25.9%		27.2%	27.1%	26.2%	
Ekurhuleni Metropolitan Municipality	EKU	26.8%	22.6%	20.3%		26.9%	22.8%	20.6%	
Emfuleni Local Municipality	GT421	4.5%	3.4%	2.8%		4.5%	3.4%	2.8%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
Merafong City Local Municipality	GT484	0.9%	0.7%	0.5%		0.9%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Mogale City Local Municipality	GT481	2.5%	2.2%	2.0%		2.5%	2.2%	2.0%	
Randfontein/Westonaria Municipality	GT485	1.5%	1.1%	0.9%		1.5%	1.1%	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, 2020



PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2019 - 2020

Tax year		2019				2020			
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	8 211	2 311	414	281 476	8 508	2 448	446	287 710
Alfred Duma Local Municipality	KZN238	13 573	4 044	744	297 952	14 459	4 338	809	300 023
Big Five Hlabisa Local Municipality	KZN276	2 085	497	77	238 372	2 153	535	86	248 312
Dannhauser Local Municipality	KZN254	2 312	564	97	244 123	2 590	628	114	242 321
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	1 457	351	70	240 758	1 467	400	85	272 534
eDumbe Local Municipality	KZN261	1 651	396	65	239 717	1 822	438	75	240 462
Emadlangeni Local Municipality	KZN253	971	230	40	237 174	1 056	244	43	230 810
Endumeni Local Municipality	KZN241	6 351	1 784	334	280 887	6 525	1 905	362	291 987
Ethekwini Metropolitan Municipality	ETH	433 206	139 125	28 636	321 152	464 173	145 835	30 212	314 182
Greater Kokstad Local Municipality	KZN433	4 398	1 194	231	271 390	5 008	382	260	76 320
Impendle Local Municipality	KZN224	492	125	21	253 351	495	125	21	253 075
Inkosi Langalibalele Local Municipality	KZN237	5 129	1 318	234	256 975	5 483	1 394	255	254 163
Jozini Local Municipality	KZN272	4 117	1 102	172	267 657	4 591	1 205	195	262 494
KwaDukuza Local Municipality	KZN292	16 806	5 997	1 343	356 843	17 621	6 080	1 358	345 066
Mandeni Local Municipality	KZN291	4 593	1 132	170	246 511	5 075	1 230	190	242 435
Maphumulo Local Municipality	KZN294	937	239	35	254 575	1 055	263	40	249 604
Mfolozi Local Municipality	KZN281	1 618	424	69	261 917	1 656	492	93	297 268
Mkhambathini Local Municipality	KZN226	625	182	35	291 932	734	191	38	260 894
Mpofana Local Municipality	KZN223	1 241	279	57	225 181	1 318	298	65	226 080
Msinga Local Municipality	KZN244	2 227	553	84	248 275	2 296	598	94	260 411
Mthonjaneni Local Municipality	KZN285	1 535	401	66	260 940	1 674	425	72	253 952
Mtubatuba Local Municipality	KZN275	6 240	1 642	263	263 071	6 917	1 767	296	255 485
Ndwedwe Local Municipality	KZN293	1 441	340	47	236 213	1 648	374	54	227 230
Newcastle Local Municipality	KZN252	25 718	7 548	1 357	293 509	27 720	8 074	1 478	291 281
Nkandla Local Municipality	KZN286	1 698	463	75	272 570	1 716	507	85	295 357
Nongoma Local Municipality	KZN265	4 665	1 197	180	256 676	5 032	1 306	205	259 503
Nqutu Local Municipality	KZN242	1 391	449	90	322 751	1 441	469	94	325 699
Okhahlamba Local Municipality	KZN235	2 219	508	103	229 113	2 322	589	118	253 828
Ray Nkonyeni Local Municipality	KZN216	24 530	6 944	1 264	283 082	25 833	7 264	1 324	281 209
Richmond Local Municipality	KZN227	858	225	43	262 707	867	240	46	276 405
The Msunduzi Local Municipality	KZN225	63 570	20 404	4 015	320 965	66 310	21 492	4 287	324 112
Ubuhlebezwe Local Municipality	KZN434	1 440	402	70	279 467	1 649	450	80	272 910
Ulundi Local Municipality	KZN266	6 981	1 840	282	263 600	7 388	2 013	324	272 439
Umdoni Local Municipality	KZN212	6 996	1 910	325	273 010	7 543	2 026	351	268 549
Umhlabuyalingana Local Municipality	KZN271	2 877	732	110	254 557	2 946	808	129	274 335
uMhlatuze Local Municipality	KZN282	40 310	13 359	2 673	331 401	43 491	14 218	2 895	326 910
uMlalazi Local Municipality	KZN284	6 321	1 849	326	292 513	6 782	1 969	352	290 309
uMngeni Local Municipality	KZN222	11 232	3 370	705	300 034	11 062	3 457	742	312 471
uMshwathi Local Municipality	KZN221	2 292	628	120	273 801	2 441	691	130	282 908
UMuziwabantu Local Municipality	KZN214	2 176	636	116	292 126	2 468	685	119	277 665
Umvoti Local Municipality	KZN245	3 754	1 043	187	277 855	3 974	1 108	204	278 712
Umzimkhulu Local Municipality	KZN435	3 046	846	142	277 775	3 152	935	163	296 653
Umzumbe Local Municipality	KZN213	1 502	397	63	264 365	1 574	432	68	274 199
UPhongolo Local Municipality	KZN262	3 354	873	149	260 343	3 699	973	178	262 988
Total		738 146	229 854	45 698	311 394	787 734	241 301	48 636	306 323

PERSONAL INCOME TAX

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

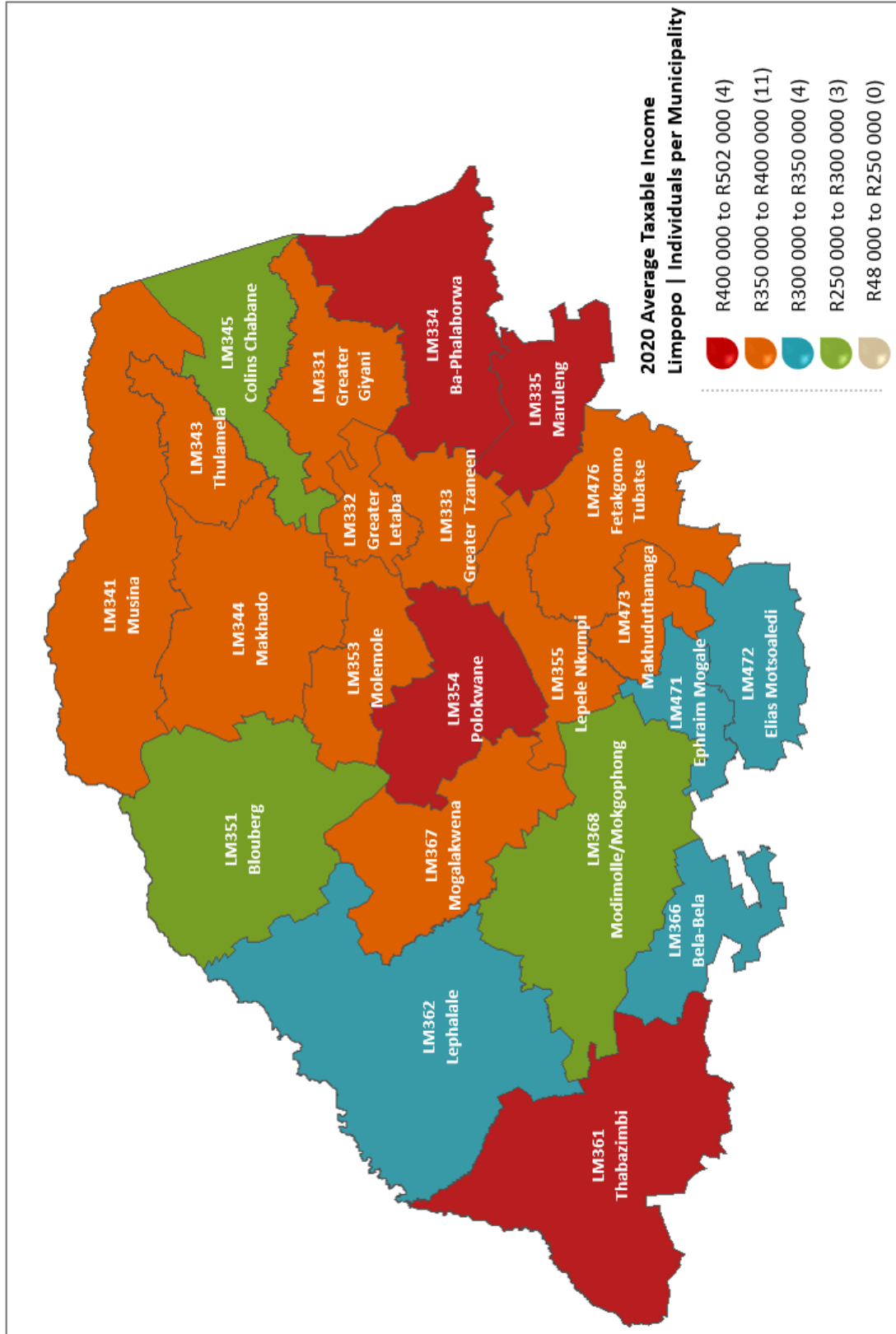
Tax year		2019				2020			
Municipality	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Abaqulusi Local Municipality	KZN263	1.1%	1.0%	0.9%		1.1%	1.0%	0.9%	
Alfred Duma Local Municipality	KZN238	1.8%	1.8%	1.6%		1.8%	1.8%	1.7%	
Big Five Hlabisa Local Municipality	KZN276	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Dannhauser Local Municipality	KZN254	0.3%	0.2%	0.2%		0.3%	0.3%	0.2%	
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
eDumbe Local Municipality	KZN261	0.2%	0.2%	0.1%		0.2%	0.2%	0.2%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	0.9%	0.8%	0.7%		0.8%	0.8%	0.7%	
Ethekwini Metropolitan Municipality	ETH	58.7%	60.5%	62.7%		58.9%	60.4%	62.1%	
Greater Kokstad Local Municipality	KZN433	0.6%	0.5%	0.5%		0.6%	0.2%	0.5%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.0%		0.1%	0.1%	0.0%	
Inkosi Langalibalele Local Municipality	KZN237	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Jozini Local Municipality	KZN272	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
KwaDukuza Local Municipality	KZN292	2.3%	2.6%	2.9%		2.2%	2.5%	2.8%	
Mandeni Local Municipality	KZN291	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Maphumulo Local Municipality	KZN294	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mfolozi Local Municipality	KZN281	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Mkhambathini Local Municipality	KZN226	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Mpofana Local Municipality	KZN223	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Msinga Local Municipality	KZN244	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Mthonjaneni Local Municipality	KZN285	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Mtubatuba Local Municipality	KZN275	0.8%	0.7%	0.6%		0.9%	0.7%	0.6%	
Ndwedwe Local Municipality	KZN293	0.2%	0.1%	0.1%		0.2%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.5%	3.3%	3.0%		3.5%	3.3%	3.0%	
Nkandla Local Municipality	KZN286	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Nongoma Local Municipality	KZN265	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Nqutu Local Municipality	KZN242	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Okhahlamba Local Municipality	KZN235	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Ray Nkonyeni Local Municipality	KZN216	3.3%	3.0%	2.8%		3.3%	3.0%	2.7%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	8.6%	8.9%	8.8%		8.4%	8.9%	8.8%	
Ubuhlebezwe Local Municipality	KZN434	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ulundi Local Municipality	KZN266	0.9%	0.8%	0.6%		0.9%	0.8%	0.7%	
Umdoni Local Municipality	KZN212	0.9%	0.8%	0.7%		1.0%	0.8%	0.7%	
Umhlabuyalingana Local Municipality	KZN271	0.4%	0.3%	0.2%		0.4%	0.3%	0.3%	
uMhlatuze Local Municipality	KZN282	5.5%	5.8%	5.8%		5.5%	5.9%	6.0%	
uMlalazi Local Municipality	KZN284	0.9%	0.8%	0.7%		0.9%	0.8%	0.7%	
uMngeni Local Municipality	KZN222	1.5%	1.5%	1.5%		1.4%	1.4%	1.5%	
uMshwathi Local Municipality	KZN221	0.3%	0.3%	0.3%		0.3%	0.3%	0.3%	
UMuziwabantu Local Municipality	KZN214	0.3%	0.3%	0.3%		0.3%	0.3%	0.2%	
Umvoti Local Municipality	KZN245	0.5%	0.5%	0.4%		0.5%	0.5%	0.4%	
Umzimkhulu Local Municipality	KZN435	0.4%	0.4%	0.3%		0.4%	0.4%	0.3%	
Umzumbi Local Municipality	KZN213	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.3%		0.5%	0.4%	0.4%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2019 - 2020

Tax year		2019				2020			
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	8 230	3 180	686	386 450	9 013	3 432	748	380 801
Bela-Bela Local Municipality	LIM366	3 981	1 114	212	279 773	4 135	1 131	221	273 500
Blouberg Local Municipality	LIM351	17 719	4 956	889	279 695	25 507	5 801	1 042	227 439
Elias Motsoaledi Local Municipality	LIM472	7 254	2 095	406	288 743	8 002	2 265	438	283 006
Ephraim Mogale Local Municipality	LIM471	3 582	1 016	188	283 592	4 133	1 097	208	265 333
Greater Giyani Local Municipality	LIM331	5 680	1 779	318	313 222	6 096	1 985	363	325 684
Greater Letaba Local Municipality	LIM332	2 887	906	165	313 936	3 376	1 037	194	307 281
Greater Tubatse/Fetakgomo Local Mu	LIM476	11 630	3 863	762	332 179	13 005	4 256	857	327 297
Greater Tzaneen Local Municipality	LIM333	12 171	4 103	828	337 135	14 057	4 503	913	320 330
Lepele-Nkumpi Local Municipality	LIM355	8 299	2 566	463	309 214	9 065	2 865	525	316 059
Lephalale Local Municipality	LIM362	11 128	3 189	690	286 573	11 464	3 116	656	271 836
Makhado Local Municipality	LIM344	17 173	5 429	1 015	316 114	18 451	5 953	1 129	322 620
Makhuduthamaga Local Municipality	LIM473	4 101	1 305	243	318 095	4 399	1 445	274	328 424
Malamulele Local Municipality	LIM345	1 837	543	100	295 615	2 604	626	107	240 531
Maruleng Local Municipality	LIM335	3 604	1 415	348	392 613	3 760	1 361	316	361 954
Modimolle/Mookgophong Local Muni	LIM368	5 084	1 183	236	232 625	5 253	1 309	249	249 200
Mogalakwena Local Municipality	LIM367	12 276	4 074	831	331 889	13 182	4 352	901	330 176
Molemole Local Municipality	LIM353	1 458	443	82	304 030	1 580	486	93	307 617
Musina Local Municipality	LIM341	3 086	1 159	277	375 421	3 399	1 167	258	343 390
Polokwane Local Municipality	LIM354	45 794	16 508	3 425	360 485	49 799	17 904	3 762	359 517
Thabazimbi Local Municipality	LIM361	6 942	2 440	575	351 488	7 120	2 618	616	367 752
Thulamela Local Municipality	LIM343	23 011	7 278	1 294	316 302	25 035	8 139	1 494	325 114
Total		216 927	70 544	14 032	325 197	242 435	76 850	15 364	316 991
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	3.8%	4.5%	4.9%		3.7%	4.5%	4.9%	
Bela-Bela Local Municipality	LIM366	1.8%	1.6%	1.5%		1.7%	1.5%	1.4%	
Blouberg Local Municipality	LIM351	8.2%	7.0%	6.3%		10.5%	7.5%	6.8%	
Elias Motsoaledi Local Municipality	LIM472	3.3%	3.0%	2.9%		3.3%	2.9%	2.8%	
Ephraim Mogale Local Municipality	LIM471	1.7%	1.4%	1.3%		1.7%	1.4%	1.4%	
Greater Giyani Local Municipality	LIM331	2.6%	2.5%	2.3%		2.5%	2.6%	2.4%	
Greater Letaba Local Municipality	LIM332	1.3%	1.3%	1.2%		1.4%	1.3%	1.3%	
Greater Tubatse/Fetakgomo Local Mu	LIM476	5.4%	5.5%	5.4%		5.4%	5.5%	5.6%	
Greater Tzaneen Local Municipality	LIM333	5.6%	5.8%	5.9%		5.8%	5.9%	5.9%	
Lepele-Nkumpi Local Municipality	LIM355	3.8%	3.6%	3.3%		3.7%	3.7%	3.4%	
Lephalale Local Municipality	LIM362	5.1%	4.5%	4.9%		4.7%	4.1%	4.3%	
Makhado Local Municipality	LIM344	7.9%	7.7%	7.2%		7.6%	7.7%	7.4%	
Makhuduthamaga Local Municipality	LIM473	1.9%	1.8%	1.7%		1.8%	1.9%	1.8%	
Malamulele Local Municipality	LIM345	0.8%	0.8%	0.7%		1.1%	0.8%	0.7%	
Maruleng Local Municipality	LIM335	1.7%	2.0%	2.5%		1.6%	1.8%	2.1%	
Modimolle/Mookgophong Local Muni	LIM368	2.3%	1.7%	1.7%		2.2%	1.7%	1.6%	
Mogalakwena Local Municipality	LIM367	5.7%	5.8%	5.9%		5.4%	5.7%	5.9%	
Molemole Local Municipality	LIM353	0.7%	0.6%	0.6%		0.7%	0.6%	0.6%	
Musina Local Municipality	LIM341	1.4%	1.6%	2.0%		1.4%	1.5%	1.7%	
Polokwane Local Municipality	LIM354	21.1%	23.4%	24.4%		20.5%	23.3%	24.5%	
Thabazimbi Local Municipality	LIM361	3.2%	3.5%	4.1%		2.9%	3.4%	4.0%	
Thulamela Local Municipality	LIM343	10.6%	10.3%	9.2%		10.3%	10.6%	9.7%	
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, 2020

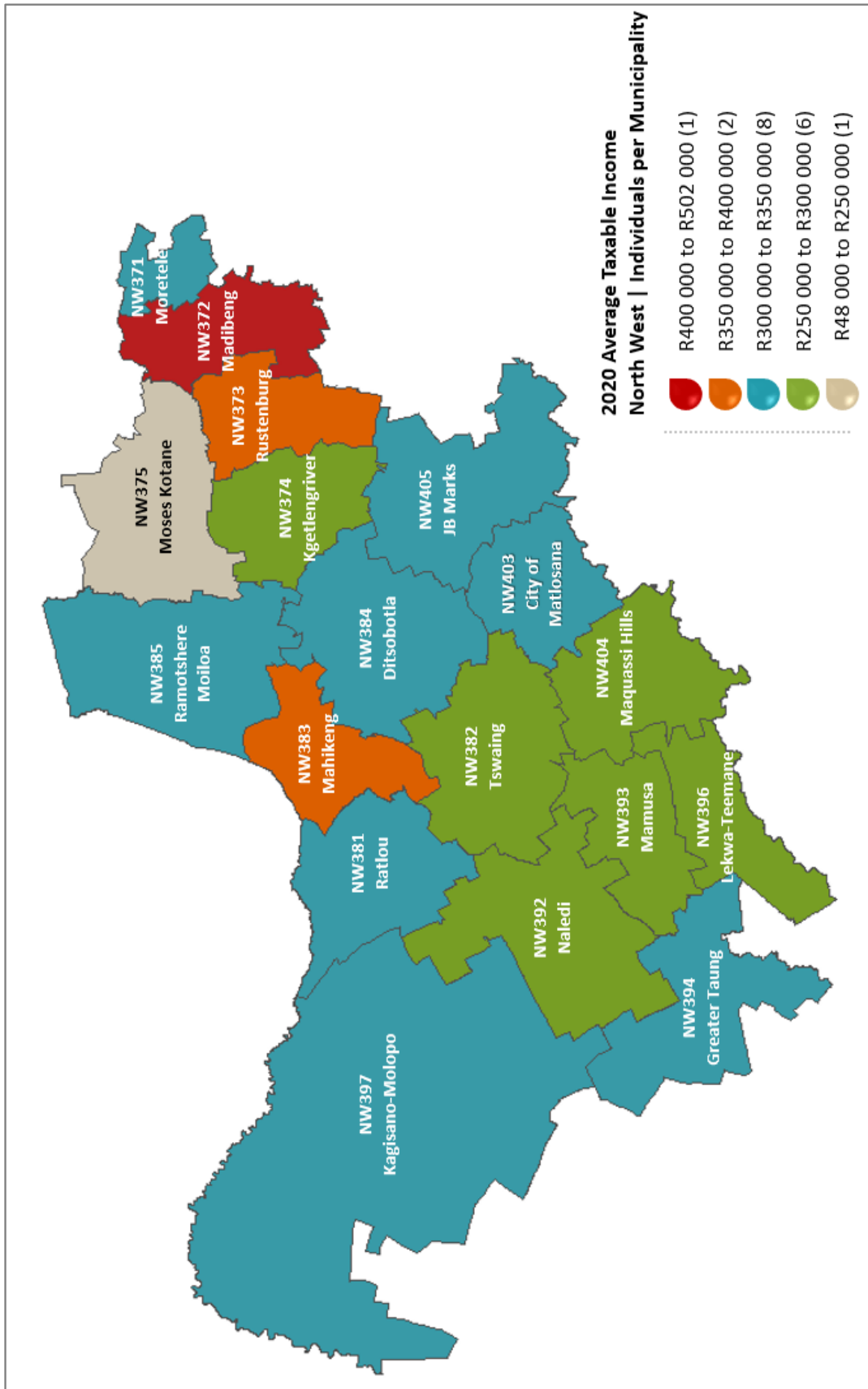


PERSONAL INCOME TAX

Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2019 - 2020

Tax year		2019				2020			
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	37 773	10 547	2 054	279 216	38 488	10 940	2 180	284 252
Ditsobotla Local Municipality	NW384	7 842	2 116	433	269 814	8 341	2 303	460	276 054
Greater Taung Local Municipality	NW394	5 008	1 354	225	270 313	5 414	1 498	257	276 717
Kagisano/Molopo Local Municipality	NW397	2 744	780	144	284 214	3 019	854	155	283 025
Kgetlengrivier Local Municipality	NW374	2 038	478	117	234 759	2 159	477	106	220 816
Lekwa-Teemane Local Municipality	NW396	2 113	502	90	237 341	2 291	553	104	241 501
Madibeng Local Municipality	NW372	24 729	8 605	1 921	347 961	25 312	8 923	2 015	352 531
Mafikeng Local Municipality	NW383	17 470	5 711	1 077	326 902	19 450	6 296	1 195	323 718
Mamusa Local Municipality	NW393	2 108	-4 563	84	-2 164 451	2 248	526	95	233 833
Maquassi Hills Local Municipality	NW404	2 830	513	99	181 289	3 178	556	108	175 107
Moretele Local Municipality	NW371	3 613	1 008	169	278 888	3 746	1 116	192	297 831
Moses Kotane Local Municipality	NW375	5 849	1 577	267	269 700	6 389	309	315	48 408
Naledi Local Municipality	NW392	4 950	1 162	258	234 713	5 325	1 302	278	244 584
Ramotshere Moiloa Local Municipality	NW385	4 030	1 060	188	263 012	4 263	1 165	210	273 228
Ratlou Local Municipality	NW381	10 447	2 713	480	259 670	11 835	3 003	550	253 749
Rustenburg Local Municipality	NW373	58 355	19 982	4 255	342 428	61 707	21 417	4 674	347 071
Tswaing Local Municipality	NW382	3 826	605	151	158 135	3 889	675	159	173 677
Ventersdorp/Tlokwe Local Municipality	NW405	24 977	7 185	1 437	287 670	26 346	7 749	1 598	294 115
Total		220 702	61 335	13 447	277 907	233 400	69 663	14 652	298 472
Percentage of total									
City of Matlosana Local Municipality	NW403	17.1%	17.2%	15.3%		16.5%	15.7%	14.9%	
Ditsobotla Local Municipality	NW384	3.6%	3.4%	3.2%		3.6%	3.3%	3.1%	
Greater Taung Local Municipality	NW394	2.3%	2.2%	1.7%		2.3%	2.2%	1.8%	
Kagisano/Molopo Local Municipality	NW397	1.2%	1.3%	1.1%		1.3%	1.2%	1.1%	
Kgetlengrivier Local Municipality	NW374	0.9%	0.8%	0.9%		0.9%	0.7%	0.7%	
Lekwa-Teemane Local Municipality	NW396	1.0%	0.8%	0.7%		1.0%	0.8%	0.7%	
Madibeng Local Municipality	NW372	11.2%	14.0%	14.3%		10.8%	12.8%	13.8%	
Mafikeng Local Municipality	NW383	7.9%	9.3%	8.0%		8.3%	9.0%	8.2%	
Mamusa Local Municipality	NW393	1.0%	-7.4%	0.6%		1.0%	0.8%	0.6%	
Maquassi Hills Local Municipality	NW404	1.3%	0.8%	0.7%		1.4%	0.8%	0.7%	
Moretele Local Municipality	NW371	1.6%	1.6%	1.3%		1.6%	1.6%	1.3%	
Moses Kotane Local Municipality	NW375	2.7%	2.6%	2.0%		2.7%	0.4%	2.2%	
Naledi Local Municipality	NW392	2.2%	1.9%	1.9%		2.3%	1.9%	1.9%	
Ramotshere Moiloa Local Municipality	NW385	1.8%	1.7%	1.4%		1.8%	1.7%	1.4%	
Ratlou Local Municipality	NW381	4.7%	4.4%	3.6%		5.1%	4.3%	3.8%	
Rustenburg Local Municipality	NW373	26.4%	32.6%	31.6%		26.4%	30.7%	31.9%	
Tswaing Local Municipality	NW382	1.7%	1.0%	1.1%		1.7%	1.0%	1.1%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.3%	11.7%	10.7%		11.3%	11.1%	10.9%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.6: Assessed individual taxpayers by municipality for North West province, 2020

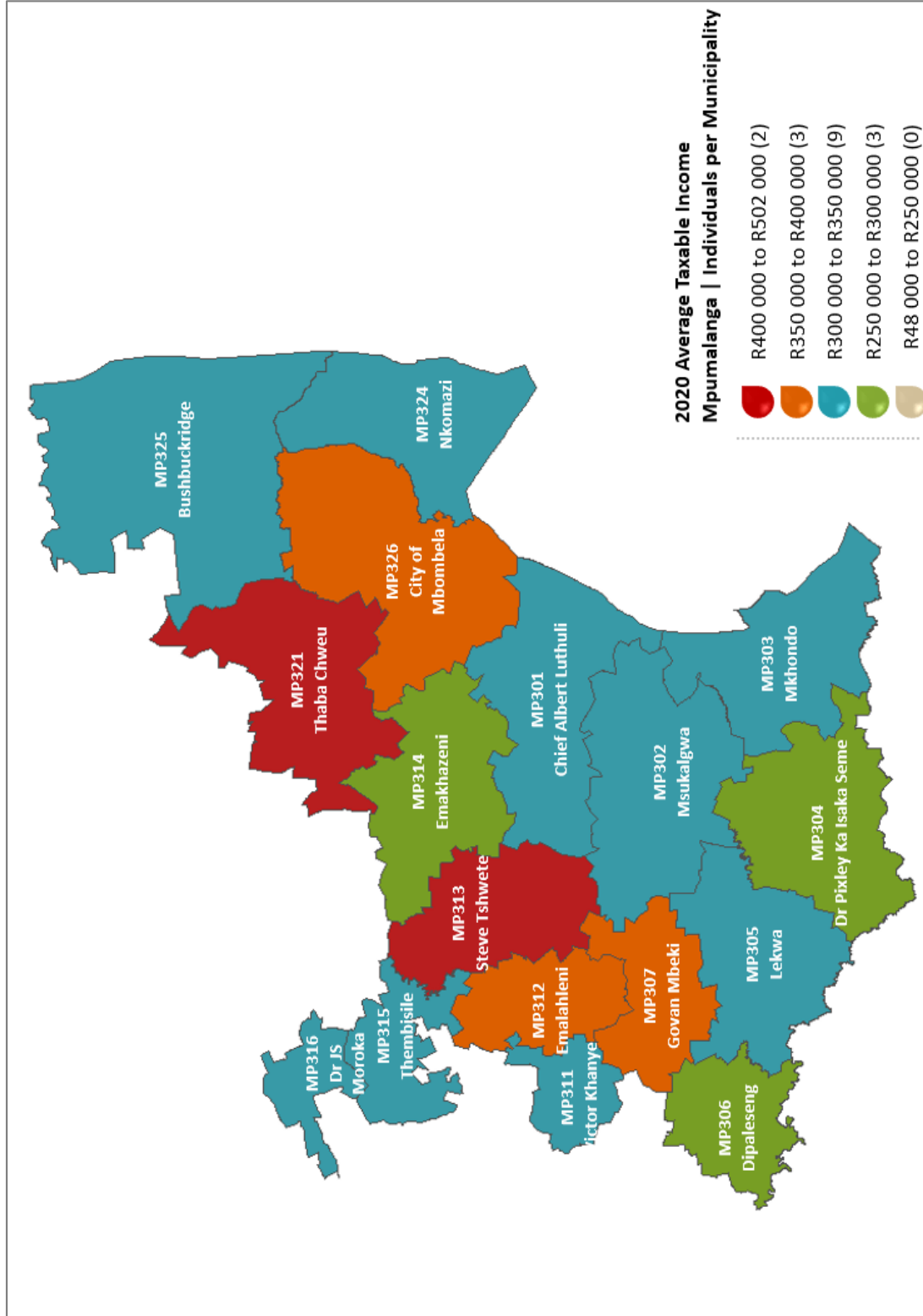


PERSONAL INCOME TAX

Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2019 - 2020

Tax year		2019				2020			
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	3 811	1 011	185	265 203	4 062	1 111	201	273 582
Bushbuckridge Local Municipality	MP325	10 538	3 092	559	293 444	11 953	3 479	628	291 026
Dipaleseng Local Municipality	MP306	2 868	582	106	203 064	2 993	593	110	198 057
Dr JS Moroka Local Municipality	MP316	5 056	1 383	222	273 543	5 682	1 559	258	274 334
Emakhazeni Local Municipality	MP314	19 099	4 580	818	239 820	24 962	5 248	939	210 252
Emalahleni Local Municipality	MP312	53 384	14 548	4 329	272 520	55 999	17 134	4 610	305 965
Govan Mbeki Local Municipality	MP307	54 996	17 042	3 785	309 883	54 944	17 317	3 861	315 181
Lekwa Local Municipality	MP305	11 517	3 217	706	279 293	12 302	3 483	777	283 125
Mbombela/Umjindi Local Municipality	MP326	48 947	15 812	3 231	323 051	52 160	16 936	3 521	324 693
Mkhondo Local Municipality	MP303	5 815	1 688	320	290 275	6 113	1 822	348	298 009
Msukaligwa Local Municipality	MP302	12 701	3 604	736	283 780	13 040	3 780	768	289 864
Nkomazi Local Municipality	MP324	8 696	2 487	469	286 010	9 267	2 672	506	288 345
Pixley Ka Seme Local Municipality	MP304	4 226	921	189	217 999	4 533	978	208	215 819
Steve Tshwete Local Municipality	MP313	27 903	10 079	2 283	361 213	29 116	10 428	2 355	358 143
Thaba Chweu Local Municipality	MP321	7 956	3 126	756	392 873	8 506	3 275	783	385 028
Thembisile Local Municipality	MP315	6 799	1 730	268	254 435	7 528	1 936	313	257 180
Victor Khanye Local Municipality	MP311	6 610	1 877	358	284 008	6 834	1 977	383	289 357
Total		290 922	86 781	19 321	298 296	309 994	93 728	20 570	302 354
Percentage of total									
Albert Luthuli Local Municipality	MP301	1.3%	1.2%	1.0%		1.3%	1.2%	1.0%	
Bushbuckridge Local Municipality	MP325	3.6%	3.6%	2.9%		3.9%	3.7%	3.1%	
Dipaleseng Local Municipality	MP306	1.0%	0.7%	0.5%		1.0%	0.6%	0.5%	
Dr JS Moroka Local Municipality	MP316	1.7%	1.6%	1.1%		1.8%	1.7%	1.3%	
Emakhazeni Local Municipality	MP314	6.6%	5.3%	4.2%		8.1%	5.6%	4.6%	
Emalahleni Local Municipality	MP312	18.3%	16.8%	22.4%		18.1%	18.3%	22.4%	
Govan Mbeki Local Municipality	MP307	18.9%	19.6%	19.6%		17.7%	18.5%	18.8%	
Lekwa Local Municipality	MP305	4.0%	3.7%	3.7%		4.0%	3.7%	3.8%	
Mbombela/Umjindi Local Municipality	MP326	16.8%	18.2%	16.7%		16.8%	18.1%	17.1%	
Mkhondo Local Municipality	MP303	2.0%	1.9%	1.7%		2.0%	1.9%	1.7%	
Msukaligwa Local Municipality	MP302	4.4%	4.2%	3.8%		4.2%	4.0%	3.7%	
Nkomazi Local Municipality	MP324	3.0%	2.9%	2.4%		3.0%	2.9%	2.5%	
Pixley Ka Seme Local Municipality	MP304	1.5%	1.1%	1.0%		1.5%	1.0%	1.0%	
Steve Tshwete Local Municipality	MP313	9.6%	11.6%	11.8%		9.4%	11.1%	11.4%	
Thaba Chweu Local Municipality	MP321	2.7%	3.6%	3.9%		2.7%	3.5%	3.8%	
Thembisile Local Municipality	MP315	2.3%	2.0%	1.4%		2.4%	2.1%	1.5%	
Victor Khanye Local Municipality	MP311	2.3%	2.2%	1.9%		2.2%	2.1%	1.9%	
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, 2020

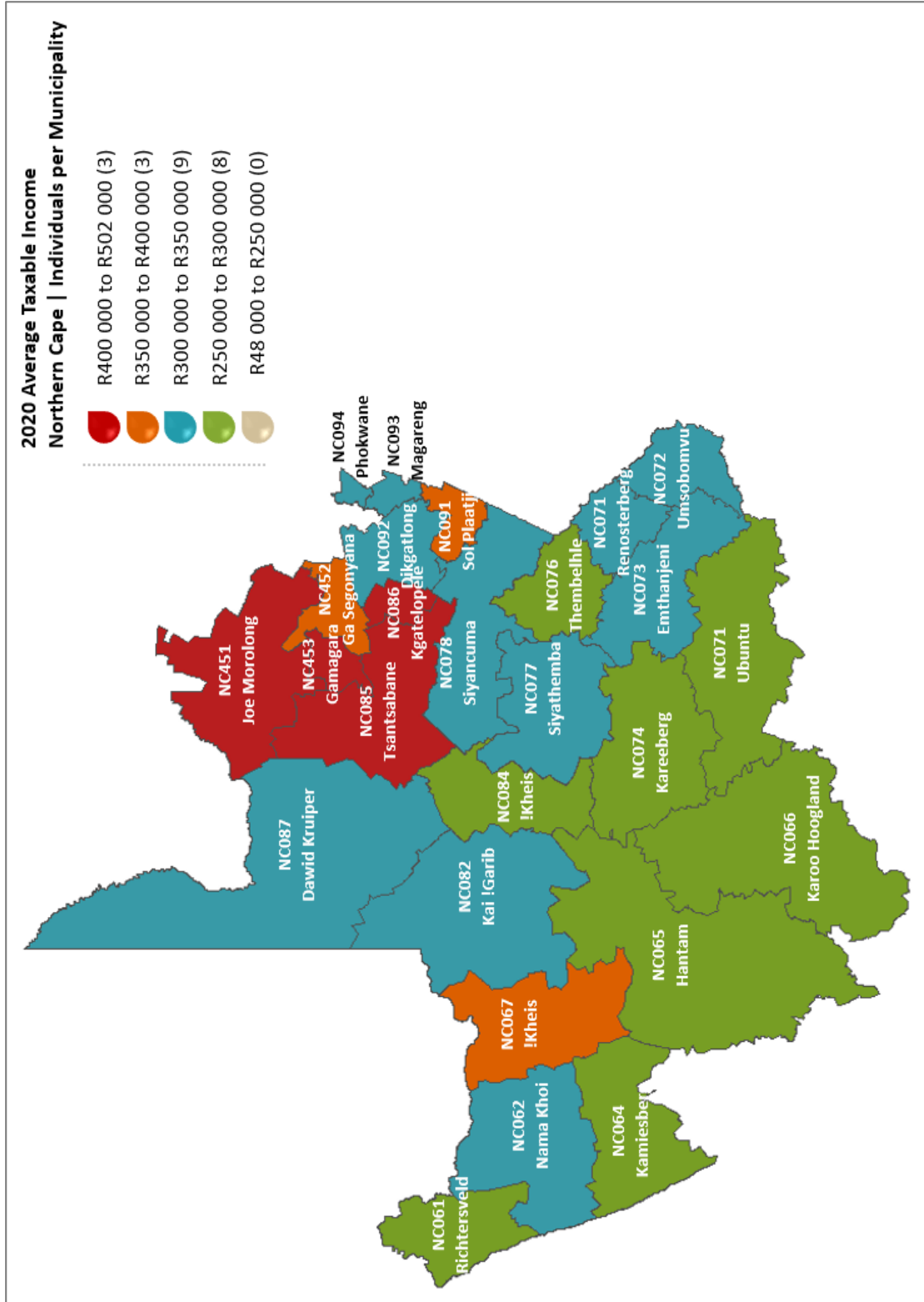


PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2019 - 2020

Tax year		2019				2020			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
!Kheis Local Municipality	NC084	691	143	25	206 494	731	155	28	211 894
Dawid Kruiper Local Municipality	NC087	11 795	3 197	591	271 016	12 189	3 375	635	276 899
Dikgatlong Local Municipality	NC092	1 769	440	70	248 777	1 845	477	80	258 494
Emthanjeni Local Municipality	NC073	3 204	899	159	280 679	3 413	977	179	286 178
Gamagara Local Municipality	NC453	5 729	2 752	682	480 394	5 880	2 947	751	501 275
Ga-Segonyana Local Municipality	NC452	8 719	2 880	561	330 274	9 536	3 180	633	333 453
Hantam Local Municipality	NC065	1 534	319	54	207 632	1 537	307	54	199 446
Joe Morolong Local Municipality	NC451	1 170	407	97	347 844	1 193	443	107	371 576
Kai !Garib Local Municipality	NC082	3 302	805	153	243 680	3 444	890	169	258 522
Kamiesberg Local Municipality	NC064	473	106	19	224 779	478	107	20	224 807
Kareeberg Local Municipality	NC074	687	161	29	234 623	689	134	24	194 777
Karoo Hoogland Local Municipality	NC066	1 132	218	42	192 966	1 103	223	45	201 816
Kgatelopele Local Municipality	NC086	1 913	664	142	347 057	1 879	692	149	368 067
Khâi-Ma Local Municipality	NC067	1 864	554	107	297 254	2 008	604	118	300 953
Magareng Local Municipality	NC093	1 117	289	50	258 990	1 189	308	54	258 699
Nama Khoi Local Municipality	NC062	4 136	1 135	199	274 519	4 459	1 219	214	273 353
Phokwane Local Municipality	NC094	3 796	1 052	197	277 035	3 939	1 100	204	279 302
Renosterberg Local Municipality	NC075	518	125	22	241 552	535	140	23	261 290
Richtersveld Local Municipality	NC061	819	194	31	236 985	803	194	32	241 322
Siyancuma Local Municipality	NC078	1 982	489	112	246 948	2 140	541	118	252 605
Siyathemba Local Municipality	NC077	1 261	345	73	273 455	1 299	332	62	255 213
Sol Plaatjie Local Municipality	NC091	35 477	11 223	2 177	316 357	37 730	11 782	2 291	312 265
Thembelihle Local Municipality	NC076	1 156	223	50	193 258	1 139	234	51	205 274
Tsantsabane Local Municipality	NC085	3 751	1 481	332	394 785	3 893	1 582	366	406 490
Ubuntu Local Municipality	NC071	947	199	32	210 500	938	212	35	225 673
Umsobomvu Local Municipality	NC072	1 292	343	59	265 703	1 416	364	63	257 198
Total		100 234	30 645	6 065	305 732	105 405	32 518	6 508	308 501
Percentage of total									
!Kheis Local Municipality	NC084	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC087	11.8%	10.4%	9.8%		11.6%	10.4%	9.8%	
Dikgatlong Local Municipality	NC092	1.8%	1.4%	1.2%		1.8%	1.5%	1.2%	
Emthanjeni Local Municipality	NC073	3.2%	2.9%	2.6%		3.2%	3.0%	2.8%	
Gamagara Local Municipality	NC453	5.7%	9.0%	11.3%		5.6%	9.1%	11.5%	
Ga-Segonyana Local Municipality	NC452	8.7%	9.4%	9.2%		9.0%	9.8%	9.7%	
Hantam Local Municipality	NC065	1.5%	1.0%	0.9%		1.5%	0.9%	0.8%	
Joe Morolong Local Municipality	NC451	1.2%	1.3%	1.6%		1.1%	1.4%	1.6%	
Kai !Garib Local Municipality	NC082	3.3%	2.6%	2.5%		3.3%	2.7%	2.6%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Kareeberg Local Municipality	NC074	0.7%	0.5%	0.5%		0.7%	0.4%	0.4%	
Karoo Hoogland Local Municipality	NC066	1.1%	0.7%	0.7%		1.0%	0.7%	0.7%	
Kgatelopele Local Municipality	NC086	1.9%	2.2%	2.3%		1.8%	2.1%	2.3%	
Khâi-Ma Local Municipality	NC067	1.9%	1.8%	1.8%		1.9%	1.9%	1.8%	
Magareng Local Municipality	NC093	1.1%	0.9%	0.8%		1.1%	0.9%	0.8%	
Nama Khoi Local Municipality	NC062	4.1%	3.7%	3.3%		4.2%	3.7%	3.3%	
Phokwane Local Municipality	NC094	3.8%	3.4%	3.2%		3.7%	3.4%	3.1%	
Renosterberg Local Municipality	NC075	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Richtersveld Local Municipality	NC061	0.8%	0.6%	0.5%		0.8%	0.6%	0.5%	
Siyancuma Local Municipality	NC078	2.0%	1.6%	1.8%		2.0%	1.7%	1.8%	
Siyathemba Local Municipality	NC077	1.3%	1.1%	1.2%		1.2%	1.0%	1.0%	
Sol Plaatjie Local Municipality	NC091	35.4%	36.6%	35.9%		35.8%	36.2%	35.2%	
Thembelihle Local Municipality	NC076	1.2%	0.7%	0.8%		1.1%	0.7%	0.8%	
Tsantsabane Local Municipality	NC085	3.7%	4.8%	5.5%		3.7%	4.9%	5.6%	
Ubuntu Local Municipality	NC071	0.9%	0.7%	0.5%		0.9%	0.7%	0.5%	
Umsobomvu Local Municipality	NC072	1.3%	1.1%	1.0%		1.3%	1.1%	1.0%	
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, 2020

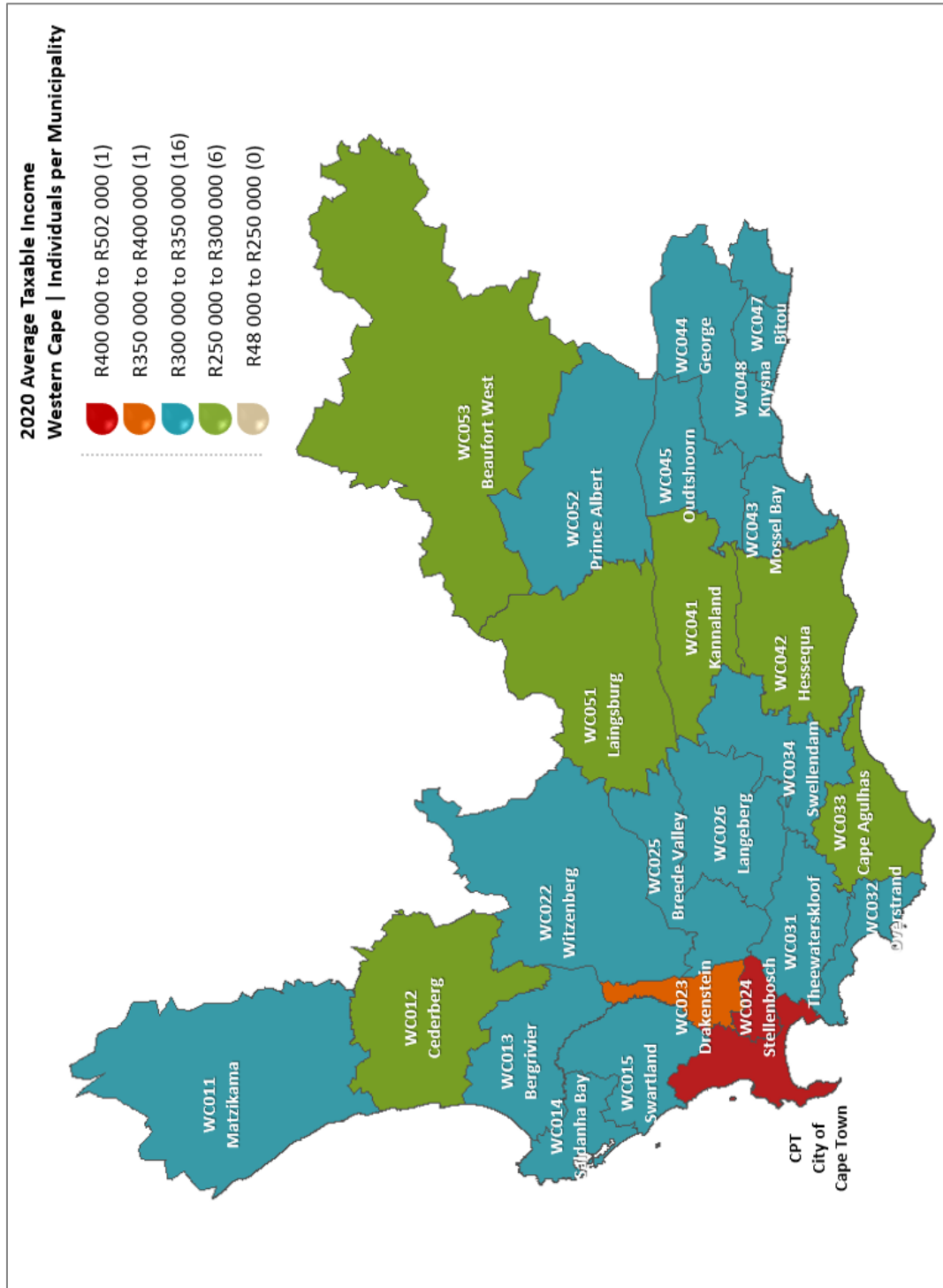


PERSONAL INCOME TAX

Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2019 - 2020

Tax year		2019				2020			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Beaufort West Local Municipality	WC053	3 040	694	116	228 304	3 322	743	124	223 809
Bergrivier Local Municipality	WC013	5 205	1 396	281	268 112	5 588	1 518	310	271 619
Bitou Local Municipality	WC047	4 526	1 326	270	292 999	4 690	1 335	269	284 589
Breede Valley Local Municipality	WC025	17 359	4 705	870	271 066	18 456	4 960	934	268 770
Cape Agulhas Local Municipality	WC033	3 869	931	173	240 662	3 977	946	184	237 843
Cederberg Local Municipality	WC012	3 086	779	151	252 386	3 272	807	155	246 676
City of Cape Town Metropolitan Municipality	CPT	611 595	223 840	51 216	365 993	637 981	232 414	53 547	364 296
Drakenstein Local Municipality	WC023	31 746	10 553	2 281	332 424	33 734	11 210	2 469	332 296
George Local Municipality	WC044	25 624	6 900	1 269	269 289	27 092	7 166	1 325	264 490
Hessequa Local Municipality	WC042	5 912	1 393	270	235 706	5 975	1 487	296	248 944
Kannaland Local Municipality	WC041	1 263	345	78	273 006	1 326	304	56	228 904
Knysna Local Municipality	WC048	9 088	2 572	502	282 959	9 347	2 527	473	270 319
Laingsburg Local Municipality	WC051	498	99	17	198 713	532	108	19	202 985
Langeberg Local Municipality	WC026	7 805	2 068	395	265 002	8 113	2 074	392	255 592
Matzikama Local Municipality	WC011	5 199	1 473	288	283 391	5 446	1 549	302	284 349
Mossel Bay Local Municipality	WC043	17 042	4 442	833	260 671	17 244	4 431	823	256 949
Oudtshoorn Local Municipality	WC045	9 183	2 222	357	241 955	9 651	2 425	403	251 244
Overstrand Local Municipality	WC032	14 328	3 883	727	270 990	14 251	3 878	728	272 116
Prince Albert Local Municipality	WC052	744	213	48	285 884	772	222	52	287 606
Saldanha Bay Local Municipality	WC014	15 522	4 642	946	299 081	16 112	4 743	961	294 367
Stellenbosch Local Municipality	WC024	21 711	9 619	2 500	443 031	22 507	10 355	2 812	460 093
Swartland Local Municipality	WC015	34 838	8 917	1 817	255 944	37 029	9 394	1 927	253 680
Swellendam Local Municipality	WC034	3 339	839	160	251 228	3 421	892	173	260 729
Theewaterskloof Local Municipality	WC031	7 822	2 153	410	275 215	8 724	2 291	441	262 566
Witzenberg Local Municipality	WC022	7 353	2 015	388	274 088	7 964	2 204	432	276 795
Total		867 697	298 019	66 362	343 460	906 526	309 981	69 607	341 943
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Bergrivier Local Municipality	WC013	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Breede Valley Local Municipality	WC025	2.0%	1.6%	1.3%		2.0%	1.6%	1.3%	
Cape Agulhas Local Municipality	WC033	0.4%	0.3%	0.3%		0.4%	0.3%	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	70.5%	75.1%	77.2%		70.4%	75.0%	76.9%	
Drakenstein Local Municipality	WC023	3.7%	3.5%	3.4%		3.7%	3.6%	3.5%	
George Local Municipality	WC044	3.0%	2.3%	1.9%		3.0%	2.3%	1.9%	
Hessequa Local Municipality	WC042	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.0%	0.9%	0.8%		1.0%	0.8%	0.7%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Matzikama Local Municipality	WC011	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Mossel Bay Local Municipality	WC043	2.0%	1.5%	1.3%		1.9%	1.4%	1.2%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.5%		1.1%	0.8%	0.6%	
Overstrand Local Municipality	WC032	1.7%	1.3%	1.1%		1.6%	1.3%	1.0%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.8%	1.6%	1.4%		1.8%	1.5%	1.4%	
Stellenbosch Local Municipality	WC024	2.5%	3.2%	3.8%		2.5%	3.3%	4.0%	
Swartland Local Municipality	WC015	4.0%	3.0%	2.7%		4.1%	3.0%	2.8%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.2%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	0.9%	0.7%	0.6%		1.0%	0.7%	0.6%	
Witzenberg Local Municipality	WC022	0.8%	0.7%	0.6%		0.9%	0.7%	0.6%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Map A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2020



PERSONAL INCOME TAX

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

2018 tax year	Number of taxpayers	Sources of income (R million)
Employee income	14 055 520	2 577 729
- Salaries and wages	12 289 840	1 765 980
- Annual payment (bonuses)	7 742 950	189 562
- Director's income	101,260	56,115
- Commission	638 050	54 422
- Overtime	5 470	37
- Pension income	1 151 290	90 803
- Annuities	634 750	24 465
- Fringe benefits	6 801 610	235 323
- Allowances	4 303 830	147 803
- Other employee-related	173 660	13 217
Business income	148 860	41 471
Farming income	16 920	5 533
Interest	786 200	35 898
Dividends	300 870	4 306
Capital gains	273 820	50 489
Rental income	148 270	9 948
Other income sources	82 270	12 672
Total gross income	14 273 210	2 738 046
Exemptions	811 860	43 235
Retirement contributions	6 944 360	244 984
Other deductions	510 790	33 310
Taxable income	14 259 590	2 416 518
Gross tax liability	14 259 590	606 527
General tax rebate	14 259 370	138 912
Medical tax credit	3 470 220	28 292
Tax on lump-sums	398 240	21 095
Final tax liability	6 820 310	460 418
Total net income	14 345 900	2 277 628

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.

PERSONAL INCOME TAX

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 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

COMPANY INCOME TAX

For the 2020/21 fiscal year

CIT
third largest contributor
to tax revenue

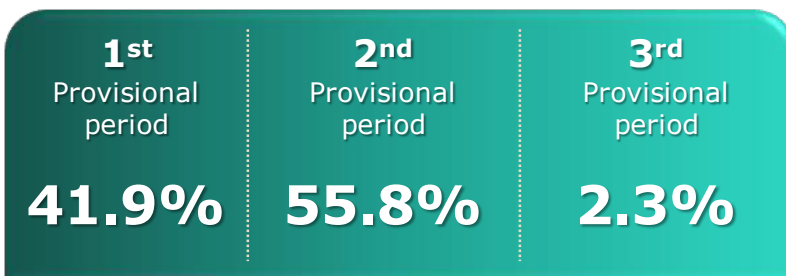
15.9%

2019/20



16.4%

2020/21



Total CIT Provisional Tax Collected in 2018

Nearly 2.5 million companies on register as at March 2020

2019 tax year

812 306

Were assessed
(majority of remainder inactive or dormant)



158 818

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

Contributions by financial year-end in tax year 2019

32.3%

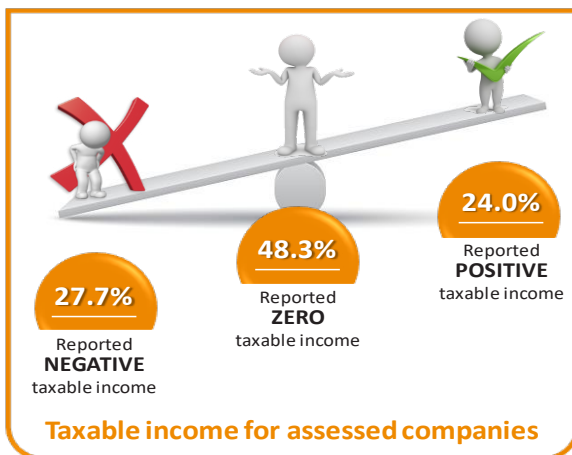
December

21.9%

June

24.1%

February



Sector contributions of companies with assessed losses

14.6%

Financing, insurance, real estate & business services sector



8.8%

Construction sector



6.0%

Agencies and other services



3 COMPANY INCOME TAX

KEY FACTS

Analysis of Company Income Tax (CIT) returns assessed for the 2019 tax year and CIT collections in the 2020/21 fiscal year show the following:

- At 16.4%, CIT remained the third largest contributor to total tax revenue collected in 2020/21. This is slightly above the 15.9% for the 2019/20 financial year-end, notwithstanding the negative impact of the COVID-19 pandemic, but still well below the peak of 26.7% achieved before the 2008/09 global financial crisis.
- CIT collections for the 2020/21 financial year-end were lower compared to 2019/20 by R10.6 billion (- 4.9%). The contraction was mainly driven by the poor performance experienced by the major contributing sectors (*Financial intermediation, insurance, real-estate & business services* and *Manufacturing*).
- These sectors were impacted by several factors, the prevalent being the lockdown measures implemented to curb the spread of the COVID-19 infections.
- However, the *Mining and quarrying* sector grew amidst the COVID-19 pandemic due to the robust global performance in commodity prices, particularly for the Platinum Group Metals (PGMs) and iron ore.
- The impact of the COVID-19 pandemic on CIT collections was not as dire as expected when compared to the 2008/09 global financial crisis where a contraction of R30.2 billion (18.1%) was reported versus the current decline of R10.6 billion (4.9%), which was experienced for 2020/21 in nominal terms.
- There were more than 2.5 million companies registered for CIT as at 31 March 2020, a growth of 528 216 (26.1%) compared to 31 March 2019. Of these, 832 996 companies were expected to submit income tax returns for the tax year 2019, and 97.5% filled and were assessed in 2019.
- Out of the 812 306 companies assessed as at 30 September 2021 for the tax year 2019, 24.0% declared a positive taxable income, whilst 48.3% had taxable income equal to zero and the remaining 27.7% reported an assessed loss.
- The concentrated nature of the South African economy is evident as only 381 large companies (0.2% of the companies with positive taxable income) had a taxable income of more than R200 million and were liable for 55.9% of the CIT assessed.
- The *Financial intermediation, insurance, real-estate and business services* sector accounted for 207 742 (25.6%) of the assessed companies, and was liable for 41.1% of the CIT assessed, contributing the most amongst all the sectors.
- As at 30 September 2021, of the 812 306 companies assessed in respect of the 2019 tax year, 158 818 were assessed as Small Business Corporations (SBCs), taxed at the applicable graduated income tax rates, and the remainder taxed at either the fixed company tax rate of

28% or the graduated income tax rates for micro businesses that elect to pay only turnover tax.

- With the introduction of the rule that provisional tax payments of at least 80% of a company's tax liability for the applicable year of assessment are payable by the end of that year, CIT collections continue to improve, with the third provisional tax payments decreasing from 12.9% of total provisional tax collections in 2009/10 to 2.3% in 2018/19 and subsequently increased to 3.8% in 2020/21.
- During 2019/20, 51.6% of the tax paid related to the 2019 tax year and 47.4% related to the 2020 tax year.

COVID-19 TAX RELIEF MEASURES

- CIT started 2020/21 on a positive sentiment, however, the dire impact of the COVID-19 pandemic on the economy necessitated a material downward revision to the estimated tax revenue to be collected.
- Several tax relief measures were then implemented to assist taxpayers and provide liquidity support for businesses, as well as reduce the negative impact on the economy, resulting in deferred tax payments arrangements.
- The COVID-19 provisional tax relief measures for CIT were promulgated and implemented. This applied to taxpayers with an expected gross turnover of less than R100 million per annum which were mainly SMME's companies. Companies with turnover in excess of a R100 million could apply individually to SARS for tax relief. This liquidity support measure was only applicable for the year of assessments ending on or after 1 April 2020 but before 1 April 2021.
- The COVID-19 pandemic led to a 7.0% contraction in GDP in 2020 thus resulting in a deficit of R10.6 billion (- 4.9%) in CIT collections for the 2020/21 financial year, less severe than the 18.1% contraction that was recorded during the global financial crisis.

INTRODUCTION

A company that is incorporated in or effectively managed from South Africa is a South African resident for income tax purposes, thus it is liable to pay tax. Company Income Tax (CIT) is defined as a tax levied on the taxable income (gross income less exemptions and allowable deductions) of companies as well as close corporations. It is currently levied at a rate of 28% except for Small Business Corporations (SBCs), which have a special tax dispensation in the form of graduated income tax rates and micro businesses that meet certain criteria and have an annual qualifying turnover of R1 million or less which are eligible for the turnover tax regime.

After PIT and VAT, CIT remains the third largest contributor to total tax revenue for the past 12 years. CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1%, the highest growth achieved in the past decade, on the back of the commodity price boom experienced in 2008. However, this trend sharply reversed in 2009/10, when collections dipped by - 18.1% as the effects of

the global financial crisis took its toll on many companies' profitability. Although CIT has maintained its status as the third largest contributor, its relative contribution to total tax revenue collection has declined from the pre-recession peak of 26.7% in 2008/09 to 15.9% in 2019/20. It has now subsequently increased to 16.4% in 2020/21. Companies struggled to return to profitability, with many carrying forward large assessed losses.

Post the financial crisis, the relative contribution ratio of CIT to total tax revenue continued to decline and this trend is likely to be repeated as a result of the lockdown measures to curb the spread of the coronavirus. This was further highlighted by the reduction in the CIT-to-GDP ratio, which decreased from 6.3% to 3.7% since 2008/09 until 2020/21. The decline can largely be attributed to sluggish global and domestic economic growth, structural challenges in some sectors of the economy as well as low business and consumer confidence levels. These factors have played a pivotal role in subdued investment activity, resulting in lower potential profitability of companies. Going forward, the pace of corporate income tax growth will be affected by assessed losses likely to have occurred in 2020 tax year.

CIT collections for the 2020/21 financial year were lower compared to the 2019/20 financial year by R10.6 billion (- 4.9%). The contraction was mainly driven by the poor performance recorded by the major contributing sectors (*Financial intermediation, insurance, real-estate & business services and Manufacturing*). These sectors were impacted by several factors, the prevalent being the lockdown measures implemented to curb the spread of the COVID-19 pandemic. The *Financial intermediation, insurance, real-estate and business services* sector was impacted by the downgrading of the Banking Industry by the Credit Ratings Agencies to non-investment grade following a continuing deterioration in South Africa's fiscal position and weak economic growth. This was further exacerbated by the South African Reserve Bank (SARB), which reduced interest rates to 7% in July 2020 to cushion indebted households from the negative effects of the pandemic. Profitability was further influenced negatively due to IFRS 9, requiring banks to estimate the level of future bad debts and make provisions in advance for it, which was even more severe due to the impact of the COVID-19 pandemic.

The *Manufacturing* sector's contraction was mainly driven by manufacturing production, which shrank for a sizeable portion of the 2020/21 financial year due to the resumption of electricity load shedding and the resurgence of COVID-19 infections with various wave cycles thus forcing the government to enforce more stringent restrictions at various stages of lockdown alert levels.

However, the contraction was partially offset by the *Mining and quarrying* sector, which grew amidst the COVID-19 pandemic due to the robust global performance in commodity prices, particularly for the Platinum Group Metals (PGMs) (average price of US\$934.53 per ounce) as well as iron ore (average price of US\$128.02 per ton) for the 2020/21 financial year. The weaker rand (relative to the US Dollar) for a significant portion of the 2020/21 financial year, combined with a reduction in capital expenditure due to COVID-19 restrictions and subdued business confidence impacting large-scale long-term expansion programs also contributed to the growth in the *Mining and quarrying* sector.

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

- The gold mining formula;
- Long-term insurers;

- Farming deductions and valuations, and
- 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 13quin of the Income Tax Act No. 58 of 1962, concerning qualifying buildings and improvements in urban development zones;
 - Section 11D of the Income Tax Act No. 58 of 1962, with respect to Research and Development (R&D) expenditure incurred;

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

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

Micro businesses may elect to pay only turnover tax provided they have an annual qualifying turnover of R1 million or less in a year of assessment and meet certain criteria. Turnover Tax is a separate tax regime for micro businesses, that was designed to lower their administrative burden and has lower tax rates. The turnover tax system replaces Income Tax, Provisional Tax, Capital Gains Tax as well as Dividends Tax for micro businesses. Turnover tax for the 2015 tax year had a graduated tax rate structure with a maximum marginal rate of 6%. This marginal rate was reduced to 3% with effect from 1 March 2015.

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

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

This chapter gives an overview of:

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

PROVISIONAL TAX PAYMENTS

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

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

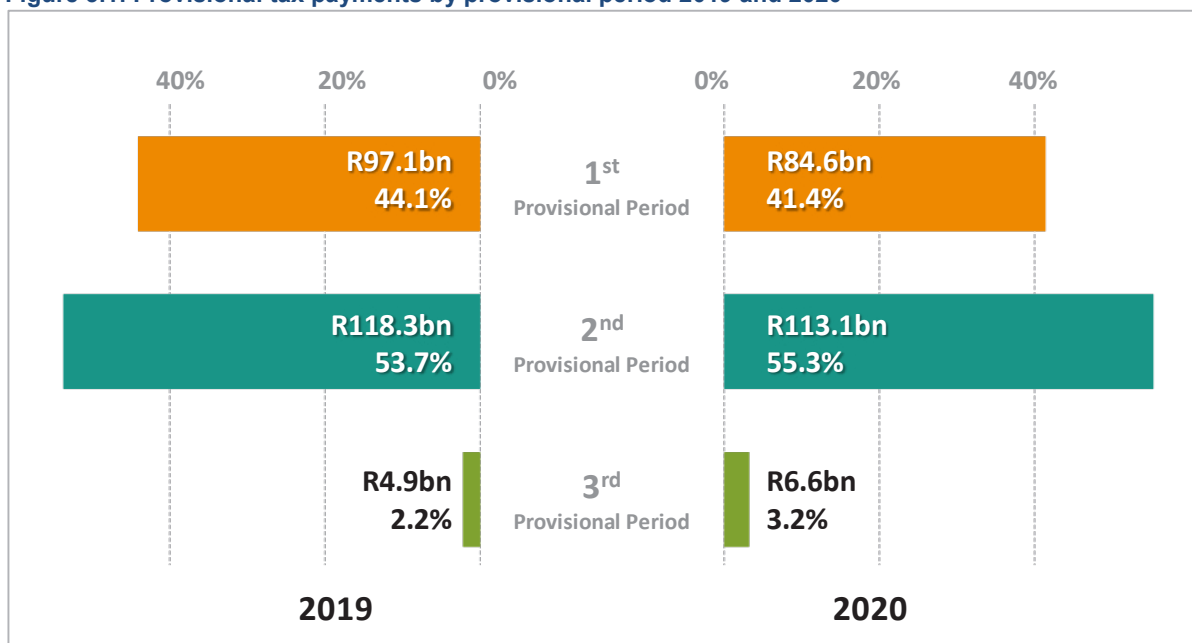
If SARS is of the opinion that the taxable income estimate for a company's first or second provisional tax return has been understated, the company may be required, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to pay provisional tax on an increased taxable income estimate.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

As a result of a more rigorous application of paragraph 19(3) of the Fourth Schedule to the Income Tax Act by SARS, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), the value of third provisional tax payments has declined significantly. Third provisional tax payments have remained on average below R5.2 billion (2.9% to 2.2%) between the 2017 to 2019 period, however, it increased to R6.6 billion (3.2%) for 2020 as a result of financial distress resulting from pandemic-related restrictions on economic activity. This is still well below the maximum of 20% allowed for third provisional tax payments and payments on assessment (*Table 3.1* and *Figure 3.1*).

Table 3.1: Provisional tax payments by provisional period by tax year, 2017 – 2020

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2017	85 860	4.5%	119 251	5.1%	6 033	1.8%	211 145
2018	91 319	6.4%	121 610	2.0%	4 904	-18.7%	217 833
2019	97 092	6.3%	118 343	-2.7%	4 908	0.1%	220 342
2020	84 624	-12.8%	113 093	-4.4%	6 630	35.1%	204 347
Percentage of total							
2017	40.7%		56.5%		2.9%		100.0%
2018	41.9%		55.8%		2.3%		100.0%
2019	44.1%		53.7%		2.2%		100.0%
2020	41.4%		55.3%		3.2%		100.0%

Figure 3.1: Provisional tax payments by provisional period 2019 and 2020

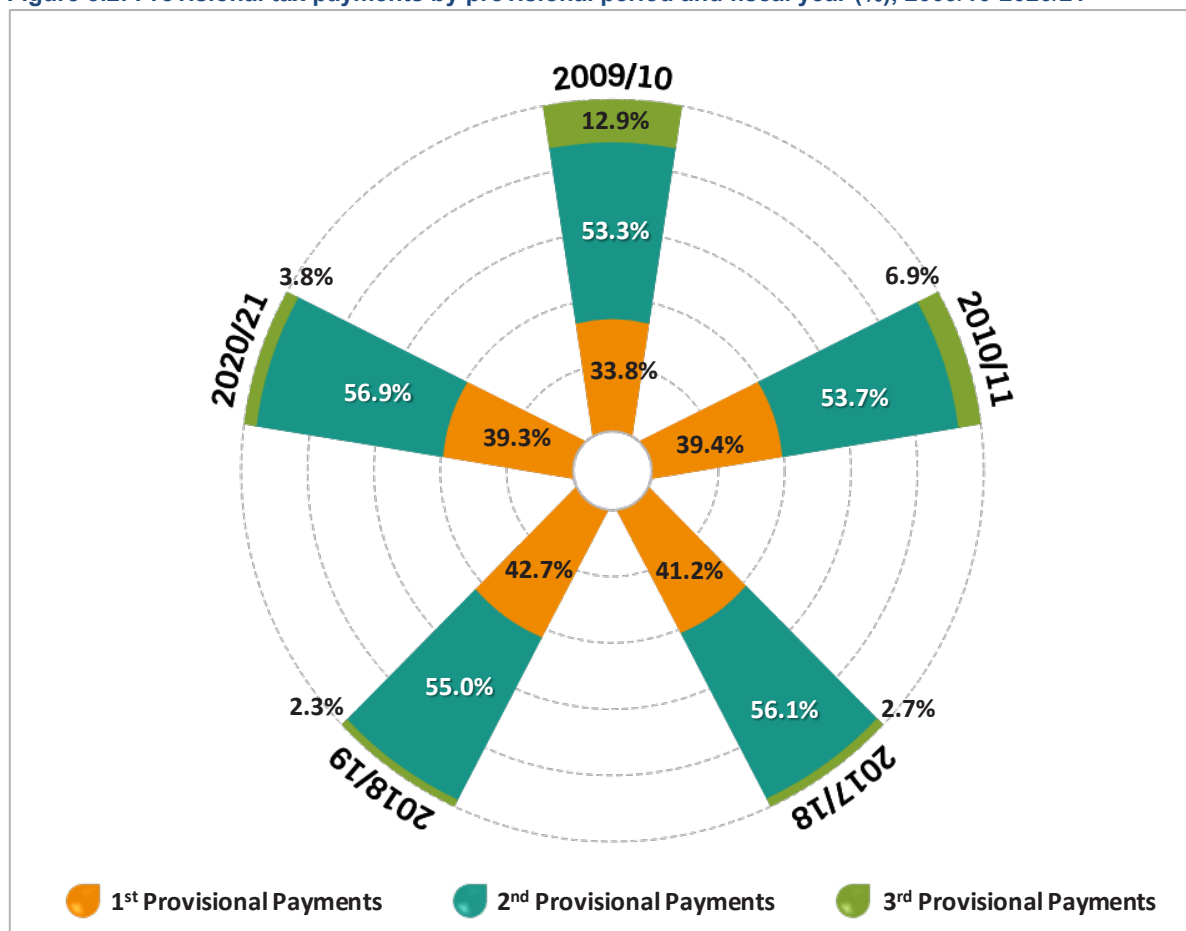


The introduction of the 80% rule improved CIT compliance and brought most of the CIT collections into the applicable year of assessment. The 80% rule also substantially reduced third provisional payments to levels well below the allowable 20%.

Figure 3.2 shows the shift from third provisional tax payments to first and second provisional tax payments by provisional period and fiscal year from 2009/10 to 2020/21. Third provisional tax payments declined from 12.9% of the total provisional tax collections in 2009/10 to 3.8% in 2020/21 and have remained on average at 2.8% for the past four fiscal years (Details can be seen in Table 3.1.1), which is below the maximum allowed of 20%.

COMPANY INCOME TAX

Figure 3.2: Provisional tax payments by provisional period and fiscal year (%), 2009/10-2020/21



Company tax-year

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

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

COMPANY INCOME TAX

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

Table 3.2: Example of timeline for provisional tax payments

Fiscal year Date due	Company financial year-end 2020											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019/20	Number of payments - 12											
31-Jul-19	2020 1st											
31-Aug-19	2020 1st											
30-Sep-19	2020 1st											
31-Oct-19	2020 1st											
30-Nov-19	2020 1st											
31-Dec-19	2020 1st											
31-Jan-20	2020 2nd											
29-Feb-20	2020 2nd											
31-Mar-20	2020 2nd											
2020/21	Number of payments - 21											
30-Apr-20	2020 2nd											
31-May-20	2020 2nd											
30-Jun-20	2020 2nd											
31-Jul-20	2020 3rd											
31-Aug-20	2020 3rd ¹											
30-Sep-20	2020 3rd											
31-Oct-20	2020 3rd											
30-Nov-20	2020 3rd											
31-Dec-20	2020 3rd											
31-Jan-21	2020 3rd											
28-Feb-21	2020 3rd											
31-Mar-21	2020 3rd											
2021/22	Number of payments - 3											
30-Apr-21	2020 3rd											
31-May-21	2020 3rd											
30-Jun-21	2020 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 2020 would be due on 30 September 2020.

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 companies in the *Finance* (mainly the Banks) as well as the *Mining and Quarrying* sectors. Figure 3.3 shows a breakdown of 2019 and 2020 provisional tax payments according to the different financial year-ends.

The assessments for a tax year are lagging as a result of the provision that tax returns must be filed not later than a year after the respective company's year-end. However, the provisional tax payment system is designed to ensure that all, or almost all payments regarding a company's final CIT liability are received earlier. Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in Table 3.3. During 2019/20, about 52.3% of the tax paid related to the 2019 tax year and 46.7% related to the 2020 tax year.

COMPANY INCOME TAX

Figure 3.3: Provisional tax payments by companies' financial year-end, 2019 and 2020

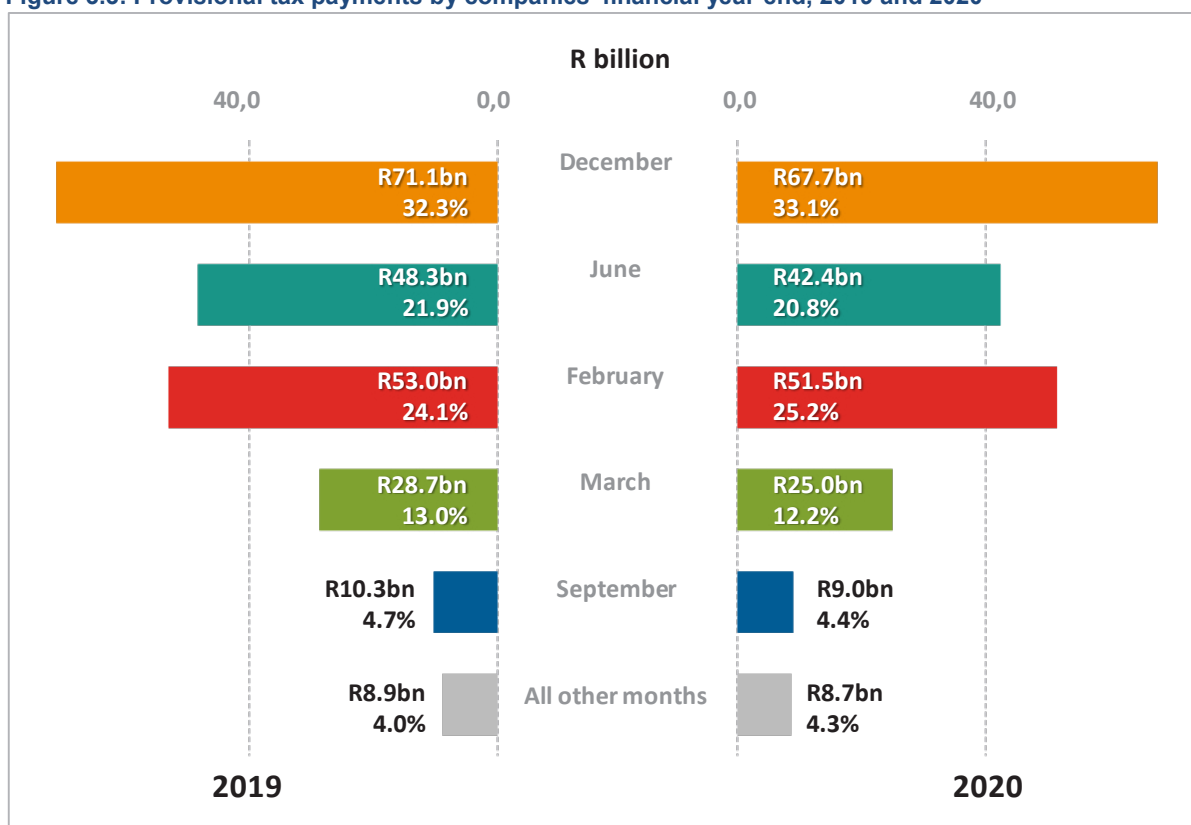


Table 3.3: Provisional tax payments by tax year and fiscal year, 2016/17 - 2020/21

R million	2016/17	2017/18	2018/19	2019/20	2020/21	Total
Tax year (down)						
Prior to 2015	205	110	51	195	65	627
2015	2 392	58	38	28	12	2 526
2016	107 219	2 189	176	28	69	109 682
2017	94 921	113 999	2 005	91	19	211 035
2018	25	102 158	113 845	1 770	35	217 832
2019	0	100	104 712	113 728	1 803	220 342
2020	–	–	11	101 551	102 785	204 347
post 2020	–	–	–	53	103 934	103 987
Total	204 762	218 613	220 839	217 444	208 723	
prior to y-1	205	168	266	342	200	
y-1	2 392	2 189	2 005	1 770	1 803	
y	107 219	113 999	113 845	113 728	102 785	
y+1	94 921	102 158	104 712	101 551	103 934	
post y+1	25	100	11	53	–	
Total	204 762	218 613	220 839	217 444	208 723	
prior to y-1	0.1%	0.1%	0.1%	0.2%	0.1%	
y-1	1.2%	1.0%	0.9%	0.8%	0.9%	
y	52.4%	52.1%	51.6%	52.3%	49.2%	
y+1	46.4%	46.7%	47.4%	46.7%	49.8%	
post y+1	0.0%	0.0%	0.0%	0.0%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

COMPANY INCOME TAX

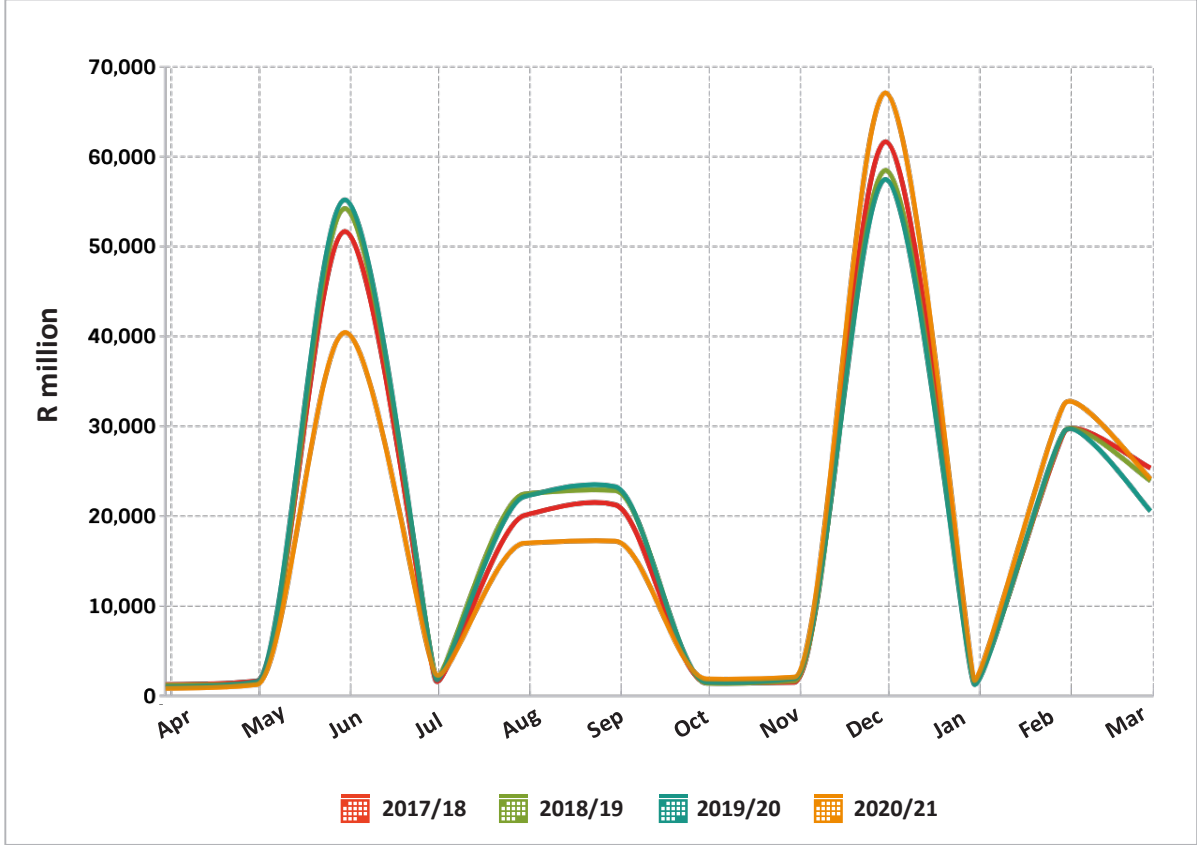
The collection of provisional tax (a major contributor to CIT) has since recovered from the time it dropped to its lowest level of R135.1 billion in 2009/10 due to the global financial crisis. It has grown by a compound annual growth rate (CAGR) of 4.3% over the past eleven years, from R137.1 billion in 2010/11 to R208.7 billion in 2020/21. Total CIT collections amounted to R204.4 billion in 2020/21. 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 2017 tax year, 26.2% of assessed companies had assessed losses (mostly incurred during and brought forward from the period of the global financial crisis).

This ratio has worsened, as 27.2% of assessed companies had assessed losses in 2018. The volatility of company profits can be seen as the ratio of assessed losses increased again in the latter tax years to 27.7% in 2019 and 28.0% in 2020, which has been exacerbated by the COVID-19 pandemic. This is likely to deteriorate even further going forward as the 2020/21 fiscal year began on a depressed note with the start of lockdown measures as a result of the COVID-19 pandemic. Furthermore, many companies have either closed or are in financial distress.

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

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

Figure 3.4: Monthly provisional tax payments by companies for fiscal years, 2017/18 - 2020/21



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

As at 31 March 2021, SARS had more than 3.1 million companies on the register, an increase of 563 534 (22.1%) when compared to the 2019/20 fiscal year. The growth was despite the South African economy facing the negative impact of the global COVID-19 pandemic. The broadening of the tax base, through education, outreach and enforcement initiatives, has contributed to the increase in the number of companies on the register in the past. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax purposes when they register with CIPC also facilitated this significant growth in the tax register.

A comparative data analysis of the CIT register against internal and third party data sets was conducted during the 2017/18 fiscal year; and as a result of this analysis, a significant number of companies that had no business activity since 2008 were removed from the register. This analysis was repeated during the 2018/19 fiscal year where inactive companies were removed from the register. This resulted in a decline in the number of companies from 3.7 million as at 31 March 2017 to 2.0 million as at 31 March 2019. An increase in the number of companies in 2019/20 and again in 2020/21 was as a result of companies that have continued to register at CIPC, taking advantage of a lower average registration time of 2.0 days. This was mainly driven by the automation of processes at CIPC. Furthermore, most of the 3.1 million companies on the register as at 31 March 2021 were inactive or dormant, and only 821 999 were expected to submit returns for the 2020 tax year.

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

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

The number of companies expected to submit returns was 832 996 in the 2019 tax year, however, this was even lower than the 2018 tax year where the expected number was 939 781. For 2019, 97.5% of the companies expected to submit returns had been assessed by 30 September 2021, whilst only 85.7% of the companies expected to submit returns in 2020 were assessed (*Table 3.4*). At the time of extraction, the number of assessments recorded for 2020, the most recent completed tax year, was relatively low because taxpayers have until 12 months after the end of their financial year to submit their returns.

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Table 3.4: Number of companies, 2017 – 2020

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-18	3 202 007 ³	-14.2%	2017	1 014 418	979 783	96.6%
31-Mar-19	2 020 759 ³	-36.9%	2018	939 781	894 796	95.2%
31-Mar-20	2 548 975	26.1%	2019	832 996	812 306	97.5%
31-Mar-21	3 112 509	22.1%	2020	821 999	704 136	85.7%

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

Provisional tax as an indicator of the completeness of assessments

The value of provisional tax collections for previous tax years (2017 to 2018 tax years) were more than 95.0% of the value of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are received by SARS well before assessments for a specific tax year are raised and these enable extrapolations of tax collections and results in analysis that is more reliable.

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

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received for those tax years. For the 2020 tax year, higher provisional tax payments were paid compared to the actual tax assessed to date (30 September 2021). Of all the years under review, the assessment process for the 2017 tax year was completed, hence, the tax assessed is close to the provisional tax payments received.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2017 – 2020

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2017	211 145	211 626	100.2%
2018	217 833	206 952	95.0%
2019	220 342	205 801	93.4%
2020	204 347	125 284	61.3%

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

TAXABLE INCOME AND TAX ASSESSED

Distribution by taxable income group

Table 3.6 shows the average tax rates for different taxable income groups of companies assessed in respect of the 2019 tax year. Although the statutory company tax rate is fixed at 28%, some companies are liable for CIT at different tax rates due to sector and segment specific dispensations and

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deductions. The average tax rates for companies will therefore be different due to various allowable deductions. Notably for long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which can be seen mainly in the R1 to R1 million taxable income grouping).

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

Table 3.6: Number of companies, taxable income and tax assessed, 2019

Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average tax rate ¹
Loss	224 844	-1 286 259	498	N/A
R nil	392 168	–	2 654	N/A
R1 to R1 million	159 477	31 613	6 460	20.4%
R1 million to R100 million	35 047	242 499	67 627	27.9%
R100 million +	770	472 276	128 562	27.2%
Total	812 306	746 387	205 801	27.6%

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 2019.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2019

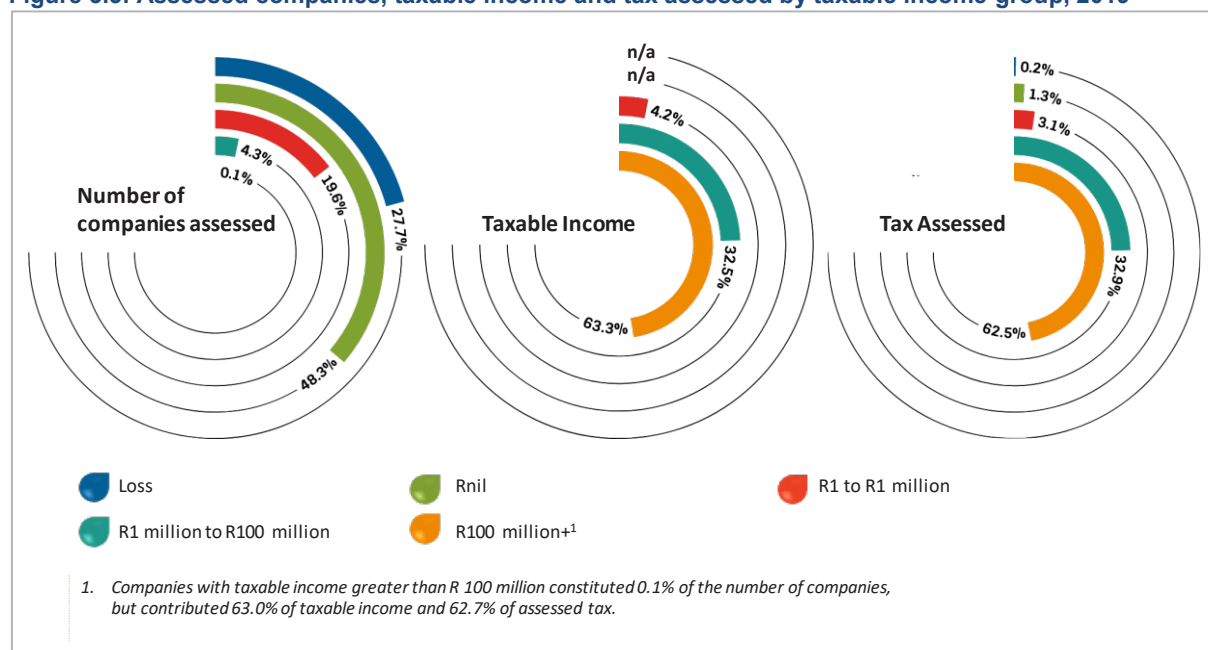


Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2019 tax year, 24.0% of all assessed companies reported positive taxable income, a further 27.7% reported assessed losses, and the remaining 48.3% reported zero taxable income.

Table A3.3.2 shows that 55.9% of the tax assessed in 2019 was paid by large companies with taxable income of more than R200 million. These companies comprised only 0.2% of the total number of

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companies assessed, that had positive taxable income. However, almost 96.7% of the total number of companies assessed that had positive taxable income with taxable income between R1 to R10 million, only paid 15.4% of the tax assessed in 2019. This illustrates the concentrated corporate sector of the South African economy.

Distribution by sector

As at 30 September 2021, the *Financial intermediation, insurance, real -estate & business services* sector had the highest number of taxpayers (25.6% of the assessed total) in respect of the 2019 tax year. This sector accounted for 41.1% of the tax assessed in respect of the same tax year. The sector with the lowest number of taxpayers (0.5% of the assessed total), in respect of the 2019 tax year was the *Electricity, gas and water sector*, which accounted for 1.1% of the tax assessed. (See *Table A3.4.2* and *Figure 3.6*).

Figure 3.6: Companies' tax assessed by economic activity, 2019

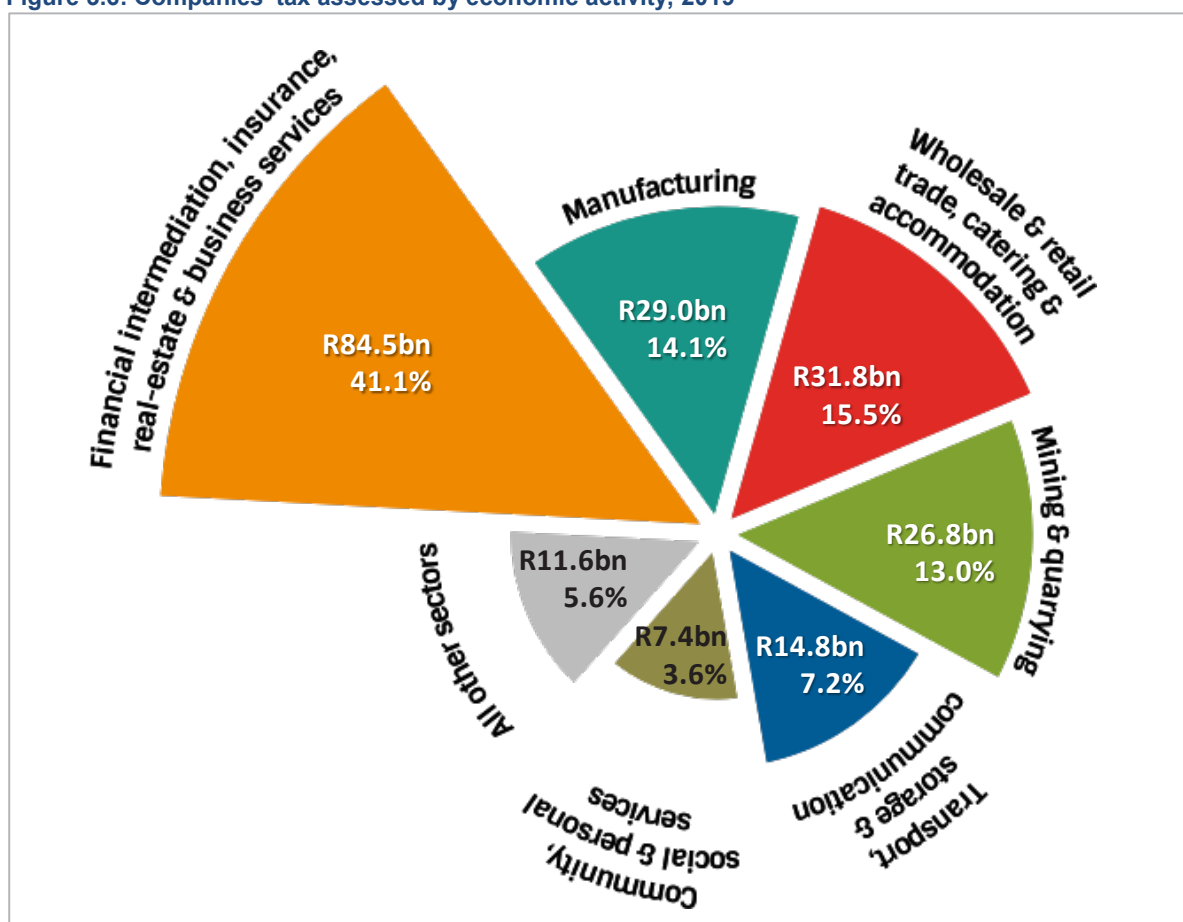


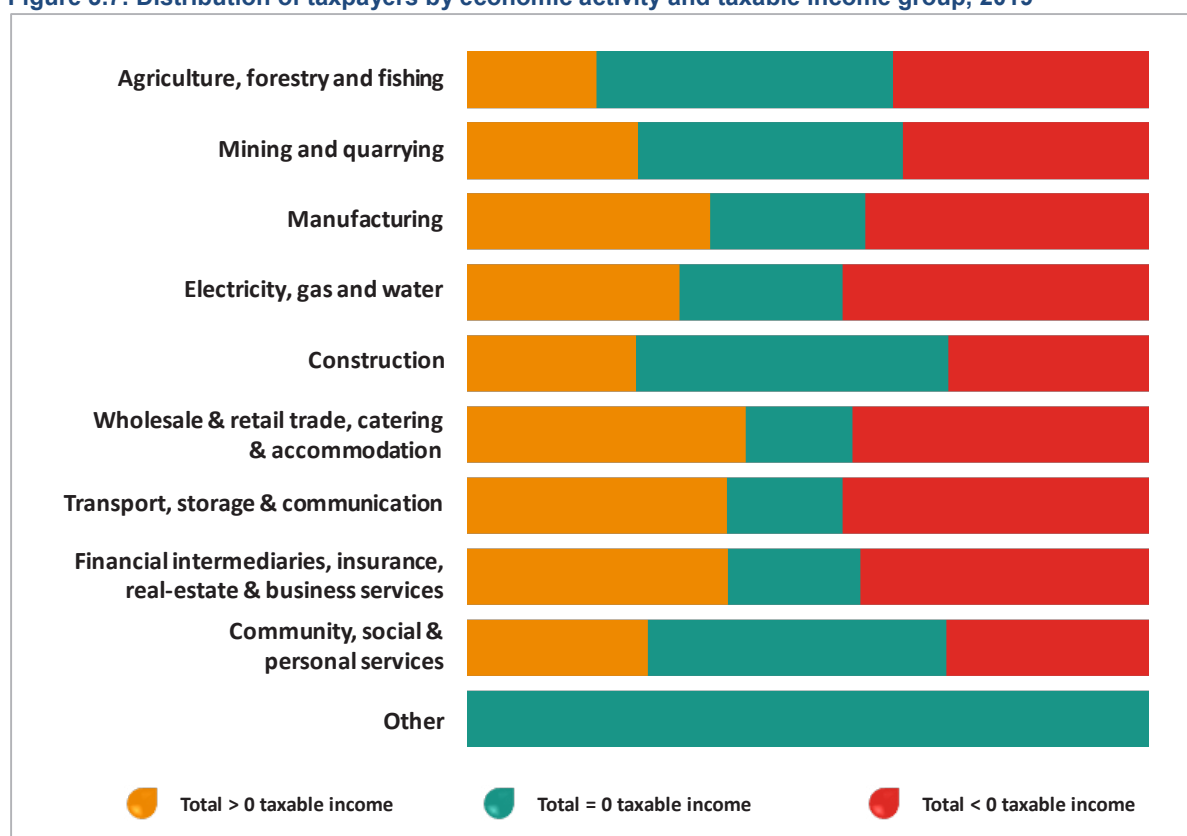
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. *Table A3.4.2* uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system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

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

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

Figure 3.7 shows the distribution of taxpayers by economic activity, and taxable income groups, for the 2019 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, 2019



Tracking of taxable income and tax liability of a cohort across 10 consecutive tax years, 2010 - 2019

To track the variances in the taxable income of corporate taxpayers over a 10-year tax period, all corporate taxpayers that were assessed for every tax year from 2010 to 2019 were identified, and their taxable income and assessed tax was analysed. There were 364 629 corporate taxpayers, a slight improvement of 3.7% in the number of taxpayers included in the current cohort across 10 consecutive tax years, compared to the period 2009 to 2018. This is indicative of an improvement in the filing and declaration compliance of these companies.

The cumulative taxable income (including positive taxable income and assessed losses) of these corporate taxpayers decreased by a CAGR of 216.3% from R85.5 billion taxable income in 2010, to an assessed loss of R332.6 billion in 2019. This substantial negative growth was driven mainly by companies in the taxable income grouping of less than R500 000 (Table 3.8.2). The number of companies in this cohort with positive taxable income (ranging from 31.7% to 35.2% of the total population) was less compared to companies with an assessed loss (ranging from 34.4% to 38.0% of the total population). Initially, companies with a positive taxable income had taxable income to the value of R405.0 billion in 2010, and this value grew to R661.2 billion in 2019. Assessed losses also

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increased during the same period from R319.4 billion in 2010 to R993.8 billion in 2019. The assessed losses exceeded the taxable income particularly for the last four tax years (2016 to 2019). These assessed losses will be carried forward by these companies to be offset against future positive taxable income, and will thus impact the tax assessed revenue receivable.

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

Table 3.7 illustrates the taxable income and tax assessed in the 2010 taxable income groups, for the segment of companies assessed for the 2010 - 2019 period.

Table 3.7: Assessed companies: taxable income, tax assessed and average tax rate by taxable income group, 2010 and 2019

Tax year Taxable Income Group	2010				2019			
	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	2 859	-256 155	869	-0.3%	6 151	-877 241	547	-0.1%
B: -5 000 001 to -10 000 000	2 168	-15 050	3	0.0%	4 936	-34 523	1	0.0%
C: -1 000 001 to -5 000 000	13 443	-28 300	3	0.0%	26 106	-57 609	19	0.0%
D: -500 001 to -1 000 000	12 419	-8 767	0	0.0%	18 045	-12 932	9	-0.1%
E: -250 001 to -500 000	16 002	-5 713	1	0.0%	18 331	-6 641	1	0.0%
F: -100 001 to -250 000	22 577	-3 711	0	0.0%	20 698	-3 453	2	-0.1%
G: -1 to -100 000	56 039	-1 733	0	0.0%	40 533	-1 357	37	-2.7%
H: =0	123 516	-	2	0.0%	109 322	-	2 678	0.0%
I: 1 to 100 000	49 070	1 706	302	17.7%	40 867	1 621	282	17.4%
J: 100 001 to 250 000	20 071	3 302	700	21.2%	19 992	3 303	652	19.7%
K: 250 001 to 500 000	14 997	5 305	1 221	23.0%	16 825	6 062	1 226	20.2%
L: 500 001 to 750 000	6 885	4 224	1 103	26.1%	9 084	5 556	1 296	23.3%
M: 750 001 to 1 000 000	4 601	4 015	1 085	27.0%	5 596	4 868	1 251	25.7%
N: 1 000 001 to 2 500 000	9 377	14 859	4 190	28.2%	12 510	19 868	5 479	27.6%
O: 2 500 001 to 5 000 000	4 522	15 847	4 541	28.7%	6 214	21 789	6 266	28.8%
P: 5 000 001 to 7 500 000	1 829	11 167	3 170	28.4%	2 654	16 233	4 590	28.3%
Q: 7 500 001 to 10 000 000	946	8 190	2 327	28.4%	1 422	12 281	3 453	28.1%
R: 10 000 001 to 25 000 000	1 860	28 811	8 176	28.4%	2 899	44 955	12 636	28.1%
S: 25 000 001 to 50 000 000	647	22 426	6 355	28.3%	1 155	40 367	11 332	28.1%
T: 50 000 001 to 75 000 000	258	15 796	4 502	28.5%	391	23 613	6 584	27.9%
U: 75 000 001 to 100 000 000	116	9 894	2 828	28.6%	224	19 480	5 551	28.5%
V: 100 000 001 to 200 000 000	216	30 785	8 760	28.5%	332	46 250	12 932	28.0%
W: >200 000 001	211	228 634	64 527	28.2%	342	394 905	107 144	27.1%
Total	364 629	85 533	114 665		364 629	-332 605	183 968	
Total < 0 taxable income	125 507	-319 429	877	-0.3%	134 800	-993 755	615	-0.1%
Total = 0 taxable income	123 516	-	2	0.0%	109 322	-	2 678	0.0%
Total > 0 taxable income	115 606	404 962	113 786	28.1%	120 507	661 150	180 675	27.3%
Total	364 629	85 533	114 665		364 629	-332 605	183 968	

During the first few years of the 10-year tax period, the preparations for the World Cup event hosted by South Africa supported taxable income after the global financial crisis. Post 2009, the effect of the global financial crisis started to take its toll as can be seen in cumulative taxable income, which first decreased to R85.5 billion in 2010 and then increased to R128.9 billion in 2011. Although the taxable income remained relatively high between 2012 to 2014 at an average of R120.0 billion, the taxable income for the latter years declined significantly due to lower domestic demand as well as lower global commodity prices that had a negative effect on corporate profits. More companies moved into an assessed loss position particularly during the last four tax years (2016 to 2019).

Nonetheless, the value of tax assessed for the 364 629 corporate taxpayers common to the 10-year period increased at a CAGR rate of 5.4%, from R114.7 billion in respect of the tax year 2010 to R184.0 billion for the tax year 2019.

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Table 3.8 shows assessed company taxpayers and taxable income, according to the age brackets defined in the 2010 tax year.

Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2010 and 2019

Tax year	2010				2019				
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	48 682	-73 304	4	0.0%	10 - 14	57 373	-267 123	227	-0.1%
5 - 9	33 767	-71 834	150	-0.2%	15 - 19	33 054	-176 956	19	0.0%
10 - 14	22 239	-66 885	9	0.0%	20 - 24	22 386	-281 495	8	0.0%
15 - 19	8 709	-20 121	163	-0.8%	25 - 29	9 102	-78 065	12	0.0%
20 - 24	4 898	-8 291	0	0.0%	30 - 34	5 275	-18 641	2	0.0%
25 - 29	1 766	-5 486	3	-0.1%	35 - 39	1 943	-10 548	-	0.0%
30 - 34	5 005	-62 170	496	-0.8%	40 - 44	5 176	-141 365	129	-0.1%
> 35	441	-11 338	51	-0.4%	> 45	491	-19 561	219	-1.1%
Total	125 507	-319 429	877			134 800	-993 755	615	
Total = 0 taxable income									
0 - 4	87 502	-	1	0.0%	10 - 14	68 464	-	40	0.0%
5 - 9	17 846	-	0	0.0%	15 - 19	19 692	-	721	0.0%
10 - 14	8 160	-	0	0.0%	20 - 24	9 946	-	1	0.0%
15 - 19	3 685	-	-	0.0%	25 - 29	4 230	-	0	0.0%
20 - 24	2 428	-	-	0.0%	30 - 34	2 654	-	1	0.0%
25 - 29	1 514	-	0	0.0%	35 - 39	1 429	-	0	0.0%
30 - 34	2 143	-	0	0.0%	40 - 44	2 663	-	1 857	0.0%
> 35	238	-	0	0.0%	> 45	244	-	57	0.0%
Total	123 516	-	2			109 322	-	2 678	
Total > 0 taxable income									
0 - 4	36 027	38 785	10 686	27.6%	10 - 14	46 374	105 670	29 019	27.5%
5 - 9	29 892	75 528	21 389	28.3%	15 - 19	28 759	121 398	32 752	27.0%
10 - 14	22 924	62 632	17 641	28.2%	20 - 24	20 991	103 263	28 593	27.7%
15 - 19	10 121	64 067	18 030	28.1%	25 - 29	9 183	65 852	18 005	27.3%
20 - 24	6 421	27 537	7 743	28.1%	30 - 34	5 818	32 241	8 901	27.6%
25 - 29	2 421	21 635	6 074	28.1%	35 - 39	2 329	21 217	5 737	27.0%
30 - 34	7 179	102 266	28 683	28.0%	40 - 44	6 488	175 557	48 209	27.5%
> 35	621	12 512	3 539	28.3%	> 45	565	35 953	9 459	26.3%
Total	115 606	404 962	113 786			120 507	661 150	180 675	
Grand Total	364 629	85 533	114 665			364 629	-332 605	183 968	

Total CIT assessed increased from R130.5 billion for the 2010 tax year to R205.8 billion for the 2019 tax year, an increase in the CAGR rate of 5.2%. The group of 364 629 common corporate taxpayers' proportional contribution to total tax assessed increased from 87.9% (R114.7 billion of the 2010 CIT assessed) to 89.4% (R184.0 billion of the 2019 total CIT assessed).

The 10-year segment experienced a slightly higher CAGR rate of 5.4% for total tax assessed compared to an overall CAGR rate of 5.2% for all companies. This indicates that this segment contributed to the growth of tax revenue for the period post 2008. This is due to established large companies showing an improvement and resilience in income, despite the prevailing economic challenges. Companies in the taxable income grouping of more than R50 million per annum recorded an increase in tax assessed since 2009. The concentrated nature of the South African economy is again evident as on average, over the 10-year period 1 099 large companies (0.9% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 72.4% of the CIT assessed.

Tables A3.8.1 to A3.8.4 show the number of taxpayers, cumulative taxable income, cumulative tax assessed and average tax rates by taxable income group from 2010 to 2019.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

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

The *Financing, insurance, real -estate & business services* sector contained the highest proportion of companies with assessed losses in 2019 (14.6%), followed by the *Construction* sector (8.8%) and the *Agencies and other services* sector (6.0%).

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

Figure 3.8 shows the number of taxpayers with assessed losses by tax year, 2013 to 2019.

Figure 3.8.1: Value of assessed losses for companies by tax year, 2013- 2019

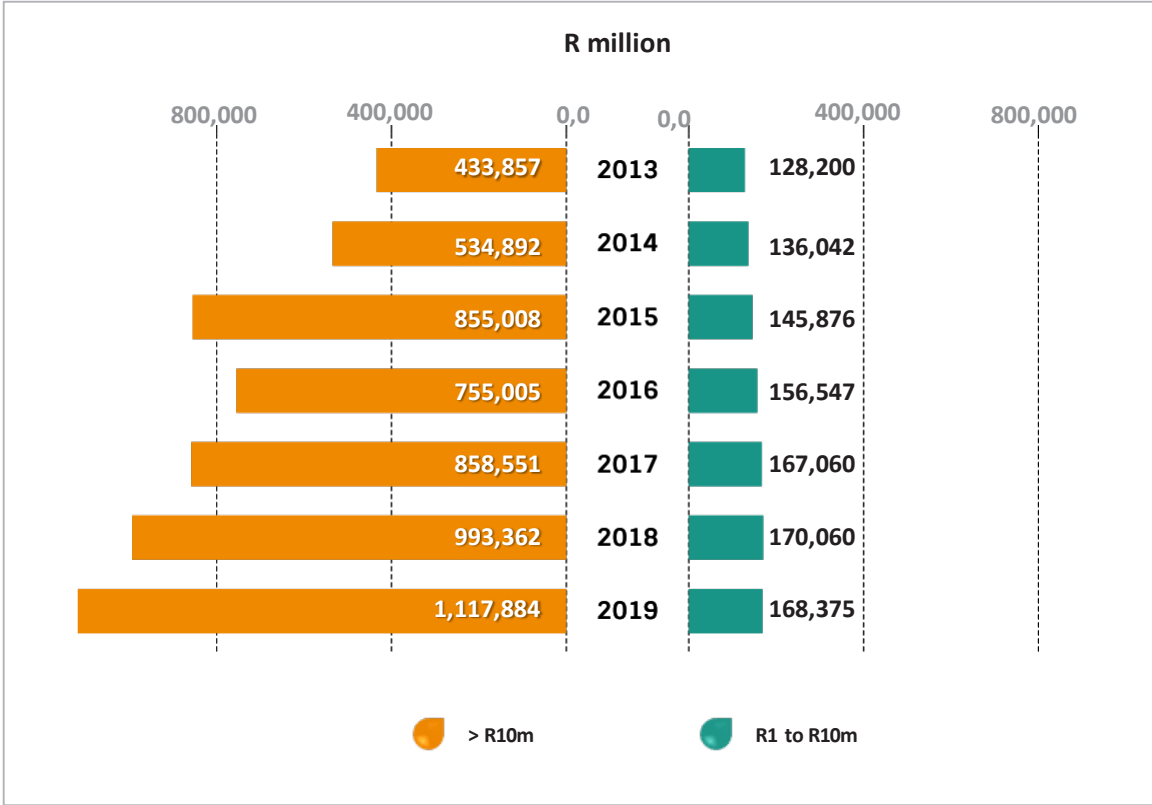
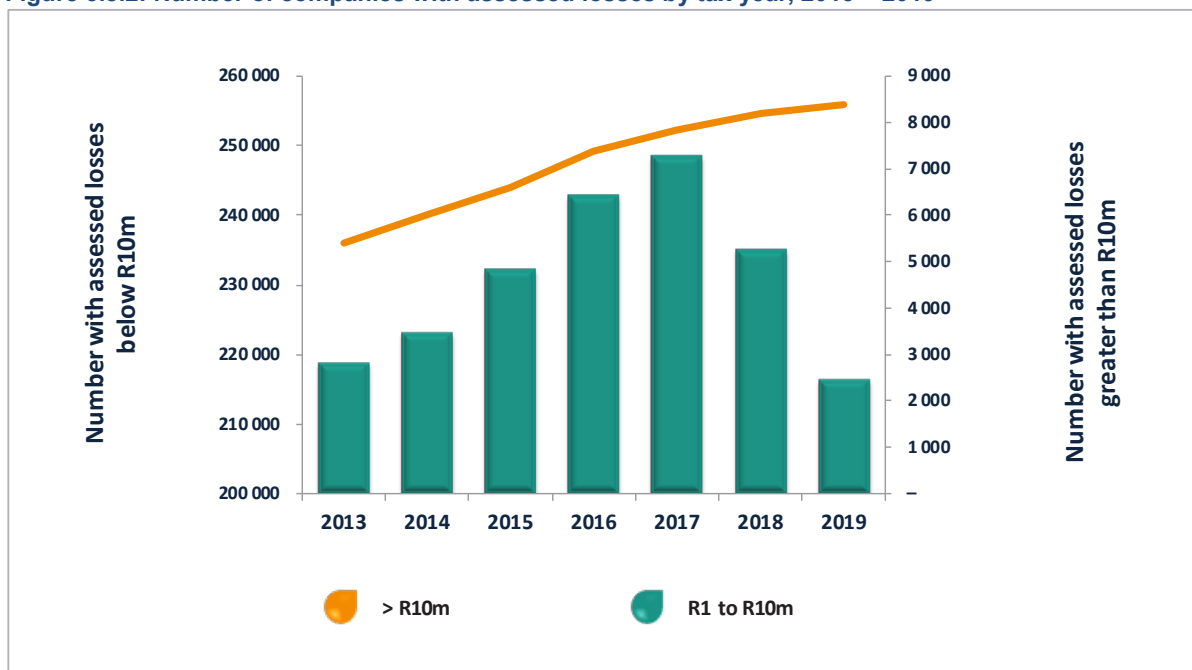


Figure 3.8.2: Number of companies with assessed losses by tax year, 2013 – 2019



The number of companies reporting assessed losses, as well as the value of assessed losses, increased sharply after the global financial crisis. The value of assessed losses for companies with losses greater than R10 million declined significantly at a rate of 11.7%, in respect of the 2016 tax year compared to a growth rate of 59.8% in 2015. The value of these assessed losses then subsequently increased by 13.7% and 15.7% in 2017 and 2018 respectively, which is indicative of a deterioration in company income that is taxable. The value of these assessed losses also increased during the 2019 tax year, but at a lower rate of 12.5%. This was followed by a significant decline in 2020 of 26.3%.

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 a decline in assessed losses of 1.0% in the 2019 tax year, and a substantial decline of 11.9% in 2020, particularly for companies in the R1 to R10 million range.

The number of companies with assessed losses worth more than R10 million peaked in 2016 to 243 003 from 232 259 in the 2015 tax year, and increased albeit at a slower pace in the 2017 tax year, before declining between the 2018 to 2020 tax years. However, the number of companies with assessed losses in the R1 to R10 million range peaked in 2016 to 7 368 from 6 594 in the 2015 tax year, and subsequently increased albeit at a slower pace between the 2017 to 2019 tax years, before declining to 6 558 in the 2020 tax year. The numbers for the latter tax years could still change as companies continue to be assessed after submitting their income tax returns.

SMALL BUSINESS CORPORATIONS

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

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

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed marginal tax rate of 28%. *Table 3.9* shows the increase in the SBC taxable income brackets from 2017 to the 2020 tax years. The threshold of the first SBC bracket increased by 5.3% from R75 000 in respect of the tax year 2017 to R79 000 for the 2020 tax year.

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

Table 3.9: Small Business Corporation tax rates, 2017 and 2020

Tax year	2017	SBC rate for 2017	2020	SBC rate for 2020	Percentage increase in top bracket
Rand					
	0 – 75 000	0%	0 – 79 000	0%	5.3%
Taxable income brackets	75 001 – 365 000	7%	79 001 – 365 000	7%	–
	365 001 – 550 000	21%	365 001 – 550 000	21%	–
	550 001 – and over	28%	550 001 – and over	28%	–

In any calendar year, SBCs could be taxed by applying two different tax year rates. In 2019, they could be taxed on either 2018/19 tax rates or 2019/20 tax rates. This would occur because:

- 2018/19 tax rates (rates in effect from 1 April 2018 to 31 March 2019) are applicable to SBCs with years of assessment ending between 1 January 2019 and 31 March 2019; and
- 2019/20 tax rates (rates in effect from 1 April 2019 to 31 March 2020) are applicable to SBCs with years of assessment ending between 1 April 2019 and 31 December 2019.

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

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Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2016/17 – 2020/21

R million	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Fiscal year													
2016/17	228	45 409	26 091	1 596	1 306	43 679	1 123	2 844	10 897	649	918	70 021	
2017/18	306	47 651	27 657	1 817	1 536	46 032	1 177	2 689	10 818	624	806	77 499	
2018/19	319	52 960	27 552	2 196	1 282	47 328	1 270	2 820	10 957	644	883	72 627	
2019/20	348	54 549	26 108	2 040	1 208	48 203	978	2 802	9 190	602	806	70 610	
2020/21	352	52 411	24 529	1 864	1 358	45 643	1 098	3 004	9 305	469	731	67 958	
Percentage of total													
2016/17	0.1%	22.2%	12.7%	0.8%	0.6%	21.3%	0.5%	1.4%	5.3%	0.3%	0.4%	34.2%	
2017/18	0.1%	21.8%	12.7%	0.8%	0.7%	21.1%	0.5%	1.2%	4.9%	0.3%	0.4%	35.5%	
2018/19	0.1%	24.0%	12.5%	1.0%	0.6%	21.4%	0.6%	1.3%	5.0%	0.3%	0.4%	32.9%	
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%	
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%	
Period													
R million													
Tax year													
2016/17	84 088	5.9%			114 281	8.5%			6 393	9.8%		204 762	
2017/18	90 036	7.1%			122 615	7.3%			5 962	-6.7%		218 613	
2018/19	94 339	4.8%			121 518	-0.9%			4 981	-16.4%		220 839	
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	
Percentage of total													
2016/17	41.1%				55.8%				3.1%			100.0%	
2017/18	41.2%				56.1%				2.7%			100.0%	
2018/19	42.7%				55.0%				2.3%			100.0%	
2019/20	43.9%				53.7%				2.4%			100.0%	
2020/21	39.3%				56.9%				3.8%			100.0%	

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2017 – 2020

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2017	222	44 934	26 366	1 585	1 490	43 550	1 167	2 796	10 464	622	769	77 179	211 145
2018	331	49 833	27 624	1 976	1 335	48 053	1 339	2 840	10 936	434	872	72 259	217 833
2019	345	53 005	28 746	2 008	1 207	48 281	1 006	2 864	10 318	624	840	71 098	220 342
2020	297	51 527	24 998	2 046	1 202	42 438	979	2 810	9 006	652	715	67 677	204 347
Percentage of total													
2017	0.1%	21.3%	12.5%	0.8%	0.7%	20.6%	0.6%	1.3%	5.0%	0.3%	0.4%	36.6%	100.0%
2018	0.2%	22.9%	12.7%	0.9%	0.6%	22.1%	0.6%	1.3%	5.0%	0.2%	0.4%	33.2%	100.0%
2019	0.2%	24.1%	13.0%	0.9%	0.5%	21.9%	0.5%	1.3%	4.7%	0.3%	0.4%	32.3%	100.0%
2020	0.1%	25.2%	12.2%	1.0%	0.6%	20.8%	0.5%	1.4%	4.4%	0.3%	0.3%	33.1%	100.0%
Period	1st	Percentage			2nd	Percentage			3rd	Percentage			Total
R million	Provisional	change			Provisional	change			Provisional	change			Total
Tax year	period				period				period				Total
2017	85 860	4.5%			119 251	5.1%			6 033	1.8%			211 145
2018	91 319	6.4%			121 610	2.0%			4 904	-18.7%			217 833
2019	97 092	6.3%			118 343	-2.7%			4 908	0.1%			220 342
2020	84 624	-12.8%			113 093	-4.4%			6 630	35.1%			204 347
Percentage of total													
2017	40.7%				56.5%				2.9%				100.0%
2018	41.9%				55.8%				2.3%				100.0%
2019	44.1%				53.7%				2.2%				100.0%
2020	41.4%				55.3%				3.2%				100.0%

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2016/17 – 2020/21

Fiscal year Sector (R million)	2016/17	2017/18	2018/19	2019/20	2020/21
Agencies and other services ¹	6 139	6 260	6 457	6 436	6 727
Agriculture, forestry and fishing	4 837	6 167	5 500	4 550	4 763
Bricks, ceramic, glass, cement and similar products	985	945	867	817	654
Catering and accommodation	1 700	1 747	2 146	1 635	602
Chemicals and chemical, rubber and plastic products	4 236	4 148	4 130	4 088	4 183
Clothing and footwear	1 449	1 640	1 888	1 259	960
Coal and petroleum products	3 482	4 021	2 716	1 593	944
Construction	10 787	5 380	4 276	3 758	3 403
Educational services	570	670	756	791	816
Electricity, gas and water	2 716	2 384	2 415	2 254	2 832
Financing, insurance, real estate and business services	61 365	74 582	76 895	70 320	62 808
Food, drink and tobacco	9 996	9 936	8 129	8 391	5 960
Leather, leather goods and fur (excl. footwear & clothing)	113	59	84	85	70
Long term insurance	11 491	8 864	8 205	13 205	6 930
Machinery and related items	4 250	4 268	4 391	4 327	4 398
Medical, dental and other health and veterinary services	4 613	4 331	4 576	4 562	3 356
Metal (including metal products)	4 056	4 492	3 794	2 762	3 578
Mining and quarrying	16 020	21 860	24 257	27 159	42 719
Other manufacturing industries	3 260	3 185	3 625	3 779	2 737
Paper, printing and publishing	2 667	2 776	2 392	1 759	1 166
Personal and household services	321	325	346	392	412
Recreation and cultural services	1 460	1 625	1 629	1 551	620
Research and scientific institutes	339	267	388	261	290
Retail trade	12 508	12 422	14 118	12 523	13 631
Scientific, optical and similar equipment	529	580	545	523	510
Social and related community services	28	35	39	38	33
Specialised repair services	402	277	263	256	216
Textiles	331	353	350	274	263
Transport equipment	449	301	356	414	438
Transport, storage and communications	15 391	15 969	15 797	15 536	15 434
Vehicles, parts and accessories	6 835	6 205	6 798	7 380	5 360
Wholesale trade	7 924	8 604	8 850	8 823	8 807
Wood, wood products and furniture	452	399	414	409	453
Other ²	3 059	3 533	3 447	5 534	2 648
Total	204 762	218 613	220 839	217 444	208 723

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

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

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2016/17 – 2020/21 (continued)

Fiscal year Sector (percentage of total)	2016/17	2017/18	2018/19	2019/20	2020/21
Agencies and other services ¹	3.0%	2.9%	2.9%	3.0%	3.2%
Agriculture, forestry and fishing	2.4%	2.8%	2.5%	2.1%	2.3%
Bricks, ceramic, glass, cement and similar products	0.5%	0.4%	0.4%	0.4%	0.3%
Catering and accommodation	0.8%	0.8%	1.0%	0.8%	0.3%
Chemicals and chemical, rubber and plastic products	2.1%	1.9%	1.9%	1.9%	2.0%
Clothing and footwear	0.7%	0.8%	0.9%	0.6%	0.5%
Coal and petroleum products	1.7%	1.8%	1.2%	0.7%	0.5%
Construction	5.3%	2.5%	1.9%	1.7%	1.6%
Educational services	0.3%	0.3%	0.3%	0.4%	0.4%
Electricity, gas and water	1.3%	1.1%	1.1%	1.0%	1.4%
Financing, insurance, real estate and business services	30.0%	34.1%	34.8%	32.3%	30.1%
Food, drink and tobacco	4.9%	4.5%	3.7%	3.9%	2.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.0%	0.0%	0.0%
Long term insurance	5.6%	4.1%	3.7%	6.1%	3.3%
Machinery and related items	2.1%	2.0%	2.0%	2.0%	2.1%
Medical, dental and other health and veterinary services	2.3%	2.0%	2.1%	2.1%	1.6%
Metal (including metal products)	2.0%	2.1%	1.7%	1.3%	1.7%
Mining and quarrying	7.8%	10.0%	11.0%	12.5%	20.5%
Other manufacturing industries	1.6%	1.5%	1.6%	1.7%	1.3%
Paper, printing and publishing	1.3%	1.3%	1.1%	0.8%	0.6%
Personal and household services	0.2%	0.1%	0.2%	0.2%	0.2%
Recreation and cultural services	0.7%	0.7%	0.7%	0.7%	0.3%
Research and scientific institutes	0.2%	0.1%	0.2%	0.1%	0.1%
Retail trade	6.1%	5.7%	6.4%	5.8%	6.5%
Scientific, optical and similar equipment	0.3%	0.3%	0.2%	0.2%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.1%	0.1%	0.1%	0.1%
Textiles	0.2%	0.2%	0.2%	0.1%	0.1%
Transport equipment	0.2%	0.1%	0.2%	0.2%	0.2%
Transport, storage and communications	7.5%	7.3%	7.2%	7.1%	7.4%
Vehicles, parts and accessories	3.3%	2.8%	3.1%	3.4%	2.6%
Wholesale trade	3.9%	3.9%	4.0%	4.1%	4.2%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other ²	1.5%	1.6%	1.6%	2.5%	1.3%
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.

COMPANY INCOME TAX

Table A3.2.1: Companies: Provisional tax payments by sector, 2017/18– 2020/21 (continued)

Fiscal year Sector (percentage change year-on-year)	2017/18	2018/19	2019/20	2020/21
Agencies and other services ¹	2.0%	3.2%	-0.3%	4.5%
Agriculture, forestry and fishing	27.5%	-10.8%	-17.3%	4.7%
Bricks, ceramic, glass, cement and similar products	-4.0%	-8.3%	-5.8%	-19.9%
Catering and accommodation	2.7%	22.8%	-23.8%	-63.2%
Chemicals and chemical, rubber and plastic products	-2.1%	-0.4%	-1.0%	2.3%
Clothing and footwear	13.2%	15.1%	-33.3%	-23.8%
Coal and petroleum products	15.5%	-32.5%	-41.4%	-40.7%
Construction	-50.1%	-20.5%	-12.1%	-9.4%
Educational services	17.5%	12.9%	4.6%	3.2%
Electricity, gas and water	-12.2%	1.3%	-6.7%	25.6%
Financing, insurance, real estate and business services	21.5%	3.1%	-8.6%	-10.7%
Food, drink and tobacco	-0.6%	-18.2%	3.2%	-29.0%
Leather, leather goods and fur (excl. footwear & clothing)	-47.4%	41.3%	1.2%	-17.4%
Long term insurance	-22.9%	-7.4%	60.9%	-47.5%
Machinery and related items	0.4%	2.9%	-1.5%	1.6%
Medical, dental and other health and veterinary services	-6.1%	5.7%	-0.3%	-26.4%
Metal (including metal products)	10.7%	-15.5%	-27.2%	29.6%
Mining and quarrying	36.5%	11.0%	12.0%	57.3%
Other manufacturing industries	-2.3%	13.8%	4.2%	-27.6%
Paper, printing and publishing	4.1%	-13.9%	-26.4%	-33.7%
Personal and household services	1.1%	6.5%	13.3%	5.1%
Recreation and cultural services	11.3%	0.2%	-4.8%	-60.0%
Research and scientific institutes	-21.1%	45.0%	-32.7%	11.3%
Retail trade	-0.7%	13.7%	-11.3%	8.8%
Scientific, optical and similar equipment	9.7%	-6.1%	-4.0%	-2.6%
Social and related community services	24.7%	12.3%	-3.8%	-12.4%
Specialised repair services	-31.0%	-5.3%	-2.5%	-15.7%
Textiles	6.5%	-0.8%	-21.7%	-4.1%
Transport equipment	-32.8%	18.2%	16.1%	5.9%
Transport, storage and communications	3.8%	-1.1%	-1.6%	-0.7%
Vehicles, parts and accessories	-9.2%	9.6%	8.6%	-27.4%
Wholesale trade	8.6%	2.9%	-0.3%	-0.2%
Wood, wood products and furniture	-11.7%	3.7%	-1.0%	10.6%
Other ²	15.5%	-2.4%	60.5%	-52.1%
Total	6.8%	1.0%	-1.5%	-4.0%

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 A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% assessed tax as % of provisional tax]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < -10 000 000	7 853	-858 551	2 392	8 197	-993 362	601	8 388	-1 117 884	486	6 558	-823 450	521
B: -5 000 001 to -10 000 000	6 477	-45 217	26	6 749	-47 097	0	6 847	-47 978	1	6 064	-42 268	0
C: -1 000 001 to -5 000 000	36 861	-79 638	135	37 688	-81 910	1	37 374	-82 150	1	33 326	-72 702	1
D: -500 001 to -1 000 000	28 834	-20 550	1	28 445	-20 342	0	27 111	-19 354	9	23 559	-16 819	0
E: -250 001 to -500 000	32 472	-11 686	0	31 480	-11 353	0	29 017	-10 467	0	25 531	-9 193	0
F: -100 001 to -250 000	41 210	-6 818	0	38 984	-6 478	0	35 379	-5 861	2	30 436	-5 049	0
G: -1 to -100 000	102 651	-3 150	0	91 856	-2 879	0	80 728	-2 565	0	71 350	-2 236	0
H: = 0	507 257	-	33	441 310	-	197	392 168	-	2 654	333 234	-	1 190
I: 1 to 100 000	93 153	3 470	445	89 632	3 380	434	82 249	3 122	405	74 419	2 799	356
J: 100 001 to 250 000	35 082	5 739	1 021	34 326	5 628	1 008	32 235	5 278	935	29 382	4 801	841
K: 250 001 to 500 000	27 504	9 861	1 894	26 748	9 615	1 831	24 759	8 895	1 699	22 255	7 988	1 520
L: 500 001 to 750 000	13 522	8 245	1 872	13 281	8 090	1 832	12 664	7 734	1 761	11 104	6 780	1 543
M: 750 001 to 1 000 000	8 454	7 362	1 855	8 260	7 196	1 812	7 570	6 584	1 660	6 836	5 964	1 501
N: 1 000 001 to 2 500 000	18 032	28 455	7 839	17 589	27 917	7 678	16 524	26 114	7 164	14 698	23 163	6 354
O: 2 500 001 to 5 000 000	8 538	29 917	8 404	8 382	29 485	8 293	7 858	27 545	7 714	6 698	23 569	6 600
P: 5 000 001 to 7 500 000	3 396	20 691	5 846	3 373	20 662	5 822	3 288	20 070	5 645	2 663	16 317	4 587
Q: 7 500 001 to 10 000 000	1 928	16 759	4 724	1 839	15 924	4 488	1 733	14 971	4 207	1 430	12 364	3 479
R: 10 000 001 to 25 000 000	3 701	56 991	15 960	3 749	58 191	16 322	3 532	54 594	15 256	2 737	41 658	11 684
S: 25 000 001 to 50 000 000	1 375	47 832	13 414	1 423	49 516	13 871	1 379	48 115	13 423	954	32 677	9 127
T: 50 000 001 to 75 000 000	478	29 145	8 091	450	27 322	7 642	472	28 396	7 902	308	18 762	5 218
U: 75 000 001 to 100 000 000	266	23 173	6 450	255	21 930	6 123	261	22 693	6 316	150	12 933	3 595
V: 100 000 001 to 200 000 000	340	46 701	13 057	372	51 583	14 376	389	54 386	15 216	236	32 229	9 006
W: 200 000 001 +	399	430 875	118 164	408	418 798	114 620	381	417 889	113 346	208	212 325	58 162
Total	979 783	211 626	211 626	894 796	206 952	206 952	812 306	205 801	205 801	704 136	125 284	125 284
Total < 0 taxable income	256 358	-1 025 611	2 555	243 399	-1 163 421	602	224 844	-1 286 259	498	196 824	-971 718	522
Total = 0 taxable income	507 257	-	33	441 310	-	197	392 168	-	2 654	333 234	-	1 190
Total > 0 taxable income	216 168	765 214	209 038	210 087	755 235	206 152	195 294	746 387	202 649	174 078	454 329	123 572
Total	979 783	211 626	211 626	894 796	206 952	206 952	812 306	205 801	205 801	704 136	125 284	125 284
Percentage												
Total < 0 taxable income	26.2%			27.2%			27.7%			28.0%		
Total = 0 taxable income	51.8%			49.3%			48.3%			47.3%		
Total > 0 taxable income	22.1%			23.5%			24.0%			24.7%		
Total	100.0%			100.0%			100.0%			100.0%		

COMPANY INCOME TAX

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% assessed tax as % of provisional tax]		
Taxable income group Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000	43.1%	0.5%	0.2%	42.7%	0.4%	0.2%	42.1%	0.4%	0.2%	42.8%	0.6%	0.3%
J: 100 001 to 250 000	16.2%	0.7%	0.5%	16.3%	0.7%	0.5%	16.5%	0.7%	0.5%	16.9%	1.1%	0.7%
K: 250 001 to 500 000	12.7%	1.3%	0.9%	12.7%	1.3%	0.9%	12.7%	1.2%	0.8%	12.8%	1.8%	1.2%
L: 500 001 to 750 000	6.3%	1.1%	0.9%	6.3%	1.1%	0.9%	6.5%	1.0%	0.9%	6.4%	1.5%	1.2%
M: 750 001 to 1 000 000	3.9%	1.0%	0.9%	3.9%	1.0%	0.9%	3.9%	0.9%	0.8%	3.9%	1.3%	1.2%
N: 1 000 001 to 2 500 000	8.3%	3.7%	3.8%	8.4%	3.7%	3.7%	8.5%	3.5%	3.5%	8.4%	5.1%	5.1%
O: 2 500 001 to 5 000 000	3.9%	3.9%	4.0%	4.0%	3.9%	4.0%	4.0%	3.7%	3.8%	3.8%	5.2%	5.3%
P: 5 000 001 to 7 500 000	1.6%	2.7%	2.8%	1.6%	2.7%	2.8%	1.7%	2.7%	2.8%	1.5%	3.6%	3.7%
Q: 7 500 001 to 10 000 000	0.9%	2.2%	2.3%	0.9%	2.1%	2.2%	0.9%	2.0%	2.1%	0.8%	2.7%	2.8%
R: 10 000 001 to 25 000 000	1.7%	7.4%	7.6%	1.8%	7.7%	7.9%	1.8%	7.3%	7.5%	1.6%	9.2%	9.5%
S: 25 000 001 to 50 000 000	0.6%	6.3%	6.4%	0.7%	6.6%	6.7%	0.7%	6.4%	6.6%	0.5%	7.2%	7.4%
T: 50 000 001 to 75 000 000	0.2%	3.8%	3.9%	0.2%	3.6%	3.7%	0.2%	3.8%	3.9%	0.2%	4.1%	4.2%
U: 75 000 001 to 100 000 000	0.1%	3.0%	3.1%	0.1%	2.9%	3.0%	0.1%	3.0%	3.1%	0.1%	2.8%	2.9%
V: 100 000 001 to 200 000 000	0.2%	6.1%	6.2%	0.2%	6.8%	7.0%	0.2%	7.3%	7.5%	0.1%	7.1%	7.3%
W: 200 000 001 +	0.2%	56.3%	56.5%	0.2%	55.5%	55.6%	0.2%	56.0%	55.9%	0.1%	46.7%	47.1%
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%

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]				2018 [95.0% assessed tax as % of provisional tax]				2019 [93.4% assessed tax as % of provisional tax]				2020 [61.3% 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	62 456	-16 743	7 224		57 974	-21 057	7 030		51 484	-21 994	6 679		45 239	-6 494	5 382	
Agriculture, forestry and fishing	28 843	-41 883	4 880		29 746	-41 886	5 725		37 870	-49 177	4 636		38 572	-42 289	3 420	
Bricks, ceramic, glass, cement and similar products	3 220	-8 115	902		3 008	-9 039	836		3 063	-10 994	834		2 691	-4 016	557	
Catering and accommodation	26 560	-13 587	2 798		25 348	-18 053	1 819		23 652	-16 850	1 917		20 805	-11 051	1 179	
Chemicals and chemical, rubber and plastic products	5 633	-2 382	3 607		5 741	-3 413	3 675		6 477	-3 830	3 467		5 790	-2 515	2 190	
Clothing and footwear	5 961	1 893	1 820		5 569	-224	1 177		5 193	-59	1 338		4 452	-169	939	
Coal and petroleum products	1 589	-11 448	2 821		1 505	8 206	2 856		1 610	1 252	1 349		1 528	636	704	
Construction	79 221	-51 244	6 337		74 343	-65 431	5 449		72 446	-86 506	4 563		69 917	-31 478	3 115	
Educational services	9 385	-1 520	771		9 267	-1 859	764		8 896	-2 779	790		7 845	-2 073	437	
Electricity, gas and water	4 405	-108 225	2 324		4 173	-180 740	2 362		3 816	-231 487	2 336		3 194	-203 665	2 127	
Financing, insurance, real estate and business services	169 169	76 100	68 056		162 885	35 967	61 181		154 685	35 937	64 986		137 925	5 013	44 015	
Food, drink and tobacco	10 789	6 049	9 396		10 129	239	8 666		9 847	-201	7 966		8 466	-4 902	3 185	
Leather, leather goods and fur (excl. footwear & clothing)	813	-60	58		818	67	89		857	-137	95		675	-120	28	
Long term insurance	74	5 487	12 794		73	22 018	14 123		70	19 034	12 407		30	-4 507	2 777	
Machinery and related items	9 552	572	4 312		9 408	-1 604	4 027		10 481	-1 924	3 889		10 243	-202	2 574	
Medical, dental and other health and veterinary services	11 213	7 456	4 434		11 020	6 389	4 508		10 781	3 153	4 540		10 684	296	3 335	
Metal (including metal products)	7 869	-21 418	4 229		7 550	-19 405	3 850		7 573	-31 865	2 700		6 951	-5 191	2 485	
Mining and quarrying	4 340	-14 272	20 144		4 229	-26 173	22 400		4 989	-8 122	26 784		4 391	-23 058	9 180	
Other manufacturing industries	8 180	-14 927	3 646		7 556	-13 829	4 066		6 392	-17 180	3 755		5 195	-10 937	2 003	
Paper, printing and publishing	6 751	1 650	2 829		6 563	-718	2 398		6 689	-2 030	1 977		6 064	-4 191	766	
Personal and household services	13 238	-1 945	391		12 660	-1 981	397		11 473	-1 752	447		9 965	-117 074	369	
Recreation and cultural services	8 715	-4 598	1 744		8 445	-8 139	1 432		8 130	-8 542	1 458		7 267	-6 524	995	
Research and scientific institutes	1 504	-981	367		1 447	-1 211	277		1 503	-1 466	254		1 376	-1 362	155	
Retail trade	40 299	13 196	12 021		38 218	17 184	14 387		34 789	4 006	12 897		30 325	18 265	10 813	
Scientific, optical and similar equipment	1 694	-164	510		1 663	-319	457		1 691	-162	468		1 585	-554	294	
Social and related community services	27 101	-2 252	107		26 034	-1 810	118		23 710	-1 655	131		14 310	-850	86	
Specialised repair services	7 131	-1 045	305		6 667	-1 201	286		6 174	-1 577	272		5 491	-1 674	242	
Textiles	2 505	-2 827	362		2 520	-3 043	339		2 620	-2 990	304		2 430	-2 159	216	
Transport equipment	2 555	-1 588	425		2 423	-3 135	353		2 565	-2 712	448		2 328	-2 392	286	
Transport, storage and communications	22 790	-65 178	15 738		21 840	-83 905	16 357		20 481	-110 074	14 761		18 019	-50 954	11 939	
Vehicles, parts and accessories	11 280	4 369	6 562		10 781	187	5 971		10 323	5 072	7 335		9 332	-3 201	2 980	
Wholesale trade	20 052	14 669	9 258		19 488	12 043	9 141		20 047	9 051	9 382		19 318	3 450	6 241	
Wood, wood products and furniture	4 193	-1 922	412		3 926	-1 855	413		3 702	-1 065	400		3 161	-1 242	260	
Other ²	360 703	-3 513	43		301 789	-455	22		238 227	-248	35		188 572	-205	10	
Total	979 783		211 626		894 796		206 952		812 306		205 801		704 136		125 284	

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

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

COMPANY INCOME TAX

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2017 – 2020 (continued)

Sector	2017		2018		2019		2020	
	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Percentage of total	[100.2% assessed tax as % of provisional tax]		[95.0% assessed tax as % of provisional tax]		[93.4% assessed tax as % of provisional tax]		[61.3% assessed tax as % of provisional tax]	
Agencies and other services ¹	6.4%	3.4%	6.5%	3.4%	6.3%	3.3%	6.4%	4.3%
Agriculture, forestry and fishing	2.9%	2.3%	3.3%	2.8%	4.7%	2.3%	5.5%	2.7%
Bricks, ceramic, glass, cement and similar products	0.3%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%
Catering and accommodation	2.7%	1.3%	2.8%	0.9%	2.9%	0.9%	3.0%	0.9%
Chemicals and chemical, rubber and plastic products	0.6%	1.7%	0.6%	1.8%	0.8%	1.7%	0.8%	1.7%
Clothing and footwear	0.6%	0.9%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%
Coal and petroleum products	0.2%	1.3%	0.2%	1.4%	0.2%	0.7%	0.2%	0.6%
Construction	8.1%	3.0%	8.3%	2.6%	8.9%	2.2%	9.9%	2.5%
Educational services	1.0%	0.4%	1.0%	0.4%	1.1%	0.4%	1.1%	0.3%
Electricity, gas and water	0.4%	1.1%	0.5%	1.1%	0.5%	1.1%	0.5%	1.7%
Financing, insurance, real estate and business services	17.3%	32.2%	18.2%	29.6%	19.0%	31.6%	19.6%	35.1%
Food, drink and tobacco	1.1%	4.4%	1.1%	4.2%	1.2%	3.9%	1.2%	2.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Long term insurance	0.0%	6.0%	0.0%	6.8%	0.0%	6.0%	0.0%	2.2%
Machinery and related items	1.0%	2.0%	1.1%	1.9%	1.3%	1.9%	1.5%	2.1%
Medical, dental and other health and veterinary services	1.1%	2.1%	1.2%	2.2%	1.3%	2.2%	1.5%	2.7%
Metal (including metal products)	0.8%	2.0%	0.8%	1.9%	0.9%	1.3%	1.0%	2.0%
Mining and quarrying	0.4%	9.5%	0.5%	10.8%	0.6%	13.0%	0.6%	7.3%
Other manufacturing industries	0.8%	1.7%	0.8%	2.0%	0.8%	1.8%	0.7%	1.6%
Paper, printing and publishing	0.7%	1.3%	0.7%	1.2%	0.8%	1.0%	0.9%	0.6%
Personal and household services	1.4%	0.2%	1.4%	0.2%	1.4%	0.2%	1.4%	0.3%
Recreation and cultural services	0.9%	0.8%	0.9%	0.7%	1.0%	0.7%	1.0%	0.8%
Research and scientific institutes	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	4.1%	5.7%	4.3%	7.0%	4.3%	6.3%	4.3%	8.6%
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	2.8%	0.1%	2.9%	0.1%	2.9%	0.1%	2.0%	0.1%
Specialised repair services	0.7%	0.1%	0.7%	0.1%	0.8%	0.1%	0.8%	0.2%
Textiles	0.3%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%	0.2%
Transport equipment	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
Transport, storage and communications	2.3%	7.4%	2.4%	7.9%	2.5%	7.2%	2.6%	9.5%
Vehicles, parts and accessories	1.2%	3.1%	1.2%	2.9%	1.3%	3.6%	1.3%	2.4%
Wholesale trade	2.0%	4.4%	2.2%	4.4%	2.5%	4.6%	2.7%	5.0%
Wood, wood products and furniture	0.4%	0.2%	0.4%	0.2%	0.5%	0.2%	0.4%	0.2%
Other ²	36.8%	0.0%	33.7%	0.0%	29.3%	0.0%	26.8%	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.

COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% assessed tax as % of provisional tax]		
Economic activity ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of Taxpayers	Taxable income (R million)	Tax assessed (R million)
Primary sector	33 183	-56 155	25 024	33 975	-68 059	28 126	42 859	-57 299	31 420	42 963	-65 347	12 600
Agriculture, forestry and fishing	28 843	-41 883	4 880	29 746	-41 886	5 725	37 870	-49 177	4 636	38 572	-42 289	3 420
Mining and quarrying	4 340	-14 272	20 144	4 229	-26 173	22 400	4 989	-8 122	26 784	4 391	-23 068	9 180
Secondary sector	154 930	-214 157	43 986	146 885	-294 242	41 014	145 022	-391 890	35 889	134 670	-273 096	21 728
Manufacturing ²	71 304	-54 888	35 325	68 369	-48 071	33 203	68 760	-73 896	28 990	61 559	-37 954	16 487
Electricity, gas and water	4 405	-108 225	2 324	4 173	-180 740	2 362	3 816	-231 487	2 336	3 194	-203 665	2 127
Construction	79 221	-51 244	6 337	74 343	-65 431	5 449	72 446	-86 506	4 563	69 917	-31 478	3 115
Tertiary sector	430 967	13 429	142 572	412 147	-45 429	137 790	386 198	-90 435	138 457	337 931	-178 740	90 945
Wholesale and retail trade, catering and accommodation ³	105 322	17 601	30 945	100 502	10 159	31 604	94 985	-297	31 803	85 271	5 789	21 455
Transport, storage and communication	22 790	-65 178	15 738	21 840	-83 905	16 357	20 481	-110 074	14 761	18 019	-50 954	11 939
Financial intermediation, insurance, real-estate and business services ⁴	233 203	63 863	88 441	222 379	35 717	82 610	207 742	31 511	84 526	184 570	-7 350	52 329
Community, social and personal services ⁵	69 652	-2 858	7 448	67 426	-7 400	7 219	62 990	-11 575	7 367	50 071	-126 226	5 222
Other⁶	360 703	-3 513	43	301 789	-455	22	238 227	-248	35	188 572	-205	10
Total	979 783	211 626	211 626	894 796	-7 400	206 952	812 306	-248	205 901	704 136	-126 226	125 284
Percentage of total												
Primary sector	3.4%	11.8%	11.8%	3.8%	3.8%	13.6%	5.3%	5.3%	15.3%	6.1%	10.1%	10.1%
Agriculture, forestry and fishing	2.9%	2.3%	2.3%	3.3%	2.8%	2.8%	4.7%	4.7%	2.3%	5.5%	2.7%	2.7%
Mining and quarrying	0.4%	9.5%	9.5%	0.5%	10.8%	10.8%	0.6%	0.6%	13.0%	0.6%	7.3%	7.3%
Secondary sector	15.8%	20.8%	20.8%	16.4%	16.4%	19.8%	17.9%	17.9%	17.4%	19.1%	17.3%	17.3%
Manufacturing	7.3%	16.7%	16.7%	7.6%	16.0%	16.0%	8.5%	8.5%	14.1%	8.7%	13.2%	13.2%
Electricity, gas and water	0.4%	1.1%	1.1%	0.5%	1.1%	1.1%	0.5%	0.5%	2.2%	0.5%	1.7%	1.7%
Construction	8.1%	3.0%	3.0%	8.3%	2.6%	2.6%	8.9%	8.9%	9.9%	9.9%	2.5%	2.5%
Tertiary sector	44.0%	67.4%	67.4%	46.1%	46.1%	66.6%	47.5%	47.5%	67.3%	48.0%	72.6%	72.6%
Wholesale and retail trade, catering and accommodation	10.7%	14.6%	14.6%	11.2%	15.3%	15.3%	11.7%	11.7%	15.5%	12.1%	17.1%	17.1%
Transport, storage and communication	2.3%	7.4%	7.4%	2.4%	7.9%	7.9%	2.5%	2.5%	7.2%	2.6%	9.5%	9.5%
Financial intermediation, insurance, real-estate and business services	23.8%	41.8%	41.8%	24.9%	39.9%	39.9%	25.6%	25.6%	41.1%	26.2%	41.8%	41.8%
Community, social and personal services	7.1%	3.5%	3.5%	7.5%	3.5%	3.5%	7.8%	7.8%	3.6%	7.1%	4.2%	4.2%
Other	36.8%	0.0%	0.0%	33.7%	0.0%	0.0%	29.3%	0.0%	0.0%	26.8%	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. 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 – Brick s, ceramic, glass, cement and similar products; Chemicals and chemical, rubber and plastic products; Clothing and footwear; Coal and petroleum products; Food, drink and tobacco; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.
3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.
4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.
5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.
6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

COMPANY INCOME TAX

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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	17 176	27 259	7 221	16 893	26 697	7 022	14 309	25 427	6 877	12 237	19 630	5 381
Agriculture, forestry and fishing	7 030	17 793	4 878	7 009	20 850	5 724	7 179	17 022	4 633	6 843	12 705	3 417
Bricks, ceramic, glass, cement and similar products	1 032	3 268	902	987	3 043	836	938	3 024	834	797	2 035	557
Catering and accommodation	8 019	10 352	2 798	7 803	6 798	1 819	6 972	7 177	1 917	6 060	4 497	1 179
Chemicals and chemical, rubber and plastic products	2 548	13 141	3 601	2 497	13 288	3 675	2 455	12 488	3 467	2 227	7 909	2 190
Clothing and footwear	2 502	6 579	1 820	2 284	4 294	1 177	1 988	4 874	1 338	1 667	3 434	939
Coal and petroleum products	766	11 339	2 821	735	11 860	2 856	717	6 530	1 349	662	3 736	696
Construction	20 239	23 678	6 337	19 730	20 587	5 449	17 982	17 301	4 563	16 510	12 066	3 115
Educational services	3 199	2 913	771	3 149	2 891	764	2 964	3 011	790	2 572	1 706	437
Electricity, gas and water	1 431	8 358	2 324	1 361	8 511	2 362	1 191	8 410	2 335	1 036	7 661	2 127
Financing, insurance, real estate and business services	69 871	249 404	68 050	68 029	226 324	61 180	64 748	239 650	64 942	58 250	161 752	44 014
Food, drink and tobacco	3 524	33 773	9 393	3 404	31 155	8 666	3 204	28 684	7 964	2 706	11 490	3 185
Leather, leather goods and fur (excl. footwear & clothing)	191	219	58	201	331	89	179	351	95	161	114	28
Long term insurance	38	36 203	10 247	41	46 084	13 381	43	37 631	10 063	15	5 009	1 295
Machinery and related items	4 202	15 733	4 312	4 048	14 714	4 027	4 090	14 161	3 889	3 878	9 432	2 574
Medical, dental and other health and veterinary services	6 231	16 391	4 434	6 172	16 683	4 508	5 877	16 765	4 540	5 886	12 480	3 335
Metal (including metal products)	3 334	15 295	4 229	3 211	13 932	3 850	2 978	9 804	2 700	2 640	9 013	2 485
Mining and quarrying	1 172	74 294	20 144	1 208	81 305	22 359	1 249	96 582	26 052	1 026	32 085	8 966
Other manufacturing industries	2 934	13 181	3 646	2 790	14 621	4 066	2 390	13 538	3 755	1 898	7 232	2 002
Paper, printing and publishing	2 341	10 243	2 829	2 232	8 706	2 397	2 060	7 180	1 977	1 711	2 838	766
Personal and household services	4 116	1 595	391	3 984	1 617	397	3 469	1 802	447	3 061	1 516	369
Recreation and cultural services	2 682	6 398	1 744	2 530	5 284	1 432	2 328	5 355	1 458	2 019	3 678	995
Research and scientific institutes	548	1 345	367	508	1 025	277	511	925	254	478	585	155
Retail trade	20 011	44 421	12 021	19 099	53 314	14 386	17 221	47 461	12 897	14 751	39 749	10 813
Scientific, optical and similar equipment	734	1 895	510	683	1 693	457	686	1 794	488	593	1 091	294
Social and related community services	1 776	381	107	2 021	421	118	2 095	470	131	1 563	307	86
Specialised repair services	2 721	1 302	305	2 462	1 223	286	2 192	1 146	272	1 891	1 019	242
Textiles	931	1 335	362	888	1 260	339	837	1 136	304	693	810	216
Transport equipment	751	1 502	425	724	1 291	353	758	1 624	448	687	1 056	286
Transport, storage and communications	8 781	56 902	15 738	8 525	59 064	16 357	7 808	53 131	14 732	6 921	43 133	11 939
Vehicles, parts and accessories	4 941	23 706	6 562	4 785	21 712	5 971	4 315	26 478	7 335	3 913	10 914	2 980
Wholesale trade	8 713	33 356	9 258	8 569	33 019	9 141	8 171	33 839	9 382	7 612	22 606	6 240
Wood, wood products and furniture	1 569	1 573	412	1 411	1 573	413	1 260	1 500	400	1 029	1 000	260
Other ²	114	88	24	114	65	18	130	114	30	85	42	10
Total	216 168	209 038	209 038	210 087	206 152	206 152	195 294	202 649	202 649	174 078	123 572	123 572

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), 2017 – 2020

Sector	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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	20 491	-44 003	1	20 078	-47 753	0	17 403	-47 420	0	14 930	-26 124	0
Agriculture, forestry and fishing	14 602	-59 677	1	14 523	-62 735	-	14 230	-66 199	2	13 131	-54 994	0
Bricks, ceramic, glass, cement and similar products	1 274	-11 383	-	1 211	-12 081	-	1 150	-14 018	-	996	-6 051	0
Catering and accommodation	12 893	-23 940	0	12 463	-24 851	0	11 364	-24 027	0	9 729	-15 547	-
Chemicals and chemical, rubber and plastic products	2 396	-15 523	0	2 406	-16 701	-	2 494	-16 318	0	2 248	-10 424	0
Clothing and footwear	2 234	-4 886	-	2 179	-4 518	-	1 929	-4 933	-	1 610	-3 602	-
Coal and petroleum products	601	-22 786	-	573	-3 654	-	562	-5 277	-	521	-3 100	-
Construction	23 512	-74 922	0	23 497	-86 018	0	21 284	-103 808	0	18 834	-43 544	0
Educational services	4 425	-4 432	0	4 508	-4 750	-	4 117	-5 790	-	3 554	-3 779	-
Electricity, gas and water	1 941	-116 583	-	1 960	-189 251	0	1 712	-239 898	0	1 380	-211 325	-
Financing, insurance, real estate and business services	77 296	-173 304	3	75 103	-190 357	0	69 859	-203 713	43	61 079	-156 739	1
Food, drink and tobacco	4 767	-27 724	-	4 550	-30 916	0	4 049	-28 885	1	3 375	-16 392	0
Leather, leather goods and fur (excl. footwear & clothing)	270	-279	-	252	-263	-	252	-488	-	201	-234	-
Long term insurance	35	-30 716	2 547	27	-24 066	600	24	-18 597	442	14	-9 516	520
Machinery and related items	4 292	-15 161	0	4 265	-16 318	0	4 371	-16 085	0	4 015	-9 633	-
Medical, dental and other health and veterinary services	3 900	-8 935	-	3 972	-10 294	-	3 848	-13 612	-	3 732	-12 184	-
Metal (including metal products)	3 817	-36 714	-	3 704	-33 337	-	3 572	-41 669	-	3 205	-14 205	0
Mining and quarrying	1 978	-88 566	0	1 818	-107 478	0	1 798	-104 703	-	1 329	-55 143	-
Other manufacturing industries	3 469	-28 108	-	3 315	-28 450	-	3 002	-30 718	0	2 528	-18 168	0
Paper, printing and publishing	2 931	-8 593	0	2 861	-9 424	0	2 720	-9 211	0	2 396	-7 029	0
Personal and household services	6 079	-3 541	0	5 986	-3 598	0	5 278	-3 553	-	4 471	-118 591	-
Recreation and cultural services	4 437	-10 996	0	4 473	-13 423	0	4 166	-13 897	0	3 551	-10 202	-
Research and scientific institutes	702	-2 326	-	709	-2 236	0	699	-2 391	0	606	-1 948	-
Retail trade	16 639	-31 225	0	16 026	-36 131	0	14 449	-43 455	-	12 574	-21 484	0
Scientific, optical and similar equipment	751	-2 059	-	755	-2 012	-	697	-1 956	-	655	-1 645	-
Social and related community services	1 611	-2 633	-	1 480	-2 231	-	1 303	-2 126	-	932	-1 157	-
Specialised repair services	3 331	-2 347	0	3 303	-2 423	-	2 951	-2 723	0	2 566	-2 693	-
Textiles	1 003	-4 162	0	986	-4 303	-	975	-4 126	-	844	-2 969	-
Transport equipment	1 044	-3 090	0	1 028	-4 426	-	999	-4 336	-	913	-3 448	-
Transport, storage and communications	10 233	-122 080	0	10 068	-142 969	0	9 206	-163 205	9	8 025	-94 087	0
Vehicles, parts and accessories	5 275	-19 337	0	5 082	-21 525	-	4 914	-21 406	-	4 316	-14 115	0
Wholesale trade	7 861	-18 887	0	7 699	-20 977	-	7 631	-24 787	0	6 951	-19 156	0
Wood, wood products and furniture	2 031	-3 495	0	1 984	-3 428	0	1 788	-2 565	-	1 570	-2 242	0
Other ²	8 237	-3 601	1	555	-521	1	48	-362	0	43	-247	0
Total	256 358		2 555	243 399		602	224 844		498	196 824		522

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

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

COMPANY INCOME TAX

Table A3.4.5. Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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	24 789	-	2	21 003	-	8	19 772	-	2	18 072	-	2
Agriculture, forestry and fishing	7 211	-	1	8 214	-	1	16 461	-	1	18 598	-	3
Bricks, ceramic, glass, cement and similar products	914	-	0	810	-	-	975	-	-	898	-	0
Catering and accommodation	5 648	-	0	5 082	-	0	5 316	-	0	5 016	-	0
Chemicals and chemical, rubber and plastic products	689	-	5	838	-	0	1 528	-	0	1 315	-	0
Clothing and footwear	1 225	-	0	1 106	-	-	1 276	-	-	1 175	-	-
Coal and petroleum products	222	-	-	197	-	-	331	-	-	345	-	8
Construction	35 470	-	0	31 116	-	0	33 180	-	0	34 573	-	0
Educational services	1 761	-	0	1 610	-	-	1 815	-	0	1 719	-	0
Electricity, gas and water	1 033	-	0	852	-	-0	913	-	-	778	-	-
Financing, insurance, real estate and business services	22 002	-	3	19 753	-	0	20 078	-	1	18 596	-	0
Food, drink and tobacco	2 498	-	3	2 175	-	0	2 594	-	0	2 385	-	0
Leather, leather goods and fur (excl. footwear & clothing)	352	-	-	365	-	-	426	-	-	313	-	-
Long term insurance	1	-	-	5	-	142	3	-	1 912	1	-	962
Machinery and related items	1 058	-	0	1 095	-	0	2 020	-	0	2 350	-	0
Medical, dental and other health and veterinary services	1 082	-	0	876	-	0	1 056	-	-	1 066	-	-
Metal (including metal products)	718	-	0	635	-	0	1 023	-	0	1 106	-	-0
Mining and quarrying	1 190	-	0	1 203	-	41	1 942	-	733	2 036	-	214
Other manufacturing industries	1 777	-	0	1 451	-	0	1 000	-	0	769	-	-0
Paper, printing and publishing	1 479	-	0	1 460	-	-	1 909	-	0	1 957	-	0
Personal and household services	3 043	-	0	2 690	-	0	2 726	-	-	2 433	-	0
Recreation and cultural services	1 596	-	0	1 442	-	-0	1 636	-	0	1 697	-	0
Research and scientific institutes	254	-	-	230	-	-0	293	-	0	292	-	-
Retail trade	3 649	-	0	3 093	-	1	3 119	-	0	3 000	-	0
Scientific, optical and similar equipment	209	-	-	225	-	-	308	-	-	337	-	-
Social and related community services	23 714	-	-	22 533	-	-	20 312	-	-	11 815	-	-
Specialised repair services	1 079	-	0	902	-	0	1 031	-	0	1 034	-	-
Textiles	571	-	-0	646	-	0	808	-	-	893	-	-
Transport equipment	760	-	0	671	-	-	808	-	-	728	-	-
Transport, storage and communications	3 776	-	0	3 247	-	-	3 467	-	0	3 073	-	0
Vehicles, parts and accessories	1 064	-	0	914	-	0	1 094	-	0	1 103	-	0
Wholesale trade	3 478	-	0	3 220	-	0	4 245	-	0	4 755	-	0
Wood, wood products and furniture	593	-	-0	531	-	-	654	-	-	562	-	0
Other ²	352 352	-	19	301 120	-	3	238 049	-	5	188 444	-	1
Total	507 257		33	441 310		197	392 168		2 654	333 234		1 190

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, 2017

Tax year		2017 [100.2% 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	14 602	30 880	1 941	23 512	45 999	10 233	98 524	20 452
B: = 0	7 211	13 065	1 033	35 470	14 918	3 776	47 046	31 196
C: 1 to 100 000	2 182	10 141	615	10 471	19 838	3 725	37 124	8 735
D: 100 001 to 250 000	974	3 996	231	3 263	7 245	1 383	14 838	2 984
E: 250 001 to 500 000	1 046	3 477	177	2 281	5 583	1 092	11 429	2 226
F: 500 001 to 750 000	616	1 829	82	1 042	2 623	523	5 696	1 031
G: 750 001 to 1 000 000	385	1 204	51	611	1 632	278	3 586	652
H: 1 000 001 to 2 500 000	802	2 763	123	1 259	3 542	737	7 334	1 305
I: 2 500 001 to 5 000 000	439	1 455	61	593	1 717	390	3 276	529
J: 5 000 001 to 7 500 000	178	665	28	234	671	169	1 265	148
K: 7 500 001 to 10 000 000	111	381	18	112	381	106	707	94
L: 10 000 001 to 25 000 000	183	801	20	248	694	203	1 324	167
M: 25 000 001 to 50 000 000	67	323	7	61	233	86	505	55
N: 50 000 001 to 75 000 000	15	116	5	27	82	29	161	28
O: 75 000 001 to 100 000 000	14	59	4	10	45	19	92	17
P: 100 000 001 to 200 000 000	10	64	6	14	65	21	132	15
Q: 200 000 001 +	8	85	3	13	54	20	164	18
Total	28 843	71 304	4 405	79 221	105 322	22 790	233 203	69 652
Total < 0 taxable income	14 602	30 880	1 941	23 512	45 999	10 233	98 524	20 452
Total = 0 taxable income	7 211	13 065	1 033	35 470	14 918	3 776	47 046	31 196
Total > 0 taxable income	7 030	27 359	1 431	20 239	44 405	8 781	87 633	18 004
Total	28 843	71 304	4 405	79 221	105 322	22 790	233 203	69 652
Percentage								
Total < 0 taxable income	50.6%	43.3%	44.1%	29.7%	43.7%	44.9%	42.2%	29.4%
Total = 0 taxable income	25.0%	18.3%	23.5%	44.8%	14.2%	16.6%	20.2%	44.8%
Total > 0 taxable income	24.4%	38.4%	32.5%	25.5%	42.2%	38.5%	37.6%	25.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Other								
Total < 0 taxable income								2.3%
Total = 0 taxable income								97.7%
Total > 0 taxable income								0.0%
Total								100.0%

COMPANY INCOME TAX

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2017 (continued)

Tax year		2017 [100.2% 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	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services
A: < 0	5.7%	12.0%	0.8%	9.2%	17.9%	4.0%	38.4%	8.0%
B: = 0	1.4%	2.6%	0.2%	7.0%	2.9%	0.7%	9.3%	6.1%
C: 1 to 100 000	2.3%	10.9%	0.7%	11.2%	21.3%	4.0%	39.9%	9.4%
D: 100 001 to 250 000	2.8%	11.4%	0.7%	9.3%	20.7%	3.9%	42.3%	8.5%
E: 250 001 to 500 000	3.8%	12.6%	0.6%	8.3%	20.3%	4.0%	41.6%	8.1%
F: 500 001 to 750 000	4.6%	13.5%	0.6%	7.7%	19.4%	3.9%	42.1%	7.6%
G: 750 001 to 1 000 000	4.6%	14.2%	0.6%	7.2%	19.3%	3.3%	42.4%	7.7%
H: 1 000 001 to 2 500 000	4.4%	15.3%	0.7%	7.0%	19.6%	4.1%	40.7%	7.2%
I: 2 500 001 to 5 000 000	5.1%	17.0%	0.7%	6.9%	20.1%	4.6%	38.4%	6.2%
J: 5 000 001 to 7 500 000	5.2%	19.6%	0.8%	6.9%	19.8%	5.0%	37.2%	4.4%
K: 7 500 001 to 10 000 000	5.8%	19.8%	0.9%	5.8%	19.8%	5.5%	36.7%	4.9%
L: 10 000 001 to 25 000 000	4.9%	21.6%	0.5%	6.7%	18.8%	5.5%	35.8%	4.5%
M: 25 000 001 to 50 000 000	4.9%	23.5%	0.5%	4.4%	16.9%	6.3%	36.7%	4.0%
N: 50 000 001 to 75 000 000	3.1%	24.3%	1.0%	5.6%	17.2%	6.1%	33.7%	5.9%
O: 75 000 001 to 100 000 000	5.3%	22.2%	1.5%	3.8%	16.9%	7.1%	34.6%	6.4%
P: 100 000 001 to 200 000 000	2.9%	18.8%	1.8%	4.1%	19.1%	6.2%	38.8%	4.4%
Q: 200 000 001 +	2.0%	21.3%	0.8%	3.3%	13.5%	5.0%	41.1%	4.5%
Total	2.9%	7.3%	0.4%	8.1%	10.7%	2.3%	23.8%	7.1%
A: < 0	50.6%	43.3%	44.1%	29.7%	43.7%	44.9%	42.2%	29.4%
B: = 0	25.0%	18.3%	23.5%	44.8%	14.2%	16.6%	20.2%	44.8%
C: 1 to 100 000	7.6%	14.2%	14.0%	13.2%	18.8%	16.3%	15.9%	12.5%
D: 100 001 to 250 000	3.4%	5.6%	5.2%	4.1%	6.9%	6.1%	6.4%	4.3%
E: 250 001 to 500 000	3.6%	4.9%	4.0%	2.9%	5.3%	4.8%	4.9%	3.2%
F: 500 001 to 750 000	2.1%	2.6%	1.9%	1.3%	2.5%	2.3%	2.4%	1.5%
G: 750 001 to 1 000 000	1.3%	1.7%	1.2%	0.8%	1.5%	1.2%	1.5%	0.9%
H: 1 000 001 to 2 500 000	2.8%	3.9%	2.8%	1.6%	3.4%	3.2%	3.1%	1.9%
I: 2 500 001 to 5 000 000	1.5%	2.0%	1.4%	0.7%	1.6%	1.7%	1.4%	0.8%
J: 5 000 001 to 7 500 000	0.6%	0.9%	0.6%	0.3%	0.6%	0.7%	0.5%	0.2%
K: 7 500 001 to 10 000 000	0.4%	0.5%	0.4%	0.1%	0.4%	0.5%	0.3%	0.1%
L: 10 000 001 to 25 000 000	0.6%	1.1%	0.5%	0.3%	0.7%	0.9%	0.6%	0.2%
M: 25 000 001 to 50 000 000	0.2%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Total	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, 2017

Tax year	2017 [100.2% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed	
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications			Financial inter-mediation, insurance, real-estate & business services
A: < 0	1	0	0	0	0	0	0	2 552	0	2 555
B: = 0	1	0	8	0	0	0	0	4	0	33
C: 1 to 100 000	11	2	35	2	27	66	12	254	36	445
D: 100 001 to 250 000	27	5	94	5	66	176	31	541	75	1 021
E: 250 001 to 500 000	62	12	214	11	125	342	61	932	133	1 894
F: 500 001 to 750 000	72	10	235	10	133	353	68	863	126	1 872
G: 750 001 to 1 000 000	84	10	257	11	132	360	62	805	133	1 855
H: 1 000 001 to 2 500 000	352	67	1 214	54	563	1 537	327	3 176	542	7 839
I: 2 500 001 to 5 000 000	435	71	1 441	61	592	1 697	388	3 201	512	8 404
J: 5 000 001 to 7 500 000	306	61	1 147	47	415	1 156	295	2 166	248	5 846
K: 7 500 001 to 10 000 000	272	42	936	43	288	932	253	1 726	231	4 724
L: 10 000 001 to 25 000 000	776	257	3 487	90	1 061	2 947	878	5 735	730	15 960
M: 25 000 001 to 50 000 000	644	366	3 188	69	622	2 237	845	4 928	514	13 414
N: 50 000 001 to 75 000 000	245	238	1 954	82	461	1 410	489	2 745	467	8 091
O: 75 000 001 to 100 000 000	341	147	1 435	94	241	1 102	453	2 222	416	6 450
P: 100 000 001 to 200 000 000	430	515	2 312	231	453	2 588	793	5 175	559	13 057
Q: 200 000 001 +	822	18 340	17 365	1 512	1 158	14 042	10 783	51 416	2 726	118 164
Total	4 880	20 144	35 325	2 324	6 337	30 945	15 738	88 441	7 448	211 626

COMPANY INCOME TAX

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2017 (continued)

Tax year		2017 [100.2% 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	2.4%	0.4%	7.9%	0.4%	6.1%	14.8%	2.8%	57.1%	8.0%	0.0%	100.0%	
D:	100 001 to 250 000	2.6%	0.5%	9.2%	0.5%	6.5%	17.2%	3.0%	53.0%	7.4%	0.1%	100.0%	
E:	250 001 to 500 000	3.3%	0.6%	11.3%	0.6%	6.6%	18.1%	3.2%	49.2%	7.0%	0.1%	100.0%	
F:	500 001 to 750 000	3.9%	0.6%	12.6%	0.6%	7.1%	18.8%	3.6%	46.1%	6.7%	0.1%	100.0%	
G:	750 001 to 1 000 000	4.5%	0.6%	13.9%	0.6%	7.1%	19.4%	3.3%	43.4%	7.2%	0.1%	100.0%	
H:	1 000 001 to 2 500 000	4.5%	0.9%	15.5%	0.7%	7.2%	19.6%	4.2%	40.5%	6.9%	0.1%	100.0%	
I:	2 500 001 to 5 000 000	5.2%	0.8%	17.2%	0.7%	7.0%	20.2%	4.6%	38.1%	6.1%	0.0%	100.0%	
J:	5 000 001 to 7 500 000	5.2%	1.0%	19.6%	0.8%	7.1%	19.8%	5.0%	37.0%	4.2%	0.1%	100.0%	
K:	7 500 001 to 10 000 000	5.7%	0.9%	19.8%	0.9%	6.1%	19.7%	5.4%	36.5%	4.9%	0.0%	100.0%	
L:	10 000 001 to 25 000 000	4.9%	1.6%	21.9%	0.6%	6.6%	18.5%	5.5%	35.9%	4.6%	-	100.0%	
M:	25 000 001 to 50 000 000	4.8%	2.7%	23.8%	0.5%	4.6%	16.7%	6.3%	36.7%	3.8%	-	100.0%	
N:	50 000 001 to 75 000 000	3.0%	2.9%	24.2%	1.0%	5.7%	17.4%	6.0%	33.9%	5.8%	-	100.0%	
O:	75 000 001 to 100 000 000	5.3%	2.3%	22.2%	1.5%	3.7%	17.1%	7.0%	34.5%	6.4%	-	100.0%	
P:	100 000 001 to 200 000 000	3.3%	3.9%	17.7%	1.8%	3.5%	19.8%	6.1%	39.6%	4.3%	-	100.0%	
Q:	200 000 001 +	0.7%	15.5%	14.7%	1.3%	1.0%	11.9%	9.1%	43.5%	2.3%	-	100.0%	
Total		2.3%	9.5%	16.7%	1.1%	3.0%	14.6%	7.4%	41.8%	3.5%	0.0%	100.0%	
C:	1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.5%	0.5%	0.2%	
D:	100 001 to 250 000	0.5%	0.0%	0.3%	0.2%	1.0%	0.6%	0.2%	0.6%	1.0%	2.3%	0.5%	
E:	250 001 to 500 000	1.3%	0.1%	0.6%	0.5%	2.0%	1.1%	0.4%	1.1%	1.8%	4.5%	0.9%	
F:	500 001 to 750 000	1.5%	0.1%	0.7%	0.4%	2.1%	1.1%	0.4%	1.0%	1.7%	3.0%	0.9%	
G:	750 001 to 1 000 000	1.7%	0.1%	0.7%	0.5%	2.1%	1.2%	0.4%	0.9%	1.8%	4.5%	0.9%	
H:	1 000 001 to 2 500 000	7.2%	0.3%	3.4%	2.3%	8.9%	5.0%	2.1%	3.6%	7.3%	13.8%	3.7%	
I:	2 500 001 to 5 000 000	8.9%	0.4%	4.1%	2.6%	9.3%	5.5%	2.5%	3.6%	6.9%	8.7%	4.0%	
J:	5 000 001 to 7 500 000	6.3%	0.3%	3.2%	2.0%	6.6%	3.7%	1.9%	2.4%	3.3%	12.9%	2.8%	
K:	7 500 001 to 10 000 000	5.6%	0.2%	2.7%	1.9%	4.5%	3.0%	1.6%	2.0%	3.1%	5.0%	2.2%	
L:	10 000 001 to 25 000 000	15.9%	1.3%	9.9%	3.9%	16.7%	9.5%	5.6%	6.5%	9.8%	-	7.5%	
M:	25 000 001 to 50 000 000	13.2%	1.8%	9.0%	3.0%	9.8%	7.2%	5.4%	5.6%	6.9%	-	6.3%	
N:	50 000 001 to 75 000 000	5.0%	1.2%	5.5%	3.5%	7.3%	4.6%	3.1%	3.1%	6.3%	-	3.8%	
O:	75 000 001 to 100 000 000	7.0%	0.7%	4.1%	4.0%	3.8%	3.6%	2.9%	2.5%	5.6%	-	3.0%	
P:	100 000 001 to 200 000 000	8.8%	2.6%	6.5%	9.9%	7.2%	8.4%	5.0%	5.9%	7.5%	-	6.2%	
Q:	200 000 001 +	16.8%	91.0%	49.2%	65.1%	18.3%	45.4%	68.5%	58.1%	36.6%	-	55.8%	
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2018

Tax year		2018 [95.0% 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	14 523	30 069	1 960	23 497	44 573	10 068	95 917	20 419
B: = 0	8 214	12 205	852	31 116	13 211	3 247	40 991	29 151
C: 1 to 100 000	2 150	9 454	585	10 467	18 754	3 546	35 746	8 564
D: 100 001 to 250 000	1 001	3 875	231	3 127	6 992	1 358	14 596	2 988
E: 250 001 to 500 000	1 004	3 353	159	2 268	5 402	1 077	11 093	2 197
F: 500 001 to 750 000	616	1 755	94	947	2 586	504	5 651	1 049
G: 750 001 to 1 000 000	361	1 157	46	613	1 565	314	3 497	664
H: 1 000 001 to 2 500 000	845	2 624	102	1 110	3 517	690	7 249	1 307
I: 2 500 001 to 5 000 000	440	1 441	50	547	1 678	396	3 202	533
J: 5 000 001 to 7 500 000	191	630	30	214	670	144	1 271	180
K: 7 500 001 to 10 000 000	89	360	15	104	369	93	699	82
L: 10 000 001 to 25 000 000	196	796	25	222	725	216	1 360	149
M: 25 000 001 to 50 000 000	69	328	10	61	234	93	521	71
N: 50 000 001 to 75 000 000	19	113	4	21	67	35	160	21
O: 75 000 001 to 100 000 000	6	57	1	10	39	11	105	16
P: 100 000 001 to 200 000 000	9	79	4	12	62	26	150	19
Q: 200 000 001 +	13	73	5	7	58	22	171	16
Total	29 746	68 369	4 173	74 343	100 502	21 840	222 379	67 426
Total < 0 taxable income	14 523	30 069	1 960	23 497	44 573	10 068	95 917	20 419
Total = 0 taxable income	8 214	12 205	852	31 116	13 211	3 247	40 991	29 151
Total > 0 taxable income	7 009	26 095	1 361	19 730	42 718	8 525	85 471	17 856
Total	29 746	68 369	4 173	74 343	100 502	21 840	222 379	67 426
Percentage								
Total < 0 taxable income	48.8%	44.0%	47.0%	31.6%	44.4%	46.1%	43.1%	30.3%
Total = 0 taxable income	27.6%	17.9%	20.4%	41.9%	13.1%	14.9%	18.4%	43.2%
Total > 0 taxable income	23.6%	38.2%	32.6%	26.5%	42.5%	39.0%	38.4%	26.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2018 (continued)

Tax year		2018 [95.0% 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	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services
A: < 0	6.0%	12.4%	0.8%	9.7%	18.3%	4.1%	39.4%	8.4%
B: = 0	1.9%	2.8%	0.2%	7.1%	3.0%	0.7%	9.3%	6.6%
C: 1 to 100 000	2.4%	10.5%	0.7%	11.7%	20.9%	4.0%	39.9%	9.6%
D: 100 001 to 250 000	2.9%	11.3%	0.7%	9.1%	20.4%	4.0%	42.5%	8.7%
E: 250 001 to 500 000	3.8%	12.5%	0.6%	8.5%	19.5%	3.8%	42.5%	8.2%
F: 500 001 to 750 000	4.6%	13.2%	0.7%	7.1%	18.9%	3.8%	42.3%	7.9%
G: 750 001 to 1 000 000	4.4%	14.0%	0.6%	7.4%	20.0%	3.9%	41.2%	8.0%
H: 1 000 001 to 2 500 000	4.8%	14.9%	0.6%	6.3%	19.9%	4.3%	37.7%	7.4%
I: 2 500 001 to 5 000 000	5.2%	17.2%	0.6%	6.5%	20.0%	4.7%	38.2%	6.4%
J: 5 000 001 to 7 500 000	5.7%	18.7%	0.9%	6.3%	19.9%	5.1%	38.0%	5.3%
K: 7 500 001 to 10 000 000	4.8%	19.6%	0.8%	5.7%	20.1%	5.1%	36.3%	4.5%
L: 10 000 001 to 25 000 000	5.2%	21.2%	0.7%	5.9%	19.3%	5.8%	36.6%	4.0%
M: 25 000 001 to 50 000 000	4.8%	23.0%	0.7%	4.3%	16.4%	6.5%	35.6%	5.0%
N: 50 000 001 to 75 000 000	4.2%	25.1%	0.9%	4.7%	14.9%	7.8%	41.2%	4.7%
O: 75 000 001 to 100 000 000	2.4%	22.4%	0.4%	3.9%	15.3%	4.3%	40.3%	6.3%
P: 100 000 001 to 200 000 000	2.4%	21.2%	1.1%	3.2%	16.7%	7.0%	41.9%	5.1%
Q: 200 000 001 +	3.2%	17.9%	1.2%	1.7%	14.2%	5.4%	24.9%	3.9%
Total	33.3%	7.6%	0.5%	8.3%	11.2%	2.4%	24.9%	7.5%
A: < 0	48.8%	44.0%	47.0%	31.6%	44.4%	46.1%	43.1%	30.3%
B: = 0	27.6%	17.9%	20.4%	41.9%	13.1%	14.9%	18.4%	43.2%
C: 1 to 100 000	7.2%	13.8%	14.0%	14.1%	18.7%	16.2%	16.1%	12.7%
D: 100 001 to 250 000	3.4%	5.7%	5.5%	4.2%	7.0%	6.2%	6.6%	4.4%
E: 250 001 to 500 000	3.4%	4.9%	3.8%	3.1%	5.4%	4.9%	5.0%	3.3%
F: 500 001 to 750 000	2.1%	2.6%	2.3%	1.3%	2.6%	2.3%	2.5%	1.6%
G: 750 001 to 1 000 000	1.2%	1.7%	1.1%	0.8%	1.6%	1.4%	1.6%	1.0%
H: 1 000 001 to 2 500 000	2.8%	3.8%	2.4%	1.5%	3.5%	3.2%	3.3%	1.9%
I: 2 500 001 to 5 000 000	1.5%	2.1%	1.2%	0.7%	3.5%	1.8%	1.4%	0.8%
J: 5 000 001 to 7 500 000	0.6%	0.9%	0.7%	0.3%	0.7%	0.7%	0.6%	0.3%
K: 7 500 001 to 10 000 000	0.3%	0.5%	0.4%	0.1%	0.4%	0.4%	0.3%	0.1%
L: 10 000 001 to 25 000 000	0.7%	1.2%	0.6%	0.3%	0.7%	1.0%	0.6%	0.2%
M: 25 000 001 to 50 000 000	0.2%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%
N: 50 000 001 to 75 000 000	0.1%	0.2%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Total	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, 2018

Tax year	2018 [95.0% 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	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	0	0	601	0	1	602
B: = 0	1	41	0	-0	0	0	0	150	0	3	197
C: 1 to 100 000	11	2	34	2	27	0	12	247	36	0	434
D: 100 001 to 250 000	27	5	92	5	64	0	30	536	76	0	1 008
E: 250 001 to 500 000	59	13	206	9	120	0	62	905	123	3	1 831
F: 500 001 to 750 000	73	10	228	12	119	0	64	852	129	2	1 832
G: 750 001 to 1 000 000	77	8	247	9	131	0	69	790	136	1	1 812
H: 1 000 001 to 2 500 000	373	54	1 151	45	494	0	301	3 161	545	6	7 678
I: 2 500 001 to 5 000 000	437	85	1 454	48	549	0	406	3 146	510	3	8 293
J: 5 000 001 to 7 500 000	330	70	1 084	51	390	0	253	2 183	306	-	5 822
K: 7 500 001 to 10 000 000	215	67	871	39	254	0	234	1 707	201	2	4 488
L: 10 000 001 to 25 000 000	869	266	3 456	113	951	0	946	5 947	666	-	16 322
M: 25 000 001 to 50 000 000	685	346	3 106	95	590	0	953	5 128	697	-	13 871
N: 50 000 001 to 75 000 000	316	170	1 912	69	349	0	622	2 712	369	-	7 642
O: 75 000 001 to 100 000 000	144	232	1 363	28	238	0	260	2 517	387	-	6 123
P: 100 000 001 to 200 000 000	338	406	3 012	137	469	0	1 039	5 864	719	-	14 376
Q: 200 000 001 +	1 771	20 627	14 987	1 698	703	0	11 106	46 164	2 318	-	114 620
Total	5 725	22 400	33 203	2 362	5 449	31 604	16 357	82 610	7 219	22	206 952

COMPANY INCOME TAX

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2018 (continued)

Tax year		2018 [95.0% 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	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	2.5%	7.7%	0.5%	6.2%	14.7%	2.7%	56.8%	8.4%
D: 100 001 to 250 000	2.7%	9.1%	0.5%	6.4%	17.0%	3.0%	53.2%	7.5%
E: 250 001 to 500 000	3.2%	11.2%	0.5%	6.6%	18.1%	3.4%	49.4%	6.7%
F: 500 001 to 750 000	4.0%	12.5%	0.7%	6.5%	18.8%	3.5%	46.5%	7.0%
G: 750 001 to 1 000 000	4.3%	13.6%	0.5%	7.2%	19.0%	3.8%	43.6%	7.5%
H: 1 000 001 to 2 500 000	4.9%	15.0%	0.6%	6.4%	20.2%	3.9%	41.2%	7.1%
I: 2 500 001 to 5 000 000	5.3%	17.5%	0.6%	6.6%	19.9%	4.9%	37.9%	6.1%
J: 5 000 001 to 7 500 000	5.7%	18.6%	0.9%	6.7%	19.8%	4.3%	37.5%	5.3%
K: 7 500 001 to 10 000 000	4.8%	19.4%	0.9%	5.7%	20.0%	5.2%	38.0%	4.5%
L: 10 000 001 to 25 000 000	5.3%	21.2%	0.7%	5.8%	19.0%	5.8%	36.4%	4.1%
M: 25 000 001 to 50 000 000	4.9%	22.4%	0.7%	4.3%	16.4%	6.9%	37.0%	5.0%
N: 50 000 001 to 75 000 000	4.1%	25.0%	0.9%	4.6%	14.7%	8.1%	35.5%	4.8%
O: 75 000 001 to 100 000 000	2.4%	22.3%	0.5%	3.9%	15.6%	4.3%	41.1%	6.3%
P: 100 000 001 to 200 000 000	2.4%	21.0%	1.0%	3.3%	16.6%	7.2%	40.8%	5.0%
Q: 200 000 001 +	1.5%	13.1%	1.5%	0.6%	13.3%	9.7%	40.3%	2.0%
Total	2.8%	16.0%	1.1%	2.6%	15.3%	7.9%	39.9%	3.5%
C: 1 to 100 000	0.2%	0.1%	0.1%	0.5%	0.2%	0.1%	0.3%	0.5%
D: 100 001 to 250 000	0.5%	0.3%	0.2%	1.2%	0.5%	0.2%	0.6%	1.1%
E: 250 001 to 500 000	1.0%	0.6%	0.4%	2.2%	1.0%	0.4%	1.1%	1.7%
F: 500 001 to 750 000	1.3%	0.7%	0.5%	2.2%	1.1%	0.4%	1.0%	1.8%
G: 750 001 to 1 000 000	1.3%	0.7%	0.4%	2.4%	1.1%	0.4%	1.0%	1.9%
H: 1 000 001 to 2 500 000	6.5%	3.5%	1.9%	9.1%	4.9%	1.8%	3.8%	7.6%
I: 2 500 001 to 5 000 000	7.6%	4.4%	2.0%	10.1%	5.2%	2.5%	3.8%	7.1%
J: 5 000 001 to 7 500 000	5.8%	3.3%	2.1%	7.2%	3.7%	1.5%	2.6%	4.2%
K: 7 500 001 to 10 000 000	3.8%	2.6%	1.6%	4.7%	2.8%	1.4%	2.1%	2.8%
L: 10 000 001 to 25 000 000	15.2%	10.4%	4.8%	17.5%	9.8%	5.8%	7.2%	9.2%
M: 25 000 001 to 50 000 000	12.0%	9.4%	4.0%	10.8%	7.2%	5.8%	6.2%	9.7%
N: 50 000 001 to 75 000 000	5.5%	5.8%	2.9%	6.4%	3.6%	3.8%	3.3%	5.1%
O: 75 000 001 to 100 000 000	2.5%	4.1%	1.2%	4.4%	3.0%	1.6%	3.0%	5.4%
P: 100 000 001 to 200 000 000	5.9%	9.1%	5.8%	8.6%	7.6%	6.4%	7.1%	10.0%
Q: 200 000 001 +	30.9%	45.1%	71.9%	12.9%	48.2%	67.9%	55.9%	32.1%
Total	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, 2019

Tax year		2019 [93.4% assessed tax as % of provisional tax]											
Sector	Taxable income group (Number of taxpayers)	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	14 230	1 798		28 560	1 712	21 284	41 309	9 206	87 985	18 712	48	224 844
B:	= 0	16 461	1 942		15 660	913	33 180	14 805	3 467	40 146	27 545	238 049	392 168
C:	1 to 100 000	2 453	402		9 023	474	9 678	16 749	3 116	32 334	7 967	53	82 249
D:	100 001 to 250 000	1 008	155		3 717	188	2 883	6 399	1 300	13 786	2 778	21	32 235
E:	250 001 to 500 000	982	135		3 039	158	2 043	4 957	970	10 474	1 983	18	24 759
F:	500 001 to 750 000	591	62		1 686	82	875	2 403	468	5 393	1 098	6	12 664
G:	750 001 to 1 000 000	377	56		1 014	46	480	1 406	243	3 363	575	10	7 570
H:	1 000 001 to 2 500 000	806	129		2 407	101	1 058	3 252	680	6 875	1 203	13	16 524
I:	2 500 001 to 5 000 000	405	71		1 383	45	428	1 563	371	3 054	533	5	7 858
J:	5 000 001 to 7 500 000	172	35		579	22	174	659	169	1 285	192	1	3 288
K:	7 500 001 to 10 000 000	99	25		336	10	93	340	95	651	84	–	1 733
L:	10 000 001 to 25 000 000	170	65		740	36	172	677	214	1 287	168	3	3 532
M:	25 000 001 to 50 000 000	69	29		314	10	56	225	83	510	83	–	1 379
N:	50 000 001 to 75 000 000	13	19		108	5	16	76	38	174	23	–	472
O:	75 000 001 to 100 000 000	13	14		55	2	11	43	12	100	11	–	261
P:	100 000 001 to 200 000 000	13	18		79	9	10	60	27	156	17	–	389
Q:	200 000 001 +	8	34		60	3	5	62	22	169	18	–	381
Total		37 870	4 989		68 760	3 816	72 446	94 985	20 481	207 742	62 990	238 227	812 306
Total < 0 taxable income		14 230	1 798		28 560	1 712	21 284	41 309	9 206	87 985	18 712	48	224 844
Total = 0 taxable income		16 461	1 942		15 660	913	33 180	14 805	3 467	40 146	27 545	238 049	392 168
Total > 0 taxable income		7 179	1 249		24 540	1 191	17 982	38 871	7 808	79 611	16 733	130	195 294
Total		37 870	4 989		68 760	3 816	72 446	94 985	20 481	207 742	62 990	238 227	812 306
Percentage													
Total < 0 taxable income		37.6%	36.0%		41.5%	44.9%	29.4%	43.5%	44.9%	42.4%	29.7%	0.0%	27.7%
Total = 0 taxable income		43.5%	38.9%		22.8%	23.9%	45.8%	15.6%	16.9%	19.3%	43.7%	99.9%	48.3%
Total > 0 taxable income		19.0%	25.0%		35.7%	31.2%	24.8%	40.9%	38.1%	38.3%	26.6%	0.1%	24.0%
Total		100.0%	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.5.5: Companies - Assessed taxpayers by economic activity and taxable income group, 2019 (continued)

Tax year		2019 [93.4% 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	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, communications	Financial intermediation, insurance, real-estate & business services	Community, social and personal services
A: < 0	6.3%	12.7%	0.8%	9.5%	18.4%	4.1%	39.1%	8.3%
B: = 0	4.2%	4.0%	0.2%	8.5%	3.8%	0.9%	10.2%	7.0%
C: 1 to 100 000	3.0%	11.0%	0.6%	11.8%	20.4%	3.8%	39.3%	9.7%
D: 100 001 to 250 000	3.1%	11.5%	0.6%	8.9%	19.9%	4.0%	42.8%	8.6%
E: 250 001 to 500 000	4.0%	12.3%	0.6%	8.3%	20.0%	3.9%	42.3%	8.0%
F: 500 001 to 750 000	4.7%	13.3%	0.6%	6.9%	19.0%	3.7%	42.6%	8.7%
G: 750 001 to 1 000 000	5.0%	13.4%	0.6%	6.3%	18.6%	3.2%	44.4%	7.6%
H: 1 000 001 to 2 500 000	4.9%	14.6%	0.6%	6.4%	19.7%	4.1%	41.6%	7.3%
I: 2 500 001 to 5 000 000	5.2%	17.6%	0.6%	5.4%	19.9%	4.7%	38.9%	6.8%
J: 5 000 001 to 7 500 000	5.2%	17.6%	0.7%	5.3%	20.0%	5.1%	39.1%	5.8%
K: 7 500 001 to 10 000 000	5.7%	19.4%	0.6%	5.4%	19.6%	5.5%	37.6%	4.8%
L: 10 000 001 to 25 000 000	4.8%	21.0%	1.0%	4.9%	19.2%	6.1%	36.4%	4.8%
M: 25 000 001 to 50 000 000	5.0%	22.8%	0.7%	4.1%	16.3%	6.0%	37.0%	6.0%
N: 50 000 001 to 75 000 000	2.8%	22.9%	1.1%	3.4%	16.1%	8.1%	36.9%	4.9%
O: 75 000 001 to 100 000 000	5.0%	21.1%	0.8%	4.2%	16.5%	4.6%	38.3%	4.2%
P: 100 000 001 to 200 000 000	3.3%	20.3%	2.3%	2.6%	15.4%	6.9%	40.1%	4.4%
Q: 200 000 001 +	2.1%	15.7%	0.8%	1.3%	16.3%	5.8%	44.4%	4.7%
Total	4.7%	8.5%	0.5%	8.9%	11.7%	2.5%	25.6%	7.8%
A: < 0	37.6%	41.5%	44.9%	29.4%	43.5%	44.9%	42.4%	29.7%
B: = 0	43.5%	22.8%	23.9%	45.8%	15.6%	16.9%	19.3%	43.7%
C: 1 to 100 000	6.5%	13.1%	12.4%	13.4%	17.6%	15.2%	15.6%	12.6%
D: 100 001 to 250 000	2.7%	5.4%	4.9%	4.0%	6.7%	6.3%	6.6%	4.4%
E: 250 001 to 500 000	2.6%	4.4%	4.1%	2.8%	5.2%	4.7%	5.0%	3.1%
F: 500 001 to 750 000	1.6%	2.5%	2.1%	1.2%	2.5%	2.3%	2.6%	1.7%
G: 750 001 to 1 000 000	1.0%	1.5%	1.2%	0.7%	1.5%	1.2%	1.6%	0.9%
H: 1 000 001 to 2 500 000	2.1%	3.5%	2.6%	1.5%	3.4%	3.3%	3.3%	1.9%
I: 2 500 001 to 5 000 000	1.1%	2.0%	1.2%	0.6%	1.6%	1.8%	1.5%	0.8%
J: 5 000 001 to 7 500 000	0.5%	0.8%	0.6%	0.2%	0.7%	0.8%	0.6%	0.3%
K: 7 500 001 to 10 000 000	0.3%	0.5%	0.3%	0.1%	0.4%	0.5%	0.3%	0.1%
L: 10 000 001 to 25 000 000	0.4%	1.1%	0.9%	0.2%	0.7%	1.0%	0.6%	0.3%
M: 25 000 001 to 50 000 000	0.2%	0.5%	0.3%	0.1%	0.2%	0.4%	0.2%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.2%	0.1%	0.0%	0.1%	0.2%	0.1%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.3%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
P: 100 000 001 to 200 000 000	0.0%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%
Q: 200 000 001 +	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%
Total	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, 2019

Tax year	2019 [93.4% 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	2	-	1	0	0	0	9	485	0	498
B: = 0	1	733	0	0	0	0	0	1 915	0	2 654
C: 1 to 100 000	11	2	32	2	25	58	10	230	35	405
D: 100 001 to 250 000	27	5	85	4	58	154	28	503	71	935
E: 250 001 to 500 000	57	10	185	10	112	309	53	849	113	1 699
F: 500 001 to 750 000	71	9	220	11	110	326	61	816	135	1 761
G: 750 001 to 1 000 000	80	12	217	10	101	307	53	761	117	1 660
H: 1 000 001 to 2 500 000	345	57	1 055	44	456	1 427	297	2 988	492	7 164
I: 2 500 001 to 5 000 000	400	71	1 378	42	425	1 546	369	2 977	501	7 714
J: 5 000 001 to 7 500 000	297	59	1 002	38	298	1 140	288	2 194	327	5 645
K: 7 500 001 to 10 000 000	237	57	820	25	223	818	233	1 586	207	4 207
L: 10 000 001 to 25 000 000	710	272	3 211	158	743	2 896	947	5 570	736	15 256
M: 25 000 001 to 50 000 000	681	265	3 100	105	553	2 233	795	4 899	791	13 423
N: 50 000 001 to 75 000 000	221	336	1 834	82	266	1 291	643	2 846	382	7 902
O: 75 000 001 to 100 000 000	302	323	1 328	55	254	1 015	308	2 445	285	6 316
P: 100 000 001 to 200 000 000	493	639	3 090	382	386	2 321	1 053	6 204	647	15 216
Q: 200 000 001 +	699	23 934	11 431	1 369	553	15 960	9 614	47 258	2 528	113 346
Total	4 636	26 784	28 990	2 336	4 563	31 803	14 761	84 526	7 367	205 801

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Table A3.5.6: Companies: Tax assessed by economic activity and taxable income group, 2019 (continued)
2019 [93.4% assessed tax as % of provisional tax]

Tax year	2019 [93.4% 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 and storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services			
C: 1 to 100 000	2.7%	0.5%	7.9%	0.4%	6.2%	14.3%	2.6%	56.8%	8.5%	0.1%	100.0%	
D: 100 001 to 250 000	2.9%	0.5%	9.1%	0.4%	6.2%	16.5%	3.0%	53.7%	7.5%	0.1%	100.0%	
E: 250 001 to 500 000	3.4%	0.6%	10.9%	0.6%	6.6%	18.2%	3.1%	50.0%	6.7%	0.1%	100.0%	
F: 500 001 to 750 000	4.0%	0.5%	12.5%	0.6%	6.2%	18.5%	3.5%	46.3%	7.7%	0.1%	100.0%	
G: 750 001 to 1 000 000	4.8%	0.7%	13.1%	0.6%	6.1%	18.5%	3.2%	45.9%	7.1%	0.1%	100.0%	
H: 1 000 001 to 2 500 000	4.8%	0.8%	14.7%	0.6%	6.4%	19.9%	4.1%	41.7%	6.9%	0.1%	100.0%	
I: 2 500 001 to 5 000 000	5.2%	0.9%	17.9%	0.5%	5.5%	20.0%	4.8%	38.6%	6.5%	0.1%	100.0%	
J: 5 000 001 to 7 500 000	5.3%	1.0%	17.7%	0.7%	5.3%	20.2%	5.1%	38.9%	5.8%	0.0%	100.0%	
K: 7 500 001 to 10 000 000	5.6%	1.4%	19.5%	0.6%	5.3%	19.4%	5.5%	37.7%	4.9%	–	100.0%	
L: 10 000 001 to 25 000 000	4.7%	1.8%	21.0%	1.0%	4.9%	19.0%	6.2%	36.5%	4.8%	0.1%	100.0%	
M: 25 000 001 to 50 000 000	5.1%	2.0%	23.1%	0.8%	4.1%	16.6%	5.9%	36.5%	5.9%	–	100.0%	
N: 50 000 001 to 75 000 000	2.8%	4.3%	23.2%	1.0%	3.4%	16.3%	8.1%	36.0%	4.8%	–	100.0%	
O: 75 000 001 to 100 000 000	4.8%	5.1%	21.0%	0.9%	4.0%	16.1%	4.9%	38.7%	4.5%	–	100.0%	
P: 100 000 001 to 200 000 000	3.2%	4.2%	20.3%	2.5%	2.5%	15.3%	6.9%	40.8%	4.3%	–	100.0%	
Q: 200 000 001 +	0.6%	21.1%	10.1%	1.2%	0.5%	14.1%	8.5%	41.7%	2.2%	–	100.0%	
Total	2.3%	13.0%	14.1%	1.4%	2.2%	15.5%	7.2%	41.1%	3.6%	0.0%	100.0%	
C: 1 to 100 000	0.2%	0.0%	0.1%	0.1%	0.5%	0.2%	0.1%	0.3%	0.5%	0.9%	0.2%	
D: 100 001 to 250 000	0.6%	0.0%	0.3%	0.2%	1.3%	0.5%	0.2%	0.6%	1.0%	2.7%	0.5%	
E: 250 001 to 500 000	1.2%	0.0%	0.6%	0.4%	2.4%	1.0%	0.4%	1.0%	1.5%	4.1%	0.8%	
F: 500 001 to 750 000	1.5%	0.0%	0.8%	0.5%	2.4%	1.0%	0.4%	1.0%	1.8%	2.5%	0.9%	
G: 750 001 to 1 000 000	1.7%	0.0%	0.7%	0.4%	2.2%	1.0%	0.4%	0.9%	1.6%	3.6%	0.8%	
H: 1 000 001 to 2 500 000	7.4%	0.2%	3.6%	1.9%	10.0%	4.5%	2.0%	3.5%	6.7%	15.4%	3.5%	
I: 2 500 001 to 5 000 000	8.6%	0.3%	4.8%	1.8%	9.3%	4.9%	2.5%	3.5%	6.8%	13.0%	3.7%	
J: 5 000 001 to 7 500 000	6.4%	0.2%	3.5%	1.6%	6.5%	3.6%	1.9%	2.6%	4.4%	5.1%	2.7%	
K: 7 500 001 to 10 000 000	5.1%	0.2%	2.8%	1.1%	4.9%	2.6%	1.6%	1.9%	2.8%	–	2.0%	
L: 10 000 001 to 25 000 000	15.3%	1.0%	11.1%	6.8%	16.3%	9.1%	6.4%	6.6%	10.0%	37.5%	7.4%	
M: 25 000 001 to 50 000 000	14.7%	1.0%	10.7%	4.5%	12.1%	7.0%	5.4%	5.8%	10.7%	–	6.5%	
N: 50 000 001 to 75 000 000	4.8%	1.3%	6.3%	3.5%	5.8%	4.1%	4.4%	3.4%	5.2%	–	3.8%	
O: 75 000 001 to 100 000 000	6.5%	1.2%	4.6%	2.4%	5.6%	3.2%	2.1%	2.9%	3.9%	–	3.1%	
P: 100 000 001 to 200 000 000	10.6%	2.4%	10.7%	16.3%	8.5%	7.3%	7.1%	7.3%	8.8%	–	7.4%	
Q: 200 000 001 +	15.1%	89.4%	39.4%	58.6%	12.1%	50.2%	65.1%	55.9%	34.3%	–	55.1%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table A3.5.7. Companies: Assessed taxpayers by economic activity and taxable income group, 2020

Tax year	2020 [61.3% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector			Tertiary sector					Total number of taxpayers
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	
taxable income group (Number of taxpayers)											
A: < 0	13 131	1 329	25 077	1 380	18 834	36 136	8 025	76 629	16 240	43	196 824
B: = 0	18 598	2 036	15 133	778	34 573	14 908	3 073	36 961	18 730	188 444	333 234
C: 1 to 100 000	2 447	336	8 242	408	9 145	14 770	2 818	29 037	7 185	31	74 419
D: 100 001 to 250 000	955	145	3 414	180	2 680	5 947	1 193	12 377	2 476	15	29 382
E: 250 001 to 500 000	932	102	2 679	132	1 812	4 298	913	9 474	1 901	12	22 255
F: 500 001 to 750 000	611	70	1 365	73	772	2 103	396	4 798	905	11	11 104
G: 750 001 to 1 000 000	333	43	919	43	482	1 259	247	2 962	539	9	6 836
H: 1 000 001 to 2 500 000	717	122	2 060	96	850	2 886	563	6 227	1 173	4	14 698
I: 2 500 001 to 5 000 000	378	59	1 052	34	367	1 314	321	2 716	456	1	6 698
J: 5 000 001 to 7 500 000	143	27	425	19	132	547	142	1 068	158	2	2 663
K: 7 500 001 to 10 000 000	97	15	257	8	65	287	73	548	80	-	1 430
L: 10 000 001 to 25 000 000	148	43	567	26	140	508	140	1 033	132	-	2 737
M: 25 000 001 to 50 000 000	50	20	201	3	41	155	51	382	51	-	954
N: 50 000 001 to 75 000 000	13	12	69	5	11	50	23	112	13	-	308
O: 75 000 001 to 100 000 000	9	7	27	2	5	37	6	49	8	-	150
P: 100 000 001 to 200 000 000	8	4	44	4	8	31	21	104	12	-	236
Q: 200 000 001 +	2	21	28	3	-	35	14	93	12	-	208
Total	38 572	4 391	61 559	3 194	69 917	85 271	18 019	184 570	50 071	188 572	704 136
Total < 0 taxable income	13 131	1 329	25 077	1 380	18 834	36 136	8 025	76 629	16 240	43	196 824
Total = 0 taxable income	18 598	2 036	15 133	778	34 573	14 908	3 073	36 961	18 730	188 444	333 234
Total > 0 taxable income	6 843	1 026	21 349	1 036	16 510	34 227	6 921	70 980	15 101	85	174 078
Total	38 572	4 391	61 559	3 194	69 917	85 271	18 019	184 570	50 071	188 572	704 136
Percentage											
Total < 0 taxable income	34.0%	30.3%	40.7%	43.2%	26.9%	42.4%	44.5%	41.5%	32.4%	0.0%	28.0%
Total = 0 taxable income	48.2%	46.4%	24.6%	24.4%	49.4%	17.5%	17.1%	20.0%	37.4%	99.9%	47.3%
Total > 0 taxable income	17.7%	23.4%	34.7%	32.4%	23.6%	40.1%	38.4%	38.5%	30.2%	0.0%	24.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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Table A3.5.7: Companies: Assessed taxpayers by economic activity and taxable income group, 2020 (continued)

Tax year	2020 [61.3% assessed tax as % of provisional tax]							Other	Total number of taxpayers	
	Primary sector		Secondary sector		Tertiary sector					
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
Percentage by taxable income group										
A: < 0	6.7%	0.7%	12.7%	0.7%	9.6%	18.4%	4.1%	38.9%	8.3%	100.0%
B: = 0	5.6%	0.6%	4.5%	0.2%	10.4%	4.5%	0.9%	11.1%	5.6%	100.0%
C: 1 to 100 000	3.3%	0.5%	11.1%	0.5%	12.3%	19.8%	3.8%	39.0%	9.7%	100.0%
D: 100 001 to 250 000	3.3%	0.5%	11.6%	0.6%	9.1%	20.2%	4.1%	42.1%	8.4%	100.0%
E: 250 001 to 500 000	4.2%	0.5%	12.0%	0.6%	8.1%	19.3%	4.1%	42.6%	8.5%	100.0%
F: 500 001 to 750 000	5.5%	0.6%	12.3%	0.7%	7.0%	18.9%	3.6%	43.2%	8.2%	100.0%
G: 750 001 to 1 000 000	4.9%	0.6%	13.4%	0.6%	7.1%	18.4%	3.6%	43.3%	7.9%	100.0%
H: 1 000 001 to 2 500 000	4.9%	0.8%	14.0%	0.7%	5.8%	19.6%	3.8%	42.4%	8.0%	100.0%
I: 2 500 001 to 5 000 000	5.6%	0.9%	15.7%	0.5%	5.5%	19.6%	4.8%	40.5%	6.8%	100.0%
J: 5 000 001 to 7 500 000	5.4%	1.0%	16.0%	0.7%	5.0%	20.5%	5.3%	40.1%	5.9%	100.0%
K: 7 500 001 to 10 000 000	6.8%	1.0%	18.0%	0.6%	4.5%	20.1%	5.1%	38.3%	5.6%	100.0%
L: 10 000 001 to 25 000 000	5.4%	1.6%	20.7%	0.9%	5.1%	18.6%	5.1%	37.7%	4.8%	100.0%
M: 25 000 001 to 50 000 000	5.2%	2.1%	21.1%	0.3%	4.3%	16.2%	5.3%	40.0%	5.3%	100.0%
N: 50 000 001 to 75 000 000	4.2%	3.9%	22.4%	1.6%	3.6%	16.2%	7.5%	36.4%	4.2%	100.0%
O: 75 000 001 to 100 000 000	6.0%	4.7%	18.0%	1.3%	3.3%	24.7%	4.0%	32.7%	5.3%	100.0%
P: 100 000 001 to 200 000 000	3.4%	1.7%	18.6%	1.7%	3.4%	13.1%	8.9%	44.1%	5.1%	100.0%
Q: 200 000 001 +	1.0%	10.1%	13.5%	1.4%	-	16.8%	6.7%	44.7%	5.8%	100.0%
Total	5.5%	0.6%	8.7%	0.5%	9.9%	12.1%	2.6%	26.2%	7.1%	26.8%
A: < 0	34.0%	30.3%	40.7%	43.2%	26.9%	42.4%	44.5%	41.5%	32.4%	28.0%
B: = 0	48.2%	46.4%	24.6%	24.4%	49.4%	17.5%	17.1%	20.0%	37.4%	99.9%
C: 1 to 100 000	6.3%	7.7%	13.4%	12.8%	13.1%	17.3%	15.6%	15.7%	14.3%	10.6%
D: 100 001 to 250 000	2.5%	3.3%	5.5%	5.6%	3.8%	7.0%	6.6%	6.7%	4.9%	4.2%
E: 250 001 to 500 000	2.4%	2.3%	4.4%	4.1%	2.6%	5.0%	5.1%	5.1%	3.8%	3.2%
F: 500 001 to 750 000	1.6%	1.6%	2.2%	2.3%	1.1%	2.5%	2.2%	2.6%	1.8%	1.6%
G: 750 001 to 1 000 000	0.9%	1.0%	1.5%	1.3%	0.7%	1.5%	1.4%	1.6%	1.1%	1.0%
H: 1 000 001 to 2 500 000	1.9%	2.8%	3.3%	3.0%	1.2%	3.4%	3.1%	3.4%	2.3%	2.1%
I: 2 500 001 to 5 000 000	1.0%	1.3%	1.7%	1.1%	0.5%	1.5%	1.8%	1.5%	0.9%	1.0%
J: 5 000 001 to 7 500 000	0.4%	0.6%	0.7%	0.6%	0.2%	0.6%	0.8%	0.6%	0.3%	0.4%
K: 7 500 001 to 10 000 000	0.3%	0.3%	0.4%	0.3%	0.1%	0.3%	0.4%	0.3%	0.2%	0.2%
L: 10 000 001 to 25 000 000	0.4%	1.0%	0.9%	0.8%	0.2%	0.6%	0.8%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000	0.1%	0.5%	0.1%	0.1%	0.0%	0.2%	0.3%	0.2%	0.1%	0.1%
N: 50 000 001 to 75 000 000	0.0%	0.3%	0.1%	0.2%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
O: 75 000 001 to 100 000 000	0.0%	0.2%	0.0%	0.1%	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%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
Q: 200 000 001 +	0.0%	0.5%	0.0%	0.1%	-	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, 2020

Tax year	2020 [61.3% assessed tax as % of provisional tax]										
	Primary sector		Secondary sector		Tertiary sector			Other	Total tax assessed		
Sector	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications			Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services
A: <0	0	—	1	—	0	0	0	521	—	0	522
B: =0	3	214	8	—	0	0	0	964	0	1	1 190
C: 1 to 100 000	9	2	29	2	22	50	10	202	31	0	356
D: 100 001 to 250 000	24	5	76	4	53	143	25	449	60	1	841
E: 250 001 to 500 000	54	8	162	8	94	270	51	766	106	1	1 520
F: 500 001 to 750 000	74	10	177	8	97	286	52	729	109	1	1 543
G: 750 001 to 1 000 000	70	9	201	9	101	280	54	669	107	2	1 501
H: 1 000 001 to 2 500 000	310	51	899	39	361	1 265	241	2 704	481	2	6 354
I: 2 500 001 to 5 000 000	371	53	1 050	36	369	1 304	319	2 661	435	1	6 600
J: 5 000 001 to 7 500 000	245	46	735	31	232	948	247	1 834	266	3	4 557
K: 7 500 001 to 10 000 000	237	38	629	20	155	698	178	1 330	193	—	3 479
L: 10 000 001 to 25 000 000	626	183	2 443	108	604	2 152	604	4 399	566	—	11 684
M: 25 000 001 to 50 000 000	478	189	1 937	28	406	1 464	494	3 626	504	—	9 127
N: 50 000 001 to 75 000 000	217	200	1 164	83	195	849	394	1 889	227	—	5 218
O: 75 000 001 to 100 000 000	211	164	660	47	113	905	149	1 158	188	—	3 595
P: 100 000 001 to 200 000 000	313	156	1 717	176	312	1 152	805	3 959	415	—	9 006
Q: 200 000 001 +	176	7 852	4 599	1 528	—	9 687	8 317	24 469	1 534	—	58 162
Total	3 420	9 180	16 487	2 127	3 115	21 455	11 939	52 329	5 222	10	125 284

COMPANY INCOME TAX

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2020 (continued)

Tax year		2020 [61.3% 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	2.7%	0.5%	8.2%	0.4%	6.1%	14.1%	2.7%	56.7%	8.6%	0.1%	100.0%
D:	100 001 to 250 000	2.9%	0.5%	9.1%	0.5%	6.3%	17.1%	3.0%	53.4%	7.1%	0.1%	100.0%
E:	250 001 to 500 000	3.5%	0.5%	10.6%	0.5%	6.2%	17.8%	3.4%	50.4%	7.0%	0.1%	100.0%
F:	500 001 to 750 000	4.8%	0.7%	11.5%	0.5%	6.3%	18.5%	3.3%	47.3%	7.1%	0.1%	100.0%
G:	750 001 to 1 000 000	4.7%	0.6%	13.4%	0.6%	6.7%	18.6%	3.6%	44.6%	7.1%	0.1%	100.0%
H:	1 000 001 to 2 500 000	4.9%	0.8%	14.2%	0.6%	5.7%	19.9%	3.8%	42.6%	7.6%	0.0%	100.0%
I:	2 500 001 to 5 000 000	5.6%	0.8%	15.9%	0.5%	5.6%	19.8%	4.8%	40.3%	6.6%	0.0%	100.0%
J:	5 000 001 to 7 500 000	5.3%	1.0%	16.0%	0.7%	5.1%	20.7%	5.4%	40.0%	5.8%	0.1%	100.0%
K:	7 500 001 to 10 000 000	6.8%	1.1%	18.1%	0.6%	4.5%	20.1%	5.1%	38.2%	5.5%	—	100.0%
L:	10 000 001 to 25 000 000	5.4%	1.6%	20.9%	0.9%	5.2%	18.4%	5.2%	37.6%	4.8%	—	100.0%
M:	25 000 001 to 50 000 000	5.2%	2.1%	21.2%	0.3%	4.5%	16.0%	5.4%	39.7%	5.5%	—	100.0%
N:	50 000 001 to 75 000 000	4.2%	3.8%	22.3%	1.6%	3.7%	16.3%	7.5%	36.2%	4.3%	—	100.0%
O:	75 000 001 to 100 000 000	5.9%	4.6%	18.3%	1.3%	3.2%	25.2%	4.1%	32.2%	5.2%	—	100.0%
P:	100 000 001 to 200 000 000	3.5%	1.7%	19.1%	2.0%	3.5%	12.8%	8.9%	44.0%	4.6%	—	100.0%
Q:	200 000 001 +	0.3%	13.5%	7.9%	2.6%	—	16.7%	14.3%	42.1%	2.6%	—	100.0%
Total		2.7%	7.3%	13.2%	1.7%	2.5%	17.1%	9.5%	41.8%	4.2%	0.0%	100.0%
C:	1 to 100 000	0.3%	0.0%	0.2%	0.1%	0.7%	0.2%	0.1%	0.4%	0.6%	2.5%	0.3%
D:	100 001 to 250 000	0.7%	0.0%	0.5%	0.2%	1.7%	0.7%	0.2%	0.9%	1.1%	7.1%	0.7%
E:	250 001 to 500 000	1.6%	0.1%	1.0%	0.4%	3.0%	1.3%	0.4%	1.5%	2.0%	7.4%	1.2%
F:	500 001 to 750 000	2.2%	0.1%	1.1%	0.4%	3.1%	1.3%	0.4%	1.4%	2.1%	8.0%	1.2%
G:	750 001 to 1 000 000	2.0%	0.1%	1.2%	0.4%	3.2%	1.3%	0.5%	1.3%	2.0%	14.5%	1.2%
H:	1 000 001 to 2 500 000	9.1%	0.6%	5.5%	1.9%	11.6%	5.9%	2.0%	5.2%	9.2%	16.6%	5.1%
I:	2 500 001 to 5 000 000	10.9%	0.6%	6.4%	1.7%	11.8%	6.1%	2.7%	5.1%	8.3%	8.2%	5.3%
J:	5 000 001 to 7 500 000	7.2%	0.5%	4.5%	1.4%	7.4%	4.4%	2.1%	3.5%	5.1%	27.1%	3.7%
K:	7 500 001 to 10 000 000	6.9%	0.4%	3.8%	1.0%	5.0%	3.3%	1.5%	2.5%	3.7%	—	2.8%
L:	10 000 001 to 25 000 000	18.3%	2.0%	14.8%	5.1%	19.4%	10.0%	5.1%	8.4%	10.8%	—	9.3%
M:	25 000 001 to 50 000 000	14.0%	2.1%	11.8%	1.3%	13.0%	6.8%	4.1%	6.9%	9.6%	—	7.3%
N:	50 000 001 to 75 000 000	6.3%	2.2%	7.1%	3.9%	6.3%	4.0%	3.3%	3.6%	4.3%	—	4.2%
O:	75 000 001 to 100 000 000	6.2%	1.8%	4.0%	2.2%	3.6%	4.2%	1.2%	2.2%	3.6%	—	2.9%
P:	100 000 001 to 200 000 000	9.2%	1.7%	10.4%	8.3%	10.0%	5.4%	6.7%	7.6%	8.0%	—	7.2%
Q:	200 000 001 +	5.2%	85.5%	27.9%	71.8%	—	45.1%	69.7%	46.8%	29.4%	—	46.4%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2017 – 2020

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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
Agencies and other services ¹	45 280	17 176	62 456	41 081	16 893	57 974	37 175	14 309	51 484	33 002	12 237	45 239
Agriculture, forestry and fishing	21 813	7 030	28 843	22 737	7 009	29 746	30 691	7 179	37 870	31 729	6 843	38 572
Bricks, ceramic, glass, cement and similar products	2 188	1 032	3 220	2 021	987	3 008	2 125	938	3 063	1 894	797	2 691
Catering and accommodation	18 541	8 019	26 560	17 545	7 803	25 348	16 680	6 972	23 652	14 745	6 060	20 805
Chemicals and chemical, rubber and plastic products	3 085	2 548	5 633	3 244	2 497	5 741	4 022	2 455	6 477	3 563	2 227	5 790
Clothing and footwear	3 459	2 502	5 961	3 285	2 284	5 569	3 205	1 988	5 193	2 785	1 667	4 452
Coal and petroleum products	823	766	1 589	770	735	1 505	893	717	1 610	866	662	1 528
Construction	58 982	20 239	79 221	54 613	19 730	74 343	54 464	17 982	72 446	53 407	16 510	69 917
Educational services	6 186	3 199	9 385	6 118	3 149	9 267	5 932	2 964	8 896	5 273	2 572	7 845
Electricity, gas and water	2 974	1 431	4 405	2 812	1 361	4 173	2 625	1 191	3 816	2 158	1 036	3 194
Financing, insurance, real estate and business services	99 298	69 871	169 169	94 856	68 029	162 885	89 937	64 748	154 685	79 675	58 250	137 925
Food, drink and tobacco	7 265	3 524	10 789	6 725	3 404	10 129	6 643	3 204	9 847	5 760	2 706	8 466
Leather, leather goods and fur (excl. footwear & clothing)	622	191	813	617	201	818	678	179	857	514	161	675
Long term insurance	36	38	74	32	41	73	27	43	70	15	15	30
Machinery and related items	5 350	4 202	9 552	5 360	4 048	9 408	6 391	4 090	10 481	6 365	3 878	10 243
Medical, dental and other health and veterinary services	4 982	6 231	11 213	4 848	6 172	11 020	4 904	5 877	10 781	4 798	5 886	10 684
Metal (including metal products)	4 535	3 334	7 869	4 339	3 211	7 550	4 595	2 978	7 573	4 311	2 640	6 951
Mining and quarrying	3 168	1 172	4 340	3 021	1 208	4 229	3 740	1 249	4 989	3 365	1 026	4 391
Other manufacturing industries	5 246	2 934	8 180	4 766	2 790	7 556	4 002	2 390	6 392	3 297	1 898	5 195
Paper, printing and publishing	4 410	2 341	6 751	4 321	2 232	6 553	4 629	2 060	6 689	4 353	1 711	6 064
Personal and household services	9 122	4 116	13 238	8 676	3 984	12 660	8 004	3 469	11 473	6 904	3 061	9 965
Recreation and cultural services	6 033	2 682	8 715	5 915	2 530	8 445	5 802	2 328	8 130	5 248	2 019	7 267
Research and scientific institutes	956	548	1 504	939	508	1 447	992	511	1 503	898	478	1 376
Retail trade	20 288	20 011	40 299	19 119	19 099	38 218	17 568	17 221	34 789	15 574	14 751	30 325
Scientific, optical and similar equipment	960	734	1 694	980	683	1 663	1 005	686	1 691	992	593	1 585
Social and related community services	25 325	1 776	27 101	24 013	2 021	26 034	21 615	2 095	23 710	12 747	1 563	14 310
Specialised repair services	4 410	2 721	7 131	4 205	2 462	6 667	3 982	2 192	6 174	3 600	1 891	5 491
Textiles	1 574	931	2 505	1 632	888	2 520	1 783	837	2 620	1 737	693	2 430
Transport equipment	1 804	751	2 555	1 699	724	2 423	1 807	758	2 565	1 641	687	2 328
Transport, storage and communications	14 009	8 781	22 790	13 315	8 525	21 840	12 673	7 808	20 481	11 098	6 921	18 019
Vehicles, parts and accessories	6 339	4 941	11 280	5 996	4 785	10 781	6 008	4 315	10 323	5 419	3 913	9 332
Wholesale trade	11 339	8 713	20 052	10 919	8 569	19 488	11 876	8 171	20 047	11 706	7 612	19 318
Wood, wood products and furniture	2 624	1 569	4 193	2 515	1 411	3 926	2 442	1 260	3 702	2 132	1 029	3 161
Other ²	360 589	114	360 703	301 675	114	301 789	238 097	130	238 227	188 487	85	188 572
Total	763 615	216 168	979 783	684 709	210 087	894 796	617 012	195 294	812 306	530 058	174 078	704 136

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

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

COMPANY INCOME TAX

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2017 – 2020 (continued)

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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	5.9%	7.9%	13.9%	6.0%	8.0%	14.0%	6.0%	7.3%	13.4%	6.2%	7.0%	13.3%
Agriculture, forestry and fishing	2.9%	3.3%	6.1%	3.3%	3.3%	6.7%	5.0%	3.7%	8.7%	6.0%	3.9%	9.9%
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.8%	0.3%	0.5%	0.8%	0.3%	0.5%	0.8%	0.4%	0.5%	0.8%
Catering and accommodation	2.4%	3.7%	6.1%	2.6%	3.7%	6.3%	2.7%	3.6%	6.3%	2.8%	3.5%	6.3%
Chemicals and chemical, rubber and plastic products	0.4%	1.2%	1.6%	0.5%	1.2%	1.7%	0.7%	1.3%	1.9%	0.7%	1.3%	2.0%
Clothing and footwear	0.5%	1.2%	1.6%	0.5%	1.1%	1.6%	0.5%	1.0%	1.5%	0.5%	1.0%	1.5%
Coal and petroleum products	0.1%	0.4%	0.5%	0.1%	0.3%	0.5%	0.1%	0.4%	0.5%	0.2%	0.4%	0.5%
Construction	7.7%	9.4%	17.1%	8.0%	9.4%	17.4%	8.8%	9.2%	18.0%	10.1%	9.5%	19.6%
Educational services	0.8%	1.5%	2.3%	0.9%	1.5%	2.4%	1.0%	1.5%	2.5%	1.0%	1.5%	2.5%
Electricity, gas and water	0.4%	0.7%	1.1%	0.4%	0.6%	1.1%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Financing, insurance, real estate and business services	13.0%	32.3%	45.3%	13.9%	32.4%	46.2%	14.6%	33.2%	47.7%	15.0%	33.5%	48.5%
Food, drink and tobacco	1.0%	1.6%	2.6%	1.0%	1.6%	2.6%	1.1%	1.6%	2.7%	1.1%	1.6%	2.6%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.7%	1.9%	2.6%	0.8%	1.9%	2.7%	1.0%	2.1%	3.1%	1.2%	2.2%	3.4%
Medical, dental and other health and veterinary services	0.7%	2.9%	3.5%	0.7%	2.9%	3.6%	0.8%	3.0%	3.8%	0.9%	3.4%	4.3%
Metal (including metal products)	0.6%	1.5%	2.1%	0.6%	1.5%	2.2%	0.7%	1.5%	2.3%	0.8%	1.5%	2.3%
Mining and quarrying	0.4%	0.5%	1.0%	0.4%	0.6%	1.0%	0.6%	0.6%	1.2%	0.6%	0.6%	1.2%
Other manufacturing industries	0.7%	1.4%	2.0%	0.7%	1.3%	2.0%	0.6%	1.2%	1.9%	0.6%	1.1%	1.7%
Paper, printing and publishing	0.6%	1.1%	1.7%	0.6%	1.1%	1.7%	0.8%	1.1%	1.8%	0.8%	1.0%	1.8%
Personal and household services	1.2%	1.9%	3.1%	1.3%	1.9%	3.2%	1.3%	1.8%	3.1%	1.3%	1.8%	3.1%
Recreation and cultural services	0.8%	1.2%	2.0%	0.9%	1.2%	2.1%	0.9%	1.2%	2.1%	1.0%	1.2%	2.1%
Research and scientific institutes	0.1%	0.3%	0.4%	0.1%	0.2%	0.4%	0.2%	0.3%	0.4%	0.2%	0.3%	0.4%
Retail trade	2.7%	9.3%	11.9%	2.8%	9.1%	11.9%	2.8%	8.8%	11.7%	2.9%	8.5%	11.4%
Scientific, optical and similar equipment	0.1%	0.3%	0.5%	0.1%	0.3%	0.5%	0.2%	0.4%	0.5%	0.2%	0.3%	0.5%
Social and related community services	3.3%	0.8%	4.1%	3.5%	1.0%	4.5%	3.5%	1.1%	4.6%	2.4%	0.9%	3.3%
Specialised repair services	0.6%	1.3%	1.8%	0.6%	1.2%	1.8%	0.6%	1.1%	1.8%	0.7%	1.1%	1.8%
Textiles	0.2%	0.4%	0.6%	0.2%	0.4%	0.7%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport equipment	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.3%	0.4%	0.7%	0.3%	0.4%	0.7%
Transport, storage and communications	1.8%	4.1%	5.9%	1.9%	4.1%	6.0%	2.1%	4.0%	6.1%	2.1%	4.0%	6.1%
Vehicles, parts and accessories	0.8%	2.3%	3.1%	0.9%	2.3%	3.2%	1.0%	2.2%	3.2%	1.0%	2.2%	3.3%
Wholesale trade	1.5%	4.0%	5.5%	1.6%	4.1%	5.7%	1.9%	4.2%	6.1%	2.2%	4.4%	6.6%
Wood, wood products and furniture	0.3%	0.7%	1.1%	0.4%	0.7%	1.0%	0.4%	0.6%	1.0%	0.4%	0.6%	1.0%
Other ²	47.2%	0.1%	47.3%	44.1%	0.1%	44.1%	38.6%	0.1%	38.7%	35.6%	0.0%	35.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes 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, 2017 – 2020 (continued)

Tax year	2017 [100.2% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [93.4% assessed tax as % of provisional tax]			2020 [61.3% 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
Agencies and other services ¹	72.5%	27.5%	100.0%	70.9%	29.1%	100.0%	72.2%	27.8%	100.0%	73.0%	27.0%	100.0%
Agriculture, forestry and fishing	75.6%	24.4%	100.0%	76.4%	23.6%	100.0%	81.0%	19.0%	100.0%	82.3%	17.7%	100.0%
Bricks, ceramic, glass, cement and similar products	68.0%	32.0%	100.0%	67.2%	32.8%	100.0%	68.4%	30.6%	100.0%	70.4%	29.6%	100.0%
Catering and accommodation	69.8%	30.2%	100.0%	69.2%	30.8%	100.0%	70.5%	29.5%	100.0%	70.9%	29.1%	100.0%
Chemicals and chemical, rubber and plastic products	54.8%	45.2%	100.0%	56.5%	43.5%	100.0%	62.1%	37.9%	100.0%	61.5%	38.5%	100.0%
Clothing and footwear	58.0%	42.0%	100.0%	59.0%	41.0%	100.0%	61.7%	38.3%	100.0%	62.6%	37.4%	100.0%
Coal and petroleum products	51.8%	48.2%	100.0%	51.2%	48.8%	100.0%	55.5%	44.5%	100.0%	56.7%	43.3%	100.0%
Construction	74.5%	25.5%	100.0%	73.5%	26.5%	100.0%	75.2%	24.8%	100.0%	76.4%	23.6%	100.0%
Educational services	65.9%	34.1%	100.0%	66.0%	34.0%	100.0%	66.7%	33.3%	100.0%	67.2%	32.8%	100.0%
Electricity, gas and water	67.5%	32.5%	100.0%	67.4%	32.6%	100.0%	68.8%	31.2%	100.0%	67.6%	32.4%	100.0%
Financing, insurance, real estate and business services	58.7%	41.3%	100.0%	58.2%	41.8%	100.0%	58.1%	41.9%	100.0%	57.8%	42.2%	100.0%
Food, drink and tobacco	67.3%	32.7%	100.0%	66.4%	33.6%	100.0%	67.5%	32.5%	100.0%	68.0%	32.0%	100.0%
Leather, leather goods and fur (excl. footwear & clothing)	76.5%	23.5%	100.0%	75.4%	24.6%	100.0%	79.1%	20.9%	100.0%	76.1%	23.9%	100.0%
Long term insurance	48.6%	51.4%	100.0%	43.8%	56.2%	100.0%	38.6%	61.4%	100.0%	50.0%	50.0%	100.0%
Machinery and related items	56.0%	44.0%	100.0%	57.0%	43.0%	100.0%	61.0%	39.0%	100.0%	62.1%	37.9%	100.0%
Medical, dental and other health and veterinary services	44.4%	55.6%	100.0%	44.0%	56.0%	100.0%	45.5%	54.5%	100.0%	44.9%	55.1%	100.0%
Metal (including metal products)	57.6%	42.4%	100.0%	57.5%	42.5%	100.0%	60.7%	39.3%	100.0%	62.0%	38.0%	100.0%
Mining and quarrying	73.0%	27.0%	100.0%	71.4%	28.6%	100.0%	75.0%	25.0%	100.0%	76.6%	23.4%	100.0%
Other manufacturing industries	64.1%	35.9%	100.0%	63.1%	36.9%	100.0%	62.6%	37.4%	100.0%	63.5%	36.5%	100.0%
Paper, printing and publishing	65.3%	34.7%	100.0%	65.9%	34.1%	100.0%	69.2%	30.8%	100.0%	71.8%	28.2%	100.0%
Personal and household services	68.9%	31.1%	100.0%	68.5%	31.5%	100.0%	69.8%	30.2%	100.0%	69.3%	30.7%	100.0%
Recreation and cultural services	69.2%	30.8%	100.0%	70.0%	30.0%	100.0%	71.4%	28.6%	100.0%	72.2%	27.8%	100.0%
Research and scientific institutes	63.6%	36.4%	100.0%	64.9%	35.1%	100.0%	66.0%	34.0%	100.0%	65.3%	34.7%	100.0%
Retail trade	50.3%	49.7%	100.0%	50.0%	50.0%	100.0%	50.5%	49.5%	100.0%	51.4%	48.6%	100.0%
Scientific, optical and similar equipment	56.7%	43.3%	100.0%	58.9%	41.1%	100.0%	59.4%	40.6%	100.0%	62.6%	37.4%	100.0%
Social and related community services	93.4%	6.6%	100.0%	92.2%	7.8%	100.0%	91.2%	8.8%	100.0%	89.1%	10.9%	100.0%
Specialised repair services	61.8%	38.2%	100.0%	63.1%	36.9%	100.0%	64.5%	35.5%	100.0%	65.6%	34.4%	100.0%
Textiles	62.8%	37.2%	100.0%	64.8%	35.2%	100.0%	68.1%	31.9%	100.0%	71.5%	28.5%	100.0%
Transport equipment	70.6%	29.4%	100.0%	70.1%	29.9%	100.0%	70.4%	29.6%	100.0%	70.5%	29.5%	100.0%
Transport, storage and communications	61.5%	38.5%	100.0%	61.0%	39.0%	100.0%	61.9%	38.1%	100.0%	61.6%	38.4%	100.0%
Vehicles, parts and accessories	56.2%	43.8%	100.0%	55.6%	44.4%	100.0%	58.2%	41.8%	100.0%	58.1%	41.9%	100.0%
Wholesale trade	56.5%	43.5%	100.0%	56.0%	44.0%	100.0%	59.2%	40.8%	100.0%	60.6%	39.4%	100.0%
Wood, wood products and furniture	62.6%	37.4%	100.0%	64.1%	35.9%	100.0%	66.0%	34.0%	100.0%	67.4%	32.6%	100.0%
Other ²	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	99.9%	0.1%	100.0%	100.0%	0.0%	100.0%
Total	77.9%	22.1%	100.0%	76.5%	23.5%	100.0%	76.0%	24.0%	100.0%	75.3%	24.7%	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.

COMPANY INCOME TAX

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2017 – 2020

Tax year	2017			2018			2019			2020		
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	14	-762	-	21	-3 107	-	21	-1 188	-	33	-118 933	-
B: -10 000 001 to -25 000 000	98	-1 416	-	108	-1 628	-	151	-2 156	-	149	-2 033	-
C: -5 000 001 to -10 000 000	354	-2 375	-	411	-2 794	-	458	-3 113	-	421	-2 850	-
D: -1 000 001 to -5 000 000	5 650	-10 491	0	6 156	-11 671	-	6 623	-12 818	-	6 069	-11 832	-
E: -100 001 to -1 000 000	28 201	-10 165	0	29 425	-10 623	0	29 202	-10 697	0	24 171	-8 942	0
F: -1 to -100 000	25 692	-897	0	26 582	-922	0	24 834	-883	0	19 323	-699	0
G: = 0	32 727	-	0	30 330	-	1	9 795	-	0	2 292	-	0
H: 1 to 100 000	47 801	1 972	5	51 551	2 126	5	49 876	2 090	4	38 803	1 647	3
I: 100 001 to 250 000	15 411	2 502	94	16 007	2 592	96	16 092	2 601	94	13 631	2 194	78
J: 250 001 to 500 000	11 564	4 119	267	11 960	4 273	277	11 551	4 120	265	9 798	3 491	223
K: 500 001 to 750 000	4 672	2 800	342	4 788	2 865	349	4 667	2 809	344	3 915	2 358	289
L: 750 001 to 1 000 000	2 124	1 843	313	2 133	1 855	316	1 965	1 705	289	1 752	1 519	258
M: 1 000 001 to 2 500 000	3 014	4 523	978	2 935	4 416	955	2 856	4 304	930	2 448	3 670	792
N: 2 500 001 to 5 000 000	636	2 121	531	641	2 119	530	592	1 987	496	527	1 741	435
O: 5 000 001 +	149	1 158	290	122	854	227	135	998	263	129	973	260
Total	178 107	2 822	2 822	183 170	2 757	2 757	158 818	2 686	2 686	123 461	2 339	2 339
Total < 0 taxable income	60 009	-26 107	0	62 703	-30 745	0	61 289	-30 854	0	50 166	-145 290	0
Total = 0 taxable income	32 727	-	0	30 330	-	1	9 795	-	0	2 292	-	0
Total > 0 taxable income	85 371	21 038	2 822	90 137	21 100	2 757	87 734	20 613	2 686	71 003	17 593	2 339
Total	178 107	2 822	2 822	183 170	2 757	2 757	158 818	2 686	2 686	123 461	2 339	2 339
Percentage												
Total < 0 taxable income	33.7%			34.2%			38.6%			40.6%		
Total = 0 taxable income	18.4%			16.6%			6.2%			1.9%		
Total > 0 taxable income	47.9%			49.2%			55.2%			57.5%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2017 – 2020

Sector	2017			2018			2019			2020		
	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	20 651	-645	192	21 658	-594	194	15 060	-615	173	10 277	-859	137
Agriculture, forestry and fishing	6 715	-1 548	223	7 088	-1 898	200	7 320	-2 152	211	6 257	-2 221	191
Bricks, ceramic, glass, cement and similar products	1 181	-67	14	1 158	-90	13	1 002	-120	10	730	-70	8
Catering and accommodation	9 064	-886	77	9 395	-990	78	7 839	-1 050	70	5 824	-951	52
Chemicals and chemical, rubber and plastic products	1 707	34	55	1 769	-12	51	1 838	-72	45	1 568	-95	41
Clothing and footwear	2 735	-75	20	2 792	-213	18	2 485	-191	18	1 794	-161	16
Coal and petroleum products	261	-41	3	266	-34	4	236	-15	6	219	-77	3
Construction	31 613	-1 342	308	31 644	-1 909	280	23 829	-2 315	239	18 040	-2 434	187
Educational services	4 145	-150	37	4 361	-168	42	3 920	-215	42	2 818	-234	32
Electricity, gas and water	1 618	-94	22	1 650	-94	21	1 307	-246	16	982	-80	16
Financing, insurance, real estate and business services	21 200	1 269	550	21 996	708	528	21 269	551	525	18 082	-937	470
Food, drink and tobacco	3 502	-271	33	3 651	-2 079	42	3 306	-389	43	2 400	-332	35
Leather, leather goods and fur (excl. footwear & clothing)	253	-11	4	269	8	8	241	-173	8	186	3	5
Long term insurance	-	-	-	-	-	-	1	-0	-	2	-0	-
Machinery and related items	3 374	-32	85	3 398	-125	78	3 761	-300	80	3 241	-301	71
Medical, dental and other health and veterinary services	4 220	1 491	333	4 627	1 584	362	4 761	1 699	404	4 187	1 657	386
Metal (including metal products)	2 964	-257	73	2 913	-239	70	2 826	-448	56	2 359	-373	78
Mining and quarrying	734	-188	14	779	-106	22	863	-83	46	714	-54	17
Other manufacturing industries	2 746	-203	47	2 798	-224	43	2 194	-282	40	1 566	-322	34
Paper, printing and publishing	2 807	-62	36	2 868	-121	35	2 651	-208	33	2 017	-227	24
Personal and household services	6 242	-202	32	6 670	-237	35	5 692	-266	35	4 251	-116 539	25
Recreation and cultural services	3 176	-98	41	3 387	-760	33	3 089	-152	33	2 316	-240	30
Research and scientific institutes	444	25	10	460	16	9	448	13	12	385	7	12
Retail trade	17 870	-194	207	18 027	-270	204	15 846	-448	187	11 983	-403	153
Scientific, optical and similar equipment	578	15	17	608	19	17	563	-27	14	472	-3	14
Social and related community services	101	-4	0	97	-0	0	83	-1	0	63	-10	0
Specialised repair services	3 916	-231	36	3 892	-275	35	3 416	-364	34	2 640	-331	33
Textiles	966	-31	15	1 000	-46	14	978	-77	13	732	-90	8
Transport equipment	935	-93	9	981	-107	8	951	-123	10	738	-330	9
Transport, storage and communications	9 230	-605	129	9 405	-578	128	8 369	-1 034	110	6 381	-568	102
Vehicles, parts and accessories	4 622	-389	54	4 830	-480	51	4 620	-541	48	3 696	-455	48
Wholesale trade	6 698	-34	114	6 886	-85	106	6 418	-374	101	5 320	-410	84
Wood, wood products and furniture	1 788	-148	31	1 786	-248	25	1 590	-229	23	1 208	-254	18
Other ²	51	-4	0	61	0	0	46	5	1	13	-0	-
Total	178 107		2 822	183 170		2 757	158 818		2 686	123 461		2 339

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

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

COMPANY INCOME TAX

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2017 – 2020 (continued)

Tax year	2017		2018		2019		2020	
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	11.6%	6.8%	11.8%	7.0%	9.5%	6.5%	8.3%	5.9%
Agriculture, forestry and fishing	3.8%	7.9%	3.9%	7.3%	4.6%	7.8%	5.1%	8.2%
Bricks, ceramic, glass, cement and similar products	0.7%	0.5%	0.6%	0.5%	0.6%	0.4%	0.6%	0.3%
Catering and accommodation	5.1%	2.7%	5.1%	2.8%	4.9%	2.6%	4.7%	2.2%
Chemicals and chemical, rubber and plastic products	1.0%	1.9%	1.0%	1.9%	1.2%	1.7%	1.3%	1.7%
Clothing and footwear	1.5%	0.7%	1.5%	0.6%	1.6%	0.7%	1.5%	0.7%
Coal and petroleum products	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%	0.2%	0.1%
Construction	17.7%	10.9%	17.3%	10.2%	15.0%	8.9%	14.6%	8.0%
Educational services	2.3%	1.3%	2.4%	1.5%	2.5%	1.6%	2.3%	1.4%
Electricity, gas and water	0.9%	0.8%	0.9%	0.8%	0.8%	0.6%	0.8%	0.7%
Financing, insurance, real estate and business services	11.9%	19.5%	12.0%	19.1%	13.4%	19.5%	14.6%	20.1%
Food, drink and tobacco	2.0%	1.2%	2.0%	1.5%	2.1%	1.6%	1.9%	1.5%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.3%	0.2%	0.3%	0.2%	0.2%
Long term insurance	—	—	—	—	0.0%	—	0.0%	—
Machinery and related items	1.9%	3.0%	1.9%	2.8%	2.4%	3.0%	2.6%	3.1%
Medical, dental and other health and veterinary services	2.4%	11.8%	2.5%	13.1%	3.0%	15.1%	3.4%	16.5%
Metal (including metal products)	1.7%	2.6%	1.6%	2.5%	1.8%	2.1%	1.9%	3.3%
Mining and quarrying	0.4%	0.5%	0.4%	0.8%	0.5%	1.7%	0.6%	0.7%
Other manufacturing industries	1.5%	1.7%	1.5%	1.6%	1.4%	1.5%	1.3%	1.4%
Paper, printing and publishing	1.6%	1.3%	1.6%	1.3%	1.7%	1.2%	1.6%	1.0%
Personal and household services	3.5%	1.1%	3.6%	1.3%	3.6%	1.3%	3.4%	1.1%
Recreation and cultural services	1.8%	1.5%	1.8%	1.2%	1.9%	1.2%	1.9%	1.3%
Research and scientific institutes	0.2%	0.4%	0.3%	0.3%	0.3%	0.4%	0.3%	0.5%
Retail trade	10.0%	7.3%	9.8%	7.4%	10.0%	7.0%	9.7%	6.6%
Scientific, optical and similar equipment	0.3%	0.6%	0.3%	0.6%	0.4%	0.5%	0.4%	0.6%
Social and related community services	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Specialised repair services	2.2%	1.3%	2.1%	1.3%	2.2%	1.3%	2.1%	1.4%
Textiles	0.5%	0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.3%
Transport equipment	0.5%	0.3%	0.5%	0.3%	0.6%	0.4%	0.6%	0.4%
Transport, storage and communications	5.2%	4.6%	5.1%	4.7%	5.3%	4.1%	5.2%	4.4%
Vehicles, parts and accessories	2.6%	1.9%	2.6%	1.9%	2.9%	1.8%	3.0%	2.0%
Wholesale trade	3.8%	4.1%	3.8%	3.9%	4.0%	3.8%	4.3%	3.6%
Wood, wood products and furniture	1.0%	1.1%	1.0%	0.9%	1.0%	0.8%	1.0%	0.8%
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, 2017 – 2020

Economic activity ¹	2017			2018			2019			2020		
	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	7 449	-1 736	237	7 867	-2 004	222	8 183	-2 235	257	6 971	-2 276	208
Agriculture, forestry and fishing	6 715	-1 548	223	7 088	-1 898	200	7 320	-2 152	211	6 257	-2 221	191
Mining and quarrying	734	-188	14	779	-106	22	863	-83	46	714	-54	17
Secondary sector	59 028	-2 677	770	59 551	-5 513	728	49 758	-5 214	655	38 252	-5 146	566
Manufacturing ²	25 797	-1 241	441	26 257	-3 510	427	24 622	-2 654	400	19 230	-2 632	363
Electricity, gas and water	1 618	-94	22	1 650	-94	21	1 307	-246	16	982	-80	16
Construction	31 613	-1 342	308	31 644	-1 909	280	23 829	-2 315	239	18 040	-2 434	187
Tertiary sector	111 579	-652	1 815	115 691	-2 128	1 807	100 831	-2 797	1 774	78 225	-120 274	1 565
Wholesale and retail trade, catering and accommodation ³	42 170	-1 733	489	43 030	-2 099	475	38 139	-2 778	440	29 463	-2 549	370
Transport, storage and communication	9 230	-605	129	9 405	-578	128	8 369	-1 034	110	6 381	-568	102
Financial intermediation, insurance, real-estate and business services ⁴	42 295	649	753	44 114	130	730	36 778	-50	710	28 746	-1 790	619
Community, social and personal services ⁵	17 884	1 038	444	19 142	419	473	17 545	1 065	515	13 635	-115 367	473
Other⁶	51	-4	0	61	0	0	46	5	1	13	-0	-
Total	178 107	-4	2 822	183 170	0	2 757	158 818	5	2 686	123 461	-0	2 339
Percentage of total												
Primary sector	4.2%	8.4%	8.4%	4.3%	4.3%	8.1%	5.2%	5.2%	9.6%	5.6%	5.6%	8.9%
Agriculture, forestry and fishing	3.8%	7.9%	7.9%	3.9%	3.9%	7.3%	4.6%	4.6%	7.8%	5.1%	5.1%	8.2%
Mining and quarrying	0.4%	0.5%	0.5%	0.4%	0.4%	0.8%	0.5%	0.5%	1.7%	0.6%	0.6%	0.7%
Secondary sector	33.1%	27.3%	27.3%	32.5%	32.5%	26.4%	31.3%	31.3%	24.4%	31.0%	31.0%	24.2%
Manufacturing	14.5%	15.6%	15.6%	14.3%	14.3%	15.5%	15.5%	15.5%	14.9%	15.6%	15.6%	15.5%
Electricity, gas and water	0.9%	0.8%	0.8%	0.9%	0.9%	0.8%	0.8%	0.8%	0.6%	0.8%	0.8%	0.7%
Construction	17.7%	10.9%	10.9%	17.3%	17.3%	10.2%	15.0%	15.0%	8.9%	14.6%	14.6%	8.0%
Tertiary sector	62.6%	64.3%	64.3%	63.2%	63.2%	65.5%	63.5%	63.5%	66.0%	63.4%	63.4%	66.9%
Wholesale and retail trade, catering and accommodation	23.7%	17.3%	17.3%	23.5%	23.5%	17.2%	24.0%	24.0%	16.4%	23.9%	23.9%	15.8%
Transport, storage and communication	5.2%	4.6%	4.6%	5.1%	5.1%	4.7%	5.3%	5.3%	4.1%	5.2%	5.2%	4.4%
Financial intermediation, insurance, real-estate and business services	23.7%	26.7%	26.7%	24.1%	24.1%	26.5%	23.2%	23.2%	26.4%	23.3%	23.3%	26.5%
Community, social and personal services	10.0%	15.7%	15.7%	10.5%	10.5%	17.2%	11.0%	11.0%	19.2%	11.0%	11.0%	20.2%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. 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 similar products; Leather, leather goods and fur (excl. footwear & clothing); Machinery and related items; Metal (including metal products); Other manufacturing industries; Paper, printing and publishing; Scientific, optical and similar equipment; Textiles; Transport equipment; and Wood, wood products and furniture.
 3. Includes the following SARS sectors – Catering and accommodation; Retail trade; Specialised repair services; Vehicles, parts and accessories; and Wholesale trade.
 4. Includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes.
 5. Includes the following SARS sectors – Educational services; Medical, dental and other health and veterinary services; Personal and household services; Recreation and cultural services; and Social and related community services.
 6. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

COMPANY INCOME TAX

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2017 – 2020

Sector	2017			2018			2019			2020		
	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	8 375	1 550	192	9 214	1 615	194	8 028	1 499	173	5 922	1 164	137
Agriculture, forestry and fishing	2 939	1 331	223	3 187	1 282	200	3 689	1 368	211	3 193	1 218	191
Bricks, ceramic, glass, cement and similar products	441	105	14	481	105	13	490	94	10	410	82	8
Catering and accommodation	3 995	695	77	4 233	704	78	3 971	655	70	3 041	506	52
Chemicals and chemical, rubber and plastic products	927	356	55	951	343	51	1 028	319	45	881	284	41
Clothing and footwear	1 511	281	20	1 547	211	18	1 443	210	18	1 098	165	16
Coal and petroleum products	104	25	3	121	35	4	130	40	6	121	28	3
Construction	12 148	2 466	307	13 072	2 400	280	12 561	2 178	239	10 337	1 785	187
Educational services	2 032	338	37	2 194	369	42	2 099	373	42	1 586	282	32
Electricity, gas and water	724	170	22	754	168	21	659	139	16	524	129	16
Financing, insurance, real estate and business services	11 808	3 746	550	12 363	3 704	528	12 617	3 749	525	10 911	3 318	470
Food, drink and tobacco	1 578	295	33	1 645	338	42	1 699	347	43	1 317	279	35
Leather, leather goods and fur (excl. footwear & clothing)	123	28	4	145	45	8	122	45	8	107	30	5
Long term insurance	—	—	—	—	—	—	—	—	—	—	—	—
Machinery and related items	1 802	605	85	1 816	580	78	2 101	596	80	1 887	535	71
Medical, dental and other health and veterinary services	2 961	1 801	333	3 258	1 969	362	3 443	2 152	404	3 100	2 028	386
Metal (including metal products)	1 460	486	73	1 477	472	70	1 438	425	56	1 208	467	78
Mining and quarrying	281	98	14	324	134	22	430	224	46	307	113	17
Other manufacturing industries	1 198	354	47	1 187	336	43	1 038	298	40	760	238	34
Paper, printing and publishing	1 303	297	36	1 321	291	35	1 337	275	33	1 016	208	24
Personal and household services	2 914	369	32	3 215	403	35	2 916	388	35	2 275	304	25
Recreation and cultural services	1 520	320	41	1 601	293	33	1 566	291	33	1 215	249	30
Research and scientific institutes	210	69	10	235	67	9	247	81	12	224	82	12
Retail trade	10 683	1 963	207	10 882	1 965	204	10 136	1 795	187	7 696	1 448	153
Scientific, optical and similar equipment	325	112	17	329	113	17	322	100	14	277	89	14
Social and related community services	25	1	0	25	3	0	36	3	0	26	1	0
Specialised repair services	1 907	351	36	1 928	351	35	1 767	326	34	1 365	289	33
Textiles	492	116	15	520	114	14	524	108	13	381	72	8
Transport equipment	374	79	9	395	81	8	489	93	10	404	82	9
Transport, storage and communications	4 488	1 021	129	4 702	1 038	128	4 543	952	110	3 611	839	102
Vehicles, parts and accessories	2 408	504	54	2 550	515	51	2 429	484	48	2 031	445	48
Wholesale trade	3 431	881	114	3 616	855	106	3 646	822	101	3 191	699	84
Wood, wood products and furniture	879	225	31	842	199	25	782	181	23	580	136	18
Other ²	5	1	0	7	1	0	8	5	1	1	0	—
Total	85 371	2 822	2 822	90 137	2 757	2 757	87 734	2 686	2 686	71 003	2 339	2 339

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), 2017 – 2020

Sector	2017			2018			2019			2020		
	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	5 751	-2 195	0	6 028	-2 209	-	5 342	-2 114	-	4 137	-2 023	-
Agriculture, forestry and fishing	2 837	-2 879	0	3 079	-3 180	-	3 258	-3 519	0	2 926	-3 440	-
Bricks, ceramic, glass, cement and similar products	391	-172	-	378	-195	-	396	-214	-	308	-152	0
Catering and accommodation	3 429	-1 581	0	3 539	-1 694	0	3 333	-1 705	0	2 654	-1 456	-
Chemicals and chemical, rubber and plastic products	634	-322	-	677	-355	-	746	-391	-	661	-379	-
Clothing and footwear	866	-356	-	936	-424	0	889	-401	-	665	-326	-
Coal and petroleum products	93	-66	-	92	-69	-	81	-55	-	89	-105	-
Construction	8 597	-3 808	0	8 973	-4 309	0	8 687	-4 493	0	7 166	-4 219	-
Educational services	1 525	-487	0	1 638	-537	-	1 586	-588	-	1 169	-516	-
Electricity, gas and water	582	-264	-	602	-262	-	548	-385	-	434	-210	-
Financing, insurance, real estate and business services	7 506	-2 477	-	7 893	-2 996	0	7 991	-3 198	0	6 976	-4 255	-
Food, drink and tobacco	1 306	-566	-	1 411	-2 417	0	1 350	-736	-	1 009	-610	0
Leather, leather goods and fur (excl. footwear & clothing)	100	-39	-	96	-38	-	105	-218	-	74	-27	-
Long term insurance	-	-	-	-	-	-	1	-0	-	1	-0	-
Machinery and related items	1 380	-637	-	1 411	-705	-	1 575	-896	-	1 326	-836	0
Medical, dental and other health and veterinary services	984	-310	-	1 129	-385	-	1 228	-453	-	1 055	-372	-
Metal (including metal products)	1 327	-743	-	1 288	-711	-	1 320	-872	-	1 129	-839	0
Mining and quarrying	249	-286	-	243	-241	-	299	-307	-	249	-167	-
Other manufacturing industries	1 017	-557	-	1 066	-559	-	967	-580	0	771	-559	-
Paper, printing and publishing	1 074	-359	-	1 105	-412	-	1 084	-482	0	931	-435	0
Personal and household services	2 355	-571	-	2 528	-641	0	2 428	-654	-	1 905	-1 16 843	-
Recreation and cultural services	1 278	-418	0	1 401	-1 053	-	1 374	-443	-	1 060	-489	-
Research and scientific institutes	159	-44	-	155	-51	-	172	-67	0	151	-75	-
Retail trade	5 719	-2 156	-	5 818	-2 234	-	5 312	-2 243	-	4 232	-1 851	0
Scientific, optical and similar equipment	198	-97	-	208	-94	-	214	-127	-	186	-92	-
Social and related community services	25	-6	-	34	-3	-	33	-4	-	35	-12	-
Specialised repair services	1 618	-582	0	1 611	-626	-	1 518	-690	0	1 234	-619	-
Textiles	367	-147	-	386	-160	-	415	-184	-	337	-162	-
Transport equipment	328	-172	-	327	-188	-	350	-216	-	320	-412	-
Transport, storage and communications	3 437	-1 626	-	3 577	-1 617	-	3 451	-1 986	-	2 684	-1 408	0
Vehicles, parts and accessories	1 919	-893	-	2 001	-995	-	2 084	-1 026	-	1 644	-899	-
Wholesale trade	2 190	-914	0	2 257	-940	-	2 405	-1 196	0	2 036	-1 110	0
Wood, wood products and furniture	763	-373	-	814	-447	-	746	-409	-	609	-390	-
Other ²	5	-4	-	2	-1	-	1	-0	-	3	-0	-
Total	60 009		0	62 703		0	61 289		0	50 166		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.

COMPANY INCOME TAX

Table A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2017 – 2020

Sector	2017			2018			2019			2020		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	6 525	-	-	6 416	-	-	1 690	-	-	218	-	-
Agriculture, forestry and fishing	939	-	-	822	-	-	373	-	-	138	-	0
Bricks, ceramic, glass, cement and similar products	349	-	-	299	-	-	116	-	-	12	-	-
Catering and accommodation	1 640	-	-	1 623	-	-	535	-	0	129	-	-
Chemicals and chemical, rubber and plastic products	146	-	-	141	-	-	64	-	-	26	-	-
Clothing and footwear	358	-	-	309	-	-	153	-	-	31	-	-
Coal and petroleum products	64	-	-	53	-	-	25	-	-	9	-	-
Construction	10 868	-	-	9 599	-	-	2 581	-	-	537	-	-
Educational services	588	-	-	529	-	-	235	-	-	63	-	-
Electricity, gas and water	312	-	-	294	-	-	100	-	-	24	-	-
Financing, insurance, real estate and business services	1 886	-	0	1 740	-	-	661	-	-	195	-	-
Food, drink and tobacco	618	-	-	595	-	-	257	-	-	74	-	-
Leather, leather goods and fur (excl. footwear & clothing)	30	-	-	28	-	-	14	-	-	5	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	1	-	-
Machinery and related items	192	-	-	171	-	-	85	-	-	28	-	-
Medical, dental and other health and veterinary services	275	-	-	240	-	-	90	-	-	32	-	-
Metal (including metal products)	177	-	-	148	-	-	68	-	-	22	-	-
Mining and quarrying	204	-	0	212	-	-	134	-	-	158	-	-
Other manufacturing industries	531	-	-	545	-	-	189	-	-	35	-	-
Paper, printing and publishing	430	-	-	442	-	-	230	-	-	70	-	-
Personal and household services	973	-	-	927	-	-	348	-	-	71	-	-
Recreation and cultural services	378	-	-	385	-	-	149	-	-	41	-	-
Research and scientific institutes	75	-	-	70	-	-	29	-	-	10	-	-
Retail trade	1 468	-	-	1 327	-	1	398	-	-	55	-	-
Scientific, optical and similar equipment	55	-	-	71	-	-	27	-	-	9	-	-
Social and related community services	51	-	-	38	-	-	14	-	-	2	-	-
Specialised repair services	391	-	-	353	-	-	131	-	-	41	-	-
Textiles	107	-	-	94	-	-	39	-	-	14	-	-
Transport equipment	233	-	-	259	-	-	112	-	-	14	-	-
Transport, storage and communications	1 305	-	0	1 126	-	-	375	-	-	86	-	0
Vehicles, parts and accessories	295	-	-	279	-	-	107	-	-	21	-	-
Wholesale trade	1 077	-	-	1 013	-	-	367	-	-	93	-	-
Wood, wood products and furniture	146	-	-	130	-	-	62	-	-	19	-	-
Other ²	41	-	-	52	-	-	37	-	-	9	-	-
Total	32 727	0	0	30 330	1	1	9 795	0	0	2 292	0	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 A3.7.7: Small business corporations: Tax assessed by turnover group, 2017 – 2020

Tax year	2017		2018		2019		2020	
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	49 719	92	48 087	95	25 021	88	13 141	80
B: 100 001 to 250 000	11 712	7	12 660	9	12 035	7	9 389	4
C: 250 001 to 500 000	16 268	15	17 167	17	16 566	15	13 023	13
D: 500 001 to 750 000	13 527	27	14 372	30	13 924	25	11 042	21
E: 750 001 to 1 000 000	14 681	39	15 973	43	15 961	43	12 704	40
F: 1 000 001 to 2 500 000	30 212	247	31 014	226	30 876	210	25 672	210
G: 2 500 001 to 5 000 000	19 905	462	20 838	471	20 795	467	17 764	378
H: 5 000 001 to 7 500 000	9 234	474	9 615	467	9 897	460	8 418	400
I: 7 500 001 to 10 000 000	5 279	431	5 510	433	5 602	405	4 899	360
J: 10 000 001 to 14 000 000	4 266	489	4 548	448	4 638	468	4 228	397
K: 14 000 000 to 20 000 000	3 281	535	3 363	515	3 495	500	3 176	437
L: 20 000 000 to +	23	5	23	4	8	0	5	0
Total	178 107	2 822	183 170	2 757	158 818	2 686	123 461	2 339

COMPANY INCOME TAX

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2010 and 2019

Taxable Income Group	Number of taxpayers - per tax year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
A: < -10 000 000	2 859	3 178	3 521	3 923	4 262	4 586	4 967	5 253	5 581	6 151
B: -5 000 001 to -10 000 000	2 168	2 518	2 798	3 071	3 335	3 621	3 938	4 139	4 444	4 936
C: -1 000 001 to -5 000 000	13 443	15 493	17 135	18 682	19 918	20 905	22 150	23 247	24 592	26 106
D: -500 001 to -1 000 000	12 419	13 798	14 775	15 542	16 045	16 373	16 940	17 531	17 668	18 045
E: -250 001 to -500 000	16 002	17 075	17 563	18 066	18 248	18 661	18 716	18 655	18 481	18 331
F: -100 001 to -250 000	22 577	22 962	22 791	22 871	22 877	22 636	22 319	21 981	21 355	20 698
G: -1 to -100 000	56 039	55 213	53 806	53 023	52 083	50 943	49 360	46 908	43 150	40 533
H: =0	123 516	113 786	108 338	103 874	100 894	99 044	97 796	99 762	104 646	109 322
I: 1 to 100 000	49 070	49 139	48 617	47 093	45 931	44 846	43 744	42 490	41 897	40 867
J: 100 001 to 250 000	20 071	21 139	21 634	21 799	21 405	21 400	21 118	20 949	20 564	19 992
K: 250 001 to 500 000	14 997	16 213	16 965	17 715	18 013	18 034	18 286	18 098	17 570	16 825
L: 500 001 to 750 000	6 885	7 566	7 980	8 399	9 089	9 404	9 580	9 367	9 254	9 084
M: 750 001 to 1 000 000	4 601	5 010	5 216	5 530	6 002	6 057	6 153	6 061	5 970	5 596
N: 1 000 001 to 2 500 000	9 377	10 188	11 027	11 688	12 389	12 950	13 517	13 655	13 166	12 510
O: 2 500 001 to 5 000 000	4 522	4 793	5 303	5 691	5 868	6 232	6 559	6 707	6 560	6 214
P: 5 000 001 to 7 500 000	1 829	1 892	2 034	2 126	2 338	2 538	2 635	2 723	2 696	2 654
Q: 7 500 001 to 10 000 000	946	1 057	1 148	1 212	1 333	1 372	1 498	1 573	1 474	1 422
R: 10 000 001 to 25 000 000	1 860	2 056	2 225	2 392	2 510	2 803	3 002	3 086	3 085	2 899
S: 25 000 001 to 50 000 000	647	696	786	900	986	1 057	1 120	1 186	1 194	1 155
T: 50 000 001 to 75 000 000	258	252	288	283	330	359	383	393	379	391
U: 75 000 001 to 100 000 000	116	136	146	183	168	193	207	231	216	224
V: 100 000 001 to 200 000 000	216	205	242	256	289	285	290	282	325	332
W: >200 000 001	211	264	291	310	316	330	351	352	362	342
Total	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629
Total < 0 taxable income	125 507	130 237	132 389	135 178	136 768	137 725	138 390	137 714	135 271	134 800
Total = 0 taxable income	123 516	113 786	108 338	103 874	100 894	99 044	97 796	99 762	104 646	109 322
Total > 0 taxable income	115 606	120 606	123 902	125 577	126 967	127 860	128 443	127 153	124 712	120 507
Total	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629	364 629
Percentage										
Total < 0 taxable income	34.4%	35.7%	36.3%	37.1%	37.5%	37.8%	38.0%	37.8%	37.1%	37.0%
Total = 0 taxable income	33.9%	31.2%	29.7%	28.5%	27.7%	27.2%	26.8%	27.4%	28.7%	30.0%
Total > 0 taxable income	31.7%	33.1%	34.0%	34.4%	34.8%	35.1%	35.2%	34.9%	34.2%	33.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

COMPANY INCOME TAX

Table A3.8.2: Assessed companies: cumulative taxable income by taxable income group, 2010 and 2019

Taxable income Group	(R million) per tax year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < -10 000 000	-256 155	-279 658	-310 465	-359 786	-431 041	-497 074	-569 439	-627 227	-754 546	-877 241	
B: -5 000 001 to -10 000 000	-15 050	-17 449	-19 511	-21 495	-23 270	-25 262	-27 492	-28 942	-30 972	-34 523	
C: -1 000 001 to -5 000 000	-28 300	-32 505	-36 288	-39 758	-42 629	-44 925	-47 799	-50 502	-53 604	-57 609	
D: -500 001 to -1 000 000	-8 767	-9 774	-10 493	-11 049	-11 446	-11 683	-12 094	-12 536	-12 684	-12 932	
E: -250 001 to -500 000	-5 713	-6 104	-6 297	-6 500	-6 566	-6 708	-6 748	-6 740	-6 687	-6 641	
F: -100 001 to -250 000	-3 711	-3 795	-3 765	-3 783	-3 789	-3 746	-3 708	-3 656	-3 562	-3 453	
G: -1 to -100 000	-1 733	-1 728	-1 712	-1 678	-1 650	-1 623	-1 592	-1 525	-1 425	-1 357	
H: =0	-	-	-	-	-	-	-	-	-	-	
I: 1 to 100 000	1 706	1 768	1 782	1 761	1 739	1 725	1 714	1 676	1 658	1 621	
J: 100 001 to 250 000	3 302	3 480	3 573	3 602	3 538	3 533	3 490	3 463	3 413	3 303	
K: 250 001 to 500 000	5 305	5 732	6 014	6 321	6 480	6 495	6 583	6 519	6 344	6 062	
L: 500 001 to 750 000	4 224	4 637	4 899	5 149	5 565	5 757	5 850	5 724	5 650	5 556	
M: 750 001 to 1 000 000	4 015	4 375	4 565	4 832	5 234	5 295	5 378	5 280	5 204	4 868	
N: 1 000 001 to 2 500 000	14 859	16 021	17 336	18 430	19 618	20 490	21 460	21 590	20 922	19 868	
O: 2 500 001 to 5 000 000	15 847	16 803	18 625	19 981	20 606	21 914	23 075	23 545	23 136	21 789	
P: 5 000 001 to 7 500 000	11 167	11 545	12 408	12 900	14 258	15 483	16 073	16 604	16 518	16 233	
Q: 7 500 001 to 10 000 000	8 190	9 132	9 883	10 460	11 525	11 867	12 963	13 686	12 757	12 281	
R: 10 000 001 to 25 000 000	28 811	31 553	34 498	36 756	38 894	43 463	46 539	47 617	47 963	44 955	
S: 25 000 001 to 50 000 000	22 426	24 140	26 896	31 441	34 185	36 277	39 306	41 194	41 630	40 367	
T: 50 000 001 to 75 000 000	15 796	15 523	17 774	17 299	20 248	21 771	23 367	23 985	23 032	23 613	
U: 75 000 001 to 100 000 000	9 894	11 619	12 608	15 795	14 261	16 549	18 016	20 181	18 527	19 480	
V: 100 000 001 to 200 000 000	30 785	28 682	33 379	35 643	40 613	39 070	40 108	38 754	45 190	46 250	
W: >200 000 001	228 634	294 910	302 451	344 094	344 877	346 515	382 947	397 190	405 422	394 905	
Total	85 533	128 906	118 162	120 416	61 251	5 182	-22 003	-64 120	-186 114	-332 605	
Total < 0 taxable income	-319 429	-351 012	-388 531	-444 049	-520 390	-591 021	-668 874	-731 128	-863 481	-993 755	
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-	
Total > 0 taxable income	404 962	479 919	506 693	564 465	581 641	596 203	646 871	667 007	677 366	661 150	
Total	85 533	128 906	118 162	120 416	61 251	5 182	-22 003	-64 120	-186 114	-332 605	

COMPANY INCOME TAX

Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2010 and 2019

Taxable Income Group	(R million) per tax year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < -10 000 000	869	714	1 788	663	1 128	1 479	2 661	2 478	614	547	
B: -5 000 001 to -10 000 000	3	4	25	5	4	12	102	46	5	1	
C: -1 000 001 to -5 000 000	3	4	113	17	11	22	21	163	121	19	
D: -500 001 to -1 000 000	0	1	2	2	7	2	11	13	10	9	
E: -250 001 to -500 000	1	4	3	2	2	9	33	5	16	1	
F: -100 001 to -250 000	0	1	1	3	2	384	6	4	1	2	
G: -1 to -100 000	0	2	2	28	3	5	8	2	1	37	
H: =0	2	810	6	23	13	6	49	76	262	2 678	
I: 1 to 100 000	302	304	300	298	319	302	289	314	308	282	
J: 100 001 to 250 000	700	729	743	724	708	714	689	687	675	652	
K: 250 001 to 500 000	1 221	1 282	1 338	1 313	1 346	1 326	1 348	1 384	1 373	1 226	
L: 500 001 to 750 000	1 103	1 209	1 268	1 289	1 322	1 369	1 377	1 342	1 324	1 296	
M: 750 001 to 1 000 000	1 085	1 179	1 236	1 279	1 352	1 360	1 380	1 360	1 337	1 251	
N: 1 000 001 to 2 500 000	4 190	4 504	4 884	5 179	5 497	5 754	6 087	6 101	5 968	5 479	
O: 2 500 001 to 5 000 000	4 541	4 787	5 309	5 704	5 886	6 258	6 665	6 759	6 594	6 266	
P: 5 000 001 to 7 500 000	3 170	3 303	3 526	3 684	4 084	4 473	4 673	4 960	4 820	4 590	
Q: 7 500 001 to 10 000 000	2 327	2 592	2 819	2 993	3 297	3 415	3 719	3 974	3 628	3 453	
R: 10 000 001 to 25 000 000	8 176	8 948	9 788	10 414	11 127	12 398	13 243	13 582	13 810	12 636	
S: 25 000 001 to 50 000 000	6 355	6 861	7 561	8 976	9 917	10 394	11 053	11 762	11 780	11 332	
T: 50 000 001 to 75 000 000	4 502	4 386	5 051	4 884	5 814	6 142	6 641	6 754	6 456	6 584	
U: 75 000 001 to 100 000 000	2 828	3 349	3 588	4 423	3 958	4 682	5 030	5 745	5 157	5 551	
V: 100 000 001 to 200 000 000	8 760	8 134	9 460	10 103	11 565	11 189	11 393	10 951	12 591	12 932	
W: >200 000 001	64 527	83 819	85 539	96 892	97 544	98 308	106 561	110 307	111 485	107 144	
Total	114 665	136 924	144 350	158 896	164 904	170 002	183 039	188 770	188 335	183 968	
Total < 0 taxable income	877	729	1 935	719	1 156	1 912	2 842	2 712	769	615	
Total = 0 taxable income	2	810	6	23	13	6	49	76	262	2 678	
Total > 0 taxable income	113 786	135 385	142 410	158 155	163 736	168 083	180 148	185 981	187 304	180 675	
Total	114 665	136 924	144 350	158 896	164 904	170 002	183 039	188 770	188 335	183 968	

COMPANY INCOME TAX

Table A3.3.4: Assessed companies: average tax rate by taxable income group, 2010 and 2019

Taxable Income Group	Average tax rate (%) - per tax year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
A: < -10 000 000	-0.3%	-0.3%	-0.6%	-0.2%	-0.3%	-0.3%	-0.5%	-0.4%	-0.1%	-0.1%	
B: -5 000 001 to -10 000 000	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.4%	-0.2%	0.0%	0.0%	
C: -1 000 001 to -5 000 000	0.0%	0.0%	-0.3%	0.0%	0.0%	0.0%	0.0%	-0.3%	-0.2%	0.0%	
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	-0.1%	-0.1%	-0.1%	-0.1%	
E: -250 001 to -500 000	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%	-0.5%	-0.1%	-0.2%	0.0%	
F: -100 001 to -250 000	0.0%	0.0%	0.0%	-0.1%	0.0%	-10.3%	-0.2%	-0.1%	0.0%	-0.1%	
G: -1 to -100 000	0.0%	-0.1%	-0.1%	-1.7%	-0.2%	-0.3%	-0.5%	-0.1%	-0.1%	-2.7%	
H: =0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
I: 1 to 100 000	17.7%	17.2%	16.8%	16.9%	18.3%	17.5%	16.9%	18.8%	18.5%	17.4%	
J: 100 001 to 250 000	21.2%	20.9%	20.8%	20.1%	20.0%	20.2%	19.7%	19.8%	19.8%	19.7%	
K: 250 001 to 500 000	23.0%	22.4%	22.2%	20.8%	20.8%	20.4%	20.5%	21.2%	21.6%	20.2%	
L: 500 001 to 750 000	26.1%	26.1%	25.9%	25.0%	23.8%	23.8%	23.5%	23.4%	23.4%	23.3%	
M: 750 001 to 1 000 000	27.0%	26.9%	27.1%	26.5%	25.8%	25.7%	25.7%	25.7%	25.7%	25.7%	
N: 1 000 001 to 2 500 000	28.2%	28.1%	28.2%	28.1%	28.0%	28.1%	28.4%	28.3%	28.5%	27.6%	
O: 2 500 001 to 5 000 000	28.7%	28.5%	28.5%	28.5%	28.6%	28.6%	28.9%	28.7%	28.5%	28.8%	
P: 5 000 001 to 7 500 000	28.4%	28.6%	28.4%	28.6%	28.6%	28.9%	29.1%	29.9%	29.2%	28.3%	
Q: 7 500 001 to 10 000 000	28.4%	28.4%	28.5%	28.6%	28.6%	28.8%	28.7%	29.0%	28.4%	28.1%	
R: 10 000 001 to 25 000 000	28.4%	28.4%	28.4%	28.3%	28.6%	28.5%	28.5%	28.5%	28.8%	28.1%	
S: 25 000 001 to 50 000 000	28.3%	28.4%	28.1%	28.5%	29.0%	28.7%	28.1%	28.6%	28.3%	28.1%	
T: 50 000 001 to 75 000 000	28.5%	28.3%	28.4%	28.2%	28.7%	28.2%	28.4%	28.2%	28.0%	27.9%	
U: 75 000 001 to 100 000 000	28.6%	28.8%	28.5%	28.0%	27.8%	28.3%	27.9%	28.5%	27.8%	28.5%	
V: 100 000 001 to 200 000 000	28.5%	28.4%	28.3%	28.3%	28.5%	28.6%	28.4%	28.3%	27.9%	28.0%	
W: >200 000 001	28.2%	28.4%	28.3%	28.2%	28.3%	28.4%	27.8%	27.8%	27.5%	27.1%	

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VALUE-ADDED TAX

For the 2020/21 fiscal year

Registered VAT vendors



50.9%
active

880 553 registered VAT vendors
448 361 were active

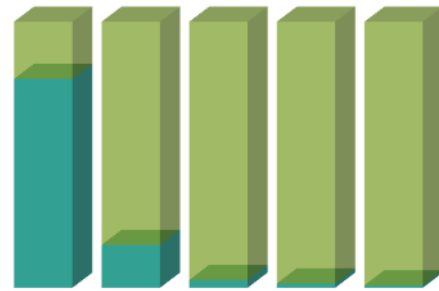
79.3% | Companies & close corporations

15.3% | Individuals

2.9% | Trusts

1.5% | Partnerships

0.9% | Other



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



83.3%

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



38.0%

Vendors with a turnover of R1 million or less

Account for **82.5%** of VAT payments



Account for **91.4%** of VAT refunds



14.6%

Vendors making payments and receiving refunds in the monthly category

Ratio of payments and refunds

R1
Domestic VAT

R2.79
Output tax declared

R1.79
Input tax claimed

R1
VAT Refund

R1.99
Input tax claimed

R0.99
Output tax declared

4 VALUE-ADDED TAX

KEY FACTS

In the 2020/21 fiscal year:

- Net VAT collections totalled R331.2 billion and contracted by 4.5% compared to the previous year. Domestic VAT which is the biggest contributor to Net VAT amounted to R392.9 billion and contracted by 1.6%. The net rate of contraction was worsened by the collection of R166.5 billion in Import VAT, as it shrunk by 7.5% compared to the prior year. VAT refunds totalled R228.2 billion and decreased by 1.9%; this countered the contraction on net collections. Overall, the contraction observed in 2020/21 was mainly due to the impact of the COVID-19 lockdown restrictions introduced by the National State of Disaster declared in March 2020 in an effort to curb the spread of the virus;
- The subdued household consumption expenditure curtailed the growth in Domestic VAT collections, which were below expectation. Consumption was constrained by low consumer confidence and high debt levels; sharp increases in fuel prices and other administered prices; rising food inflation as well as high unemployment coupled with low/no salary adjustments or salary cuts. The main sectors that contributed to the nominal Domestic VAT contraction were *Manufacturing; Community, social and personal services; and Construction;*
- VAT refunds decreased the most in the following sectors: *Financial intermediation, insurance, real estate and business services; Construction;* as well as *Wholesale and retail trade, catering and accommodation;* and
- There were 880 553 registered vendors as at 31 March 2021, of which 448 361 (50.9%) were active. Key statistics include the following:
 - The 14.6% of VAT vendors in the monthly submission category contributed 82.5% to Domestic VAT payments and received 91.4% of the VAT refunds;
 - The 83.3% of VAT vendors that submitted returns bi-monthly (every two months), accounted for 17.5% of Domestic VAT payments and received 8.6% of VAT refunds;
 - Companies and close corporations comprised 79.3% of VAT vendors, individuals 15.3%, trusts 2.9%, partnerships 1.5% and the remaining enterprises 0.9%;
 - The *Financial intermediation, insurance, real estate & business services* sector is the largest sector, constituting 41.4% 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 38.0% of the total number of active vendors;
 - On average, for each R1.00 in Domestic VAT declared, R2.79 in output tax was declared and R1.79 in input tax was claimed; and
 - On average, for each R1.00 in VAT refund claimed, R0.99 in output tax was declared while R1.99 in input tax was claimed.

INTRODUCTION

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

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

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

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

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

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

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

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

- Zero-rated supplies, such as goods for export, are produced. Input tax can be claimed for the production of such supplies but there will be no output tax against which to set off the input tax;
- Capital investments - Input tax on capital items results in large once-off input tax claims; and
- Restocking by vendors or the selling of merchandise below cost.

This chapter gives an overview of the following:

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

THE VAT REGISTER

According to the VAT Act No. 89 of 1991, it is mandatory for a business that produces taxable supplies valued at more than R1 million in any consecutive 12-month period to register for VAT. A business may also voluntarily register if the value of its taxable supplies in the previous 12 months exceeded R50 000 or if it can reasonably be expected to exceed that amount within 12 months from the date of registration.

The number of vendors registered for VAT have been increasing of late, while those that are active increased in the period under review except for 2020/21. The register had been increasing at a decreasing rate (slowing down) except for 2020/21 where it increased at a higher rate than the preceding years. The growth of active vendors has been deaccelerating, more so in 2020/21 as a result of COVID-19 lock-down restriction on economic activities. A vendor is regarded as active if a payment was received from or a refund made to the vendor during the fiscal year, regardless of the registration status. In 2020/21, there were 880 553 registered VAT vendors of which 448 361 were active (see *Table 4.1*).

Table 4.1: Number of registered VAT vendors, 2017/18 - 2020/21

Fiscal year	Registered ¹	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2017/18	773 783	4.2%	434 981	0.7%	56.2%
2018/19	802 957	3.8%	448 710	3.2%	55.9%
2019/20	831 821	3.6%	449 597	0.2%	54.0%
2020/21	880 553	5.9%	448 361	-0.3%	50.9%

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 a variety of reasons, including:

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

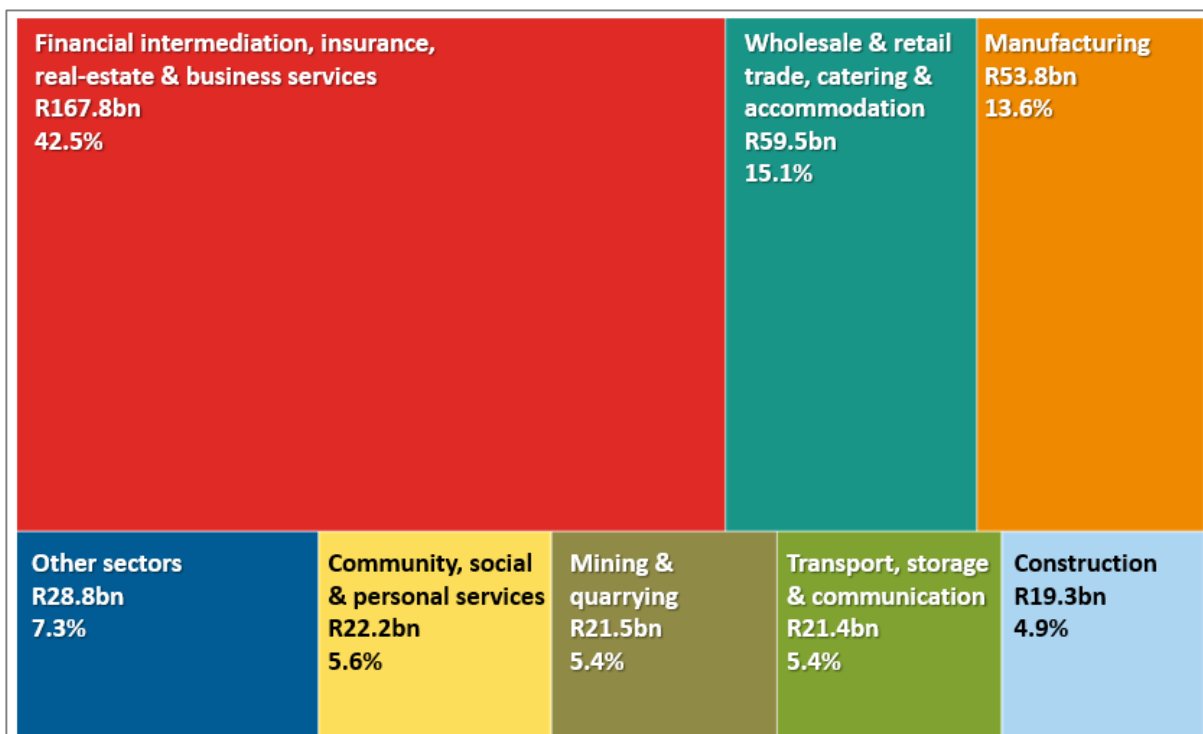
By sector

The SARS sector codes are not yet aligned with the Sectoral Industrial Classification (SIC5) system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1 & 4.2*, reclassifies the SARS sector codes according to the SIC5 system. The three sectors with the highest number of active VAT vendors in 2020/21 were *Financial intermediation, insurance, real estate & business services* sector (41.4%) followed by *Wholesale & retail trade, catering & accommodation* (18.2%); as well as the *Agriculture, forestry & fishing* (12.4%) sectors, as shown in *Table A4.1.2*.

The *Financial intermediation, insurance, real estate & business services* sector contributed R167.8 billion (42.5%) to Domestic VAT in 2020/21, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R39.4 billion (17.1%).

The *Mining & quarrying* sector had the second lowest number of active vendors at only 0.7% in 2020/21 and contributed R21.5 billion (5.4%) to the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R50.4 billion (21.9%). The large volume of zero-rated mineral exports makes the *Mining & quarrying* sector a negative contributor to net VAT. *Figure 4.1* shows the Domestic VAT payments by economic activity.

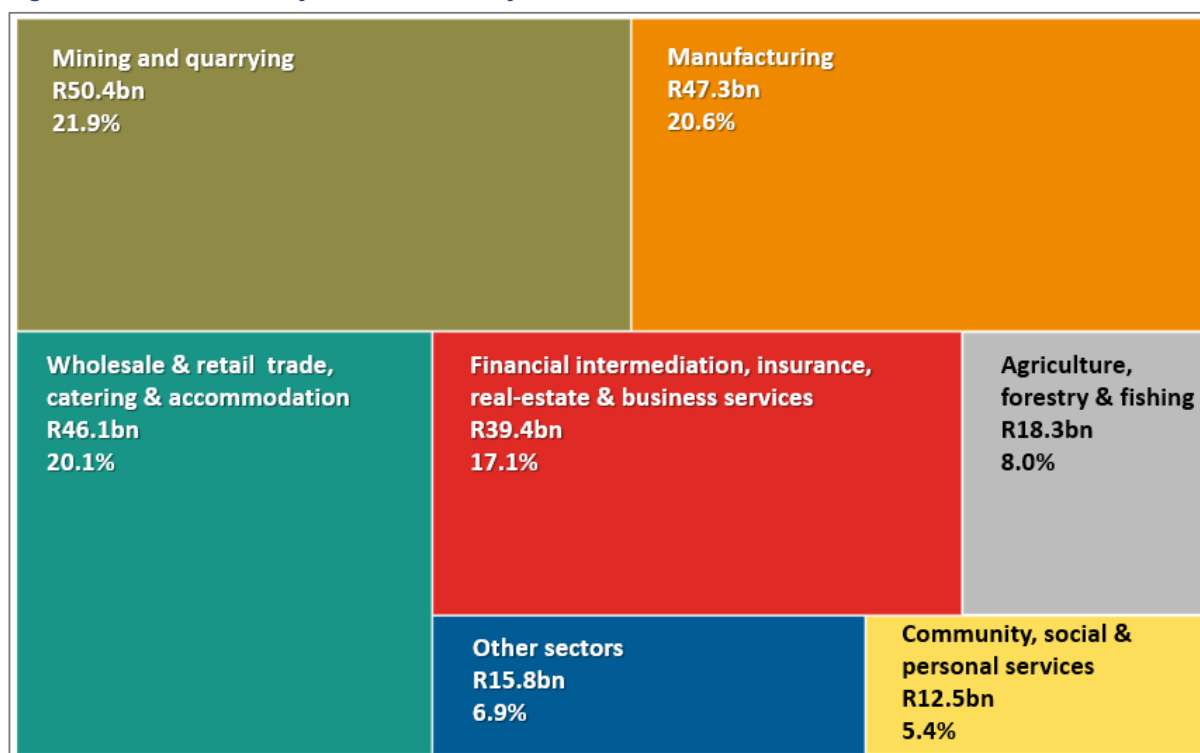
Figure 4.1: Domestic VAT payments by economic activity, 2020/21



The largest total VAT refunds as seen in *Figure 4.2* were paid to the *Mining & quarrying* sector (21.9%), followed by the *Manufacturing* sector (20.6%); *Wholesale & retail trade, catering & accommodation* sector (20.1%); as well as the *Financial intermediation, insurance, real estate & business services* sector (17.1%).

The *Mining & quarrying* sector; *Manufacturing*; as well as the *Wholesale & retail trade, catering & accommodation* sector (because of vehicle manufacturers) benefited from zero-rated exports; while the *Financial intermediation, insurance, real estate & business services* sector received substantial VAT refunds mainly due to vendors that offer services claiming high input tax on other goods and/services which led to the higher refunds for the year under review.

Figure 4.2: VAT refunds by economic activity, 2020/21



By sector – including Import VAT

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

Although, as indicated below, the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), however, there is a close relationship between the two. In 2017/18, Import VAT amounts captured on bills of entry matched 100.1% of actual Import VAT collections; this ratio decreased to 98.4% in 2019/20 and increased to 100.0% in 2020/21 (see Table 4.2).

Table 4.2: Import VAT per bills of entry vs. actual Import VAT collected, 2017/18 – 2020/21

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
2017/18	152 923	152 789	100.1%
2018/19	172 615	175 185	98.5%
2019/20	177 056	179 987	98.4%
2020/21	166 372	166 454	100.0%

After the inclusion of Import VAT for 2020/21, 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 R160.0 billion. The inclusion of Import VAT in an overall view of vendors in 2020/21 reflects a more accurate picture of the performance of VAT. For example, the contribution of the *Wholesale & retail trade, catering & accommodation* sector increased close to 6 times from R13.4 billion to R78.3 billion. The overall view of the *Mining and quarrying* sector, which had a net outflow in 2020/21 before the inclusion of Import VAT, improved as a result of the inclusion; the sector's net outflow decreased from R28.9 billion to R25.7 billion.

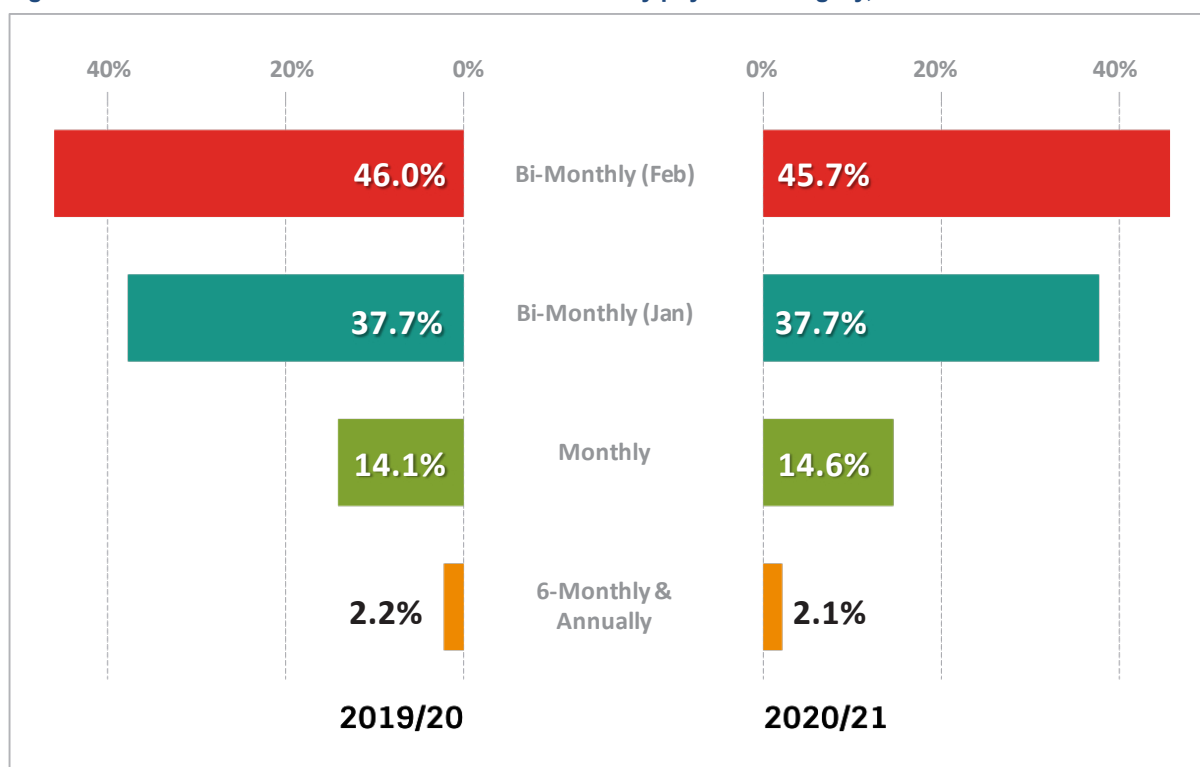
By payment category

Most vendors account for and pay their VAT to SARS bi-monthly (every two months). When the value of a vendor's taxable supplies (turnover) in a 12-month period exceeds R30 million, the vendor is required to account for and pay VAT every month. Some farming enterprises are allowed to pay VAT six-monthly (twice a year).

In 2020/21, 83.3% of vendors submitted returns bi-monthly and 14.6% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 14.6% of vendors that submitted returns monthly contributed 82.5% to Domestic VAT payments and accounted for 91.4% of the VAT refunds paid out as shown in *Table A4.2.1*.

Table A4.2.1 provides a summary of the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2* to *A4.2.5* provide a breakdown of the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of the 65 435 vendors that fell in the monthly category in 2020/21 were in the *Financing, insurance, real estate & business services* sector (24.1%) followed by the *Retail trade* sector (12.7%).

Figure 4.3: Distribution of the number of VAT vendors by payment category, 2019/20 and 2020/21



By type of enterprise

In 2020/21, 79.3% of active VAT vendors were companies and close corporations. They contributed 92.9% to Domestic VAT payments and accounted for 91.2% of VAT refunds paid out. Although individuals (sole proprietors) comprised 15.3% of active VAT vendors, they only contributed 2.4% of Domestic VAT payments and received just 1.2% of VAT refunds.

Table A4.3.1 shows a summary of Domestic VAT payments and refunds by type of enterprise for 2017/18 to 2020/21.

INPUT TAX AND OUTPUT TAX

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

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

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

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

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

As mentioned earlier, no VAT is charged on the supply of exempt goods and services and hence no input tax (or deemed input tax) can be claimed on the acquisition of such goods and services. The value of changes in the use of goods and services, amounts related to changes in accounting practices as well as amounts written off or bad debts recovered are added to or subtracted from the total output tax declared and input tax claimed. *Table 4.3* shows output tax by class of supply.

Table 4.3: Output tax by class of supply, 2017/18 - 2020/21

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					
2017/18	1 320 499	36 697	3 026	11 646	1 371 867
2018/19	1 459 836	37 543	3 281	36 029	1 536 689
2019/20	1 552 243	37 997	3 490	25 362	1 619 092
2020/21	1 479 180	32 496	1 520	16 956	1 530 151
Percentage of total					
2017/18	96.3%	2.7%	0.2%	0.8%	100.0%
2018/19	95.0%	2.4%	0.2%	2.3%	100.0%
2019/20	95.9%	2.3%	0.2%	1.6%	100.0%
2020/21	96.7%	2.1%	0.1%	1.1%	100.0%

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

From 2017/18 to 2020/21, the supply of standard-rated goods and services contributed about 96.0% on average to total output tax. Over the same period, the contribution of the supply of capital goods was below 3.0% and decreasing; this is in line with subdued business confidence levels that have led to low capital investments.

Table 4.4: Input tax by class of supply, 2017/18 - 2020/21

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						
2017/18	114 137	6 461	976 117	122 112	11 330	1 230 157
2018/19	118 961	4 833	1 072 425	144 217	36 948	1 377 384
2019/20	112 429	7 183	1 171 474	150 697	16 819	1 458 602
2020/21	96 657	5 130	1 108 902	138 656	14 787	1 364 131
Percentage of total						
2017/18	9.3%	0.5%	79.3%	9.9%	0.9%	100.0%
2018/19	8.6%	0.4%	77.9%	10.5%	2.7%	100.0%
2019/20	7.7%	0.5%	80.3%	10.3%	1.2%	100.0%
2020/21	7.1%	0.4%	81.3%	10.2%	1.1%	100.0%

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

As was the case in previous years, the largest portion of input tax declared relates to the purchase of other goods and services; in 2020/21, this class of supply accounted for 81.3% as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 7.1% of input tax. Imports (capital goods and other goods) led to a further 10.5% and the remaining input tax resulted from adjustments. Vendors do not always capture VAT on imports separately from domestic input tax, as they should. This is evident as VAT on imports claimed on VAT returns in 2020/21 amounted to R143.8 billion, while the total value of Import VAT on bill of entry declarations totalled R165.8 billion as shown in *Table 4.2*. This gap is also explained by importers that are not vendors and therefore do not qualify to claim input tax as they do not file VAT returns.

The relationship between output tax and input tax is best illustrated by calculating how much output tax is declared per R1 of Domestic VAT payable and how much input tax is claimed per R1 of VAT refundable.

Table 4.5 illustrates that input costs, ordinary and capital expenses, do differ from one period to the next depending on business decisions made on vatable expenses and expenses on non-vatable expenses.

Table 4.5: Output/input tax declared for R1 Domestic VAT payable and VAT refundable, 2017/18 - 2020/21

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
2017/18	-2.00	3.00	1.00	-2.08	1.08	-1.00
2018/19	-2.02	3.02	1.00	-2.00	1.00	-1.00
2019/20	-1.83	2.83	1.00	-1.87	0.87	-1.00
2020/21	-1.79	2.79	1.00	-1.99	0.99	-1.00

For each R1 in Domestic VAT declared in 2020/21:

- R2.79 in output tax was declared (R1 250.5 billion ÷ R448.9 billion); and
- R1.79 in input tax was claimed (R801.6 billion ÷ R448.9 billion). (see *Table A4.4.2*)

For each R1 in VAT refund claimed in 2020/21:

- R0.99 in output tax was declared (R279.2 billion ÷ R282.9 billion); and
- R1.99 in input tax was claimed (R562.1 billion ÷ R282.9 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 R50.4 billion in 2020/21, declared only R0.46 in output tax and claimed R1.46 in input tax for each R1 of VAT refunds claimed.

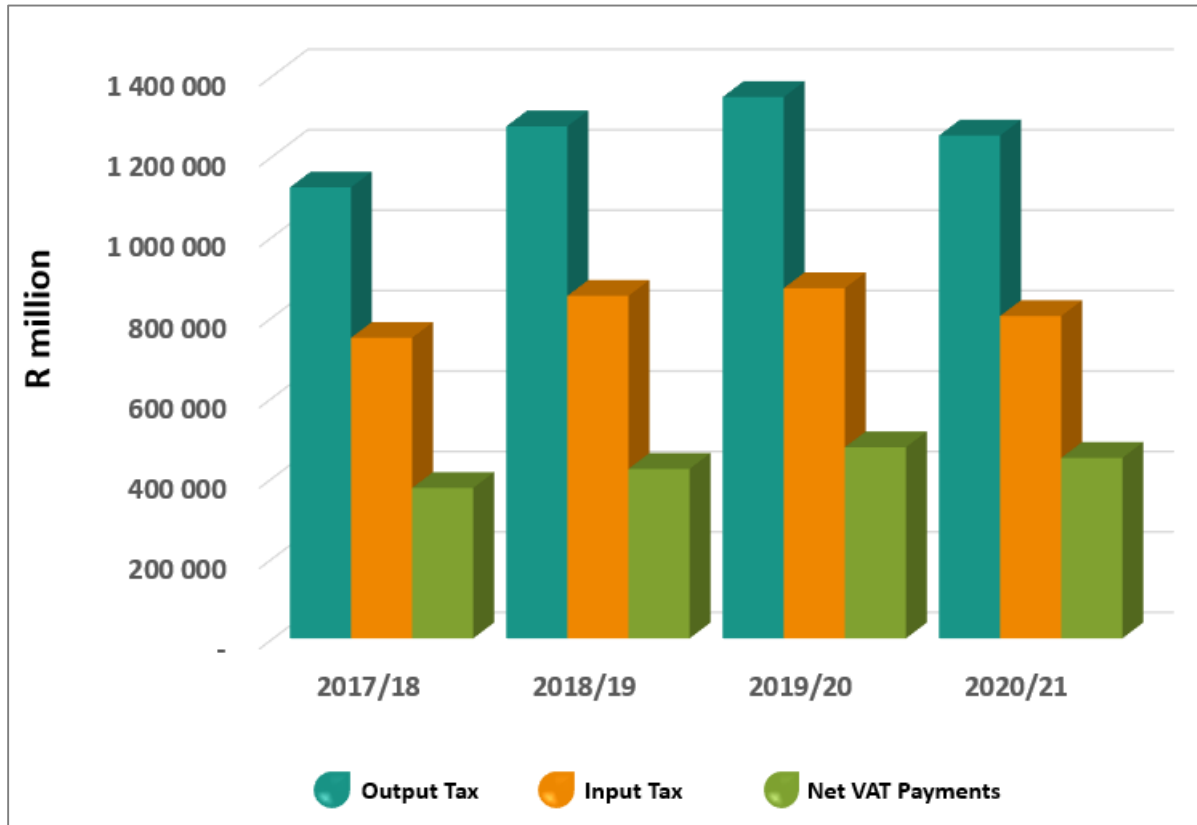
Changes in output and input tax ratio per R1 of VAT payable or refundable are influenced by the following factors:

- changes in standard sales (output tax) for a given ratio of input costs claimed, or
- changes in inventory levels (increase in stock levels associated with higher claims for input costs and depletion of stock or vice versa), or
- changes in expense input costs such as administrative, rentals, maintenance and reparations for a given amount of standard sales, or
- changes in investment expenditure (claim for capital cost), or
- changes in import values (volume and rand values based on exchange value of the rand), or
- changes in zero-rated sales and exports for a given input cost ratio.

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

The input tax and output tax relationship is shown further in *Figure 4.4*. A steeper increase in output tax in relation to input tax since 2018/19 is as a result of the VAT rate increase, however, the impact of the latter on input tax is not as visible due to suppressed investment in capital expenditure.

Figure 4.4: Composition of Domestic VAT payable (output/input), 2017/18 – 2020/21



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

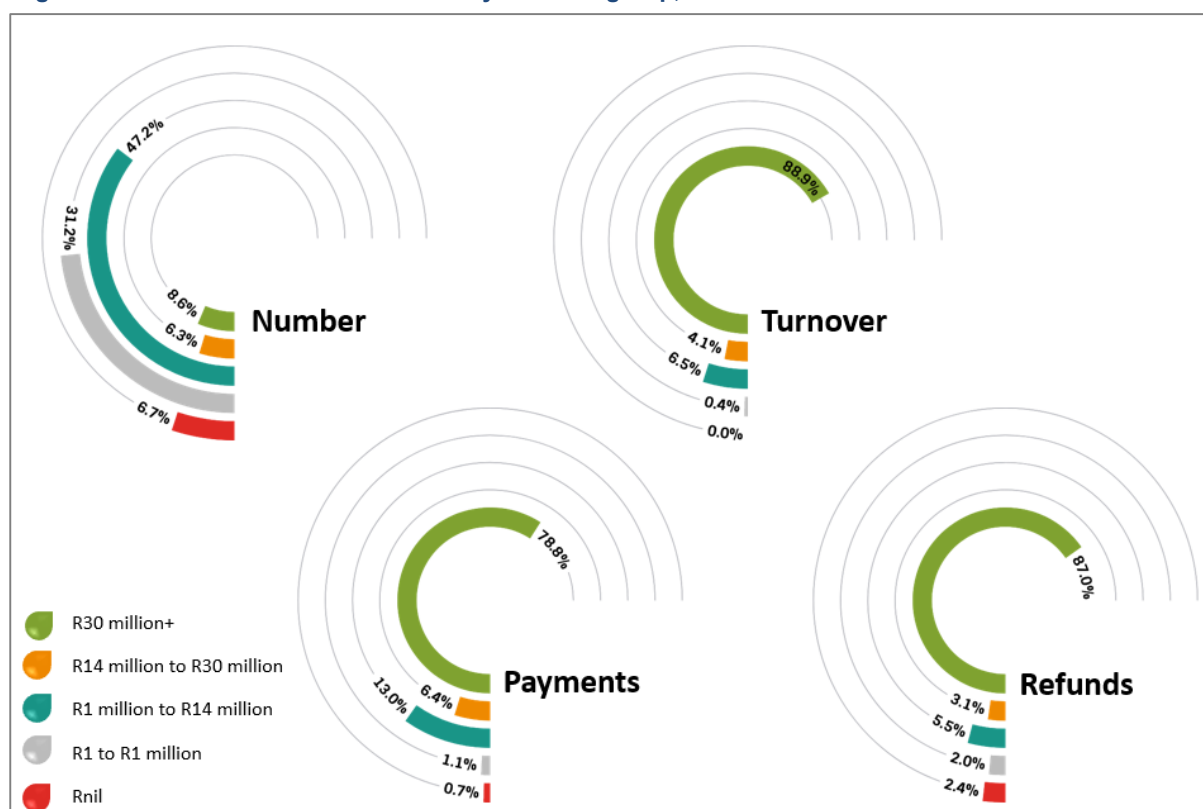
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

The calculation is performed as follows:

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

In 2020/21, 38.0% of vendors had a turnover of R1 million or less i.e. below the mandatory VAT registration threshold. However, these vendors accounted for only 1.8% of Domestic VAT payments and 4.4% of VAT refunds. In contrast, 3.0% of VAT vendors who had an annual turnover greater than R100 million accounted for 66.6% of Domestic VAT payments and 79.6% of VAT refunds, as shown in *Table A4.6.1*.

Figure 4.5: Distribution of VAT vendors by turnover group, 2020/21

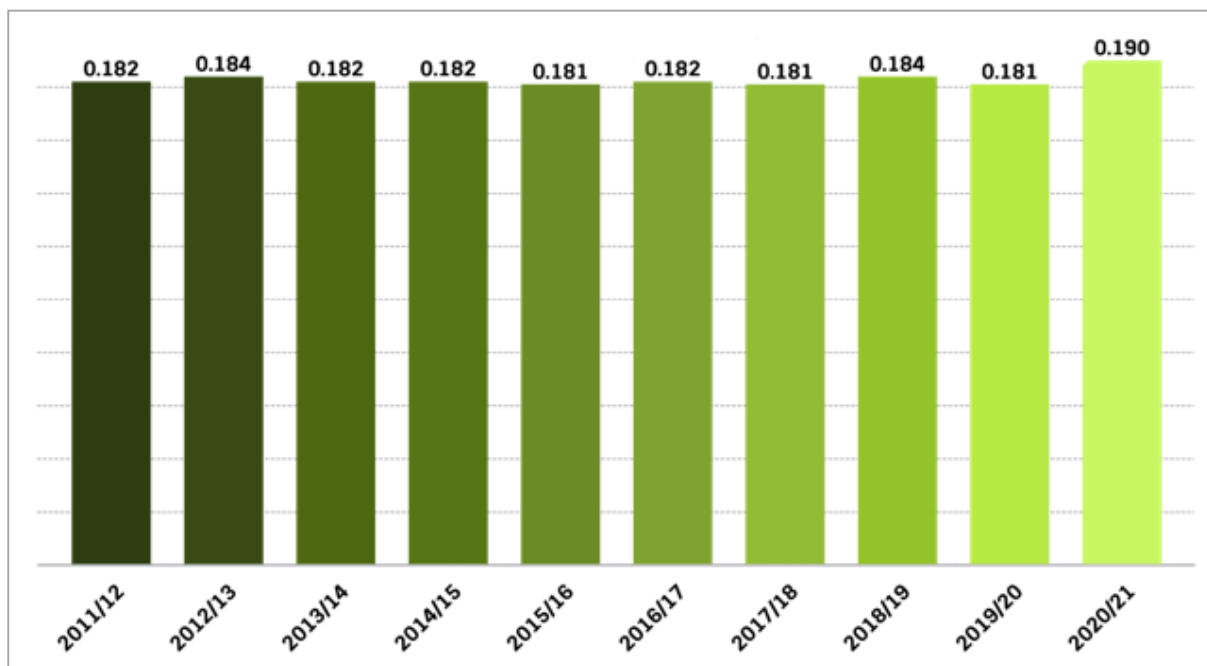


VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

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

The VAT efficiency ratios for the period between 2011/12 and 2020/21 remained fairly stable with small annual changes to this ratio except for the fiscal years 2012/13, 2018/19 and 2020/21 when the efficiency ratios were higher than the mean. The higher 2018/19 fiscal year ratio was mainly policy driven by the 1 percentage point increase in the standard VAT rate. The subsequent decline in this ratio in 2019/20 was due to a combination of tax base factors such as the higher increase in the sale of zero-rated goods relative to standard goods and the higher annual increase in input VAT relative to the annual increase in output VAT. The 2020/21 fiscal year ratio is higher due to the higher VAT collections relative to turnover mainly due to the impact of the COVID-19 lockdown restrictions.

Figure 4.6: VAT efficiency factors based on turnover, 2011/12 – 2020/21



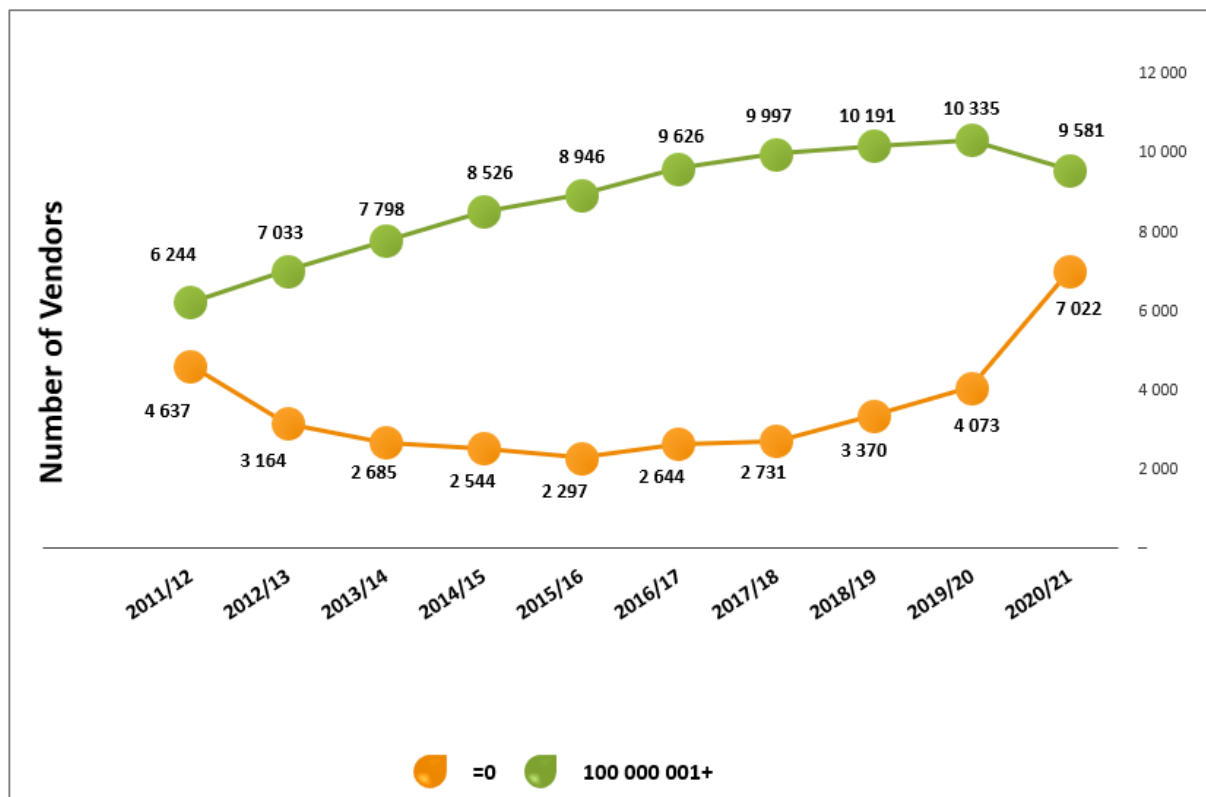
TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2011/12 TO 2020/21

A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2011/12 to 2020/21 were grouped by turnover intervals per fiscal year. There were 222 357 vendors that met the criteria set for the cohort population. Their distribution, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2011/12 to 2020/21.

The number of vendors per turnover grouping as per the base year changed each year due to some vendors migrating between the turnover groups. The 10-year series on vendor count is found in *Table A4.7.1*. The compound annual growth rate (CAGR) for the number of vendors in the base year 2011/12 and the most recent year 2020/21 is negative for most of the lower base turnover segments ranging from the R50 001 to R100 000 turnover bracket to the R3 000 001 to R5 000 000 turnover bracket, as shown in *Table A4.7.2*. The R5 million+ grouping increased in number, with the three largest turnover groupings from R30 000 001 to R100 000 000+ growing by a CAGR ranging from 3.0% to 4.9%.

The growth in numbers of the nil and R1 to R50 000 turnover groups had CAGR of 4.7% and 2.1% respectively between the base year 2011/12 and the most recent year 2020/21. 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 four of the 10 years as seen in *Figure 4.7* below. There was a marked decrease in 2012/13 compared to 2011/12 when the number of vendors with nil returns decreased by 31.8%. The size of this group increased significantly in the last three years from 2018/19 to 2020/21. At a macroeconomic level, the decrease in nil returns after 2010/11 can be explained by the continued impact of the economic recovery after the financial crisis driven partly by the expansion in infrastructure that started in preparation for the 2010 Soccer World Cup. From 2016/17 to 2020/21, the South African economy recorded periods of technical recessions that contributed to the increase in nil returns. The latter year was aggravated by the impact of COVID-19 lockdown restrictions.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2011/12 – 2020/21 (10-year cohort)



The turnover levels during the 10-year period increased for the groups of vendors with turnovers above R5 million in the base year 2011/12 as well as in the most recent year 2020/21. All groups of vendors with a turnover of less than R3 million in 2011/12 and in 2020/21 reflected decreased turnover levels except the R1 to R50 000 group. The cumulative turnover of the 10-year cohort increased by a CAGR of 5.1% from R6.8 trillion in 2011/12 to R10.7 trillion in 2020/21, as shown in *Table A4.7.2*. The total Domestic VAT payments for the 222 357 vendors of interest increased by a CAGR of 6.3%, from R168.3 billion to R290.6 billion during the same period. VAT refunds paid to these vendors grew by a CAGR of 6.1% from R103.1 billion to R175.4 billion. This confirms that the economy has remained subdued over the decade as the growth rates are around the higher end of the inflation target band. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3 to A4.7.11*.

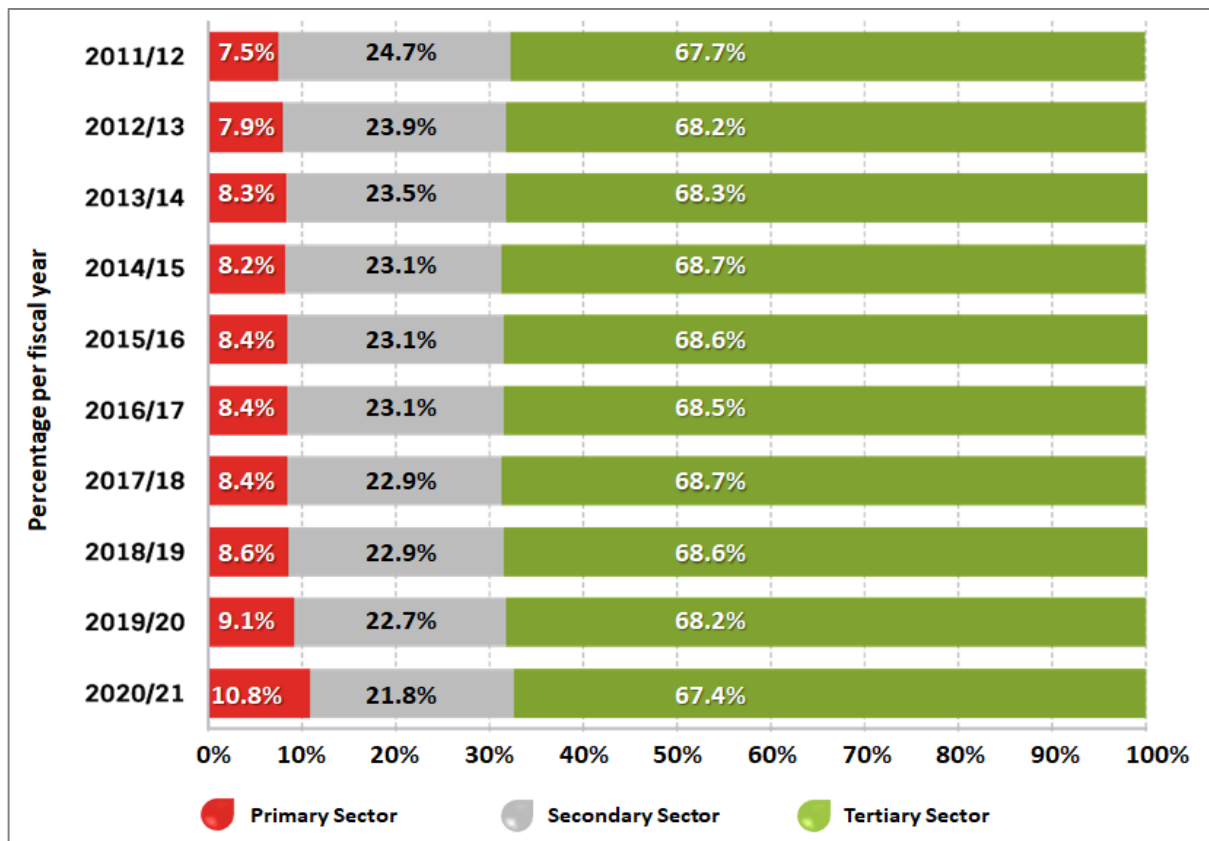
The percentage change in vendor count by turnover for 2020/21 compared to 2011/12 was a decline for those vendors with a non-zero base turnover of less than R5 million per annum except for the R1 to R50 000 group; compared to an increases in the number of vendors with a base turnover in excess of R5 million per annum (as seen in *Table 4.6*). For all 10 years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping; a 13.2% decline in these numbers was recorded for 2020/21 compared to 2011/12.

Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2011/12 – 2020/21 (10-year cohort)

Turnover group	2011/12			2020/21			% Change in No. of Vendors	% Change in Average Turnover	Average Turnover CAGR
	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)	Number of Vendors	Turnover (R million)	Average Annual Turnover (R)			
A: = 0	4 637	–	–	7 022	–	–	51.4%		
B: 1 to 50 000	4 176	121	29 056	5 035	125	24 810	20.6%	-14.6%	-1.7%
C: 50 001 to 100 000	6 231	458	73 525	5 608	414	73 755	-10.0%	0.3%	0.0%
D: 100 001 to 200 000	10 521	1 563	148 513	9 886	1 473	149 012	-6.0%	0.3%	0.0%
E: 200 001 to 300 000	9 164	2 280	248 840	8 545	2 130	249 231	-6.8%	0.2%	0.0%
F: 300 001 to 500 000	15 337	6 076	396 196	14 028	5 565	396 716	-8.5%	0.1%	0.0%
G: 500 001 to 700 000	12 630	7 549	597 678	11 502	6 869	597 160	-8.9%	-0.1%	0.0%
H: 700 001 to 1 000 000	15 830	13 391	845 932	14 054	11 886	845 707	-11.2%	0.0%	0.0%
I: 1 000 001 to 2 000 000	35 313	51 079	1 446 451	30 635	44 437	1 450 518	-13.2%	0.3%	0.0%
J: 2 000 001 to 3 000 000	20 670	50 831	2 459 175	18 524	45 617	2 462 568	-10.4%	0.1%	0.0%
K: 3 000 001 to 5 000 000	23 026	89 616	3 891 940	21 617	84 077	3 889 382	-6.1%	-0.1%	0.0%
L: 5 000 001 to 10 000 000	23 914	169 278	7 078 605	24 831	176 540	7 109 660	3.8%	0.4%	0.0%
M: 10 000 001 to 14 000 000	8 723	103 146	11 824 590	9 532	112 847	11 838 719	9.3%	0.1%	0.0%
N: 14 000 001 to 20 000 000	7 503	125 348	16 706 350	8 567	143 147	16 709 138	14.2%	0.0%	0.0%
O: 20 000 001 to 30 000 000	6 608	161 542	24 446 378	7 776	190 034	24 438 580	17.7%	0.0%	0.0%
P: 30 000 001 to 50 000 000	6 184	239 683	38 758 609	8 102	315 366	38 924 406	31.0%	0.4%	0.0%
Q: 50 000 001 to 100 000 000	5 646	393 574	69 708 469	7 512	526 891	70 139 868	33.0%	0.6%	0.1%
R: 100 000 001 +	6 244	5 432 356	870 012 168	9 581	9 064 316	946 071 985	53.4%	8.7%	0.9%
Total	222 357	6 847 890	30 796 828	222 357	10 731 731	48 263 516	0.0%	56.7%	5.1%

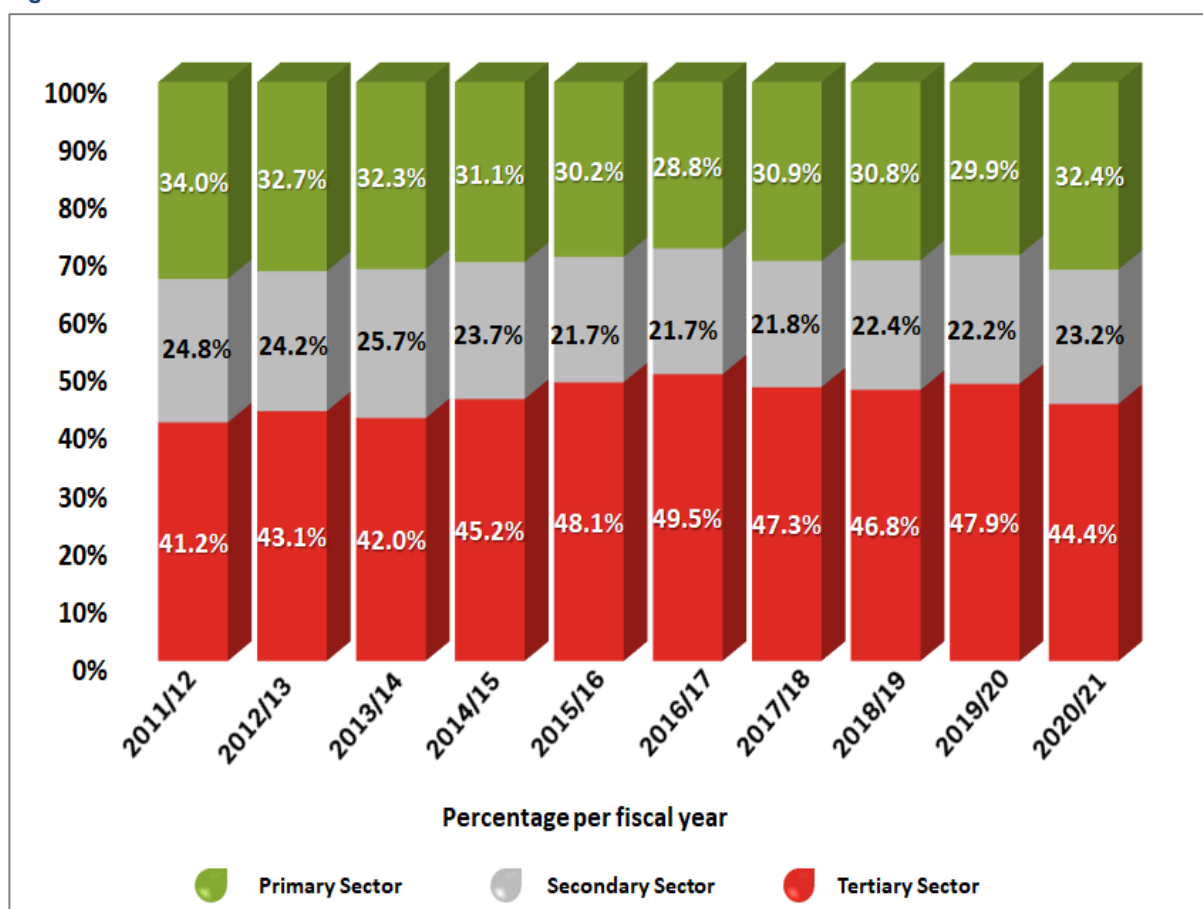
In respect of the average turnover per vendor, a comparison of 2011/12 to 2020/21 shows that the highest increase of 8.7% was recorded by those vendors with a base turnover in excess of R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R50 000, R500 001 and R700 000 as well as between R3 000 001 and R5 000 0000 per annum. Effectively, there was minimal growth of average turnover for other groupings ranging from 0% to 0.6%. As might be expected, the average turnover CAGR for all turnover groupings ranged from -1.7% to 0.9%. The significant average total turnover percentage change of 56.7% is mainly due to inflationary growth of turnover over the decade for the 222 357 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 2011/12 - 2020/21



At a macro economic activity level, the primary sector's contribution to Domestic VAT has increased from 7.5% in 2011/12 to 10.8% in 2020/21 as seen in *Figure 4.8*. The secondary sector has shown strain, decreasing to 21.8% in 2020/21 from 24.7% in 2011/12. On the other hand, the contribution of the tertiary sector has been steady averaging a contribution of 68.3% during this ten-year period; though 2020/21 was notably below average due to the impact of COVID-19. Inversely, the primary sector contributed more than 10.0% for the first time in the period under review as *Agricultural* activities were proclaimed to be essential services and continued unabated while other sectors were restricted or shut down. *Mining* picked up post lockdown Level-5 and had increased production despite lower investment in capital, hence ended in a higher than usual VAT payment position. This detail is available in *Table A4.7.7*.

Figure 4.9: Distribution of sector contribution to VAT refunds for 2011/12 - 2020/21



As expected, the share of the tertiary sector on VAT refunds decreased from 47.9% in 2019/20 to 44.4% in the 2020/21 year while the primary sector's share increased from 29.9% to 32.4% in the same period. The biggest drivers of VAT refund pay-outs are *Mining & quarrying* which is in the Primary sector, averaging around 25.0%; *Manufacturing* which is in the Secondary sector, with a share higher than 20.0%; as well as *Wholesale & Retail trade, Catering & Accommodation* which is in the Tertiary sector following closely with a share of 19.0%. This is due to large volumes of zero-rated exports and sales in these sectors. This trend is observed in Table A4.7.9.

Table A4.1.1: VAT: Payments and refunds by sector, 2017/18 – 2020/21

Fiscal year Sector	2017/18			2018/19			2019/20			2020/21		
	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	39 927	29 658	-11 478	43 498	33 178	-13 491	45 752	38 092	-13 375	47 924	42 324	-12 155
Agriculture, forestry and fishing ²	55 641	14 167	-14 082	56 351	15 703	-16 700	55 695	16 094	-16 682	55 384	16 414	-18 350
Bricks, ceramic, glass, cement and similar products	1 677	1 144	-308	1 741	1 192	-364	1 753	1 171	-404	1 735	1 246	-345
Catering and accommodation	13 233	5 492	-1 105	13 717	6 040	-817	13 707	6 408	-1 042	13 168	3 852	-1 145
Chemicals and chemical, rubber and plastic products	3 894	6 562	-4 906	4 016	7 105	-6 077	4 069	7 227	-5 463	4 160	7 230	-7 797
Clothing and footwear	1 530	1 106	-186	1 665	1 211	-222	1 664	1 167	-303	1 657	1 028	-311
Coal and petroleum products	877	1 460	-5 969	958	1 593	-8 269	1 027	1 633	-7 478	1 075	2 086	-6 478
Construction	31 414	20 950	-6 077	33 544	22 394	-6 004	34 140	22 247	-6 889	34 076	19 349	-5 595
Educational services	1 953	850	-239	2 079	917	-246	2 145	940	-223	2 138	895	-208
Electricity, gas and water ²	1 655	7 712	-2 936	1 872	10 859	-2 136	2 006	12 390	-2 716	2 130	12 384	-2 927
Financing, insurance, real estate and business services ²	139 042	111 738	-25 618	140 881	124 993	-29 039	139 084	127 986	-27 889	136 819	124 708	-26 919
Food, drink and tobacco	4 184	13 851	-5 102	4 498	15 804	-5 851	4 668	17 177	-6 547	4 785	15 270	-7 978
Leather, leather goods and fur (excl. footwear & clothing)	269	189	-203	291	160	-140	289	169	-76	289	137	-88
Machinery and related items	8 017	9 503	-3 657	8 345	9 786	-4 395	8 415	11 083	-5 194	8 463	9 443	-4 468
Medical, dental and other health and veterinary services	16 011	10 678	-796	16 619	12 585	-654	17 050	13 023	-1 203	17 375	11 689	-763
Metal (including metal products)	6 441	5 330	-9 226	6 634	5 902	-13 095	6 585	6 209	-12 508	6 405	6 309	-11 995
Mining and quarrying	2 948	10 935	-39 849	3 179	14 010	-50 954	3 282	15 748	-50 382	3 349	21 482	-50 382
Other manufacturing industries	3 826	2 700	-3 367	4 040	3 195	-3 871	4 123	3 635	-4 041	4 143	3 320	-4 720
Paper, printing and publishing	3 455	3 295	-830	3 606	3 272	-729	3 610	3 366	-794	3 501	3 014	-893
Personal and household services	3 368	995	-135	3 612	1 150	-111	3 686	1 244	-128	3 655	1 109	-132
Public administration	691	4 052	-9 199	671	4 277	-11 336	660	4 579	-10 800	628	4 580	-9 940
Recreation and cultural services	3 575	3 838	-769	3 701	4 284	-562	3 759	4 640	-560	3 667	3 271	-496
Research and scientific institutes	707	604	-241	727	681	-262	772	759	-369	804	749	-331
Retail trade	36 305	20 887	-6 892	36 872	22 517	-7 893	36 007	24 374	-7 762	35 361	25 664	-8 283
Scientific, optical and similar equipment	754	825	-349	779	919	-355	790	1 103	-461	822	1 059	-386
Social and related community services	2 504	671	-607	2 568	771	-747	2 587	813	-730	2 596	698	-937
Specialised repair services	7 046	2 421	-475	7 209	2 559	-663	7 009	2 632	-746	6 859	2 241	-402
Textiles	1 178	1 109	-519	1 241	1 224	-791	1 226	1 107	-648	1 240	1 184	-707
Transport equipment	1 322	1 285	-712	1 398	1 284	-1 074	1 481	1 376	-1 014	1 493	1 494	-937
Transport, storage and communications	12 999	19 307	-7 115	13 744	22 280	-8 598	13 764	23 274	-8 421	13 885	21 382	-7 251
Vehicles, parts and accessories	5 134	4 925	-17 979	5 530	5 718	-22 765	5 805	6 599	-25 723	6 017	7 011	-23 155
Wholesale trade	21 015	17 672	-9 604	20 651	19 007	-11 477	20 554	19 281	-12 100	20 378	20 749	-13 096
Wood, wood products and furniture	2 389	1 053	-439	2 473	1 107	-268	2 433	1 190	-223	2 380	981	-207
Total	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862	448 361	394 351	-229 774

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.

VALUE-ADDED TAX

Table A4.1.1: VAT: Payments and refunds by sector, 2017/18 – 2020/21 (continued)

Sector	2017/18			2018/19			2019/20			2020/21		
	Percentage of total	Number of vendors	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agencies and other services ¹		9.2%	8.8%	6.0%	9.7%	8.8%	5.9%	10.2%	9.6%	10.7%	5.3%	5.7%
Agriculture, forestry and fishing ²		12.8%	4.2%	7.4%	12.6%	4.2%	7.3%	12.4%	4.0%	12.4%	4.2%	7.2%
Bricks, ceramic, glass, cement and similar products		0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.4%	0.3%	0.2%
Catering and accommodation		3.0%	1.6%	0.6%	3.1%	1.6%	0.4%	3.0%	1.6%	2.9%	1.0%	0.4%
Chemicals and chemical, rubber and plastic products		0.9%	1.9%	2.6%	0.9%	1.9%	2.6%	0.9%	1.8%	0.9%	1.8%	2.3%
Clothing and footwear		0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.4%	0.3%	0.1%
Coal and petroleum products		0.2%	0.4%	3.1%	0.2%	0.4%	3.6%	0.2%	0.4%	0.2%	0.5%	3.2%
Construction		7.2%	6.2%	3.2%	7.5%	5.9%	2.6%	7.6%	5.6%	7.6%	4.9%	3.0%
Educational services		0.4%	0.3%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.5%	0.2%	0.1%
Electricity, gas and water ²		0.4%	2.3%	1.5%	0.4%	2.9%	0.9%	0.4%	3.1%	0.5%	3.1%	1.2%
Financing, insurance, real estate and business services ²		32.0%	33.2%	13.4%	31.4%	33.1%	12.6%	30.9%	32.1%	30.5%	31.6%	12.0%
Food, drink and tobacco		1.0%	4.1%	2.7%	1.0%	4.2%	2.5%	1.0%	4.3%	1.1%	3.9%	2.8%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%
Machinery and related items		1.8%	2.8%	1.9%	1.9%	2.6%	1.9%	1.9%	2.8%	1.9%	2.4%	2.2%
Medical, dental and other health and veterinary services		3.7%	3.2%	0.4%	3.7%	3.3%	0.3%	3.8%	3.3%	3.9%	3.0%	0.5%
Metal (including metal products)		1.5%	1.6%	4.8%	1.5%	1.6%	5.7%	1.5%	1.6%	1.4%	1.6%	5.4%
Mining and quarrying		0.7%	3.2%	20.9%	0.7%	3.7%	22.2%	0.7%	3.9%	0.7%	5.4%	21.6%
Other manufacturing industries		0.9%	0.8%	1.8%	0.9%	0.8%	1.7%	0.9%	0.9%	0.9%	0.8%	1.7%
Paper, printing and publishing		0.8%	1.0%	0.4%	0.8%	0.9%	0.3%	0.8%	0.8%	0.8%	0.8%	0.3%
Personal and household services		0.8%	0.3%	0.1%	0.8%	0.3%	0.0%	0.8%	0.3%	0.8%	0.3%	0.1%
Public administration		0.2%	1.2%	4.8%	0.1%	1.1%	4.9%	0.1%	1.1%	0.1%	1.2%	4.6%
Recreation and cultural services		0.8%	1.1%	0.4%	0.8%	1.1%	0.2%	0.8%	1.2%	0.8%	0.8%	0.2%
Research and scientific institutes		0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%
Retail trade		8.3%	6.2%	3.6%	8.2%	6.0%	3.4%	8.0%	6.1%	7.9%	6.5%	3.3%
Scientific, optical and similar equipment		0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%
Social and related community services		0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.6%	0.2%	0.3%
Specialised repair services		1.6%	0.7%	0.2%	1.6%	0.7%	0.3%	1.6%	0.7%	1.5%	0.6%	0.3%
Textiles		0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport equipment		0.3%	0.4%	0.4%	0.3%	0.3%	0.5%	0.3%	0.3%	0.3%	0.4%	0.4%
Transport, storage and communications		3.0%	5.7%	3.7%	3.1%	5.9%	3.7%	3.1%	5.8%	3.1%	5.4%	3.6%
Vehicles, parts and accessories		1.2%	1.5%	9.4%	1.2%	1.5%	9.9%	1.3%	1.7%	1.3%	1.8%	11.0%
Wholesale trade		4.8%	5.2%	5.0%	4.6%	5.0%	5.0%	4.6%	4.8%	4.5%	5.3%	5.2%
Wood, wood products and furniture		0.5%	0.3%	0.2%	0.6%	0.3%	0.1%	0.5%	0.3%	0.5%	0.2%	0.1%
Other		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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, 2017/18 – 2020/21

Economic activity ¹	2017/18			2018/19			2019/20			2020/21		
	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	58 589	25 102	-53 931	59 530	29 712	-67 654	58 977	31 842	-67 034	58 733	37 896	-68 732
Agriculture, forestry and fishing	55 641	14 167	-14 082	56 351	15 703	-16 700	55 695	16 094	-16 652	55 384	16 414	-18 350
Mining and quarrying	2 948	10 935	-39 849	3 179	14 010	-50 954	3 282	15 748	-50 382	3 349	21 482	-50 382
Secondary sector	72 882	78 073	-44 787	77 101	87 006	-53 641	78 279	92 250	-54 758	78 354	85 533	-55 831
Manufacturing ²	39 813	49 412	-35 774	41 685	53 753	-45 502	42 133	57 613	-45 153	42 148	53 799	-47 308
Electricity, gas and water	1 655	7 712	-2 936	1 872	10 859	-2 136	2 006	12 390	-2 716	2 130	12 384	-2 927
Construction	31 414	20 950	-6 077	33 544	22 394	-6 004	34 140	22 247	-6 889	34 076	19 349	-5 595
Tertiary sector	303 510	233 788	-92 251	312 079	260 957	-108 661	312 341	274 642	-111 070	311 274	270 922	-105 211
Wholesale and retail trade, catering and accommodation ³	82 733	51 397	-36 054	83 979	55 841	-43 615	83 082	59 295	-47 373	81 783	59 517	-46 080
Transport, storage and communication	12 999	19 307	-7 115	13 744	22 280	-8 598	13 764	23 274	-8 421	13 885	21 382	-7 251
Financial intermediation, insurance, real-estate and business services ⁴	179 676	142 001	-37 338	185 106	158 852	-42 792	185 608	166 836	-41 633	185 547	167 781	-39 405
Community, social and personal services ⁵	28 102	21 083	-11 744	29 250	23 985	-13 656	29 887	25 238	-13 643	30 059	22 242	-12 476
Total	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862	448 361	394 351	-229 774
Percentage of total												
Primary sector	13.5%	7.4%	28.2%	13.3%	7.9%	29.4%	13.1%	8.0%	28.8%	13.1%	9.6%	29.9%
Agriculture, forestry and fishing	12.8%	4.2%	7.4%	12.6%	4.2%	7.3%	12.4%	4.0%	7.2%	12.4%	4.2%	8.0%
Mining and quarrying	0.7%	3.2%	20.9%	0.7%	3.7%	22.2%	0.7%	3.9%	21.6%	0.7%	5.4%	21.9%
Secondary sector	16.8%	23.2%	23.5%	17.2%	23.0%	23.3%	17.4%	23.1%	23.5%	17.5%	21.7%	24.3%
Manufacturing	9.2%	14.7%	18.7%	9.3%	14.2%	19.8%	9.4%	14.4%	19.4%	9.4%	13.6%	20.6%
Electricity, gas and water	0.4%	2.3%	1.5%	0.4%	2.9%	0.9%	0.4%	3.1%	1.2%	0.5%	3.1%	1.3%
Construction	7.2%	6.2%	3.2%	7.5%	5.9%	2.6%	7.6%	5.6%	3.0%	7.6%	4.9%	2.4%
Tertiary sector	69.8%	69.4%	48.3%	69.6%	69.1%	47.3%	69.5%	68.9%	47.7%	69.4%	68.7%	45.8%
Wholesale and retail trade, catering and accommodation	19.0%	15.3%	18.9%	18.7%	14.8%	19.0%	18.5%	14.9%	20.3%	18.2%	15.1%	20.1%
Transport, storage and communication	3.0%	5.7%	3.7%	3.1%	5.9%	3.7%	3.1%	5.8%	3.6%	3.1%	5.4%	3.2%
Financial intermediation, insurance, real-estate and business services	41.3%	42.1%	19.6%	41.3%	42.1%	18.6%	41.3%	41.8%	17.9%	41.4%	42.5%	17.1%
Community, social and personal services	6.5%	6.3%	6.1%	6.5%	6.4%	5.9%	6.6%	6.3%	5.9%	6.7%	5.6%	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%	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.

VALUE-ADDED TAX

Table A4.2.1: VAT: Payments and refunds by payment category, 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21		
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)	163 821	30 806	-7 823	169 654	33 905	-8 321	169 698	34 840	-10 058	168 851	30 745	-9 067
B: Bi-monthly (Feb)	203 032	38 827	-10 460	208 086	42 778	-11 205	206 596	42 490	-12 625	204 796	38 112	-10 676
C: Monthly	57 090	266 959	-172 541	60 352	300 628	-210 279	63 465	321 089	-210 048	65 435	325 178	-209 904
D: 6-monthly	10 046	299	-126	9 628	297	-130	8 927	253	-120	8 387	244	-108
E: Annually	992	72	-19	990	67	-21	911	63	-10	892	72	-19
Total	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862	448 361	394 351	-229 774
Percentage of total												
A: Bi-monthly (Jan)	37.7%	9.1%	4.1%	37.8%	9.0%	3.6%	37.7%	8.7%	4.3%	37.7%	7.8%	3.9%
B: Bi-monthly (Feb)	46.7%	11.5%	5.5%	46.4%	11.3%	4.9%	46.0%	10.7%	5.4%	45.7%	9.7%	4.6%
C: Monthly	13.1%	79.2%	90.4%	13.5%	79.6%	91.4%	14.1%	80.5%	90.2%	14.6%	82.5%	91.4%
D: 6-monthly	2.3%	0.1%	0.1%	2.1%	0.1%	0.1%	2.0%	0.1%	0.1%	1.9%	0.1%	0.0%
E: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21		
	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	5 317	23 121	-9 586	5 896	25 634	-11 350	6 466	29 972	-10 545	6 883	34 668	-9 909
Agriculture, forestry and fishing ²	4 106	10 789	-9 569	4 442	9 383	-11 772	4 711	10 006	-11 700	5 161	10 294	-13 558
Bricks, ceramic, glass, cement and similar products	321	879	-258	342	918	-328	347	899	-345	340	1 019	-289
Catering and accommodation	1 047	3 073	-316	1 123	3 434	-359	1 184	3 799	-413	1 206	2 258	-593
Chemicals and chemical, rubber and plastic products	1 041	5 949	-4 794	1 062	6 442	-5 926	1 110	6 535	-5 290	1 150	6 556	-7 655
Clothing and footwear	258	907	-166	270	985	-199	276	939	-273	282	845	-286
Coal and petroleum products	442	1 397	-5 942	492	1 526	-8 217	549	1 567	-7 413	581	2 027	-6 441
Construction	4 091	15 868	-5 011	4 376	16 788	-4 914	4 607	16 766	-4 915	4 691	14 621	-4 259
Educational services	168	431	-166	191	455	-160	211	469	-125	230	483	-135
Electricity, gas and water ²	263	7 489	-2 863	301	10 595	-1 758	327	12 112	-1 756	359	12 124	-1 534
Financing, insurance, real estate and business services ²	14 258	82 946	-19 866	14 913	96 003	-23 078	15 501	98 872	-21 928	15 747	98 657	-22 206
Food, drink and tobacco	1 021	13 381	-4 935	1 089	15 284	-5 672	1 124	16 645	-6 353	1 151	14 809	-7 800
Leather, leather goods and fur (excl. footwear & clothing)	44	148	-191	46	111	-121	48	121	-65	46	99	-77
Machinery and related items	1 473	8 083	-3 454	1 537	8 281	-4 162	1 569	9 558	-4 921	1 612	8 075	-4 234
Medical, dental and other health and veterinary services	705	6 186	-603	755	7 448	-494	821	7 540	-1 021	862	6 817	-560
Metal (including metal products)	1 372	4 159	-9 113	1 409	4 619	-12 967	1 465	4 982	-12 372	1 458	5 271	-11 872
Mining and quarrying	1 139	10 437	-39 647	1 222	13 422	-50 602	1 307	15 223	-50 124	1 346	21 003	-50 138
Other manufacturing industries	614	2 131	-3 261	655	2 548	-3 749	705	2 994	-3 867	742	2 756	-4 578
Paper, printing and publishing	470	2 536	-610	483	2 647	-663	505	2 745	-714	517	2 541	-827
Personal and household services	161	480	-95	184	558	-65	198	610	-65	198	593	-74
Public administration	549	3 993	-9 139	537	4 225	-11 304	527	4 519	-10 776	499	4 523	-9 917
Recreation and cultural services	437	3 184	-578	464	3 555	-373	478	3 886	-338	484	2 762	-348
Research and scientific institutes	97	456	-211	95	509	-224	104	589	-317	116	584	-259
Retail trade	7 586	17 162	-6 181	7 875	18 543	-7 127	8 183	20 447	-6 882	8 321	22 198	-7 441
Scientific, optical and similar equipment	145	683	-319	150	766	-319	165	937	-353	183	920	-356
Social and related community services	361	366	-328	367	413	-419	386	445	-396	413	394	-577
Specialised repair services	543	1 293	-416	559	1 342	-594	591	1 441	-633	592	1 223	-334
Textiles	242	933	-494	247	1 026	-758	253	919	-617	254	1 018	-681
Transport equipment	209	1 106	-648	210	1 078	-911	249	1 171	-903	251	1 297	-846
Transport, storage and communications	2 391	17 207	-6 532	2 519	19 936	-8 008	2 671	20 932	-7 656	2 770	19 246	-6 578
Vehicles, parts and accessories	980	4 313	-17 850	1 046	5 023	-22 615	1 116	5 873	-25 522	1 153	6 351	-22 954
Wholesale trade	4 942	15 204	-8 998	5 181	16 439	-10 850	5 392	16 759	-11 286	5 521	18 481	-12 426
Wood, wood products and furniture	297	668	-400	314	692	-223	319	817	-164	316	664	-163
Total	57 090	266 959	-172 541	60 352	300 628	-210 279	63 465	321 089	-210 048	65 435	325 178	-209 904

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.

VALUE-ADDED TAX

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), 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21		
	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	16 753	3 083	-901	18 315	3 575	-1 048	19 142	3 869	-1 403	20 056	3 692	-1 066
Agriculture, forestry and fishing	13 052	1 617	-1 497	13 531	1 784	-1 533	13 668	1 812	-1 675	13 699	1 848	-1 631
Bricks, ceramic, glass, cement and similar products	609	109	-23	654	114	-21	650	119	-27	641	94	-27
Catering and accommodation	5 554	1 097	-231	5 759	1 146	-174	5 784	1 191	-288	5 520	725	-279
Chemicals and chemical, rubber and plastic products	1 335	275	-58	1 401	297	-70	1 424	322	-74	1 451	293	-74
Clothing and footwear	615	94	-12	662	105	-14	639	103	-17	636	82	-15
Coal and petroleum products	195	29	-12	221	30	-25	234	28	-36	236	26	-20
Construction	12 968	2 366	-565	13 909	2 602	-450	14 114	2 607	-938	14 086	2 207	-651
Educational services	838	184	-18	906	209	-34	928	206	-43	904	173	-35
Electricity, gas and water	684	101	-28	771	115	-122	823	131	-375	862	114	-1 031
Financing, insurance, real estate and business services	55 621	11 802	-2 681	56 382	13 009	-2 752	55 433	13 155	-2 791	54 475	11 825	-2 113
Food, drink and tobacco	1 521	219	-80	1 636	244	-74	1 689	250	-85	1 753	213	-76
Leather, leather goods and fur (excl. footwear & clothing)	106	19	-7	112	25	-13	118	24	-6	118	16	-3
Machinery and related items	3 068	634	-102	3 196	665	-99	3 217	683	-123	3 244	613	-112
Medical, dental and other health and veterinary services	7 204	2 106	-123	7 471	2 374	-70	7 637	2 566	-86	7 777	2 267	-86
Metal (including metal products)	2 401	533	-61	2 502	588	-74	2 447	567	-70	2 340	458	-59
Mining and quarrying	821	222	-82	887	245	-193	893	241	-100	925	222	-105
Other manufacturing industries	1 568	269	-54	1 649	302	-65	1 687	312	-83	1 682	267	-68
Paper, printing and publishing	1 438	285	-19	1 511	296	-30	1 499	297	-38	1 456	230	-37
Personal and household services	1 489	237	-22	1 624	274	-27	1 644	295	-34	1 630	229	-34
Public administration	72	26	-31	68	28	-15	66	27	-15	64	26	-16
Recreation and cultural services	1 511	305	-98	1 557	334	-100	1 594	361	-110	1 533	242	-72
Research and scientific institutes	294	72	-14	299	80	-20	327	81	-36	336	77	-20
Retail trade	13 080	1 658	-296	13 330	1 746	-346	12 874	1 768	-426	12 502	1 502	-402
Scientific, optical and similar equipment	288	69	-17	306	75	-19	309	89	-93	303	68	-19
Social and related community services	1 125	162	-130	1 167	189	-158	1 152	197	-149	1 140	158	-145
Specialised repair services	3 035	526	-25	3 088	553	-25	3 009	554	-57	2 906	453	-34
Textiles	439	85	-16	476	96	-17	469	90	-21	476	73	-13
Transport equipment	530	91	-28	568	107	-111	584	107	-41	584	92	-44
Transport, storage and communications	4 914	934	-239	5 282	1 018	-276	5 243	1 084	-334	5 199	970	-333
Vehicles, parts and accessories	2 028	290	-49	2 184	330	-45	2 264	355	-59	2 348	318	-106
Wholesale trade	7 743	1 136	-281	7 261	1 160	-275	7 194	1 173	-389	7 042	1 023	-318
Wood, wood products and furniture	922	171	-24	969	191	-24	943	177	-35	927	150	-24
Total	163 821	30 806	-7 823	169 654	33 905	-8 321	169 698	34 840	-10 058	168 851	30 745	-9 067

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), 2017/18 – 2020/21

Fiscal year Sector	2017/18			2018/19			2019/20			2020/21		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	17 848	3 451	-991	19 279	3 963	-1 093	20 140	4 242	-1 427	20 982	3 957	-1 180
Agriculture, forestry and fishing	28 294	3 816	-2 890	28 616	4 231	-3 262	28 263	4 016	-3 157	28 036	4 023	-3 053
Bricks, ceramic, glass, cement and similar products	747	156	-27	745	159	-16	756	154	-32	754	133	-28
Catering and accommodation	6 632	1 322	-559	6 835	1 460	-284	6 739	1 418	-340	6 442	868	-273
Chemicals and chemical, rubber and plastic products	1 517	338	-54	1 553	366	-81	1 535	371	-99	1 559	381	-68
Clothing and footwear	657	104	-8	733	122	-10	749	124	-13	739	101	-10
Coal and petroleum products	240	35	-14	245	37	-26	244	38	-29	258	33	-17
Construction	14 353	2 716	-501	15 256	3 004	-641	15 416	2 874	-1 036	15 297	2 521	-685
Educational services	947	234	-55	982	253	-52	1 006	264	-54	1 004	239	-37
Electricity, gas and water	708	122	-45	800	148	-256	856	148	-585	909	147	-363
Financing, insurance, real estate and business services	68 347	14 568	-3 052	68 758	15 927	-3 191	67 383	15 911	-3 160	65 826	14 168	-2 581
Food, drink and tobacco	1 641	251	-87	1 772	275	-106	1 854	282	-109	1 880	248	-102
Leather, leather goods and fur (excl. footwear & clothing)	119	22	-5	133	24	-6	123	23	-6	125	22	-8
Machinery and related items	3 476	785	-101	3 612	840	-134	3 629	843	-150	3 607	755	-122
Medical, dental and other health and veterinary services	8 101	2 385	-71	8 392	2 763	-90	8 592	2 916	-96	8 736	2 605	-117
Metal (including metal products)	2 668	638	-52	2 723	694	-54	2 673	660	-66	2 607	580	-64
Mining and quarrying	987	276	-119	1 069	343	-158	1 081	285	-157	1 077	256	-139
Other manufacturing industries	1 643	300	-53	1 735	344	-58	1 730	329	-91	1 719	296	-75
Paper, printing and publishing	1 547	474	-200	1 612	328	-35	1 606	324	-42	1 528	242	-28
Personal and household services	1 718	278	-17	1 804	318	-19	1 844	339	-29	1 827	288	-25
Public administration	70	33	-29	66	24	-16	67	33	-9	65	31	-7
Recreation and cultural services	1 626	349	-94	1 679	395	-88	1 686	393	-111	1 649	266	-75
Research and scientific institutes	316	77	-16	333	93	-18	341	89	-16	352	88	-52
Retail trade	15 636	2 067	-415	15 665	2 228	-421	14 948	2 159	-454	14 536	1 964	-441
Scientific, optical and similar equipment	321	72	-14	323	78	-17	316	77	-16	336	70	-11
Social and related community services	1 017	144	-149	1 033	170	-171	1 048	171	-185	1 042	146	-215
Specialised repair services	3 467	602	-35	3 561	664	-44	3 408	637	-57	3 360	566	-35
Textiles	497	91	-9	518	101	-16	504	98	-10	510	93	-12
Transport equipment	581	89	-36	618	100	-52	648	97	-70	656	104	-46
Transport, storage and communications	5 687	1 166	-344	5 938	1 327	-314	5 848	1 258	-431	5 911	1 165	-340
Vehicles, parts and accessories	2 126	322	-81	2 300	364	-105	2 425	370	-142	2 516	342	-95
Wholesale trade	8 329	1 332	-324	8 208	1 409	-351	7 967	1 350	-425	7 814	1 245	-352
Wood, wood products and furniture	1 169	213	-15	1 190	224	-22	1 171	196	-24	1 137	167	-20
Total	203 032	38 827	-10 460	208 086	42 778	-11 205	206 596	42 490	-12 625	204 796	38 112	-10 676

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

VALUE-ADDED TAX

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21		
	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	9	3	-0	8	5	-	4	8	-	3	8	-
Agriculture, forestry and fishing	10 189	-2 055	-126	9 762	304	-133	9 053	259	-120	8 488	249	-107
Bricks, ceramic, glass, cement and similar products	-	-	-	-	-	-	-	-	-	-	-	-
Catering and accommodation	1	1	-	-	-	-	-	-	-	-	-	-
Chemicals and chemical, rubber and plastic products	-	-	-	-	-	-	-	-	-	-	-	-
Clothing and footwear	-	-	-	-	-	-	-	-	-	-	-	-
Coal and petroleum products	2	0	-	3	1	-	3	0	-	2	0	-
Educational services	-	-	-	-	-	-	-	-	-	-	-	-
Electricity, gas and water	-	-	-	-	-	-	-	-	-	-	-	-
Financing, insurance, real estate and business services	816	2 422	-19	828	54	-18	767	48	-9	771	58	-19
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	1	-	-0	1	-	-0	-	-	-	-	-	-
Metal (including metal products)	-	-	-	-	-	-	-	-	-	-	-	-
Mining and quarrying	1	0	-	1	0	-	1	0	-	1	0	-
Other manufacturing industries	1	0	-	1	0	-	1	0	-	-	-	-
Paper, printing and publishing	-	-	-	-	-	-	-	-	-	-	-	-
Personal and household services	-	-	-	-	-	-	-	-	-	-	-	-
Public administration	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and cultural services	1	0	-	1	0	-	1	0	-	1	0	-
Research and scientific institutes	-	-	-	-	-	-	-	-	-	-	-	-
Retail trade	3	0	-	2	0	-	2	0	-	2	0	-
Scientific, optical and similar equipment	-	-	-	-	-	-	-	-	-	-	-	-
Social and related community services	1	0	-0	1	0	-	1	-	-0	1	-	-0
Specialised repair services	1	0	-	1	0	-	1	0	-	1	0	-
Textiles	-	-	-	-	-	-	-	-	-	-	-	-
Transport equipment	2	0	-	2	0	-	-	-	-	2	0	-
Transport, storage and communications	7	0	-0	5	0	-0	2	0	-0	5	0	-0
Vehicles, parts and accessories	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale trade	1	-	-0	1	-	-0	1	-	-0	1	-	-0
Wood, wood products and furniture	1	0	-	-	-	-	-	-	-	-	-	-
Other ²	-	-	-	-	-	-	-	-	-	-	-	-
Total	11 038	371	-145	10 618	364	-150	9 838	316	-130	9 279	315	-127

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.

VALUE-ADDED TAX

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2018/19 – 2020/21

Fiscal year	2018/19				2019/20				2020/21						
	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	10 652	33 178	43 830	-13 491	30 339	11 246	38 092	49 337	-13 375	35 962	11 527	42 324	53 851	-12 155	41 696
Agriculture, forestry and fishing ²	1 750	15 703	17 453	-16 700	753	1 969	16 094	18 063	-16 652	1 411	1 941	16 414	18 355	-18 350	5
Bricks, ceramic, glass, cement and similar products	817	1 192	2 009	-364	1 644	760	1 171	1 932	-404	1 528	728	1 246	1 973	-345	1 629
Catering and accommodation	197	6 040	6 236	-817	5 420	158	6 408	6 566	-1 042	5 525	131	3 852	3 982	-1 145	2 838
Chemicals and chemical, rubber and plastic products	12 022	7 105	19 128	-6 077	13 051	11 813	7 227	19 041	-5 463	13 578	12 724	7 230	19 954	-7 797	12 157
Clothing and footwear	1 425	1 211	2 636	-222	2 414	1 473	1 167	2 640	-303	2 337	1 357	1 028	2 385	-311	2 074
Coal and petroleum products	2 408	1 593	4 001	-8 269	-4 268	2 820	1 633	4 024	-7 478	18 461	2 274	2 086	4 360	-6 478	-2 118
Construction	2 039	22 394	24 433	-6 004	18 429	3 102	22 247	25 350	-6 889	18 461	2 706	19 349	22 055	-5 595	16 461
Educational services	34	917	951	-246	705	42	940	981	-223	758	43	895	938	-208	731
Electricity, gas and water ²	1 618	10 859	12 476	-2 136	10 340	1 856	12 390	14 246	-2 716	11 531	2 479	12 384	14 864	-2 927	11 936
Financing, insurance, real estate and business services ²	19 780	124 993	144 773	-29 039	115 734	20 181	127 986	148 167	-27 869	120 278	19 966	124 708	144 674	-26 919	117 755
Food, drink and tobacco	6 120	15 804	21 923	-5 851	16 072	7 016	17 177	24 194	-6 547	17 647	6 553	15 270	21 823	-7 978	13 845
Leather, leather goods and fur (excl. footwear & clothing)	236	160	396	-140	257	198	169	367	-76	291	159	137	296	-88	208
Machinery and related items	11 935	9 786	21 721	-4 395	17 327	11 340	11 083	22 424	-5 194	17 229	11 309	9 443	20 751	-4 468	16 283
Medical, dental and other health and veterinary services	785	12 585	13 370	-654	12 716	1 005	13 023	14 028	-1 203	12 825	1 028	11 689	12 717	-763	11 953
Metal (including metal products)	6 752	5 902	12 653	-13 095	-442	6 205	6 209	12 414	-12 508	-94	6 016	6 309	12 325	-11 995	330
Mining and quarrying	4 051	14 010	18 061	-50 954	-32 893	4 249	15 748	19 998	-50 382	-30 384	3 213	21 482	24 695	-50 382	-25 687
Other manufacturing industries	3 268	3 195	6 463	-3 871	2 592	3 698	3 635	7 333	-4 041	3 292	3 268	3 320	6 588	-4 720	1 868
Paper, printing and publishing	2 442	3 272	5 714	-729	4 985	2 625	3 366	5 991	-794	5 197	2 358	3 014	5 372	-893	4 479
Personal and household services	80	1 150	1 230	-111	1 119	72	1 244	1 316	-128	1 188	65	1 109	1 174	-132	1 042
Public administration	113	4 277	4 390	-11 336	-6 946	102	4 579	4 661	-10 800	-6 119	82	4 580	4 662	-9 940	-5 279
Recreation and cultural services	195	4 284	4 479	-562	3 917	128	4 640	4 768	-560	4 209	100	3 271	3 371	-496	2 875
Research and scientific institutes	70	681	752	-262	490	78	759	837	-369	467	94	749	843	-331	512
Retail trade	12 576	22 517	35 092	-7 893	27 199	12 903	24 374	37 278	-7 762	29 516	12 817	25 664	38 481	-8 283	30 198
Scientific, optical and similar equipment	1 358	919	2 277	-355	1 922	1 290	1 103	2 393	-461	1 931	1 183	1 059	2 241	-386	1 855
Social and related community services	22	771	794	-747	46	22	813	835	-730	105	26	698	724	-937	-212
Specialised repair services	1 299	2 559	3 859	-663	3 195	1 240	2 632	3 872	-746	3 125	753	2 241	2 995	-402	2 593
Textiles	2 069	1 224	3 292	-791	2 501	1 945	1 107	3 051	-648	2 403	1 859	1 184	3 043	-707	2 337
Transport equipment	798	1 284	2 082	-1 074	1 008	962	1 376	2 338	-1 014	1 324	949	1 494	2 443	-937	1 506
Transport, storage and communications	5 831	22 280	28 111	-8 598	19 513	5 565	23 274	28 838	-8 421	20 417	3 967	21 382	25 349	-7 251	18 098
Vehicles, parts and accessories	30 430	5 718	36 148	-22 765	13 383	28 463	6 599	35 061	-25 723	9 338	25 908	7 011	32 920	-23 155	9 765
Wholesale trade	24 483	19 007	43 490	-11 477	32 014	25 473	19 281	44 754	-12 100	32 655	25 301	20 749	48 050	-13 096	32 953
Wood, wood products and furniture	371	1 107	1 478	-268	1 210	371	1 190	1 562	-223	1 339	331	981	1 312	-207	1 106
Other ³	4 591	-	4 591	-	4 591	6 684	-	6 684	-	6 684	3 157	-	3 157	-	3 157
Total	172 815	377 675	550 291	-229 957	320 334	177 056	398 735	575 791	-232 862	342 930	166 372	394 351	560 722	-229 774	330 948

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.

VALUE-ADDED TAX

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2018/19 – 2020/21 (continued)

Fiscal Year	2018/19				2019/20				2020/21						
	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT	VAT Refunds	Net
Agencies and other services ¹	6.2%	8.8%	8.0%	5.9%	9.5%	6.4%	9.6%	8.6%	5.7%	10.5%	6.9%	10.7%	9.6%	5.3%	12.6%
Agriculture, forestry and fishing ²	1.0%	4.2%	3.2%	7.3%	0.2%	1.1%	4.0%	3.1%	7.2%	0.4%	1.2%	4.2%	3.3%	8.0%	0.0%
Bricks, ceramic, glass, cement and similar products	0.5%	0.3%	0.4%	0.2%	0.5%	0.4%	0.3%	0.3%	0.2%	0.4%	0.4%	0.3%	0.4%	0.1%	0.5%
Catering and accommodation	0.1%	1.6%	1.1%	0.4%	1.7%	0.1%	1.6%	1.1%	0.4%	1.6%	0.1%	1.0%	0.7%	0.5%	0.9%
Chemicals and chemical, rubber and plastic products	7.0%	1.9%	3.5%	2.6%	4.1%	6.7%	1.8%	3.3%	2.3%	4.0%	7.6%	1.8%	3.6%	3.4%	3.7%
Clothing and footwear	0.8%	0.3%	0.5%	0.1%	0.8%	0.8%	0.3%	0.5%	0.1%	0.7%	0.8%	0.3%	0.4%	0.1%	0.6%
Coal and petroleum products	1.4%	0.4%	0.7%	3.6%	-1.3%	1.6%	0.4%	0.8%	3.2%	-0.9%	1.4%	0.5%	0.8%	2.8%	-0.6%
Construction	0.2%	5.9%	4.4%	2.6%	5.8%	1.8%	5.6%	4.4%	3.0%	5.4%	1.6%	4.9%	3.9%	2.4%	5.0%
Electricity, gas and water ²	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.1%	0.2%
Financing, insurance, real estate and business services ²	0.9%	2.9%	2.3%	0.9%	3.2%	1.0%	3.1%	2.5%	1.2%	3.4%	1.5%	3.1%	2.7%	1.3%	3.6%
Food, drink and tobacco	11.5%	33.1%	26.3%	12.6%	36.1%	11.4%	32.1%	25.7%	12.0%	35.1%	12.0%	31.6%	25.8%	11.7%	35.6%
Food, leather goods and fur (excl. footwear & clothing)	3.5%	4.2%	4.0%	2.5%	5.0%	4.0%	4.3%	4.2%	2.8%	5.1%	3.9%	3.9%	3.9%	3.5%	4.2%
Machinery and related items	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
Medical, dental and other health and veterinary services	6.9%	2.6%	3.9%	1.9%	5.4%	6.4%	2.8%	3.9%	2.2%	5.0%	6.8%	2.4%	3.7%	1.9%	4.9%
Metal (including metal products)	0.5%	3.3%	2.4%	0.3%	4.0%	0.6%	3.3%	2.4%	0.5%	3.7%	0.6%	3.0%	2.3%	0.3%	3.6%
Mining and quarrying	3.9%	1.6%	2.3%	5.7%	-0.1%	3.5%	1.6%	2.2%	5.4%	0.0%	3.6%	1.6%	2.2%	5.2%	0.1%
Other manufacturing industries	2.3%	3.7%	3.3%	22.2%	-10.3%	2.4%	3.9%	3.5%	21.6%	-8.9%	1.9%	5.4%	4.4%	21.9%	-7.8%
Paper, printing and publishing	1.9%	0.8%	1.2%	1.7%	0.8%	2.1%	0.9%	1.3%	1.7%	1.0%	2.0%	0.8%	1.2%	2.1%	0.6%
Personal and household services	1.4%	0.9%	1.0%	0.3%	1.6%	1.5%	0.8%	1.0%	0.3%	1.5%	1.4%	0.8%	1.0%	0.4%	1.4%
Public administration	0.0%	0.3%	0.2%	0.0%	0.3%	0.0%	0.3%	0.2%	0.1%	0.3%	0.0%	0.3%	0.2%	0.1%	0.3%
Recreation and cultural services	0.1%	1.1%	0.8%	4.9%	-2.2%	0.1%	1.1%	0.8%	4.6%	-1.8%	0.0%	1.2%	0.8%	4.3%	-1.6%
Research and scientific institutes	0.1%	1.1%	0.8%	0.2%	1.2%	0.1%	1.2%	0.8%	0.2%	1.2%	0.1%	0.8%	0.6%	0.2%	0.9%
Retail trade	0.0%	0.2%	0.1%	0.1%	0.2%	0.0%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%
Scientific, optical and similar equipment	7.3%	6.0%	6.4%	3.4%	8.5%	7.3%	6.1%	6.5%	3.3%	8.6%	7.7%	6.5%	6.9%	3.6%	9.1%
Social and related community services	0.8%	0.2%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.2%	0.6%
Specialised repair 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%	0.4%	-0.1%
Textiles	0.8%	0.7%	0.7%	0.3%	1.0%	0.7%	0.7%	0.7%	0.3%	0.9%	0.5%	0.6%	0.5%	0.2%	0.8%
Transport equipment	1.2%	0.3%	0.6%	0.3%	0.8%	1.1%	0.3%	0.5%	0.3%	0.7%	1.1%	0.3%	0.5%	0.3%	0.7%
Transport, storage and communications	0.5%	0.3%	0.4%	0.5%	0.3%	0.5%	0.3%	0.4%	0.4%	0.4%	0.6%	0.4%	0.4%	0.4%	0.5%
Vehicles, parts and accessories	3.4%	5.9%	5.1%	3.7%	6.1%	3.1%	5.8%	5.0%	3.6%	6.0%	2.4%	5.4%	4.5%	3.2%	5.5%
Wholesale trade	17.6%	1.5%	6.6%	9.9%	4.2%	16.1%	1.7%	11.0%	11.0%	2.7%	15.6%	1.8%	5.9%	10.1%	3.0%
Wood, wood products and furniture	14.2%	5.0%	7.9%	5.0%	10.0%	14.4%	4.8%	7.8%	5.2%	9.5%	15.2%	5.3%	8.2%	5.7%	10.0%
Other ³	0.2%	0.3%	0.3%	0.1%	0.4%	0.2%	0.3%	0.3%	0.1%	0.4%	0.2%	0.2%	0.2%	0.1%	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%

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.

VALUE-ADDED TAX

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2018/19 – 2020/21

Economic activity ¹	2018/19			2019/20			2020/21			Net
	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds	Import VAT	VAT Payments	Gross VAT Refunds	
Primary sector	5 801	29 712	35 513	6 218	31 842	38 060	5 154	37 896	43 050	-28 973
Agriculture, forestry and fishing	1 750	15 703	17 453	1 969	16 094	18 063	1 941	16 414	18 355	1 411
Mining and quarrying	4 051	14 010	18 061	4 249	15 748	19 998	3 213	21 482	24 695	-30 384
Secondary sector	55 677	87 006	142 683	57 476	92 250	149 727	56 252	85 533	141 785	94 969
Manufacturing ²	52 020	53 763	105 773	52 518	57 613	110 131	51 067	53 769	104 866	64 977
Electricity, gas and water	1 618	10 859	12 476	1 856	12 390	14 246	2 479	12 384	14 864	11 531
Construction	2 039	22 394	24 433	3 102	22 247	25 350	2 706	19 349	22 055	18 461
Tertiary sector	106 547	260 957	367 504	106 677	274 642	381 320	101 808	270 922	372 729	270 249
Wholesale and retail trade, catering and accommodation ³	68 985	55 841	124 826	68 237	59 295	127 373	64 910	59 517	124 427	80 159
Transport, storage and communication	5 831	22 280	28 111	5 565	23 274	28 838	3 967	21 382	25 349	20 417
Financial intermediation, insurance, real-estate and business services ⁴	30 502	158 852	189 354	31 504	166 836	198 341	31 587	167 781	199 368	156 708
Community, social and personal services ⁵	1 229	23 985	25 213	1 371	25 238	26 609	1 944	22 242	23 586	12 966
Other ⁶	4 591	-	4 591	6 684	-	6 684	3 157	-	3 157	6 684
Total	172 615	377 675	550 291	177 056	398 735	575 791	166 372	394 351	560 722	342 930
Percentage of total										
Primary sector	3.4%	7.9%	6.5%	3.5%	8.0%	6.6%	3.1%	9.6%	7.7%	-8.4%
Agriculture, forestry and fishing	1.0%	4.2%	3.2%	1.1%	4.0%	3.1%	1.2%	4.2%	3.3%	0.4%
Mining and quarrying	2.3%	3.7%	3.3%	2.4%	3.9%	3.5%	1.9%	5.4%	4.4%	-8.9%
Secondary sector	32.3%	23.0%	25.9%	32.5%	23.1%	26.0%	33.8%	21.7%	25.3%	27.7%
Manufacturing	30.1%	14.2%	19.2%	29.7%	14.4%	19.1%	30.7%	13.6%	18.7%	18.9%
Electricity, gas and water	0.9%	2.9%	2.3%	1.0%	3.1%	2.5%	1.5%	3.1%	2.7%	3.4%
Construction	1.2%	5.9%	4.4%	1.8%	5.6%	4.4%	1.6%	4.9%	3.9%	5.4%
Tertiary sector	61.7%	69.1%	66.8%	60.3%	66.9%	66.2%	61.2%	68.7%	66.5%	78.8%
Wholesale and retail trade, catering and accommodation	40.0%	14.8%	22.7%	38.5%	14.9%	22.1%	39.0%	15.1%	22.2%	23.4%
Transport, storage and communication	3.4%	5.9%	5.1%	3.1%	5.8%	5.0%	2.4%	5.4%	4.5%	6.0%
Financial intermediation, insurance, real-estate and business services	17.7%	42.1%	34.4%	17.8%	41.8%	34.4%	19.0%	42.5%	35.6%	45.7%
Community, social and personal services	0.7%	6.4%	4.6%	0.8%	6.3%	4.6%	0.8%	5.6%	4.2%	3.8%
Other	2.7%	0.0%	0.8%	3.8%	0.0%	1.2%	1.9%	0.0%	0.6%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

VALUE-ADDED TAX

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21			
	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		80 082	10 549	-2 859	77 789	11 164	-2 986	72 575	10 834	-2 759	68 637	9 478	-2 668
B : Partnership		7 746	5 027	-1 997	7 454	5 731	-2 325	7 009	5 776	-1 958	6 543	5 481	-2 319
C : Company/Close corporation		330 491	310 157	-171 441	346 333	348 566	-207 994	352 771	369 407	-211 730	355 754	366 455	-209 646
D : Government/Local/Public authority		801	6 252	-10 194	768	6 662	-11 912	741	7 047	-11 667	710	7 186	-10 396
E : Association not for gain		2 344	1 695	-937	2 287	2 059	-1 152	2 263	2 050	-1 125	2 226	1 781	-1 038
F : Estate/Trust		11 985	2 534	-1 623	12 654	2 898	-1 527	12 880	3 047	-1 491	13 179	2 970	-1 377
G : Club		580	288	-36	564	368	-42	545	328	-38	515	695	-33
H : Welfare organisation		787	60	-178	765	62	-192	723	72	-191	688	51	-171
I : Other		165	401	-1 703	96	166	-1 825	90	173	-1 903	109	254	-2 125
Total		434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862	448 361	394 351	-229 774
Percentage of total													
A : Individual		18.4%	3.1%	1.5%	17.3%	3.0%	1.3%	16.1%	2.7%	1.2%	15.3%	2.4%	1.2%
B : Partnership		1.8%	1.5%	1.0%	1.7%	1.5%	1.0%	1.6%	1.4%	0.8%	1.5%	1.4%	1.0%
C : Company/Close corporation		76.0%	92.0%	89.8%	77.2%	92.3%	90.4%	78.5%	92.6%	90.9%	79.3%	92.9%	91.2%
D : Government/Local/Public authority		0.2%	1.9%	5.3%	0.2%	1.8%	5.2%	0.2%	1.8%	5.0%	0.2%	1.8%	4.5%
E : Association not for gain		0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
F : Estate/Trust		2.8%	0.8%	0.8%	2.8%	0.8%	0.7%	2.9%	0.8%	0.6%	2.9%	0.8%	0.6%
G : Club		0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.1%	0.2%	0.0%
H : Welfare organisation		0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
I : Other		0.0%	0.1%	0.9%	0.0%	0.0%	0.8%	0.0%	0.0%	0.8%	0.0%	0.1%	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%

Table A4.4.1: VAT: Total output/input tax by sector, 2017/18 – 2020/21

Fiscal year Sector	2017/18			2018/19			2019/20			2020/21		
	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	93 702	-75 279	18 423	108 073	-89 087	18 986	115 927	-90 831	25 096	120 670	-90 080	30 590
Agriculture, forestry and fishing ²	49 921	-45 722	199	50 863	-50 445	408	51 596	-51 966	-370	54 531	-56 686	-2 155
Bricks, ceramic, glass, cement and similar products	5 040	-4 212	829	5 618	-4 758	860	5 687	-4 890	797	5 328	-4 446	881
Catering and accommodation	16 837	-12 166	4 671	18 891	-13 630	5 261	20 085	-14 716	5 368	12 925	-10 232	2 693
Chemicals and chemical, rubber and plastic products	42 740	-41 420	1 320	48 571	-47 370	1 201	49 831	-48 041	1 790	47 202	-47 853	-651
Clothing and footwear	5 224	-4 234	990	5 679	-4 690	989	5 818	-4 938	880	4 655	-3 958	696
Coal and petroleum products	8 718	-13 455	-4 737	10 620	-16 348	-5 728	11 664	-17 917	-6 253	9 632	-14 412	-4 780
Construction	67 340	-52 689	14 651	73 258	-56 956	16 302	71 247	-56 118	15 129	62 071	-50 861	11 210
Educational services	1 715	-1 138	577	2 178	-1 475	704	2 320	-1 691	629	2 089	-1 254	835
Electricity, gas and water ²	36 965	-32 081	4 884	41 351	-32 782	8 570	45 750	-35 931	9 819	45 885	-36 527	9 358
Financing, insurance, real estate and business services ²	376 118	-291 403	84 715	413 626	-316 615	97 011	438 287	-338 666	99 621	399 946	-301 972	97 975
Food, drink and tobacco	47 082	-38 571	8 511	52 324	-42 097	10 226	56 669	-45 957	10 712	51 463	-44 607	6 856
Leather, leather goods and fur (excl. footwear & clothing)	741	-772	-30	722	-685	37	745	-634	110	542	-496	46
Machinery and related items	36 343	-30 965	5 358	39 238	-33 713	5 525	40 427	-34 278	6 150	36 736	-31 681	5 055
Medical, dental and other health and veterinary services	21 505	-11 718	9 787	25 822	-14 348	11 473	27 535	-15 503	12 032	26 341	-15 581	10 761
Metal (including metal products)	32 727	-36 787	-4 060	36 973	-42 786	-5 813	37 607	-44 916	-7 308	36 556	-41 000	-4 444
Mining and quarrying	54 148	-82 748	-28 600	65 236	-98 440	-33 204	70 608	-108 077	-37 468	76 880	-103 325	-26 445
Other manufacturing industries	11 928	-12 703	-775	13 925	-14 429	-504	16 709	-16 871	-162	14 385	-15 525	-1 140
Paper, printing and publishing	11 784	-9 334	2 450	13 158	-10 574	2 584	13 554	-11 111	2 443	12 091	-9 947	2 143
Personal and household services	2 370	-1 585	786	2 756	-1 705	1 051	3 786	-2 517	1 268	3 082	-2 195	887
Public administration	23 043	-29 043	-6 000	25 540	-32 175	-6 635	28 409	-34 982	-6 573	27 696	-34 329	-6 633
Recreation and cultural services	10 277	-7 185	3 092	11 611	-7 875	3 736	12 616	-8 575	4 041	10 717	-7 975	2 741
Research and scientific institutes	1 066	-711	355	1 204	-776	428	1 283	-872	411	2 705	-2 291	414
Retail trade	172 068	-158 751	13 318	190 050	-174 556	15 495	195 987	-179 576	16 411	192 320	-174 577	17 743
Scientific, optical and similar equipment	2 792	-2 296	496	3 099	-2 572	527	3 625	-2 999	626	3 293	-2 659	633
Social and related community services	2 025	-2 082	-57	2 186	-2 081	106	2 390	-2 313	77	1 801	-2 105	-304
Specialised repair services	8 138	-6 240	1 899	8 828	-6 920	1 908	8 821	-7 019	1 802	7 824	-5 993	1 831
Textiles	5 760	-5 231	529	6 480	-5 953	527	5 928	-5 518	411	5 515	-5 001	514
Transport equipment	4 285	-3 698	587	4 276	-4 137	138	5 409	-5 049	360	4 508	-3 978	530
Transport, storage and communications	59 489	-47 446	12 043	69 375	-55 102	14 273	73 604	-59 249	14 355	67 123	-52 201	14 922
Vehicles, parts and accessories	47 260	-59 852	-12 591	52 857	-68 980	-16 123	56 329	-76 209	-19 880	49 621	-65 187	-15 566
Wholesale trade	112 246	-104 798	7 448	127 518	-119 382	8 137	133 994	-126 787	-7 207	129 843	-121 765	8 078
Wood, wood products and furniture	4 471	-3 824	647	4 792	-3 943	850	4 842	-3 884	958	4 174	-3 432	742
Total	1 371 867	-1 230 157	141 711	1 536 689	-1 377 384	159 305	1 619 092	-1 458 602	160 490	1 530 151	-1 364 131	166 020

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, 2017/18 – 2020/21

Fiscal year Sector	2017/18			2018/19			2019/20			2020/21		
	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	82 435	-49 317	33 118	93 440	-56 163	37 277	101 677	-50 302	51 376	106 357	-52 668	53 689
Agriculture, forestry and fishing ²	53 565	-34 870	18 695	38 999	-21 572	17 427	39 197	-21 602	17 595	40 169	-21 898	18 271
Bricks, ceramic, glass, cement and similar products	4 649	-3 423	1 226	5 058	-3 813	1 245	5 087	-3 810	1 277	4 748	-3 376	1 371
Catering and accommodation	16 097	-10 083	6 013	18 181	-11 894	6 287	19 203	-12 336	6 867	11 960	-7 422	4 538
Chemicals and chemical, rubber and plastic products	27 228	-20 029	7 200	29 108	-21 881	7 227	31 216	-23 557	7 660	26 958	-19 303	7 655
Clothing and footwear	4 643	-3 397	1 246	5 057	-3 789	1 268	4 982	-3 682	1 300	3 931	-2 755	1 175
Coal and petroleum products	4 091	-2 567	1 524	5 289	-3 619	1 671	5 719	-3 941	1 778	5 574	-3 368	2 206
Construction	62 370	-38 192	24 178	77 040	-39 899	37 141	65 597	-24 419	41 178	57 656	-27 687	29 969
Educational services	1 624	-770	854	2 061	-1 071	990	2 243	-877	1 366	2 003	-814	1 189
Electricity, gas and water ²	27 532	-19 475	8 057	34 970	-23 773	11 197	43 100	-30 290	12 810	38 556	-25 757	12 799
Financing, insurance, real estate and business services ²	306 966	-188 765	118 201	366 746	-233 329	133 417	396 028	-250 704	145 324	352 384	-217 519	134 865
Food, drink and tobacco	39 285	-24 847	14 437	44 491	-27 177	17 314	49 121	-31 418	17 704	42 510	-26 740	15 770
Leather, leather goods and fur (excl. footwear & clothing)	642	-434	208	626	-455	171	616	-420	196	478	-330	148
Machinery and related items	29 965	-19 874	10 091	31 480	-21 382	10 097	32 561	-20 691	11 870	28 947	-18 604	10 343
Medical, dental and other health and veterinary services	20 961	-9 868	11 093	24 788	-12 150	12 638	26 531	-12 745	13 787	25 155	-12 808	12 347
Metal (including metal products)	22 186	-16 171	6 015	25 888	-16 632	9 256	26 229	-19 452	6 777	24 422	-17 179	7 243
Mining and quarrying	32 889	-20 094	12 795	42 067	-26 469	15 599	47 430	-20 985	26 445	52 395	-26 635	25 761
Other manufacturing industries	9 423	-6 439	2 984	11 209	-7 839	3 370	13 280	-8 856	4 424	11 181	-7 117	4 064
Paper, printing and publishing	10 594	-7 224	3 370	11 365	-7 980	3 385	11 515	-8 011	3 504	10 270	-7 091	3 179
Personal and household services	2 262	-1 108	1 154	2 598	-1 270	1 328	3 561	-1 718	1 843	2 972	-1 546	1 426
Public administration	11 554	-6 329	5 225	11 718	-6 490	5 228	13 132	-7 538	5 594	12 298	-7 232	5 066
Recreation and cultural services	9 767	-5 730	4 037	11 232	-6 884	4 348	12 124	-7 363	4 761	10 095	-6 656	3 438
Research and scientific institutes	956	-292	664	1 073	-365	708	1 128	-350	778	1 909	-1 055	853
Retail trade	149 310	-126 714	22 597	164 979	-140 314	24 665	170 377	-144 912	25 465	166 220	-138 194	28 026
Scientific, optical and similar equipment	2 366	-1 498	868	2 579	-1 542	1 036	2 947	552	3 499	2 715	-1 626	1 089
Social and related community services	1 734	-835	899	1 881	-1 049	832	1 993	-1 078	915	1 658	-802	856
Specialised repair services	7 441	-4 838	2 603	7 973	-5 317	2 656	8 019	-5 247	2 772	7 210	-4 660	2 551
Textiles	5 032	-3 875	1 157	5 789	-4 499	1 290	4 780	-3 599	1 181	4 550	-3 226	1 324
Transport equipment	3 659	-2 025	1 634	3 433	-2 103	1 331	4 480	-2 891	1 590	3 718	-1 923	1 795
Transport, storage and communications	52 942	-26 930	26 013	60 470	-36 904	23 567	63 381	-38 617	24 763	57 837	-33 761	24 076
Vehicles, parts and accessories	23 350	-18 041	5 309	26 664	-20 766	5 898	30 079	-23 277	6 803	28 412	-21 056	7 355
Wholesale trade	89 895	-70 432	19 463	100 575	-80 105	20 470	104 344	-83 537	20 807	101 432	-78 038	23 394
Wood, wood products and furniture	4 069	-2 908	1 161	4 390	-3 245	1 145	4 442	-3 172	1 271	3 772	-2 714	1 058
Total	1 121 487	-747 399	374 088	1 273 220	-851 739	421 482	1 346 122	-870 844	475 278	1 250 452	-801 562	448 890

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, 2017/18 – 2020/21

Fiscal year Sector	2017/18			2018/19			2019/20			2020/21		
	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	11 267	-25 962	-14 695	14 634	-32 924	-18 290	14 250	-40 530	-26 279	13 994	-37 094	-23 100
Agriculture, forestry and fishing ²	10 548	-26 559	-16 011	11 854	-28 873	-17 020	12 398	-30 363	-17 965	14 339	-34 765	-20 426
Bricks, ceramic, glass, cement and similar products	391	-788	-397	560	-945	-385	600	-1 080	-480	578	-1 068	-490
Catering and accommodation	740	-2 083	-1 343	710	-1 736	-1 026	881	-2 380	-1 499	944	-2 789	-1 845
Chemicals and chemical, rubber and plastic products	15 512	-21 392	-5 880	19 463	-25 489	-6 026	18 615	-24 484	-5 869	20 230	-28 536	-8 306
Clothing and footwear	580	-837	-256	622	-900	-278	836	-1 256	-420	723	-1 202	-479
Coal and petroleum products	4 627	-10 888	-6 260	5 331	-12 730	-7 399	5 946	-13 977	-8 031	4 058	-11 044	-6 986
Construction	4 969	-14 496	-9 527	-3 782	-17 057	-20 838	5 650	-31 699	-26 048	4 145	-22 904	-18 759
Educational services	90	-368	-278	118	-404	-286	77	-814	-737	78	-433	-355
Electricity, gas and water ²	9 433	-12 606	-3 173	6 382	-9 009	-2 627	2 650	-5 641	-2 991	7 299	-10 740	-3 441
Financing, insurance, real estate and business services ²	50 960	-86 930	-35 970	46 880	-83 287	-36 406	42 260	-87 963	-45 703	48 618	-85 508	-36 890
Food, drink and tobacco	7 797	-13 723	-5 926	7 832	-14 920	-7 088	7 548	-14 539	-6 992	8 943	-17 857	-8 914
Leather, leather goods and fur (excl. footwear & clothing)	99	-338	-238	96	-230	-135	128	-214	-85	63	-166	-102
Machinery and related items	6 378	-11 111	-4 733	7 758	-12 331	-4 573	7 866	-13 587	-5 721	7 759	-13 046	-5 287
Medical, dental and other health and veterinary services	544	-1 849	-1 306	1 033	-2 198	-1 165	1 004	-2 758	-1 754	1 167	-2 754	-1 587
Metal (including metal products)	10 541	-20 616	-10 075	11 085	-26 154	-15 069	11 378	-25 464	-14 086	12 120	-23 806	-11 686
Mining and quarrying	21 259	-62 654	-41 395	23 169	-71 972	-48 803	23 178	-87 091	-63 913	23 896	-76 102	-52 205
Other manufacturing industries	2 505	-6 264	-3 759	2 717	-6 590	-3 874	3 429	-8 015	-4 586	3 180	-8 384	-5 204
Paper, printing and publishing	1 190	-2 110	-920	1 793	-2 594	-801	2 039	-3 100	-1 061	1 813	-2 849	-1 036
Personal and household services	108	-477	-368	158	-435	-278	225	-799	-575	106	-645	-539
Public administration	11 489	-22 715	-11 225	13 822	-25 685	-11 863	15 277	-27 444	-12 167	15 398	-27 097	-11 698
Recreation and cultural services	509	-1 454	-945	379	-991	-612	492	-1 212	-720	618	-1 315	-697
Research and scientific institutes	110	-418	-309	130	-411	-280	156	-522	-366	796	-1 235	-439
Retail trade	22 758	-32 037	-9 279	25 072	-34 242	-9 170	25 610	-34 664	-9 054	26 096	-36 378	-10 283
Scientific, optical and similar equipment	426	-798	-372	520	-1 029	-510	678	-3 550	-2 872	577	-1 033	-456
Social and related community services	291	-1 247	-956	305	-1 032	-727	397	-1 235	-838	140	-1 300	-1 160
Specialised repair services	697	-1 401	-704	855	-1 603	-748	803	-1 772	-969	608	-1 327	-720
Textiles	728	-1 357	-629	691	-1 454	-764	1 148	-1 918	-770	968	-1 777	-810
Transport equipment	626	-1 673	-1 047	842	-2 034	-1 192	929	-2 159	-1 230	774	-2 038	-1 264
Transport, storage and communications	6 547	-20 517	-13 970	8 904	-18 198	-9 294	10 224	-20 631	-10 408	9 259	-18 413	-9 154
Vehicles, parts and accessories	23 910	-41 810	-17 900	26 192	-48 214	-22 021	26 250	-52 933	-26 683	21 187	-44 109	-22 921
Wholesale trade	22 351	-34 366	-12 015	26 943	-39 277	-12 334	29 650	-43 250	-13 600	28 335	-43 650	-15 316
Wood, wood products and furniture	401	-916	-514	402	-697	-295	400	-713	-313	401	-717	-316
Total	250 381	-482 758	-232 377	263 469	-525 645	-262 177	275 970	-587 758	-314 788	279 212	-562 082	-282 870

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

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

Table A4.5.1: VAT: Output/input tax declared and claimed for each R1 VAT declared, 2017/18 – 2020/21

Fiscal year	2017/18		2018/19		2019/20		2020/21	
	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of
Agencies and other services ¹	-1.49	2.49	1.00	1.00	-0.98	1.98	1.00	1.00
Agriculture, forestry and fishing	-1.87	2.87	1.00	1.00	-1.23	2.23	1.00	1.00
Bricks, ceramic, glass, cement and similar products	-2.79	3.79	1.00	1.00	-2.98	3.98	1.00	1.00
Catering and accommodation	-1.68	2.68	1.00	1.00	-1.89	2.89	1.00	1.00
Chemicals and chemical, rubber and plastic products	-2.78	3.78	1.00	1.00	-3.03	4.03	1.00	1.00
Clothing and footwear	-2.73	3.73	1.00	1.00	-2.99	3.99	1.00	1.00
Coal and petroleum products	-1.68	2.68	1.00	1.00	-2.17	3.17	1.00	1.00
Construction	-1.58	2.58	1.00	1.00	-1.07	2.07	1.00	1.00
Educational services	-0.90	1.90	1.00	1.00	-1.08	2.08	1.00	1.00
Electricity, gas and water	-2.42	3.42	1.00	1.00	-2.12	3.12	1.00	1.00
Financing, insurance, real estate and business services	-1.60	2.60	1.00	1.00	-1.75	2.75	1.00	1.00
Food, drink and tobacco	-1.72	2.72	1.00	1.00	-1.57	2.57	1.00	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.09	3.09	1.00	1.00	-2.65	3.65	1.00	1.00
Machinery and related items	-1.97	2.97	1.00	1.00	-2.12	3.12	1.00	1.00
Medical, dental and other health and veterinary services	-0.89	1.89	1.00	1.00	-0.96	1.96	1.00	1.00
Metal (including metal products)	-2.69	3.69	1.00	1.00	-1.80	2.80	1.00	1.00
Mining and quarrying	-1.57	2.57	1.00	1.00	-1.70	2.70	1.00	1.00
Other manufacturing industries	-2.16	3.16	1.00	1.00	-2.33	3.33	1.00	1.00
Paper, printing and publishing	-2.14	3.14	1.00	1.00	-2.36	3.36	1.00	1.00
Personal and household services	-0.96	1.96	1.00	1.00	-0.96	1.96	1.00	1.00
Public administration	-1.21	2.21	1.00	1.00	-1.24	2.24	1.00	1.00
Recreation and cultural services	-1.42	2.42	1.00	1.00	-1.58	2.58	1.00	1.00
Research and scientific institutes	-0.44	1.44	1.00	1.00	-0.52	1.52	1.00	1.00
Retail trade	-5.61	6.61	1.00	1.00	-5.69	6.69	1.00	1.00
Scientific, optical and similar equipment	-1.73	2.73	1.00	1.00	-1.49	2.49	1.00	1.00
Social and related community services	-0.93	1.93	1.00	1.00	-1.26	2.26	1.00	1.00
Specialised repair services	-1.86	2.86	1.00	1.00	-2.00	3.00	1.00	1.00
Textiles	-3.35	4.35	1.00	1.00	-3.49	4.49	1.00	1.00
Transport equipment	-1.24	2.24	1.00	1.00	-1.58	2.58	1.00	1.00
Transport, storage and communications	-1.04	2.04	1.00	1.00	-1.57	2.57	1.00	1.00
Vehicles, parts and accessories	-3.40	4.40	1.00	1.00	-3.52	4.52	1.00	1.00
Wholesale trade	-3.62	4.62	1.00	1.00	-3.91	4.91	1.00	1.00
Wood, wood products and furniture	-2.50	3.50	1.00	1.00	-2.83	3.83	1.00	1.00
Total	-2.00	3.00	1.00	1.00	-2.02	3.02	1.00	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 VAT refund claimed, 2017/18 – 2020/21

Fiscal year	2017/18			2018/19			2019/20			2020/21		
	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
Agencies and other services ¹	-1.77	0.77	-1.00	-1.80	0.80	-1.00	-1.54	0.54	-1.00	-1.61	0.61	-1.00
Agriculture, forestry and fishing	-1.66	0.66	-1.00	-1.70	0.70	-1.00	-1.69	0.69	-1.00	-1.70	0.70	-1.00
Bricks, ceramic, glass, cement and similar products	-1.98	0.98	-1.00	-2.45	1.45	-1.00	-2.25	1.25	-1.00	-2.18	1.18	-1.00
Catering and accommodation	-1.55	0.55	-1.00	-1.69	0.69	-1.00	-1.59	0.59	-1.00	-1.51	0.51	-1.00
Chemicals and chemical, rubber and plastic products	-3.64	2.64	-1.00	-4.23	3.23	-1.00	-4.17	3.17	-1.00	-3.44	2.44	-1.00
Clothing and footwear	-3.27	2.27	-1.00	-3.23	2.23	-1.00	-2.99	1.99	-1.00	-2.51	1.51	-1.00
Coal and petroleum products	-1.74	0.74	-1.00	-1.72	0.72	-1.00	-1.74	0.74	-1.00	-1.58	0.58	-1.00
Construction	-1.52	0.52	-1.00	-0.82	-0.18	-1.00	-1.22	0.22	-1.00	-1.22	0.22	-1.00
Educational services	-1.32	0.32	-1.00	-1.41	0.41	-1.00	-1.10	0.10	-1.00	-1.22	0.22	-1.00
Electricity, gas and water	-3.97	2.97	-1.00	-3.43	2.43	-1.00	-1.89	0.89	-1.00	-3.12	2.12	-1.00
Financing, insurance, real estate and business services	-2.42	1.42	-1.00	-2.29	1.29	-1.00	-1.92	0.92	-1.00	-2.32	1.32	-1.00
Food, drink and tobacco	-2.32	1.32	-1.00	-2.11	1.11	-1.00	-2.08	1.08	-1.00	-2.00	1.00	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.42	0.42	-1.00	-1.71	0.71	-1.00	-2.50	1.50	-1.00	-1.62	0.62	-1.00
Machinery and related items	-2.35	1.35	-1.00	-2.70	1.70	-1.00	-2.38	1.38	-1.00	-2.47	1.47	-1.00
Medical, dental and other health and veterinary services	-1.42	0.42	-1.00	-1.89	0.89	-1.00	-1.57	0.57	-1.00	-1.74	0.74	-1.00
Metal (including metal products)	-2.05	1.05	-1.00	-1.74	0.74	-1.00	-1.81	0.81	-1.00	-2.04	1.04	-1.00
Mining and quarrying	-1.51	0.51	-1.00	-1.47	0.47	-1.00	-1.36	0.36	-1.00	-1.46	0.46	-1.00
Other manufacturing industries	-1.67	0.67	-1.00	-1.70	0.70	-1.00	-1.75	0.75	-1.00	-1.61	0.61	-1.00
Paper, printing and publishing	-2.29	1.29	-1.00	-3.24	2.24	-1.00	-2.92	1.92	-1.00	-2.75	1.75	-1.00
Personal and household services	-1.29	0.29	-1.00	-1.57	0.57	-1.00	-1.39	0.39	-1.00	-1.20	0.20	-1.00
Public administration	-2.02	1.02	-1.00	-2.17	1.17	-1.00	-2.26	1.26	-1.00	-2.32	1.32	-1.00
Recreation and cultural services	-1.54	0.54	-1.00	-1.62	0.62	-1.00	-1.68	0.68	-1.00	-1.89	0.89	-1.00
Research and scientific institutes	-1.36	0.36	-1.00	-1.46	0.46	-1.00	-1.43	0.43	-1.00	-2.81	1.81	-1.00
Retail trade	-3.45	2.45	-1.00	-3.73	2.73	-1.00	-3.83	2.83	-1.00	-3.54	2.54	-1.00
Scientific, optical and similar equipment	-2.14	1.14	-1.00	-2.02	1.02	-1.00	-1.24	0.24	-1.00	-2.27	1.27	-1.00
Social and related community services	-1.30	0.30	-1.00	-1.42	0.42	-1.00	-1.47	0.47	-1.00	-1.12	0.12	-1.00
Specialised repair services	-1.99	0.99	-1.00	-2.14	1.14	-1.00	-1.83	0.83	-1.00	-1.84	0.84	-1.00
Textiles	-2.16	1.16	-1.00	-1.90	0.90	-1.00	-2.49	1.49	-1.00	-2.20	1.20	-1.00
Transport equipment	-1.60	0.60	-1.00	-1.71	0.71	-1.00	-1.76	0.76	-1.00	-1.61	0.61	-1.00
Transport, storage and communications	-1.47	0.47	-1.00	-1.96	0.96	-1.00	-1.98	0.98	-1.00	-2.01	1.01	-1.00
Vehicles, parts and accessories	-2.34	1.34	-1.00	-2.19	1.19	-1.00	-1.98	0.98	-1.00	-1.92	0.92	-1.00
Wholesale trade	-2.86	1.86	-1.00	-3.18	2.18	-1.00	-3.18	2.18	-1.00	-2.85	1.85	-1.00
Wood, wood products and furniture	-1.78	0.78	-1.00	-2.36	1.36	-1.00	-2.28	1.28	-1.00	-2.27	1.27	-1.00
Total	-2.08	1.08	-1.00	-2.00	1.00	-1.00	-1.87	0.87	-1.00	-1.99	0.99	-1.00

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

VALUE-ADDED TAX

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2017/18 – 2020/21

Fiscal year	2017/18				2018/19				2019/20				2020/21			
	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	27 887	—	2 283	-5 023	33 170	—	2 628	-4 830	29 330	—	2 553	-6 064	30 207	—	2 632	-5 456
B: 1 to 50 000	9 937	254	73	-765	11 362	290	106	-551	10 783	267	90	-980	12 309	299	88	-535
C: 50 001 to 100 000	10 888	804	98	-284	11 498	852	131	-593	10 766	798	112	-564	11 853	877	106	-424
D: 100 001 to 200 000	18 127	2 705	263	-517	19 109	2 847	329	-634	18 300	2 723	286	-644	19 724	2 933	288	-777
E: 200 001 to 300 000	15 190	3 795	326	-395	19 288	4 063	392	-464	15 639	3 903	360	-737	16 771	4 179	359	-495
F: 300 001 to 500 000	25 481	10 110	772	-695	26 586	10 550	924	-746	26 074	10 360	941	-905	27 635	11 039	830	-741
G: 500 001 to 700 000	20 814	12 424	854	-611	21 998	13 141	1 058	-741	21 075	12 593	943	-675	22 726	13 582	996	-793
H: 700 001 to 1 000 000	26 235	22 181	1 489	-689	27 362	23 150	1 831	-839	26 968	22 783	1 661	-872	28 766	24 334	1 695	-844
I: 1 000 001 to 2 000 000	63 078	91 887	5 883	-1 938	64 782	94 201	6 985	-2 243	64 528	94 086	6 571	-2 422	64 757	94 073	6 431	-2 428
J: 2 000 001 to 3 000 000	38 704	95 262	5 773	-1 336	38 936	95 913	6 750	-1 618	39 781	97 947	6 582	-2 048	38 248	94 113	6 051	-1 535
K: 3 000 001 to 5 000 000	45 070	175 303	9 883	-2 024	44 651	173 711	11 165	-2 538	46 302	180 331	11 116	-2 496	43 635	169 510	10 299	-2 430
L: 5 000 001 to 10 000 000	49 191	348 164	17 637	-4 143	48 843	345 897	19 842	-4 059	50 704	359 869	19 825	-4 654	47 558	336 879	18 349	-3 919
M: 10 000 001 to 14 000 000	17 955	212 422	9 661	-2 551	17 815	210 580	10 774	-2 406	18 846	222 648	11 082	-2 756	17 308	204 767	10 077	-2 405
N: 14 000 001 to 20 000 000	15 187	253 337	10 801	-2 642	14 885	248 313	11 834	-2 953	16 090	269 003	12 438	-3 240	14 945	249 615	11 442	-3 074
O: 20 000 001 to 30 000 000	12 796	311 560	12 399	-3 226	12 859	313 571	14 291	-3 703	14 010	341 689	15 003	-4 012	13 184	321 856	13 797	-4 118
P: 30 000 001 to 50 000 000	11 629	454 015	16 712	-5 305	12 690	494 224	19 922	-6 227	13 482	524 245	21 199	-6 019	13 278	515 547	20 242	-6 550
Q: 50 000 001 to 100 000 000	13 186	924 213	27 471	-9 467	12 218	851 061	28 355	-10 197	12 744	889 655	29 502	-10 299	11 786	824 447	27 989	-10 258
R: 100 000 001 +	13 626	10 389 611	214 585	-149 359	13 658	10 815 796	240 359	-164 613	14 175	11 655 068	258 472	-183 487	13 471	10 943 736	262 680	-182 992
Total	434 981	13 308 025	336 964	-190 969	448 710	13 698 161	377 675	-229 957	449 597	14 687 969	398 735	-232 862	448 361	13 811 788	394 351	-228 774

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2017/18 – 2020/21 (continued)

Fiscal year Turnover group Percentage of total	2017/18			2018/19			2019/20			2020/21		
	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds	Number of vendors	Turnover	Refunds
A: = 0	6.4%	0.0%	0.7%	7.4%	0.0%	0.7%	2.1%	0.0%	0.6%	6.7%	0.0%	2.6%
B: 1 to 50 000	2.3%	0.0%	0.0%	2.5%	0.0%	0.0%	0.2%	0.0%	0.0%	2.7%	0.0%	0.4%
C: 50 001 to 100 000	2.5%	0.0%	0.0%	2.6%	0.0%	0.0%	0.3%	0.0%	0.0%	2.6%	0.0%	0.2%
D: 100 001 to 200 000	4.2%	0.0%	0.1%	4.3%	0.0%	0.1%	0.3%	0.0%	0.0%	4.4%	0.0%	0.3%
E: 200 001 to 300 000	3.5%	0.0%	0.1%	3.6%	0.0%	0.1%	0.2%	0.0%	0.1%	3.7%	0.0%	0.2%
F: 300 001 to 500 000	5.9%	0.1%	0.2%	5.9%	0.1%	0.2%	0.3%	0.1%	0.2%	6.2%	0.1%	0.3%
G: 500 001 to 700 000	4.8%	0.1%	0.3%	4.9%	0.1%	0.3%	0.3%	0.1%	0.2%	5.1%	0.1%	0.3%
H: 700 001 to 1 000 000	6.0%	0.2%	0.4%	6.1%	0.2%	0.5%	0.4%	0.2%	0.4%	6.4%	0.2%	0.4%
I: 1 000 001 to 2 000 000	14.5%	0.7%	1.7%	14.4%	0.7%	1.8%	1.0%	0.6%	1.6%	14.4%	0.7%	1.0%
J: 2 000 001 to 3 000 000	8.9%	0.7%	1.7%	8.7%	0.7%	1.8%	0.7%	0.7%	1.7%	8.5%	0.7%	0.9%
K: 3 000 001 to 5 000 000	10.4%	1.3%	2.9%	10.0%	1.3%	3.0%	1.1%	1.2%	2.8%	9.7%	1.2%	1.1%
L: 5 000 001 to 10 000 000	11.3%	2.6%	5.2%	10.9%	2.5%	5.3%	1.8%	2.5%	5.0%	10.6%	2.4%	2.0%
M: 10 000 001 to 14 000 000	4.1%	1.6%	2.9%	4.0%	1.5%	2.9%	1.0%	1.5%	2.8%	3.9%	1.5%	1.2%
N: 14 000 001 to 20 000 000	3.5%	1.9%	3.2%	3.3%	1.8%	3.1%	1.3%	1.8%	3.1%	3.3%	1.8%	1.4%
O: 20 000 001 to 30 000 000	2.9%	2.3%	3.7%	2.9%	2.3%	3.8%	1.6%	2.3%	3.8%	2.9%	2.3%	1.7%
P: 30 000 001 to 50 000 000	2.7%	3.4%	5.0%	2.8%	3.6%	5.3%	2.7%	3.6%	5.3%	3.0%	3.7%	2.6%
Q: 50 000 001 to 100 000 000	3.0%	6.9%	8.2%	2.7%	6.2%	7.5%	4.4%	6.1%	7.4%	2.6%	6.0%	4.4%
R: 100 000 001 +	3.1%	78.1%	63.7%	3.0%	79.0%	63.6%	80.3%	3.2%	64.8%	3.0%	79.2%	78.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. VAT exclusive.

VALUE-ADDED TAX

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2011/12 – 2020/21

Turnover group	Number of Vendors per Fiscal Year									
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
A: = 0	4 637	3 164	2 685	2 544	2 297	2 644	2 731	3 370	4 073	7 022
B: 1 to 50 000	4 176	3 726	3 471	3 285	3 230	3 166	3 122	3 625	3 696	5 035
C: 50 001 to 100 000	6 231	5 726	5 448	5 219	4 837	4 792	4 594	4 788	4 688	5 608
D: 100 001 to 200 000	10 521	9 904	9 461	8 978	8 630	8 506	8 292	8 625	8 611	9 886
E: 200 001 to 300 000	9 164	8 669	8 350	7 888	7 758	7 590	7 451	7 762	7 648	8 545
F: 300 001 to 500 000	15 337	14 353	13 681	13 313	13 034	12 685	12 695	12 899	12 916	14 028
G: 500 001 to 700 000	12 630	11 970	11 507	11 015	10 741	10 686	10 601	11 031	10 614	11 502
H: 700 001 to 1 000 000	15 830	15 134	14 465	13 849	13 618	13 331	13 191	13 572	13 323	14 054
I: 1 000 001 to 2 000 000	35 313	34 867	33 811	33 028	32 371	31 714	31 366	31 546	30 806	30 635
J: 2 000 001 to 3 000 000	20 670	20 787	20 854	20 563	20 447	19 983	19 913	19 592	19 361	18 524
K: 3 000 001 to 5 000 000	23 026	23 964	24 264	24 302	24 388	24 368	24 142	23 516	23 514	21 617
L: 5 000 001 to 10 000 000	23 914	25 215	26 109	27 109	27 653	27 723	28 073	27 102	26 994	24 831
M: 10 000 001 to 14 000 000	8 723	9 551	9 873	10 463	10 682	10 802	11 016	10 665	10 765	9 532
N: 14 000 001 to 20 000 000	7 503	8 050	8 780	9 101	9 377	9 543	9 549	9 143	9 470	8 567
O: 20 000 001 to 30 000 000	6 608	7 163	7 746	8 131	8 478	8 384	8 423	8 161	8 534	7 776
P: 30 000 001 to 50 000 000	6 184	6 756	7 269	7 635	8 213	8 076	8 036	8 437	8 607	8 102
Q: 50 000 001 to 100 000 000	5 646	6 325	6 785	7 408	7 657	8 738	9 165	8 332	8 402	7 512
R: 100 000 001 +	6 244	7 033	7 798	8 526	8 946	9 626	9 997	10 191	10 335	9 581
Total	222 357	222 357	222 357	222 357	222 357	222 357	222 357	222 357	222 357	222 357

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2011/12 – 2020/21

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2011/12	2020/21	CAGR	2011/12	2020/21	CAGR	2011/12	2020/21	CAGR	2011/12	2020/21	CAGR
A: = 0	4 637	7 022	4.7%	-	-	0.0%	318	1 143	15.3%	-1 132	-510	-8.5%
B: 1 to 50 000	4 176	5 035	2.1%	121	125	0.3%	20	18	-1.1%	-190	-124	-4.6%
C: 50 001 to 100 000	6 231	5 608	-1.2%	458	414	-1.1%	49	45	-0.9%	-124	-92	-3.3%
D: 100 001 to 200 000	10 521	9 886	-0.7%	1 563	1 473	-0.7%	148	141	-0.5%	-216	-278	2.8%
E: 200 001 to 300 000	9 164	8 545	-0.8%	2 280	2 130	-0.8%	199	183	-0.9%	-214	-121	-6.2%
F: 300 001 to 500 000	15 337	14 028	-1.0%	6 076	5 565	-1.0%	489	437	-1.3%	-488	-240	-7.6%
G: 500 001 to 700 000	12 630	11 502	-1.0%	7 549	6 869	-1.0%	570	525	-0.9%	-257	-188	-3.4%
H: 700 001 to 1 000 000	15 830	14 054	-1.3%	13 391	11 886	-1.3%	970	873	-1.2%	-422	-258	-5.3%
I: 1 000 001 to 2 000 000	35 313	30 635	-1.6%	51 079	44 437	-1.5%	3 434	3 174	-0.9%	-966	-940	-0.3%
J: 2 000 001 to 3 000 000	20 670	18 524	-1.2%	50 831	45 617	-1.2%	3 091	3 082	0.0%	-830	-541	-4.7%
K: 3 000 001 to 5 000 000	23 026	21 617	-0.7%	89 616	84 077	-0.7%	4 976	5 369	0.8%	-1 096	-907	-2.1%
L: 5 000 001 to 10 000 000	23 914	24 831	0.4%	169 278	176 540	0.5%	8 234	10 159	2.4%	-1 955	-1 714	-1.4%
M: 10 000 001 to 14 000 000	8 723	9 532	1.0%	103 146	112 847	1.0%	4 542	5 876	2.9%	-1 193	-1 239	0.4%
N: 14 000 001 to 20 000 000	7 503	8 567	1.5%	125 348	143 147	1.5%	5 129	6 950	3.4%	-1 457	-1 350	-0.8%
O: 20 000 001 to 30 000 000	6 608	7 776	1.8%	161 542	190 034	1.8%	6 216	8 539	3.6%	-1 776	-2 280	2.8%
P: 30 000 001 to 50 000 000	6 184	8 102	3.0%	239 683	315 366	3.1%	8 280	13 010	5.1%	-2 897	-3 609	2.5%
Q: 50 000 001 to 100 000 000	5 646	7 512	3.2%	393 574	526 891	3.3%	12 361	19 034	4.9%	-4 461	-5 904	3.2%
R: 100 000 001 +	6 244	9 581	4.9%	5 432 356	9 064 316	5.9%	109 307	212 003	7.6%	-83 462	-155 113	7.1%
Total	222 357	222 357	0.0%	6 847 890	10 731 731	5.1%	168 333	290 560	6.3%	-103 135	-175 408	6.1%

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2011/12 – 2020/21

Turnover group	R million per Fiscal Year										
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
A: = 0	—	—	—	—	—	—	—	—	—	—	—
B: 1 to 50 000	121	110	103	96	94	89	88	100	98	125	
C: 50 001 to 100 000	458	423	402	387	357	353	339	355	346	414	
D: 100 001 to 200 000	1 563	1 473	1 411	1 340	1 290	1 277	1 239	1 287	1 284	1 473	
E: 200 001 to 300 000	2 280	2 165	2 082	1 972	1 934	1 892	1 862	1 938	1 910	2 130	
F: 300 001 to 500 000	6 076	5 701	5 437	5 295	5 169	5 032	5 048	5 126	5 135	5 565	
G: 500 001 to 700 000	7 549	7 154	6 878	6 583	6 419	6 381	6 332	6 597	6 338	6 869	
H: 700 001 to 1 000 000	13 391	12 802	12 237	11 714	11 508	11 275	11 148	11 473	11 248	11 886	
I: 1 000 001 to 2 000 000	51 079	50 650	49 147	48 097	47 155	46 241	45 685	45 932	44 870	44 437	
J: 2 000 001 to 3 000 000	50 831	51 202	51 361	50 687	50 412	49 323	49 061	48 326	47 667	45 617	
K: 3 000 001 to 5 000 000	89 616	93 400	94 571	94 672	94 975	94 960	94 104	91 692	91 904	84 077	
L: 5 000 001 to 10 000 000	169 278	178 431	184 989	192 317	196 388	196 850	199 388	192 547	192 165	176 540	
M: 10 000 001 to 14 000 000	103 146	112 949	116 678	123 752	126 414	127 836	130 487	126 174	127 374	112 847	
N: 14 000 001 to 20 000 000	125 348	134 424	146 828	151 984	156 868	159 493	159 530	152 877	158 428	143 147	
O: 20 000 001 to 30 000 000	161 542	175 164	189 322	198 405	207 288	204 928	205 300	199 049	208 603	190 034	
P: 30 000 001 to 50 000 000	239 683	260 645	281 558	295 991	318 218	317 449	315 169	328 806	335 735	315 366	
Q: 50 000 001 to 100 000 000	393 574	440 832	475 621	521 199	536 002	607 994	640 987	581 579	588 632	526 891	
R: 100 000 001 +	5 432 356	5 943 723	6 720 681	7 282 422	7 695 478	8 312 625	8 702 037	9 125 222	9 711 479	9 064 316	
Total	6 847 890	7 471 248	8 339 309	8 986 912	9 455 969	10 143 997	10 567 805	10 919 078	11 533 216	10 731 731	

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2011/12 – 2020/21

Turnover group	R million per Fiscal Year											
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21		
A: = 0	318	229	217	185	536	677	684	792	762	1 143		
B: 1 to 50 000	20	18	20	14	15	16	15	35	21	18		
C: 50 001 to 100 000	49	48	45	39	40	43	33	53	43	45		
D: 100 001 to 200 000	148	136	132	121	129	118	121	145	129	141		
E: 200 001 to 300 000	199	186	183	173	167	168	159	197	184	183		
F: 300 001 to 500 000	489	472	448	447	425	424	411	495	454	437		
G: 500 001 to 700 000	570	560	530	523	501	505	488	579	517	525		
H: 700 001 to 1 000 000	970	933	894	882	861	850	831	1 006	882	873		
I: 1 000 001 to 2 000 000	3 434	3 443	3 392	3 407	3 344	3 279	3 238	3 678	3 354	3 174		
J: 2 000 001 to 3 000 000	3 091	3 261	3 269	3 332	3 291	3 229	3 237	3 631	3 449	3 082		
K: 3 000 001 to 5 000 000	4 976	5 383	5 602	5 729	5 750	5 821	5 791	6 377	6 037	5 369		
L: 5 000 001 to 10 000 000	8 234	8 928	9 523	10 113	10 502	10 727	10 944	11 828	11 350	10 159		
M: 10 000 001 to 14 000 000	4 542	5 154	5 444	5 790	5 955	6 075	6 250	6 837	6 706	5 876		
N: 14 000 001 to 20 000 000	5 129	5 741	6 431	6 821	6 866	7 218	7 252	7 677	7 719	6 950		
O: 20 000 001 to 30 000 000	6 216	6 949	7 651	8 090	8 648	8 578	8 725	9 613	9 697	8 539		
P: 30 000 001 to 50 000 000	8 280	9 455	10 414	11 244	12 236	11 906	12 433	14 055	14 529	13 010		
Q: 50 000 001 to 100 000 000	12 361	13 737	14 715	16 452	17 446	19 790	20 603	20 579	20 863	19 034		
R: 100 000 001 +	109 307	123 391	134 360	148 301	155 230	171 563	181 400	202 754	213 213	212 003		
Total	168 333	188 025	203 270	221 663	231 942	250 988	262 613	290 330	299 907	290 560		

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Table A4.7.5: VAT: Refunds per Turnover Bracket, 10-year cohort 2011/12 – 2020/21

Turnover group	R million per Fiscal Year									
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
A: = 0	-1 132	-1 075	-573	-518	-428	-412	-740	-606	-454	-510
B: 1 to 50 000	-190	-181	-349	-86	-84	-113	-128	-108	-156	-124
C: 50 001 to 100 000	-124	-183	-84	-95	-95	-90	-62	-73	-77	-92
D: 100 001 to 200 000	-216	-234	-152	-136	-145	-145	-136	-133	-133	-278
E: 200 001 to 300 000	-214	-162	-288	-158	-133	-122	-118	-125	-119	-121
F: 300 001 to 500 000	-488	-263	-215	-300	-174	-194	-185	-199	-207	-240
G: 500 001 to 700 000	-257	-250	-204	-214	-243	-211	-236	-271	-175	-188
H: 700 001 to 1 000 000	-422	-346	-274	-262	-260	-244	-215	-260	-274	-258
I: 1 000 001 to 2 000 000	-966	-802	-727	-967	-654	-803	-700	-817	-751	-940
J: 2 000 001 to 3 000 000	-830	-596	-599	-534	-576	-646	-578	-633	-802	-541
K: 3 000 001 to 5 000 000	-1 096	-1 092	-950	-1 009	-1 090	-901	-886	-1 175	-906	-907
L: 5 000 001 to 10 000 000	-1 955	-2 139	-2 030	-1 981	-1 866	-1 965	-1 802	-1 809	-2 054	-1 714
M: 10 000 001 to 14 000 000	-1 193	-1 257	-1 110	-1 255	-1 101	-1 135	-1 160	-1 244	-1 156	-1 239
N: 14 000 001 to 20 000 000	-1 457	-1 492	-1 628	-1 657	-1 388	-1 456	-1 415	-1 649	-1 585	-1 350
O: 20 000 001 to 30 000 000	-1 776	-1 838	-1 865	-1 894	-1 897	-1 898	-1 872	-2 090	-2 134	-2 280
P: 30 000 001 to 50 000 000	-2 897	-2 945	-2 892	-3 481	-3 554	-3 117	-3 098	-3 808	-3 584	-3 609
Q: 50 000 001 to 100 000 000	-4 461	-4 758	-5 292	-6 008	-4 817	-5 672	-6 060	-6 501	-6 269	-5 904
R: 100 000 001 +	-83 462	-88 516	-101 694	-102 080	-110 995	-121 625	-127 224	-155 909	-152 945	-155 113
Total	-103 135	-108 128	-120 926	-122 637	-129 499	-140 749	-146 615	-177 409	-173 782	-175 408

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2011/12 – 2020/21

Sector	R million per Fiscal Year									
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Agencies and other services	13 211	15 108	16 414	18 112	17 997	19 625	20 320	21 030	22 422	21 853
Agriculture, forestry and fishing	7 132	8 447	9 190	10 446	11 536	12 834	13 614	14 818	15 247	15 445
Bricks, ceramic, glass, cement and similar products	555	614	660	772	786	835	844	889	867	915
Catering and accommodation	1 944	2 372	2 542	2 758	3 036	3 394	3 577	3 852	4 022	2 309
Chemicals and chemical, rubber and plastic products	3 544	3 922	3 953	4 432	4 853	5 020	5 575	6 011	5 967	5 814
Clothing and footwear	551	587	562	693	673	782	868	963	900	757
Coal and petroleum products	1 213	1 138	1 354	1 094	1 102	1 280	1 325	1 385	1 408	1 903
Construction	8 721	10 167	11 877	12 470	13 578	14 199	14 068	14 796	14 539	12 222
Educational services	277	389	414	479	545	526	534	567	550	458
Electricity, gas and water	4 803	4 097	4 182	4 936	5 284	5 507	5 744	8 443	9 396	9 457
Financing, insurance, real estate and business services	54 730	61 374	66 517	72 594	77 483	82 292	85 987	95 949	96 661	93 611
Food, drink and tobacco	7 963	8 969	9 296	10 042	10 395	10 712	12 099	13 425	14 342	12 616
Leather, leather goods and fur (excl. footwear & clothing)	80	91	91	92	105	144	166	138	141	113
Machinery and related items	5 706	6 194	5 893	6 515	6 541	7 890	7 717	7 916	7 633	7 230
Medical, dental and other health and veterinary services	5 107	5 633	6 258	6 844	7 450	7 869	8 223	9 642	9 639	8 309
Metal (including metal products)	3 222	3 538	3 986	3 995	3 957	4 336	4 352	4 535	4 973	4 978
Mining and quarrying	5 563	6 462	7 591	7 746	7 833	8 302	8 383	10 108	11 949	15 980
Other manufacturing industries	1 073	1 135	1 222	1 295	1 400	1 551	1 629	1 764	1 748	1 762
Paper, printing and publishing	1 938	2 018	2 121	2 251	2 092	2 419	2 432	2 587	2 675	2 378
Personal and household services	494	527	581	609	641	666	679	767	793	725
Public administration	2 209	2 781	2 839	3 017	3 325	3 468	3 898	4 098	4 374	4 321
Recreation and cultural services	1 899	2 080	2 505	2 706	2 812	3 008	3 193	3 471	3 441	2 257
Research and scientific institutes	184	251	281	298	323	351	330	384	411	366
Retail trade	10 679	12 078	12 866	13 944	14 816	15 766	16 873	18 056	19 626	20 171
Scientific, optical and similar equipment	366	384	461	496	574	786	677	772	755	729
Social and related community services	371	392	442	482	491	491	521	566	599	503
Specialised repair services	1 408	1 578	1 689	1 760	1 782	1 854	1 896	1 995	2 014	1 688
Textiles	778	805	750	757	825	875	869	999	878	931
Transport equipment	528	645	672	752	692	768	940	892	959	861
Transport, storage and communications	10 939	11 786	12 641	13 713	13 932	15 690	16 618	19 145	19 704	17 588
Vehicles, parts and accessories	2 433	2 440	2 848	3 457	2 886	3 551	3 391	3 992	4 639	4 705
Wholesale trade	8 135	9 418	9 974	11 464	11 512	13 443	14 468	15 537	15 706	16 842
Wood, wood products and furniture	576	605	596	644	684	755	804	838	930	763
Total	168 333	188 025	203 270	221 663	231 942	250 988	262 613	290 330	299 907	290 560

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2011/12 – 2020/21

Economic activity ¹	R million per Fiscal Year										
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
Primary sector	12 695	14 909	16 781	18 192	19 368	21 136	21 998	24 926	27 196	31 424	
Agriculture, forestry and fishing	7 132	8 447	9 190	10 446	11 536	12 834	13 614	14 818	15 247	15 445	
Mining and quarrying	5 563	6 462	7 591	7 746	7 833	8 302	8 383	10 108	11 949	15 980	
Secondary sector	41 618	44 909	47 677	51 235	53 542	57 858	60 109	66 353	68 111	63 429	
Manufacturing ²	28 095	30 645	31 618	33 829	34 681	38 151	40 298	43 114	44 176	41 750	
Electricity, gas and water	4 803	4 097	4 182	4 936	5 284	5 507	5 744	8 443	9 396	9 457	
Construction	8 721	10 167	11 877	12 470	13 578	14 199	14 068	14 796	14 539	12 222	
Tertiary sector	114 020	128 206	138 811	152 236	159 032	171 994	180 506	199 051	204 601	195 706	
Wholesale and retail trade, catering and accommodation ³	24 599	27 887	29 920	33 383	34 032	38 008	40 206	43 431	46 007	45 715	
Transport, storage and communication	10 939	11 786	12 641	13 713	13 932	15 690	16 618	19 145	19 704	17 588	
Financial intermediation, insurance, real-estate and business services ⁴	68 125	76 732	83 212	91 004	95 803	102 269	106 636	117 364	119 494	115 830	
Community, social and personal services ⁵	10 357	11 802	13 039	14 136	15 265	16 028	17 047	19 111	19 396	16 573	
Total	168 333	188 025	203 270	221 663	231 942	250 988	262 613	290 330	299 907	290 560	
Percentage of total											
Primary sector	7.5%	7.9%	8.3%	8.2%	8.4%	8.4%	8.4%	8.6%	9.1%	10.8%	
Agriculture, forestry and fishing	4.2%	4.5%	4.5%	4.7%	5.0%	5.1%	5.2%	5.1%	5.1%	5.3%	
Mining and quarrying	3.3%	3.4%	3.7%	3.5%	3.4%	3.3%	3.2%	3.5%	4.0%	5.5%	
Secondary sector	24.7%	23.9%	23.5%	23.1%	23.1%	23.1%	22.9%	22.9%	22.7%	21.8%	
Manufacturing	16.7%	16.3%	15.6%	15.3%	15.0%	15.2%	15.3%	14.9%	14.7%	14.4%	
Electricity, gas and water	2.9%	2.2%	2.1%	2.2%	2.3%	2.2%	2.2%	2.9%	3.1%	3.3%	
Construction	5.2%	5.4%	5.8%	5.6%	5.9%	5.7%	5.4%	5.1%	4.8%	4.2%	
Tertiary sector	67.7%	68.2%	68.3%	68.7%	68.6%	68.5%	68.7%	68.6%	68.2%	67.4%	
Wholesale and retail trade, catering and accommodation	14.6%	14.8%	14.7%	15.1%	14.7%	15.1%	15.3%	15.0%	15.3%	15.7%	
Transport, storage and communication	6.5%	6.3%	6.2%	6.2%	6.0%	6.3%	6.3%	6.6%	6.6%	6.1%	
Financial intermediation, insurance, real-estate and business services	40.5%	40.8%	40.9%	41.1%	41.3%	40.7%	40.6%	40.4%	39.8%	39.9%	
Community, social and personal services	6.2%	6.3%	6.4%	6.4%	6.6%	6.4%	6.5%	6.6%	6.5%	5.7%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

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

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

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

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

Table A4.7.8: VAT: Refunds by sector, 10-year cohort 2011/12 – 2020/21

Sector	R million per Fiscal Year									
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Agencies and other services	-5 215	-5 624	-5 883	-6 916	-6 500	-7 544	-7 385	-8 569	-7 792	-7 001
Agriculture, forestry and fishing	-6 188	-6 494	-7 311	-8 314	-8 440	-9 360	-10 161	-12 212	-11 695	-12 537
Bricks, ceramic, glass, cement and similar products	-226	-160	-126	-153	-184	-198	-237	-306	-327	-254
Catering and accommodation	-365	-267	-328	-328	-331	-276	-639	-375	-337	-532
Chemicals and chemical, rubber and plastic products	-2 341	-2 421	-2 911	-2 996	-2 963	-3 597	-4 035	-5 048	-4 446	-6 675
Clothing and footwear	-73	-111	-144	-123	-178	-236	-124	-182	-227	-225
Coal and petroleum products	-5 048	-5 279	-6 583	-5 597	-5 418	-5 349	-5 417	-7 426	-6 862	-5 894
Construction	-1 738	-1 989	-2 328	-1 799	-2 108	-1 855	-1 822	-1 959	-2 059	-2 029
Educational services	-154	-97	-130	-130	-68	-82	-108	-103	-91	-86
Electricity, gas and water	-2 350	-1 676	-2 305	-1 313	-611	-1 289	-977	-677	-283	-151
Financing, insurance, real estate and business services	-11 468	-12 850	-12 914	-13 728	-14 297	-16 145	-15 910	-18 769	-17 158	-16 951
Food, drink and tobacco	-2 907	-3 027	-3 437	-3 447	-3 835	-3 926	-4 006	-4 538	-5 328	-6 949
Leather, leather goods and fur (excl. footwear & clothing)	-81	-72	-127	-160	-166	-186	-195	-124	-65	-79
Machinery and related items	-2 103	-2 725	-3 039	-2 930	-2 478	-2 670	-2 870	-3 471	-3 738	-3 395
Medical, dental and other health and veterinary services	-253	-242	-290	-316	-285	-370	-444	-352	-828	-387
Metal (including metal products)	-5 832	-5 810	-6 934	-6 925	-6 245	-7 001	-7 880	-11 072	-10 554	-9 756
Mining and quarrying	-28 873	-28 835	-31 761	-29 822	-30 646	-31 111	-35 135	-42 402	-40 258	-44 293
Other manufacturing industries	-1 714	-1 576	-1 749	-1 952	-2 127	-2 175	-2 474	-2 870	-2 769	-3 152
Paper, printing and publishing	-319	-403	-413	-437	-375	-435	-485	-570	-571	-710
Personal and household services	-54	-33	-40	-31	-24	-30	-46	-57	-59	-74
Public administration	-5 009	-4 907	-5 151	-6 472	-7 969	-7 847	-8 699	-10 670	-9 920	-9 330
Recreation and cultural services	-247	-312	-302	-215	-203	-181	-220	-231	-191	-226
Research and scientific institutes	-125	-120	-101	-148	-165	-161	-199	-202	-236	-179
Retail trade	-3 008	-3 404	-3 745	-3 791	-4 557	-4 348	-4 295	-5 304	-5 264	-5 184
Scientific, optical and similar equipment	-103	-113	-122	-153	-159	-156	-228	-245	-212	-192
Social and related community services	-309	-317	-299	-317	-287	-313	-379	-420	-442	-477
Specialised repair services	-330	-269	-276	-329	-512	-349	-386	-561	-602	-283
Textiles	-232	-253	-303	-367	-403	-493	-373	-492	-439	-538
Transport equipment	-373	-385	-446	-442	-590	-646	-496	-583	-656	-572
Transport, storage and communications	-3 735	-4 180	-4 466	-5 490	-5 259	-6 410	-5 764	-6 835	-6 674	-5 545
Vehicles, parts and accessories	-8 042	-8 758	-10 364	-10 546	-14 694	-18 168	-17 369	-21 764	-24 474	-21 787
Wholesale trade	-4 175	-5 272	-6 453	-6 724	-7 173	-7 499	-7 500	-8 869	-9 110	-9 845
Wood, wood products and furniture	-144	-148	-146	-225	-248	-343	-358	-154	-111	-121
Total	-103 135	-108 128	-120 926	-122 637	-129 499	-140 749	-146 615	-177 409	-173 782	-175 408

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2011/12 – 2020/21

Fiscal year	Economic activity ¹	R million per Fiscal Year									
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Primary sector	-35 061	-35 329	-39 072	-38 136	-39 086	-40 471	-45 296	-54 614	-51 954	-56 830
	Agriculture, forestry and fishing	-6 188	-6 494	-7 311	-8 314	-8 440	-9 360	-10 161	-12 212	-11 695	-12 537
	Mining and quarrying	-28 873	-28 835	-31 761	-29 822	-30 646	-31 111	-35 135	-42 402	-40 258	-44 293
	Secondary sector	-25 585	-26 147	-31 113	-29 019	-28 088	-30 554	-31 976	-39 716	-38 649	-40 691
	Manufacturing ²	-21 497	-22 482	-26 480	-25 907	-25 369	-27 411	-29 177	-37 079	-36 306	-38 512
	Electricity, gas and water	-2 350	-1 676	-2 305	-1 313	-611	-1 289	-977	-677	-283	-151
	Construction	-1 738	-1 989	-2 328	-1 799	-2 108	-1 855	-1 822	-1 959	-2 059	-2 029
	Tertiary sector	-42 490	-46 652	-50 742	-55 482	-62 324	-69 724	-69 344	-83 080	-83 180	-77 887
	Wholesale and retail trade, catering and accommodation ³	-15 920	-17 969	-21 166	-21 718	-27 267	-30 641	-30 189	-36 872	-39 788	-37 631
	Transport, storage and communication	-3 735	-4 180	-4 466	-5 490	-5 259	-6 410	-5 764	-6 835	-6 674	-5 545
	Financial intermediation, insurance, real-estate and business services ⁴	-16 809	-18 595	-18 899	-20 793	-20 961	-23 849	-23 494	-27 540	-25 187	-24 131
	Community, social and personal services ⁵	-6 026	-5 908	-6 212	-7 481	-8 837	-8 824	-9 897	-11 833	-11 532	-10 580
	Total	-103 135	-108 128	-120 926	-122 637	-129 499	-140 749	-146 615	-177 409	-173 782	-175 408
	Percentage of total										
	Primary sector	34.0%	32.7%	32.3%	31.1%	30.2%	28.8%	30.9%	30.8%	29.9%	32.4%
	Agriculture, forestry and fishing	6.0%	6.0%	6.0%	6.8%	6.5%	6.7%	6.9%	6.9%	6.7%	7.1%
	Mining and quarrying	28.0%	26.7%	26.3%	24.3%	23.7%	22.1%	24.0%	23.9%	23.2%	25.3%
	Secondary sector	24.8%	24.2%	25.7%	23.7%	21.7%	21.7%	21.8%	22.4%	22.2%	23.2%
	Manufacturing	20.8%	20.8%	21.9%	21.1%	19.6%	19.5%	19.9%	20.9%	20.9%	22.0%
	Electricity, gas and water	2.3%	1.5%	1.9%	1.1%	0.5%	0.9%	0.7%	0.4%	0.2%	0.1%
	Construction	1.7%	1.8%	1.9%	1.5%	1.6%	1.3%	1.2%	1.1%	1.2%	1.2%
	Tertiary sector	41.2%	43.1%	42.0%	45.2%	48.1%	49.5%	47.3%	46.8%	47.9%	44.4%
	Wholesale and retail trade, catering and accommodation	15.4%	16.6%	17.5%	17.7%	21.1%	21.8%	20.6%	20.8%	22.9%	21.5%
	Transport, storage and communication	3.6%	3.9%	3.7%	4.5%	4.1%	4.6%	3.9%	3.9%	3.8%	3.2%
	Financial intermediation, insurance, real-estate and business services	16.3%	17.2%	15.6%	17.0%	16.2%	16.9%	16.0%	15.5%	14.5%	13.8%
	Community, social and personal services	5.8%	5.5%	5.1%	6.1%	6.8%	6.3%	6.8%	6.7%	6.6%	6.0%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes the following SARS sectors – Bricks, ceramic, glass, cement and similar products; Chemicals and chemical 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

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 2011/12 – 2020/21

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	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)	72 893	11 244	12 527	13 659	14 609	16 098	16 507	17 802	17 913	15 274	3.1%
B: Bi-monthly (Feb)	103 477	15 529	17 309	18 770	20 327	22 277	22 974	24 932	24 532	21 537	3.3%
C: Monthly	40 571	141 441	158 068	170 715	186 589	212 465	222 966	247 418	257 291	253 568	6.0%
D: 6-monthly	5 048	107	108	113	124	132	139	152	141	149	3.4%
E: Annually	368	12	12	13	15	17	27	26	31	31	10.3%
Total	222 357	168 333	188 025	203 270	221 663	250 988	262 613	290 330	299 907	290 560	5.6%
Percentage of total											
A: Bi-monthly (Jan)	32.8%	6.7%	6.7%	6.7%	6.6%	6.4%	6.3%	6.1%	6.0%	5.3%	
B: Bi-monthly (Feb)	46.5%	9.2%	9.2%	9.2%	9.1%	8.9%	8.7%	8.6%	8.2%	7.4%	
C: Monthly	18.2%	84.0%	84.1%	84.0%	84.2%	84.7%	84.9%	85.2%	85.8%	87.3%	
D: 6-monthly	2.3%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	
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.

VALUE-ADDED TAX

Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2011/12 – 2020/21

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	10 Year
Payment category ¹	Number of vendors	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	CAGR
A: Bi-monthly (Jan)	72 893	-2 011	-1 898	-2 048	-1 968	-2 125	-2 087	-2 143	-2 357	-2 205	0.9%
B: Bi-monthly (Feb)	103 477	-3 539	-3 342	-3 632	-3 460	-3 660	-3 956	-4 173	-4 059	-3 988	1.2%
C: Monthly	40 571	-97 530	-115 647	-116 913	-124 027	-134 912	-140 533	-171 046	-167 319	-169 176	5.7%
D: 6-monthly	5 048	-52	-39	-39	-42	-47	-35	-47	-44	-39	-2.9%
E: Annually	368	-3	-0	-4	-2	-5	-4	-1	-3	-1	-12.4%
Total	222 357	-103 135	-120 926	-122 637	-129 499	-140 749	-146 615	-177 409	-173 782	-175 408	5.5%
Percentage of total											
A: Bi-monthly (Jan)	32.8%	2.0%	1.6%	1.7%	1.5%	1.5%	1.4%	1.2%	1.4%	1.3%	
B: Bi-monthly (Feb)	46.5%	3.4%	2.8%	3.0%	2.7%	2.6%	2.7%	2.4%	2.3%	2.3%	
C: Monthly	18.2%	94.6%	95.6%	95.3%	95.8%	95.9%	95.9%	96.4%	96.3%	96.4%	
D: 6-monthly	2.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
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.

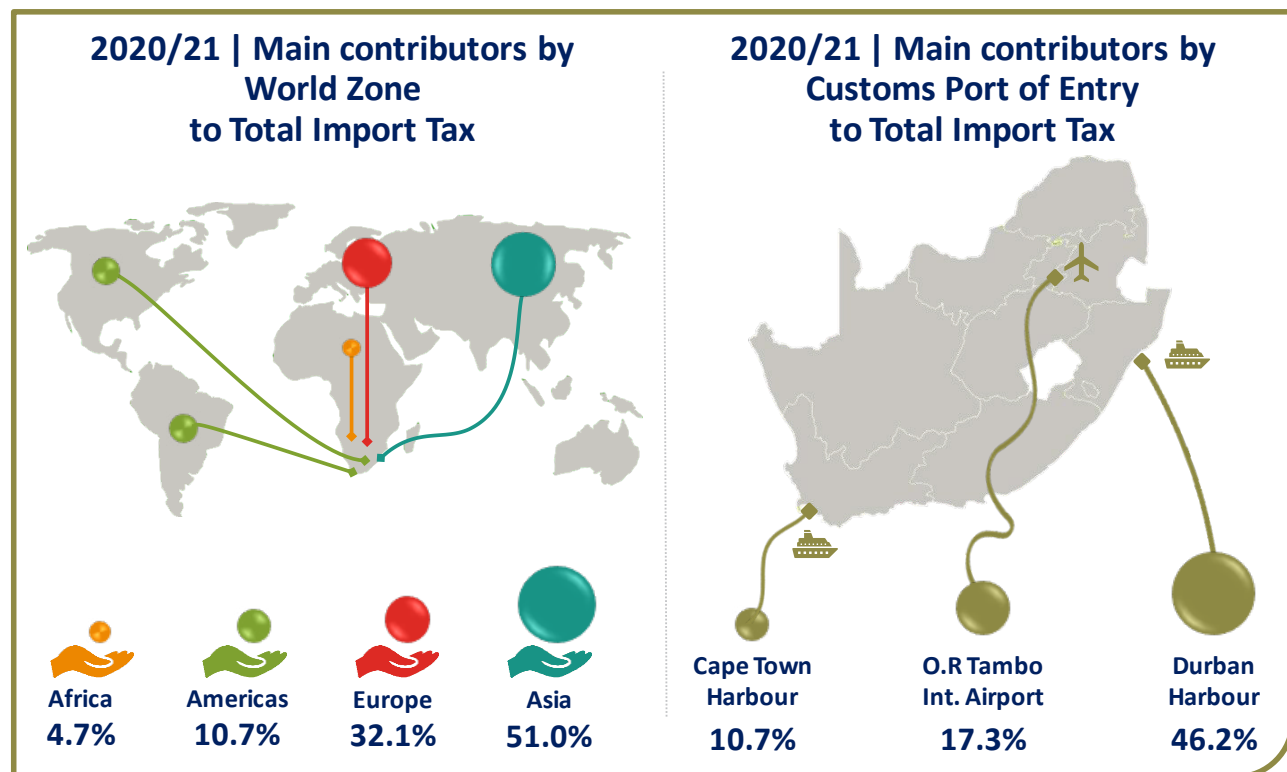
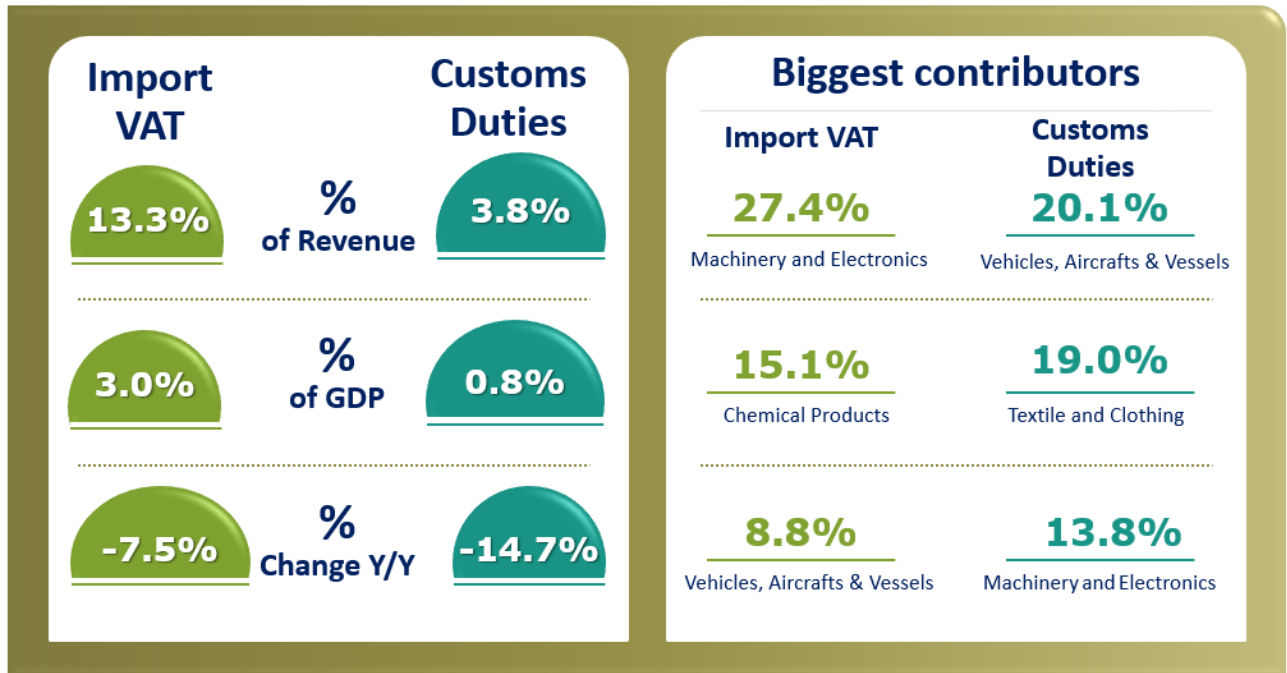
IMPORT VAT AND CUSTOMS DUTIES

For the 2020/21 fiscal year



Number of registered importers

333 204



5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2020/21 fiscal year:

- Import VAT collections totalled R166.5 billion and declined year-on-year (y/y) by 7.5%, following a 2.7% growth recorded in 2019/20. This was driven by significant levels of decline in the imports of key contributing commodities.
- Collections of Customs Duties totalled R47.3 billion and experienced a significant y/y deterioration of 14.7%, on the back of a marginal 0.8% growth rate in 2019/20. Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R5.5 billion (11.5%) and R8.2 billion (17.3%) respectively to the year's total Duty collection (referencing Sections A and B respectively of Part 2 of Schedule 1 to the Customs and Excise Act, 1964). The majority of the remaining R33.6 billion (71.1%) 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 13.3% and 3.8% of the year's Total Tax Revenue respectively; resulting in a 17.1% aggregate, which was slightly below the 17.5% average over the preceding five fiscal years. The share of these taxes to GDP decreased to 3.8% from the preceding five-year average of 4.1%; with Import VAT and Customs Duties recording 3.0% and 0.8% for the year respectively.
- The curtailed growth rates of both Import VAT and Customs Duties were largely driven by a 10.0% contraction in nominal merchandise imports into the country during 2020/21, compared to the 2.3% expansion in 2019/20. This highlighted the disruptive impact of COVID-19 on the global manufacturing and trade sectors throughout the fiscal year, specifically on South Africa's key trade partners across Asia and Europe; thereby weighing on the country's overall import levels and subsequent Import tax collections.
- The overall effect of the pandemic exacerbated an operating environment that was already economically subdued with passive levels of investment, domestic demand and household consumption. Collectively, this resulted in deteriorated levels of imports of consumption and capital goods, most of which are key contributors to Import taxes.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 27.4%, up from 25.9% in 2019/20. Notably, *Vehicles, Aircraft and Vessels* accounted for the most significant portion of Customs Duties at 20.1%, dipping from 25.1% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 83.1% of the combined Total Import Tax contribution, an increase from 82.2% in 2019/20.
- On a country basis, China and Germany, at 28.9% and 9.3% of Total Import Tax contribution respectively, remained the principal suppliers of taxable goods into South Africa.

- The Importer register grew y/y by 1.0% to 333 204 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, 2.8% for Customs Duties and 12.0% for Total Import Tax.

COVID-19 TAX RELIEF MEASURES DURING THE FISCAL YEAR 2020/21

In response to the advent of COVID-19, numerous tax relief measures were promulgated in order to reduce the impact on the economy, which reduced taxes paid and deferred tax payments.

From an Import VAT and Customs Duties perspective, the following is of note:

- Following the declaration of the State of Disaster during March 2020 (as defined in the Disaster Management Act No. 57 of 2002), the International Trade Administration Commission of South Africa (ITAC) made available Customs Rebate Item 412.11 of the Customs and Excise Act, 1964, to enable a full rebate of the Customs Duties and Import VAT exemptions on identified critical supplies and/or qualifying “essential” goods (as listed by ITAC), provided that specified conditions are met.

A SARS internal analysis was conducted throughout the fiscal year 2020/21 using Customs declarations data to monitor the utilisation of this rebate item by Customs clients. It revealed an estimated revenue loss for the full fiscal year of R3.1bn (evenly shared by Import VAT and Customs Duties), of which approximately R2.8bn (88%) was from the importation of Personal Protective Equipment (PPE) and related goods; such as various grades of face-masks.

- In May 2020, the Customs & Excise Relief Committee began receiving applications from Customs clients applying to make their payments in instalments. By the end of March 2021, the committee reported 48 applications for ‘Deferral of Payment’ by Customs clients, of which 27 were approved to the value of R750 million. All of these arrangements were settled by the end of November 2020.

INTRODUCTION

The South African Customs Administration plays an integral role in the facilitation of movement of goods and people entering or exiting the country’s borders. Customs is the first line of control to secure the state’s interests by regulating the movement of goods into, from and through the state’s Customs territory. Goods imported into the country are subject to VAT and Customs Duties upon importation based on their Customs value, with tariff and origin of the goods having an impact on the latter as well.

The Customs value of imported goods at time of entry for home consumption is the transaction value thereof (i.e. the price actually paid or payable for the goods when sold for export to the Republic), adjusted by the addition of any dutiable charges not included in the price actually paid or payable, or the deduction of non-dutiable charges included in the price paid or payable.

For the purposes of Import VAT calculations, this value is ‘uplifted’ by a further 10% to cover costs such as insurance and freight. No such mark-up is, however, applied in respect of goods that originate from any of the BELN countries (Botswana, Eswatini, Lesotho and Namibia) when cleared for home consumption and only VAT of 15% is calculated on the Customs value.

Import VAT is levied on the importation of goods and services into South Africa in terms of the VAT Act of 1991. This is an indirect consumption tax and there are however, certain goods and services, including specific mineral oils and several basic food items, which are supplied at either zero-rate or are exempt from VAT. The standard rate of VAT in South Africa was 14% from 07 April 1993 until 31 March 2018. In the National Budget Speech 2018, the Minister of Finance announced a 1 percentage point increase in the VAT rate, bringing the rate to 15% effective from 01 April 2018. This rate increase should be taken into account when comparing Import VAT across the years.

Customs Duties are imposed under the Customs and Excise Act, 1964. They are levied on imported goods with the aim of raising revenue and protecting the local market. These duties are either levied on an *ad valorem* basis, meaning as a percentage of the value of the goods; or on a specific duty basis, which applies at a rate of cents per unit (for example: per kilogram, metre or litre). The determination of the rate applicable to each import is set out in the schedules to the Customs and Excise Act and is based on the specific tariff classification of the commodity.

It is important to note that the term “Customs Duties” when used in this chapter comprises all duties levied on imports including Specific Excise Duties and *Ad valorem* Duties; and also includes revenue for the SACU member states which is to be distributed to them according to the revenue sharing agreement, further detailed in chapter 6.

Also important to note is that Total Import Tax, as referred to in this chapter, is the sum of Import VAT and Customs Duties.

This chapter gives an overview of:

- Methodology;
- Declarations and Payment process;
- Harmonised System section;
- World zone and selected trade blocs;
- Country of origin; and
- Customs port of entry.

METHODOLOGY

South Africa is a member of the World Customs Organisation (WCO) and therefore uses the Harmonized Commodity Description and Coding System (HS) for the classification of goods on importation.

South Africa is also a signatory to the General Agreement on Tariffs and Trade (GATT). The basis for determining Customs values are provided for in the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, 1994.

The Free on Board contract is currently the basis for customs valuation in South Africa. Section 67(1)(e) of the Customs and Excise Act, 1964 provides for the addition to the price charged for the goods, to the extent that they are not included in such a price; of transportation expenses (from factory to warehouse) and insurance, loading, unloading, handling and associated charges incidental to delivery of the goods to the place of export in the country of exportation.

The effective tax rates reflected in this chapter are calculated by measuring the tax declared as a percentage of the Customs value declared. For example, the effective tax rate of Import VAT for each HS section is calculated as Import VAT declared as a percentage of the Customs value declared for that specific HS section. The same methodology has been applied to calculate the effective tax rate for Customs Duties.

DECLARATIONS AND PAYMENT PROCESS

Customs values are declared on a Bill of Entry (BOE) to Customs at the time of importation. The tables in this chapter reflect the values as processed on these BOE transactions and may therefore differ from the actual collections. This difference is usually a result of the delay between the date of the declaration and the date that the amount payable (as reflected on the declaration) was settled.

It is important to note that the payment dates differ depending on whether or not the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owing has to be settled within seven days of billing. Importers not registered for the Customs deferment scheme are required to settle their liability for Import VAT and Customs Duties with a payment before the goods are released.

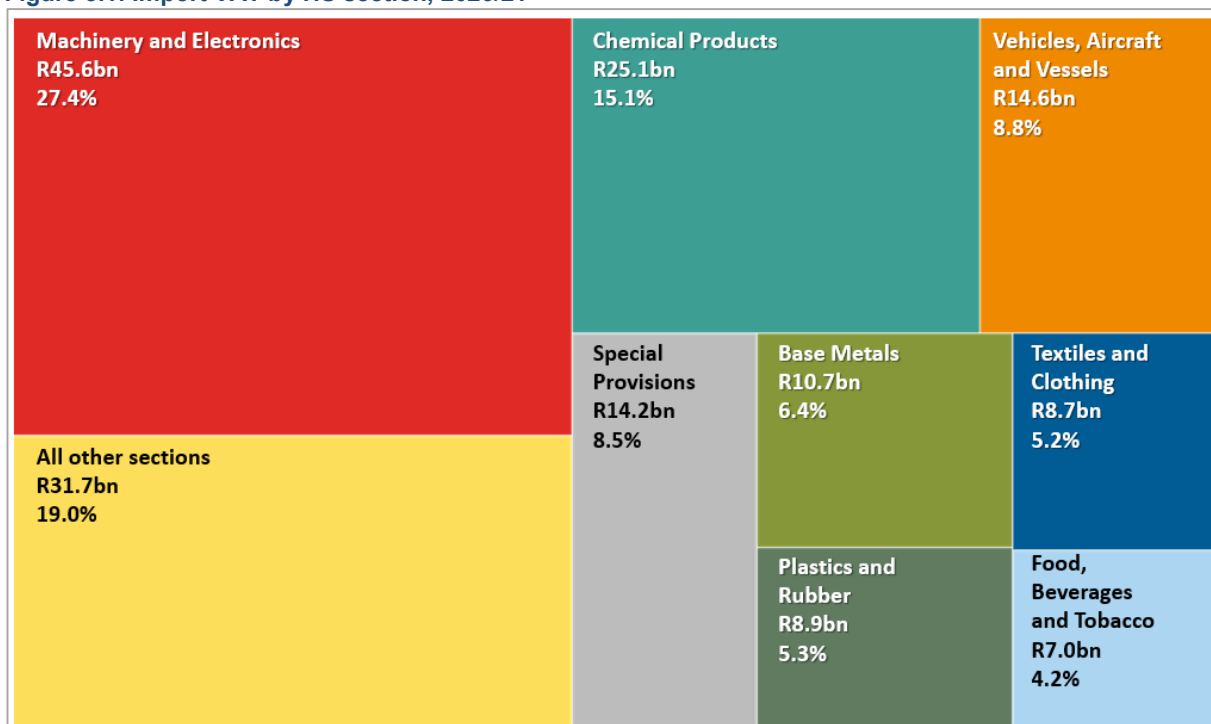
BY HARMONISED SYSTEM SECTION

Table A5.1.1 shows the Customs value of imports, Import VAT, Customs Duties and Total Import Tax as classified by the HS section. The table shows that imports of *Machinery and Electronics* (17.0%) accounts for the largest portion of Customs value in 2020/21, followed by *Precious Stones and Metals* (13.2%) and *Chemical Products* (12.1%).

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

Import VAT for 2020/21, as shown in *Figure 5.1*, was collected mostly from the importation of *Machinery and Electronics* (27.4%); *Chemical Products* (15.1%); *Vehicles, Aircraft and Vessels* (8.8%); *Special Provisions* (8.5%); *Base Metals* (6.4%); *Plastics and Rubber* (5.3%); *Textiles and Clothing* (5.2%) as well as *Food, Beverages and Tobacco* (4.2%). The *All Other sections* grouping (19.0%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS section, 2020/21



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

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 61.2% of the Import VAT total in 2020/21, with *Secondary* activities at 33.8% and *Primary* activities at 3.1%.

Import VAT from the top three contributing economic sectors made up 88.7% of the total, namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 39.0%, followed by the *Manufacturing* sector (*Secondary*) at 30.7% and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 19.0%.

As shown in *Table A5.1.2*, the overall effective tax rate for Import VAT in 2020/21 was 9.3% compared to previous year's 9.9%. Key commodities with the highest effective VAT rates were *Footwear and Accessories* at 18.6%; *Hides, Skins and Leather* at 16.2%; *Special Provisions* at 16.2% as well as *Articles of Stone, Plaster etc.* at 16.1%.

The largest contributing HS sections to Customs Duties in 2020/21, as shown in *Figure 5.2*, were *Vehicles, Aircraft and Vessels* (20.1%); *Textiles and Clothing* (19.0%); *Machinery and Electronics* (13.8%) as well as *Food, Beverages and Tobacco* (13.4%).

Imports under the *Food, Beverages and Tobacco* section made up 97.5% of the Specific Excise Duty total, largely driven by cigarettes (37.1%) sourced mainly from Switzerland; and whiskies (35.4%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (56.7%) as well as *Machinery and Electronics* (38.6%) were the largest contributors to the *Ad valorem* Duty total; with 30.1% of the former's total comprising luxury vehicles from Germany, while 63.2% of the latter's total was made up by electronic devices mainly from China.

IMPORT VAT AND CUSTOMS DUTIES

As shown in *Table A5.1.2*, the overall effective Customs Duty rate in 2020/21 was 2.8% compared to previous year's 3.2%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.5%; *Hides, Skins and Leather* at 19.5%; *Textiles and Clothing* at 14.5%; *Food, Beverages and Tobacco* at 9.8% as well as *Vehicles, Aircraft and Vessels* at 6.9%.

Figure 5.2: Customs Duties by HS section, 2020/21

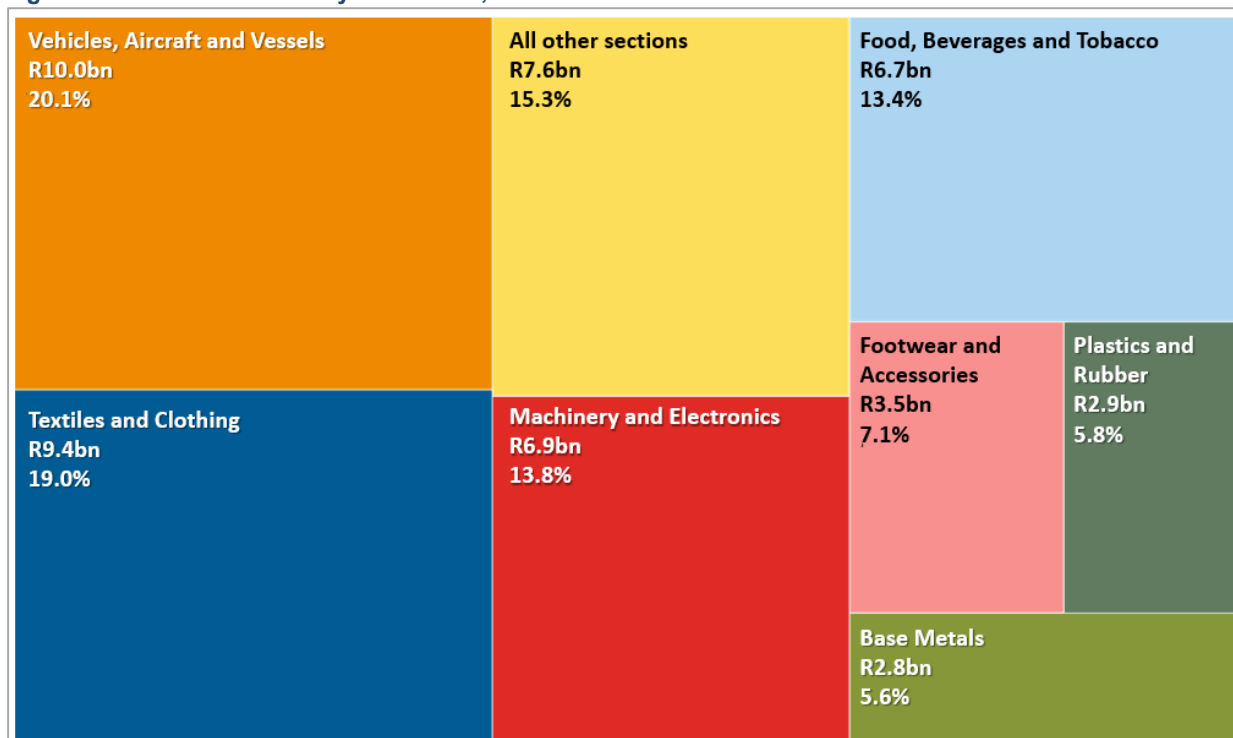
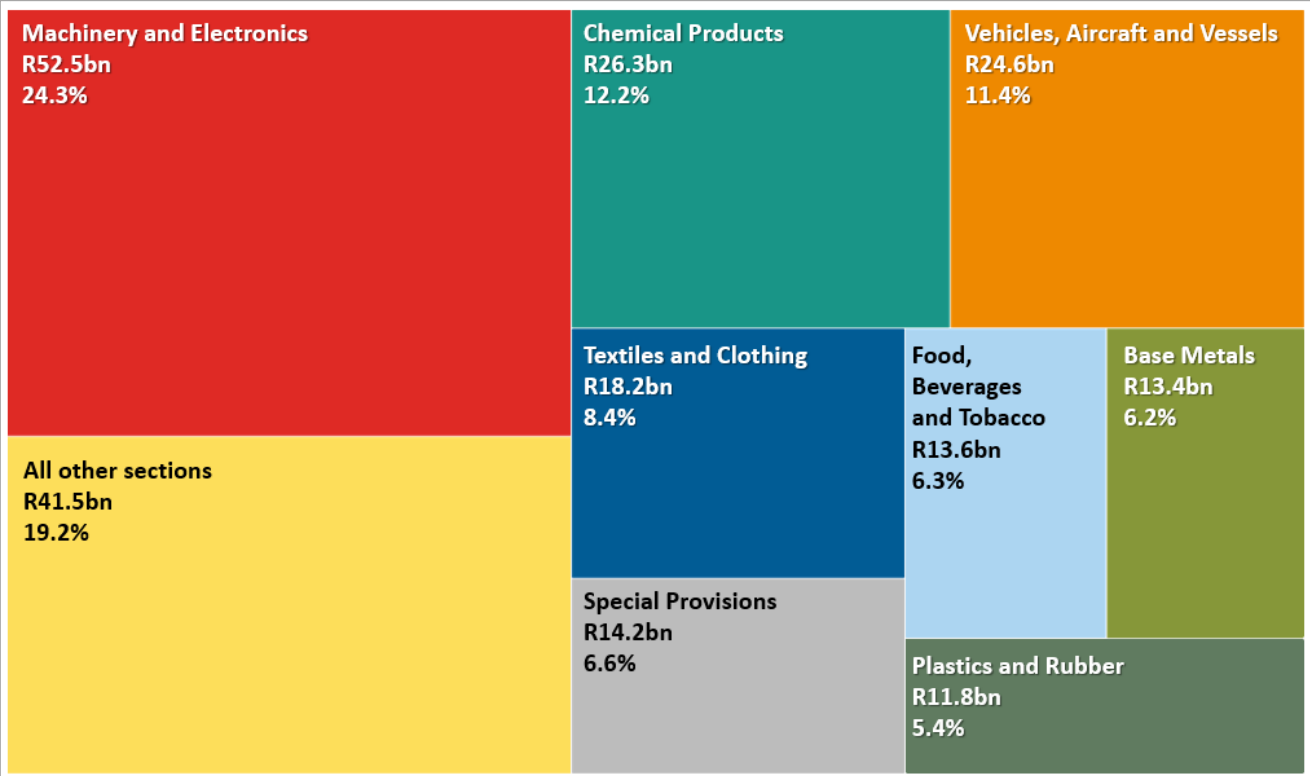


Figure 5.3 shows the top six contributing sections – *Machinery and Electronics*; *Chemical Products*; *Vehicles, Aircraft and Vessels*; *Textiles and Clothing*; *Special Provisions* as well as *Food, Beverages and Tobacco* – combined, made up 69.2% of the Total Import Tax for 2020/21.

As shown in *Table A5.1.2*, the overall effective tax rate for Total Import Tax in 2020/21 was 12.0% compared to previous year's 13.2%. Key commodities with the highest effective Total Import Tax rates were *Footwear and Accessories* at 43.1%; *Hides, Skins and Leather* at 35.8% and *Textiles and Clothing* at 27.8%.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.3: Total Import Tax by HS section, 2020/21

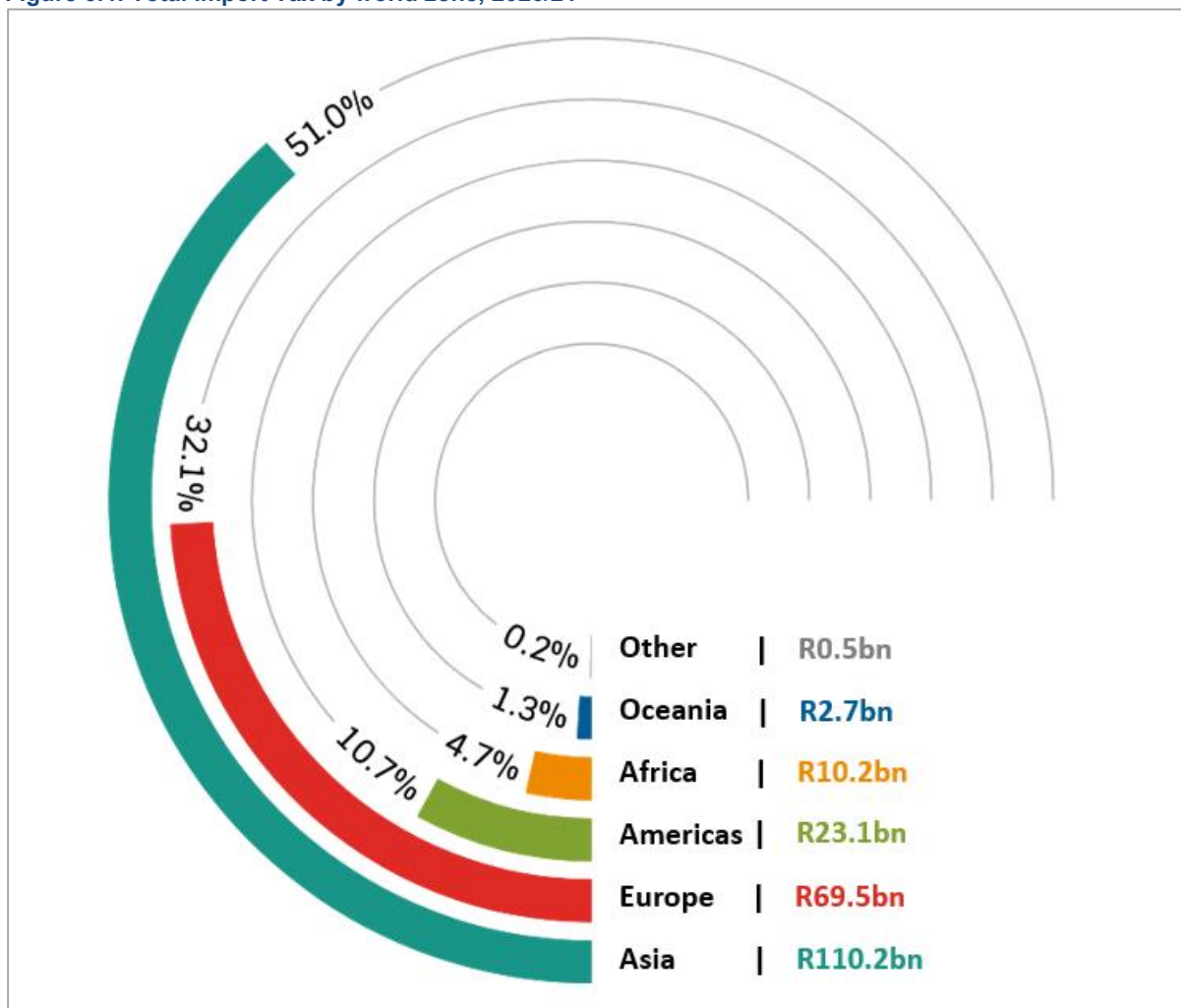


BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 51.0% of the Total Import Tax, followed by Europe at 32.1% and the Americas at 10.7%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.4: Total Import Tax by world zone, 2020/21



Asia was South Africa's largest import supplier in 2020/21 at 35.7% of total Customs value, 47.4% of Import VAT and 62.9% of Customs Duties; with goods imported from China, India, Japan and Thailand accounting for 78.7% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest supplier, contributed 24.2% to total Customs value, 33.8% to Import VAT and 26.6% to Customs Duties; with imports from Germany, United Kingdom, Italy, France, Spain and Switzerland, constituting 65.4% of Europe's share of South Africa's Total Import Tax.

In calendar year 2020, Africa was the highest of three world zones with which South Africa recorded a positive trade balance (R201.4 billion) which culminated into a 29.1% contribution to the Customs value as well as 4.7% to the Total Import Tax for 2020/21.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at 93.9% share, with Eswatini being the continent's biggest contributor to Import VAT at 28.5%.

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

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

By September 2021, 36 countries on the continent had ratified the Agreement. Looking forward, once tariff schedules are adopted, traders can begin to trade on a preferential basis with the countries that have completed the ratification process, whose tariff offers have been accepted and have published the offers in their domestic legislation, allowing preferential imports from South Africa.

Once concluded, the free trade area, which is of considerable economic interest to South Africa and the African continent, will provide a market of over 1.3 billion people with a combined estimated GDP of over US\$3.4 trillion. Intra-African trade is expected to grow by 33%. According to the Mo Ibrahim Foundation, the AfCFTA could generate combined consumer and business spending of US\$6.7 trillion by 2030, and Africa's trade deficit is expected to be cut in half.

The growing trade with Africa in 2020/21 was further emphasized within the selected trade bloc category where the African Union (AU) was ahead of BRICS and the European Union (EU) as South Africa's top supplier for the third successive fiscal year, in terms of Customs value at 26.4% share, while contributing a modest 4.4% to Total Import Tax.

BRICS was the largest trade bloc contributor to South Africa's Total Import Tax at 36.6%, while accounting for 22.4% of the year's Customs value; with China, India and Brazil among SA's top thirteen suppliers in terms of revenue.

The EU trade bloc recorded 21.2% of the total Customs value and 29.3% of Total Import Tax; with imports from Germany, United Kingdom, Italy, France, Spain and Switzerland being the major contributors. **Important to note** that the United Kingdom/Great Britain has been included under the EU until the period ending 31 December 2020. From 01 January 2021 onwards, the United Kingdom/Great Britain is excluded from the EU trade bloc categorisation.

BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top six countries of origin – China, Germany, United States, India, Japan and United Kingdom – collectively accounted for 56.5% of the Total Import Tax for 2020/21.

Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (45.9%) and Import VAT (46.5%) for 2020/21. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (33.0%), *Machinery and Electronics* (20.7%) as well as *Footwear and Accessories* (11.2%).

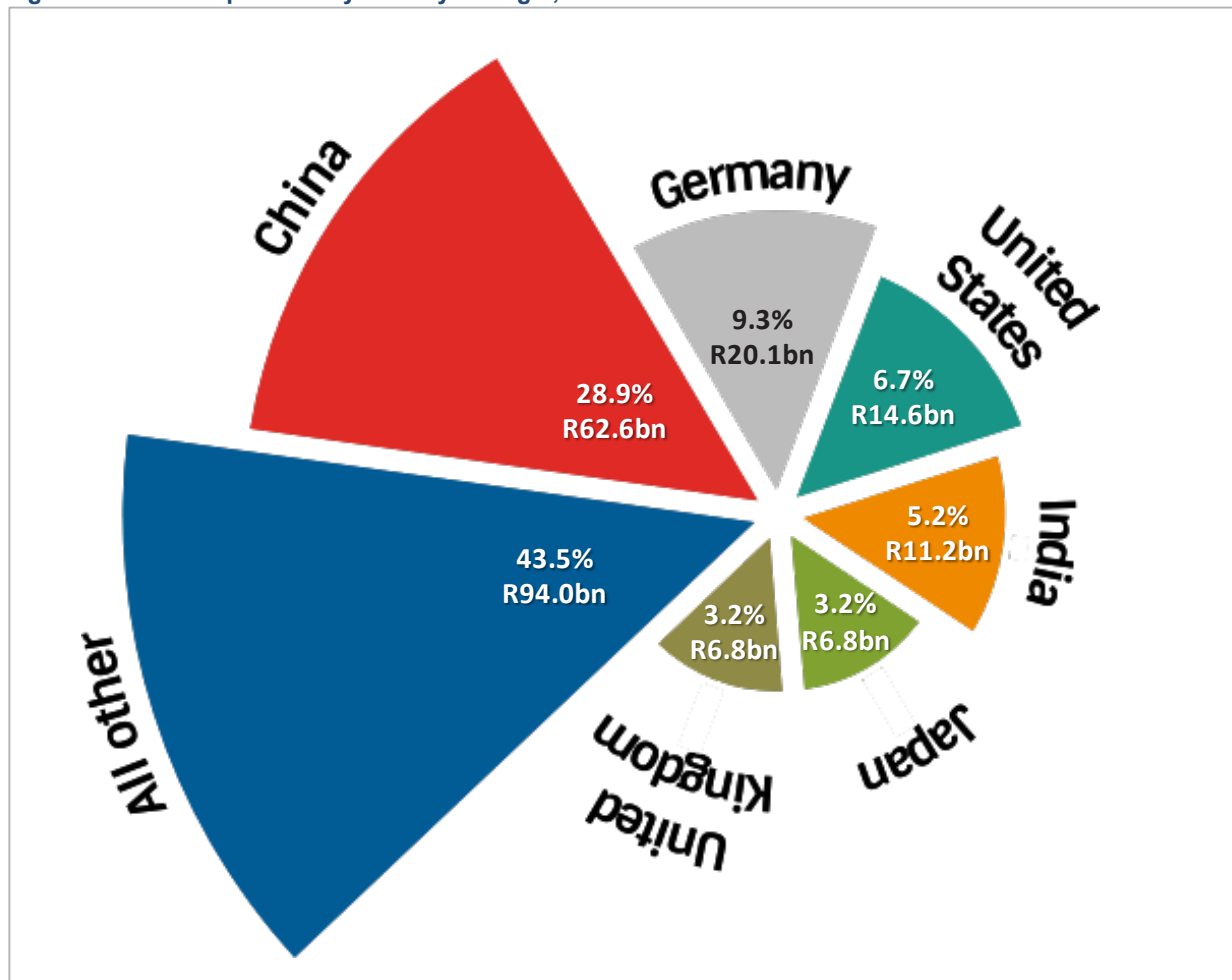
Merchandise imported from Germany under the *Special Provisions* section (automotive parts for purposes of the Motor Industry Development Programme/Automotive Production and Development Programme) recorded the highest Customs value (24.4%) and Import VAT (27.1%) contributions, while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (74.3%).

Eswatini is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2020/21, ranking 11th in Customs value at 1.4% and 12th for Import VAT at 1.6%, with the latter supported by goods imported under the sections of *Chemical Products* (38.7%); *Food, Beverages and Tobacco* (29.6%) as well as *Textiles and Clothing* (17.8%).

IMPORT VAT AND CUSTOMS DUTIES

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, 2020/21



BY CUSTOMS PORT OF ENTRY

South Africa's Customs ports of entry comprise airports, sea harbours, border posts and inland offices.

Table A5.4.1 lists the contributions of the following categories in 'Customs Port of Entry' for the years 2017/18 to 2020/21, according to their Total Import Tax share by:

- Top 4 Sea Harbours – Durban, Cape Town, Port Elizabeth and Richards Bay;
- Top 4 Airports – O.R. Tambo, Cape Town, King Shaka and Port Elizabeth;
- Top 7 Border Posts and Inland Offices – Johannesburg, Pretoria, East London, Germiston/Alberton, Oshoek, Beitbridge and Golela;
- 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 2020/21.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6: Total Import Tax by Customs port of entry group, 2020/21

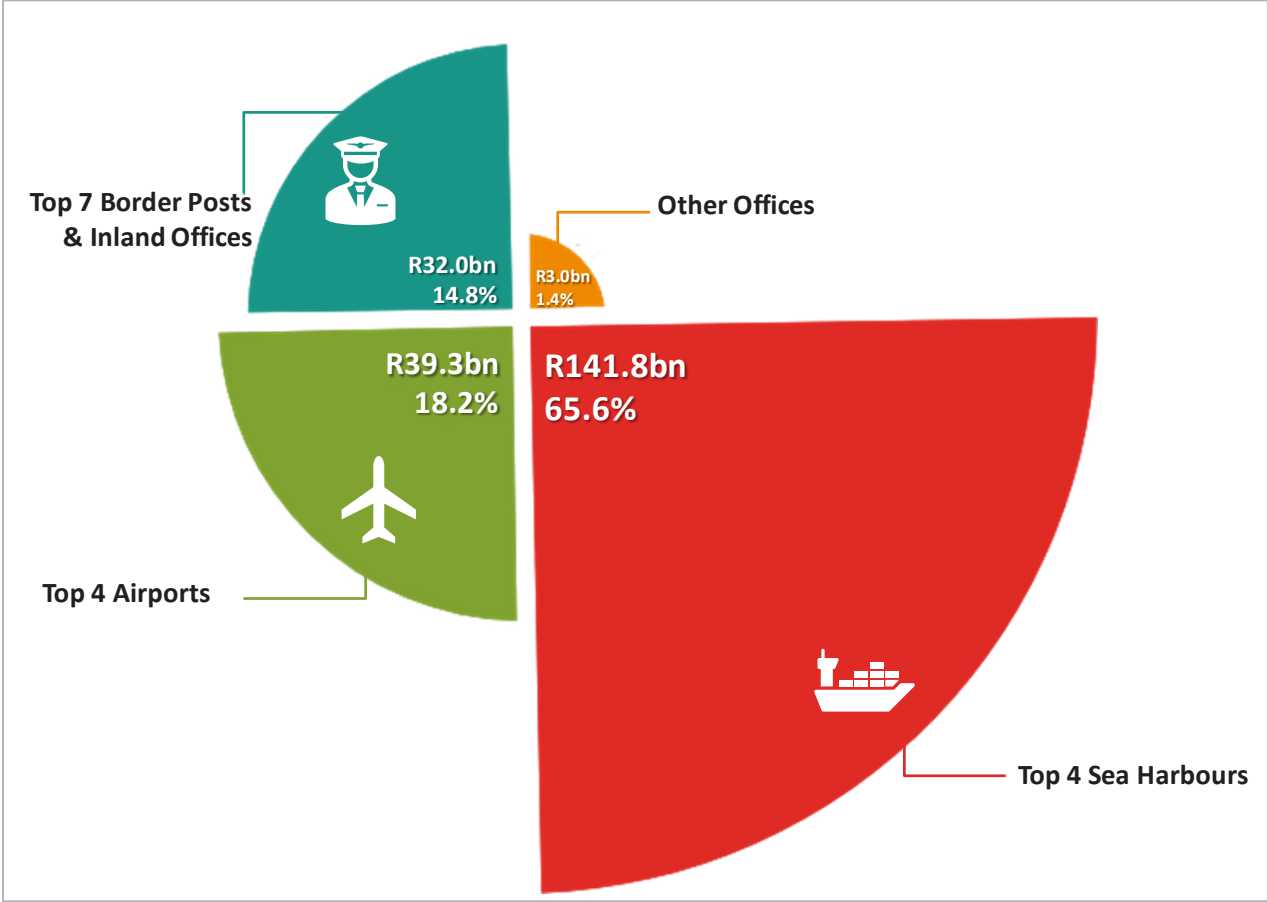


Table A5.4.2 lists the contributions of the top ports of entry, while Figure 5.7 shows the contribution of the top six offices – Durban Harbour, O.R. Tambo International Airport, Cape Town Harbour, Port Elizabeth Harbour, Johannesburg Customs Office and Pretoria Customs Office – which together accounted for 90.8% of the Total Import Tax for 2020/21.

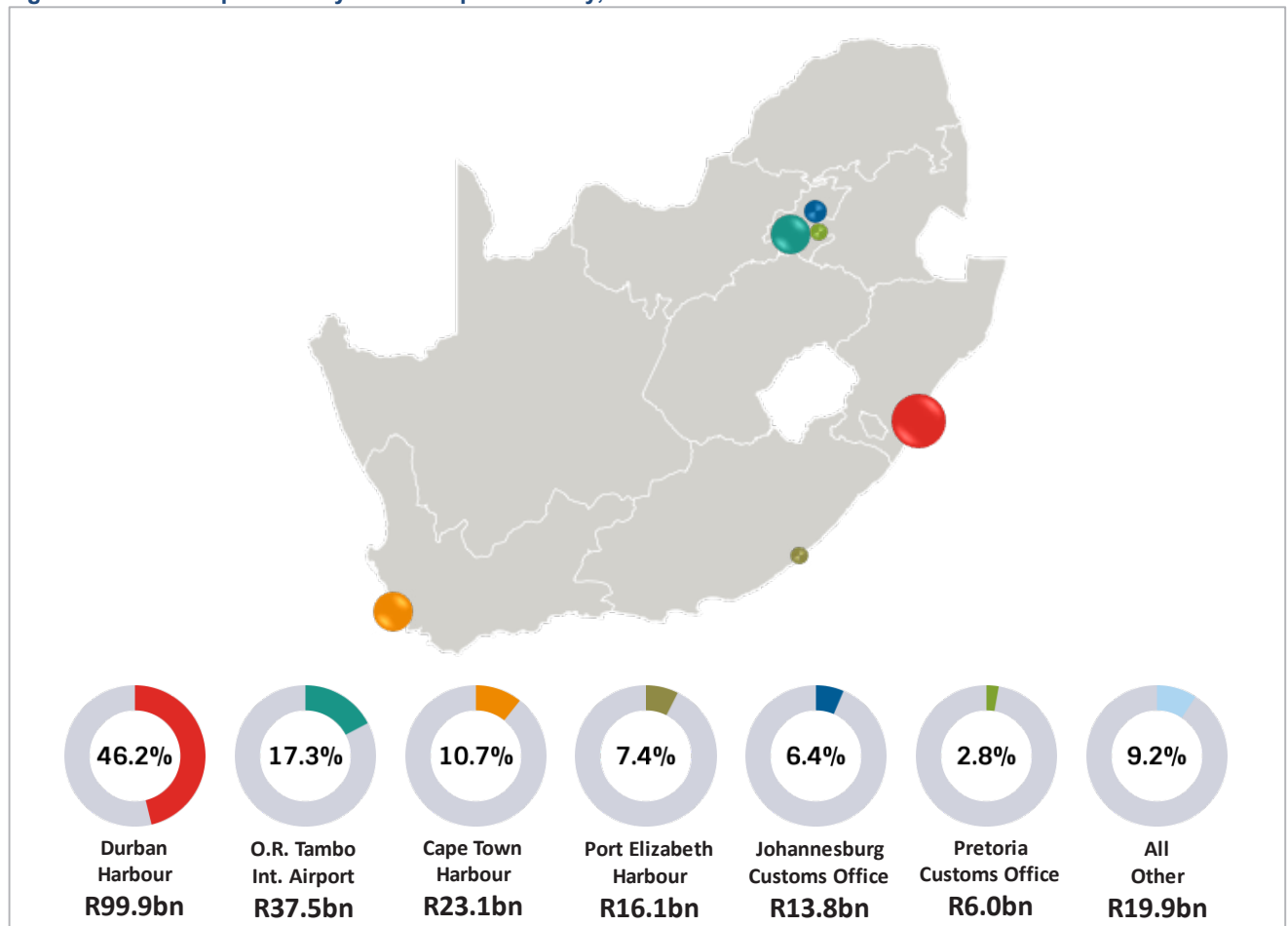
Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence it contributes significantly to the South African economy. In 2020/21, goods imported through Durban Harbour constituted 37.3% of the national Customs value total, 45.5% of the Import VAT total and 48.6% of Customs Duties revenue.

This was driven principally by imports of *Machinery and Electronics* at 20.3% of the port’s Customs value and 25.6% of its Import VAT; while *Textiles and Clothing* accounted for 20.8% of the port’s Customs Duties collected.

O.R. Tambo International Airport is Africa's busiest airport. In 2020/21, the value of the cargo imported through this airport represented 26.3% of the Customs value of goods imported into the country, while contributing 19.3% to the Import VAT total and 10.9% to the Customs Duties total. Approximately half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.7: Total Import Tax by Customs port of entry, 2020/21



IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2017/18 - 2020/21

HS section	Section	2017/18				2018/19				2019/20				2020/21			
		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	24 189	3 141	1 427	4 568	24 301	3 365	1 428	4 793	23 309	3 206	1 383	4 599	20 454	2 864	1 380	4 243
Vegetable Products	2	26 451	2 024	1 063	3 086	26 149	2 260	667	2 926	31 449	2 746	1 257	4 003	39 757	3 109	1 175	4 283
Fats and Oils	3	17 774	1 283	1 711	1 454	14 298	1 346	154	1 500	16 498	1 555	202	1 757	18 253	1 731	182	1 913
Food, Beverages and Tobacco	4	60 173	6 063	7 083	13 146	68 402	6 858	7 778	14 636	70 317	7 592	9 107	16 899	68 106	6 988	6 652	13 639
Mineral Products	5	203 716	5 053	33	5 085	252 698	6 192	47	6 239	253 868	5 675	42	5 717	178 097	4 789	46	4 835
Chemical Products	6	187 469	18 934	1 163	20 096	250 884	22 163	1 316	23 479	204 778	23 163	1 298	24 461	217 273	25 061	1 259	26 321
Plastics and Rubber	7	57 525	8 106	2 970	11 075	61 942	9 145	3 069	12 214	59 819	8 905	2 865	11 770	58 639	8 865	2 899	11 764
Hides, Skins and Leather	8	4 892	740	882	1 622	4 892	808	950	1 757	4 589	774	931	1 704	3 589	582	701	1 283
Wood and articles thereof	9	5 415	791	181	972	5 733	902	190	1 092	5 899	903	184	1 087	5 742	863	155	1 018
Pulp and Paper Products	10	26 794	2 484	174	2 658	35 611	3 113	188	3 301	38 335	3 024	182	3 206	36 843	2 727	140	2 867
Textiles and Clothing	11	54 591	7 545	8 714	16 259	56 482	8 191	8 930	17 121	59 766	8 832	9 615	18 448	65 314	8 724	9 443	18 167
Footwear and Accessories	12	16 263	2 582	3 721	6 304	16 194	2 916	3 952	6 867	15 804	2 926	3 916	6 841	14 396	2 676	3 530	6 206
Articles of Stone, Plaster etc.	13	14 124	2 121	811	2 932	15 868	2 545	856	3 400	15 595	2 491	815	3 306	13 997	2 260	787	3 048
Precious Stones and Metals	14	106 600	1 595	174	1 770	113 029	1 948	171	2 119	125 042	1 869	164	2 033	236 737	1 694	123	1 817
Base Metals	15	167 358	9 241	2 262	11 503	153 415	10 279	2 420	12 699	154 739	10 365	2 358	12 723	195 729	10 653	2 776	13 429
Machinery and Electronics	16	300 199	40 699	5 264	45 962	306 882	44 285	6 775	51 060	316 105	45 888	6 722	52 610	305 986	45 644	6 866	52 510
Vehicles, Aircraft and Vessels	17	168 719	18 648	13 850	32 497	190 493	19 452	14 496	33 948	190 739	20 342	14 420	34 762	144 327	14 599	10 019	24 618
Photographic and instruments	18	36 119	4 576	75	4 651	35 060	5 139	89	5 228	37 467	5 475	115	5 590	35 251	5 119	111	5 229
Misc Manufactured Articles	20	21 900	3 204	1 502	4 706	23 534	3 660	1 698	5 358	23 277	3 489	1 724	5 214	19 673	3 051	1 423	4 474
Works of Art/Antiques	21	639	31	1	32	1 050	45	0	45	705	42	2	44	466	25	0	25
Special Provisions ³	22	94 311	13 924	66	13 989	107 007	17 202	69	17 270	109 574	17 617	114	17 731	87 724	14 179	70	14 248
Other Unclassified	93, 99	19 975	140	78	219	22 617	803	742	1 545	25 132	178	82	260	29 645	170	88	258
Total		1 615 196	152 923	51 664	204 587	1 786 540	172 615	55 985	228 600	1 782 784	177 056	57 507	234 564	1 795 996	166 372	49 825	216 196

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Total Import Tax is Import VAT plus Customs Duties.
3. Special Provisions : Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by HS section, 2017/18 - 2020/21 (continued)

HS section R million	Section	Chapter	2017/18				2018/19				2019/20				2020/21			
			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	1.5%	2.1%	2.8%	2.2%	1.4%	1.9%	2.6%	2.1%	1.3%	1.8%	2.4%	2.0%	1.1%	1.7%	2.8%	2.0%
Vegetable Products	2	6 - 14	1.6%	1.3%	2.1%	1.5%	1.5%	1.3%	1.2%	1.3%	1.8%	1.6%	2.2%	1.7%	2.2%	1.9%	2.4%	2.0%
Fats and Oils	3	15	1.1%	0.8%	0.3%	0.7%	0.8%	0.8%	0.3%	0.7%	0.9%	0.9%	0.4%	0.7%	1.0%	1.0%	0.4%	0.9%
Food, Beverages and Tobacco	4	16 - 24	3.7%	4.0%	13.7%	6.4%	3.8%	4.0%	13.9%	6.4%	3.9%	4.3%	15.8%	7.1%	3.8%	4.2%	13.4%	6.3%
Mineral Products	5	25 - 27	12.6%	3.3%	0.1%	2.5%	14.1%	3.6%	0.1%	2.7%	14.2%	3.2%	0.1%	2.4%	9.9%	2.9%	0.1%	2.2%
Chemical Products	6	28 - 38	11.6%	12.4%	2.3%	9.8%	14.0%	12.8%	2.3%	10.3%	11.5%	13.1%	2.3%	10.4%	12.1%	15.1%	2.5%	12.2%
Plastics and Rubber	7	39 - 40	3.6%	5.3%	5.7%	5.4%	3.5%	5.3%	5.5%	5.3%	3.4%	5.0%	5.0%	5.0%	3.3%	5.3%	5.8%	5.4%
Hides, Skins and Leather	8	41 - 43	0.3%	0.5%	1.7%	0.8%	0.3%	0.5%	1.7%	0.8%	0.3%	0.4%	1.6%	0.7%	0.2%	0.3%	1.4%	0.6%
Wood and articles thereof	9	44 - 46	0.3%	0.5%	0.4%	0.5%	0.3%	0.5%	0.4%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%	0.3%	0.5%
Pulp and Paper Products	10	47 - 49	1.7%	1.6%	0.3%	1.3%	2.0%	1.8%	0.3%	1.4%	2.2%	1.7%	0.3%	1.4%	2.1%	1.6%	0.3%	1.3%
Textiles and Clothing	11	50 - 63	3.4%	4.9%	16.8%	7.9%	3.2%	4.7%	16.0%	7.5%	3.4%	5.0%	16.7%	7.9%	3.6%	5.2%	19.0%	8.4%
Footwear and Accessories	12	64 - 67	1.0%	1.7%	7.2%	3.1%	0.9%	1.7%	7.1%	3.0%	0.9%	1.7%	6.8%	2.9%	0.8%	1.6%	7.1%	2.9%
Articles of Stone, Plaster etc.	13	68 - 70	0.9%	1.4%	1.6%	1.4%	0.9%	1.5%	1.5%	1.5%	0.9%	1.4%	1.4%	1.4%	0.8%	1.4%	1.6%	1.4%
Precious Stones and Metals	14	71	6.6%	1.0%	0.3%	0.9%	6.3%	1.1%	0.3%	0.9%	7.0%	1.1%	0.3%	0.9%	13.2%	1.0%	0.2%	0.8%
Base Metals	15	72 - 83	10.4%	6.0%	4.4%	5.6%	8.6%	6.0%	4.3%	5.6%	8.7%	5.9%	4.1%	5.4%	10.9%	6.4%	5.6%	6.2%
Machinery and Electronics	16	84 - 85	18.6%	26.6%	10.2%	22.5%	17.2%	25.7%	12.1%	22.3%	17.7%	25.9%	11.7%	22.4%	17.0%	27.4%	13.8%	24.3%
Vehicles, Aircraft and Vessels	17	86 - 89	10.4%	12.2%	26.8%	15.9%	10.7%	11.3%	25.9%	14.9%	10.7%	11.5%	25.1%	14.8%	8.0%	8.8%	20.1%	11.4%
Photographic and instruments	18	90 - 92	2.2%	3.0%	0.1%	2.3%	2.0%	3.0%	0.2%	2.3%	2.1%	3.1%	0.2%	2.4%	2.0%	3.1%	0.2%	2.4%
Misc Manufactured Articles	20	94 - 96	1.4%	2.1%	2.9%	2.3%	1.3%	2.1%	3.0%	2.3%	1.3%	2.0%	3.0%	2.2%	1.1%	1.8%	2.9%	2.1%
Works of Art/Antiques	21	97	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Provisions ³	22	98	5.8%	9.1%	0.1%	6.8%	6.0%	10.0%	0.1%	7.6%	6.1%	9.9%	0.2%	7.6%	4.9%	8.5%	0.1%	6.6%
Other Unclassified		93, 99	1.2%	0.1%	0.2%	0.1%	1.3%	0.5%	1.3%	0.7%	1.4%	0.1%	0.1%	0.1%	1.7%	0.1%	0.2%	0.1%
Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note - All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on Imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Total Import Tax is Import VAT plus Customs Duties.
3. Special Provisions - Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.1.2: Import VAT and Customs Duties: Effective tax rates of Import VAT, Customs Duties and Total Import Tax by HS section, 2017/18 - 2020/21

HS section	Section	Chapter	2017/18			2018/19			2019/20			2020/21		
Effective tax rate			Import VAT	Customs Duties ¹	Total Import Tax ²	Import VAT	Customs Duties ¹	Total Import Tax ²	Import VAT	Customs Duties ¹	Total Import Tax ²	Import VAT	Customs Duties ¹	Total Import Tax ²
Animals and Animal Products	1	1 - 5	13.0%	5.9%	18.9%	13.8%	5.9%	19.7%	13.8%	6.0%	19.7%	14.0%	6.7%	20.7%
Vegetable Products	2	6 - 14	7.7%	4.0%	11.7%	8.6%	2.5%	11.2%	8.7%	4.0%	12.7%	7.8%	3.0%	10.8%
Fats and Oils	3	15	7.2%	1.0%	8.2%	9.4%	1.1%	10.5%	9.4%	1.2%	10.7%	9.5%	1.0%	10.5%
Food, Beverages and Tobacco	4	16 - 24	10.1%	11.8%	21.8%	10.0%	11.4%	21.4%	10.8%	13.0%	23.7%	10.3%	9.8%	20.0%
Mineral Products	5	25 - 27	2.5%	0.0%	2.5%	2.5%	0.0%	2.5%	2.2%	0.0%	2.3%	2.7%	0.0%	2.7%
Chemical Products	6	28 - 38	10.1%	0.6%	10.7%	8.8%	0.5%	9.4%	11.3%	0.6%	11.9%	11.5%	0.6%	12.1%
Plastics and Rubber	7	39 - 40	14.1%	5.2%	19.3%	14.8%	5.0%	19.7%	14.9%	4.8%	19.7%	15.1%	4.9%	20.1%
Hides, Skins and Leather	8	41 - 43	15.1%	18.0%	33.2%	16.5%	19.4%	35.9%	16.9%	20.4%	37.3%	16.2%	19.5%	35.8%
Wood and articles thereof	9	44 - 46	14.6%	3.3%	17.9%	15.7%	3.3%	19.1%	15.3%	3.1%	18.4%	15.0%	2.7%	17.7%
Pulp and Paper Products	10	47 - 49	9.3%	0.6%	9.9%	8.7%	0.5%	9.3%	7.9%	0.5%	8.4%	7.4%	0.4%	7.8%
Textiles and Clothing	11	50 - 63	13.8%	16.0%	29.8%	14.5%	15.8%	30.3%	14.8%	16.1%	30.9%	13.4%	14.5%	27.8%
Footwear and Accessories	12	64 - 67	15.9%	22.9%	38.8%	18.0%	24.4%	42.4%	18.5%	24.8%	43.3%	18.6%	24.5%	43.1%
Articles of Stone, Plaster etc.	13	68 - 70	15.0%	5.7%	20.8%	16.0%	5.4%	21.4%	16.0%	5.2%	21.2%	16.1%	5.6%	21.8%
Precious Stones and Metals	14	71	1.5%	0.2%	1.7%	1.7%	0.2%	1.9%	1.5%	0.1%	1.6%	0.7%	0.1%	0.8%
Base Metals	15	72 - 83	5.5%	1.4%	6.9%	6.7%	1.6%	8.3%	6.7%	1.5%	8.2%	5.4%	1.4%	6.9%
Machinery and Electronics	16	84 - 85	13.6%	1.8%	15.3%	14.4%	2.2%	16.6%	14.5%	2.1%	16.6%	14.9%	2.2%	17.2%
Vehicles, Aircraft and Vessels	17	86 - 89	11.1%	8.2%	19.3%	10.2%	7.6%	17.8%	10.7%	7.6%	18.2%	10.1%	6.9%	17.1%
Photographic and instruments	18	90 - 92	12.7%	0.2%	12.9%	14.7%	0.3%	14.9%	14.6%	0.3%	14.9%	14.5%	0.3%	14.8%
Misc Manufactured Articles	20	94 - 96	14.6%	6.9%	21.5%	15.6%	7.2%	22.8%	15.0%	7.4%	22.4%	15.5%	7.2%	22.7%
Works of Art/Antiques	21	97	4.8%	0.2%	5.0%	4.3%	0.0%	4.3%	6.0%	0.2%	6.2%	5.3%	0.0%	5.3%
Special Provisions ³	22	98	14.8%	0.1%	14.8%	16.1%	0.1%	16.1%	16.1%	0.1%	16.2%	16.2%	0.1%	16.2%
Other Unclassified		93, 99	0.7%	0.4%	1.1%	3.5%	3.3%	6.8%	0.7%	0.3%	1.0%	0.6%	0.3%	0.9%
Total			9.5%	3.2%	12.7%	9.7%	3.1%	12.8%	9.9%	3.2%	13.2%	9.3%	2.8%	12.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
2. Total Import Tax is Import VAT plus Customs Duties.
3. Special Provisions : Original equipment components (motor vehicle parts) imported for the previous Motor Industry Development Programme (MIDP) or the current Automotive Production and Development Programme (APDP).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.2.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by World zones and selected trade blocs, 2017/18 - 2020/21

World zone / trade bloc	2017/18				2018/19				2019/20				2020/21			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²
Africa	423 867	8 787	559	9 346	503 370	10 577	696	11 273	479 704	11 263	706	11 969	522 733	9 531	621	10 153
Americas	151 164	17 888	5 287	23 175	171 453	20 194	5 121	25 315	162 331	21 012	5 247	26 259	139 050	18 719	4 405	23 124
Asia	599 556	67 713	28 943	96 656	645 510	77 461	32 583	110 044	655 863	77 320	32 156	109 475	640 640	78 885	31 338	110 223
Europe	417 193	55 430	16 659	72 089	438 684	60 480	17 291	77 771	460 198	64 054	19 168	83 222	434 249	56 253	13 250	69 503
Oceania	19 372	2 645	198	2 843	21 730	3 274	223	3 497	18 113	2 653	205	2 858	17 559	2 527	188	2 715
Other	4 044	460	18	478	5 793	630	70	700	6 574	755	26	780	41 765	456	24	480
Total	1 615 196	152 923	51 664	204 587	1 786 540	172 615	55 985	228 600	1 782 784	177 056	57 507	234 564	1 795 996	166 372	49 825	216 196
Percentage of total																
Africa	26.2%	5.7%	1.1%	4.6%	28.2%	6.1%	1.2%	4.9%	26.9%	6.4%	1.2%	5.1%	29.1%	5.7%	1.2%	4.7%
Americas	9.4%	11.7%	10.2%	11.3%	9.6%	11.7%	9.1%	11.1%	9.1%	11.9%	9.1%	11.2%	7.7%	11.3%	8.8%	10.7%
Asia	37.1%	44.3%	56.0%	47.2%	36.1%	44.9%	58.2%	48.1%	36.8%	43.7%	55.9%	46.7%	35.7%	47.4%	62.9%	51.0%
Europe	25.8%	36.2%	32.2%	35.2%	24.6%	35.0%	30.9%	34.0%	25.8%	36.2%	33.3%	35.5%	24.2%	33.8%	26.6%	32.1%
Oceania	1.2%	1.7%	0.4%	1.4%	1.2%	1.9%	0.4%	1.5%	1.0%	1.5%	0.4%	1.2%	1.0%	1.5%	0.4%	1.3%
Other	0.3%	0.3%	0.0%	0.2%	0.3%	0.4%	0.1%	0.3%	0.4%	0.4%	0.0%	0.3%	2.3%	0.3%	0.0%	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%
Selected trade blocs																
African Union	393 216	8 171	490	8 661	469 020	9 905	548	10 453	434 980	10 641	532	11 173	473 586	9 010	492	9 502
BRICS ³	332 743	44 873	22 112	66 985	367 136	52 542	24 977	77 519	379 273	52 068	24 246	76 314	402 691	54 890	24 199	79 089
European Union ⁴	396 511	52 473	13 745	66 217	412 609	56 838	14 257	71 096	431 929	60 325	15 174	75 500	380 831	52 696	10 724	63 420
SADC ⁵	319 518	7 576	266	7 842	363 736	9 132	301	9 433	305 160	9 931	241	10 172	357 545	8 189	206	8 395
Percentage of total																
African Union	24.3%	5.3%	0.9%	4.2%	26.3%	5.7%	1.0%	4.6%	24.4%	6.0%	0.9%	4.8%	26.4%	5.4%	1.0%	4.4%
BRICS ³	20.6%	29.3%	42.8%	32.7%	20.6%	30.4%	44.6%	33.9%	21.3%	29.4%	42.2%	32.5%	22.4%	33.0%	48.6%	36.6%
European Union ⁴	24.5%	34.3%	26.6%	32.4%	23.1%	32.9%	25.5%	31.1%	24.2%	34.1%	26.4%	32.2%	21.2%	31.7%	21.5%	29.3%
SADC ⁵	19.8%	5.0%	0.5%	3.8%	20.4%	5.3%	0.5%	4.1%	17.1%	5.6%	0.4%	4.3%	19.9%	4.9%	0.4%	3.9%

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. 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).

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2017/18 - 2020/21

Country of origin ³	2017/18				2018/19				2019/20				2020/21			
	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	237 946	34 713	18 202	52 915	260 352	40 367	20 622	60 989	265 279	39 279	19 753	59 032	286 276	42 451	20 123	62 574
Germany	138 898	19 731	5 106	24 837	137 971	20 926	5 179	26 105	139 117	21 099	5 136	26 235	115 753	17 209	2 891	20 100
United States	88 684	11 230	2 858	14 088	93 547	12 749	2 561	15 311	100 655	13 708	2 780	16 488	82 658	12 117	2 447	14 564
India	66 097	6 301	2 374	8 676	68 534	7 705	2 860	10 565	82 076	8 712	3 284	11 996	80 346	8 329	2 921	11 250
Japan	46 606	5 897	1 918	7 815	49 782	6 448	1 816	8 263	50 360	6 548	1 782	8 330	41 255	5 448	1 400	6 848
United Kingdom	48 131	5 101	3 746	8 848	53 986	5 052	3 513	8 565	51 580	5 036	3 451	8 488	35 471	4 201	2 644	6 845
Thailand	38 516	4 593	1 005	5 599	43 888	5 642	1 142	6 784	41 755	5 386	1 035	6 421	39 288	5 214	831	6 045
Italy	34 266	4 205	779	4 984	38 051	4 810	801	5 611	35 312	4 973	800	5 773	35 554	4 585	741	5 325
France	33 310	4 416	517	4 933	32 103	4 428	665	5 093	34 460	4 733	649	5 382	31 045	4 373	593	4 966
Viet Nam	18 529	2 436	1 215	3 651	13 600	2 209	1 459	3 669	15 043	2 485	1 613	4 098	17 559	2 822	1 707	4 529
Spain	23 510	3 177	862	4 039	22 039	3 241	1 095	4 337	27 241	4 154	1 151	5 305	25 995	3 847	601	4 448
Switzerland	11 933	1 812	2 495	4 307	12 351	1 975	2 693	4 668	13 328	2 074	3 485	5 559	19 250	1 672	2 097	3 769
Brazil	23 329	3 082	1 224	4 306	29 769	3 234	1 225	4 459	21 930	2 870	841	3 711	23 012	2 675	847	3 521
Netherlands	18 142	2 394	161	2 555	16 373	2 394	433	2 827	21 966	2 730	718	3 449	19 720	2 567	332	2 899
Poland	11 415	1 603	416	2 019	14 054	2 124	516	2 640	15 819	2 461	692	3 153	16 280	2 309	536	2 845
Eswatini ⁴	21 710	2 252	2	2 254	22 534	2 489	3	2 492	25 140	2 732	2	2 735	25 199	2 714	1	2 715
Korea, Republic Of	19 026	2 144	629	2 774	17 903	2 263	625	2 889	20 370	2 096	584	2 680	14 826	2 033	569	2 602
Indonesia	13 212	1 527	613	2 140	13 648	1 698	737	2 434	13 767	1 756	737	2 492	15 737	1 802	579	2 380
Belgium	15 051	1 862	360	2 222	15 738	1 993	240	2 233	14 884	2 207	190	2 397	23 312	2 191	160	2 351
Australia	16 458	2 234	131	2 364	18 970	2 866	142	3 008	15 850	2 318	146	2 464	14 546	2 131	114	2 245
Other countries	690 426	32 210	7 050	39 260	811 348	38 000	7 658	45 658	776 852	39 698	8 679	48 377	832 915	35 683	7 690	43 374
Total	1 615 196	152 923	51 664	204 587	1 786 540	172 615	55 985	228 600	1 782 784	177 056	57 507	234 564	1 795 996	166 372	49 825	216 196

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 2020/21.

4. Formerly known as Swaziland.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.3.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Country of origin, 2017/18 - 2020/21 (continued)

Country of origin ³	2017/18				2018/19				2019/20				2020/21			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²
China	14.7%	22.7%	35.2%	25.9%	14.6%	23.4%	36.8%	26.7%	14.9%	22.2%	34.3%	25.2%	15.9%	25.5%	40.4%	28.9%
Germany	8.6%	12.9%	9.9%	12.1%	7.7%	12.1%	9.3%	11.4%	7.8%	11.9%	8.9%	11.2%	6.4%	10.3%	5.8%	9.3%
United States	5.5%	7.3%	5.5%	6.9%	5.2%	7.4%	4.6%	6.7%	5.6%	7.7%	4.8%	7.0%	4.6%	7.3%	4.9%	6.7%
India	4.1%	4.1%	4.6%	4.2%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	5.7%	5.1%	4.5%	5.0%	5.9%	5.2%
Japan	2.9%	3.9%	3.7%	3.8%	2.8%	3.7%	3.2%	3.6%	2.8%	3.7%	3.1%	3.6%	2.3%	3.3%	2.8%	3.2%
United Kingdom	3.0%	3.3%	7.3%	4.3%	3.0%	2.9%	6.3%	3.7%	2.9%	2.8%	6.0%	3.6%	2.0%	2.5%	5.3%	3.2%
Thailand	2.4%	3.0%	1.9%	2.7%	2.5%	3.3%	2.0%	3.0%	2.3%	3.0%	1.8%	2.7%	2.2%	3.1%	1.7%	2.8%
Italy	2.1%	2.7%	1.5%	2.4%	2.1%	2.8%	1.4%	2.5%	2.0%	2.8%	1.4%	2.5%	2.0%	2.8%	1.5%	2.5%
France	2.1%	2.9%	1.0%	2.4%	1.8%	2.6%	1.2%	2.2%	1.9%	2.7%	1.1%	2.3%	1.7%	2.6%	1.2%	2.3%
Viet Nam	1.1%	1.6%	2.4%	1.8%	0.8%	1.3%	2.6%	1.6%	0.8%	1.4%	2.8%	1.7%	1.0%	1.7%	3.4%	2.1%
Spain	1.5%	2.1%	1.7%	2.0%	1.2%	1.9%	2.0%	1.9%	1.5%	2.3%	2.0%	2.3%	1.4%	2.3%	1.2%	2.1%
Switzerland	0.7%	1.2%	4.8%	2.1%	0.7%	1.1%	4.8%	2.0%	0.7%	1.2%	6.1%	2.4%	1.1%	1.0%	4.2%	1.7%
Brazil	1.4%	2.0%	2.4%	2.1%	1.7%	1.9%	2.2%	2.0%	1.2%	1.6%	1.5%	1.6%	1.3%	1.6%	1.7%	1.6%
Netherlands	1.1%	1.6%	0.3%	1.2%	0.9%	1.4%	0.8%	1.2%	1.2%	1.5%	1.2%	1.5%	1.1%	1.5%	0.7%	1.3%
Poland	0.7%	1.0%	0.8%	1.0%	0.8%	1.2%	0.9%	1.2%	0.9%	1.4%	1.2%	1.3%	0.9%	1.4%	1.1%	1.3%
Eswatini ⁴	1.3%	1.5%	0.0%	1.1%	1.3%	1.4%	0.0%	1.1%	1.4%	1.5%	0.0%	1.2%	1.4%	1.6%	0.0%	1.3%
Korea, Republic Of	1.2%	1.4%	1.2%	1.4%	1.0%	1.3%	1.1%	1.3%	1.1%	1.2%	1.0%	1.1%	0.8%	1.2%	1.1%	1.2%
Indonesia	0.8%	1.0%	1.2%	1.0%	0.8%	1.0%	1.3%	1.1%	0.8%	1.0%	1.3%	1.1%	0.9%	1.1%	1.2%	1.1%
Belgium	0.9%	1.2%	0.7%	1.1%	0.9%	1.2%	0.4%	1.0%	0.8%	1.2%	0.3%	1.0%	1.3%	1.3%	0.3%	1.1%
Australia	1.0%	1.5%	0.3%	1.2%	1.1%	1.7%	0.3%	1.3%	0.9%	1.3%	0.3%	1.1%	0.8%	1.3%	0.2%	1.0%
Other countries	42.7%	21.1%	13.6%	19.2%	45.4%	22.0%	13.7%	20.0%	43.6%	22.4%	15.1%	20.6%	46.4%	21.4%	15.4%	20.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

3. Top-20 countries as determined by their contribution to Total Import Tax for 2020/21.

4. Formerly known as Swaziland.

IMPORT VAT AND CUSTOMS DUTIES

Table A5.4.1: Import VAT and Customs Duties: Customs value, Import VAT, Customs Duties and Total Import Tax by Top Customs Offices per port of entry group, 2017/18 - 2020/21

Customs port of entry	2017/18				2018/19				2019/20				2020/21			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²
Top 4 Sea Harbours																
Durban Harbour	622 968	64 123	23 931	88 054	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861
Cape Town Harbour	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112
Port Elizabeth Harbour	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065
Richards Bay Harbour	22 799	3 108	25	3 133	26 921	3 803	20	3 822	20 425	2 880	26	2 906	19 839	2 770	25	2 794
Total	849 562	93 022	35 656	128 678	959 622	105 569	38 062	143 632	991 283	108 310	38 066	146 376	913 663	106 993	34 839	141 831
Top 4 Airports																
O.R. Tambo International Airport	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458
Cape Town International Airport	20 357	2 400	614	3 014	17 733	2 632	661	3 293	15 820	2 345	618	2 963	9 383	1 321	270	1 591
King Shaka International Airport	3 539	419	114	533	4 083	566	149	715	3 875	531	144	676	1 289	158	27	185
Port Elizabeth International Airport	809	119	5	125	890	134	7	140	675	76	5	81	225	32	1	33
Total	349 034	31 669	5 055	36 723	369 278	35 997	6 179	42 176	380 527	35 647	6 082	41 729	483 684	33 562	5 705	39 267
Top 7 Border Posts and Inland Offices																
Johannesburg Customs Office	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833
Pretoria Customs Office	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999
East London Customs Office	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336
Germiston/Alberton Customs Office	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372
Oshoek Customs Office	13 994	1 582	2	1 584	14 253	1 750	2	1 752	15 119	1 815	3	1 818	15 750	1 859	1	1 860
Beit Bridge Customs Office	108 292	596	41	637	118 954	772	73	845	88 277	607	85	691	153 283	897	80	977
Golela Customs Office	6 576	524	0	524	7 227	564	0	565	8 700	739	0	739	8 215	671	0	671
Total	300 515	25 131	10 826	35 957	315 659	27 650	11 501	39 151	287 183	29 369	13 164	42 532	309 632	22 903	9 146	32 049
Other Offices	116 084	3 102	127	3 228	141 982	3 399	242	3 641	123 791	3 731	196	3 927	89 018	2 914	135	3 048
Total	1 615 196	152 923	51 664	204 587	1 786 540	172 615	55 985	228 600	1 782 784	177 056	57 507	234 564	1 795 996	166 372	49 825	216 196
Top 4 Sea Harbours	52.6%	60.8%	69.0%	62.9%	53.7%	61.2%	68.0%	62.8%	55.6%	61.2%	66.2%	62.4%	50.9%	64.3%	69.9%	65.6%
Top 4 Airports	21.6%	20.7%	9.8%	17.9%	20.7%	20.9%	11.0%	18.4%	21.3%	20.1%	10.6%	17.8%	26.9%	20.2%	11.5%	18.2%
Top 7 Border Posts and Inland Offices	18.6%	16.4%	21.0%	17.6%	17.7%	16.0%	20.5%	17.1%	16.1%	16.6%	22.9%	18.1%	17.2%	13.8%	18.4%	14.8%
Other Offices	7.2%	2.0%	0.2%	1.6%	7.9%	2.0%	0.4%	1.6%	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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.

IMPORT VAT AND 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, 2017/18 - 2020/21

R million	2017/18				2018/19				2019/20				2020/21			
	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²
Durban Harbour	622 968	64 123	23 931	38 054	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747	669 480	75 669	24 192	99 861
O.R. Tambo International Airport	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009	472 786	32 052	5 406	37 458
Cape Town Harbour	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822	140 324	15 700	7 412	23 112
Port Elizabeth Harbour	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900	84 020	12 854	3 211	16 065
Johannesburg Customs Office	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493	62 007	9 126	4 708	13 833
Pretoria Customs Office	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435	32 859	5 087	912	5 999
East London Customs Office	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597	26 323	3 881	1 455	5 336
Germiston/Alberton Customs Office	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759	11 195	1 383	1 989	3 372
Richards Bay Harbour	22 799	3 108	25	3 133	26 921	3 803	20	3 822	20 425	2 880	26	2 906	19 839	2 770	25	2 794
Oshoek Customs Office	13 994	1 582	2	1 584	14 253	1 750	2	1 752	15 119	1 815	3	1 818	15 750	1 859	1	1 860
Cape Town International Airport	20 357	2 400	614	3 014	17 733	2 632	661	3 293	15 820	2 345	618	2 963	9 383	1 321	270	1 591
Belt Bridge Customs Office	108 292	596	41	637	118 954	772	73	845	88 277	607	85	691	153 283	897	80	977
Golela Customs Office	6 576	524	114	533	7 227	564	0	565	8 700	739	0	739	8 215	671	0	671
King Shaka International Airport	3 539	419	5	533	4 083	566	149	715	3 875	531	144	676	1 289	158	27	185
Port Elizabeth International Airport	809	119	5	125	890	134	7	140	675	76	5	81	225	32	1	33
Other	116 084	3 102	127	3 228	141 982	3 399	242	3 641	123 791	3 731	196	3 927	89 018	2 914	135	3 048
Total	1 615 196	152 923	51 664	204 587	1 786 540	172 615	55 985	228 600	1 782 784	177 086	57 507	234 564	1 795 996	166 372	49 825	216 196
Durban Harbour	38.6%	41.9%	46.3%	43.0%	39.5%	42.6%	45.7%	43.4%	40.6%	42.0%	44.0%	42.5%	37.3%	45.5%	48.6%	46.2%
O.R. Tambo International Airport	20.1%	18.8%	8.4%	16.2%	19.4%	18.9%	9.6%	16.6%	20.2%	18.5%	9.2%	16.2%	26.3%	19.3%	10.9%	17.3%
Cape Town Harbour	7.7%	9.5%	14.2%	10.7%	8.0%	9.1%	14.2%	10.3%	8.0%	9.4%	14.3%	10.6%	7.8%	9.4%	14.9%	10.7%
Port Elizabeth Harbour	4.9%	7.3%	8.4%	7.6%	4.7%	7.3%	8.1%	7.5%	5.9%	8.1%	7.8%	8.1%	4.7%	7.7%	6.4%	7.4%
Johannesburg Customs Office	5.2%	6.6%	8.0%	6.9%	4.6%	6.3%	8.6%	6.8%	4.4%	6.6%	10.1%	7.5%	3.5%	5.5%	9.4%	6.4%
Pretoria Customs Office	1.8%	2.9%	2.8%	2.9%	2.1%	3.5%	2.3%	3.2%	2.1%	3.4%	2.5%	3.2%	1.8%	3.1%	1.8%	2.8%
East London Customs Office	3.0%	4.3%	4.9%	4.5%	2.4%	3.7%	5.1%	4.0%	2.5%	3.8%	4.9%	4.1%	1.5%	2.3%	2.9%	2.5%
Germiston/Alberton Customs Office	0.7%	0.9%	5.1%	2.0%	0.7%	0.8%	4.3%	1.7%	0.8%	1.0%	5.2%	2.0%	0.6%	0.8%	4.0%	1.6%
Richards Bay Harbour	1.4%	2.0%	0.0%	1.5%	1.5%	2.2%	0.0%	1.7%	1.1%	1.6%	0.0%	1.2%	1.1%	1.7%	0.0%	1.3%
Oshoek Customs Office	0.9%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%	0.9%	1.1%	0.0%	0.9%
Cape Town International Airport	1.3%	1.6%	1.2%	1.5%	1.0%	1.5%	1.2%	1.4%	0.9%	1.3%	1.1%	1.3%	0.5%	0.8%	0.5%	0.7%
Belt Bridge Customs Office	6.7%	0.4%	0.1%	0.3%	6.7%	0.4%	0.1%	0.4%	5.0%	0.3%	0.1%	0.3%	8.5%	0.5%	0.2%	0.5%
Golela Customs Office	0.4%	0.3%	0.0%	0.3%	0.4%	0.3%	0.0%	0.2%	0.5%	0.4%	0.0%	0.3%	0.5%	0.4%	0.0%	0.3%
King Shaka International Airport	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%	0.1%	0.1%	0.1%	0.1%
Port Elizabeth International Airport	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.2%	2.0%	0.2%	1.6%	7.9%	2.0%	0.4%	1.6%	6.9%	2.1%	0.3%	1.7%	5.0%	1.8%	0.3%	1.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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.

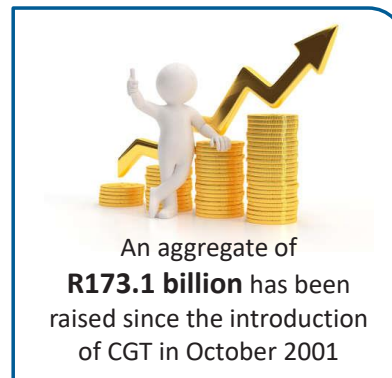
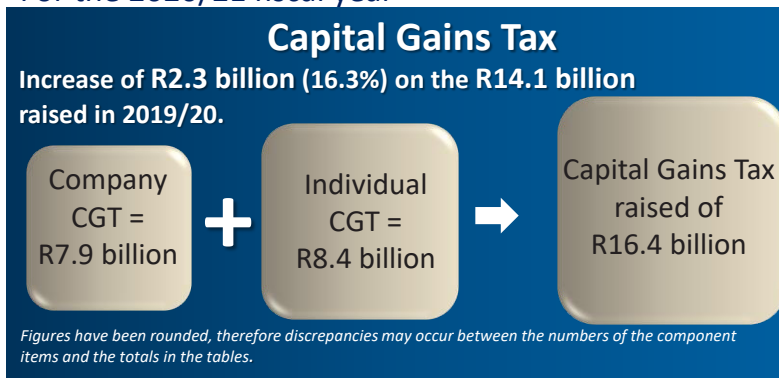
1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

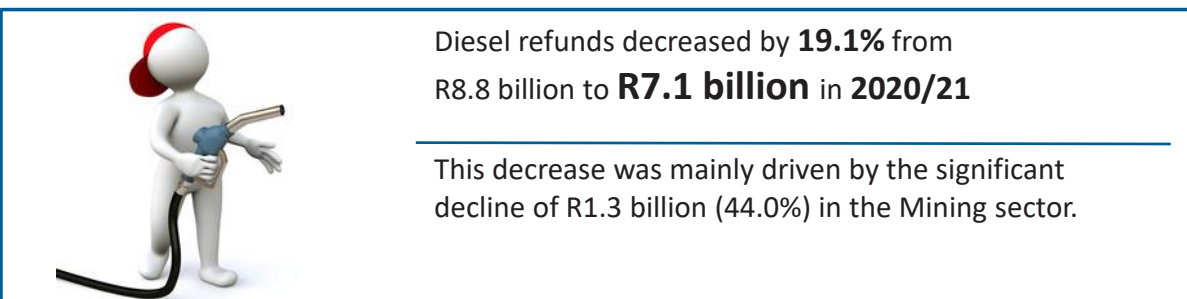
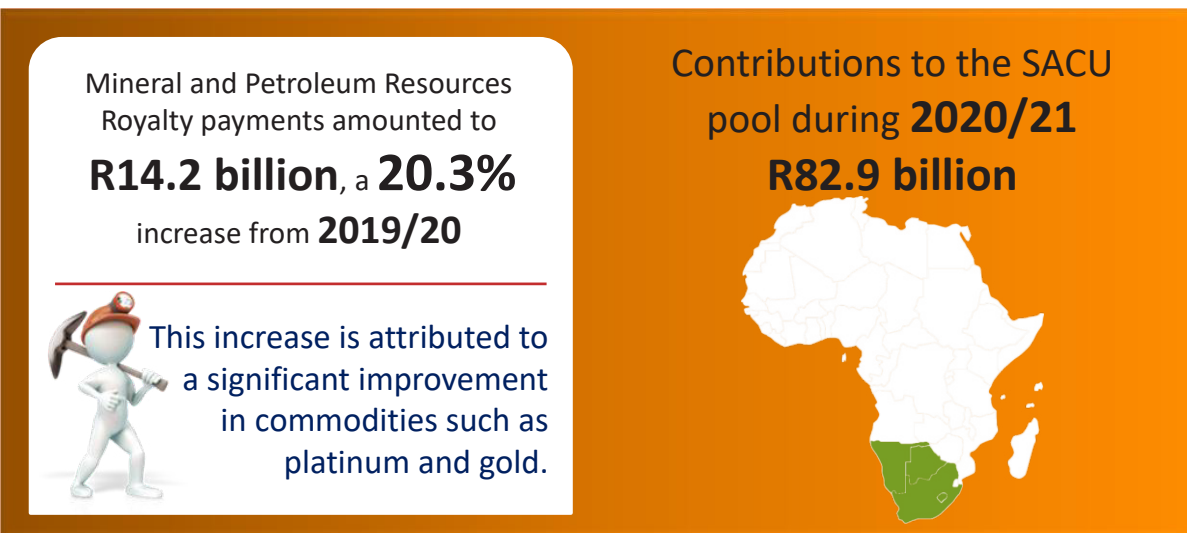
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OTHER TAXES AND COLLECTIONS

For the 2020/21 fiscal year



Transfer duties amounted to **R7.6 billion** increase from **R7.1 billion** in 2019/20



6 OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2020/21 fiscal year:

- Capital Gains Tax (CGT) of R16.4 billion was raised of which R8.4 billion was attributable to individuals and trusts and R7.9 billion to companies. This reflects an overall growth of R2.3 billion (16.3%) against the R14.1 billion raised in 2019/20. An aggregate of R173.1 billion has been raised since the introduction of CGT in October 2001, with R80.9 billion from individuals and trusts and R92.1 billion from companies;
- Transfer Duty collected totalled R7.6 billion an increase from the R7.1 billion collected in 2019/20, emanating from a 17.0% **volume** increase year-on-year and a 23.4% increase in **value** of dutiable properties;
- Diesel refunds decreased from R8.8 billion in 2019/20 to R7.1 billion in 2020/21, a contraction of R1.7bn (19.1%). This decrease was mainly driven by the significant decline of R1.3 billion (44.0%) in the Mining sector which was one of the sectors classified as non-essential and was restricted from operating during certain levels of the COVID-19 lock down;
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew significantly by R2.4 billion (20.3%) to R14.2 billion due to a significant improvement in the prices of commodities such as platinum as well as gold. This growth, however, was at a lower growth rate when compared to the growth achieved in the 2016/17 financial year of R2.1 billion (56.5%).
- Total contributions to the Southern African Customs Union (SACU) pool amounted to R82.9 billion, reflecting a significant decline of 22.0% on the contributions from the previous year.

INTRODUCTION

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

- Capital Gains Tax (CGT);
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalties (MPRR); and
- The Southern African Customs Union.

OTHER TAXES AND COLLECTIONS

CAPITAL GAINS TAX

CGT is a tax on the proceeds from the disposal of assets in terms of the Income Tax Act No. 58 of 1962. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

Table 6.1 shows the cumulative amount for CGT raised since its inception on 1 October 2001 to the end of March 2021, which amounted to R173.1 billion.

It is generally difficult to determine the tax base of CGT as gains are only taxed on realisation of assets and the taxable capital gain is taxed at the marginal tax rates applicable to the taxpayers. After the global financial crisis in 2008, taxpayers who were able to postpone the realisation of their assets did so to prevent losses. Taxpayers who experienced distress selling of assets, most notably the selling of holiday homes and equities, made capital losses. This resulted in lower amounts of CGT being raised.

From March 2012, the inclusion rate for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rate rose from 50.0% to 66.6%. From March 2016, these inclusion rates were raised again to 40.0% for natural persons and special trusts; and to 80.0% for companies and trusts.

Table 6.1: Capital Gains Tax (CGT) raised, Prior 2016/17– 2020/21

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2016/17	36 943	53 136	90 080
2016/17	9 638	7 422	17 061
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
Cumulative	80 926	92 147	173 073

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

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

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

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

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

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

1. Effective from 23 February 2011 to 28 February 2015

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

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

1. Effective from 01 March 2015 to 29 February 2016

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

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

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

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

Fair market value or consideration		Rate of Transfer Duty ¹
0	- 900 000	0% of the amount
900 001	- 1 250 000	3% of the amount above R900 000
1 250 001	- 1 750 000	R10 500 + 6% of the amount above R1.25 million
1 750 001	- 2 250 000	R40 500 + 8% of the amount above R1.75 million
2 250 001	- 10 000 000	R80 500 + 11% of the amount above R2.25 million
10 000 001	+	R933 000 + 13% of the amount above R10.0 million

1. Effective from 01 March 2017 to 29 February 2020

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

Fair market value or consideration	Rate of Transfer Duty ¹
1 – 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
2 475 001 – 11 000 000	R88 250 +11% of the value above R2 475 000
11 000 001 and above	R1 026 000 + 13% of the value exceeding R11 000 000

1. Effective from 01 March 2020

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

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

In 2020/21 a total number of 101 761 properties were transferred with a combined value of R216.8 billion. This represents an increase from the 86 973 properties transferred in 2019/20 with a combined value of R175.7 billion. This translated into a Transfer Duty collection of R7.6 billion, an increase from the R7.1 billion received in 2019/20, representing a 17.0% annual volume increase and a 6.8% increase in Transfer Duty collection.

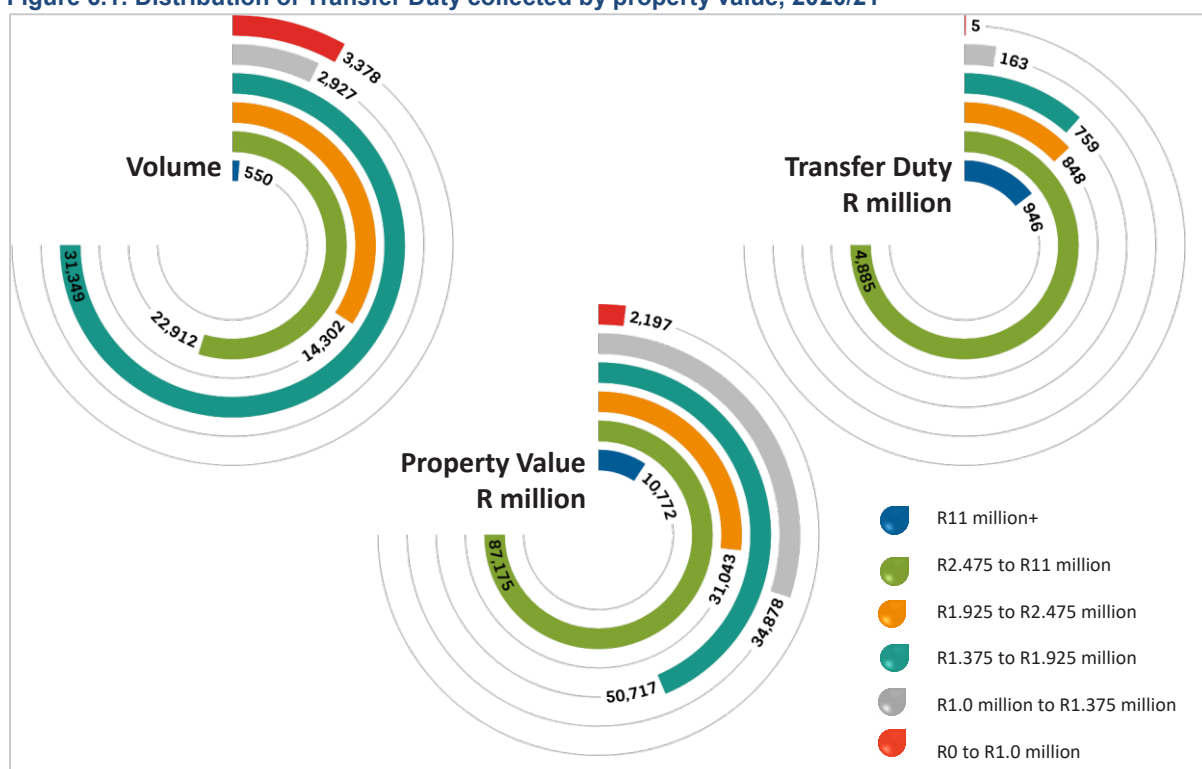
The transaction volume increase for the current reporting period has been defined by the new-normal brought about by the COVID-19 pandemic i.e. the significant drop in borrowing costs and the semi-gratification brought about by the work-from-home phenomena. The volume increase in transfers effected translated into a R0.5 billion increase in Transfer Duty collected.

In the current year 76% (2019/20: 76%) of the transfer volume accounted for 22% (2019/20: 21%) of the Transfer Duty collected.

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

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



The average value of property transferred was R 2.1 million (2019/20: R2.0 million) and the average Transfer Duty paid on these transfers was R74 742 (2019/20: R81 864). *Table A6.1.1* shows the Transfer Duty collected in each value category in 2019/20 and *Table A6.1.2* shows the Transfer Duty collected in 2020/21, including the percentage and cumulative percentage contribution per category.

The *Pareto* analysis for the past two years reveals that, by **volume**; 26% of transfers (2019/20: 24%) contributed 80% of the Transfer Duty in 2021 on 52% (2019/20: 52%) of the property value.

The Transfer Duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person’s primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time;
- Other residential property – Property that is used for residential purposes, other than as a primary residence, e.g. holiday home;
- Small holding – Land under 50 acres that is used for cultivation;
- Farm – An area of land, including buildings, used for growing crops and rearing animals;
- Commercial building – A building that is used for commercial purposes, such as office buildings, warehouses or retail space;
- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop;
- Mining property/rights – Ownership of mining rights to mine in a specific area; and

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- Other – If the nature of the property is not described above, then it will be classified as other.

Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of Transfer Duty collected by the nature of property. In 2020/21, primary residences made up 84.9 % (2019/20: 84.0 %) of the total number of transactions, accounting for 82.0 % (2019/20: 81.2 %) of the total property value and 79.0 % (2019/20: 77.1 %) of Transfer Duties collected for the year. There was a 18.2 % increase in the number of primary residence transactions with a 9.5 % (R0.5 billion) attributable increase in Transfer Duty collections on a 24.7 % (R35.2 billion) increase in total property value.

DIESEL REFUNDS

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

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

Diesel refund rates differ according to the purpose for which the fuel is used. Primary producers on land (farming, forestry and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the fuel levy (FL) in respect of 80% of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, offshore mining, National Sea Rescue Institute (NSRI) vessels, vessels conducting research in support of marine industry, coastal patrol vessels, vessels servicing fibre optic telecommunications cables, and harbour vessels get full refunds of both the RAF levy and FL. Rail freight (not passenger rail) and harbour vessels are refunded the full RAF levy only. Peak power electricity generation plants, are refunded 50% of the FL since 1 April 2016 and the full RAF levy.

The rates are revised each year to align the concession in line with the latest FL and RAF levy rates. The applicable rates for the past five years are shown in Table 6.7:

Table 6.7: Diesel refund rates, 2016/17 - 2020/21

Effective Date	Onland c/l ¹	Offshore c/l ¹	Rail and harbour c/l ¹	Peak Power Plants c/l ¹
06/04/2016	262.0	424.0	154.0	289.0
05/04/2017	283.0	463.0	163.0	313.0
04/04/2018	321.8	515.0	193.0	354.0
01/04/2019	333.6	537.0	198.0	367.5
01/04/2020	349.0	562.0	207.0	384.5

1. Cents per litre

The Diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims are refunded if there is no VAT payable or if a

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vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2017/18 to 2020/21 are shown in *Table 6.8*.

Table 6.8: Diesel refunds, 2017/18 - 2020/21

Diesel Refunds (In R million)	2017/18		2018/19		2019/20		2020/21	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	1 053.5	2 920.0	1 181.9	3 504.0	1 520.8	5 073.5	1 032.4	3 660.7
Agriculture, forestry and fishing	614.0	1 674.7	524.6	1 602.5	563.2	1 856.7	540.7	1 861.1
Mining and quarrying	416.5	1 180.3	615.7	1 772.0	909.0	3 057.2	466.8	1 713.2
Other	23.0	65.0	41.6	129.5	48.6	159.5	25.0	86.4
Rail and harbour (100% of eligible litres qualify)	16.7	25.9	42.8	113.4	250.0	487.9	133.3	274.3
Offshore (100% of eligible litres qualify)	58.1	259.0	87.5	422.8	87.2	459.3	89.4	492.8
Electricity (100% of eligible litres qualify)	10.2	32.0	305.0	1 066.3	517.5	1 875.0	439.5	1 671.1
Other¹		-211.9		740.0		871.2		990.9
Grand Total	1 138.5	3 025.0	1 617.3	5 846.4	2 375.5	8 766.9	1 694.6	7 089.9

1. Amount reflected cannot be categorised in the groupings above

Diesel refund claims that reduced VAT liability, used to be accounted for as a part of Domestic VAT collections. Since 2013/14 these claims have been reclassified and are now included in Diesel refunds. This has added over a billion rand each year to the diesel refund amount with a maximum of R2.1 billion in 2019/20.

The litres of diesel used increased in 2019/20 compared to 2018/19, but have declined in 2020/21. Diesel refunds have decreased by R1.7 billion (19.1%) in 2020/21, from R8.8 billion in 2019/20, as a sharp drop in economic activities was noted mainly due to the COVID-19 pandemic, with hard lockdown having been introduced on 26 March 2020. The Mining sector was one of the sectors that were restricted from operating hence a significant decline of R1.3 billion (44.0%) in 2020/21 from R3.1 billion in 2019/20.

Although, the overall Diesel refunds contracted by R1.7 billion, the Agriculture sector was not impacted as much in 2020/21 as services rendered within this sector were declared as essential during all levels of lockdown.

MINERAL AND PETROLEUM RESOURCES ROYALTY (MPRR)

Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew significantly by R2.4 billion (20.3%) to R14.2 billion due to a significant improvement in the commodity prices such as platinum and gold. This growth, however, was at a lower rate when compared to the growth achieved in the 2016/17 financial year of R2.1 billion (56.5%).

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

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

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- 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%.

MPPR payments grew quite substantially in the 2020/21 financial year by as much as R2.4 billion (20.3%) to R14.2 billion due to the improvement in the global demand for commodities. The platinum and gold commodities were the major contributors to the growth, their commodity prices were high throughout the 2020/21 financial year.

Platinum contributed a sizeable percentage to the overall growth of the MPPR payments, with a percentage contribution of 40.4%. It is by far the most significant contributor to total MPPR payments when compared to the other commodities. The platinum price only increased during the second half of the financial year, from US\$757.85 per ounce in April 2020 to US\$1 206.85 per ounce during February 2021. In March 2021 the platinum price was at US\$1 180.48 per ounce, which was higher than the average price of US\$934.53 per ounce for the 2020/21 financial year.

Although, the percentage contribution by gold is relatively small, at 4.3% compared to the contribution by other commodities to total MPPR payments, gold contributed to the overall growth in MPPR payments. The gold price grew during the first half of the financial year; from US\$1 683.17 per ounce in April 2020 to a peak of US\$1 968.63 per ounce during August 2020, and it was priced lower at US\$1 718.23 per ounce in March 2021. The average price of gold for the 2020/21 financial year was US\$1 823.89 per ounce which was the highest when compared to 2018/19 (US\$1 263.06 per ounce) and 2019/20 (US\$1 462.25 per ounce) financial years.

Furthermore, as the mining sector exports the bulk of its output, the depreciation in the rand/ dollar exchange rate to an average of R16.37 to the dollar during the 2020/21 financial year also contributed to the improvement in the MPPR payments. However, the growth was despite mining production being on a negative growth trajectory for most of the 2020/21 fiscal year, the worst being, an annual contraction of 47.3% in April 2020. This was also the beginning of the COVID-19 lockdown restrictions, which resulted in the closure of mining companies during April 2020. Mining production recovered during the second half of the year with an annual increase of 21.3% in March 2021, the largest contributor to this growth being Platinum Group Metals (PGMs).

Growth in MPPR payments was recorded in the preceding two financial years with a rate of growth of 13.1% (R1.0 billion) in the 2018/19 financial year. The platinum as well as the coal commodities were the major contributors to this growth. Platinum contributed significantly to the growth in 2018/19, with its relative contribution to the total MPPR at 13.1%, compared to the coal contributing 23.9%. An improvement was also seen again in 2019/20, with a growth rate of R3.2 billion (37.4%). Iron ore and platinum commodities contributed to this improvement.

OTHER TAXES AND COLLECTIONS

Table 6.9: MPRR payments by commodity, 2018/19 - 2020/21

Type R million	2018/19	2018/19 relative proportions	Year-on-year growth	2019/20 ³	2019/20 relative proportions	Year-on-year growth	2020/21	2020/21 relative proportions	Year-on-year growth
Coal	2,059	23.9%	25.8%	1,741	14.7%	-15.4%	1,970	13.8%	13.2%
Diamond	362	4.2%	2.6%	95	0.8%	-73.9%	29	0.2%	-69.7%
Gold and uranium	288	3.3%	-51.3%	180	1.5%	-37.5%	608	4.3%	238.2%
Industrial Minerals ¹	233	2.7%	134.2%	453	3.8%	94.6%	596	4.2%	31.7%
Iron Ore	2,078	24.1%	-4.1%	4,413	37.3%	112.3%	4,190	29.4%	-5.1%
Manganese	802	9.3%	20.6%	787	6.7%	-1.9%	158	1.1%	-79.9%
Platinum	1,127	13.1%	32.5%	2,786	23.6%	147.2%	5,743	40.4%	106.1%
Zinc	3	0.0%	-75.0%	-9	-0.1%	-376.4%	23	0.2%	-369.5%
Other ²	1,659	19.3%	33.5%	1,384	11.7%	-16.6%	909	6.4%	-34.3%
Total	8,612	100.0%	13.1%	11,830	100.0%	37.4%	14,228	100.0%	20.3%

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 when refunds exceed payments received.

SOUTHERN AFRICAN CUSTOMS UNION

The Southern African Customs Union (SACU) comprises of the following five Member States: Botswana, Eswatini, Lesotho, Namibia (BELN) and South Africa. SACU was formed in 1910 and is the oldest customs union in the world. Together with South Africa, Lesotho, Namibia and Eswatini also form part of the Common Monetary Area (CMA) and their currency equates to the South African Rand.

SACU Member States apply a common external tariff and have similar Customs and Excise legislation. They impose the same excise duties on imported and locally manufactured goods. The Customs and Excise revenue is remitted into the Common Revenue Pool (CRP) and distributed among the SACU members according to a revenue sharing formula.

The revenue sharing formula used to distribute payments amongst the SACU 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.

OTHER TAXES AND COLLECTIONS

Table 6.10: South African Intra-SACU Trade, 2016/17 - 2020/21

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW ¹	% Share BELN Countries
Exports							
2016/17	49,561	16,203	16,505	46,355	128,625	965,982	13.3%
2017/18	48,245	16,522	17,657	42,539	124,964	1,020,397	12.2%
2018/19	51,951	17,425	17,227	42,508	129,112	1,097,179	11.8%
2019/20	52,977	18,214	18,569	43,902	133,662	1,149,697	11.6%
2020/21	49,499	17,990	16,718	36,455	120,662	1,298,675	9.3%
Imports							
2016/17	5,956	15,594	4,188	6,398	32,136	1,055,972	3.0%
2017/18	5,834	16,157	4,166	11,713	37,871	1,090,444	3.5%
2018/19	6,695	16,755	3,755	12,688	39,893	1,198,305	3.3%
2019/20	6,931	18,751	4,385	12,493	42,560	1,224,149	3.5%
2020/21	7,465	18,138	3,905	11,333	40,841	1,099,182	3.7%
Trade Balance							
2016/17	43,606	609	12,317	39,956	96,488	-89,991	
2017/18	42,411	365	13,491	30,826	87,093	-70,047	
2018/19	45,256	670	13,472	29,820	89,218	-101,126	
2019/20	46,046	-537	14,185	31,409	91,102	-74,452	
2020/21	42,034	-148	12,813	25,123	79,821	199,493	

1. Rest of the World

South Africa's main imports from the Member states include **precious stones & metals (diamonds and gold)**, **chemical products**, **sugar**, and **clothing & textiles**. Primary exports to the Member states include **petroleum oils & electricity**, **machinery & equipment**, and **vehicles & accessories**. In 2020/21, South Africa's imports from the union amounted to R40.8 billion, a 4.0% contraction when compared to R42.6 billion imported in 2019/20. For the period under review, imports from Botswana increased by 7.7% on an annual basis driven precious stones and metals, while imports from Lesotho decreased by 10.9%.

On the export side, South Africa exported goods to the value of R120.7 billion to the Member states, showing an overall decline of 9.7% when compared to 2019/20. Botswana remained the key export destination within the union. For the period under review, exports to Eswatini decelerated by 1.2% on an annual basis while exports destined to Namibia contracted by 17.0% during the same period.

The economic lockdown due to the COVID-19 pandemic has impacted trade flows drastically. However, since easing of the restrictions, there was evidence of an increase in exports compared to the corresponding months in 2019 due to the higher global demand for commodities and the subsequent increase in commodity prices. Imports remained subdued due to weak domestic demand.

OTHER TAXES AND COLLECTIONS

Table 6.11: Contributions to the SACU pool, 2016/17– 2020/21

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	South Africa	Total contribution
2016/17	556	214	246	1 198	2 214	82 535	84 749
2017/18	855	222	204	1 276	2 557	87 731	90 289
2018/19	847	246	320	1 024	2 437	97 552	99 990
2019/20	869	264	423	1 930	3 485	102 894	106 379
2020/21	800	172	318	1 170	2 461	80 488	82 949
Percentage of total							
2016/17	0.7%	0.3%	0.3%	1.4%	2.6%	97.4%	100.0%
2017/18	0.9%	0.2%	0.2%	1.4%	2.8%	97.2%	100.0%
2018/19	0.8%	0.2%	0.3%	1.0%	2.4%	97.6%	100.0%
2019/20	0.8%	0.2%	0.4%	1.8%	3.3%	96.7%	100.0%
2020/21	1.0%	0.2%	0.4%	1.4%	3.0%	97.0%	100.0%
Percentage year-on-year growth							
2016/17	-25.5%	2.3%	16.6%	2.1%	-5.4%	0.7%	0.5%
2017/18	53.9%	3.7%	-17.2%	6.6%	15.5%	6.3%	6.5%
2018/19	-1.0%	10.6%	57.2%	-19.7%	-4.7%	11.2%	10.7%
2019/20	2.6%	7.2%	32.1%	88.4%	43.0%	5.5%	6.4%
2020/21	-7.9%	-34.7%	-24.8%	-39.4%	-29.4%	-21.8%	-22.0%

The COVID-19 pandemic has had an impact on the customs and excise collections. The decline in nominal imports in 2020/21 reflects in trade taxes collections that have struggled to match prior year performances. On an annual basis, the Common Revenue Pool (CRP) collections contracted by 22.0% to R82.9 billion against a forecast of R114.4 billion from R106.4 billion in 2019/20. The composition of the 2020/21 CRP remained unchanged from 2019/20. Customs duties accounted for about R47.3 billion (57.0%) of the CRP revenue followed by specific excise duties at about R32.9 billion (38.9%) and ad valorem excise duties at about R3.4 billion (4.0%). Compared to the 2019/20, customs duties and excise contracted by 20.8% and 22.7%, respectively while ad valorem excise duties reflected an even steeper decline of 30.0%.

The contribution to total CRP collections from key commodities such as *vehicles & accessories*; *electrical machinery & equipment*; and *clothing & footwear* moderated. This was due to a pandemic induced subdued economic environment with weak domestic demand and subdued household consumption that resulted in negative to weak levels of import growth. Total import duties were further weighed down by the lockdown restrictions on the sale of tobacco and alcoholic beverage products.

Specific excise duties collections are mainly driven by *alcohol* (beer and spirits) and *cigarettes*. Pandemic induced economic hard- lockdown resulted in lost production and reduced demand when the lockdown measures prevented consumers to buy these goods. The banning of alcohol and tobacco sales to the public drastically affected excise revenue.

Ad valorem duties contracted compared to 2019/20 mainly resulting from lower domestic vehicles sales.

OTHER TAXES AND COLLECTIONS

Table 6.12: Shares received from the SACU pool, 2016/17 – 2020/21

R million	Botswana	Eswatini	Lesotho	Namibia	Secretariat	Total BELN countries	South Africa ¹	Total contribution
2016/17	15 547	5 252	4 519	14 071	60	39 448	45 301	84 749
2017/18	23 031	7 109	6 154	19 597	60	55 951	43 746	99 697
2018/19 ²	19 465	5 844	5 542	17 375	63	48 289	43 069	91 357
2019/20	18 744	6 318	6 226	18 922	69	50 280	46 115	96 395
2020/21	23 743	8 349	8 981	22 252	71	63 395	57 653	121 049
Percentage of total								
2016/17	18.3%	6.2%	5.3%	16.6%	0.1%	46.5%	53.5%	100.0%
2017/18	23.1%	7.1%	6.2%	19.7%	0.1%	56.1%	43.9%	100.0%
2018/19	21.3%	6.4%	6.1%	19.0%	0.1%	52.9%	47.1%	100.0%
2019/20	19.4%	6.6%	6.5%	19.6%	0.1%	52.2%	47.8%	100.0%
2020/21	19.6%	6.9%	7.4%	18.4%	0.1%	52.4%	47.6%	100.0%
Percentage year-on-year growth								
2016/17	-22.4%	-22.9%	-28.4%	-17.8%	-91.8%	-22.7%	36.0%	0.5%
2017/18	48.1%	35.4%	36.2%	39.3%	-0.3%	41.8%	-3.4%	17.6%
2018/19	-15.5%	-17.8%	-9.9%	-11.3%	5.2%	-13.7%	-1.5%	-8.4%
2019/20	-3.7%	8.1%	12.3%	8.9%	10.3%	4.1%	7.1%	5.5%
2020/21	26.7%	32.1%	44.2%	17.6%	2.8%	26.1%	25.0%	25.6%

1. Includes amounts allocated to South Africa and the balance of the "surplus/deficit" for that fiscal year.

2. Includes the forecast error adjustment for 2016/17.

South Africa contributed 97% to the CRP total in 2020/21 and shares received amounted R57.6 billion which makes up 48% of the R121.1 billion revenue shared. The 2002 SACU Agreement provides that adjustments in respect of the differences between forecast and actual revenue collected in (t) to be made in years (t+2). In line with the revenue sharing formula, the audited outcomes for 2020/21 are used to calculate the forecast error adjustment applied to member states revenue shares in 2022/23.

OTHER TAXES AND COLLECTIONS

Table A6.1.1: Transfer Duty collected by property value, 2019/20

Fiscal Year	2019/20			2019/20 (Percentage of total)			2019/20(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 - 900	578	130	4	0.7%	0.1%	0.1%	0.7%	0.1%	0.1%
900 - 1,000	7,748	7,402	12	8.9%	4.2%	0.2%	9.6%	4.3%	0.2%
1,000 - 1,125	9,250	9,779	43	10.6%	5.6%	0.6%	20.2%	9.9%	0.8%
1,125 - 1,250	7,689	9,098	65	8.8%	5.2%	0.9%	29.0%	15.0%	1.7%
1,250 - 1,375	9,005	11,709	121	10.4%	6.7%	1.7%	39.4%	21.7%	3.4%
1,375 - 1,500	6,299	8,990	130	7.2%	5.1%	1.8%	46.6%	26.8%	5.3%
1,500 - 1,625	7,293	11,307	206	8.4%	6.4%	2.9%	55.0%	33.3%	8.2%
1,625 - 1,750	4,420	7,420	159	5.1%	4.2%	2.2%	60.1%	37.5%	10.4%
1,750 - 1,838	4,840	8,715	213	5.6%	5.0%	3.0%	65.7%	42.4%	13.4%
1,838 - 1,925	3,124	6,018	169	3.6%	3.4%	2.4%	69.3%	45.9%	15.8%
1,925 - 2,088	3,364	6,890	214	3.9%	3.9%	3.0%	73.1%	49.8%	18.8%
2,088 - 2,250	2,132	4,655	159	2.5%	2.6%	2.2%	75.6%	52.4%	21.0%
2,250 - 2,363	2,215	5,090	188	2.5%	2.9%	2.6%	78.1%	55.3%	23.6%
2,363 - 2,475	1,487	3,589	145	1.7%	2.0%	2.0%	79.8%	57.4%	25.7%
2,475 - 3,228	8,128	22,735	1,132	9.3%	12.9%	15.9%	89.2%	70.3%	41.6%
3,228 - 3,980	3,535	12,573	784	4.1%	7.2%	11.0%	93.3%	77.5%	52.6%
3,980 - 4,733	2,116	9,090	641	2.4%	5.2%	9.0%	95.7%	82.6%	61.6%
4,733 - 5,483	1,037	5,246	402	1.2%	3.0%	5.6%	96.9%	85.6%	67.2%
5,483 - 6,238	756	4,381	350	0.9%	2.5%	4.9%	97.7%	88.1%	72.1%
6,238 - 6,990	416	2,726	228	0.5%	1.6%	3.2%	98.2%	89.7%	75.3%
6,990 - 7,743	358	2,617	227	0.4%	1.5%	3.2%	98.6%	91.2%	78.5%
7,743 - 8,495	233	1,873	165	0.3%	1.1%	2.3%	98.9%	92.2%	80.9%
8,495 - 9,248	173	1,522	138	0.2%	0.9%	1.9%	99.1%	93.1%	82.8%
9,248 - 10,000	112	1,071	100	0.1%	0.6%	1.4%	99.2%	93.7%	84.2%
10,000 - 10,500	78	788	72	0.1%	0.4%	1.0%	99.3%	94.2%	85.2%
10,500 - 11,000	54	572	54	0.1%	0.3%	0.8%	99.4%	94.5%	86.0%
11,000 +	533	9,689	1,021	0.6%	5.5%	14.3%	100.0%	100.0%	100.3%
Other ¹			-22						
TOTAL	86,973	175,675	7,120	100%	100%	100%			

1. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.2: Transfer Duty collected by property value, 2020/21

Fiscal Year		2020/21			2020/21 (Percentage of total)			2020/21 (Cumulative Percentage of total)			
Property Value		Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty	
R thousand											
0	-	1,000,000	3,378	2,197	5	3.3%	1.0%	0.1%	3%	1%	0%
1,000,000	-	1,125,000	9,079	9,696	20	8.9%	4.5%	0.3%	12%	5%	0%
1,125,000	-	1,250,000	9,225	10,916	48	9.1%	5.0%	0.6%	21%	11%	1%
1,250,000	-	1,375,000	10,966	14,265	95	10.8%	6.6%	1.2%	32%	17%	2%
1,375,000	-	1,443,750	4,610	6,459	56	4.5%	3.0%	0.7%	37%	20%	3%
1,443,750	-	1,512,500	6,353	9,412	103	6.2%	4.3%	1.4%	43%	24%	4%
1,512,500	-	1,581,250	3,136	4,865	66	3.1%	2.2%	0.9%	46%	27%	5%
1,581,250	-	1,650,000	3,521	5,650	82	3.5%	2.6%	1.1%	49%	29%	6%
1,650,000	-	1,718,750	4,475	7,509	126	4.4%	3.5%	1.7%	54%	33%	8%
1,718,750	-	1,787,500	2,830	4,956	90	2.8%	2.3%	1.2%	57%	35%	9%
1,787,500	-	1,856,250	4,016	7,305	140	3.9%	3.4%	1.8%	61%	38%	11%
1,856,250	-	1,925,000	2,408	4,561	96	2.4%	2.1%	1.3%	63%	40%	12%
1,925,000	-	1,993,750	1,694	3,312	75	1.7%	1.5%	1.0%	65%	42%	13%
1,993,750	-	2,062,500	2,837	5,709	131	2.8%	2.6%	1.7%	67%	45%	15%
2,062,500	-	2,131,250	1,863	3,911	102	1.8%	1.8%	1.3%	69%	46%	16%
2,131,250	-	2,200,000	1,199	2,589	72	1.2%	1.2%	0.9%	70%	48%	17%
2,200,000	-	2,268,750	2,299	5,102	142	2.3%	2.4%	1.9%	73%	50%	19%
2,268,750	-	2,337,500	1,588	3,652	109	1.6%	1.7%	1.4%	74%	52%	20%
2,337,500	-	2,406,250	1,999	4,756	150	2.0%	2.2%	2.0%	76%	54%	22%
2,406,250	-	2,475,000	823	2,013	67	0.8%	0.9%	0.9%	77%	55%	23%
2,475,000	-	2,750,000	4,986	12,900	458	4.9%	6.0%	6.0%	82%	61%	29%
2,750,000	-	3,025,000	4,289	12,370	514	4.2%	5.7%	6.8%	86%	66%	36%
3,025,000	-	3,300,000	2,234	7,063	338	2.2%	3.3%	4.4%	88%	70%	41%
3,300,000	-	3,575,000	2,266	7,752	391	2.2%	3.6%	5.1%	90%	73%	46%
3,575,000	-	3,850,000	1,637	6,054	333	1.6%	2.8%	4.4%	92%	76%	50%
3,850,000	-	4,125,000	1,413	5,618	329	1.4%	2.6%	4.3%	93.5%	78.7%	54.4%
4,125,000	-	4,400,000	833	3,538	215	0.8%	1.6%	2.8%	94.3%	80.3%	57.2%
4,400,000	-	4,675,000	936	4,228	254	0.9%	2.0%	3.3%	95.2%	82.3%	60.6%
4,675,000	-	4,950,000	567	2,713	180	0.6%	1.3%	2.4%	95.8%	83.5%	62.9%
4,950,000	-	5,225,000	595	3,009	199	0.6%	1.4%	2.6%	96.4%	84.9%	65.5%
5,225,000	-	5,500,000	329	1,752	111	0.3%	0.8%	1.5%	96.7%	85.7%	67.0%
5,500,000	-	5,775,000	443	2,472	173	0.4%	1.1%	2.3%	97.1%	86.9%	69.3%
5,775,000	-	6,050,000	418	2,476	172	0.4%	1.1%	2.3%	97.5%	88.0%	71.5%
6,050,000	-	6,325,000	260	1,613	122	0.3%	0.7%	1.6%	97.8%	88.7%	73.1%
6,325,000	-	6,600,000	245	1,583	111	0.2%	0.7%	1.5%	98.0%	89.5%	74.6%
6,600,000	-	6,875,000	187	1,257	92	0.2%	0.6%	1.2%	98.2%	90.1%	75.8%
6,875,000	-	7,150,000	183	1,280	100	0.2%	0.6%	1.3%	98.4%	90.7%	77.1%
7,150,000	-	7,425,000	101	736	61	0.1%	0.3%	0.8%	98.5%	91.0%	77.9%
7,425,000	-	7,700,000	143	1,075	82	0.1%	0.5%	1.1%	98.6%	91.5%	79.0%
7,700,000	-	7,975,000	91	709	59	0.1%	0.3%	0.8%	98.7%	91.8%	79.8%
7,975,000	-	8,250,000	138	1,111	90	0.1%	0.5%	1.2%	98.9%	92.3%	81.0%
8,250,000	-	8,525,000	123	1,035	86	0.1%	0.5%	1.1%	99.0%	92.8%	82.1%
8,525,000	-	8,800,000	43	373	31	0.0%	0.2%	0.4%	99.0%	93.0%	82.5%
8,800,000	-	9,075,000	92	824	62	0.1%	0.4%	0.8%	99.1%	93.4%	83.3%
9,075,000	-	9,350,000	32	295	24	0.0%	0.1%	0.3%	99.1%	93.5%	83.6%
9,350,000	-	9,625,000	59	561	44	0.1%	0.3%	0.6%	99.2%	93.7%	84.2%
9,625,000	-	9,900,000	34	332	24	0.0%	0.2%	0.3%	99.2%	93.9%	84.6%
9,900,000	-	10,175,000	96	960	76	0.1%	0.4%	1.0%	99.3%	94.3%	85.5%
10,175,000	-	10,450,000	16	165	14	0.0%	0.1%	0.2%	99.3%	94.4%	85.7%
10,450,000	-	10,725,000	60	631	54	0.1%	0.3%	0.7%	99.4%	94.7%	86.4%
10,725,000	-	11,000,000	63	689	58	0.1%	0.3%	0.8%	99.5%	95.0%	87.2%
11,000,000	+		550	10,772	946	0.5%	5.0%	12.4%	100.0%	100.0%	99.6%
Other ¹					28						
TOTAL			101,761	216,780	7,606	100%	100%	100%			

¹. Balancing entry to align transactional data to revenue collections

OTHER TAXES AND COLLECTIONS

Table A6.1.3.1: Transfer Duty collected by Nature of Property, 2020/21

Nature of Property	2019/20			2020/21			Variance			% Variance			% Contribution to 2020/21 Total		
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	648	1,887	114	753	2,084	77	105	197	-37	16.2%	10.4%	-32.4%	0.7%	1.0%	1.0%
Farm	1,027	3,533	244	1,635	5,356	244	608	1,823	0	59.2%	51.6%	-0.2%	1.6%	2.5%	3.2%
Industrial Building	164	472	30	171	404	14	7	-68	-16	4.3%	-14.4%	-52.6%	0.2%	0.2%	0.2%
Mining Property/Rights	14	112	12	12	123	8	-2	11	-4	-14.3%	10.1%	-33.8%	0.0%	0.1%	0.1%
Other Residential Property	4,264	9,802	487	4,650	11,795	478	386	1,993	-9	9.1%	20.3%	-1.9%	4.6%	5.4%	6.3%
Primary Residence	73,085	142,638	5,491	86,377	177,844	6,012	13,292	35,206	521	18.2%	24.7%	9.5%	84.9%	82.0%	79.0%
Small Holding	203	534	30	254	573	23	51	39	-7	25.1%	7.3%	-22.0%	0.2%	0.3%	0.3%
Other ¹	7,568	16,698	713	7,909	18,600	750	341	1,902	37	4.5%	11.4%	5.2%	7.8%	8.6%	9.9%
Total	86,973	175,675	7,120	101,761	216,780	7,606	14,788	41,105	486	17.0%	23.4%	6.8%	100.0%	100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above

Table A6.1.3.2: Transfer Duty collected by Nature of Property, 2019/20

Nature of Property	2018/19			2019/20			Variance			% Variance			% Contribution to 2019/20 Total		
	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value	Transfer Duty	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	904	2,519	123	648	1,887	114	-256	-631	-9	-28.3%	-25.1%	-6.9%	0.7%	1.1%	1.6%
Farm	1,577	4,636	245	1,027	3,533	244	-550	-1,104	0	-34.9%	-23.8%	-0.2%	1.2%	2.0%	3.4%
Industrial Building	231	528	21	164	472	30	-67	-56	9	-29.0%	-10.6%	44.0%	0.2%	0.3%	0.4%
Mining Property/Rights	32	198	16	14	112	12	-18	-86	-4	-56.3%	-43.4%	-25.8%	0.0%	0.1%	0.2%
Other Residential Property	13,755	30,835	1,304	4,264	9,802	487	-9,491	-21,033	-817	-69.0%	-68.2%	-62.7%	4.9%	5.6%	6.8%
Primary Residence	75,966	149,350	5,507	73,085	142,638	5,491	-2,871	-6,712	-16	-3.8%	-4.5%	-0.3%	84.0%	81.2%	77.1%
Small Holding	272	600	30	203	534	30	-69	-66	0	-25.4%	-11.1%	0.0%	0.2%	0.3%	0.4%
Other ¹	602		-1	7,568	16,698	713	6,966	16,698	714	>100%	#DIV/0!	<100	8.7%	9.5%	10.0%
Total	93,329	188,665	7,243	86,973	175,675	7,120	-6,356	-12,990	-123	-6.8%	-6.9%	-1.7%	100.0%	100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above

G LOSSARY

<i>Ad valorem</i> import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Auto-assessment	Taxpayer's taxable incomes and tax liabilities are assessed automatically based on data received from third parties (e.g. medical schemes, financial institutions). Taxpayers who are auto assessed do have the opportunity to accept or reject the auto assessment issued by SARS.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also <i>Motor Industry Development Programme (MIDP)</i> .
BELN countries	Previously known as BLNS. Referring to Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia; with whom South Africa is a signatory to the Southern African Customs Union (SACU) agreement. See also <i>Southern African Customs Union (SACU)</i> .
Capital Gains Tax (CGT)	CGT is based on capital gains made upon the disposal of assets. This tax was introduced in October 2001 and forms part of the income tax system.
CO ₂ tax on motor vehicle emissions	CO ₂ tax is an environmental levy on new motor vehicles manufactured or imported into South Africa. The main objective of this tax is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly.
Company Income Tax (CIT)	Income tax on taxable profits of companies.
Cost of revenue collection	The cost of revenue collection provides an indication of the efficiency with which revenue is collected. It is calculated by dividing SARS' operational costs by tax revenue.

Customs duties / import duties	These are levies imposed on goods imported into South Africa, inclusive of specific excise on imports and <i>Ad valorem</i> import duty. Import duties are imposed as a means to protect local producers. They also include anti-dumping and countervailing duties.
Diamond export levy	The objective of the levy is to stimulate the local diamond polishing industry. The levy rate is 5% calculated on the value of the unpolished or rough diamond as released for export from the Diamond Exchange and Export Centre.
Direct taxes	Taxes charged on taxable income or capital of individuals and legal entities.
Dividends tax	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.
Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Emigration (tax residence status)	Emigration requests by South African residents are processed by SARS effective from 1 March 2021. The declaration of a change in the tax residence status of a taxpayers is approved by SARS effective from the 2021 tax year.
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

	<p>withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-As-You-Earn (PAYE)</i>.</p>
Employment Tax Incentive (ETI)	<p>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.</p>
Environmental levy	<p>This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy, Incandescent light bulb levy, Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i>.</p>
Estate duty	<p>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.</p>
Excise duties	<p>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.</p>
Fiscal drag	<p>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.</p>
Fiscal year	<p>It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.</p>
Fuel levy	<p>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.</p>
Gross Domestic Product (GDP)	<p>A measure of the total national output, income and expenditure in the economy.</p>

Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.
Incandescent light bulb levy	This levy was introduced as from 1 November 2009 to promote energy efficiency and reduce electricity demand. Energy-saving light bulbs last longer, require less electricity and result in lower greenhouse gas emissions. The environmental levy of about R4 per bulb (between 1 cent and 4 cents per watt) is levied on incandescent light bulbs at the manufacturing level and on imports.
Health Promotion Levy	The Health Promotion Levy was implemented on 1 April 2018. It is a new levy imposed on sugary beverages in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.
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

	<p>and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.</p>
Primary rebate	<p>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>.</p>
Progressive tax	<p>A progressive tax is a tax in which the effective tax rate increases with increasing income.</p>
Provisional tax (companies)	<p>Provisional tax for companies for any given tax year, is paid in three instalments: the 1st due six months into the company's tax year; the 2nd at the end of the tax year; and the 3rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).</p>
Provisional tax (individuals)	<p>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.</p>
Paragraph 19(3)	<p>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.</p>
Provisional tax (80% rule)	<p>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.</p>
Residence-based tax system	<p>A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.</p>
Retirement funding reform	<p>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)).</p>

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)	<p>SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules.</p> <p>The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.</p>
Tax Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP)
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.

Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .
Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act no.40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
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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