



2020 Tax Statistics

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South African Revenue Service

The 2020 Tax Statistics publication is compiled with the latest available data from the South African Revenue Service (SARS) and National Treasury. Some of the data may be incomplete and subject to revision in later editions.

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F OREWORD

The South African Revenue Service (SARS) was formally established on the 1st of October 1997, with the commencement of the South African Revenue Service Act 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 13th edition of the Tax Statistics publication.

Persistent weak economic growth has filtered through to less than expected revenue from taxes. Moreover, net Value-Added Tax collections have been lower due to the continuation of the acceleration of payments of VAT refunds and less VAT on imports. The government faces a revenue gap, which feeds through to the outer years of the medium-term expenditure framework.

Analysis of the main components of tax revenue shows that although 2019/20 personal income tax collections did not meet the 2019 Budget forecast, the decline is in line with moderating real wage growth in the economy. Similarly, domestic VAT collections and trade related taxes are in line with expected outcomes for consumption and imports. Corporate income tax, which is particularly volatile, was expected to significantly underperform.

Final revenue collection figures at R1 355.8bn reflects that 2019/20 recorded the largest tax revenue shortfall relative to budgeted estimates since 2009/10. In the 2020 Budget, the revised estimate was set at R1 358.9bn with the tax-to-GDP ratio estimated at 26.3%. Tax collection projections were vulnerable due to the weaker-than-expected economic performance.

The tax buoyancy ratio for 2019/20 is down from 1.31 (based on initial projected tax revenue of R1422.2bn) to an estimated 1.10. Risks to revenue collections remain disproportionately tilted heavily to the downside, as the economy is facing many headwinds.

The 2019 Budget Review sets out the tax proposals, most of which were implemented in the 2019/20 Financial Year and aim to set the context for revenue collected during the year:

- Raise an additional R15.0 billion in additional tax revenue in 2019/20. The proposals reflect government's commitment to narrow the budget deficit and stabilise debt;
- Increasing the tax-free threshold for personal income taxes from R78 150 to R79 000. No changes will be made to personal income tax brackets;
- The introduction of a Carbon Tax on fuel of 9c/litre; and
- Increasing the eligible income bands for the employment tax incentive.

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



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ABOUT THIS PUBLICATION



A_BOUT THIS PUBLICATION

The 2020 edition of the Tax Statistics publication provides an overview of tax revenue collections and tax return information for the 2016 to 2019 tax years as well as the 2015/16 to 2019/20 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 2020 edition.

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.

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 2015/16 to 2019/20.
- *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.
- The *Glossary* and *Index* contain definitions of terms and abbreviations as well as a list of all tables and figures in the publication.

METHODOLOGY

- All statistics are based on the income, expenses, deductions and items as reported by taxpayers and traders in tax returns and assessment documents.
- Data has been evaluated for reasonability and any identified outliers have been excluded from these statistics.
- Nominal figures are used throughout the publication.
- Disaggregated income tax data is based on assessed PIT and CIT returns as extracted from SARS' systems at the end of July and October 2020 respectively. Given the time delay in the submission of tax returns by some taxpayers, and the time taken to assess such returns, statistics for later years tend to be less complete than those of earlier years.
- Given the time-lag between the close of a tax year and the filing of returns for that tax year, an estimate is applied to determine the proportion of expected tax returns to be filed for a specific tax year. More detail about how this estimate is determined is provided in Chapters 2 and 3 that address PIT and CIT, respectively.
- Declarations data for Import VAT and Customs Duties in this document, mainly discussed in Chapter 5, was extracted as at end of August 2020.
- 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.

ABOUT THIS PUBLICATION

- A distinction is made between a tax year and a fiscal year. The former is shown as a single year (e.g. 2016) while the latter is displayed with a forward slash (e.g. 2019/20).
- Tables numbered with an “A” (e.g. *Table A1.1.1*) are included at the end of the relevant chapter.

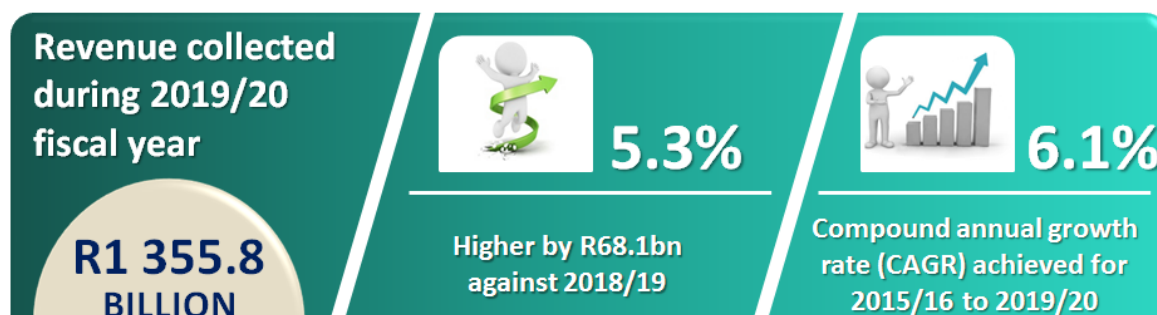
A full electronic version of this publication (including the Excel tables) is available for download on the websites of the South African Revenue Service (SARS) <http://www.sars.gov.za/About/SATaxSystem/Pages/Tax-Statistics.aspx> and that of National Treasury (<http://www.treasury.gov.za/publications/tax%20statistics/default.aspx>).

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

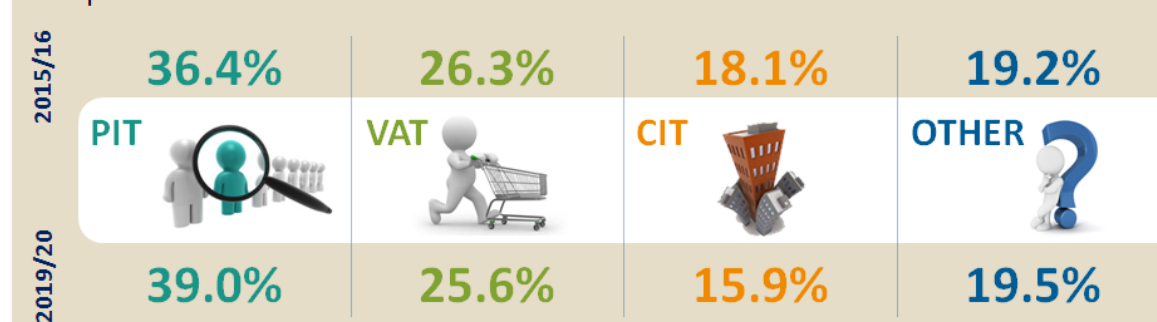
REVENUE COLLECTIONS

REVENUE COLLECTIONS

For the 2019/20 fiscal year

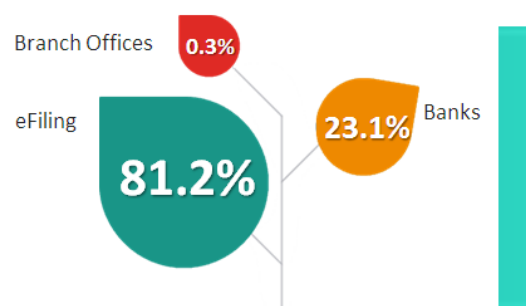


Composition of main sources of tax revenue



Payment Channels

The value of payments at banks reduced from 23.8% in 2015/16 to 23.1% in 2019/20



COST OF REVENUE COLLECTION



R92.3 BILLION

TOTAL TAX RELIEF provided to taxpayers between 2015/16 and 2019/20

1 REVENUE COLLECTIONS

KEY FACTS

In the 2019/20 fiscal year:

- Tax revenue collected amounted to R1 355.8 billion, growing year-on-year by R68.1 billion (5.3%), mainly supported by Personal Income Tax (PIT) which grew by R35.3 billion (7.2%);
- Nominal tax revenue grew at a compound annual growth rate of 6.1% for the period 2015/16 to 2019/20. The tax-to-GDP ratio has remained stable over the same period, averaging around 26.0%, with increased contributions from PIT;
- The cost of revenue collection ratio decreased further from 0.84% in 2018/19 to 0.80% in 2019/20; and
- The number of individuals registered for Income Tax increased to 22.9 million on 31 March 2020 from 22.2 million in the previous year. This represents a year-on-year growth of 3.4%. On 31 March 2020 there were 2.5 million registered companies (of which about 832 996 submit income tax returns) and 831 821 registered VAT vendors of which 449 597 (55.0%) were active.

INTRODUCTION

The South African Revenue Service Act No. 34 of 1997 mandates SARS to:

- Collect all revenue due to the fiscus;
- Ensure compliance with tax and customs legislation; and
- Provide a Customs service that maximises revenue collections, protects our borders and facilitates trade.

For the financial year ending 31 March 2020, SARS collected a net amount of R1 355.8 billion, with Personal Income Tax (PIT), Corporate Income Tax (CIT) and Value-Added tax (VAT) in aggregate remaining the largest sources of tax revenue. In 2019/20, these taxes comprise about 80.0% of total tax revenue collections, with PIT accounting for around 39.0% of total revenue.

REVENUE COLLECTIONS

The ratio of tax collection to GDP is a standard measure of a country's overall tax burden. The tax-to-GDP ratio has increased marginally from 25.9% in 2015/16 to 26.3% in 2019/20, an increase of 0.4 percentage points. This chapter gives an overview of:

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

SOUTH AFRICA'S TAX SYSTEM

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

TAX REGISTER

SARS continues to broaden the tax base and expand the register through the 9 Strategic Objectives of the Voluntary Compliance model:

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.

REVENUE COLLECTIONS

The growth of the tax register is influenced by socio-economic conditions, tax policy and legislative amendments. 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.

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 3.4% from 22.2 million in 2018/19 to 22.9 million in 2019/20. Growth during the past few years was mainly driven by the revised employer filing and employee registration process introduced by SARS in 2010. This requires employers to register all individuals and issue them with an IRP5 or IT3(a) certificate regardless of the amount of income earned;
- The number of companies registered for Income Tax has increased from 2.0 million in 2018/19 to 2.5 million in 2019/20 as companies became active and continued to register at the Companies and Intellectual Property Commission (CIPC) with the latest average registration time of 1.45 days published for the 2018/19 financial year, an improvement from 1.78 days in 2017/18;
- The number of registered trusts has increased by 1.7% from 357 859 in 2018/19 to 363 860 in 2019/20;
- The number of employers registered for PAYE grew by 5.4% to 582 289 in 2019/20;
- The number of vendors registered for VAT increased by 3.6% to 831 821; and
- Year-on-year growth of registered importers and exporters was 3.1% to 329 820 and 3.1% to 297 448 respectively.

Table 1.1: Tax register, 31 March 2016 - 31 March 2020

Number as at	Individuals ^{1, 2}	Companies (CIT) ^{1, 3}	Trusts ¹	Employers ¹ (PAYE)	VAT Vendors ¹	Importers	Exporters
31 Mar 2016	19 075 270	3 278 708	340 000	458 048	706 874	289 922	262 162
31 Mar 2017	19 980 110	3 732 416	345 048	489 445	742 388	301 746	272 951
31 Mar 2018 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
Percentage year-on-year growth							
31 Mar 2016	4.9%	11.7%	2.5%	6.6%	4.1%	3.2%	3.2%
31 Mar 2017	4.7%	13.8%	1.5%	6.9%	5.0%	4.1%	4.1%
31 Mar 2018	5.6%	-14.2%	1.9%	6.4%	4.2%	3.5%	3.4%
31 Mar 2019	5.1%	-36.9%	1.8%	6.1%	3.8%	2.5%	2.3%
31 Mar 2020	3.4%	26.1%	1.7%	5.4%	3.6%	3.1%	3.1%

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

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

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

4. Different from Annual Report due to timing difference

REVENUE COLLECTIONS

TAX POLICY

Tax relief

The 2019 Budget tax proposals were designed to increase revenue collections. Revenue measures were expected to raise an additional R15.0 billion in 2019/20. The proposals reflected government's commitment to narrow the budget deficit and stabilise debt. The weak economic environment fed through to lower collections in tax revenue. To limit the negative impact on economic growth, the 2019 Budget proposals did not increase any tax rates.

PIT was expected to contribute R13.8 billion through not fully adjusting the income tax brackets for inflation. *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, 2015/16 - 2019/20

R million	Direct taxes				Indirect taxes				Other	Total Tax relief
	PIT	CIT	Other	Total	Excise	Fuel levy	Other	Total		
2015/16	–	-150	100	-50	1 835	6 490	–	8 325	–	8 275
2016/17	-5 650	1 000	100	-4 550	2 284	6 800	–	9 084	456	4 990
2017/18	16 516	–	6 374	22 891	1 936	3 197	–	5 133	–	28 024
2018/19	7 510	-350	150	7 310	2 360	1 220	25 110	28 690	–	36 000
2019/20	13 800	–	–	13 800	1 000	-500	700	1 200	–	15 000
Total	32 176	500	6 724	39 401	9 415	17 207	25 810	52 432	456	92 289

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

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

Tax rates

The maximum marginal tax rates across most tax types are shown in *Table 1.3* below. The marginal tax rate for PIT has increased from 41% 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 to 15% from 1 April 2018.

REVENUE COLLECTIONS

Table 1.3: Maximum marginal tax rates, 2015/16 - 2019/20

Percentage	PIT ¹	CIT	DT ²	VAT ³	Transfer duty ⁴
01 Apr 2015 – 28 Feb 2016	41.0%	28.0%	15.0%	14.0%	11.0%
01 Mar 2016 – 21 Feb 2017	41.0%	28.0%	15.0%	14.0%	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%

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 40% to 41% with effect from 01 March 2015 and from 41% to 45% on 01 March 2017.

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

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

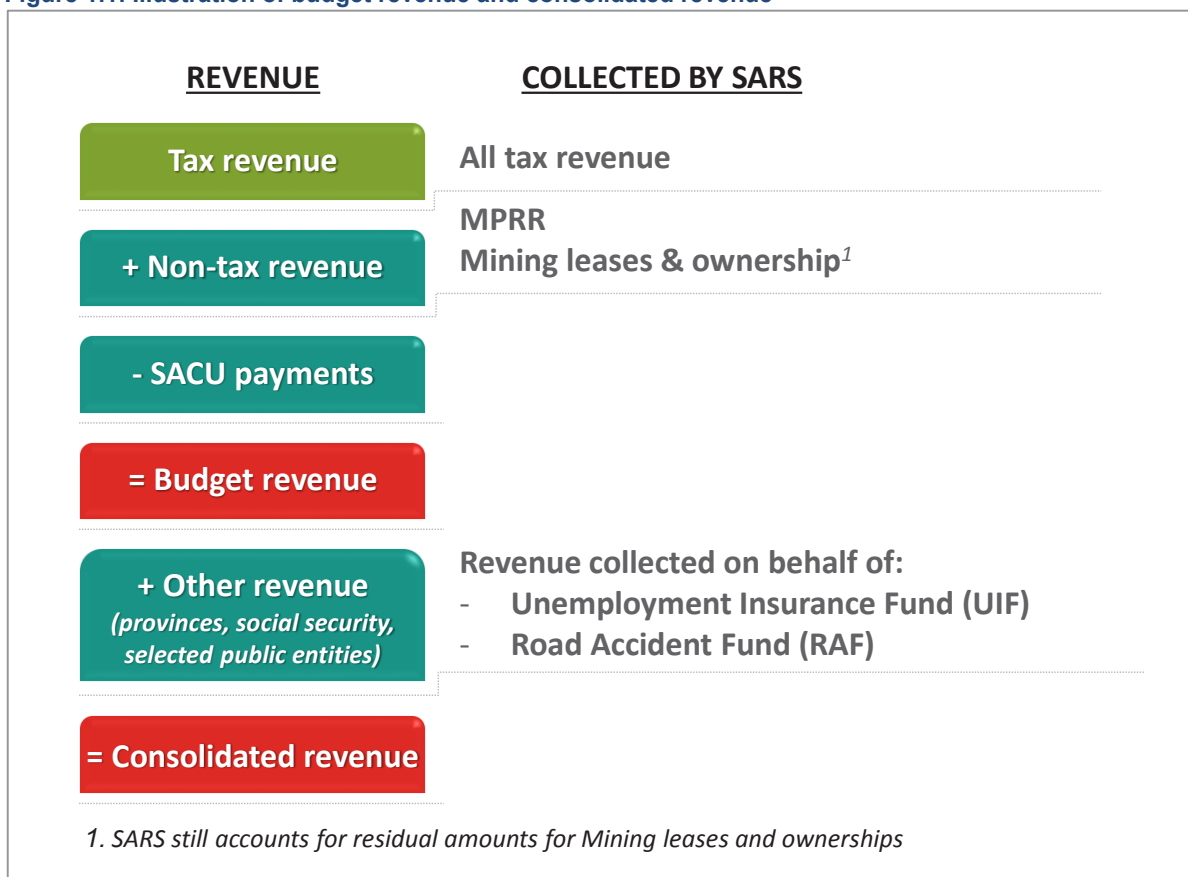
4. Transfer Duty highest rate increased from 8% to 11% with effect from 01 March 2015 and from 11% to 13% with effect from 01 March 2016.

BUDGET AND CONSOLIDATED REVENUE

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

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

Figure 1.1: Illustration of budget revenue and consolidated revenue



REVENUE COLLECTIONS

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

Table 1.4: Total budget revenue and consolidated revenue, 2015/16 - 2019/20

R million	Tax revenue	% of budget revenue	% of consolidated revenue	Non-tax revenue ¹	Total tax and non-tax revenue	Less: SACU payments	Budget revenue	Other ²	Consolidated revenue
2014/15	986 295	102.2%	90.0%	30 900	1 017 195	-51 738	965 457	129 865	1 095 322
2015/16	1 069 983	99.4%	88.0%	57 274	1 127 256	-51 022	1 076 234	139 035	1 215 270
2016/17	1 144 081	100.5%	89.0%	33 264	1 177 345	-39 448	1 137 896	147 700	1 285 690
2017/18	1 216 464	101.7%	90.0%	35 886	1 252 350	-55 951	1 196 399	155 015	1 351 415
2018/19	1 287 690	101.0%	89.1%	35 869	1 323 559	-48 289	1 275 270	170 154	1 445 424
2019/20	1 355 766	100.8%	89.3%	39 834	1 395 601	-50 280	1 345 320	172 192	1 517 512

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 070 billion in 2015/16 to R1 355.8 billion in 2019/20, maintaining a CAGR of 6.1% over that period. This is below the CAGR of 9.7%, which was achieved in the previous period of 2010/11 to 2015/16.

Table 1.5: Nominal tax collections, 2000/01 - 2019/20

R million	Individuals ²	CAGR ¹	Companies ²	CAGR ¹	Value -added Tax	CAGR ¹	Tax Revenue	CAGR ¹
2000/01	85 884		20 972		48 377		201 266	
2005/06	125 645	7.9%	86 161	32.7%	114 352	18.8%	417 196	15.7%
2010/11	226 925	12.6%	132 902	9.1%	183 571	9.9%	674 183	10.1%
2015/16	388 102	11.3%	191 152	7.5%	281 111	8.9%	1 069 983	9.7%
2019/20	527 633	8.0%	211 522	2.6%	346 761	5.4%	1 355 766	6.1%

1. Compounded annual growth rate (percentage)

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

Tax-to-GDP ratio

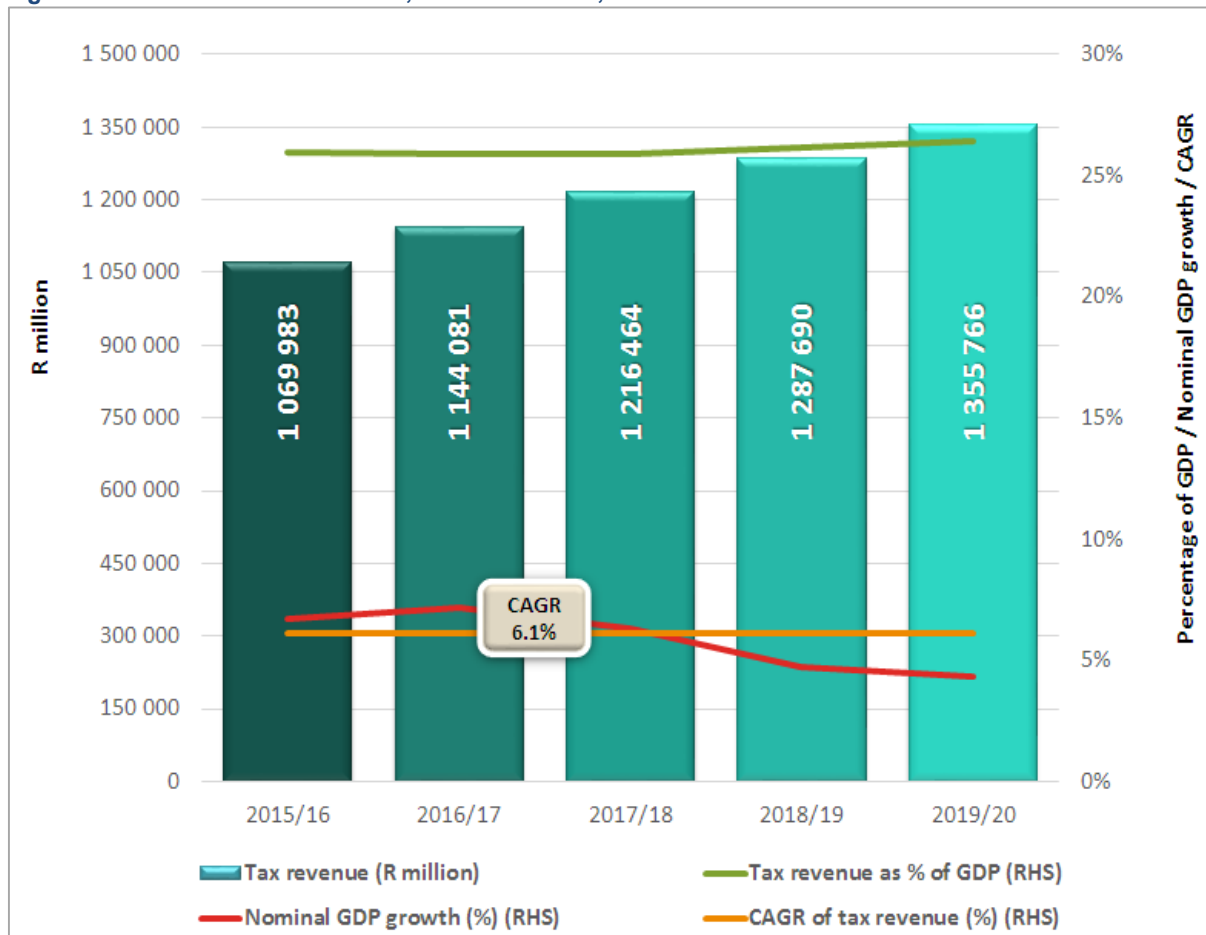
The part of a country's output that is collected by the government through taxes, the tax-to-GDP ratio, is an important indicator to measure the tax effort of government. It is used internationally, by among others the International Monetary Fund (IMF), the World Bank, the Organisation for Economic Co-operation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

Figure 1.2 displays tax revenue as a percentage of GDP together with the CAGR, since 2015/16 until 2019/20. Over this period, nominal tax revenue grew at a compound annual growth rate of 6.1%.

REVENUE COLLECTIONS

The tax-to-GDP ratio has increased marginally from 25.9% in 2015/16 to 26.3% in 2019/20, driven by increased contributions from PIT and VAT.

Figure 1.2: Tax revenue collections, GDP and CAGR, 2015/16 - 2019/20



REVENUE COLLECTIONS

Table 1.6 shows tax revenue as a percentage of GDP since 1994/95.

Table 1.6: Tax revenue as a percentage of GDP, 1997/98 - 2019/20

R million	Tax revenue	Nominal GDP ¹	Tax revenue as % of GDP
1994/95	113 775	511 561	22.2%
1995/96	127 278	580 155	21.9%
1996/97	147 332	652 065	22.6%
1997/98	165 327	717 535	23.0%
1998/99	184 786	776 801	23.8%
1999/00	201 266	858 945	23.4%
2000/01	220 119	976 573	22.5%
2001/02	252 295	1 079 625	23.4%
2002/03	281 939	1 251 137	22.5%
2003/04	302 443	1 357 971	22.3%
2004/05	354 979	1 510 452	23.5%
2005/06	417 196	1 682 271	24.8%
2006/07	495 549	1 911 151	25.9%
2007/08	572 815	2 171 014	26.4%
2008/09	625 100	2 408 661	26.0%
2009/10	598 705	2 551 440	23.5%
2010/11	674 183	2 825 042	23.9%
2011/12	742 650	3 078 417	24.1%
2012/13	813 826	3 320 754	24.5%
2013/14	900 015	3 614 459	24.9%
2014/15	986 295	3 865 119	25.5%
2015/16	1 069 983	4 124 704	25.9%
2016/17	1 144 081	4 419 437	25.9%
2017/18	1 216 464	4 698 724	25.9%
2018/19	1 287 690	4 921 494	26.2%
2019/20	1 355 766	5 148 302	26.3%

1. Source: Statistics South Africa; Gross Domestic Product (GDP), Quarter 2-2020. Statistical release contains revised estimates for Gross Domestic Product (GDP) for select historical periods.

Tax buoyancy

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

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 0.97. In 2017/18 tax revenue growth was on par with GDP growth resulting in buoyancy ratio of 1.0.

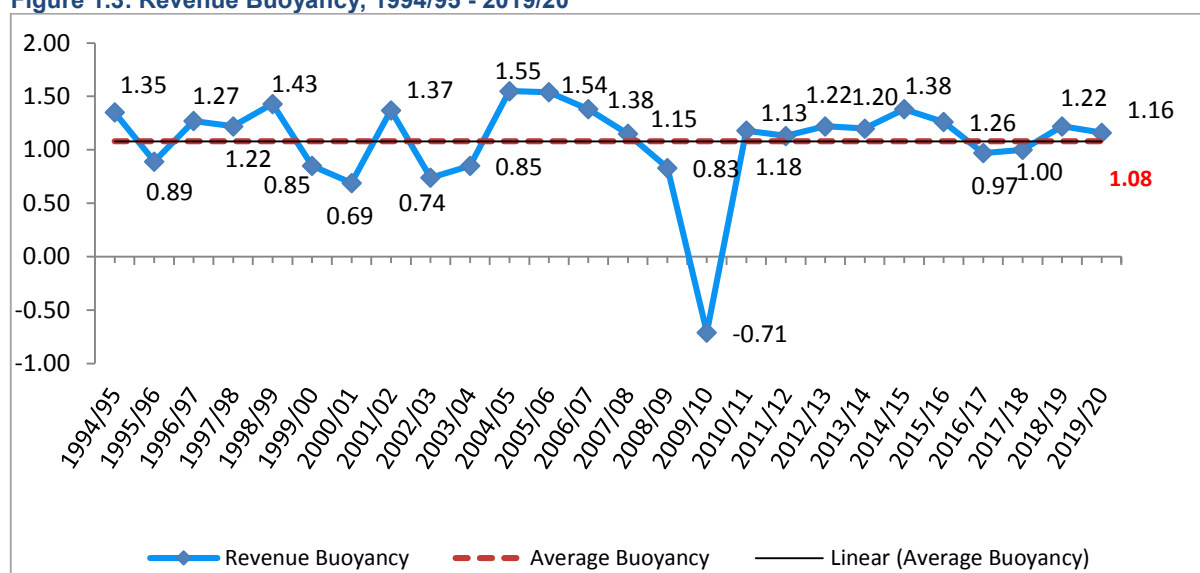
REVENUE COLLECTIONS

Both years' buoyancy were lower than the long-term average of 1.08. The less than one buoyancy ratios are mainly due to lower relative collections in taxes on income and profits given weak economic activity.

Total tax revenue buoyancy for 2019/20 was 1.16, lower than the 1.22 in 2018/19, as a result of slower growth in the main taxes.

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

Figure 1.3: Revenue Buoyancy, 1994/95 - 2019/20



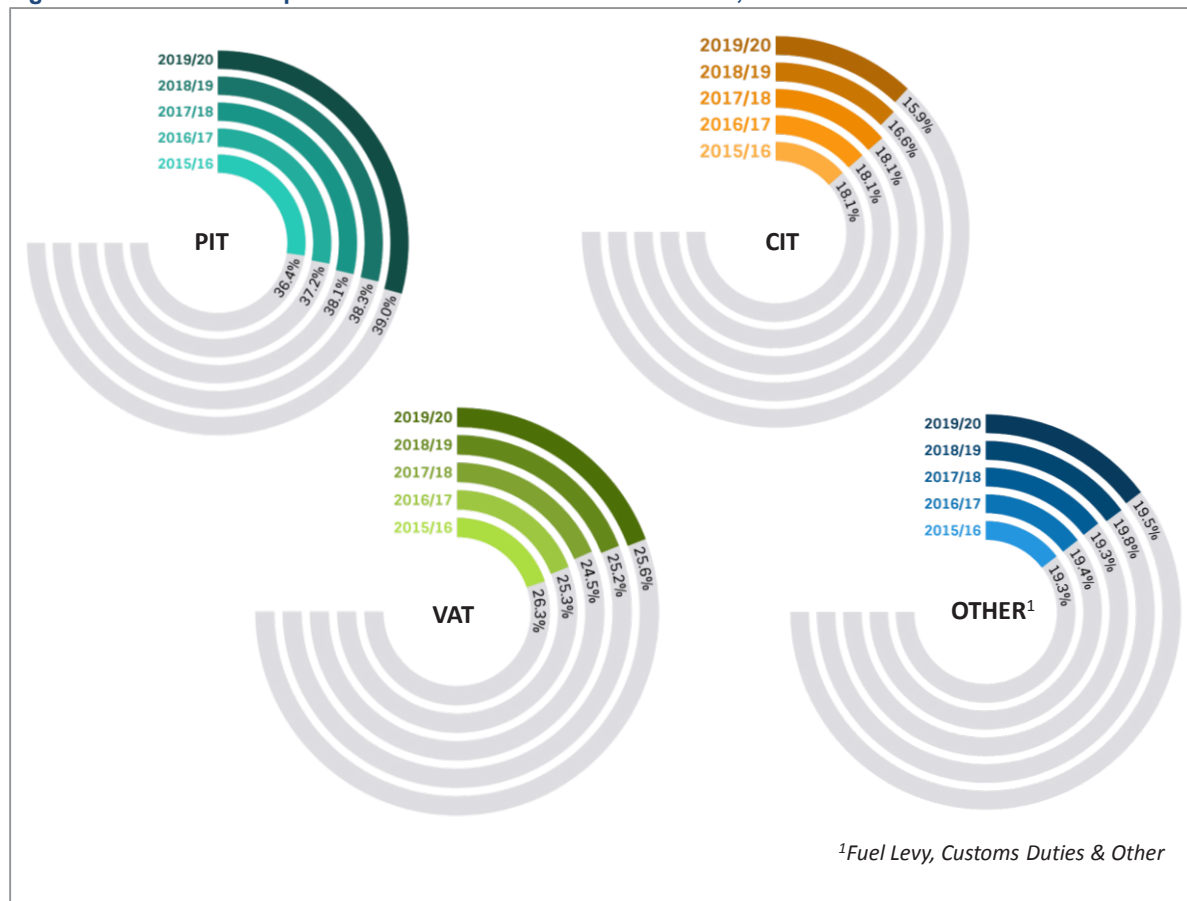
Main sources of tax revenue and Tax-to-GDP ratio

PIT, CIT and VAT account for about 80% of total tax revenue. The fuel levy, together with specific excise and Customs Duties, accounts for around 14% and other taxes make up the remainder.

Over the last five years the relative PIT contribution has shown a steady increase whilst the relative contribution of CIT to the total tax revenue has declined (*Figure 1.4 and Table A1.2.1*). The relative contribution of VAT has decreased from 26.3% in 2015/16 to 24.5% in 2017/18 and subsequently has increased to the 25.6% in the year under review.

REVENUE COLLECTIONS

Figure 1.4: Relative composition of main sources of tax revenue, 2015/16 - 2019/20



The global financial crisis of 2008/09 had a significant impact on all tax types, but its main impact was felt in the subsequent significant reduction and the slow recovery of CIT as companies struggled to return to profitability, with many carrying large assessed losses. Post the financial crisis, the relative contribution of CIT to total tax revenue continues on a negative trajectory and has now declined even further to a low of 15.9% in 2019/20 after dropping to 16.6% in 2018/19 from 18.1% in the preceding three fiscal years (2015/16 - 2017/18).

The contribution of PIT to total tax revenue increased from 36.4% in 2015/16 to 39.0% in 2019/20. The extent of the shift is supported by the fact that PIT contribution to total tax revenue is higher than CIT with PIT contributions exceeding CIT by R195.9 billion in 2015/16 and significantly higher in 2019/20 with PIT contribution R314.2 billion more than CIT. Figure 1.5 shows the main sources of tax revenue as a percentage of GDP.

Year on year growth in CIT is known for volatility, even in relation to its approximated tax base, net operating surplus. CIT collections as a percentage of GDP declined slightly from 4.8% in 2012/13 to remain constant at 4.7% for the three fiscal years 2015/16 - 2017/18.

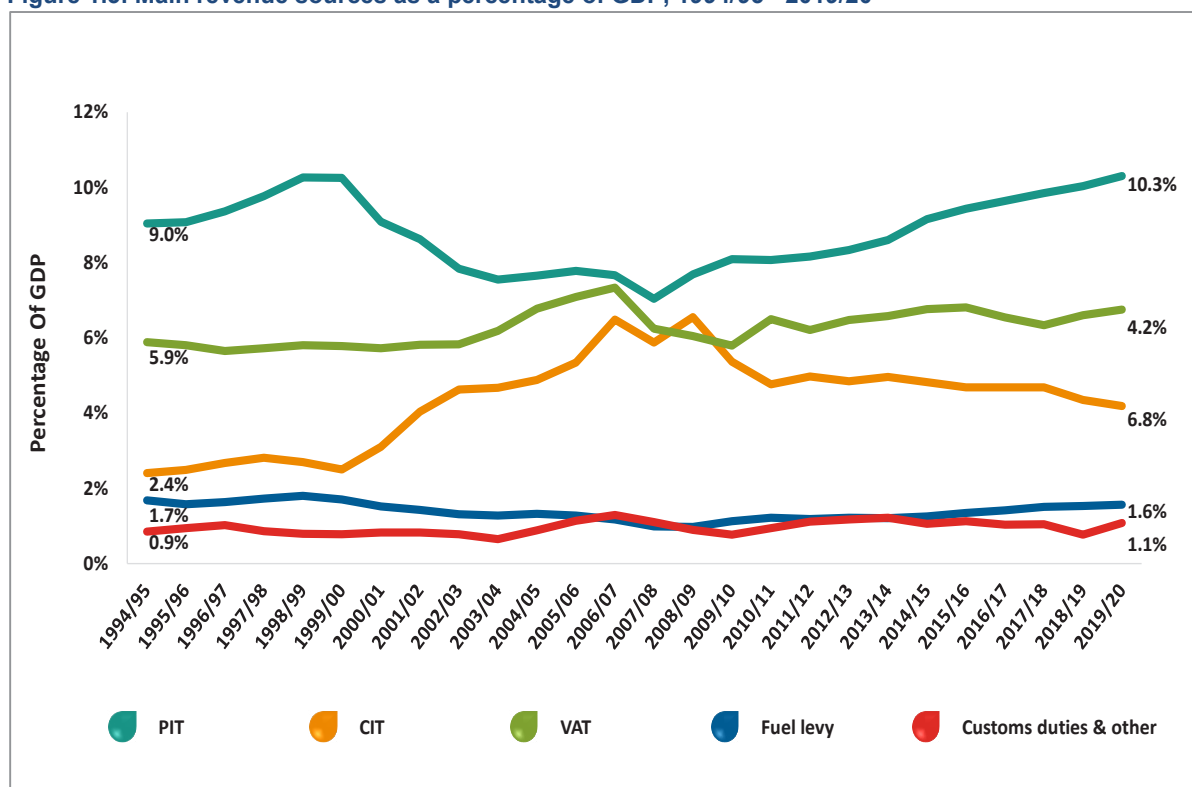
The volatility in commodity prices, the fluctuating exchange rate and the downgrading of some major banks and insurance companies to junk status in 2017/18 had an adverse impact on CIT collections due to the lag effect.

REVENUE COLLECTIONS

The ratio dropped further to 4.4% in 2018/19 financial year mainly due to contractions in some sub-sectors of the manufacturing industries such as petroleum, basic iron and steel as well as metal, which were affected by power outages in Q1-2019.

The construction sector also contributed to the decline as it continues to struggle and has been impacted by the government's (the biggest spender) budget cuts of infrastructure spending. The ratio currently stands at 4.2% in the 2019/20 financial year, a further drop from the 2018/19 financial year. The overall performance in CIT provisional tax payments (a major contributor to CIT) was negatively impacted by the contraction in the major contributing sectors, specifically in the Finance as well as the Manufacturing for the Large Business segment, following weak business and consumer confidence, and exacerbated by the unreliable electricity supply.

Figure 1.5: Main revenue sources as a percentage of GDP, 1994/95 - 2019/20



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).

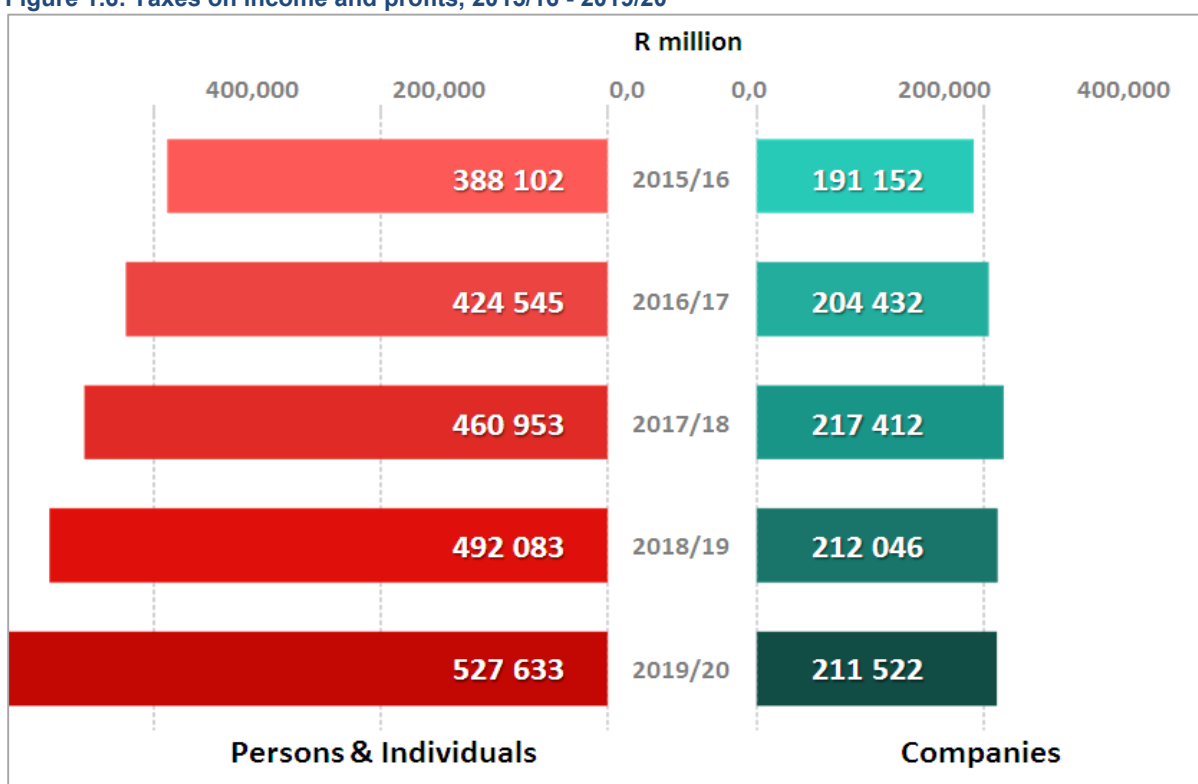
According to the GFS classification, tax revenue comprises of taxes on income and profits; taxes on payroll and workforce; taxes on property; domestic taxes on goods and services; taxes on international trade and transactions as well as revenue allocated to the state miscellaneous revenue category. Table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

REVENUE COLLECTIONS

- *Taxes on income and profits* constitute the largest category of tax revenue and accounted for 57.0% of total tax revenue in 2019/20. This category comprises taxes on persons and individuals; taxes on companies (both inclusive of CGT and withholding tax on royalties); Interest on overdue income tax; dividends tax and withholding tax on interest. Figure 1.6 shows the main taxes in this category.

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

Figure 1.6: Taxes on income and profits, 2015/16 - 2019/20



- *Taxes on payroll and workforce* comprise of the Skills Development Levy (SDL). This is a compulsory levy intended to fund training costs incurred by employers. SARS administers the collection of this levy in conjunction with the Department of 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 the rate was increased to 25% of the value of cumulative donations exceeding R30 million. An annual exemption of R100 000 is available to natural persons.

REVENUE COLLECTIONS

- *Estate Duty* is levied at a rate of the dutiable amount of a deceased estate. Estate duty is levied on property of residents and South African property of non-residents less allowable deductions. With effect from 1 March 2018 the duty is levied on the dutiable value of an estate at a rate of 20% on the first R30 million and at a rate of 25% 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 2016, a marginal rate of 13% applies to the portion of the value of property exceeding R10 million. There were no rate and value-band changes for the current year.
- *Domestic taxes on goods and services* comprise of VAT, specific excise duties, *ad valorem* excise duties, Universal Services Fund levy, Turnover Tax on micro businesses and environmental taxes including the fuel levy. Table A1.6.1 provides a summary of the collections of domestic taxes on goods and services.
 - *VAT* is the largest source of revenue in this category with a share of 70.4% in 2019/20 (Figure 1.7). VAT is levied at a flat rate on goods and services, with some exemptions and zero-ratings, and is also levied on the importation of goods and services into South Africa. The VAT rate on the supply of goods and services was increased with effect from 1 April 2018 from 14% to 15%.

Figure 1.7: Value-Added Tax (VAT), 2015/16 - 2019/20

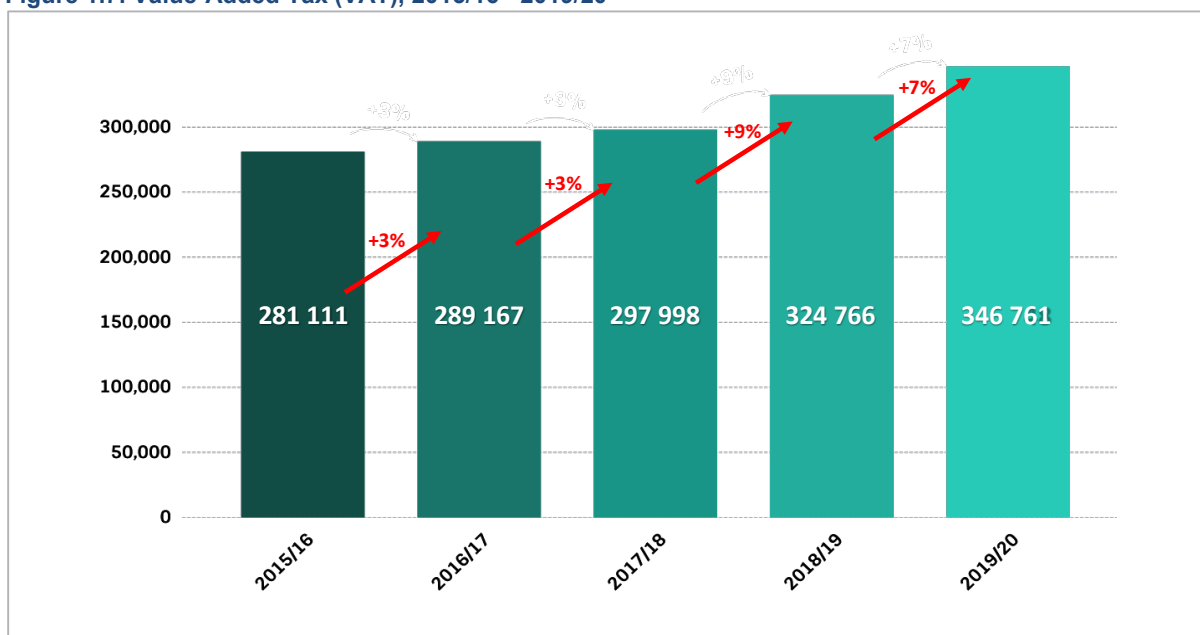


Table A1.6.2 gives a breakdown of VAT collections by Domestic VAT payments, Import VAT and VAT refunds. Further details are provided in Chapters 4 and 5.

- *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 9c/litre on petrol and 10c/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 total Fuel Levy in 2019/20.

REVENUE COLLECTIONS

- *Environmental taxes* as shown in *Table 1.7* comprise of 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 sustainable development of the economy.
 - *The Tyre levy* was implemented on 1 February 2017 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 and is payable by manufacturers in South Africa. The levy is calculated on the nett mass of the tyre.
 - *The Plastic bag levy* was introduced in June 2004, at a rate of 3 cents a bag on some types of plastic shopping bags, with the aim of reducing 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 again 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 latest increase in the rate of the levy was on 1 July 2012, when it was increased to 3.5 cents per kWh.
 - *The Incandescent light bulb levy* was introduced on 1 November 2009 at a rate of R3 per bulb, to promote energy efficiency and reduce electricity demand by encouraging the use of energy-saving light bulbs. Energy-saving light bulbs last longer and require less electricity. The use of these light bulbs thus helps reduce "greenhouse gas" emissions. The levy increased to R4 a bulb from 1 April 2013, R6 a bulb from 1 April 2016, R8 per bulb from 1 April 2018 and further to R10 per 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.

REVENUE COLLECTIONS

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

Table 1.7: Environmental taxes, 2015/16- 2019/20

R million	Tyre Levy ¹	Plastic bag levy	Electricity levy	Incandescent light bulb levy	CO ₂ tax on motor vehicle emissions	Total
2015/16	–	183	8 472	52	1 277	9 984
2016/17	77	232	8 458	70	1 209	10 046
2017/18	716	241	8 501	55	1 337	10 850
2018/19	730	300	8 404	41	1 390	10 866
2019/20	708	318	8 291	34	1 327	10 678

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

- **The Health Promotion Levy** was implemented on 1 April 2018. It is a levy imposed on sugary beverages in support of the Department of Health's deliverables to decrease diabetes, obesity and other related diseases in South Africa. 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), is a domestic consumption tax, and is therefore not payable on sugary beverages that are exported or processed in the manufacture of other dutiable goods. It is payable on sugary beverages manufactured in, or imported into South Africa, specifically:
 - Identified imported products are taxed when they are cleared for home consumption.
 - Locally manufactured products are taxed at source.

Table 1.8: Health Promotion levy, 2019/20

R million	Printed estimate Feb 2019	Revised estimate Feb 2020	Actual result	Increase / decrease on Printed estimate	Increase / decrease on Revised estimate
Health promotion levy ¹	1 986	2 590	2 446	460	-144
Health promotion levy on imports	245	54	67	-179	12
Total Health promotion levy	2 231	2 644	2 513	281	-132

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.

REVENUE COLLECTIONS

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.

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

SARS' cost-to-tax-revenue ratio is below the international benchmark of 1.0%. During the past five years, the ratio has ranged between 0.96% in 2015/16 and 0.89% in 2017/18 and moved to a low of 0.80% in 2019/20. This consistent performance shows that SARS has contained costs, while increasing the amount of revenue it has collected. The management of costs has also been informed by budget adjustments in pursuit of fiscal sustainability for the state.

Table 1.9: Cost of revenue collection, 2015/16 - 2019/20

R million	Tax revenue collected	Operating cost ¹	Cost of collection ²
2015/16	1 069 983	10 245	0.96%
2016/17	1 144 081	10 696	0.93%
2017/18	1 216 464	10 795	0.89%
2018/19	1 287 690	10 792	0.84%
2019/20	1 355 766	10 841	0.80%

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

2. Operating cost as a percentage of tax revenue.

DISTRIBUTION BY PAYMENT CHANNELS AND MONTHLY TAX REVENUE

Payment channels used for SARS collections

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

Current payment methods other than branch payments are:

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

The eFiling payments channel constitutes the majority of payments received by SARS and accounted for 81.2% of the total value of all taxpayer payments in 2019/20. This is an improvement compared to 2015/16 when this channel accounted for 75.9% of the total value of payments processed.

REVENUE COLLECTIONS

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

Figure 1.8: Composition of main channels of payment (by value), 2015/16 - 2019/20

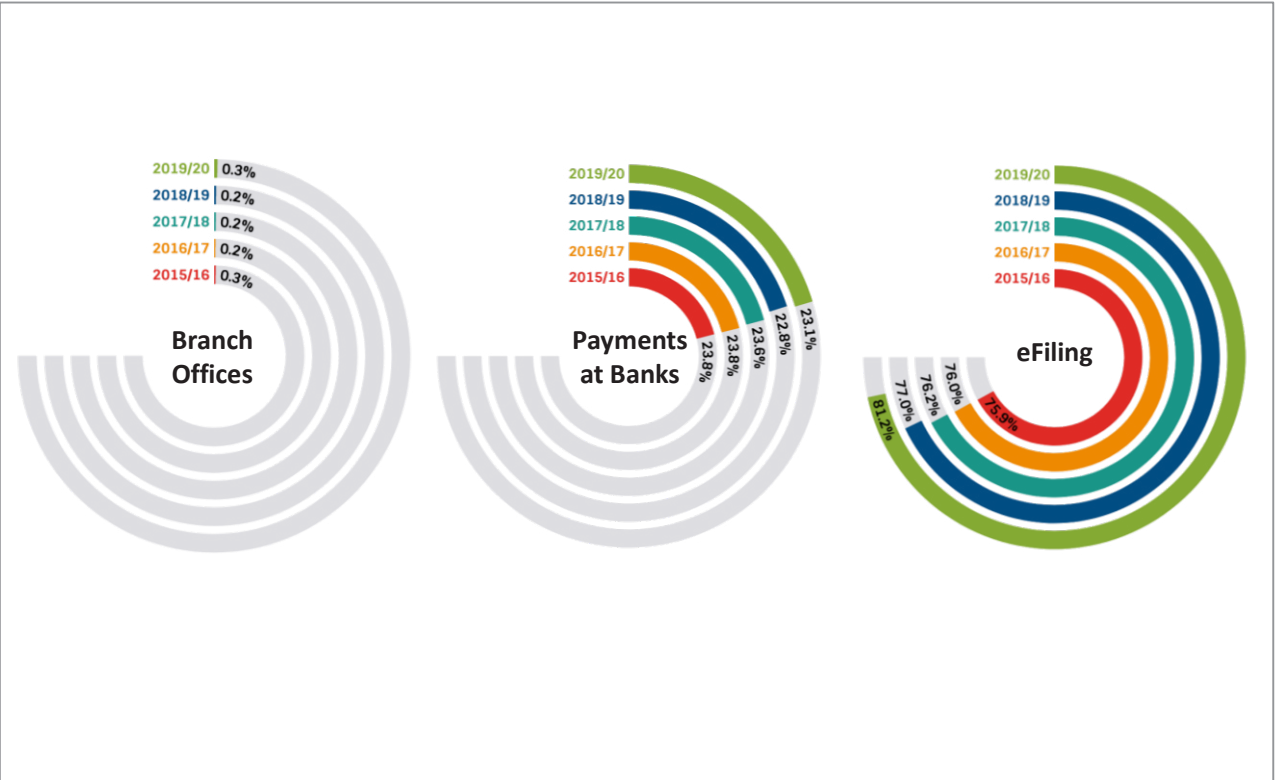
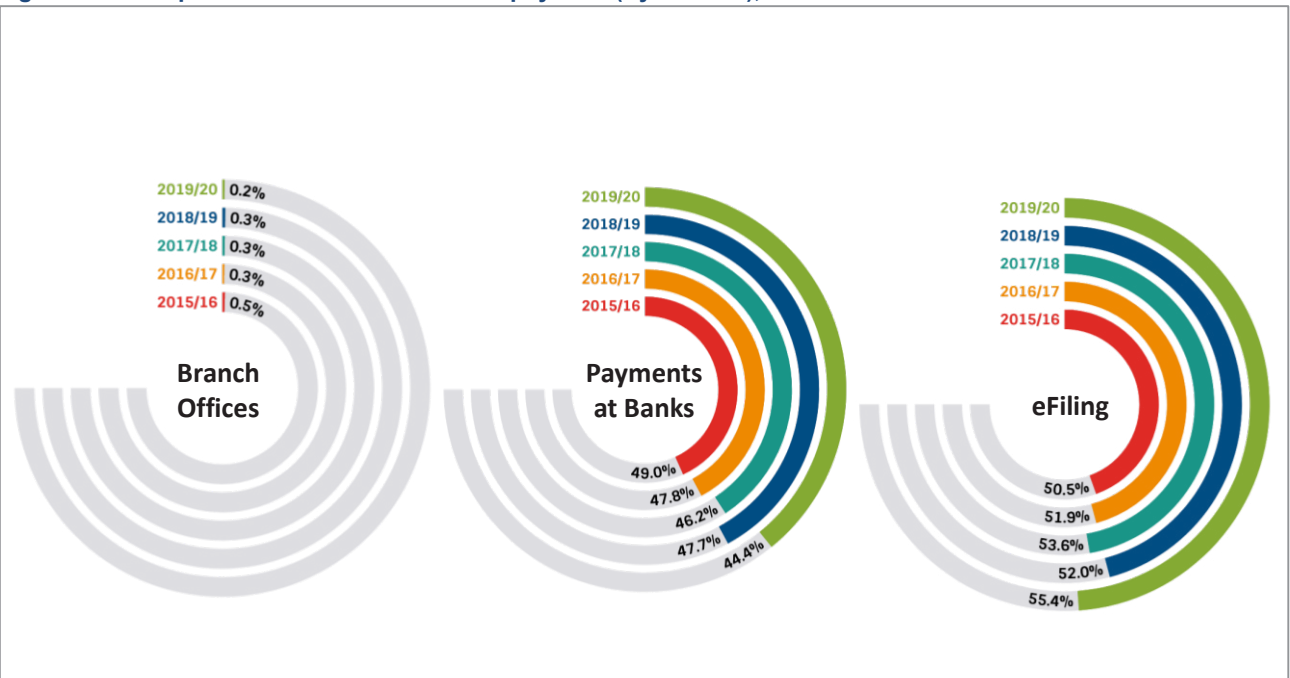


Figure 1.9: Composition of main channels of payment (by number), 2015/16 - 2019/20

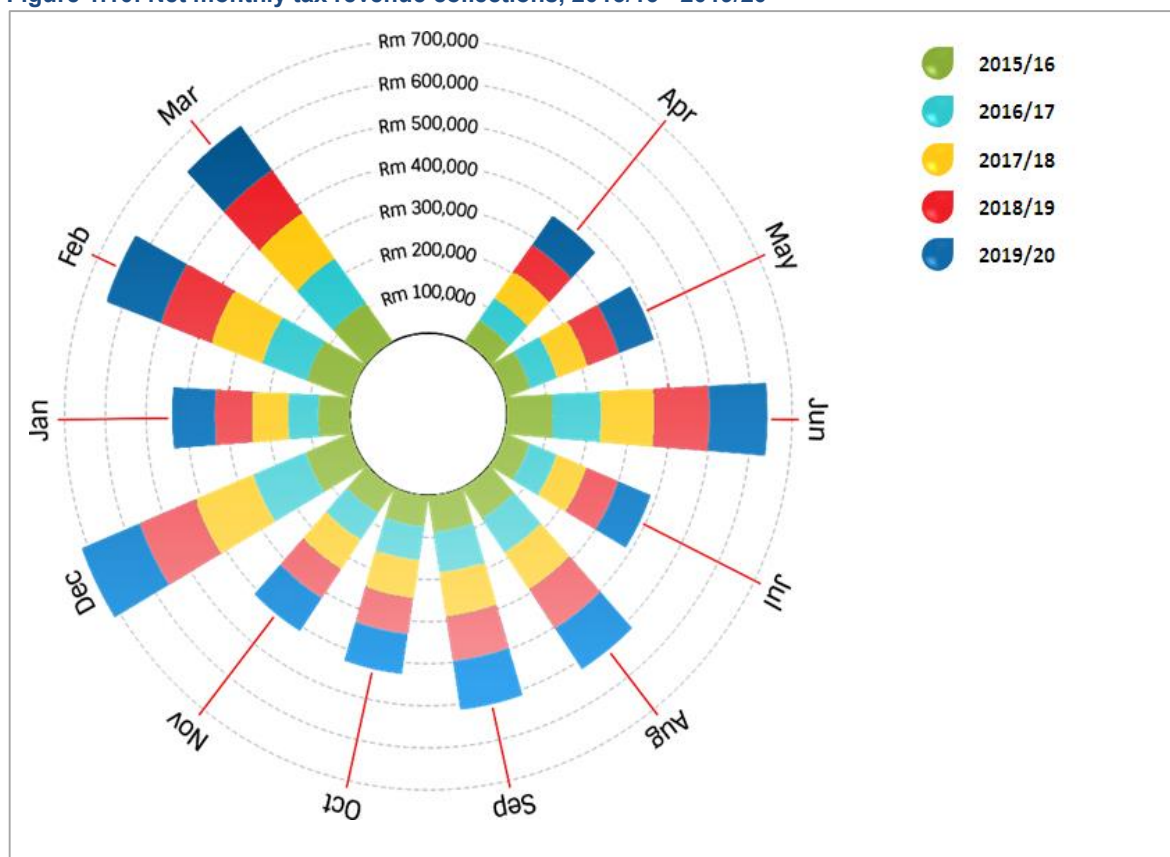


REVENUE COLLECTIONS

Changes to the SARS payment rules prescribed that from the beginning of 2011/12 SARS would no longer process VAT or PAYE payments of more than R100 000 at SARS branch offices. This was later reduced to R50 000 in August 2014 and extended to all tax products. The revised payment rules resulted in growth in the use of electronic payment channels and in the rapid decline in payments made at branch offices. The value of payments at branch offices in 2019/20 has increased to 0.3% of all taxpayer payments from 0.2% in 2018/19.

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

Figure 1.10: Net monthly tax revenue collections, 2015/16 - 2019/20



REVENUE COLLECTIONS

REVENUE COLLECTIONS

Table A1.1.1: Net monthly and quarterly tax revenue collections, 2015/16 – 2019/20

R million	Month											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
2015/16	63 990	64 936	113 942	66 455	88 659	89 229	75 900	73 704	123 631	79 257	116 481	113 798
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
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
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
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
Percentage of total												
2015/16	6.0%	6.1%	10.6%	6.2%	8.3%	8.3%	7.1%	6.9%	11.6%	7.4%	10.9%	10.6%
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%
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%
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%
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%
Quarter	Quarter 1			Quarter 2			Quarter 3			Quarter 4		
2015/16	242 868			244 343			273 235			309 536		
2016/17	256 915			265 889			295 960			325 317		
2017/18	275 415			278 063			316 152			346 833		
2018/19	302 254			310 502			323 200			351 733		
2019/20	317 139			318 530			343 781			376 317		
Percentage of total												
2015/16	22.7%			22.8%			25.5%			28.9%		
2016/17	22.5%			23.2%			25.9%			28.4%		
2017/18	22.6%			22.9%			26.0%			28.5%		
2018/19	23.5%			24.1%			25.1%			27.3%		
2019/20	23.4%			23.5%			25.4%			27.8%		

REVENUE COLLECTIONS

Table A1.2.1: Tax revenue by main revenue source, 2015/16 – 2019/20

R million	Direct				Indirect				Total tax revenue	
	Personal Income Tax (PIT) ¹	Company Income Tax (CIT) ¹	Dividends Tax (DT) / Secondary Tax on Companies (STC) ²	Other	Value-Added Tax (VAT)	Fuel levy	Customs duties ³	Specific excise duties		Other
2015/16	389 280	193 385	23 934	17 558	281 111	55 607	46 250	35 077	27 779	1 069 983
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	37 902	40 830	51 043	1 287 690
2019/20	529 172	214 986	27 930	19 083	346 761	80 175	55 428	55 428	26 802	1 355 766
Percentage of total										
2015/16	36.4%	18.1%	2.2%	1.6%	26.3%	5.2%	4.3%	3.3%	2.6%	100.0%
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%	2.9%	3.2%	4.0%	100.0%
2019/20	39.0%	15.9%	2.1%	1.4%	25.6%	5.9%	4.1%	4.1%	2.0%	100.0%
Nominal percentage increase from 2015/16 to 2019/20										
Cumulative	35.9%	11.2%	16.7%	8.7%	23.4%	44.2%	19.8%	58.0%	-3.5%	50.6%
Per year	8.0%	2.7%	3.9%	2.1%	5.4%	9.6%	4.6%	12.1%	-0.9%	10.8%
Percentage of GDP										
2015/16	9.4%	4.7%	0.6%	0.4%	6.8%	1.3%	1.1%	0.9%	0.7%	25.9%
2016/17	9.6%	4.7%	0.7%	0.4%	6.5%	1.4%	1.0%	0.8%	0.7%	25.9%
2017/18	9.9%	4.7%	0.6%	0.4%	6.3%	1.5%	1.0%	0.8%	0.6%	25.9%
2018/19	10.0%	4.4%	0.6%	0.4%	6.6%	1.5%	0.8%	0.8%	1.0%	26.2%
2019/20	10.3%	4.2%	0.5%	0.4%	6.7%	1.6%	1.1%	1.1%	0.5%	26.3%

1. Includes Interest on overdue income tax.

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

3. Excludes Miscellaneous customs and excise receipts.

REVENUE COLLECTIONS

REVENUE COLLECTIONS

Table A1.3.1: Tax revenue by main category, 2015/16 – 2019/20

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
2015/16	606 821	15 220	15 044	385 956	46 942	-0	1 069 983
2016/17	664 526	15 315	15 661	402 464	46 102	12	1 144 081
2017/18	711 703	16 012	16 585	422 248	49 939	-24	1 216 464
2018/19	738 741	17 439	15 252	460 545	55 723	-9	1 287 690
2019/20	772 685	18 486	15 980	492 283	56 322	10	1 355 766
2015/16	56.7%	1.4%	1.4%	36.1%	4.4%	0.0%	100.0%
2016/17	58.1%	1.3%	1.4%	35.2%	4.0%	0.0%	100.0%
2017/18	58.5%	1.3%	1.4%	34.7%	4.1%	0.0%	100.0%
2018/19	57.4%	1.4%	1.2%	35.8%	4.3%	0.0%	100.0%
2019/20	57.0%	1.4%	1.2%	36.3%	4.2%	-0.0%	100.0%
Percentage change year-on-year							
2016/17	9.5%	0.6%	4.1%	4.3%	-1.8%	-3 084.4%	6.9%
2017/18	7.1%	4.6%	5.9%	4.9%	8.3%	-297.3%	6.3%
2018/19	3.8%	8.9%	-8.0%	9.1%	11.6%	-63.9%	5.9%
2019/20	4.6%	6.0%	4.8%	6.9%	1.1%	-216.7%	5.3%

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

REVENUE COLLECTIONS

REVENUE COLLECTIONS

Table A1.4.1: Taxes on income and profits, 2015/16 – 2019/20

R million	Persons and individuals ¹	Companies ¹	Secondary Tax on Companies (STC)	Dividends Tax (DT) ²	Interest on overdue income tax	Other ³	Total
2015/16	388 102	191 152	428	23 507	3 411	221	606 821
2016/17	424 545	204 432	423	30 707	3 974	445	664 526
2017/18	460 953	217 412	176	27 719	4 777	667	711 703
2018/19	492 083	212 046	53	29 845	4 088	625	738 741
2019/20	527 633	211 522	16	27 914	5 004	597	772 685
Percentage of total							
2015/16	64.0%	31.5%	0.1%	3.9%	0.6%		100.0%
2016/17	63.9%	30.8%	0.1%	4.6%	0.6%		100.0%
2017/18	64.8%	30.5%	0.0%	3.9%	0.7%		100.0%
2018/19	66.6%	28.7%	0.0%	4.0%	0.6%		100.0%
2019/20	68.3%	27.4%	0.0%	3.6%	0.6%		100.0%
Percentage year-on-year growth							
2016/17	9.4%	6.9%	-1.1%	30.6%	16.5%		9.5%
2017/18	8.6%	6.3%	-58.4%	-9.7%	20.2%		7.1%
2018/19	6.8%	-2.5%	-69.7%	7.7%	-14.4%		3.8%
2019/20	7.2%	-0.2%	-70.1%	-6.5%	22.4%		4.6%

1. Excludes Interest on overdue income tax.

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

3. Includes Small business tax amnesty proceeds and Withholding tax on Interest.

REVENUE COLLECTIONS

Table A1.4.2: Taxes on persons and individuals, 2015/16 – 2019/20

R million	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Employment Tax Incentive (ETI) ¹	Refunds	Subtotal	Interest on overdue income tax	Total
2015/16	376 164	26 101	10 647	-4 063	-20 747	388 102	1 177	389 280
2016/17	410 807	28 641	12 719	-4 656	-22 965	424 545	1 379	425 924
2017/18	446 274	29 796	16 001	-4 317	-26 801	460 953	1 950	462 903
2018/19	477 503	34 935	14 668	-4 512	-30 511	492 083	1 746	493 829
2019/20	518 243	31 339	14 168	-4 754	-31 364	527 633	1 540	529 172
Percentage of total								
2015/16	96.6%	6.7%	2.7%		-5.3%	99.7%	0.3%	100.0%
2016/17	96.5%	6.7%	3.0%		-5.4%	99.7%	0.3%	100.0%
2017/18	96.4%	6.4%	3.5%		-5.8%	99.6%	0.4%	100.0%
2018/19	96.7%	7.1%	3.0%		-6.2%	99.6%	0.4%	100.0%
2019/20	97.9%	5.9%	2.7%		-5.9%	99.7%	0.3%	100.0%
Percentage year-on-year growth								
2016/17	9.2%	9.7%	19.5%		10.7%	9.4%	17.1%	9.4%
2017/18	8.6%	4.0%	25.8%		16.7%	8.6%	41.4%	8.7%
2018/19	7.0%	17.2%	-8.3%		13.8%	6.8%	-10.5%	6.7%
2019/20	8.5%	-10.3%	-3.4%		2.8%	7.2%	-11.8%	7.2%

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, 2015/16 – 2019/20

R million	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	Total
2015/16	190 587	10 869	455	-10 759	191 152	2 234	193 385
2016/17	204 762	12 200	464	-12 994	204 432	2 596	207 027
2017/18	218 613	11 805	582	-13 588	217 412	2 827	220 239
2018/19	220 839	12 995	602	-22 389	212 046	2 342	214 388
2019/20	217 445	12 783	618	-19 325	211 522	3 464	214 986
Percentage of total							
2015/16	98.6%	5.6%	0.2%	-5.6%	98.8%	1.2%	100.0%
2016/17	98.9%	5.9%	0.2%	-6.3%	98.7%	1.3%	100.0%
2017/18	99.3%	5.4%	0.3%	-6.2%	98.7%	1.3%	100.0%
2018/19	103.0%	6.1%	0.3%	-10.4%	98.9%	1.1%	100.0%
2019/20	101.1%	5.9%	0.3%	-9.0%	98.4%	1.6%	100.0%
Percentage year-on-year growth							
2016/17	7.4%	12.2%	1.9%	20.8%	6.9%	16.2%	7.1%
2017/18	6.8%	-3.2%	25.5%	4.6%	6.3%	8.9%	6.4%
2018/19	1.0%	10.1%	3.5%	64.8%	-2.5%	-17.1%	-2.7%
2019/20	-1.5%	-1.6%	2.6%	-13.7%	-0.2%	47.9%	0.3%

REVENUE COLLECTIONS

Table A1.5.1: Taxes on property, 2015/16 – 2019/20

R million	Donations tax	Estate duty	Securities Transfer Tax (STT)	Transfer duties	Total
2015/16	135	1 982	5 531	7 396	15 044
2016/17	280	1 619	5 553	8 208	15 661
2017/18	732	2 292	5 838	7 723	16 585
2018/19	604	2 069	5 335	7 243	15 252
2019/20	572	2 048	6 240	7 120	15 980
Percentage of total					
2015/16	0.9%	13.2%	36.8%	49.2%	100.0%
2016/17	1.8%	10.3%	35.5%	52.4%	100.0%
2017/18	4.4%	13.8%	35.2%	46.6%	100.0%
2018/19	4.0%	13.6%	35.0%	47.5%	100.0%
2019/20	3.6%	12.8%	39.1%	44.6%	100.0%
Percentage year-on-year growth					
2016/17	107.9%	-18.3%	0.4%	11.0%	4.1%
2017/18	161.2%	41.5%	5.1%	-5.9%	5.9%
2018/19	-17.4%	-9.7%	-8.6%	-6.2%	-8.0%
2019/20	-5.3%	-1.0%	17.0%	-1.7%	4.8%

REVENUE COLLECTIONS

Table A1.6.1: Domestic taxes on goods and services, 2015/16 – 2019/20

R million	Value-Added Tax (VAT)	Specific excise duties	Ad valorem excise duties	Fuel levy	Environmental taxes	Other ¹	Total
2015/16	281 111	35 077	3 014	55 607	10 925	221	385 956
2016/17	289 167	35 774	3 396	62 779	10 972	376	402 464
2017/18	297 998	37 356	3 781	70 949	10 850	1 315	422 248
2018/19	324 766	40 830	4 192	75 372	10 866	4 519	460 545
2019/20	346 761	46 827	4 124	80 175	10 678	3 718	492 283
Percentage of total							
2015/16	72.8%	9.1%	0.8%	14.4%	2.8%	0.1%	100.0%
2016/17	71.8%	8.9%	0.8%	15.6%	2.7%	0.1%	100.0%
2017/18	70.6%	8.8%	0.9%	16.8%	2.6%	0.3%	100.0%
2018/19	70.5%	8.9%	0.9%	16.4%	2.4%	1.0%	100.0%
2019/20	70.4%	9.5%	0.8%	16.3%	2.2%	0.8%	100.0%
Percentage year-on-year growth							
2016/17	2.9%	2.0%	12.7%	12.9%	0.4%	69.9%	4.3%
2017/18	3.1%	4.4%	11.3%	13.0%	-1.1%	249.5%	4.9%
2018/19	9.0%	9.3%	10.9%	6.2%	0.1%	243.7%	9.1%
2019/20	6.8%	14.7%	-1.6%	6.4%	-1.7%	-17.7%	6.9%

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

REVENUE COLLECTIONS

Table A1.6.2: Value-Added Tax (VAT), 2015/16 – 2019/20

R million	Domestic VAT	Import VAT	Gross	VAT refunds	Total net VAT
2015/16	297 422	150 745	448 167	-167 056	281 111
2016/17	321 475	149 265	470 741	-181 574	289 167
2017/18	336 279	152 789	489 068	-191 071	297 998
2018/19 ¹	378 733	175 185	553 917	-229 151	324 766
2019/20 ¹	399 288	179 987	579 276	-232 515	346 761
Percentage of total					
2015/16	66.4%	33.6%	100.0%	-37.3%	62.7%
2016/17	68.3%	31.7%	100.0%	-38.6%	61.4%
2017/18	68.8%	31.2%	100.0%	-39.1%	60.9%
2018/19	68.4%	31.6%	100.0%	-41.4%	58.6%
2019/20	68.9%	31.1%	100.0%	-40.1%	59.9%
Percentage year-on-year growth					
2016/17	8.1%	-1.0%	5.0%	8.7%	2.9%
2017/18	4.6%	2.4%	3.9%	5.2%	3.1%
2018/19	12.6%	14.7%	13.3%	19.9%	9.0%
2019/20	5.4%	2.7%	4.6%	1.5%	6.8%

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, 2015/16 – 2019/20

R million	Customs duties	Miscellaneous customs and excise receipts	Diamond export levy	Health Promotion Levy on Imports ¹	Total
2015/16	46 250	565	127		46 942
2016/17	45 579	406	117		46 102
2017/18	49 152	701	87		49 939
2018/19	54 968	624	78	53	55 723
2019/20	55 428	733	95	67	56 322
Percentage of total					
2015/16	98.5%	1.2%	0.3%		100.0%
2016/17	98.9%	0.9%	0.3%		100.0%
2017/18	98.4%	1.4%	0.2%		100.0%
2018/19	98.6%	1.1%	0.1%		100.0%
2019/20	98.4%	1.3%	0.2%		100.0%
Percentage year-on-year growth					
2016/17	-1.5%	-28.2%	-7.4%		-1.8%
2017/18	7.8%	72.6%	-26.1%		8.3%
2018/19	11.8%	-11.0%	-10.2%		11.6%
2019/20	0.8%	17.5%	21.4%		1.1%

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

REVENUE COLLECTIONS

Table A1.7.2: Fuel Levy, 2015/16 – 2019/20

R million	Fuel levy	Diesel Refunds	RAF Recoupment	Carbon Fuel Levy ¹	Total
2015/16	60 300	-9 283	4 591		55 607
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
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%	1.6%	100.0%
Percentage year-on-year growth					
2016/17	7.8%	-45.7%	-38.8%		12.9%
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%

1. Carbon fuel levy was implemented on 5 June 2019.

REVENUE COLLECTIONS

Table A1.8.1: Composition of main channels of payments (Value, 2015/16 -2019/20)

R million	Branch offices	Payments at banks	eFiling	Total ¹
2015/16	3 927	315 237	1 007 007	1 326 172
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
Percentage of total				
2015/16	0.3%	23.8%	75.9%	100.0%
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%
Percentage year-on-year growth				
2016/17	-17.8%	7.5%	7.3%	7.2%
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%

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 payments (Count, 2015/16 -2019/20)

R million	Branch offices	Payments at banks	eFiling	Total ¹
2015/16	43 940	4 058 165	4 185 891	8 287 996
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
Percentage of total				
2015/16	0.5%	49.0%	50.5%	100.0%
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%
Percentage year-on-year growth				
2016/17	-40.3%	0.9%	6.1%	3.3%
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%

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 2019 tax year

Registered individuals **22.2 million**



Expected to submit returns

6.3 million

Assessed taxpayers

4.3 million

68.8%
Assessed



Females
assessed
45.8%

Males
assessed
54.2%



Aggregated taxable
income of assessed
individual taxpayers

**R1.6
trillion**

Tax liability
of assessed
individual
taxpayers

**R360.0
billion**

68.0%
PAYE payments received from
the finance sector¹

Of those assessed...

...owed SARS

18.1%



68.3%

13.6%

...received refunds.

...had a zero assessment.



40.9%

...were registered in
Gauteng



27.0%

...were in the
35 – 44
age bracket

Allowances and deductions



Travel was the largest allowance at
R28.8billion (26.3% of total
allowances assessed).



Contributions to pension, provident
and retirement annuity funds was the
largest deduction at **R181.3billion**
(83.4% of all deductions granted).



Pension, provident and retirement
annuity contributions paid on behalf of
employees was the largest fringe
benefit at **R102.0billion** (59.8% of the
total fringe benefits assessed).

Cohort across 10 consecutive years

2009



2018

5 076 863

Taxpayers assessed

5 372 211

Taxpayers assessed

2 938 297

Taxpayers assessed for all tax years 2009 - 2018

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.

1. The finance sector refers to the Financial intermediation, insurance, real-estate and business services sector, which includes the following SARS sectors – Agencies and other services; Financing, insurance, real estate and business services; Long term insurance; and Research and scientific institutes

2 PERSONAL INCOME TAX

KEY FACTS

- The Budget presented in February 2018 included:
 - Increases of 6.1%, 4.1% and 4.4% respectively in the primary, secondary and tertiary rebates to R14 067, R7 713 and R2 574 respectively. This increased the tax thresholds for taxpayers below the age of 65 to R78 150, for those 65-74 years to R121 000 and 75 years and older to R135 300.
- SARS received more than 18.8 million employees' tax certificates (IRP5s) that could be linked to nearly 13.4 million individuals.
- Assessed data for individual taxpayers shows that, of the 6 308 515 taxpayers expected to submit returns for the 2018/19 tax year, 4 337 923 (68.8%) have been assessed (based on data available at the end of October 2020).
- A demographic and geographic analysis of the assessments at the time of the data extracted for release of this publication shows:
 - 1 776 301 (40.9%) of assessed taxpayers were registered in Gauteng;
 - 580 464 of assessed taxpayers lived in the Johannesburg Metro and were taxed on an average taxable income of R512 785;
 - 1 171 410 (27.0%) of assessed taxpayers were aged between 35 to 44 years; and
 - 2 352 902 (54.2%) of assessed taxpayers were male; 1 985 021 (45.8%) were female.
- The assessed taxpayers had aggregate taxable income of R1.6 trillion and a tax liability of R360.0 billion. Their average tax rate was 22.5% compared to 21.6% in the previous tax year.
- Income from salaries, wages and other remuneration as well as pension, overtime and annuities accounted for 77.6% of total taxable income.
- The travel allowance of R28.8 billion at 26.3% of total allowances was the largest of the allowances assessed.
- Pension, provident fund and retirement annuity contributions paid on behalf of employees at R102.0 billion was the largest fringe benefit received by individuals. This represented 59.8% of the total fringe benefits assessed.
- Contributions to retirement funding (pension, provident and retirement annuity funds) were the largest deduction at R181.3 billion (83.4%).
- By 31 March 2019, the PIT register had grown to 22.2 million individuals.

INTRODUCTION

Personal Income Tax (PIT) is South Africa's largest source of tax revenue and contributed 39.0% of the total tax revenue collections in 2019/20, reflecting an increase of 0.7% from the contribution share of 38.3% in 2018/19.

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

PIT collections comprise of three different 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 78.0% of total taxable income. Some individuals also have business income, making them provisional taxpayers.

This chapter provides an overview of:

- IRP5 data for 2019;
- Personal income tax rates;
- Provisional tax payments;
- Tax returns and individual taxpayers' data;
- Taxable income and tax assessed;
- Employment tax incentive (ETI);
- Assessed individual taxpayers with business income; and
- Assessed individual taxpayers' allowances, fringe benefits and deductions.

IRP5 DATA FOR 2019

In relation to the 2019 tax year, SARS received more than 18.8 million IRP5 certificates showing PAYE collection of R454.7 billion. As more than one IRP5 certificate can be issued to an individual, SARS applies a set of business rules to enable it to accurately identify the taxpayer named on the certificate and, where necessary, link all the IRP5 certificates issued to an individual. If any of the identification rules are not met, an individual's tax return is not pre-populated with information from the IRP5 certificates.

SARS identified nearly 13.4 million unique individuals. These unique individuals should not be regarded as an indication of the number of people working in the formal labour market. Some individuals who are not formally employed are also issued with IRP5 certificates. These include individuals who receive benefits from retirement funds or annuities. SARS could not link all the IRP5 certificates to specific individuals as some certificates were incorrectly completed by employers or contained inaccurate information.

An analysis of the IRP5 certificates linked to the 13.4 million unique individuals identified by SARS reveals that 6.3 million were female taxpayers and 7.1 million were male taxpayers. Just over 7.3 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 tax threshold, independent contractor income and non-taxable amounts).

PERSONAL INCOME TAX RATES

Personal income tax brackets and thresholds

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

Table 2.1 shows the widening of the PIT income brackets between the 2016 and the 2019 tax years. The threshold of the 41% marginal rate PIT bracket in 2016 increased from R701 301 to R708 311 in 2019. This increase represents a CAGR of 0.3%. During this period the ceiling of the lowest PIT bracket rose from R181 900 in 2016 to R195 850 in 2019, or a CAGR of 2.5%. A 45% marginal tax rate was introduced in 2018 for taxable income above R1 500 000.

The primary rebate increased by 6.1% from the 2016 to the 2019 tax years. This resulted in a corresponding increase in the income tax threshold (the level of annual taxable income below which no income tax is payable) for individuals younger than 65 years from R73 650 to R78 150. The secondary rebate increased by 4.1% from R7 407 to R7 713. For individuals aged 65 to 74 years, the income tax threshold increased from R114 800 to R121 000, an increase of 5.4%. The tertiary rebate for taxpayers 75 years and older, increased by 4.4% from R2 466 to R2 574 and the income tax threshold for these individuals increased from R128 500 to R135 300, an increase of 5.3%.

Table 2.1: Personal Income Tax (PIT) brackets, 2016 and 2019

Tax year	2016	2019	Marginal PIT rates	Percentage increase in upper bracket	Percentage increase
Rand					
Taxable income brackets	0 – 181 900	0 – 195 850	18.0%	8.8%	
	181 901 – 284 100	195 851 – 305 850	26.0%	8.7%	
	284 101 – 393 200	305 851 – 423 300	31.0%	8.7%	
	393 201 – 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	13 257	14 067			6.1%
Secondary	7 407	7 713			4.1%
Tertiary	2 466	2 574			4.4%
Tax thresholds					
Below age 65	73 650	78 150			6.1%
Age 65 to below 75	114 800	121 000			5.4%
Age 75 and over	128 500	135 300			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 from 20.4% in the 2016 tax year to 21.6% in the 2018 tax year and to 22.5% for the 2019 tax year, the period under review. The high increases for the 2018 and 2019 tax years are 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 relief”¹, is shown in *Figure 2.1* and illustrates the impact of tax relief over a period of 24 years. (1) An individual with taxable income of R100 000 in 1995 (2) was paying tax at an effective tax rate of 33.8%. (3) If the taxpayer’s taxable income had only kept pace with inflation (4) the effective tax rate would have increased to 40.7% in 2019 if there had been no adjustments made to the income tax brackets. The impact of the actual tax rate adjustments from 1995 for the same example (5) lowers the effective tax rate to only 19.8%. Note that real tax relief occurred in the period 2000 to 2010 after the broadening of the taxable income base.

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

¹ Fiscal drag relief granted to taxpayers to neutralize the impact of inflation on effective tax rates

PERSONAL INCOME TAX

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

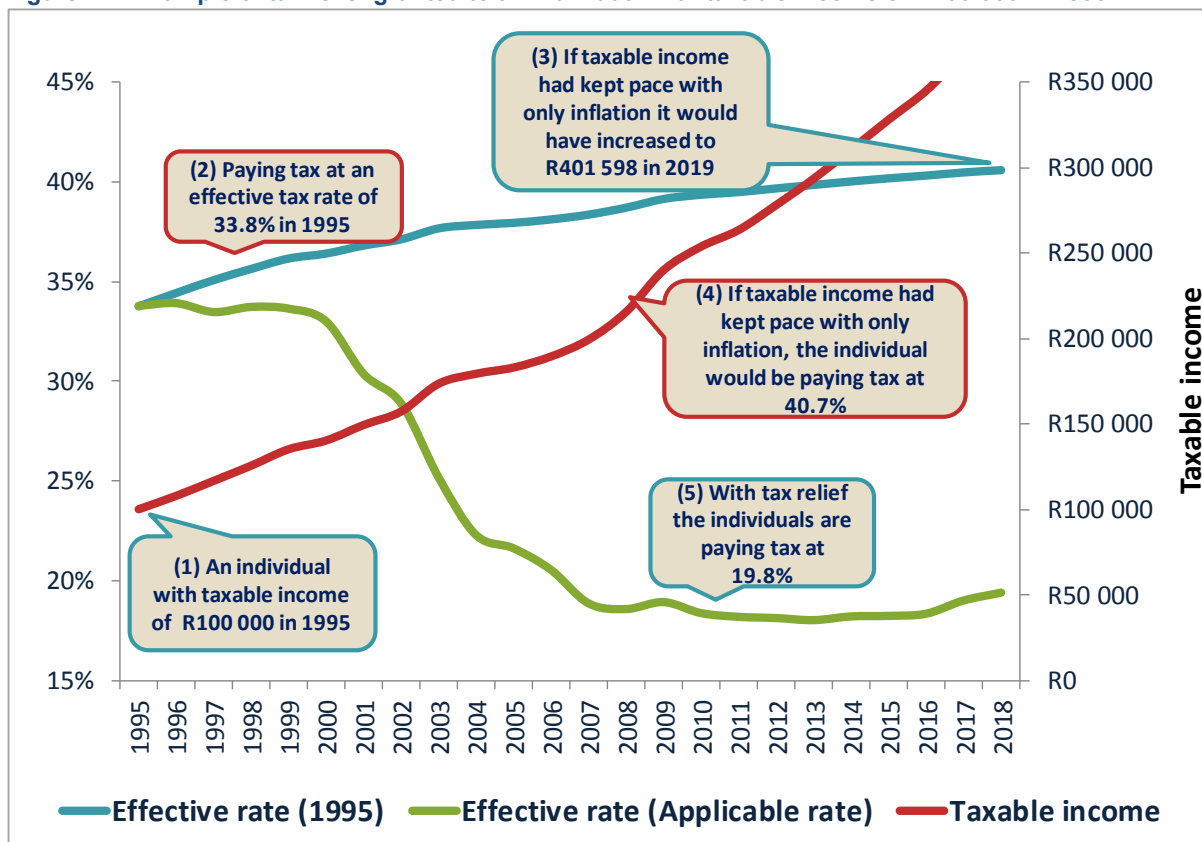


Table 2.2: Tax relief granted to individuals, 1995 and 2019

Taxable income Rand		Tax at 1995 rates		Tax at 2019 rates	Effective rates		
					Tax at 1995 rates	Tax at 2019 rates	
1995 ¹	2019 ²	1995 ¹	2019 ³	2019	1995 ¹	2019 ³	2019
22 000	88 352	2 385	28 756	1 836	10.8%	32.5%	2.1%
25 000	100 400	3 225	33 937	4 005	12.9%	33.8%	4.0%
30 000	120 479	4 625	42 571	7 619	15.4%	35.3%	6.3%
40 000	160 639	8 225	59 840	14 848	20.6%	37.3%	9.2%
50 000	200 799	12 325	77 109	22 473	24.7%	38.4%	11.2%
100 000	401 598	33 765	163 452	79 468	33.8%	40.7%	19.8%
200 000	803 196	76 765	336 139	232 284	38.4%	41.9%	28.9%
300 000	1 204 794	119 765	508 826	396 939	39.9%	42.2%	32.9%
400 000	1 606 392	162 765	681 514	565 850	40.7%	42.4%	35.2%
500 000	2 007 990	205 765	854 201	746 569	41.2%	42.5%	37.2%
600 000	2 409 588	248 765	1 026 888	927 288	41.5%	42.6%	38.5%
700 000	2 811 186	291 765	1 199 575	1 108 007	41.7%	42.7%	39.4%
800 000	3 212 784	334 765	1 372 262	1 288 726	41.8%	42.7%	40.1%
900 000	3 614 382	377 765	1 544 949	1 469 445	42.0%	42.7%	40.7%
1 000 000	4 015 980	420 765	1 717 637	1 650 164	42.1%	42.8%	41.1%

1. Excludes the Transitional Levy.

2. 2019 based on 1995 taxable income adjusted by inflation.

3. This example assumes no fiscal drag relief over the period 1995 to 2019 (i.e., the tax rates are kept at 1995 rates).

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

PROVISIONAL TAX PAYMENTS

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

In 2019/20, provisional tax payments by individuals contributed 5.9% 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 lead to penalties and interest.

Table 2.3: Provisional tax payments¹ by provisional period, 2016 – 2019

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
2016	6 555	13.7%	13 091	21.1%	1 265	20.2%	20 911
2017	7 404	13.0%	14 625	11.7%	1 177	-7.0%	23 206
2018	8 349	12.8%	15 915	8.8%	1 175	-0.1%	25 439
2019	9 047	8.4%	15 162	-4.7%	1 016	-13.5%	25 226
Percentage of total							
2016	31.3%		62.6%		6.1%		100.0%
2017	31.9%		63.0%		5.1%		100.0%
2018	32.8%		62.6%		4.6%		100.0%
2019	35.9%		60.1%		4.0%		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 as at 31 March 2010 (not reflected in the table below) to 22.2 million as at 31 March 2019 (*Table 2.4*). Not all of the registered taxpayers are paying tax, e.g. those below the income tax threshold.

Table 2.4: Number of individuals, 2016 – 2019

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-16	19 075 270	4.9%	2016	6 832 906	5 857 738	85.7%
31-Mar-17	19 980 110	4.7%	2017	6 758 185	5 746 248	85.0%
31-Mar-18	21 104 375	5.6%	2018	6 594 651	5 372 211	81.5%
31-Mar-19	22 170 546	5.1%	2019	6 308 515	4 337 923	68.8%

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

Expected submissions and assessed individual taxpayers

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

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

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

Expected submission 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 6.8 million in the 2016 tax year. This decreased to 6.3 million in 2019, due to the increase in the threshold for submission of returns mentioned earlier. Based on data available at the end of October 2020, 85.7% of expected return submissions for 2016 had been assessed while 85.0% had been assessed for 2017, 81.5% for 2018 and 68.8% for 2019. In later years, the level of assessment for any given tax year increases as more outstanding returns are submitted and processed.

Taking into account the income tax return submission rules published in the Government Gazette for the 2018 and 2019 tax years, the estimation of the number of individuals required to submit returns amounts to 2 000 000 for the 2019 tax year; a 12.3% reduction from a total of 2 280 000 estimated for the 2018 tax year. The decrease is linked to the increased submission taxable income threshold to R500 000 in the 2019 tax year. There are however taxpayers who are not required to submit but they continue to do so mainly in order to receive a refund.

The total of these taxpayers were estimated at 1 760 000 for the 2019 tax year compared to 1 940 000 taxpayers for the 2018 tax year, bringing the total expected submission for the 2018 tax year to 4 220 000 and for the 2019 tax year to 3 760 000. The number of assessments issued for the 2018 tax year as at the end of October 2020, were 5 857 738, one million more than expected, being the number of taxpayers choosing to submit returns but not necessary required to.

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

TAXABLE INCOME AND TAX ASSESSED

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

Table 2.5: Summary of assessed individual taxpayers, taxable income and tax assessed, 2016 - 2019

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
2016	5 857 738	1 650 199	281 713	336 950	57 522	20.4%
2017	5 746 248	1 724 781	300 158	356 805	62 094	20.7%
2018	5 372 211	1 750 496	325 843	377 463	70 262	21.6%
2019	4 337 923	1 598 811	368 566	360 024	82 994	22.5%

Tax assessed as a percentage of taxable income increased from 20.4% in the 2016 tax year to 22.5% in the 2019 tax year. The effective income tax rate increased to 21.6% in 2018 and further increased to 22.5% in 2019 mainly as a result of the increase of the top marginal tax rate from 41.0% to 45.0%. Capital gains tax on financial emigration by individuals also contributed to the increase in taxable income.

Average taxable income increased by 6.5% in 2017, by 8.6% in 2018 and 13.1% in the 2019 year. The number of taxpayers assessed with income below R500 000, was lower compared to previous years.

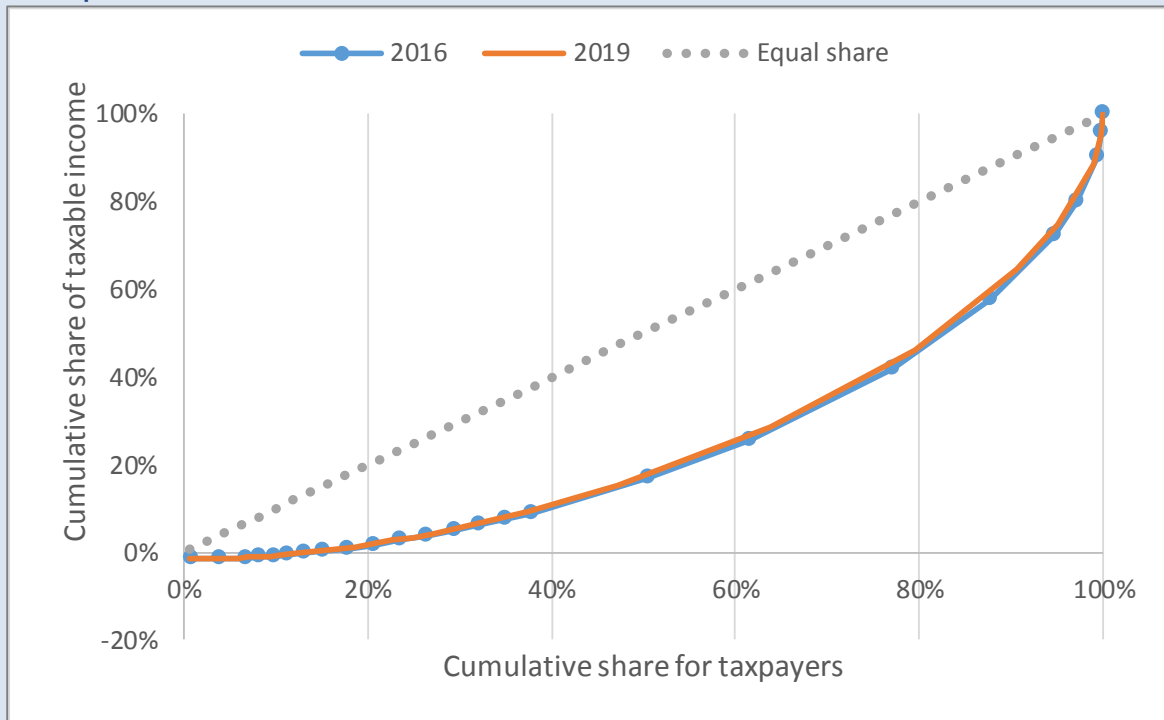
Personal income tax concentration curves

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 periods 2016 and 2019 based on assessed taxpayers, depict an improvement in the distribution of taxable income, see Graph 1. Tax policy measures over this period to broaden the taxable income base and increase the progressivity of the personal income tax system include the changes in the deduction of medical expenses to tax credits, retirement reform from the 2017 tax year, the increase in the effective capital gains tax rates, changes to fringe benefits on vehicles, increases in marginal tax rates as well as the partial adjustment for fiscal drag in a number of years during that period.

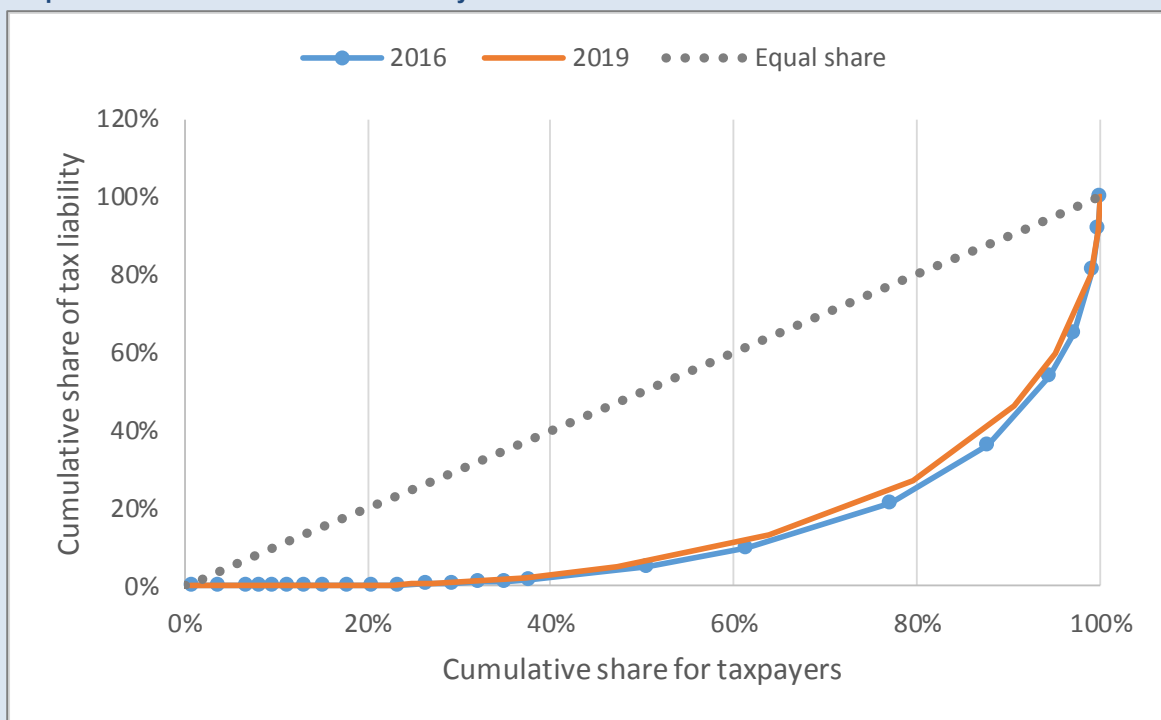
PERSONAL INCOME TAX

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 2019, 79.5% of the assessed individual taxpayers had a taxable income below R500 000, i.e. most of the taxpayers fell below the return submission threshold. These taxpayers earned 46.4% of the total taxable income and contributed 27.3% of the tax assessed. A further 20.5% of the taxpayers earned higher than R500 000 in 2019 and were liable for 72.7% of the tax assessed.

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

The number of taxpayers assessed in the brackets higher than R350 000 continues to grow. This is mainly due to above inflation adjustments to salaries as well as greater compliance. The R350 001 to R500 000 income tax bracket increased by 57 676 taxpayers (9.3%) between the 2016 and 2019 tax years while the upper bracket grew by 173 949 taxpayers (24.3%) during this period.

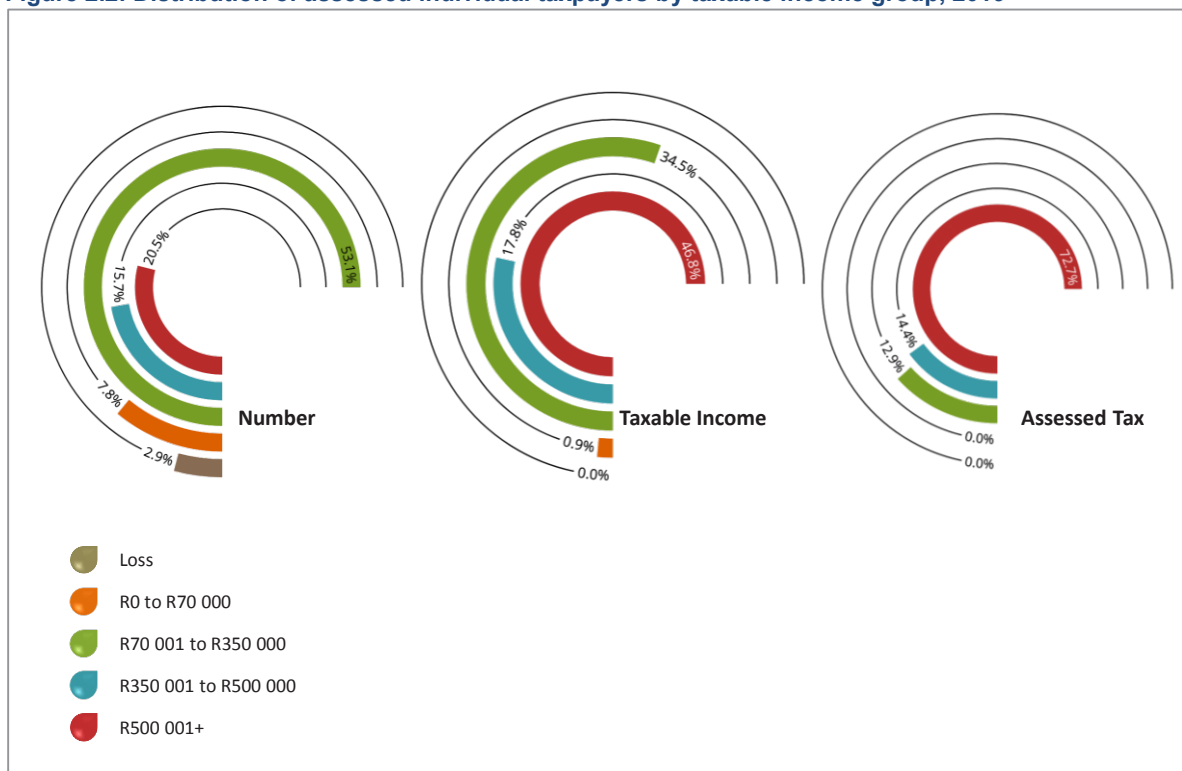
From the 2018 to the 2019 tax year, average taxable income for taxpayers within the income tax bracket of R70 001 to R350 000 increased by 1.9% while the group between R350 001 to R500 000 increased by 0.6%. Average taxable income for taxpayers in the group with taxable income higher than R500 000 contracted by 0.2%.

Table 2.6: Distribution of assessed individual taxpayers over major taxable income groups, 2016 – 2019

Percentage	Taxable income group	2016	2017	2018	2019
Number of taxpayers	<= 0	3.8%	3.4%	3.0%	2.9%
	1 – 70 000	11.4%	10.2%	8.8%	7.8%
	70 001 – 350 000	62.0%	61.0%	58.3%	53.1%
	350 001 – 500 000	10.6%	11.9%	14.0%	15.7%
	500 000 +	12.2%	13.4%	16.0%	20.5%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	<= 0	-1.3%	-1.3%	-1.7%	-1.4%
	1 – 70 000	1.5%	1.3%	1.0%	0.8%
	70 001 – 350 000	41.9%	39.3%	35.6%	29.3%
	350 001 – 500 000	15.6%	16.4%	17.8%	17.7%
	500 000 +	42.3%	44.3%	47.3%	53.6%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	<= 0	0.0%	0.0%	0.0%	0.0%
	1 – 70 000	0.0%	0.0%	0.0%	0.0%
	70 001 – 350 000	21.4%	19.4%	17.0%	12.9%
	350 001 – 500 000	14.9%	15.0%	15.4%	14.4%
	500 000 +	63.8%	65.6%	67.6%	72.7%
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 2019. Greater detail is provided in Table A2.1.1.

Figure 2.2: Distribution of assessed individual taxpayers by taxable income group, 2019



Assessed losses for individuals do not only reflect the loss for that 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 they could still have an assessed loss brought forward from previous years.

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

Deductions granted as a percentage of income was 5.8% in 2016 and increased in 2017 to 13.5% and 13.6% in 2019 as a result of the introduction of legislative amendments to give effect to retirement reforms allowing higher tax deductions for retirement contributions.

Table 2.7 shows the distribution of income, and the granting of deductions, in income groups (rather than taxable income groups). The largest portion of the R368.6 billion allowed as deductions in 2019 was granted to taxpayers in the R500 000 + income bracket. Of their income, 12.5% was granted as a deduction.

Table 2.7: Assessed individual taxpayers by income group, deductions granted and taxable income, 2019

Tax year	2019			
Income group	Number of taxpayers	Income before deductions (R million)	Deductions allowed (R million)	Taxable income (R million)
<= 0	124 369	-22 095	16	-22 111
1 – 70 000	315 203	11 482	626	10 856
70 001 – 350 000	2 033 289	414 010	38 491	375 519
350 001 – 500 000	716 044	299 666	39 205	260 462
500 000 +	1 149 018	1 113 261	139 175	974 086
Total	4 337 923	1 816 324	217 513	1 598 811
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	-177 661	127	-177 788	0.1%
1 – 70 000	36 427	1 985	34 442	5.4%
70 001 – 350 000	203 616	18 930	184 685	9.3%
350 001 – 500 000	418 503	54 752	363 751	13.1%
500 000 +	968 881	121 125	847 755	12.5%
Total	418 708	50 142	368 566	12.0%

Tracking of taxable income and tax liability of a cohort across 10 consecutive years, 2009 - 2018

To track changes in the taxable income of taxpayers over a 10-year tax period, an analysis was conducted of the taxable income and assessed tax of all taxpayers who have been assessed every year since 2009. There were 5 076 863 taxpayers assessed in 2009. Of these, 2 938 292 taxpayers (57.9%) had been assessed for each of the subsequent nine years (2010 to 2018).

The retention rate across the 10-year period was 47.9% mainly due to the following reasons:

- The submission threshold introduced in 2008 was at R120 000, and remained at this level until the 2013 tax year when it was increased to R250 000. In the 2015 tax year it was increased again to R350 000. These submission thresholds allowed taxpayers to elect whether or not to submit a return for assessment if they met specific criteria.
- Some taxpayers assessed in 2009 may not have submitted returns for tax years 2010 and after for one or several reasons:
 - Death of taxpayer;
 - Emigration of taxpayer;
 - Leaving the formal active workforce due to retrenchment, resignation or retirement;
 - Insolvency of taxpayer; or
 - Failure to submit returns.

In 2009 of the 2 938 297 taxpayers, 1 212 164 taxpayers (41.3% of those assessed) had taxable income below R120 000. Of the below R120 000 taxpayers, the total number of assessed taxpayers in 2018 has decreased significantly to 447 185 (15.2% of those assessed), partly as a result of the increases in the submission thresholds.

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The number of taxpayers in the income group higher than R350 000 increased from 368 033 in 2009 to 1 293 705 in 2018.

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, 2009 – 2018

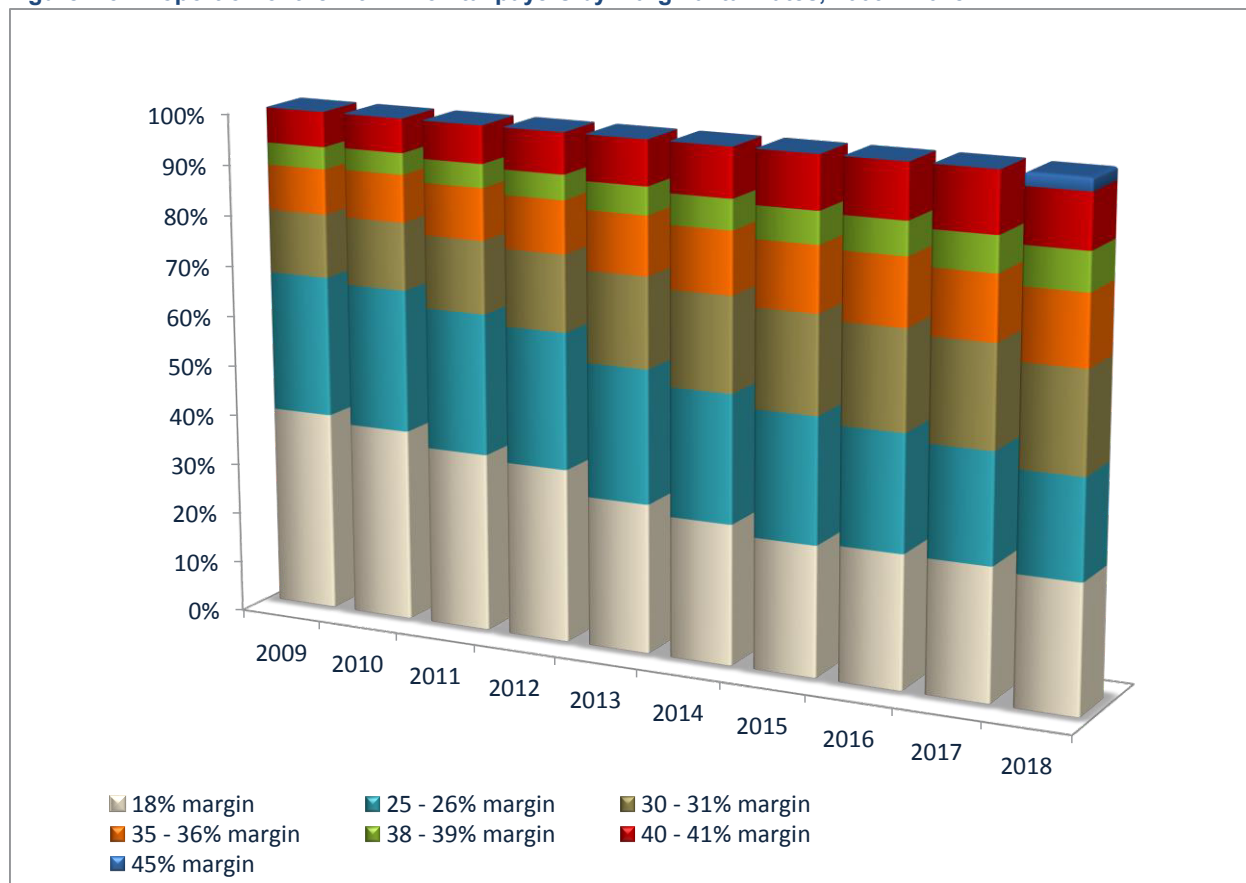
Tax year	2009				2018				Increase		
Income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	44 042	-12 044	24	-0.2%	26 698	-17 516	73	-0.4%	-17 344	-5 472	48
B: = 0	85 553	–	3	0.0%	65 591	–	319	0.0%	-19 962	–	316
C: 1 – 20 000	73 600	750	5	0.6%	48 452	443	229	51.6%	-25 148	-306	224
D: 20 001 – 30 000	45 661	1 153	3	0.3%	21 022	528	91	17.2%	-24 639	-625	87
E: 30 001 – 40 000	62 908	2 223	3	0.2%	22 327	784	107	13.6%	-40 581	-1 439	103
F: 40 001 – 50 000	90 517	4 099	17	0.4%	22 906	1 033	110	10.7%	-67 611	-3 066	94
G: 50 001 – 60 000	97 964	5 418	157	2.9%	25 922	1 432	107	7.5%	-72 042	-3 986	-50
H: 60 001 – 70 000	112 569	7 321	366	5.0%	28 350	1 848	132	7.2%	-84 219	-5 473	-234
I: 70 001 – 80 000	114 065	8 555	560	6.5%	39 952	2 997	137	4.6%	-74 113	-5 558	-423
J: 80 001 – 90 000	114 297	9 716	772	7.9%	32 918	2 803	147	5.2%	-81 379	-6 913	-625
K: 90 000 – 100 000	119 379	11 362	1 030	9.1%	34 990	3 329	187	5.6%	-84 389	-8 033	-844
L: 100 001 – 110 000	129 817	13 621	1 356	10.0%	36 934	3 881	228	5.9%	-92 883	-9 740	-1 128
M: 110 001 – 120 000	121 792	14 015	1 495	10.7%	41 123	4 741	281	5.9%	-80 669	-9 274	-1 215
N: 120 001 – 130 000	136 026	17 027	1 955	11.5%	41 256	5 160	307	6.0%	-94 770	-11 867	-1 648
O: 130 001 – 140 000	141 980	19 145	2 384	12.5%	43 507	5 872	383	6.5%	-98 473	-13 273	-2 001
P: 140 001 – 150 000	114 908	16 655	2 218	13.3%	45 583	6 613	464	7.0%	-69 325	-10 042	-1 754
Q: 150 001 – 200 000	444 725	76 735	11 659	15.2%	247 074	43 371	3 518	8.1%	-197 651	-33 364	-8 141
R: 200 001 – 250 000	248 017	55 324	9 959	18.0%	267 387	60 207	6 526	10.8%	19 370	4 883	-3 433
S: 250 001 – 350 000	272 444	80 088	17 030	21.3%	552 600	165 898	24 490	14.8%	280 156	85 810	7 460
T: 350 001 – 500 000	181 621	75 224	19 066	25.3%	568 056	235 893	45 572	19.3%	386 435	160 669	26 506
U: 500 001 – 750 000	105 753	63 458	18 639	29.4%	382 607	231 731	57 643	24.9%	276 854	168 273	39 004
V: 750 001 – 1 000 000	36 031	30 881	9 967	32.3%	159 376	136 710	40 266	29.5%	123 345	105 829	30 299
W: 1 000 001 – 2 000 000	33 561	44 691	15 550	34.8%	142 765	188 892	63 926	33.8%	109 204	144 201	48 376
X: 2 000 001 – 5 000 000	9 247	26 583	10 011	37.7%	34 347	97 334	38 739	39.8%	25 100	70 752	28 729
Y: 5 000 001 +	1 820	17 420	6 941	39.8%	6 554	65 291	28 609	43.8%	4 734	47 870	21 667
Total	2 938 297	589 424	131 171	22.3%	2 938 297	1 249 278	312 592	25.0%	–	659 855	181 420
<= 0	129 595	-12 044	27	-0.2%	92 289	-17 516	392	-2.2%	-37 306	-5 472	365
1 – 70 000	483 219	20 965	551	2.6%	168 979	6 068	776	12.8%	-314 240	-14 896	225
70 001 – 350 000	1 957 450	322 246	50 419	15.6%	1 383 324	304 874	36 669	12.0%	-574 126	-17 372	-13 750
350 001 – 500 000	181 621	75 224	19 066	25.3%	568 056	235 893	45 572	19.3%	386 435	160 669	26 506
500 000 +	186 412	183 033	61 108	33.4%	725 649	719 959	229 184	31.8%	539 237	536 926	168 075
Total	2 938 297	589 424	131 171	22.3%	2 938 297	1 249 278	312 592	25.0%	–	659 855	181 420

Over this period, the average taxable income of *all* assessed taxpayers increased by a CAGR of 7.8%. 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 2 938 297 taxpayers increased at a rate of 8.7% during the 10-year period. This indicates that these taxpayers recorded higher increases in taxable income than the average of *all* individuals assessed (the latter includes new entrants).

Figure 2.3 shows how the 2.9 million taxpayers' taxable income shifted across the tax brackets due to increases in taxable income and other market factors.

Figure 2.3: Proportion of the 2.9 million taxpayers by marginal tax rates, 2009 – 2018



Personal income tax concentration curves

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

Panel tax data whereby the distribution of these taxpayers and the annual changes in taxable income of those taxpayers are compared for the period 2009 to 2018 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 cumulative share of taxable income.

PERSONAL INCOME TAX

Graph 3: Panel data cumulative share of taxable income

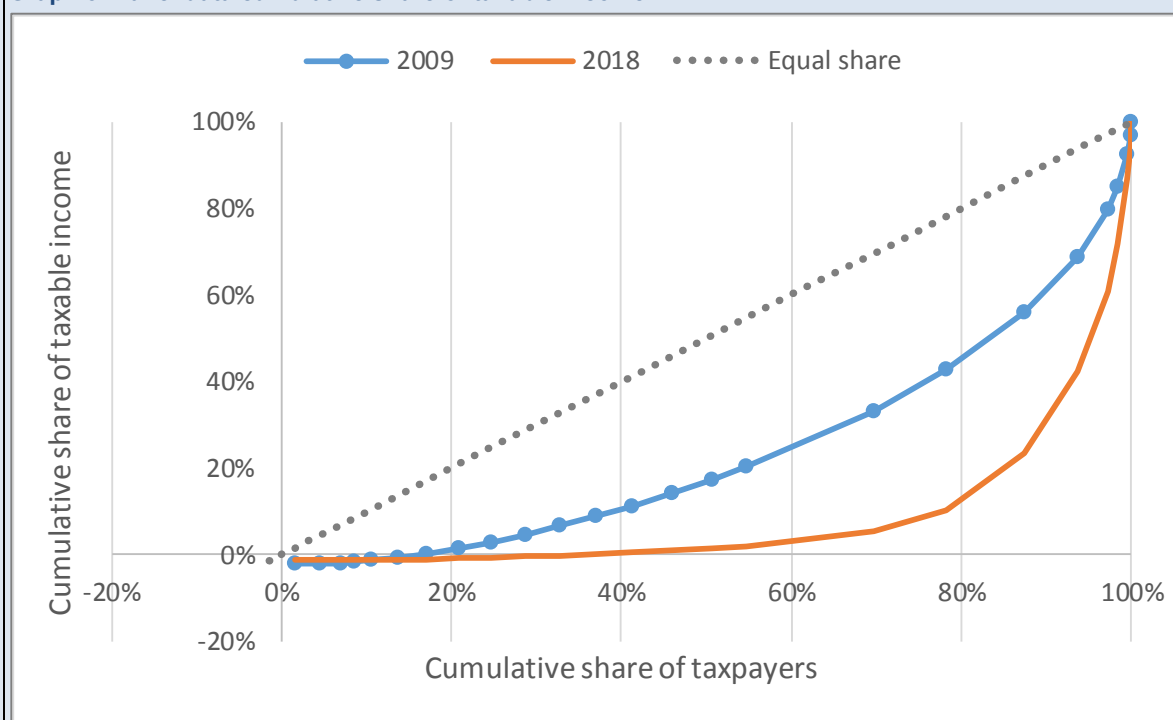


Table 2.9 shows assessed individual taxpayers, taxable income and effective tax rates, according to the age brackets for the 2009 tax assessments.

Table 2.9: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2009 and 2018

Tax year	2009				2018				Increase	
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Taxable income (R million)	Tax assessed (R million)
0 - 5	1 957	164	25	15.0%	1	1	0	31.4%	-163	-24
6 - 10	3 474	268	39	14.6%	273	43	8	17.7%	-225	-31
11 - 15	4 940	381	60	15.7%	2 275	365	69	18.8%	-16	9
16 - 20	14 941	757	95	12.5%	3 775	611	114	18.6%	-146	19
21 - 25	170 544	14 686	1 720	11.7%	5 251	1 057	204	19.3%	-13 629	-1 517
26 - 30	375 418	53 467	8 893	16.6%	26 030	7 877	1 553	19.7%	-45 590	-7 340
31 - 35	426 080	79 346	15 988	20.1%	226 271	89 687	20 222	22.5%	10 341	4 234
36 - 40	455 150	97 717	21 660	22.2%	386 786	171 413	41 567	24.2%	73 696	19 907
41 - 45	413 458	93 111	21 273	22.8%	436 095	206 840	52 992	25.6%	113 729	31 718
46 - 50	367 620	87 161	20 669	23.7%	454 550	218 271	57 180	26.2%	131 110	36 511
51 - 55	276 264	68 453	16 950	24.8%	404 045	189 138	49 571	26.2%	120 684	32 622
56 - 60	174 045	44 950	12 012	26.7%	353 906	159 334	42 439	26.6%	114 384	30 428
61 - 65	113 367	26 775	7 215	26.9%	253 059	99 363	26 536	26.7%	72 588	19 321
66 - 70	68 724	11 711	2 618	22.4%	158 346	48 166	10 311	21.4%	36 454	7 693
71 - 75	40 671	6 051	1 189	19.6%	103 131	26 701	4 960	18.6%	20 650	3 771
75 +	31 639	4 426	766	17.3%	124 502	30 414	4 865	16.0%	25 988	4 099
Total	2 938 292	589 423	131 171	22.3%	2 938 296	1 249 278	312 592	25.0%	659 855	181 420
0 - 55	2 509 846	495 511	107 372	21.7%	1 945 352	885 301	223 480	25.2%	389 791	116 107
56 +	428 446	93 913	23 799	25.3%	992 944	363 977	89 112	24.5%	270 064	65 313
Total	2 938 292	589 423	131 171	22.3%	2 938 296	1 249 278	312 592	25.0%	659 855	181 420

The national average tax assessed per individual increased from R35 791 per individual in 2009 to R70 262 in 2018, an increase of 103.8% (CAGR of 8.2%). The 2.9 million taxpayers, however, increased their average tax assessed per taxpayer from R44 642 in 2009 to R106 386 in 2018, an increase of 138.3% (CAGR of 10.1%).

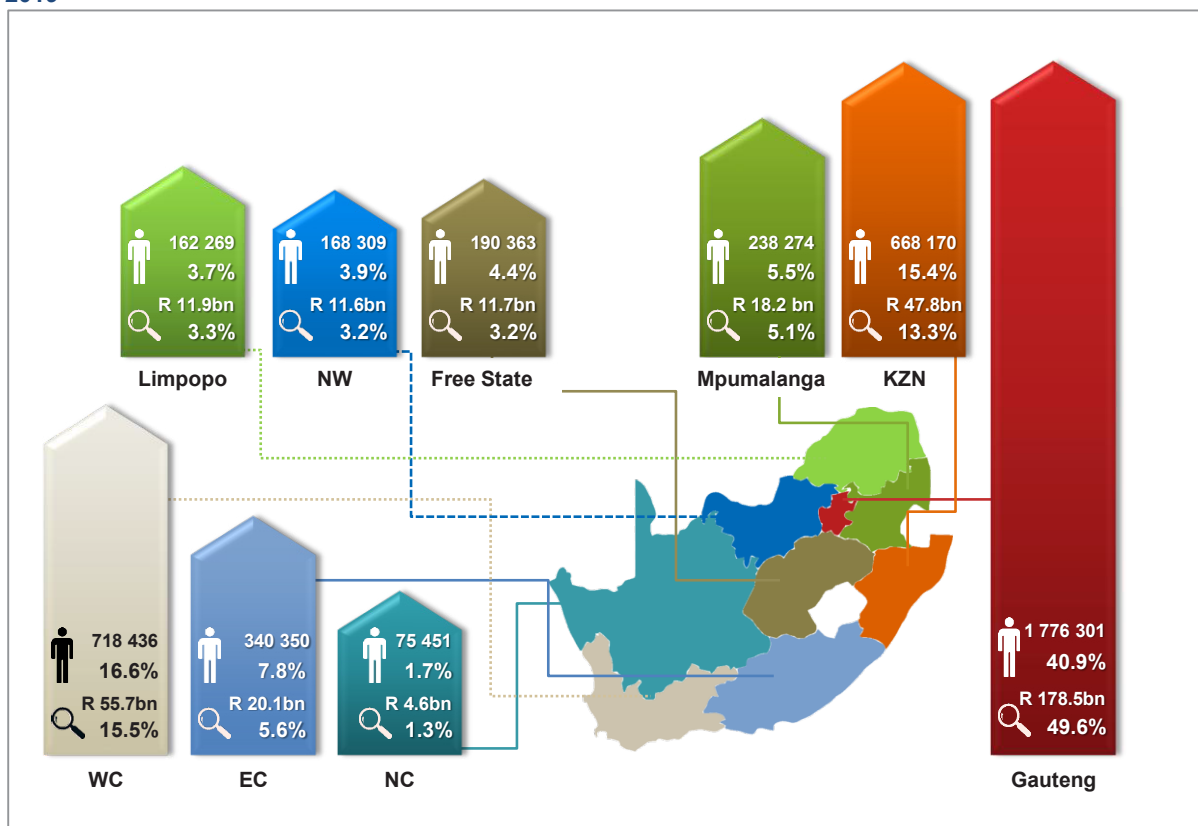
The average taxable income of assessed taxpayers younger than 56 years in 2018 (1.9 million), increased by a compound annual growth rate (CAGR) of 6.7%. It, however, increased by 16.2% for taxpayers 56 and older. Changes in growth in the different groups can be attributed to:

- Taxpayers retired or retrenched during this period can have elevated taxable income for a specific year as a result of lump sum payments. However, afterwards these taxpayers can experience a significant reduction in taxable income as salaries, their main source of income, were replaced with pension and investment income.
- Emigrating taxpayers declaring Capital Gains Tax resulting in high taxable income for a particular year.
- Taxpayers with business income can have a diverse taxable income resulting from economic conditions.
- Annual increases in pensions usually only compensate for inflation and are often lower than increases received by people earning salaries with no annual bonus payments;

Taxpayers who are 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), 2019



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, 2018 - 2019 (based on taxpayers' residence)

Tax year	2018				2019			
Province ¹	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable Income (R million)	Tax assessed (R million)	Average taxable income (R)
Eastern Cape	438 744	121 617	21 912	277 194	355 200	109 118	20 564	307 202
Free State	259 649	67 005	12 352	258 060	207 921	60 590	11 722	291 409
Gauteng	1 914 050	737 358	174 076	385 234	1 591 605	692 729	169 930	435 239
KwaZulu-Natal	751 495	221 667	42 906	294 968	610 696	201 005	40 787	329 141
Limpopo	260 582	67 960	14 232	260 801	173 417	60 092	12 208	346 517
Mpumalanga	305 090	92 501	18 720	303 193	233 758	80 037	17 226	342 393
North West	243 935	67 716	13 015	277 599	182 139	58 046	12 019	318 691
Northern Cape	109 396	30 991	5 884	283 292	85 532	27 395	5 462	320 289
Western Cape	865 905	286 887	63 244	331 315	741 091	269 578	60 765	363 758
Unknown province ²	223 365	56 794	11 122	254 265	156 564	40 221	9 341	256 899
Total	5 372 211	1 750 496	377 463	325 843	4 337 923	1 598 811	360 024	368 566
Percentage of total								
Eastern Cape	8.2%	6.9%	5.8%		8.2%	6.8%	5.7%	
Free State	4.8%	3.8%	3.3%		4.8%	3.8%	3.3%	
Gauteng	35.6%	42.1%	46.1%		36.7%	43.3%	47.2%	
KwaZulu-Natal	14.0%	12.7%	11.4%		14.1%	12.6%	11.3%	
Limpopo	4.9%	3.9%	3.8%		4.0%	3.8%	3.4%	
Mpumalanga	5.7%	5.3%	5.0%		5.4%	5.0%	4.8%	
North West	4.5%	3.9%	3.4%		4.2%	3.6%	3.3%	
Northern Cape	2.0%	1.8%	1.6%		2.0%	1.7%	1.5%	
Western Cape	16.1%	16.4%	16.8%		17.1%	16.9%	16.9%	
Unknown province ²	4.2%	3.2%	2.9%		3.6%	2.5%	2.6%	
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 R435 239 followed by Western Cape at R363 758, Limpopo at R346 517, Mpumalanga at R342 393, KwaZulu-Natal at R329 141 and Northern Cape at R320 289. The Eastern Cape and Free State Province have the next lowest average taxable income at R307 202 and R291 409 respectively. The North West has the lowest average taxable income at R291 239.

Figure 2.5: Average taxable income per assessed taxpayer by province (based on residential address), 2019

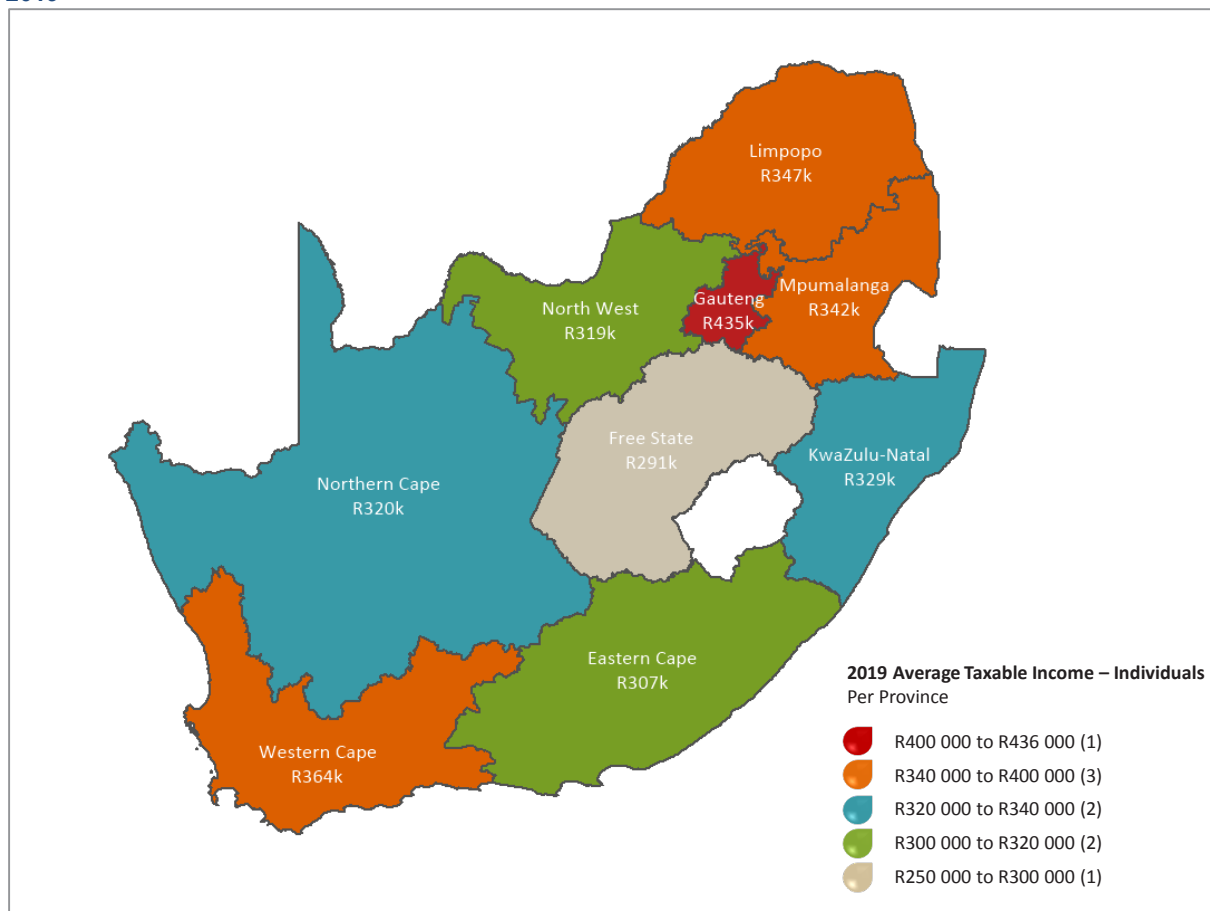


Figure 2.6 and Table 2.11 show the distribution of average taxable income by municipality for the Mpumalanga province. Tables and maps for all provinces can be found in Tables A2.10.1 to A2.10.9. Statistics on assessed tax are available for 213 local and metropolitan municipalities, using demarcation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

Figure 2.6: Average taxable income for Mpumalanga province, 2019

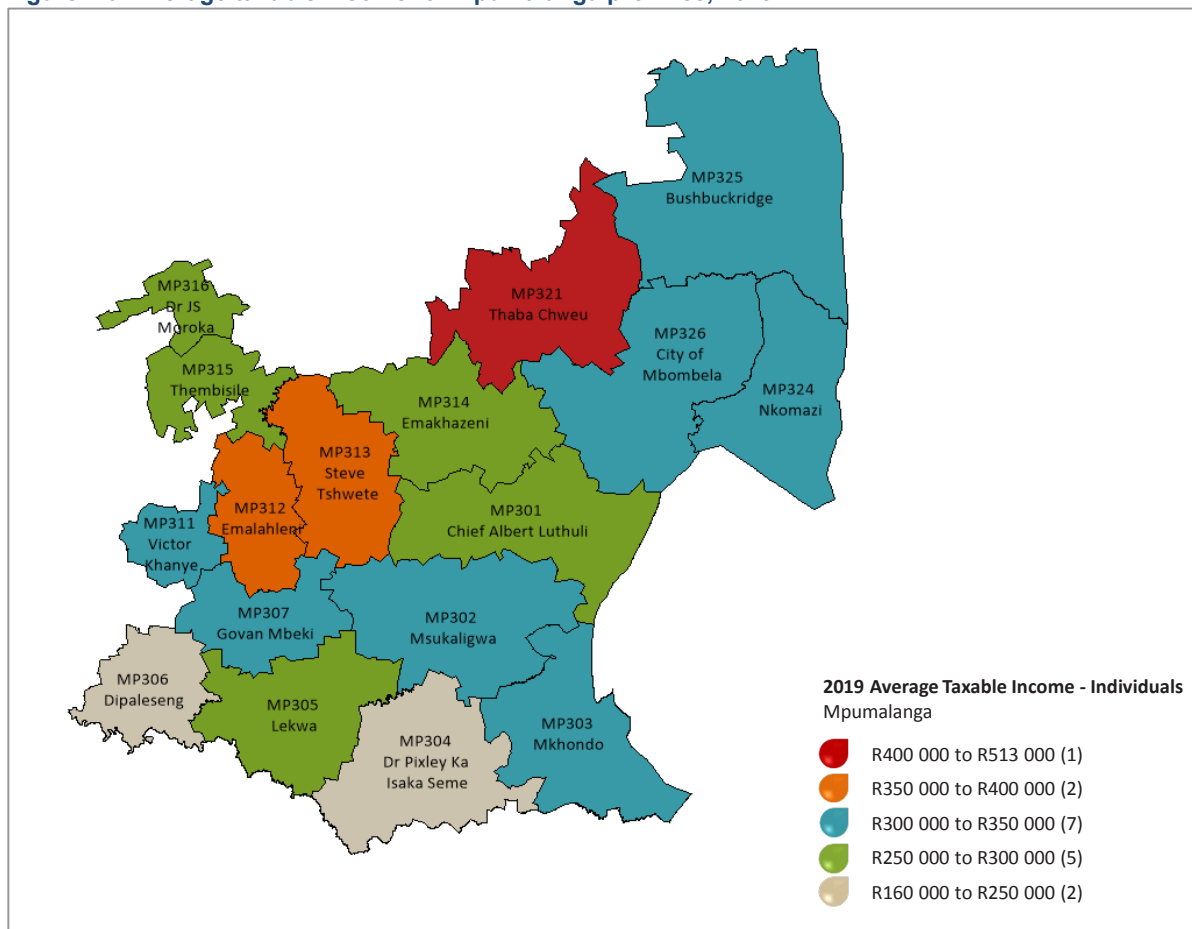


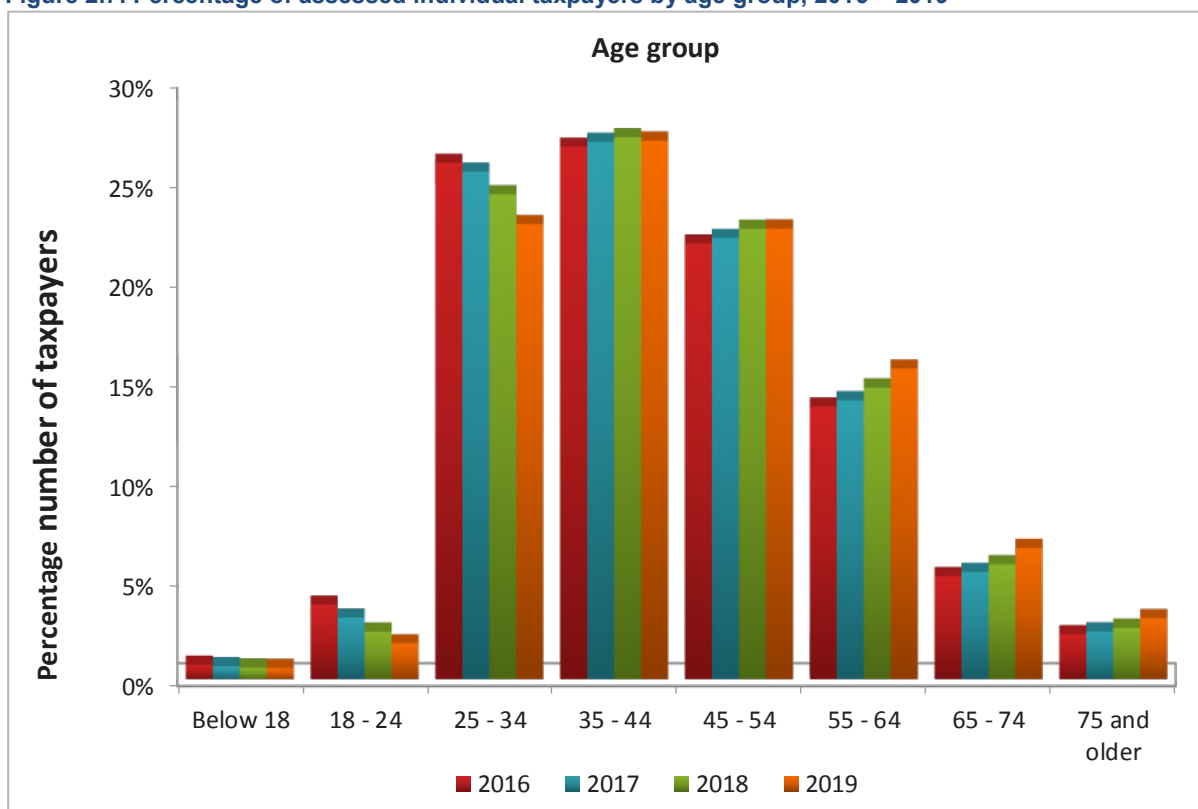
Table 2.11: Assessed individual taxpayers by municipality for Mpumalanga province, 2018 - 2019

Tax year		2018				2019			
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	4 680	1 169	200	249 786	3 039	856	160	281 672
Bushbuckridge Local Municipality	MP325	15 554	4 172	678	268 227	8 766	2 755	513	314 282
Dipaleseng Local Municipality	MP306	3 444	704	131	204 413	2 533	518	90	204 501
Dr JS Moroka Local Municipality	MP316	6 370	1 608	244	252 433	4 435	1 268	206	285 908
Emakhazeni Local Municipality	MP314	2 863	702	128	245 197	2 029	577	115	284 377
Emalahleni Local Municipality	MP312	58 382	20 206	4 313	346 100	45 672	17 923	4 034	392 429
Govan Mbeki Local Municipality	MP307	54 890	16 948	3 687	308 763	48 028	15 895	3 544	330 953
Lekwa Local Municipality	MP305	12 639	3 381	707	267 505	10 045	2 940	648	292 683
Mbombela/Umjindi Local Municipality	MP326	55 511	16 655	3 209	300 031	40 513	14 167	2 958	349 690
Mkhondo Local Municipality	MP303	6 571	1 849	339	281 388	4 897	1 513	294	308 965
Msukaligwa Local Municipality	MP302	13 943	3 813	742	273 471	10 939	3 285	685	300 302
Nkomazi Local Municipality	MP324	10 480	2 832	502	270 229	7 188	2 194	425	305 231
Pixley Ka Seme Local Municipality	MP304	4 829	1 005	201	208 118	3 697	885	177	239 383
Steve Tshwete Local Municipality	MP313	30 991	10 431	2 262	336 582	23 957	9 195	2 106	383 813
Thaba Chweu Local Municipality	MP321	8 843	3 207	740	362 660	6 705	2 808	689	418 792
Thembisile Local Municipality	MP315	8 112	1 926	282	237 426	5 815	1 560	246	268 272
Victor Khanye Local Municipality	MP311	6 988	1 893	355	270 893	5 500	1 698	336	308 727
Total		305 090	92 501	18 720	303 193	233 758	80 037	17 226	342 393
Percentage of total									
Albert Luthuli Local Municipality	MP301	1.5%	1.3%	1.1%		1.3%	1.1%	0.9%	
Bushbuckridge Local Municipality	MP325	5.1%	4.5%	3.6%		3.8%	3.4%	3.0%	
Dipaleseng Local Municipality	MP306	1.1%	0.8%	0.7%		1.1%	0.6%	0.5%	
Dr JS Moroka Local Municipality	MP316	2.1%	1.7%	1.3%		1.9%	1.6%	1.2%	
Emakhazeni Local Municipality	MP314	0.9%	0.8%	0.7%		0.9%	0.7%	0.7%	
Emalahleni Local Municipality	MP312	19.1%	21.8%	23.0%		19.5%	22.4%	23.4%	
Govan Mbeki Local Municipality	MP307	18.0%	18.3%	19.7%		20.5%	19.9%	20.6%	
Lekwa Local Municipality	MP305	4.1%	3.7%	3.8%		4.3%	3.7%	3.8%	
Mbombela/Umjindi Local Municipality	MP326	18.2%	18.0%	17.1%		17.3%	17.7%	17.2%	
Mkhondo Local Municipality	MP303	2.2%	2.0%	1.8%		2.1%	1.9%	1.7%	
Msukaligwa Local Municipality	MP302	4.6%	4.1%	4.0%		4.7%	4.1%	4.0%	
Nkomazi Local Municipality	MP324	3.4%	3.1%	2.7%		3.1%	2.7%	2.5%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.1%		1.6%	1.1%	1.0%	
Steve Tshwete Local Municipality	MP313	10.2%	11.3%	12.1%		10.2%	11.5%	12.2%	
Thaba Chweu Local Municipality	MP321	2.9%	3.5%	4.0%		2.9%	3.5%	4.0%	
Thembisile Local Municipality	MP315	2.7%	2.1%	1.5%		2.5%	1.9%	1.4%	
Victor Khanye Local Municipality	MP311	2.3%	2.0%	1.9%		2.4%	2.1%	2.0%	
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 the five age groups older than 45 grew in 2019, while the representation of taxpayers in other age groups declined. This is likely due to the increase in the submission threshold. This would have resulted in fewer younger taxpayers, who usually earn less than older taxpayers, submitting returns. 27.0% of assessed taxpayers are in the 35-44 age group. This group earns nearly a third of the total taxable income and contributes nearly a third of the total tax assessed.

Figure 2.7: Percentage of assessed individual taxpayers by age group, 2016 – 2019



Distribution by gender

The percentage of female taxpayers has been steadily increasing. For 2019, as shown in *Figure 2.8* and *Table A2.1.5*, females accounted for 45.8% of assessed individual taxpayers, earned 39.5% of the taxable income and contributed 34.07% of the tax assessed.

Females had taxable income of R631 176 in 2019 and were liable for tax of R122 292 at an effective rate of 19.4%. This contrasts with males who had taxable income of R967 635 and were liable for tax of R237 732 at an effective rate of 24.6%. Females earned 21.0% less than males, as measured by taxable income, and were liable for 32.1% less tax than males. A percentage of 1.0% 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, 2019

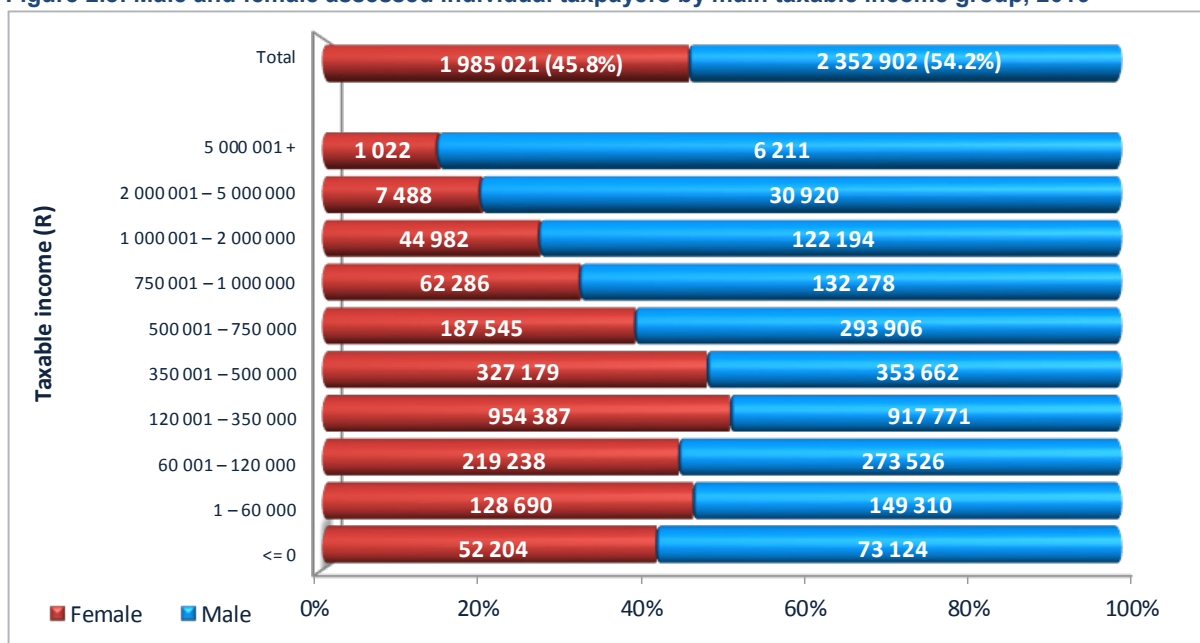


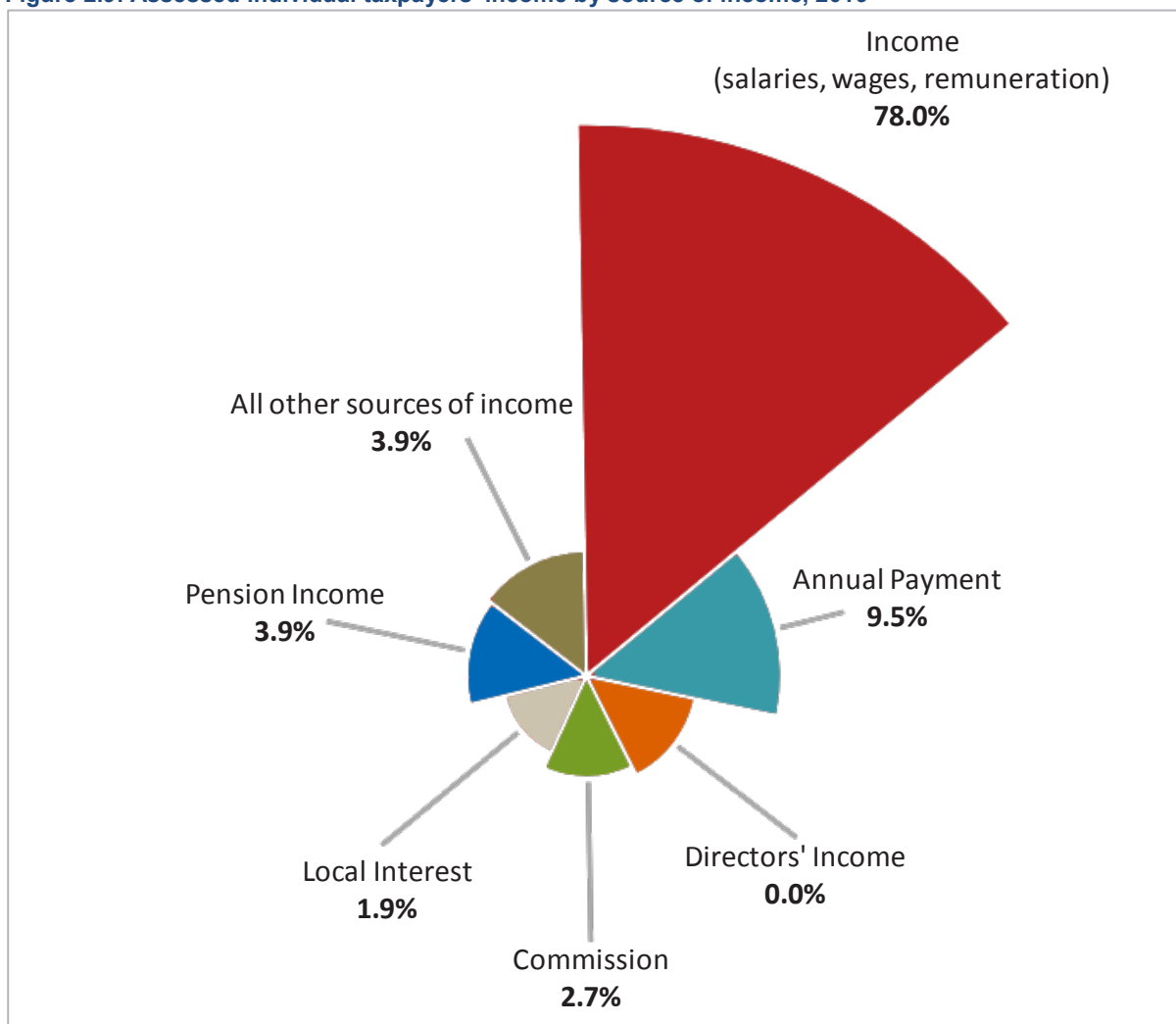
Table A2.1.6 shows that the number of individuals with taxable income between zero and R500 000 males in average were 8.5% higher than females. However, as taxable income increased the proportion of females declined significantly. Only 32.0% of taxpayers with taxable income between R750 000 and R1 million in 2019 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 43.8% in 2016 to 45.8% in 2019. This was mainly due to more females than males becoming liable for submitting tax returns.

Distribution by source of income

Figure 2.9 and Table A2.2.1 show taxpayers' sources of income. Nearly 4.3 million individual taxpayers received income in 2019 from remuneration, pensions or annuities. More than 2.8 million of these taxpayers also received annual payments in the form of bonuses or leave pay.

In 2019 almost 339 000 individual taxpayers earned local interest income that exceeded the exemption limit applicable for interest. Interest from a South African source earned by any natural person under 65 years of age, up to R23 800 per annum, and persons 65 years and older, up to R34 500 per annum, is exempt from taxation. The taxable portion of local interest increased from R18.9 billion in 2016 to R28.9 billion in 2019. The number of taxpayers with taxable foreign interest increased from 216 706 in 2016 to 236 386 in 2019.

Figure 2.9: Assessed individual taxpayers' income by source of income, 2019

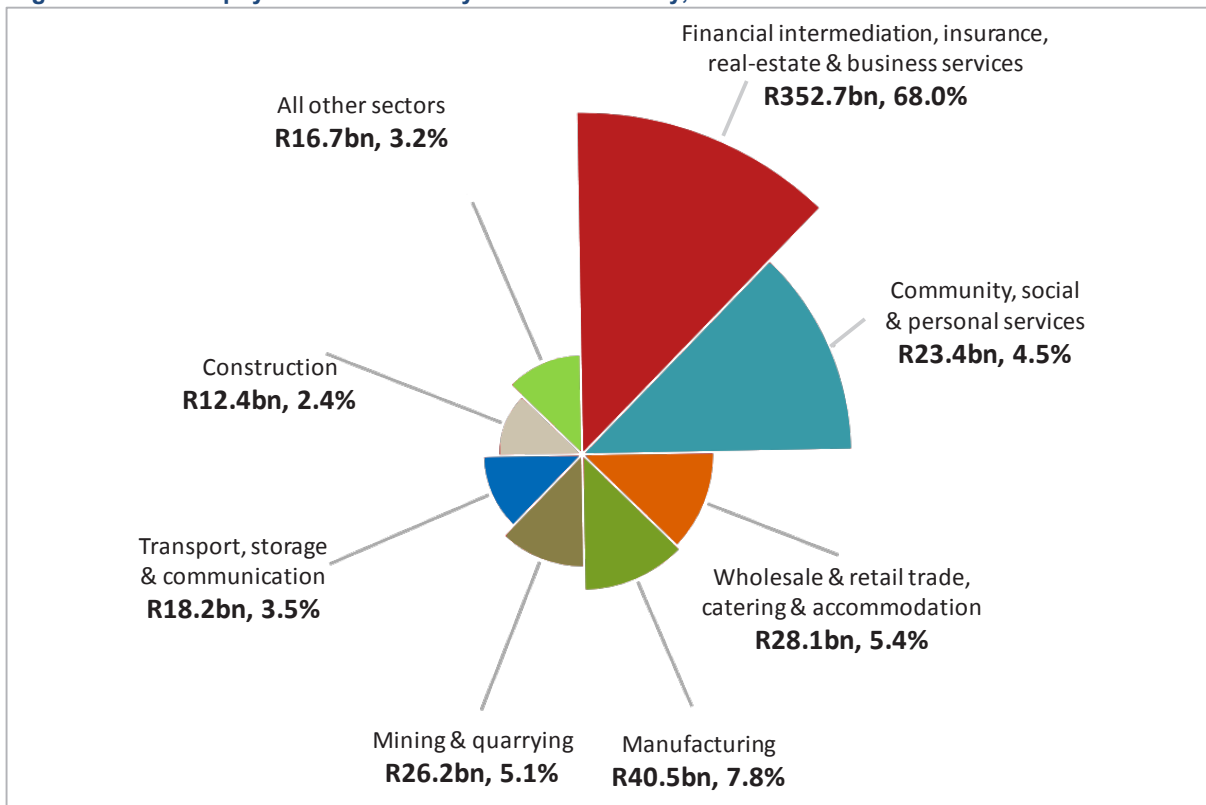


Distribution by economic activity

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 2019/20 (68.0%) followed by the *Manufacturing* (7.8%), *Wholesale and retail trade, catering and accommodation* (5.4%) and *Mining* (5.1%) 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, 2019/20



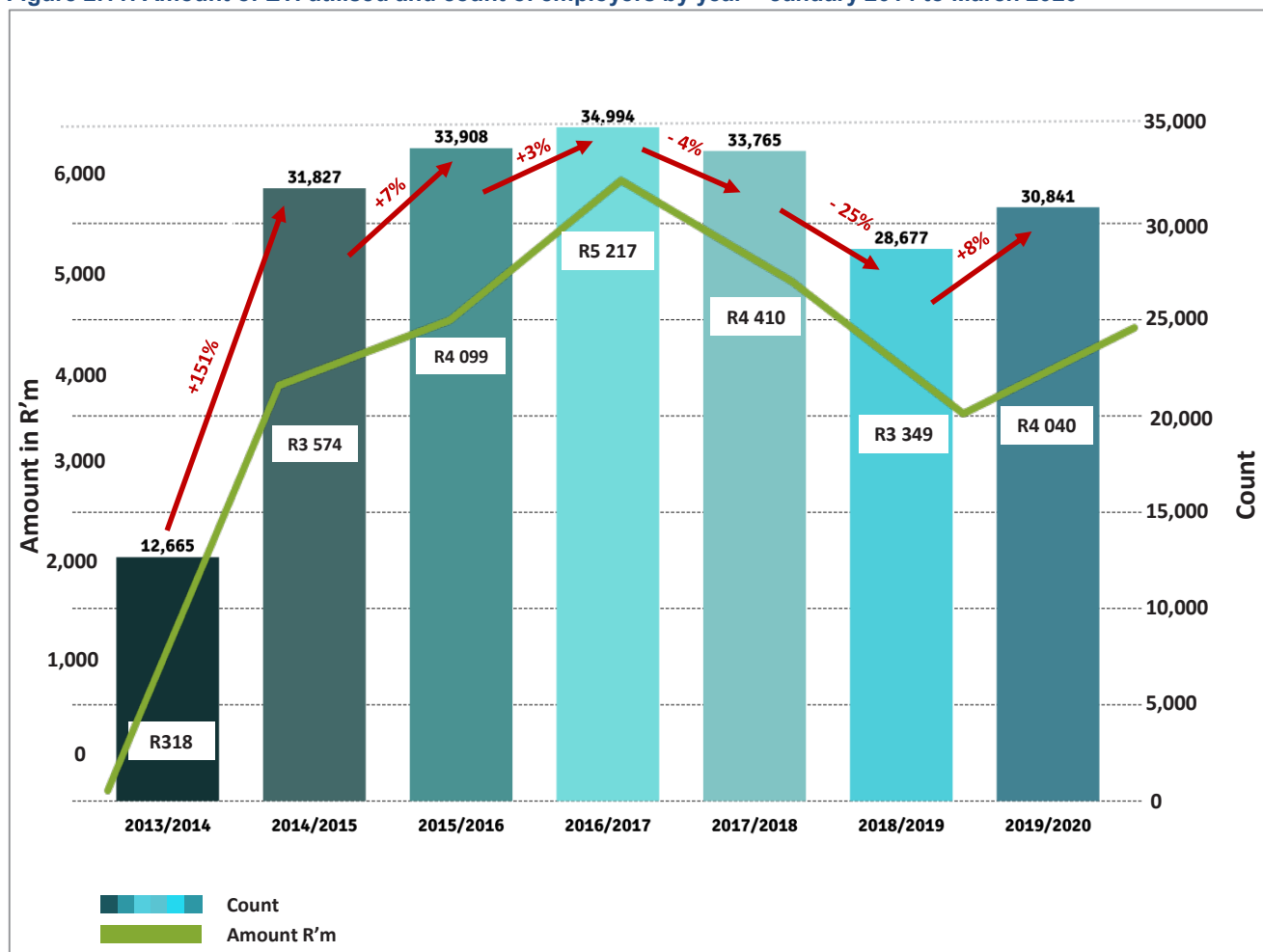
EMPLOYMENT TAX INCENTIVE (ETI)

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

Total claims for the Employment Tax Incentive amounted to R25.0 billion for the period 1 January 2014 to 31 March 2020.

The number of ETI claims utilized increased by 151.3% from 12 665 in the 2013/2014 tax year to 31 827 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 again by 15.1% but increased again by 7.5% in the 2019/2020 tax year. During February 2019 the Finance Minister announced that this incentive will be extended to February 2029. From 1 March 2019, employers will be able to claim the maximum value of R1 000 per month for employees earning up to R4 500 monthly, up from R4 000 previously.

Figure 2.11: Amount of ETI utilised and count of employers by year – January 2014 to March 2020



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 2020

Fiscal year	2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020	
SETA	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers	Amount (R'm)	Count of unique employers
Agriculture	43	946	280	1 929	372	2 042	527	2 119	406	2 128	327	2 006	369	2 121
Banking	2	54	18	129	41	115	35	123	21	102	17	84	41	92
Chemical	1	161	14	410	19	427	21	448	19	439	22	372	35	414
Construction	13	833	133	2 062	157	2 119	178	2 190	121	2 048	108	1 616	133	1 683
Culture, Arts, Tourism, Hospitality & Sports	17	921	214	2 053	312	2 141	392	2 226	240	2 232	165	1 974	206	2 040
Education	3	360	38	828	47	778	45	818	28	766	55	648	49	689
Energy	0	30	4	75	8	85	9	92	9	91	4	75	3	95
Fibre Processing	8	471	79	1 058	123	1 146	140	1 162	121	1 071	92	893	106	895
Financial	4	462	52	1 015	65	1 031	68	1 038	67	994	62	850	98	943
Food & Beverage	6	319	94	746	134	886	154	956	126	972	93	922	113	1 013
Health & Welfare	3	381	46	1 031	68	1 044	90	1 071	66	1 044	64	865	89	910
Information systems, electronics	6	349	57	854	86	883	118	926	101	926	101	803	127	892
Insurance	8	108	15	264	17	240	32	233	31	233	75	209	59	256
Manufacturing	14	1 133	114	2 735	255	2 700	253	2 631	354	2 386	271	1 951	307	2 055
Mining	1	123	18	302	19	307	22	312	32	300	48	257	66	260
Safety & Security	27	308	124	638	158	636	206	620	143	576	101	499	136	532
Services	70	2 356	640	5 820	921	5 773	1 334	5 571	1 075	5 135	812	4 051	976	4 228
Transport	3	269	42	703	65	673	75	676	64	679	52	546	75	581
Wholesale & Retail	85	1 721	1 532	4 133	1 136	4 415	1 390	4 641	1 256	4 531	782	3 896	918	4 100
Other	5	1 360	60	5 042	95	6 467	128	7 141	129	7 112	98	6 160	135	7 042
Total	318	12 665	3 574	31 827	4 099	33 908	5 217	34 994	4 410	33 765	3 349	28 677	4 040	30 841

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

ASSESSED INDIVIDUAL TAXPAYERS WITH BUSINESS INCOME

Table A2.4.1 shows a breakdown of the economic sectors in which assessed individual taxpayers with business income participated in. Assessed individual taxpayers with business income comprised 4.6% of the total number of assessed individual taxpayers in 2019 compared to an average of 4.5% for the previous three years. It is expected that the number of cases for the 2019 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 44.5% of the total taxable income of assessed individual taxpayers with business income. This sector contributed 44.6% of the total number of assessed individual taxpayers with business income, followed by *Medical, dental and other health and veterinary services* (10.6%), *Public administration* (5.2%) and *Agencies and services* (4.8%) 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 includes contributions to pension, provident fund and retirement annuity. Two important changes took place:

- Provident fund contributions are allowed as a deduction; and
- the employer's contribution is a taxable fringe benefit in the hands of the employee.

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; or
- 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 will allow many taxpayers to get a deduction for a bigger portion of contributions that were also previously limited. 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. Taxpayers who contribute more than R350 000 (by way of their own and their employers' contributions) per annum, from 1 March 2016 pay tax on the contributions above the cap and accordingly see 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 see an increase in their take-home pay as they now receive a tax deduction for their contributions.

Retirement annuity fund investors 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. This allowance has steadily increased in relative terms from 24.9% in 2016 to 26.3% in 2019 (*Figure 2.12*).

Figure 2.12: Assessed individual taxpayers' allowances, 2019

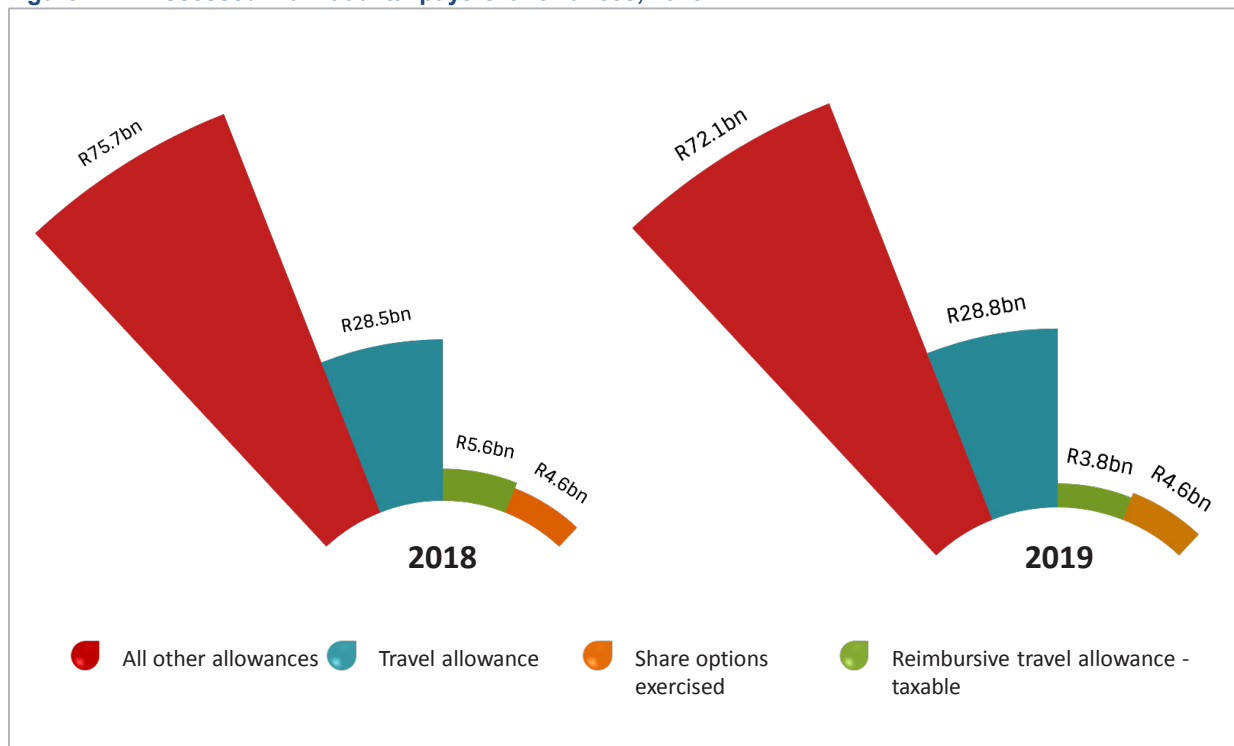


Table A2.5.1 shows the consolidation for 2016 to 2018 tax years to enable a comparison. The most significant allowances are shown according to taxable income group in *Tables A2.5.2* to *A2.5.4*.

Assessed individual taxpayers' fringe benefits

Table A2.6.1 provides a summary of assessed individual taxpayers' fringe benefits. These benefits increased from R72.0 billion in 2016 to R187.3 billion in 2017 and to R192.4 billion in 2018. The high growths in the 2017 and 2018 tax years are in respect of pension, provident and retirement annuity fund contributions by employers resulting from retirement legislative reform effective from 1 March 2016 as per section 11F (previously section 11(k)) of the Income Tax Act. The amount of R170.6 billion for the 2019 tax year will increase as more assessments are finalised.

The pension, provident fund and retirement annuity contributions of R102.0 billion were the largest benefit in the 2019 tax year followed by medical scheme contributions paid on behalf of employees. In 2016 medical scheme contributions amounted to R53.1 billion and by 2018 it had increased to R58.0 billion but declined slightly to R51.5 billion in 2019. 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 64.5% in 2016 to 83.4% in 2019 (*Figure 2.13*); in monetary value an increase from R61.8 billion in 2016 to R181.3 billion in 2019. From the 2017 tax year retirement contributions are grouped under code 4029 and not separately under 4001, 4002, 4006 and 4007 as in previous years.

Since the 2017 tax year retirement contribution deductions are grouped under one code (4029), separate information for pension, provident and retirement annuity fund deductions are not available. The fringe benefit data however, shows the benefit separately. For the 2019 tax year 69.9% of the total retirement benefit is for pension fund contributions, 29.3% 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 increased from R19.5 billion at the end of the 2016 tax year to R21.5 billion at the end of 2018. The low amount of R18.3 billion can be ascribed to lower submission levels as a result of the change in the submission threshold, but may increase as outstanding returns are finalised.

Additional medical expense tax credits allowed amounted to R6.3 billion at the end of the 2019 tax year which is higher than the amount of R4.5 billion allowed in 2016.

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

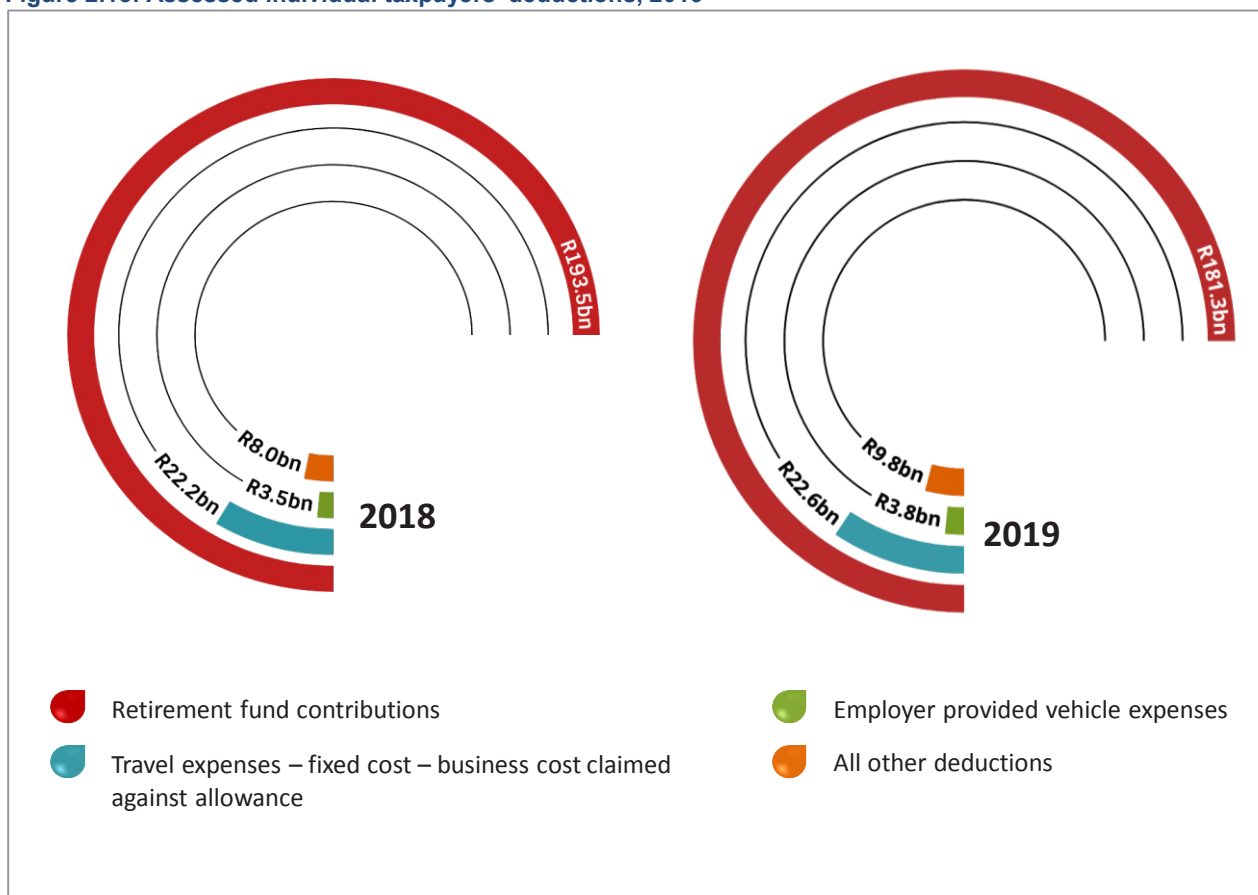
Contributions that do not qualify for a medical scheme fees tax credit

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, 2019



Tables A2.7.11 to A2.7.17 show the significant deductions allowed by value of the deduction. For the 2019 year:

- 7.3% of assessed taxpayers had retirement fund contributions of between R50 000 and R60 000 compared to pension fund and current retirement annuity fund contributions in the 2016 year which were respectively between R5 000 and R10 000 (21.0%) and between R10 000 and R15 000 (22.3%);
- 8.3% had travel expenses of between R50 000 and R60 000;
- 10.5% had business expenses for employer provided vehicles of between R60 000 and R70 000;
- 47.6% of medical scheme fees tax credits are between R5 000 and R10 000; and
- 60.9% of additional medical expense credits are between R0 and R5 000.

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	47 339	-22 115	0	38 534	-22 725	1	32 826	-29 963	0	26 086	-22 468	1
B: = 0	173 141	-	1	154 914	-	2	127 558	-	6	99 242	-	7
C: 1 – 20 000	176 419	1 692	1	155 639	1 452	2	119 407	1 153	1	88 396	829	2
D: 20 001 – 30 000	84 574	2 119	2	71 277	1 788	2	59 015	1 484	1	43 524	1 096	2
E: 30 001 – 40 000	88 724	3 114	2	78 899	2 776	3	64 947	2 286	2	44 571	1 564	1
F: 40 001 – 50 000	92 935	4 191	3	83 620	3 770	2	68 461	3 089	4	48 160	2 173	3
G: 50 001 – 60 000	101 877	5 632	4	92 732	5 122	3	75 621	4 174	3	53 349	2 944	2
H: 60 001 – 70 000	120 946	7 896	4	105 052	6 851	4	84 340	5 496	5	59 610	3 884	3
I: 70 001 – 80 000	155 846	11 687	44	146 444	10 991	27	118 833	8 939	18	81 086	6 114	6
J: 80 001 – 90 000	163 199	13 899	239	146 758	12 483	193	116 767	9 937	141	83 439	7 102	76
K: 90 000 – 100 000	168 660	16 022	454	157 782	14 998	395	123 396	11 731	298	86 592	8 234	180
L: 100 001 – 110 000	171 306	17 991	673	154 124	16 187	588	128 766	13 523	476	89 155	9 370	296
M: 110 001 – 120 000	174 140	20 039	889	160 064	18 422	796	131 261	15 112	635	92 882	10 695	414
N: 120 001 – 130 000	165 415	20 675	1 038	154 941	19 369	956	130 816	16 355	782	91 117	11 394	508
O: 130 001 – 140 000	162 222	21 896	1 227	153 100	20 666	1 134	129 991	17 548	943	91 022	12 283	618
P: 140 001 – 150 000	165 393	23 991	1 525	151 178	21 921	1 320	129 725	18 813	1 104	91 498	13 271	733
Q: 150 001 – 200 000	746 434	130 207	10 232	722 505	126 172	9 537	629 244	109 950	8 120	450 873	78 908	5 481
R: 200 001 – 250 000	643 342	144 021	16 024	628 905	141 182	14 985	578 055	129 875	13 353	429 286	96 461	9 309
S: 250 001 – 350 000	917 778	270 960	39 728	931 790	275 873	39 320	914 743	271 952	38 388	718 362	213 949	28 999
T: 350 001 – 500 000	623 165	257 609	50 046	685 129	283 020	53 478	751 399	311 162	58 125	680 841	283 746	51 673
U: 500 001 – 750 000	398 929	240 753	59 603	427 533	257 836	62 798	471 425	284 753	68 792	481 451	290 867	69 110
V: 750 001 – 1 000 000	149 202	127 633	37 219	163 448	139 943	40 425	184 379	158 086	45 403	194 564	167 030	47 537
W: 1 000 001 – 2 000 000	127 564	169 008	56 282	137 882	182 603	60 447	156 499	206 559	68 378	167 176	219 886	72 318
X: 2 000 001 – 5 000 000	32 725	93 401	34 842	36 187	104 048	38 761	37 469	106 506	41 571	38 408	109 075	42 480
Y: 5 000 001 +	6 463	67 879	28 866	7 811	80 031	31 626	7 268	71 975	30 913	7 233	70 405	30 265
Total	5 857 738	1 650 199	336 950	5 746 248	1 724 781	356 805	5 372 211	1 750 496	377 463	4 337 923	1 598 811	360 024
<= 0	220 480	-22 115	2	193 448	-22 725	2	160 384	-29 963	6	125 328	-22 468	7
1 – 70 000	665 475	24 644	16	587 219	21 760	17	471 791	17 681	17	337 610	12 489	13
70 001 – 350 000	3 633 735	691 388	72 074	3 507 591	678 266	69 251	3 131 597	623 736	64 257	2 305 312	467 782	46 621
350 001 – 500 000	623 165	257 609	50 046	685 129	283 020	53 478	751 399	311 162	58 125	680 841	283 746	51 673
500 000 +	714 883	698 673	214 812	772 861	764 460	234 057	857 040	827 879	255 058	888 832	857 263	261 710
Total	5 857 738	1 650 199	336 950	5 746 248	1 724 781	356 805	5 372 211	1 750 496	377 463	4 337 923	1 598 811	360 024

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	0.8%	-1.3%	0.0%	0.7%	-1.3%	0.0%	0.6%	-1.7%	0.0%	0.6%	-1.4%	0.0%
B: = 0	3.0%	-	0.0%	2.7%	-	0.0%	2.4%	-	0.0%	2.3%	-	0.0%
C: 1 – 20 000	3.0%	0.1%	0.0%	2.7%	0.1%	0.0%	2.2%	0.1%	0.0%	2.0%	0.1%	0.0%
D: 20 001 – 30 000	1.4%	0.1%	0.0%	1.2%	0.1%	0.0%	1.1%	0.1%	0.0%	1.0%	0.1%	0.0%
E: 30 001 – 40 000	1.5%	0.2%	0.0%	1.4%	0.2%	0.0%	1.2%	0.1%	0.0%	1.0%	0.1%	0.0%
F: 40 001 – 50 000	1.6%	0.3%	0.0%	1.5%	0.2%	0.0%	1.3%	0.2%	0.0%	1.1%	0.1%	0.0%
G: 50 001 – 60 000	1.7%	0.3%	0.0%	1.6%	0.3%	0.0%	1.4%	0.2%	0.0%	1.2%	0.2%	0.0%
H: 60 001 – 70 000	2.1%	0.5%	0.0%	1.8%	0.4%	0.0%	1.6%	0.3%	0.0%	1.4%	0.2%	0.0%
I: 70 001 – 80 000	2.7%	0.7%	0.0%	2.5%	0.6%	0.0%	2.2%	0.5%	0.0%	1.9%	0.4%	0.0%
J: 80 001 – 90 000	2.8%	0.8%	0.1%	2.6%	0.7%	0.1%	2.2%	0.6%	0.0%	1.9%	0.4%	0.0%
K: 90 000 – 100 000	2.9%	1.0%	0.1%	2.7%	0.9%	0.1%	2.3%	0.7%	0.1%	2.0%	0.5%	0.0%
L: 100 001 – 110 000	2.9%	1.1%	0.2%	2.7%	0.9%	0.2%	2.4%	0.8%	0.1%	2.1%	0.6%	0.1%
M: 110 001 – 120 000	3.0%	1.2%	0.3%	2.8%	1.1%	0.2%	2.4%	0.9%	0.2%	2.1%	0.7%	0.1%
N: 120 001 – 130 000	2.8%	1.3%	0.3%	2.7%	1.1%	0.3%	2.4%	0.9%	0.2%	2.1%	0.7%	0.1%
O: 130 001 – 140 000	2.8%	1.3%	0.4%	2.7%	1.2%	0.3%	2.4%	1.0%	0.2%	2.1%	0.8%	0.2%
P: 140 001 – 150 000	2.8%	1.5%	0.5%	2.6%	1.3%	0.4%	2.4%	1.1%	0.3%	2.1%	0.8%	0.2%
Q: 150 001 – 200 000	12.7%	7.9%	3.0%	12.6%	7.3%	2.7%	11.7%	6.3%	2.2%	10.4%	4.9%	1.5%
R: 200 001 – 250 000	11.0%	8.7%	4.8%	10.9%	8.2%	4.2%	10.8%	7.4%	3.5%	9.9%	6.0%	2.6%
S: 250 001 – 350 000	15.7%	16.4%	11.8%	16.2%	16.0%	11.0%	17.0%	15.5%	10.2%	16.6%	13.4%	8.1%
T: 350 001 – 500 000	10.6%	15.6%	14.9%	11.9%	16.4%	15.0%	14.0%	17.8%	15.4%	15.7%	17.7%	14.4%
U: 500 001 – 750 000	6.8%	14.6%	17.7%	7.4%	14.9%	17.6%	8.8%	16.3%	18.2%	11.1%	18.2%	19.2%
V: 750 001 – 1 000 000	2.5%	7.7%	11.0%	2.8%	8.1%	11.3%	3.4%	9.0%	12.0%	4.5%	10.4%	13.2%
W: 1 000 001 – 2 000 000	2.2%	10.2%	16.7%	2.4%	10.6%	16.9%	2.9%	11.8%	18.1%	3.9%	13.8%	20.1%
X: 2 000 001 – 5 000 000	0.6%	5.7%	10.3%	0.6%	6.0%	10.9%	0.7%	6.1%	11.0%	0.9%	6.8%	11.8%
Y: 5 000 001 +	0.1%	4.1%	8.0%	0.1%	4.6%	8.9%	0.1%	4.1%	8.2%	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	3.8%	-1.3%	0.0%	3.4%	-1.3%	0.0%	3.0%	-1.7%	0.0%	2.9%	-1.4%	0.0%
1 – 70 000	11.4%	1.5%	0.0%	10.2%	1.3%	0.0%	8.8%	1.0%	0.0%	7.8%	0.8%	0.0%
70 001 – 350 000	62.0%	41.9%	21.4%	61.0%	39.3%	19.4%	58.3%	35.6%	17.0%	53.1%	29.3%	12.9%
350 001 – 500 000	10.6%	15.6%	14.9%	11.9%	16.4%	15.0%	14.0%	17.8%	15.4%	15.7%	17.7%	14.4%
500 000 +	12.2%	42.3%	63.8%	13.4%	44.3%	65.6%	16.0%	47.3%	67.6%	20.5%	53.6%	72.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2016 – 2019

Tax year	2016 [85.7% assessed]				2017 [85.0% assessed]				2018 [81.50% assessed]				2019 [68.8% 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	44 722	-22 046	-22 026		38 173	-22 657	-22 642		32 492	-29 639	-29 619		25 726	-22 111	-22 095	
B: = 0	171 663	-19	-		154 285	-0	-		126 898	-1	-		98 643	-1	-	
C: 1 – 20 000	176 849	1 648	1 685		150 111	1 348	1 397		114 834	957	1 109		84 878	760	796	
D: 20 001 – 30 000	83 443	2 066	2 092		68 378	1 659	1 716		55 806	1 355	1 405		41 563	1 010	1 047	
E: 30 001 – 40 000	87 282	3 029	3 065		73 407	2 496	2 582		61 332	2 082	2 157		42 275	1 426	1 483	
F: 40 001 – 50 000	91 118	4 062	4 109		78 543	3 409	3 545		64 142	2 786	2 896		44 628	1 940	2 014	
G: 50 001 – 60 000	99 486	5 436	5 500		83 679	4 443	4 622		69 094	3 666	3 814		49 433	2 622	2 728	
H: 60 001 – 70 000	115 657	7 468	7 554		92 700	5 793	6 042		75 092	4 695	4 893		52 426	3 098	3 415	
I: 70 001 – 80 000	149 589	11 083	11 216		126 562	9 130	9 493		104 425	7 500	7 855		71 840	5 216	5 418	
J: 80 001 – 90 000	153 946	12 909	13 102		123 275	9 961	10 487		99 864	8 104	8 502		71 903	5 855	6 122	
K: 90 000 – 100 000	161 614	15 084	15 364		134 660	12 101	12 800		105 754	9 521	10 057		76 131	6 875	7 240	
L: 100 001 – 110 000	157 492	16 202	16 542		131 418	12 929	13 801		110 208	10 902	11 571		78 482	7 797	8 250	
M: 110 001 – 120 000	165 887	18 627	19 097		136 309	14 622	15 704		114 065	12 320	13 138		82 962	9 014	9 563	
N: 120 001 – 130 000	160 243	19 497	20 029		131 052	15 130	16 384		109 417	12 728	13 682		79 696	9 352	9 960	
O: 130 001 – 140 000	156 468	20 531	21 116		133 680	16 565	18 053		110 377	13 781	14 898		78 781	9 945	10 634	
P: 140 001 – 150 000	154 706	21 799	22 443		136 340	18 067	19 778		113 666	15 170	16 499		78 959	10 661	11 454	
Q: 150 001 – 200 000	712 014	119 858	124 131		643 455	101 977	112 435		557 990	88 952	97 547		397 465	63 998	69 581	
R: 200 001 – 250 000	616 829	132 314	138 322		555 201	111 409	124 524		507 525	102 505	113 932		374 639	76 510	84 157	
S: 250 001 – 350 000	914 885	256 781	270 817		911 072	237 135	271 128		845 937	222 134	252 516		642 431	170 295	191 632	
T: 350 001 – 500 000	675 086	262 098	278 860		834 399	299 152	347 144		871 372	314 483	363 319		716 044	260 462	299 666	
U: 500 001 – 750 000	438 385	246 495	264 977		540 380	281 004	326 229		600 413	312 380	361 937		600 861	313 344	363 153	
V: 750 001 – 1 000 000	175 335	139 131	150 356		218 952	161 883	188 200		240 242	178 039	206 491		248 366	184 032	213 454	
W: 1 000 001 – 2 000 000	150 828	185 656	199 200		195 412	223 601	256 714		224 261	255 560	293 981		241 136	273 845	315 877	
X: 2 000 001 – 5 000 000	37 281	100 436	105 902		46 130	119 616	131 077		48 816	124 464	137 408		50 400	127 908	141 862	
Y: 5 000 001 +	6 950	70 050	72 612		8 675	84 009	87 137		8 189	76 049	79 586		8 255	74 958	78 915	
Total	5 857 738	1 650 199	1 746 065		5 746 248	1 724 781	1 958 350		5 372 211	1 750 496	1 989 574		4 337 923	1 598 811	1 816 324	
<= 0	216 385	-22 064	-22 026		192 458	-22 657	-22 642		159 390	-29 639	-29 619		124 369	-22 111	-22 095	
1 – 70 000	653 835	23 710	24 005		546 818	19 148	19 904		440 300	15 541	16 275		315 203	10 856	11 482	
70 001 – 350 000	3 503 653	644 686	672 178		3 163 024	559 026	624 588		2 779 228	503 618	560 196		2 033 289	375 519	414 010	
350 001 – 500 000	675 086	262 098	278 860		834 399	299 152	347 144		871 372	314 483	363 319		716 044	260 462	299 666	
500 000 +	808 779	741 769	793 047		1 009 549	870 113	989 357		1 121 921	946 493	1 079 403		1 149 018	974 086	1 113 261	
Total	5 857 738	1 650 199	1 746 065		5 746 248	1 724 781	1 958 350		5 372 211	1 750 496	1 989 574		4 337 923	1 598 811	1 816 324	

Table A2.1.2: Assessed individual taxpayers: Taxable income and income before deductions by income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	0.8%	-1.3%	-1.3%	0.7%	-1.3%	-1.2%	0.6%	-1.7%	-1.5%	0.6%	-1.4%	-1.2%
B: = 0	2.9%	-0.0%	—	2.7%	-0.0%	—	2.4%	-0.0%	—	2.3%	-0.0%	—
C: 1 – 20 000	3.0%	0.1%	0.1%	2.6%	0.1%	0.1%	2.1%	0.1%	0.1%	2.0%	0.0%	0.0%
D: 20 001 – 30 000	1.4%	0.1%	0.1%	1.2%	0.1%	0.1%	1.0%	0.1%	0.1%	1.0%	0.1%	0.1%
E: 30 001 – 40 000	1.5%	0.2%	0.2%	1.3%	0.1%	0.1%	1.1%	0.1%	0.1%	1.0%	0.1%	0.1%
F: 40 001 – 50 000	1.6%	0.2%	0.2%	1.4%	0.2%	0.2%	1.2%	0.2%	0.1%	1.0%	0.1%	0.1%
G: 50 001 – 60 000	1.7%	0.3%	0.3%	1.5%	0.3%	0.2%	1.3%	0.2%	0.2%	1.1%	0.2%	0.2%
H: 60 001 – 70 000	2.0%	0.5%	0.4%	1.6%	0.3%	0.3%	1.4%	0.3%	0.2%	1.2%	0.2%	0.2%
I: 70 001 – 80 000	2.6%	0.7%	0.6%	2.2%	0.5%	0.5%	1.9%	0.4%	0.4%	1.7%	0.3%	0.3%
J: 80 001 – 90 000	2.6%	0.8%	0.8%	2.1%	0.6%	0.5%	1.9%	0.5%	0.4%	1.7%	0.4%	0.3%
K: 90 000 – 100 000	2.8%	0.9%	0.9%	2.3%	0.7%	0.7%	2.0%	0.5%	0.5%	1.8%	0.4%	0.4%
L: 100 001 – 110 000	2.7%	1.0%	0.9%	2.3%	0.7%	0.7%	2.1%	0.6%	0.6%	1.8%	0.5%	0.5%
M: 110 001 – 120 000	2.8%	1.1%	1.1%	2.4%	0.8%	0.8%	2.1%	0.7%	0.7%	1.9%	0.6%	0.5%
N: 120 001 – 130 000	2.7%	1.2%	1.1%	2.3%	0.9%	0.8%	2.0%	0.7%	0.7%	1.8%	0.6%	0.5%
O: 130 001 – 140 000	2.7%	1.2%	1.2%	2.3%	1.0%	0.9%	2.1%	0.8%	0.7%	1.8%	0.6%	0.6%
P: 140 001 – 150 000	2.6%	1.3%	1.3%	2.4%	1.0%	1.0%	2.1%	0.9%	0.8%	1.8%	0.7%	0.6%
Q: 150 001 – 200 000	12.2%	7.3%	7.1%	11.2%	5.9%	5.7%	10.4%	5.1%	4.9%	9.2%	4.0%	3.8%
R: 200 001 – 300 000	10.5%	8.0%	7.9%	9.7%	6.5%	6.4%	9.4%	5.9%	5.7%	8.6%	4.8%	4.6%
S: 300 001 – 400 000	15.6%	15.6%	15.5%	15.9%	13.7%	13.8%	15.7%	12.7%	12.7%	14.8%	10.7%	10.6%
T: 400 001 – 500 000	11.5%	15.9%	16.0%	14.5%	17.3%	17.7%	16.2%	18.0%	18.3%	16.5%	16.3%	16.5%
U: 500 001 – 750 000	7.5%	14.9%	15.2%	9.4%	16.3%	16.7%	11.2%	17.8%	18.2%	13.9%	19.6%	20.0%
V: 750 001 – 1 000 000	3.0%	8.4%	8.6%	3.8%	9.4%	9.6%	4.5%	10.2%	10.4%	5.7%	11.5%	11.8%
W: 1 000 001 – 2 000 000	2.6%	11.3%	11.4%	3.4%	13.0%	13.1%	4.2%	14.6%	14.8%	5.6%	17.1%	17.4%
X: 2 000 001 – 5 000 000	0.6%	6.1%	6.1%	0.8%	6.9%	6.7%	0.9%	7.1%	6.9%	1.2%	8.0%	7.8%
Y: 5 000 001 +	0.1%	4.2%	4.2%	0.2%	4.9%	4.4%	0.2%	4.3%	4.0%	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	3.7%	-1.3%	-1.3%	3.3%	-1.3%	-1.2%	3.0%	-1.7%	-1.5%	2.9%	-1.4%	-1.2%
1 – 70 000	11.2%	1.4%	1.4%	9.5%	1.1%	1.0%	8.2%	0.9%	0.8%	7.3%	0.7%	0.6%
70 001 – 350 000	59.8%	39.1%	38.5%	55.0%	32.4%	31.9%	51.7%	28.8%	28.2%	46.9%	23.5%	22.8%
350 001 – 500 000	11.5%	15.9%	16.0%	14.5%	17.3%	17.7%	16.2%	18.0%	18.3%	16.5%	16.3%	16.5%
500 000 +	13.8%	45.0%	45.4%	17.6%	50.4%	50.5%	20.9%	54.1%	54.3%	26.5%	60.9%	61.3%
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%

PERSONAL INCOME TAX

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	449 445	106 612	18 185	442 561	112 890	19 639	419 398	117 281	21 263	340 350	105 825	20 094
Free State	261 410	58 526	10 611	257 553	61 744	11 400	236 395	63 817	12 211	190 363	58 134	11 681
Gauteng	2 350 721	754 633	167 774	2 305 243	786 904	177 012	2 159 365	794 763	184 605	1 776 301	739 565	178 485
KwaZulu-Natal	888 362	232 289	43 829	872 295	244 844	47 036	823 725	250 936	50 140	668 170	228 061	47 753
Limpopo	268 146	68 442	11 856	264 979	72 934	12 934	246 194	66 056	13 951	162 269	58 161	11 927
Mpumalanga	348 101	90 753	17 518	343 729	93 204	18 437	318 048	96 860	19 797	238 274	78 092	18 223
North West	268 390	63 528	11 310	259 530	65 356	11 884	227 098	64 860	12 500	168 309	55 548	11 570
Northern Cape	106 627	24 003	4 223	105 303	25 129	4 445	96 712	26 350	4 962	75 451	23 317	4 632
Western Cape	916 536	251 414	51 645	895 055	261 776	54 018	845 276	269 573	58 034	718 436	252 107	55 658
Total	5 857 738	1 650 199	336 950	5 746 248	1 724 781	356 805	5 372 211	1 750 496	377 463	4 337 923	1 598 811	360 023
Percentage of total												
Eastern Cape	7.7%	6.5%	5.4%	7.7%	6.5%	5.5%	7.8%	6.7%	5.6%	7.8%	6.6%	5.6%
Free State	4.5%	3.5%	3.1%	4.5%	3.6%	3.2%	4.4%	3.6%	3.2%	4.4%	3.6%	3.2%
Gauteng	40.1%	45.7%	49.8%	40.1%	45.6%	49.6%	40.2%	45.4%	48.9%	40.9%	46.3%	49.6%
KwaZulu-Natal	15.2%	14.1%	13.0%	15.2%	14.2%	13.2%	15.3%	14.3%	13.3%	15.4%	14.3%	13.3%
Limpopo	4.6%	4.1%	3.5%	4.6%	4.2%	3.6%	4.6%	3.8%	3.7%	3.7%	3.6%	3.3%
Mpumalanga	5.9%	5.5%	5.2%	6.0%	5.4%	5.2%	5.9%	5.5%	5.2%	5.5%	4.9%	5.1%
North West	4.6%	3.8%	3.4%	4.5%	3.8%	3.3%	4.2%	3.7%	3.3%	3.9%	3.5%	3.2%
Northern Cape	1.8%	1.5%	1.3%	1.8%	1.5%	1.2%	1.8%	1.5%	1.3%	1.7%	1.5%	1.3%
Western Cape	15.6%	15.2%	15.3%	15.6%	15.2%	15.1%	15.7%	15.4%	15.4%	16.6%	15.8%	15.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.1.4: Assessed individual taxpayers: Taxable income and tax assessed by age group, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	42 515	5 110	660	37 383	4 871	627	31 323	4 471	606	24 575	3 717	480
18 - 24	218 945	24 465	2 497	177 575	22 330	2 324	128 077	18 093	2 050	77 930	11 843	1 417
25 - 34	1 516 575	334 705	54 257	1 461 981	341 013	55 938	1 306 036	330 847	57 042	989 606	277 170	50 265
35 - 44	1 563 678	485 890	102 122	1 548 227	503 877	106 386	1 459 725	513 047	111 690	1 171 410	458 625	105 787
45 - 54	1 279 742	443 413	100 666	1 271 287	468 750	107 668	1 213 158	474 280	114 762	980 191	447 488	111 654
55 - 64	801 040	259 902	59 962	803 630	277 258	64 590	785 849	295 369	70 965	675 763	285 106	70 331
65 - 74	302 931	70 254	12 997	308 742	75 644	14 378	309 328	82 270	15 438	285 652	82 623	15 322
75 and older	132 312	26 461	3 789	137 423	31 038	4 894	138 715	32 120	4 911	132 796	32 239	4 767
Total	5 857 738	1 650 199	336 950	5 746 248	1 724 781	356 805	5 372 211	1 750 496	377 463	4 337 923	1 598 811	360 024
Percentage of total												
Below 18	0.7%	0.3%	0.2%	0.7%	0.3%	0.2%	0.6%	0.3%	0.2%	0.6%	0.2%	0.1%
18 - 24	3.7%	1.5%	0.7%	3.1%	1.3%	0.7%	2.4%	1.0%	0.5%	1.8%	0.7%	0.4%
25 - 34	25.9%	20.3%	16.1%	25.4%	19.8%	15.7%	24.3%	18.9%	15.1%	22.8%	17.3%	14.0%
35 - 44	26.7%	29.4%	30.3%	26.9%	29.2%	29.8%	27.2%	29.3%	29.6%	27.0%	28.7%	29.4%
45 - 54	21.8%	26.9%	29.9%	22.1%	27.2%	30.2%	22.6%	27.1%	30.4%	22.6%	28.0%	31.0%
55 - 64	13.7%	15.7%	17.8%	14.0%	16.1%	18.1%	14.6%	16.9%	18.8%	15.6%	17.8%	19.5%
65 - 74	5.2%	4.3%	3.9%	5.4%	4.4%	4.0%	5.8%	4.7%	4.1%	6.6%	5.2%	4.3%
75 and older	2.3%	1.6%	1.1%	2.4%	1.8%	1.4%	2.6%	1.8%	1.3%	3.1%	2.0%	1.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.1.1.5: Assessed individual taxpayers: Taxable income and tax assessed by gender, 2016 – 2019

Tax year	2016 [85.7% assessed]				2017 [85.0% assessed]				2018 [81.50% assessed]				2019 [68.8% 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	2 564 053	619 132	106 382		2 551 046	658 099	115 446		2 414 677	686 398	125 976		1 985 021	631 176	122 292	
Male	3 293 685	1 031 067	230 568		3 195 202	1 066 682	241 359		2 957 534	1 064 097	251 486		2 352 902	967 635	237 732	
Total	5 857 738	1 650 199	336 950		5 746 248	1 724 781	356 805		5 372 211	1 750 496	377 463		4 337 923	1 598 811	360 023	
Percentage of total																
Female	43.8%	37.5%	31.6%		44.4%	38.2%	32.4%		44.9%	39.2%	33.4%		45.8%	39.5%	34.0%	
Male	56.2%	62.5%	68.4%		55.6%	61.8%	67.6%		55.1%	60.8%	66.6%		54.2%	60.5%	66.0%	
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 A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% assessed]		
Taxable income group	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
A: < 0	32.2%	67.8%	100.0%	31.4%	68.6%	100.0%	31.9%	68.1%	100.0%	31.9%	68.1%	100.0%
B: = 0	40.2%	59.8%	100.0%	40.6%	59.4%	100.0%	43.5%	56.5%	100.0%	44.2%	55.8%	100.0%
C: 1 – 20 000	46.6%	53.4%	100.0%	47.6%	52.4%	100.0%	46.9%	53.1%	100.0%	48.7%	51.3%	100.0%
D: 20 001 – 30 000	46.0%	54.0%	100.0%	45.7%	54.3%	100.0%	45.0%	55.0%	100.0%	44.6%	55.4%	100.0%
E: 30 001 – 40 000	44.8%	55.2%	100.0%	44.1%	55.9%	100.0%	44.1%	55.9%	100.0%	44.6%	55.4%	100.0%
F: 40 001 – 50 000	44.6%	55.4%	100.0%	45.2%	54.8%	100.0%	45.7%	54.3%	100.0%	45.5%	54.5%	100.0%
G: 50 001 – 60 000	44.1%	55.9%	100.0%	44.8%	55.2%	100.0%	45.2%	54.8%	100.0%	45.9%	54.1%	100.0%
H: 60 001 – 70 000	44.3%	55.7%	100.0%	43.5%	56.5%	100.0%	43.9%	56.1%	100.0%	45.3%	54.7%	100.0%
I: 70 001 – 80 000	42.8%	57.2%	100.0%	44.1%	55.9%	100.0%	45.4%	54.6%	100.0%	45.3%	54.7%	100.0%
J: 80 001 – 90 000	41.5%	58.5%	100.0%	42.1%	57.9%	100.0%	42.6%	57.4%	100.0%	44.7%	55.3%	100.0%
K: 90 000 – 100 000	42.0%	58.0%	100.0%	42.3%	57.7%	100.0%	41.5%	58.5%	100.0%	43.3%	56.7%	100.0%
L: 100 001 – 110 000	42.3%	57.7%	100.0%	42.7%	57.3%	100.0%	42.9%	57.1%	100.0%	43.8%	56.2%	100.0%
M: 110 001 – 120 000	44.2%	55.8%	100.0%	44.0%	56.0%	100.0%	43.6%	56.4%	100.0%	44.8%	55.2%	100.0%
N: 120 001 – 130 000	45.6%	54.4%	100.0%	45.1%	54.9%	100.0%	44.2%	55.8%	100.0%	45.5%	54.5%	100.0%
O: 130 001 – 140 000	45.9%	54.1%	100.0%	45.9%	54.1%	100.0%	45.9%	54.1%	100.0%	46.7%	53.3%	100.0%
P: 140 001 – 150 000	47.1%	52.9%	100.0%	46.7%	53.3%	100.0%	46.7%	53.3%	100.0%	47.6%	52.4%	100.0%
Q: 150 001 – 200 000	48.3%	51.7%	100.0%	48.8%	51.2%	100.0%	48.8%	51.2%	100.0%	49.8%	50.2%	100.0%
R: 200 001 – 250 000	48.6%	51.4%	100.0%	48.6%	51.4%	100.0%	49.7%	50.3%	100.0%	51.8%	48.2%	100.0%
S: 250 001 – 350 000	49.7%	50.3%	100.0%	51.6%	48.4%	100.0%	52.8%	47.2%	100.0%	52.9%	47.1%	100.0%
T: 350 001 – 500 000	41.4%	58.6%	100.0%	42.8%	57.2%	100.0%	44.8%	55.2%	100.0%	48.1%	51.9%	100.0%
U: 500 001 – 750 000	32.8%	67.2%	100.0%	34.7%	65.3%	100.0%	36.6%	63.4%	100.0%	39.0%	61.0%	100.0%
V: 750 001 – 1 000 000	28.1%	71.9%	100.0%	29.4%	70.6%	100.0%	30.5%	69.5%	100.0%	32.0%	68.0%	100.0%
W: 1 000 001 – 2 000 000	22.6%	77.4%	100.0%	24.1%	75.9%	100.0%	25.4%	74.6%	100.0%	26.9%	73.1%	100.0%
X: 2 000 001 – 5 000 000	15.7%	84.3%	100.0%	17.2%	82.8%	100.0%	18.1%	81.9%	100.0%	19.5%	80.5%	100.0%
Y: 5 000 001 +	11.8%	88.2%	100.0%	12.7%	87.3%	100.0%	12.9%	87.1%	100.0%	14.1%	85.9%	100.0%
Total	43.8%	56.2%	100.0%	44.4%	55.6%	100.0%	44.9%	55.1%	100.0%	45.8%	54.2%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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)	4 848 482	1 143 656	4 760 331	1 209 666	4 438 506	1 242 315	3 585 675	1 165 114
3603 Pension income (only taxable portion)	447 702	48 598	430 214	51 667	436 429	57 271	397 925	58 746
3605 Annual payment (bonus, leave pay etc.)	3 855 758	140 192	3 818 805	152 805	3 574 462	152 897	2 808 205	142 535
3606 Commission	305 502	41 478	298 298	42 226	285 513	41 988	245 749	39 857
3607 Overtime	1 033	19	1 493	24	1 515	18	130	7
3610 Annuity from a retirement annuity fund	326 020	14 126	318 254	15 839	316 293	17 501	287 898	17 606
3615 Director's income	102 827	51 389	96 998	51 918	89 248	50 604	3 162	658
3616 Independent contractors	82 452	8 955	76 953	8 546	74 494	8 296	63 195	7 737
Taxable portion only								
4201 Local interest	270 427	18 903	324 199	24 992	338 789	28 456	338 989	28 889
4210 Profit - Local rental	147 213	8 049	165 684	10 710	168 984	11 374	159 373	11 221
4211 Loss - Local rental	53 549	1 257	62 669	1 687	66 307	3 035	65 525	2 316
4218 Foreign interest	216 706	1 048	228 809	1 058	226 592	1 006	236 386	1 274
4250 Capital gain - Local	105 144	25 247	93 899	26 366	82 526	21 782	66 074	16 107
4252 Capital gain - Foreign	5 345	1 118	6 393	1 472	7 696	2 600	7 859	1 881
Total		1 504 034		1 598 978		1 639 144		1 493 948

Table A2.3.1: PAYE payments received by economic activity, 2015/16 - 2019/20

Tax year	PAYE payments received				
Economic activity ¹	2015/2016 (R million)	2016/2017 (R million)	2017/2018 (R million)	2018/2019 (R million)	2019/2020 (R million)
Primary sector	25 959	27 773	30 175	33 480	37 046
Agriculture, forestry and fishing	8 331	8 795	9 597	10 789	10 865
Mining and quarrying	17 628	18 978	20 578	22 691	26 181
Secondary sector	47 967	51 898	56 186	57 867	61 147
Manufacturing ²	29 709	32 514	35 713	37 827	40 534
Electricity, gas and water	6 843	7 391	8 112	7 619	8 176
Construction	11 416	11 992	12 361	12 421	12 437
Tertiary sector	302 500	330 549	359 343	386 873	422 416
Wholesale and retail trade, catering and accommodation ³	20 324	22 741	24 666	26 440	28 072
Transport, storage and communication	13 184	14 555	15 785	17 388	18 249
Financial intermediation, insurance, real-estate and business services ⁴	254 773	276 847	300 002	322 842	352 658
Community, social and personal services ⁵	14 219	16 406	18 890	20 203	23 437
Other⁶	-262	587	570	-717	-2 367
Total	376 164	410 807	446 274	477 503	518 243
Percentage of total					
Primary sector	6.9%	6.8%	6.8%	7.0%	7.1%
Agriculture, forestry and fishing	2.2%	2.1%	2.2%	2.3%	2.1%
Mining and quarrying	4.7%	4.6%	4.6%	4.8%	5.1%
Secondary sector	12.8%	12.6%	12.6%	12.1%	11.8%
Manufacturing	7.9%	7.9%	8.0%	7.9%	7.8%
Electricity, gas and water	1.8%	1.8%	1.8%	1.6%	1.6%
Construction	3.0%	2.9%	2.8%	2.6%	2.4%
Tertiary sector	80.4%	80.5%	80.5%	81.0%	81.5%
Wholesale and retail trade, catering and accommodation	5.4%	5.5%	5.5%	5.5%	5.4%
Transport, storage and communication	3.5%	3.5%	3.5%	3.6%	3.5%
Financial intermediation, insurance, real-estate and business services	67.7%	67.4%	67.2%	67.6%	68.0%
Community, social and personal services	3.8%	4.0%	4.2%	4.2%	4.5%
Other	-0.1%	0.1%	0.1%	-0.2%	-0.5%
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.

PERSONAL INCOME TAX

Table A2.4.1: Assessed individual taxpayers with business income: Taxable income and tax assessed by sector, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [88.8% assessed]		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	15 782	5 109	1 269	15 443	6 039	1 577	13 498	5 587	1 525	11 394	4 582	1 143
Agriculture, forestry and fishing ²	15 277	-523	1 109	14 465	-296	1 121	13 192	418	1 222	11 101	42	911
Bricks, ceramic, glass, cement and similar products	584	155	46	511	133	38	445	149	41	333	95	30
Catering and accommodation	4 101	595	162	3 553	596	183	2 964	307	155	2 382	44	113
Chemicals and chemical, rubber and plastic products	1 470	773	225	1 339	717	207	1 213	578	171	1 057	527	149
Clothing and footwear	994	174	38	872	197	46	751	179	45	605	137	30
Coal and petroleum products	654	561	180	461	375	116	426	321	104	333	264	82
Construction	7 761	2 426	672	6 650	1 940	507	5 545	1 632	429	4 582	1 292	311
Educational services	10 249	3 549	858	10 079	3 831	951	10 201	4 112	1 049	8 348	3 350	832
Electricity, gas and water	970	436	124	854	415	119	705	368	103	578	328	93
Financing, insurance, real estate and business services	87 327	31 743	9 693	84 299	33 368	10 260	82 749	35 635	11 410	72 569	33 193	10 614
Food, drink and tobacco	3 243	1 355	425	2 932	1 305	433	2 497	899	278	2 264	710	203
Leather, leather goods and fur (excl. footwear & clothing)	125	67	21	99	40	11	87	27	7	132	35	9
Long term insurance	6	3	1	6	2	1	2	0	0	4	0	0
Machinery and related items	1 818	859	246	1 503	737	231	1 369	513	151	1 201	410	106
Medical, dental and other health and veterinary services	15 020	9 175	2 746	14 010	9 220	2 796	12 641	8 474	2 641	11 288	8 034	2 525
Metal	1 922	770	204	1 742	654	189	1 572	581	168	1 527	479	119
Mining and quarrying	2 539	1 722	540	2 472	1 755	576	2 372	1 481	492	2 395	1 189	362
Other manufacturing industries	2 279	866	239	1 976	891	250	1 796	812	223	1 424	643	183
Paper, printing and publishing	2 133	615	139	2 037	585	136	1 898	571	126	1 275	369	79
Personal and household services	7 401	776	101	6 579	714	84	5 283	603	72	4 507	566	68
Public administration	9 450	6 190	1 801	8 716	5 735	1 681	7 944	5 309	1 591	6 643	4 256	1 246
Recreation and cultural services	5 355	1 546	349	5 175	1 449	305	4 888	1 417	305	4 488	1 346	274
Research and scientific institutes	943	404	120	817	355	107	778	-511	111	790	429	137
Retail trade	11 999	1 900	485	10 471	1 877	467	10 464	1 747	426	9 902	2 941	859
Scientific, optical and similar equipment	273	124	36	251	111	29	222	113	32	192	99	29
Social and related community services	2 140	721	175	1 910	610	151	1 907	667	154	1 495	584	150
Specialised repair services	2 276	336	59	1 927	347	67	1 565	265	47	1 227	195	31
Textiles	550	126	31	464	115	29	398	128	38	416	113	26
Transport equipment	788	158	46	677	105	30	517	159	60	352	79	22
Transport, storage and communications	13 673	2 154	558	11 242	1 854	463	8 688	1 616	406	6 213	1 357	369
Vehicles, parts and accessories	3 176	847	220	2 748	793	209	2 434	708	181	2 065	572	147
Wholesale trade	4 424	2 106	639	3 827	1 934	583	3 524	1 720	517	2 931	1 277	365
Wood, wood products and furniture	1 228	204	46	1 040	164	34	860	135	29	606	106	21
Other ³	32 845	4 737	2 573	32 766	5 181	2 610	29 482	5 398	2 439	22 485	4 971	2 139
Total	270 775	82 759	26 180	253 913	83 850	26 597	234 877	82 117	26 746	199 104	74 616	23 778
Total <= 0 taxable income	29 883	-19 219	0	24 934	-18 562	0	21 442	-18 114	2	19 372	-16 970	2
Total > 0 taxable income	240 892	101 977	26 180	228 979	102 412	26 597	213 435	100 231	26 745	179 732	91 586	23 777
Total	270 775	82 759	26 180	253 913	83 850	26 597	234 877	82 117	26 746	199 104	74 616	23 778
Percentage												
Total <= 0 taxable income	11.0%			9.8%			9.1%			9.7%		
Total > 0 taxable income	89.0%			90.2%			90.9%			90.3%		
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, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.3% assessed]		
Sector	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
Agencies and other services ¹	5.8%	6.2%	4.8%	6.1%	7.2%	5.9%	5.7%	6.8%	5.7%	5.7%	6.1%	4.8%
Agriculture, forestry and fishing ²	5.6%	-0.6%	4.2%	5.7%	-0.4%	4.2%	5.6%	0.5%	4.6%	5.6%	0.1%	3.8%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Catering and accommodation	1.5%	0.7%	0.6%	1.4%	0.7%	0.7%	1.3%	0.4%	0.6%	1.2%	0.1%	0.5%
Chemicals and chemical, rubber and plastic products	0.5%	0.9%	0.9%	0.5%	0.9%	0.8%	0.5%	0.7%	0.6%	0.5%	0.7%	0.6%
Clothing and footwear	0.4%	0.2%	0.1%	0.3%	0.2%	0.2%	0.3%	0.2%	0.2%	0.3%	0.2%	0.1%
Coal and petroleum products	0.2%	0.7%	0.7%	0.2%	0.4%	0.4%	0.2%	0.4%	0.4%	0.2%	0.4%	0.3%
Construction	2.9%	2.9%	2.6%	2.6%	2.3%	1.9%	2.4%	2.0%	1.6%	2.3%	1.7%	1.3%
Educational services	3.8%	4.3%	3.3%	4.0%	4.6%	3.6%	4.3%	5.0%	3.9%	4.2%	4.5%	3.5%
Electricity, gas and water	0.4%	0.5%	0.5%	0.3%	0.5%	0.4%	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%
Financing, insurance, real estate and business services	32.3%	38.4%	37.0%	33.2%	39.8%	38.6%	35.2%	43.4%	42.7%	36.4%	44.5%	44.6%
Food, drink and tobacco	1.2%	1.6%	1.6%	1.2%	1.6%	1.6%	1.1%	1.1%	1.0%	1.1%	1.0%	0.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.7%	1.0%	0.9%	0.6%	0.9%	0.9%	0.6%	0.6%	0.6%	0.6%	0.5%	0.4%
Medical, dental and other health and veterinary services	5.5%	11.1%	10.5%	5.5%	11.0%	10.5%	5.4%	10.3%	9.9%	5.7%	10.8%	10.6%
Metal	0.7%	0.9%	0.8%	0.7%	0.8%	0.7%	0.7%	0.7%	0.6%	0.8%	0.6%	0.5%
Mining and quarrying	0.9%	2.1%	2.1%	1.0%	2.1%	2.2%	1.0%	1.8%	1.8%	1.2%	1.6%	1.5%
Other manufacturing industries	0.8%	1.0%	0.9%	0.8%	1.1%	0.9%	0.8%	1.0%	0.8%	0.7%	0.9%	0.8%
Paper, printing and publishing	0.8%	0.7%	0.5%	0.8%	0.7%	0.5%	0.8%	0.7%	0.5%	0.6%	0.5%	0.3%
Personal and household services	2.7%	0.9%	0.4%	2.6%	0.9%	0.3%	2.2%	0.7%	0.3%	2.3%	0.8%	0.3%
Public administration	3.5%	7.5%	6.9%	3.4%	6.8%	6.3%	3.4%	6.5%	5.9%	3.3%	5.7%	5.2%
Recreation and cultural services	2.0%	1.9%	1.3%	2.0%	1.7%	1.1%	2.1%	1.7%	1.1%	2.3%	1.8%	1.2%
Research and scientific institutes	0.3%	0.5%	0.5%	0.3%	0.4%	0.4%	0.3%	-0.6%	0.4%	0.4%	0.6%	0.6%
Retail trade	4.4%	2.3%	1.9%	4.1%	2.2%	1.8%	4.5%	2.1%	1.6%	5.0%	3.9%	3.6%
Scientific, optical and similar equipment	0.1%	0.2%	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	0.8%	0.9%	0.7%	0.8%	0.7%	0.6%	0.8%	0.8%	0.6%	0.8%	0.8%	0.6%
Specialised repair services	0.8%	0.4%	0.2%	0.8%	0.4%	0.3%	0.7%	0.3%	0.2%	0.6%	0.3%	0.1%
Textiles	0.2%	0.2%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%
Transport equipment	0.3%	0.2%	0.2%	0.3%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Transport, storage and communications	5.0%	2.6%	2.1%	4.4%	2.2%	1.7%	3.7%	2.0%	1.5%	3.1%	1.8%	1.6%
Vehicles, parts and accessories	1.2%	1.0%	0.8%	1.1%	0.9%	0.8%	1.0%	0.9%	0.7%	1.0%	0.8%	0.6%
Wholesale trade	1.6%	2.5%	2.4%	1.5%	2.3%	2.2%	1.5%	2.1%	1.9%	1.5%	1.7%	1.5%
Wood, wood products and furniture	0.5%	0.2%	0.2%	0.4%	0.2%	0.1%	0.4%	0.2%	0.1%	0.3%	0.1%	0.1%
Other ³	12.1%	5.7%	9.8%	12.9%	6.2%	9.8%	12.6%	6.6%	9.1%	11.3%	6.7%	9.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

2. Includes 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, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	439 549	30 169	424 388	29 762	404 899	29 849	370 777	28 828
3702 Reimbursive travel allowance - taxable	214 277	5 360	192 005	5 064	174 502	4 883	161 325	3 822
3704 Subsistence allowance (local) - taxable	39 444	282	37 038	267	33 377	251	28 341	212
3707 Share options exercised	48 858	15 940	32 324	13 147	33 114	5 908	25 129	4 626
3708 Public office allowance	6 897	368	8 391	331	6 773	360	5 808	349
3713 Other allowances - taxable	2 370 871	58 463	2 379 739	62 894	2 182 963	62 993	1 684 126	54 189
Other ²	61 185	10 204	59 576	11 271	51 491	15 984	49 894	17 135
Foreign allowances ³	1 352	219	1 714	333	1 670	287	1 779	245
Total		121 006		123 069		120 515		109 406
Percentage of total								
3701 Travel allowance		24.9%		24.2%		24.8%		26.3%
3702 Reimbursive travel allowance - taxable		4.4%		4.1%		4.1%		3.5%
3704 Subsistence allowance (local) - taxable		0.2%		0.2%		0.2%		0.2%
3707 Share options exercised		13.2%		10.7%		4.9%		4.2%
3708 Public office allowance		0.3%		0.3%		0.3%		0.3%
3713 Other allowances - taxable		48.3%		51.1%		52.3%		49.5%
Other		8.4%		9.2%		13.3%		15.7%
Foreign allowances		0.2%		0.3%		0.2%		0.2%
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).

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	309	23	251	17	223	16	197	15
B: = 0	21	2	38	2	36	3	32	3
C: 1 – 20 000	1 720	6	1 275	5	941	5	668	4
D: 20 001 – 30 000	1 116	5	854	5	585	5	367	3
E: 30 001 – 40 000	1 449	8	1 119	7	737	6	513	5
F: 40 001 – 50 000	1 710	12	1 444	12	983	9	630	7
G: 50 001 – 60 000	2 150	19	1 863	19	1 261	14	842	11
H: 60 001 – 70 000	2 545	27	2 354	30	1 727	21	1 076	17
I: 70 001 – 80 000	3 177	42	2 917	42	2 372	33	1 512	25
J: 80 001 – 90 000	3 392	51	3 412	58	2 596	41	1 887	29
K: 90 000 – 100 000	3 787	64	3 648	65	2 910	53	1 994	38
L: 100 001 – 110 000	3 963	79	3 867	83	2 971	61	2 183	47
M: 110 001 – 120 000	4 220	95	4 190	100	3 218	77	2 388	56
N: 120 001 – 130 000	4 172	102	4 274	111	3 414	88	2 516	69
O: 130 001 – 140 000	4 141	113	4 380	122	3 497	96	2 771	83
P: 140 001 – 150 000	4 333	127	4 424	137	3 552	109	2 816	93
Q: 150 001 – 200 000	24 011	876	22 583	822	19 922	729	15 821	611
R: 200 001 – 250 000	26 832	1 183	24 574	1 084	22 326	999	18 538	873
S: 250 001 – 350 000	57 605	3 144	52 363	2 877	47 018	2 578	40 547	2 269
T: 350 001 – 500 000	82 311	5 581	76 435	5 275	69 811	4 913	62 821	4 409
U: 500 001 – 750 000	98 450	7 605	95 409	7 369	94 400	7 582	87 824	7 321
V: 750 001 – 1 000 000	47 906	4 351	49 464	4 470	53 057	4 819	54 526	4 964
W: 1 000 001 – 2 000 000	45 890	4 846	47 321	5 048	51 526	5 576	52 473	5 827
X: 2 000 001 – 5 000 000	12 138	1 513	13 130	1 614	13 399	1 695	13 433	1 724
Y: 5 000 001 +	2 201	294	2 799	386	2 417	320	2 402	328
Total	439 549	30 169	424 388	29 762	404 899	29 849	370 777	28 828

PERSONAL INCOME TAX

Table A2.5.2: Assessed individual taxpayers: Allowances - Travel allowance (code 3701) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
E: 30 001 – 40 000	0.3%	0.0%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.2%	0.0%
G: 50 001 – 60 000	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.6%	0.1%	0.6%	0.1%	0.4%	0.1%	0.3%	0.1%
I: 70 001 – 80 000	0.7%	0.1%	0.7%	0.1%	0.6%	0.1%	0.4%	0.1%
J: 80 001 – 90 000	0.8%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
K: 90 000 – 100 000	0.9%	0.2%	0.9%	0.2%	0.7%	0.2%	0.5%	0.1%
L: 100 001 – 110 000	0.9%	0.3%	0.9%	0.3%	0.7%	0.2%	0.6%	0.2%
M: 110 001 – 120 000	1.0%	0.3%	1.0%	0.3%	0.8%	0.3%	0.6%	0.2%
N: 120 001 – 130 000	0.9%	0.3%	1.0%	0.4%	0.8%	0.3%	0.7%	0.2%
O: 130 001 – 140 000	0.9%	0.4%	1.0%	0.4%	0.9%	0.3%	0.7%	0.3%
P: 140 001 – 150 000	1.0%	0.4%	1.0%	0.5%	0.9%	0.4%	0.8%	0.3%
Q: 150 001 – 200 000	5.5%	2.9%	5.3%	2.8%	4.9%	2.4%	4.3%	2.1%
R: 200 001 – 250 000	6.1%	3.9%	5.8%	3.6%	5.5%	3.3%	5.0%	3.0%
S: 250 001 – 350 000	13.1%	10.4%	12.3%	9.7%	11.6%	8.6%	10.9%	7.9%
T: 350 001 – 500 000	18.7%	18.5%	18.0%	17.7%	17.2%	16.5%	16.9%	15.3%
U: 500 001 – 750 000	22.4%	25.2%	22.5%	24.8%	23.3%	25.4%	23.7%	25.4%
V: 750 001 – 1 000 000	10.9%	14.4%	11.7%	15.0%	13.1%	16.1%	14.7%	17.2%
W: 1 000 001 – 2 000 000	10.4%	16.1%	11.2%	17.0%	12.7%	18.7%	14.2%	20.2%
X: 2 000 001 – 5 000 000	2.8%	5.0%	3.1%	5.4%	3.3%	5.7%	3.6%	6.0%
Y: 5 000 001 +	0.5%	1.0%	0.7%	1.3%	0.6%	1.1%	0.6%	1.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.3: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	19	2	9	1	10	16	8	5
B: = 0	2	0	2	0	1	2	–	–
C: 1 – 20 000	187	2	63	1	46	0	21	0
D: 20 001 – 30 000	108	2	36	0	43	0	12	0
E: 30 001 – 40 000	105	1	63	1	45	0	11	0
F: 40 001 – 50 000	191	2	85	2	60	0	13	0
G: 50 001 – 60 000	177	3	92	1	59	0	12	0
H: 60 001 – 70 000	170	2	81	1	48	0	6	0
I: 70 001 – 80 000	194	2	107	2	51	0	6	0
J: 80 001 – 90 000	281	5	131	2	75	1	16	1
K: 90 000 – 100 000	371	6	196	2	95	1	8	0
L: 100 001 – 110 000	545	4	306	2	109	1	14	0
M: 110 001 – 120 000	904	17	411	4	188	1	13	1
N: 120 001 – 130 000	1 048	7	571	3	274	1	23	1
O: 130 001 – 140 000	1 142	7	737	4	355	1	24	1
P: 140 001 – 150 000	1 211	8	966	4	512	1	23	1
Q: 150 001 – 200 000	4 959	55	4 244	16	2 840	6	135	4
R: 200 001 – 250 000	2 686	42	1 896	19	1 525	8	348	5
S: 250 001 – 350 000	5 448	457	2 301	47	4 579	39	3 430	27
T: 350 001 – 500 000	5 566	551	2 841	91	6 128	77	5 255	86
U: 500 001 – 750 000	6 252	553	3 529	212	5 217	133	5 268	185
V: 750 001 – 1 000 000	3 961	543	2 659	286	2 855	173	3 448	256
W: 1 000 001 – 2 000 000	7 661	2 357	5 820	1 402	4 596	855	4 584	840
X: 2 000 001 – 5 000 000	4 303	3 812	3 761	2 858	2 668	1 730	1 920	1 224
Y: 5 000 001 +	1 367	7 499	1 417	8 185	735	2 860	531	1 987
Total	48 858	15 940	32 324	13 147	33 114	5 908	25 129	4 626

PERSONAL INCOME TAX

Table A2.5.3. Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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%	0.3%	0.0%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	–	–
C: 1 – 20 000	0.4%	0.0%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.2%	0.0%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.0%	0.0%
H: 60 001 – 70 000	0.3%	0.0%	0.3%	0.0%	0.1%	0.0%	0.0%	0.0%
I: 70 001 – 80 000	0.4%	0.0%	0.3%	0.0%	0.2%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.6%	0.0%	0.4%	0.0%	0.2%	0.0%	0.1%	0.0%
K: 90 000 – 100 000	0.8%	0.0%	0.6%	0.0%	0.3%	0.0%	0.0%	0.0%
L: 100 001 – 110 000	1.1%	0.0%	0.9%	0.0%	0.3%	0.0%	0.1%	0.0%
M: 110 001 – 120 000	1.9%	0.1%	1.3%	0.0%	0.6%	0.0%	0.1%	0.0%
N: 120 001 – 130 000	2.1%	0.0%	1.8%	0.0%	0.8%	0.0%	0.1%	0.0%
O: 130 001 – 140 000	2.3%	0.0%	2.3%	0.0%	1.1%	0.0%	0.1%	0.0%
P: 140 001 – 150 000	2.5%	0.1%	3.0%	0.0%	1.5%	0.0%	0.1%	0.0%
Q: 150 001 – 200 000	10.1%	0.3%	13.1%	0.1%	8.6%	0.1%	0.5%	0.1%
R: 200 001 – 250 000	5.5%	0.3%	5.9%	0.1%	4.6%	0.1%	1.4%	0.1%
S: 250 001 – 350 000	11.2%	2.9%	7.1%	0.4%	13.8%	0.7%	13.6%	0.6%
T: 350 001 – 500 000	11.4%	3.5%	8.8%	0.7%	18.5%	1.3%	20.9%	1.9%
U: 500 001 – 750 000	12.8%	3.5%	10.9%	1.6%	15.8%	2.2%	21.0%	4.0%
V: 750 001 – 1 000 000	8.1%	3.4%	8.2%	2.2%	8.6%	2.9%	13.7%	5.5%
W: 1 000 001 – 2 000 000	15.7%	14.8%	18.0%	10.7%	13.9%	14.5%	18.2%	18.2%
X: 2 000 001 – 5 000 000	8.8%	23.9%	11.6%	21.7%	8.1%	29.3%	7.6%	26.5%
Y: 5 000 001 +	2.8%	47.0%	4.4%	62.3%	2.2%	48.4%	2.1%	43.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	553	18	371	7	274	5	250	5
B: = 0	164	8	43	1	46	1	43	2
C: 1 – 20 000	18 719	75	15 360	51	10 306	38	7 901	28
D: 20 001 – 30 000	13 661	89	10 506	61	7 858	34	5 261	23
E: 30 001 – 40 000	14 018	52	12 078	66	9 039	42	6 230	30
F: 40 001 – 50 000	18 264	95	15 259	77	11 347	61	7 137	33
G: 50 001 – 60 000	19 592	106	17 903	111	13 765	74	9 049	43
H: 60 001 – 70 000	24 187	189	21 238	141	16 132	94	10 705	63
I: 70 001 – 80 000	29 032	163	27 650	205	20 471	226	12 754	79
J: 80 001 – 90 000	42 214	357	33 598	305	23 391	189	16 813	160
K: 90 000 – 100 000	48 966	407	42 100	394	27 573	216	18 288	186
L: 100 001 – 110 000	56 341	500	46 155	409	35 050	378	20 459	186
M: 110 001 – 120 000	61 463	627	53 418	559	36 818	385	23 046	252
N: 120 001 – 130 000	61 227	680	56 416	638	41 308	453	23 932	254
O: 130 001 – 140 000	61 571	732	57 420	701	45 127	534	25 236	280
P: 140 001 – 150 000	69 141	887	58 158	753	46 798	593	27 287	321
Q: 150 001 – 200 000	343 154	5 118	324 629	5 016	249 087	3 810	151 641	2 204
R: 200 001 – 250 000	337 219	6 076	323 253	5 892	276 962	5 104	180 025	3 212
S: 250 001 – 350 000	520 144	11 350	534 985	12 086	498 085	11 383	350 002	7 898
T: 350 001 – 500 000	325 662	9 429	380 229	11 087	421 601	12 449	371 972	10 840
U: 500 001 – 750 000	190 592	10 160	213 960	10 953	238 775	11 573	247 442	11 406
V: 750 001 – 1 000 000	62 242	5 122	73 237	6 061	84 883	7 044	92 762	7 441
W: 1 000 001 – 2 000 000	42 967	4 124	49 590	4 960	56 760	6 077	63 651	6 823
X: 2 000 001 – 5 000 000	8 281	1 440	10 182	1 621	9 876	1 655	10 675	1 882
Y: 5 000 001 +	1 497	658	2 001	742	1 631	575	1 565	539
Total	2 370 871	58 463	2 379 739	62 894	2 182 963	62 993	1 684 126	54 189

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

PERSONAL INCOME TAX

Table A2.5.4: Assessed individual taxpayers: Allowances - Other allowances (code 3713)¹ by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.1%	0.6%	0.1%	0.5%	0.1%	0.5%	0.1%
D: 20 001 – 30 000	0.6%	0.2%	0.4%	0.1%	0.4%	0.1%	0.3%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%	0.4%	0.1%
F: 40 001 – 50 000	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%
G: 50 001 – 60 000	0.8%	0.2%	0.8%	0.2%	0.6%	0.1%	0.5%	0.1%
H: 60 001 – 70 000	1.0%	0.3%	0.9%	0.2%	0.7%	0.1%	0.6%	0.1%
I: 70 001 – 80 000	1.2%	0.3%	1.2%	0.3%	0.9%	0.4%	0.8%	0.1%
J: 80 001 – 90 000	1.8%	0.6%	1.4%	0.5%	1.1%	0.3%	1.0%	0.3%
K: 90 000 – 100 000	2.1%	0.7%	1.8%	0.6%	1.3%	0.3%	1.1%	0.3%
L: 100 001 – 110 000	2.4%	0.9%	1.9%	0.7%	1.6%	0.6%	1.2%	0.3%
M: 110 001 – 120 000	2.6%	1.1%	2.2%	0.9%	1.7%	0.6%	1.4%	0.5%
N: 120 001 – 130 000	2.6%	1.2%	2.4%	1.0%	1.9%	0.7%	1.4%	0.5%
O: 130 001 – 140 000	2.6%	1.3%	2.4%	1.1%	2.1%	0.8%	1.5%	0.5%
P: 140 001 – 150 000	2.9%	1.5%	2.4%	1.2%	2.1%	0.9%	1.6%	0.6%
Q: 150 001 – 200 000	14.5%	8.8%	13.6%	8.0%	11.4%	6.0%	9.0%	4.1%
R: 200 001 – 250 000	14.2%	10.4%	13.6%	9.4%	12.7%	8.1%	10.7%	5.9%
S: 250 001 – 350 000	21.9%	19.4%	22.5%	19.2%	22.8%	18.1%	20.8%	14.6%
T: 350 001 – 500 000	13.7%	16.1%	16.0%	17.6%	19.3%	19.8%	22.1%	20.0%
U: 500 001 – 750 000	8.0%	17.4%	9.0%	17.4%	10.9%	18.4%	14.7%	21.0%
V: 750 001 – 1 000 000	2.6%	8.8%	3.1%	9.6%	3.9%	11.2%	5.5%	13.7%
W: 1 000 001 – 2 000 000	1.8%	7.1%	2.1%	7.9%	2.6%	9.6%	3.8%	12.6%
X: 2 000 001 – 5 000 000	0.3%	2.5%	0.4%	2.6%	0.5%	2.6%	0.6%	3.5%
Y: 5 000 001 +	0.1%	1.1%	0.1%	1.2%	0.1%	0.9%	0.1%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2016 – 2019

Tax year	2016 [85.7% assessed]	2017 [85.0% assessed]	2018 [81.50% assessed]	2019 [68.8% assessed]
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value ¹	1 247 168	4 989	1 331 177	5 504
3802 Right of use of motor vehicle	86 793	6 744	82 288	6 822
3803 Right of use of asset	37	4	21	1
3804 Meals and refreshments vouchers	34	0	38	0
3805 Free or cheap residential / holiday accommodation	93 414	2 166	91 754	2 213
3806 Free or cheap services	137 265	365	128 570	359
3807 Low or interest-free loans; house	66	0	67	1
3808 Payment of employees' debt	537 245	4 188	480 607	3 709
3809 Bursaries and scholarships	7 370	96	6 212	93
3810 Medical aid paid on behalf of employee	2 100 173	53 136	2 055 817	56 243
Other ¹	6 824	281	8 626	318
Foreign fringe benefits ²	2 515	59	3 371	82
Pension and provident fund ³	0	0	3 591 235	111 973
Total		72 029		187 318
Percentage of total				192 441
3801 Acquisition of asset at less than the actual value ¹	6.9%		2.9%	2.8%
3802 Right of use of motor vehicle	9.4%		3.6%	3.6%
3803 Right of use of asset	0.0%		0.0%	0.0%
3804 Meals and refreshments vouchers	0.0%		0.0%	0.0%
3805 Free or cheap residential / holiday accommodation	3.0%		1.2%	1.1%
3806 Free or cheap services	0.5%		0.2%	0.2%
3807 Low or interest-free loans; house	0.0%		0.0%	0.0%
3808 Payment of employees' debt	5.8%		2.0%	1.7%
3809 Bursaries and scholarships	0.1%		0.0%	0.0%
3810 Medical aid paid on behalf of employee	73.8%		30.0%	30.1%
Other ¹	0.4%		0.2%	0.2%
Foreign fringe benefits ²	0.1%		0.0%	0.1%
Pension and provident fund ³	0.0%		59.8%	60.2%
Total	100.0%	100.0%	40.2%	39.8%
Total				170 632

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

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

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

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	497	2	249	1	220	1	208	3
B: = 0	134	0	52	0	44	0	46	0
C: 1 – 20 000	7 753	3	6 335	2	5 117	2	3 320	1
D: 20 001 – 30 000	6 413	3	5 326	2	4 774	2	2 803	1
E: 30 001 – 40 000	8 050	4	7 180	3	5 934	3	3 840	2
F: 40 001 – 50 000	9 794	5	9 413	5	7 555	4	4 762	3
G: 50 001 – 60 000	11 783	7	11 511	7	8 967	6	6 036	4
H: 60 001 – 70 000	16 431	11	14 998	11	10 927	8	7 263	5
I: 70 001 – 80 000	21 667	17	21 310	17	15 244	13	9 804	9
J: 80 001 – 90 000	26 374	23	25 958	24	20 260	20	13 280	14
K: 90 001 – 100 000	28 880	27	27 861	28	22 409	24	15 264	18
L: 100 001 – 110 000	30 027	31	29 443	32	24 127	28	16 304	21
M: 110 001 – 120 000	31 198	36	31 490	36	25 866	31	17 459	24
N: 120 001 – 130 000	32 823	40	32 409	41	26 734	34	18 509	26
O: 130 001 – 140 000	33 677	44	33 920	46	28 010	39	19 178	28
P: 140 001 – 150 000	34 022	46	34 479	49	29 279	44	20 275	32
Q: 150 001 – 200 000	164 866	261	169 885	278	146 916	249	106 385	188
R: 200 001 – 250 000	134 080	280	139 308	301	131 027	283	100 654	220
S: 250 001 – 350 000	207 573	563	219 378	627	212 292	607	172 384	499
T: 350 001 – 500 000	175 416	707	199 612	811	214 810	847	190 835	769
U: 500 001 – 750 000	142 169	837	164 982	943	179 341	1 026	183 739	1 063
V: 750 001 – 1 000 000	55 799	453	67 768	512	79 458	604	88 520	671
W: 1 000 001 – 2 000 000	50 481	637	58 578	697	67 961	794	77 469	875
X: 2 000 001 – 5 000 000	14 161	562	15 909	563	16 952	490	18 831	472
Y: 5 000 001 +	3 100	389	3 823	469	3 575	317	3 836	297
Total	1 247 168	4 989	1 331 177	5 504	1 287 799	5 476	1 101 004	5 243

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Acquisition of asset (code 3801) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	0.6%	0.1%	0.5%	0.0%	0.4%	0.0%	0.3%	0.0%
D: 20 001 – 30 000	0.5%	0.1%	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	0.6%	0.1%	0.5%	0.1%	0.5%	0.1%	0.3%	0.0%
F: 40 001 – 50 000	0.8%	0.1%	0.7%	0.1%	0.6%	0.1%	0.4%	0.1%
G: 50 001 – 60 000	0.9%	0.1%	0.9%	0.1%	0.7%	0.1%	0.5%	0.1%
H: 60 001 – 70 000	1.3%	0.2%	1.1%	0.2%	0.8%	0.2%	0.7%	0.1%
I: 70 001 – 80 000	1.7%	0.3%	1.6%	0.3%	1.2%	0.2%	0.9%	0.2%
J: 80 001 – 90 000	2.1%	0.5%	2.0%	0.4%	1.6%	0.4%	1.2%	0.3%
K: 90 000 – 100 000	2.3%	0.5%	2.1%	0.5%	1.7%	0.4%	1.4%	0.3%
L: 100 001 – 110 000	2.4%	0.6%	2.2%	0.6%	1.9%	0.5%	1.5%	0.4%
M: 110 001 – 120 000	2.5%	0.7%	2.4%	0.7%	2.0%	0.6%	1.6%	0.4%
N: 120 001 – 130 000	2.6%	0.8%	2.4%	0.7%	2.1%	0.6%	1.7%	0.5%
O: 130 001 – 140 000	2.7%	0.9%	2.5%	0.8%	2.2%	0.7%	1.7%	0.5%
P: 140 001 – 150 000	2.7%	0.9%	2.6%	0.9%	2.3%	0.8%	1.8%	0.6%
Q: 150 001 – 200 000	13.2%	5.2%	12.8%	5.1%	11.4%	4.5%	9.7%	3.6%
R: 200 001 – 250 000	10.8%	5.6%	10.5%	5.5%	10.2%	5.2%	9.1%	4.2%
S: 250 001 – 350 000	16.6%	11.3%	16.5%	11.4%	16.5%	11.1%	15.7%	9.5%
T: 350 001 – 500 000	14.1%	14.2%	15.0%	14.7%	16.7%	15.5%	17.3%	14.7%
U: 500 001 – 750 000	11.4%	16.8%	12.4%	17.1%	13.9%	18.7%	16.7%	20.3%
V: 750 001 – 1 000 000	4.5%	9.1%	5.1%	9.3%	6.2%	11.0%	8.0%	12.8%
W: 1 000 001 – 2 000 000	4.0%	12.8%	4.4%	12.7%	5.3%	14.5%	7.0%	16.7%
X: 2 000 001 – 5 000 000	1.1%	11.3%	1.2%	10.2%	1.3%	8.9%	1.7%	9.0%
Y: 5 000 001 +	0.2%	7.8%	0.3%	8.5%	0.3%	5.8%	0.3%	5.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	46	4	31	2	37	3	24	3
B: = 0	–	–	3	0	3	0	2	0
C: 1 – 20 000	104	1	81	1	78	1	42	0
D: 20 001 – 30 000	115	1	85	1	83	1	58	1
E: 30 001 – 40 000	141	2	114	2	93	2	68	1
F: 40 001 – 50 000	165	2	151	3	150	3	82	2
G: 50 001 – 60 000	188	3	190	4	131	3	86	2
H: 60 001 – 70 000	247	5	238	5	194	5	135	3
I: 70 001 – 80 000	355	9	310	9	246	6	162	5
J: 80 001 – 90 000	393	9	308	8	242	7	209	7
K: 90 000 – 100 000	453	13	400	12	331	10	239	8
L: 100 001 – 110 000	473	15	403	12	342	11	267	11
M: 110 001 – 120 000	487	16	513	18	411	14	298	12
N: 120 001 – 130 000	642	23	542	21	428	17	306	13
O: 130 001 – 140 000	738	29	638	28	536	22	388	18
P: 140 001 – 150 000	769	31	701	30	555	23	461	21
Q: 150 001 – 200 000	4 996	231	4 540	225	3 806	191	3 188	175
R: 200 001 – 250 000	6 927	367	6 092	340	5 200	301	4 205	267
S: 250 001 – 350 000	16 005	936	14 440	893	13 120	851	10 996	785
T: 350 001 – 500 000	18 380	1 282	17 338	1 272	17 256	1 299	15 962	1 284
U: 500 001 – 750 000	17 468	1 438	17 160	1 460	16 201	1 479	15 600	1 508
V: 750 001 – 1 000 000	6 891	701	7 139	758	7 414	829	7 523	892
W: 1 000 001 – 2 000 000	7 369	970	7 394	1 007	7 627	1 092	7 582	1 125
X: 2 000 001 – 5 000 000	2 902	526	2 846	547	2 711	543	2 459	520
Y: 5 000 001 +	539	130	631	163	588	165	466	151
Total	86 793	6 744	82 288	6 822	77 783	6 881	70 808	6 814

Table A2.6.3: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [88.8% 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%
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%	0.1%	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%	0.1%	0.0%
G: 50 001 – 60 000	0.2%	0.0%	0.2%	0.1%	0.2%	0.0%	0.1%	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	0.4%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.5%	0.1%	0.4%	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%	0.3%	0.1%
L: 100 001 – 110 000	0.5%	0.2%	0.5%	0.2%	0.4%	0.2%	0.4%	0.2%
M: 110 001 – 120 000	0.6%	0.2%	0.6%	0.3%	0.5%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.7%	0.3%	0.7%	0.3%	0.6%	0.3%	0.4%	0.2%
O: 130 001 – 140 000	0.9%	0.4%	0.8%	0.4%	0.7%	0.3%	0.5%	0.3%
P: 140 001 – 150 000	0.9%	0.5%	0.9%	0.4%	0.7%	0.3%	0.7%	0.3%
Q: 150 001 – 200 000	5.8%	3.4%	5.5%	3.3%	4.9%	2.8%	4.5%	2.6%
R: 200 001 – 250 000	8.0%	5.4%	7.4%	5.0%	6.7%	4.4%	5.9%	3.9%
S: 250 001 – 350 000	18.4%	13.9%	17.5%	13.1%	16.9%	12.4%	15.5%	11.5%
T: 350 001 – 500 000	21.2%	19.0%	21.1%	18.6%	22.2%	18.9%	22.5%	18.8%
U: 500 001 – 750 000	20.1%	21.3%	20.9%	21.4%	20.8%	21.5%	22.0%	22.1%
V: 750 001 – 1 000 000	7.9%	10.4%	8.7%	11.1%	9.5%	12.1%	10.6%	13.1%
W: 1 000 001 – 2 000 000	8.5%	14.4%	9.0%	14.8%	9.8%	15.9%	10.7%	16.5%
X: 2 000 001 – 5 000 000	3.3%	7.8%	3.5%	8.0%	3.5%	7.9%	3.5%	7.6%
Y: 5 000 001 +	0.6%	1.9%	0.8%	2.4%	0.8%	2.4%	0.7%	2.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	476	13	292	8	242	9	209	8
B: = 0	64	2	56	2	50	2	46	2
C: 1 – 20 000	3 102	11	2 320	8	1 613	6	1 092	4
D: 20 001 – 30 000	3 329	14	2 575	12	1 967	9	1 244	6
E: 30 001 – 40 000	3 936	18	3 269	17	2 549	13	1 830	10
F: 40 001 – 50 000	4 993	26	4 549	24	3 030	18	1 945	12
G: 50 001 – 60 000	6 106	36	4 973	30	3 684	24	2 451	16
H: 60 001 – 70 000	10 212	87	6 672	44	4 654	32	3 137	22
I: 70 001 – 80 000	11 252	79	9 457	68	5 912	45	3 925	30
J: 80 001 – 90 000	14 900	113	12 013	94	7 653	63	5 136	42
K: 90 000 – 100 000	21 286	184	18 962	257	10 269	93	6 415	57
L: 100 001 – 110 000	29 309	315	21 993	227	13 843	143	7 947	82
M: 110 001 – 120 000	37 544	487	28 982	356	19 461	237	10 029	119
N: 120 001 – 130 000	44 046	648	35 461	519	26 422	433	14 313	221
O: 130 001 – 140 000	48 359	795	40 137	659	30 281	490	16 804	274
P: 140 001 – 150 000	49 718	861	44 795	796	34 702	626	20 184	353
Q: 150 001 – 200 000	297 744	6 036	266 259	5 536	207 871	4 406	130 080	2 853
R: 200 001 – 250 000	303 740	7 116	287 047	7 366	257 528	7 014	171 768	4 740
S: 250 001 – 350 000	508 761	12 792	496 965	13 263	460 867	12 911	338 362	10 157
T: 350 001 – 500 000	341 708	9 592	383 330	11 360	422 781	13 205	378 091	12 598
U: 500 001 – 750 000	210 914	6 948	224 150	7 688	249 782	8 960	258 999	9 689
V: 750 001 – 1 000 000	71 434	2 855	78 147	3 238	90 645	3 872	97 903	4 283
W: 1 000 001 – 2 000 000	59 380	2 938	63 047	3 267	70 773	3 857	76 092	4 256
X: 2 000 001 – 5 000 000	14 905	948	16 641	1 105	17 145	1 230	17 558	1 313
Y: 5 000 001 +	2 955	223	3 725	300	3 374	301	3 312	307
Total	2 100 173	53 136	2 055 817	56 243	1 947 098	57 997	1 568 872	51 452

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2016 – 2019
(continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
D: 20 001 – 30 000	0.2%	0.0%	0.1%	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%	0.1%	0.0%
G: 50 001 – 60 000	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%	0.2%	0.0%
H: 60 001 – 70 000	0.5%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.0%
I: 70 001 – 80 000	0.5%	0.1%	0.5%	0.1%	0.3%	0.1%	0.3%	0.1%
J: 80 001 – 90 000	0.7%	0.2%	0.6%	0.2%	0.4%	0.1%	0.3%	0.1%
K: 90 000 – 100 000	1.0%	0.3%	0.9%	0.5%	0.5%	0.2%	0.4%	0.1%
L: 100 001 – 110 000	1.4%	0.6%	1.1%	0.4%	0.7%	0.2%	0.5%	0.2%
M: 110 001 – 120 000	1.8%	0.9%	1.4%	0.6%	1.0%	0.4%	0.6%	0.2%
N: 120 001 – 130 000	2.1%	1.2%	1.7%	0.9%	1.4%	0.7%	0.9%	0.4%
O: 130 001 – 140 000	2.3%	1.5%	2.0%	1.2%	1.6%	0.8%	1.1%	0.5%
P: 140 001 – 150 000	2.4%	1.6%	2.2%	1.4%	1.8%	1.1%	1.3%	0.7%
Q: 150 001 – 200 000	14.2%	11.4%	13.0%	9.8%	10.7%	7.6%	8.3%	5.5%
R: 200 001 – 250 000	14.5%	13.4%	14.0%	13.1%	13.2%	12.1%	10.9%	9.2%
S: 250 001 – 350 000	24.2%	24.1%	24.2%	23.6%	23.7%	22.3%	21.6%	19.7%
T: 350 001 – 500 000	16.3%	18.1%	18.6%	20.2%	21.7%	22.8%	24.1%	24.5%
U: 500 001 – 750 000	10.0%	13.1%	10.9%	13.7%	12.8%	15.4%	16.5%	18.8%
V: 750 001 – 1 000 000	3.4%	5.4%	3.8%	5.8%	4.7%	6.7%	6.2%	8.3%
W: 1 000 001 – 2 000 000	2.8%	5.5%	3.1%	5.8%	3.6%	6.7%	4.9%	8.3%
X: 2 000 001 – 5 000 000	0.7%	1.8%	0.8%	2.0%	0.9%	2.1%	1.1%	2.6%
Y: 5 000 001 +	0.1%	0.4%	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

PERSONAL INCOME TAX

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund¹ by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]			2017 [85.0% assessed]			2018 [81.50% assessed]			2019 [68.8% 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	–	–		525	14		456	12		414	14	
B: = 0	–	–		121	4		120	5		90	4	
C: 1 – 20 000	–	–		17 322	25		14 143	22		9 421	13	
D: 20 001 – 30 000	–	–		14 543	29		12 462	28		8 337	17	
E: 30 001 – 40 000	–	–		20 139	51		15 832	43		10 247	26	
F: 40 001 – 50 000	–	–		25 801	77		20 157	62		12 967	38	
G: 50 001 – 60 000	–	–		31 329	111		23 725	84		15 133	52	
H: 60 001 – 70 000	–	–		39 319	168		29 781	121		19 174	80	
I: 70 001 – 80 000	–	–		55 399	274		40 596	191		25 111	122	
J: 80 001 – 90 000	–	–		71 605	432		52 610	293		33 275	182	
K: 90 000 – 100 000	–	–		82 003	599		61 317	416		38 568	247	
L: 100 001 – 110 000	–	–		87 075	748		68 371	561		41 986	308	
M: 110 001 – 120 000	–	–		93 354	928		71 146	662		44 735	385	
N: 120 001 – 130 000	–	–		96 794	1 062		78 108	855		46 969	471	
O: 130 001 – 140 000	–	–		97 093	1 157		79 412	927		48 331	538	
P: 140 001 – 150 000	–	–		98 325	1 271		81 103	1 023		50 451	611	
Q: 150 001 – 200 000	–	–		496 204	8 277		416 227	6 711		267 302	4 095	
R: 200 001 – 250 000	–	–		463 984	11 232		414 397	9 697		279 798	6 065	
S: 250 001 – 350 000	–	–		724 431	23 571		704 248	23 015		521 688	16 656	
T: 350 001 – 500 000	–	–		529 054	22 626		587 573	25 744		523 287	23 269	
U: 500 001 – 750 000	–	–		316 023	17 295		354 947	19 928		366 179	20 956	
V: 750 001 – 1 000 000	–	–		115 285	8 335		133 746	9 861		144 534	10 818	
W: 1 000 001 – 2 000 000	–	–		89 334	8 951		103 127	10 586		113 770	11 636	
X: 2 000 001 – 5 000 000	–	–		21 638	3 565		22 957	3 914		24 424	4 225	
Y: 5 000 001 +	–	–		4 535	1 172		4 165	1 154		4 285	1 175	
Total	–	–		3 591 235	111 973		3 390 726	115 917		2 650 476	102 005	

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

Table A2.6.5: Assessed individual taxpayers: Fringe benefits - Pension and provident fund¹ by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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%
B: = 0	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	–	–	0.5%	0.0%	0.4%	0.0%	0.4%	0.0%
D: 20 001 – 30 000	–	–	0.4%	0.0%	0.4%	0.0%	0.3%	0.0%
E: 30 001 – 40 000	–	–	0.6%	0.0%	0.5%	0.0%	0.4%	0.0%
F: 40 001 – 50 000	–	–	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%
G: 50 001 – 60 000	–	–	0.9%	0.1%	0.7%	0.1%	0.6%	0.1%
H: 60 001 – 70 000	–	–	1.1%	0.1%	0.9%	0.1%	0.7%	0.1%
I: 70 001 – 80 000	–	–	1.5%	0.2%	1.2%	0.2%	0.9%	0.1%
J: 80 001 – 90 000	–	–	2.0%	0.4%	1.6%	0.3%	1.3%	0.2%
K: 90 000 – 100 000	–	–	2.3%	0.5%	1.8%	0.4%	1.5%	0.2%
L: 100 001 – 110 000	–	–	2.4%	0.7%	2.0%	0.5%	1.6%	0.3%
M: 110 001 – 120 000	–	–	2.6%	0.8%	2.1%	0.6%	1.7%	0.4%
N: 120 001 – 130 000	–	–	2.7%	0.9%	2.3%	0.7%	1.8%	0.5%
O: 130 001 – 140 000	–	–	2.7%	1.0%	2.3%	0.8%	1.8%	0.5%
P: 140 001 – 150 000	–	–	2.7%	1.1%	2.4%	0.9%	1.9%	0.6%
Q: 150 001 – 200 000	–	–	13.8%	7.4%	12.3%	5.8%	10.1%	4.0%
R: 200 001 – 250 000	–	–	12.9%	10.0%	12.2%	8.4%	10.6%	5.9%
S: 250 001 – 350 000	–	–	20.2%	21.1%	20.8%	19.9%	19.7%	16.3%
T: 350 001 – 500 000	–	–	14.7%	20.2%	17.3%	22.2%	19.7%	22.8%
U: 500 001 – 750 000	–	–	8.8%	15.4%	10.5%	17.2%	13.8%	20.5%
V: 750 001 – 1 000 000	–	–	3.2%	7.4%	3.9%	8.5%	5.5%	10.6%
W: 1 000 001 – 2 000 000	–	–	2.5%	8.0%	3.0%	9.1%	4.3%	11.4%
X: 2 000 001 – 5 000 000	–	–	0.6%	3.2%	0.7%	3.4%	0.9%	4.1%
Y: 5 000 001 +	–	–	0.1%	1.0%	0.1%	1.0%	0.2%	1.2%
Total	–	–	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.

PERSONAL INCOME TAX

Table A2.7.1: Assessed individual taxpayers: Deductions, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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)
4001 Current pension fund contributions	2 315 966	39 977	–	–	–	–	–	–
4002 Arrears pension fund contributions	61 126	93	–	–	–	–	–	–
4006 Current retirement annuity fund contributions	1 551 467	21 712	–	–	–	–	–	–
4007 Arrears retirement annuity fund contributions	33 709	45	–	–	–	–	–	–
4011 Donations	77 530	715	85 600	844	89 194	903	91 070	938
4014 Travel expenses - fixed cost - business cost claimed against allowance	386 059	22 594	373 337	22 620	361 982	23 346	336 231	22 595
4015 Travel expenses - actual business cost	22 458	1 192	21 680	1 189	22 265	1 266	21 701	1 314
4016 Other	32 822	2 896	31 364	2 870	30 505	2 922	28 320	2 754
4017 Subsistence allowance - local	9 680	117	9 389	112	9 122	109	6 525	83
4018 Income protection contributions ³	–	–	–	–	–	–	–	–
4027 Depreciation	7 996	127	8 120	132	8 636	233	7 740	228
4028 Home office expense	16 096	431	16 729	452	18 012	596	17 574	698
4029 Retirement fund contributions	–	–	4 098 256	199 368	3 865 069	202 845	3 078 662	181 326
4048 Employer provided vehicle expenses	53 665	3 257	54 671	3 518	53 960	3 687	51 625	3 808
4050 Employer provided vehicle expenses (operating lease)	1 469	107	1 679	124	1 689	128	1 736	140
Other ¹	26 773	2 603	24 651	2 340	25 587	3 044	26 569	3 607
Medical Tax Credits Rebate ²	3 016 881	19 481	2 968 353	20 655	2 907 608	21 463	2 412 167	18 341
Medical Tax Credits Rebate - additional expense ²	805 544	4 508	883 928	5 294	944 646	5 937	888 434	6 269
Total		95 866		233 569		239 079		217 492
Percentage of total								
4001 Current pension fund contributions		41.7%		–		–		–
4002 Arrears pension fund contributions		0.1%		–		–		–
4006 Current retirement annuity fund contributions		22.6%		–		–		–
4007 Arrears retirement annuity fund contributions		0.0%		–		–		–
4011 Donations		0.7%		0.4%		0.4%		0.4%
4014 Travel expenses - fixed cost - business cost claimed against allowance		23.6%		9.7%		9.8%		10.4%
4015 Travel expenses - actual business cost		1.2%		0.5%		0.5%		0.6%
4016 Other		3.0%		1.2%		1.2%		1.3%
4017 Subsistence allowance - local		0.1%		0.0%		0.0%		0.0%
4018 Income protection contributions ³		–		–		–		–
4027 Depreciation		0.1%		0.1%		0.1%		0.1%
4028 Home office expense		0.4%		0.2%		0.2%		0.3%
4029 Retirement fund contributions		–		85.4%		84.8%		83.4%
4048 Employer provided vehicle expenses		3.4%		1.5%		1.5%		1.8%
4050 Employer provided vehicle expenses (operating lease)		0.1%		0.1%		0.1%		0.1%
Other ¹		2.7%		1.0%		1.3%		1.7%
Medical Tax Credits Rebate ²		20.3%		8.8%		9.0%		8.4%
Medical Tax Credits Rebate - additional expense ²		4.7%		2.3%		2.5%		2.9%
Total		100.0%		111.1%		111.5%		111.3%

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

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

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

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

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001¹) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	2 045	30	-	-	-	-	-	-
B: = 0	24	0	-	-	-	-	-	-
C: 1 – 20 000	7 348	8	-	-	-	-	-	-
D: 20 001 – 30 000	6 074	10	-	-	-	-	-	-
E: 30 001 – 40 000	7 992	16	-	-	-	-	-	-
F: 40 001 – 50 000	9 314	22	-	-	-	-	-	-
G: 50 001 – 60 000	10 379	29	-	-	-	-	-	-
H: 60 001 – 70 000	14 257	45	-	-	-	-	-	-
I: 70 001 – 80 000	19 256	76	-	-	-	-	-	-
J: 80 001 – 90 000	28 455	133	-	-	-	-	-	-
K: 90 000 – 100 000	37 114	196	-	-	-	-	-	-
L: 100 001 – 110 000	47 391	281	-	-	-	-	-	-
M: 110 001 – 120 000	53 904	345	-	-	-	-	-	-
N: 120 001 – 130 000	55 122	373	-	-	-	-	-	-
O: 130 001 – 140 000	56 858	413	-	-	-	-	-	-
P: 140 001 – 150 000	63 797	513	-	-	-	-	-	-
Q: 150 001 – 200 000	326 659	3 175	-	-	-	-	-	-
R: 200 001 – 250 000	352 442	4 503	-	-	-	-	-	-
S: 250 001 – 350 000	543 958	9 270	-	-	-	-	-	-
T: 350 001 – 500 000	344 780	7 762	-	-	-	-	-	-
U: 500 001 – 750 000	197 458	5 946	-	-	-	-	-	-
V: 750 001 – 1 000 000	68 374	2 718	-	-	-	-	-	-
W: 1 000 001 – 2 000 000	50 562	2 846	-	-	-	-	-	-
X: 2 000 001 – 5 000 000	10 604	979	-	-	-	-	-	-
Y: 5 000 001 +	1 799	289	-	-	-	-	-	-
Total	2 315 966	39 977	-	-	-	-	-	-

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 A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001¹) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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%	-	-	-	-	-	-
B: = 0	0.0%	0.0%	-	-	-	-	-	-
C: 1 – 20 000	0.3%	0.0%	-	-	-	-	-	-
D: 20 001 – 30 000	0.3%	0.0%	-	-	-	-	-	-
E: 30 001 – 40 000	0.3%	0.0%	-	-	-	-	-	-
F: 40 001 – 50 000	0.4%	0.1%	-	-	-	-	-	-
G: 50 001 – 60 000	0.4%	0.1%	-	-	-	-	-	-
H: 60 001 – 70 000	0.6%	0.1%	-	-	-	-	-	-
I: 70 001 – 80 000	0.8%	0.2%	-	-	-	-	-	-
J: 80 001 – 90 000	1.2%	0.3%	-	-	-	-	-	-
K: 90 000 – 100 000	1.6%	0.5%	-	-	-	-	-	-
L: 100 001 – 110 000	2.0%	0.7%	-	-	-	-	-	-
M: 110 001 – 120 000	2.3%	0.9%	-	-	-	-	-	-
N: 120 001 – 130 000	2.4%	0.9%	-	-	-	-	-	-
O: 130 001 – 140 000	2.5%	1.0%	-	-	-	-	-	-
P: 140 001 – 150 000	2.8%	1.3%	-	-	-	-	-	-
Q: 150 001 – 200 000	14.1%	7.9%	-	-	-	-	-	-
R: 200 001 – 250 000	15.2%	11.3%	-	-	-	-	-	-
S: 250 001 – 350 000	23.5%	23.2%	-	-	-	-	-	-
T: 350 001 – 500 000	14.9%	19.4%	-	-	-	-	-	-
U: 500 001 – 750 000	8.5%	14.9%	-	-	-	-	-	-
V: 750 001 – 1 000 000	3.0%	6.8%	-	-	-	-	-	-
W: 1 000 001 – 2 000 000	2.2%	7.1%	-	-	-	-	-	-
X: 2 000 001 – 5 000 000	0.5%	2.4%	-	-	-	-	-	-
Y: 5 000 001 +	0.1%	0.7%	-	-	-	-	-	-
Total	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.

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006¹) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	51	1	-	-	-	-	-	-
B: = 0	2 521	4	-	-	-	-	-	-
C: 1 – 20 000	8 962	28	-	-	-	-	-	-
D: 20 001 – 30 000	4 990	18	-	-	-	-	-	-
E: 30 001 – 40 000	5 202	24	-	-	-	-	-	-
F: 40 001 – 50 000	5 756	31	-	-	-	-	-	-
G: 50 001 – 60 000	7 121	45	-	-	-	-	-	-
H: 60 001 – 70 000	9 741	69	-	-	-	-	-	-
I: 70 001 – 80 000	12 272	85	-	-	-	-	-	-
J: 80 001 – 90 000	14 970	95	-	-	-	-	-	-
K: 90 000 – 100 000	17 524	106	-	-	-	-	-	-
L: 100 001 – 110 000	22 716	137	-	-	-	-	-	-
M: 110 001 – 120 000	25 252	149	-	-	-	-	-	-
N: 120 001 – 130 000	25 464	157	-	-	-	-	-	-
O: 130 001 – 140 000	26 642	165	-	-	-	-	-	-
P: 140 001 – 150 000	29 635	177	-	-	-	-	-	-
Q: 150 001 – 200 000	167 902	1 080	-	-	-	-	-	-
R: 200 001 – 250 000	195 950	1 318	-	-	-	-	-	-
S: 250 001 – 350 000	364 808	2 920	-	-	-	-	-	-
T: 350 001 – 500 000	260 067	3 122	-	-	-	-	-	-
U: 500 001 – 750 000	178 139	3 466	-	-	-	-	-	-
V: 750 001 – 1 000 000	75 623	2 220	-	-	-	-	-	-
W: 1 000 001 – 2 000 000	69 539	3 426	-	-	-	-	-	-
X: 2 000 001 – 5 000 000	17 535	1 819	-	-	-	-	-	-
Y: 5 000 001 +	3 085	1 050	-	-	-	-	-	-
Total	1 551 467	21 712	-	-	-	-	-	-

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

Table A2.7.3: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006¹) by taxable income group, 2016 – 2019
(continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	-	-	-	-	-	-
B: = 0	0.2%	0.0%	-	-	-	-	-	-
C: 1 – 20 000	0.6%	0.1%	-	-	-	-	-	-
D: 20 001 – 30 000	0.3%	0.1%	-	-	-	-	-	-
E: 30 001 – 40 000	0.3%	0.1%	-	-	-	-	-	-
F: 40 001 – 50 000	0.4%	0.1%	-	-	-	-	-	-
G: 50 001 – 60 000	0.5%	0.2%	-	-	-	-	-	-
H: 60 001 – 70 000	0.6%	0.3%	-	-	-	-	-	-
I: 70 001 – 80 000	0.8%	0.4%	-	-	-	-	-	-
J: 80 001 – 90 000	1.0%	0.4%	-	-	-	-	-	-
K: 90 000 – 100 000	1.1%	0.5%	-	-	-	-	-	-
L: 100 001 – 110 000	1.5%	0.6%	-	-	-	-	-	-
M: 110 001 – 120 000	1.6%	0.7%	-	-	-	-	-	-
N: 120 001 – 130 000	1.6%	0.7%	-	-	-	-	-	-
O: 130 001 – 140 000	1.7%	0.8%	-	-	-	-	-	-
P: 140 001 – 150 000	1.9%	0.8%	-	-	-	-	-	-
Q: 150 001 – 200 000	10.8%	5.0%	-	-	-	-	-	-
R: 200 001 – 250 000	12.6%	6.1%	-	-	-	-	-	-
S: 250 001 – 350 000	23.5%	13.4%	-	-	-	-	-	-
T: 350 001 – 500 000	16.8%	14.4%	-	-	-	-	-	-
U: 500 001 – 750 000	11.5%	16.0%	-	-	-	-	-	-
V: 750 001 – 1 000 000	4.9%	10.2%	-	-	-	-	-	-
W: 1 000 001 – 2 000 000	4.5%	15.8%	-	-	-	-	-	-
X: 2 000 001 – 5 000 000	1.1%	8.4%	-	-	-	-	-	-
Y: 5 000 001 +	0.2%	4.8%	-	-	-	-	-	-
Total	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.

Table A2.7.4: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	122	9	89	7	101	7	102	9
B: = 0	5	0	28	2	24	2	24	2
C: 1 – 20 000	193	2	155	2	144	3	110	2
D: 20 001 – 30 000	170	2	175	2	167	3	84	2
E: 30 001 – 40 000	243	4	216	5	198	3	182	4
F: 40 001 – 50 000	304	7	312	7	264	6	189	5
G: 50 001 – 60 000	457	11	463	12	389	10	272	7
H: 60 001 – 70 000	661	16	738	22	540	14	423	13
I: 70 001 – 80 000	1 061	28	1 063	31	793	24	595	19
J: 80 001 – 90 000	1 258	36	1 400	41	1 009	31	674	20
K: 90 000 – 100 000	1 729	47	1 700	48	1 278	41	918	30
L: 100 001 – 110 000	1 993	62	2 098	63	1 485	47	1 155	37
M: 110 001 – 120 000	2 314	73	2 289	73	1 785	62	1 284	43
N: 120 001 – 130 000	2 455	80	2 436	81	1 969	68	1 553	56
O: 130 001 – 140 000	2 644	91	2 620	93	2 105	77	1 786	68
P: 140 001 – 150 000	2 901	102	2 848	106	2 290	90	1 923	77
Q: 150 001 – 200 000	19 382	750	17 140	680	14 867	623	11 854	517
R: 200 001 – 250 000	23 222	1 001	21 217	932	19 064	880	16 061	768
S: 250 001 – 350 000	53 874	2 724	48 692	2 499	42 957	2 269	36 488	1 970
T: 350 001 – 500 000	80 869	4 769	75 149	4 546	69 081	4 322	61 519	3 910
U: 500 001 – 750 000	94 262	6 137	92 171	6 143	92 610	6 534	86 768	6 342
V: 750 001 – 1 000 000	44 632	3 005	46 439	3 247	50 669	3 740	52 345	3 978
W: 1 000 001 – 2 000 000	40 484	2 809	41 938	3 028	46 310	3 501	47 635	3 688
X: 2 000 001 – 5 000 000	9 451	723	10 170	804	10 393	858	10 749	898
Y: 5 000 001 +	1 373	107	1 791	145	1 490	131	1 538	131
Total	386 059	22 594	373 337	22 620	361 982	23 346	336 231	22 595

Table A2.7.4: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	0.1%	0.1%	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%	0.1%
I: 70 001 – 80 000	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
J: 80 001 – 90 000	0.3%	0.2%	0.4%	0.2%	0.3%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.5%	0.2%	0.4%	0.2%	0.3%	0.1%
L: 100 001 – 110 000	0.5%	0.3%	0.6%	0.3%	0.4%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.6%	0.3%	0.6%	0.3%	0.5%	0.3%	0.4%	0.2%
N: 120 001 – 130 000	0.6%	0.4%	0.7%	0.4%	0.5%	0.3%	0.5%	0.2%
O: 130 001 – 140 000	0.7%	0.4%	0.7%	0.4%	0.6%	0.3%	0.5%	0.3%
P: 140 001 – 150 000	0.8%	0.5%	0.8%	0.5%	0.6%	0.4%	0.6%	0.3%
Q: 150 001 – 200 000	5.0%	3.3%	4.6%	3.0%	4.1%	2.7%	3.5%	2.3%
R: 200 001 – 250 000	6.0%	4.4%	5.7%	4.1%	5.3%	3.8%	4.8%	3.4%
S: 250 001 – 350 000	14.0%	12.1%	13.0%	11.0%	11.9%	9.7%	10.9%	8.7%
T: 350 001 – 500 000	20.9%	21.1%	20.1%	20.1%	19.1%	18.5%	18.3%	17.3%
U: 500 001 – 750 000	24.4%	27.2%	24.7%	27.2%	25.6%	28.0%	25.8%	28.1%
V: 750 001 – 1 000 000	11.6%	13.3%	12.4%	14.4%	14.0%	16.0%	15.6%	17.6%
W: 1 000 001 – 2 000 000	10.5%	12.4%	11.2%	13.4%	12.8%	15.0%	14.2%	16.3%
X: 2 000 001 – 5 000 000	2.4%	3.2%	2.7%	3.6%	2.9%	3.7%	3.2%	4.0%
Y: 5 000 001 +	0.4%	0.5%	0.5%	0.6%	0.4%	0.6%	0.5%	0.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.5. Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2016 – 2019

Tax year	2016 [95.7% assessed]		2017 [95.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	106	7	109	8	119	8	140	12
B: = 0	4	0	21	2	32	3	23	2
C: 1 – 20 000	83	3	123	5	126	6	105	5
D: 20 001 – 30 000	74	3	74	3	91	4	63	2
E: 30 001 – 40 000	90	4	106	4	85	4	80	4
F: 40 001 – 50 000	139	5	142	5	145	6	147	7
G: 50 001 – 60 000	187	7	203	7	211	9	207	9
H: 60 001 – 70 000	341	11	312	10	338	11	366	14
I: 70 001 – 80 000	427	13	462	14	526	17	551	20
J: 80 001 – 90 000	462	16	444	15	500	19	502	19
K: 90 000 – 100 000	519	18	504	18	540	21	486	21
L: 100 001 – 110 000	469	16	487	19	544	22	526	22
M: 110 001 – 120 000	511	20	522	19	512	21	511	23
N: 120 001 – 130 000	548	20	495	19	516	23	510	23
O: 130 001 – 140 000	491	19	531	21	474	19	481	22
P: 140 001 – 150 000	504	19	478	19	484	20	524	22
Q: 150 001 – 200 000	2 415	93	2 335	98	2 295	100	2 251	108
R: 200 001 – 250 000	2 151	90	2 013	89	2 111	100	2 101	105
S: 250 001 – 350 000	3 326	150	3 241	153	3 305	163	3 077	157
T: 350 001 – 500 000	3 371	176	3 147	174	3 208	176	3 101	183
U: 500 001 – 750 000	2 988	200	2 710	178	2 889	201	2 725	192
V: 750 001 – 1 000 000	1 366	106	1 319	106	1 375	111	1 320	113
W: 1 000 001 – 2 000 000	1 469	145	1 483	148	1 420	143	1 469	159
X: 2 000 001 – 5 000 000	373	47	376	48	369	52	388	60
Y: 5 000 001 +	44	6	43	6	50	9	47	9
Total	22 458	1 192	21 680	1 189	22 265	1 266	21 701	1 314

PERSONAL INCOME TAX

Table A2.7.5: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [88.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.5%	0.6%	0.5%	0.7%	0.5%	0.6%	0.6%	0.9%
B: = 0	0.0%	0.0%	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%
C: 1 – 20 000	0.4%	0.2%	0.6%	0.4%	0.6%	0.4%	0.5%	0.4%
D: 20 001 – 30 000	0.3%	0.2%	0.3%	0.2%	0.4%	0.3%	0.3%	0.2%
E: 30 001 – 40 000	0.4%	0.3%	0.5%	0.3%	0.4%	0.3%	0.4%	0.3%
F: 40 001 – 50 000	0.6%	0.4%	0.7%	0.4%	0.7%	0.5%	0.7%	0.5%
G: 50 001 – 60 000	0.8%	0.6%	0.9%	0.6%	0.9%	0.7%	1.0%	0.7%
H: 60 001 – 70 000	1.5%	0.9%	1.4%	0.9%	1.5%	0.9%	1.7%	1.1%
I: 70 001 – 80 000	1.9%	1.0%	2.1%	1.2%	2.4%	1.3%	2.5%	1.5%
J: 80 001 – 90 000	2.1%	1.3%	2.0%	1.3%	2.2%	1.5%	2.3%	1.5%
K: 90 000 – 100 000	2.3%	1.5%	2.3%	1.5%	2.4%	1.7%	2.2%	1.6%
L: 100 001 – 110 000	2.1%	1.4%	2.2%	1.6%	2.4%	1.8%	2.4%	1.7%
M: 110 001 – 120 000	2.3%	1.6%	2.4%	1.6%	2.3%	1.7%	2.4%	1.8%
N: 120 001 – 130 000	2.4%	1.7%	2.3%	1.6%	2.3%	1.8%	2.4%	1.7%
O: 130 001 – 140 000	2.2%	1.6%	2.4%	1.7%	2.1%	1.5%	2.2%	1.7%
P: 140 001 – 150 000	2.2%	1.6%	2.2%	1.6%	2.2%	1.6%	2.4%	1.7%
Q: 150 001 – 200 000	10.8%	7.8%	10.8%	8.2%	10.3%	7.9%	10.4%	8.2%
R: 200 001 – 250 000	9.6%	7.5%	9.3%	7.5%	9.5%	7.9%	9.7%	8.0%
S: 250 001 – 350 000	14.8%	12.6%	14.9%	12.9%	14.8%	12.9%	14.2%	12.0%
T: 350 001 – 500 000	15.0%	14.8%	14.5%	14.6%	14.4%	13.9%	14.3%	13.9%
U: 500 001 – 750 000	13.3%	16.7%	12.5%	15.0%	13.0%	15.8%	12.6%	14.6%
V: 750 001 – 1 000 000	6.1%	8.9%	6.1%	8.9%	6.2%	8.7%	6.1%	8.6%
W: 1 000 001 – 2 000 000	6.5%	12.2%	6.8%	12.4%	6.4%	11.3%	6.8%	12.1%
X: 2 000 001 – 5 000 000	1.7%	4.0%	1.7%	4.1%	1.7%	4.1%	1.8%	4.5%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.5%	0.2%	0.7%	0.2%	0.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.6: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	137	18	129	21	134	23	157	23
B: = 0	10	1	37	8	46	9	34	7
C: 1 – 20 000	108	6	151	8	143	11	127	7
D: 20 001 – 30 000	76	3	95	6	109	6	74	4
E: 30 001 – 40 000	114	6	109	5	94	5	99	7
F: 40 001 – 50 000	171	6	177	9	164	9	151	8
G: 50 001 – 60 000	197	9	216	10	210	15	191	10
H: 60 001 – 70 000	344	15	288	13	278	11	268	13
I: 70 001 – 80 000	445	17	448	20	429	17	377	17
J: 80 001 – 90 000	455	19	449	19	436	20	388	17
K: 90 000 – 100 000	495	19	460	17	492	22	423	20
L: 100 001 – 110 000	506	20	509	21	497	22	455	21
M: 110 001 – 120 000	596	23	531	23	488	20	464	23
N: 120 001 – 130 000	583	22	501	22	490	24	475	23
O: 130 001 – 140 000	526	20	589	24	490	22	447	22
P: 140 001 – 150 000	586	25	549	27	548	24	491	23
Q: 150 001 – 200 000	2 926	122	2 775	128	2 570	125	2 349	120
R: 200 001 – 250 000	2 840	134	2 619	132	2 483	129	2 318	128
S: 250 001 – 350 000	5 159	272	4 764	261	4 641	288	4 090	241
T: 350 001 – 500 000	5 622	370	5 221	351	5 176	352	4 821	343
U: 500 001 – 750 000	5 148	482	4 872	451	4 824	462	4 532	435
V: 750 001 – 1 000 000	2 419	343	2 445	338	2 441	347	2 282	311
W: 1 000 001 – 2 000 000	2 583	574	2 662	577	2 561	573	2 533	561
X: 2 000 001 – 5 000 000	687	299	670	306	665	309	679	302
Y: 5 000 001 +	89	73	98	74	96	78	95	68
Total	32 822	2 896	31 364	2 870	30 505	2 922	28 320	2 754

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Table A2.7.6: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.6%	0.4%	0.7%	0.4%	0.8%	0.6%	0.8%
B: = 0	0.0%	0.0%	0.1%	0.3%	0.2%	0.3%	0.1%	0.2%
C: 1 – 20 000	0.3%	0.2%	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%
D: 20 001 – 30 000	0.2%	0.1%	0.3%	0.2%	0.4%	0.2%	0.3%	0.1%
E: 30 001 – 40 000	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.3%
F: 40 001 – 50 000	0.5%	0.2%	0.6%	0.3%	0.5%	0.3%	0.5%	0.3%
G: 50 001 – 60 000	0.6%	0.3%	0.7%	0.4%	0.7%	0.5%	0.7%	0.3%
H: 60 001 – 70 000	1.0%	0.5%	0.9%	0.5%	0.9%	0.4%	0.9%	0.5%
I: 70 001 – 80 000	1.4%	0.6%	1.4%	0.7%	1.4%	0.6%	1.3%	0.6%
J: 80 001 – 90 000	1.4%	0.6%	1.4%	0.6%	1.4%	0.7%	1.4%	0.6%
K: 90 000 – 100 000	1.5%	0.7%	1.5%	0.6%	1.6%	0.7%	1.5%	0.7%
L: 100 001 – 110 000	1.5%	0.7%	1.6%	0.7%	1.6%	0.8%	1.6%	0.8%
M: 110 001 – 120 000	1.8%	0.8%	1.7%	0.8%	1.6%	0.7%	1.6%	0.9%
N: 120 001 – 130 000	1.8%	0.7%	1.6%	0.8%	1.6%	0.8%	1.7%	0.8%
O: 130 001 – 140 000	1.6%	0.7%	1.9%	0.8%	1.6%	0.7%	1.6%	0.8%
P: 140 001 – 150 000	1.8%	0.9%	1.8%	0.9%	1.8%	0.8%	1.7%	0.8%
Q: 150 001 – 200 000	8.9%	4.2%	8.8%	4.5%	8.4%	4.3%	8.3%	4.3%
R: 200 001 – 250 000	8.7%	4.6%	8.4%	4.6%	8.1%	4.4%	8.2%	4.6%
S: 250 001 – 350 000	15.7%	9.4%	15.2%	9.1%	15.2%	9.8%	14.4%	8.7%
T: 350 001 – 500 000	17.1%	12.8%	16.6%	12.2%	17.0%	12.1%	17.0%	12.4%
U: 500 001 – 750 000	15.7%	16.6%	15.5%	15.7%	15.8%	15.8%	16.0%	15.8%
V: 750 001 – 1 000 000	7.4%	11.9%	7.8%	11.8%	8.0%	11.9%	8.1%	11.3%
W: 1 000 001 – 2 000 000	7.9%	19.8%	8.5%	20.1%	8.4%	19.6%	8.9%	20.4%
X: 2 000 001 – 5 000 000	2.1%	10.3%	2.1%	10.7%	2.2%	10.6%	2.4%	11.0%
Y: 5 000 001 +	0.3%	2.5%	0.3%	2.6%	0.3%	2.7%	0.3%	2.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.7: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	-	-	56	2	10	1	11	1
B: = 0	-	-	272	7	268	10	255	14
C: 1 – 20 000	-	-	36 329	73	28 092	64	20 320	48
D: 20 001 – 30 000	-	-	21 441	83	17 771	76	12 426	55
E: 30 001 – 40 000	-	-	27 224	134	21 354	111	14 277	80
F: 40 001 – 50 000	-	-	33 600	196	25 949	159	17 423	111
G: 50 001 – 60 000	-	-	40 542	290	30 924	231	20 730	161
H: 60 001 – 70 000	-	-	50 016	411	38 117	314	25 403	221
I: 70 001 – 80 000	-	-	68 717	631	51 539	474	33 295	327
J: 80 001 – 90 000	-	-	83 848	922	62 674	662	41 167	442
K: 90 000 – 100 000	-	-	94 135	1 197	71 417	872	46 152	559
L: 100 001 – 110 000	-	-	99 294	1 442	78 478	1 112	49 932	675
M: 110 001 – 120 000	-	-	105 897	1 727	81 341	1 277	53 150	806
N: 120 001 – 130 000	-	-	108 432	1 934	87 719	1 554	54 916	934
O: 130 001 – 140 000	-	-	109 117	2 109	89 534	1 707	56 588	1 060
P: 140 001 – 150 000	-	-	109 612	2 282	90 954	1 854	58 619	1 183
Q: 150 001 – 200 000	-	-	551 404	14 397	465 531	11 812	309 467	7 630
R: 200 001 – 250 000	-	-	511 495	18 812	459 214	16 255	319 548	10 718
S: 250 001 – 350 000	-	-	793 651	39 908	771 886	38 188	584 956	28 239
T: 350 001 – 500 000	-	-	593 022	39 322	652 334	43 238	585 471	39 338
U: 500 001 – 750 000	-	-	369 006	31 854	410 057	35 190	420 887	36 772
V: 750 001 – 1 000 000	-	-	140 760	15 923	160 764	18 227	171 222	19 836
W: 1 000 001 – 2 000 000	-	-	115 748	17 594	133 088	20 664	144 501	22 644
X: 2 000 001 – 5 000 000	-	-	28 725	6 511	30 459	7 185	32 164	7 790
Y: 5 000 001 +	-	-	5 913	1 606	5 595	1 608	5 782	1 684
Total	-	-	4 098 256	199 368	3 865 069	202 845	3 078 662	181 326

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.

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Table A2.7.7: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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%
B: = 0	–	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	–	–	0.9%	0.0%	0.7%	0.0%	0.7%	0.0%
D: 20 001 – 30 000	–	–	0.5%	0.0%	0.5%	0.0%	0.4%	0.0%
E: 30 001 – 40 000	–	–	0.7%	0.1%	0.6%	0.1%	0.5%	0.0%
F: 40 001 – 50 000	–	–	0.8%	0.1%	0.7%	0.1%	0.6%	0.1%
G: 50 001 – 60 000	–	–	1.0%	0.1%	0.8%	0.1%	0.7%	0.1%
H: 60 001 – 70 000	–	–	1.2%	0.2%	1.0%	0.2%	0.8%	0.1%
I: 70 001 – 80 000	–	–	1.7%	0.3%	1.3%	0.2%	1.1%	0.2%
J: 80 001 – 90 000	–	–	2.0%	0.5%	1.6%	0.3%	1.3%	0.2%
K: 90 000 – 100 000	–	–	2.3%	0.6%	1.8%	0.4%	1.5%	0.3%
L: 100 001 – 110 000	–	–	2.4%	0.7%	2.0%	0.5%	1.6%	0.4%
M: 110 001 – 120 000	–	–	2.6%	0.9%	2.1%	0.6%	1.7%	0.4%
N: 120 001 – 130 000	–	–	2.6%	1.0%	2.3%	0.8%	1.8%	0.5%
O: 130 001 – 140 000	–	–	2.7%	1.1%	2.3%	0.8%	1.8%	0.6%
P: 140 001 – 150 000	–	–	2.7%	1.1%	2.4%	0.9%	1.9%	0.7%
Q: 150 001 – 200 000	–	–	13.5%	7.2%	12.0%	5.8%	10.1%	4.2%
R: 200 001 – 250 000	–	–	12.5%	9.4%	11.9%	8.0%	10.4%	5.9%
S: 250 001 – 350 000	–	–	19.4%	20.0%	20.0%	18.8%	19.0%	15.6%
T: 350 001 – 500 000	–	–	14.5%	19.7%	16.9%	21.3%	19.0%	21.7%
U: 500 001 – 750 000	–	–	9.0%	16.0%	10.6%	17.3%	13.7%	20.3%
V: 750 001 – 1 000 000	–	–	3.4%	8.0%	4.2%	9.0%	5.6%	10.9%
W: 1 000 001 – 2 000 000	–	–	2.8%	8.8%	3.4%	10.2%	4.7%	12.5%
X: 2 000 001 – 5 000 000	–	–	0.7%	3.3%	0.8%	3.5%	1.0%	4.3%
Y: 5 000 001 +	–	–	0.1%	0.8%	0.1%	0.8%	0.2%	0.9%
Total	–	–	100.0%	100.0%	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.

Table A2.7.8: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]	2017 [85.0% assessed]	2018 [81.50% assessed]	2019 [68.8% assessed]
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	9	1	6	0
B: = 0	–	–	1	0
C: 1 – 20 000	19	0	14	0
D: 20 001 – 30 000	20	0	17	0
E: 30 001 – 40 000	36	1	30	1
F: 40 001 – 50 000	35	0	46	1
G: 50 001 – 60 000	49	1	54	1
H: 60 001 – 70 000	82	2	87	2
I: 70 001 – 80 000	137	4	125	4
J: 80 001 – 90 000	171	5	140	4
K: 90 000 – 100 000	203	6	212	7
L: 100 001 – 110 000	224	7	183	6
M: 110 001 – 120 000	236	8	291	11
N: 120 001 – 130 000	338	13	320	12
O: 130 001 – 140 000	413	16	409	17
P: 140 001 – 150 000	473	19	433	18
Q: 150 001 – 200 000	3 172	138	3 100	143
R: 200 001 – 250 000	4 842	231	4 444	224
S: 250 001 – 350 000	11 466	575	11 106	580
T: 350 001 – 500 000	12 565	739	12 732	773
U: 500 001 – 750 000	10 763	730	11 360	801
V: 750 001 – 1 000 000	3 975	313	4 436	367
W: 1 000 001 – 2 000 000	3 506	327	4 015	390
X: 2 000 001 – 5 000 000	838	105	980	129
Y: 5 000 001 +	93	17	122	24
Total	53 665	3 257	53 960	3 687
		54 671	51 625	3 808

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Table A2.7.8: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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%
C: 1 – 20 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
F: 40 001 – 50 000	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
G: 50 001 – 60 000	0.1%	0.0%	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	0.3%	0.1%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%
K: 90 000 – 100 000	0.4%	0.2%	0.4%	0.2%	0.3%	0.1%	0.3%	0.1%
L: 100 001 – 110 000	0.4%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
M: 110 001 – 120 000	0.4%	0.3%	0.5%	0.3%	0.4%	0.2%	0.4%	0.2%
N: 120 001 – 130 000	0.6%	0.4%	0.6%	0.4%	0.4%	0.3%	0.4%	0.2%
O: 130 001 – 140 000	0.8%	0.5%	0.7%	0.5%	0.6%	0.4%	0.5%	0.3%
P: 140 001 – 150 000	0.9%	0.6%	0.8%	0.5%	0.6%	0.4%	0.6%	0.4%
Q: 150 001 – 200 000	5.9%	4.2%	5.7%	4.1%	4.8%	3.3%	4.4%	3.0%
R: 200 001 – 250 000	9.0%	7.1%	8.1%	6.4%	7.0%	5.3%	6.3%	4.8%
S: 250 001 – 350 000	21.4%	17.6%	20.3%	16.5%	18.7%	15.2%	16.7%	13.8%
T: 350 001 – 500 000	23.4%	22.7%	23.3%	22.0%	24.4%	22.2%	24.4%	21.6%
U: 500 001 – 750 000	20.1%	22.4%	20.8%	22.8%	21.6%	23.0%	22.8%	23.7%
V: 750 001 – 1 000 000	7.4%	9.6%	8.1%	10.4%	9.2%	11.5%	10.4%	12.5%
W: 1 000 001 – 2 000 000	6.5%	10.0%	7.3%	11.1%	8.4%	12.5%	9.5%	13.6%
X: 2 000 001 – 5 000 000	1.6%	3.2%	1.8%	3.7%	2.0%	4.1%	2.2%	4.5%
Y: 5 000 001 +	0.2%	0.5%	0.2%	0.7%	0.3%	0.9%	0.2%	0.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A2.7.9: Assessed individual taxpayers: Medical Tax Credits¹ by taxable income group, 2016 – 2019

Tax year	2016 [R5.7% assessed]		2017 [R5.0% assessed]		2018 [R1.50% assessed]		2019 [R6.8% 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	912	8	1 169	12	1 036	11	1 048	11
C: 1 – 20 000	277	0	197	0	191	0	145	0
D: 20 001 – 30 000	214	0	164	0	160	0	145	0
E: 30 001 – 40 000	258	0	217	0	165	0	166	0
F: 40 001 – 50 000	292	1	230	0	236	0	202	0
G: 50 001 – 60 000	302	1	260	0	216	0	222	0
H: 60 001 – 70 000	311	1	258	0	258	0	192	0
I: 70 001 – 80 000	17 253	11	11 434	6	7 632	3	2 455	1
J: 80 001 – 90 000	35 769	70	28 220	48	21 544	35	14 417	18
K: 90 000 – 100 000	42 899	133	37 553	113	26 878	81	17 788	49
L: 100 001 – 110 000	52 296	199	40 604	153	32 069	121	20 526	75
M: 110 001 – 120 000	64 088	275	51 451	224	40 073	174	24 113	107
N: 120 001 – 130 000	73 113	343	60 541	289	50 671	236	32 077	140
O: 130 001 – 140 000	80 173	405	69 739	356	57 530	292	36 692	177
P: 140 001 – 150 000	81 475	435	74 209	414	62 591	352	42 000	224
Q: 150 001 – 200 000	437 294	2 556	402 394	2 482	343 126	2 173	237 706	1 499
R: 200 001 – 250 000	410 934	2 609	394 665	2 717	369 538	2 655	267 990	1 892
S: 250 001 – 350 000	664 120	4 608	653 812	4 786	625 383	4 729	483 344	3 661
T: 350 001 – 500 000	478 717	3 405	524 733	4 014	575 301	4 642	515 901	4 226
U: 500 001 – 750 000	318 058	2 348	337 049	2 651	375 767	3 102	381 412	3 203
V: 750 001 – 1 000 000	120 728	933	131 000	1 078	150 147	1 303	157 588	1 392
W: 1 000 001 – 2 000 000	105 710	863	113 105	984	129 924	1 189	138 008	1 283
X: 2 000 001 – 5 000 000	27 300	237	30 080	277	32 006	312	32 846	327
Y: 5 000 001 +	4 388	40	5 269	50	5 166	52	5 184	54
Total	3 016 881	19 481	2 968 353	20 655	2 907 608	21 463	2 412 167	18 341

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.

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Table A2.7.9: Assessed individual taxpayers: Medical Tax Credits¹ by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% assessed]	
Taxable income group Percentage of total	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	–	–	–	–	–	–	–	–
B: = 0	0.0%	0.0%	0.0%	0.1%	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	0.6%	0.1%	0.4%	0.0%	0.3%	0.0%	0.1%	0.0%
J: 80 001 – 90 000	1.2%	0.4%	1.0%	0.2%	0.7%	0.2%	0.6%	0.1%
K: 90 000 – 100 000	1.4%	0.7%	1.3%	0.5%	0.9%	0.4%	0.7%	0.3%
L: 100 001 – 110 000	1.7%	1.0%	1.4%	0.7%	1.1%	0.6%	0.9%	0.4%
M: 110 001 – 120 000	2.1%	1.4%	1.7%	1.1%	1.4%	0.8%	1.0%	0.6%
N: 120 001 – 130 000	2.4%	1.8%	2.0%	1.4%	1.7%	1.1%	1.3%	0.8%
O: 130 001 – 140 000	2.7%	2.1%	2.3%	1.7%	2.0%	1.4%	1.5%	1.0%
P: 140 001 – 150 000	2.7%	2.2%	2.5%	2.0%	2.2%	1.6%	1.7%	1.2%
Q: 150 001 – 200 000	14.5%	13.1%	13.6%	12.0%	11.8%	10.1%	9.9%	8.2%
R: 200 001 – 250 000	13.6%	13.4%	13.3%	13.2%	12.7%	12.4%	11.1%	10.3%
S: 250 001 – 350 000	22.0%	23.7%	22.0%	23.2%	21.5%	22.0%	20.0%	20.0%
T: 350 001 – 500 000	15.9%	17.5%	17.7%	19.4%	19.8%	21.6%	21.4%	23.0%
U: 500 001 – 750 000	10.5%	12.1%	11.4%	12.8%	12.9%	14.5%	15.8%	17.5%
V: 750 001 – 1 000 000	4.0%	4.8%	4.4%	5.2%	5.2%	6.1%	6.5%	7.6%
W: 1 000 001 – 2 000 000	3.5%	4.4%	3.8%	4.8%	4.5%	5.5%	5.7%	7.0%
X: 2 000 001 – 5 000 000	0.9%	1.2%	1.0%	1.3%	1.1%	1.5%	1.4%	1.8%
Y: 5 000 001 +	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.7.10: Assessed individual taxpayers: Medical Tax Credits¹ - additional expense by taxable income group, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	120	5	155	7	142	7	142	7
C: 1 – 20 000	115	0	113	0	128	0	81	0
D: 20 001 – 30 000	101	0	95	0	96	0	97	0
E: 30 001 – 40 000	121	0	121	0	112	0	118	0
F: 40 001 – 50 000	132	0	123	0	145	0	121	0
G: 50 001 – 60 000	132	0	144	0	131	0	147	0
H: 60 001 – 70 000	150	0	154	0	166	0	144	0
I: 70 001 – 80 000	641	1	821	1	562	1	234	0
J: 80 001 – 90 000	1 567	2	2 579	4	1 953	3	1 439	2
K: 90 000 – 100 000	6 222	6	6 353	10	4 222	6	2 345	4
L: 100 001 – 110 000	9 231	14	9 034	16	7 465	13	5 366	9
M: 110 001 – 120 000	14 319	22	13 429	24	10 328	18	6 699	14
N: 120 001 – 130 000	17 613	32	16 610	34	15 851	35	10 296	22
O: 130 001 – 140 000	21 823	43	20 753	46	17 992	38	12 054	28
P: 140 001 – 150 000	24 599	56	24 237	60	22 268	52	16 179	36
Q: 150 001 – 200 000	151 751	482	157 421	531	146 766	470	116 501	379
R: 200 001 – 250 000	136 367	616	149 858	721	153 176	732	136 463	699
S: 250 001 – 350 000	194 972	1 059	212 606	1 246	227 249	1 356	209 713	1 381
T: 350 001 – 500 000	119 762	864	149 641	1 055	188 043	1 291	199 104	1 490
U: 500 001 – 750 000	65 903	643	73 383	749	91 145	921	108 124	1 063
V: 750 001 – 1 000 000	21 912	271	25 227	321	30 027	408	33 251	470
W: 1 000 001 – 2 000 000	14 498	282	16 866	332	22 196	427	25 193	490
X: 2 000 001 – 5 000 000	3 039	92	3 575	114	3 880	132	4 049	147
Y: 5 000 001 +	454	16	630	23	603	26	574	28
Total	805 544	4 508	883 928	5 294	944 646	5 937	888 434	6 269

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

Table A2.7.10: Assessed individual taxpayers: Medical Tax Credits¹ - additional expense by taxable income group, 2016 – 2019 (continued)

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%
J: 80 001 – 90 000	0.2%	0.0%	0.3%	0.1%	0.2%	0.0%	0.2%	0.0%
K: 90 000 – 100 000	0.8%	0.1%	0.7%	0.2%	0.4%	0.1%	0.3%	0.1%
L: 100 001 – 110 000	1.1%	0.3%	1.0%	0.3%	0.8%	0.2%	0.6%	0.1%
M: 110 001 – 120 000	1.8%	0.5%	1.5%	0.4%	1.1%	0.3%	0.8%	0.2%
N: 120 001 – 130 000	2.2%	0.7%	1.9%	0.6%	1.7%	0.6%	1.2%	0.3%
O: 130 001 – 140 000	2.7%	1.0%	2.3%	0.9%	1.9%	0.6%	1.4%	0.4%
P: 140 001 – 150 000	3.1%	1.2%	2.7%	1.1%	2.4%	0.9%	1.8%	0.6%
Q: 150 001 – 200 000	18.8%	10.7%	17.8%	10.0%	15.5%	7.9%	13.1%	6.0%
R: 200 001 – 250 000	16.9%	13.7%	17.0%	13.6%	16.2%	12.3%	15.4%	11.1%
S: 250 001 – 350 000	24.2%	23.5%	24.1%	23.5%	24.1%	22.8%	23.6%	22.0%
T: 350 001 – 500 000	14.9%	19.2%	16.9%	19.9%	19.9%	21.7%	22.4%	23.8%
U: 500 001 – 750 000	8.2%	14.3%	8.3%	14.1%	9.6%	15.5%	12.2%	17.0%
V: 750 001 – 1 000 000	2.7%	6.0%	2.9%	6.1%	3.2%	6.9%	3.7%	7.5%
W: 1 000 001 – 2 000 000	1.8%	6.3%	1.9%	6.3%	2.3%	7.2%	2.8%	7.8%
X: 2 000 001 – 5 000 000	0.4%	2.1%	0.4%	2.1%	0.4%	2.2%	0.5%	2.3%
Y: 5 000 001 +	0.1%	0.3%	0.1%	0.4%	0.1%	0.4%	0.1%	0.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.7.11: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001¹) by deduction value, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	182 393	507	-	-	-	-	-	-
B: 5 001 – 10 000	486 154	3 710	-	-	-	-	-	-
C: 10 001 – 15 000	517 359	6 315	-	-	-	-	-	-
D: 15 001 – 20 000	461 356	8 031	-	-	-	-	-	-
E: 20 001 – 25 000	286 734	6 398	-	-	-	-	-	-
F: 25 001 – 30 000	135 324	3 704	-	-	-	-	-	-
G: 30 001 – 35 000	80 818	2 615	-	-	-	-	-	-
H: 35 001 – 40 000	51 661	1 928	-	-	-	-	-	-
I: 40 001 – 45 000	33 936	1 437	-	-	-	-	-	-
J: 45 001 – 50 000	23 183	1 093	-	-	-	-	-	-
K: 50 001 – 60 000	23 580	1 283	-	-	-	-	-	-
L: 60 001 – 70 000	11 849	764	-	-	-	-	-	-
M: 70 001 – 80 000	7 145	533	-	-	-	-	-	-
N: 80 001 – 90 000	4 523	383	-	-	-	-	-	-
O: 90 000 – 100 000	2 888	274	-	-	-	-	-	-
P: 100 001 – 120 000	3 186	347	-	-	-	-	-	-
Q: 120 001 – 140 000	1 587	204	-	-	-	-	-	-
R: 140 001 – 160 000	891	133	-	-	-	-	-	-
S: 160 001 – 180 000	506	86	-	-	-	-	-	-
T: 180 001 – 250 000	593	123	-	-	-	-	-	-
U: 250 001 +	300	110	-	-	-	-	-	-
Total	2 315 966	39 977	-	-	-	-	-	-

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

Table A2.7.12: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006¹) by deduction value, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	702 060	2 074	-	-	-	-	-	-
B: 5 001 – 10 000	401 042	2 820	-	-	-	-	-	-
C: 10 001 – 15 000	145 581	1 780	-	-	-	-	-	-
D: 15 001 – 20 000	73 359	1 272	-	-	-	-	-	-
E: 20 001 – 25 000	46 461	1 042	-	-	-	-	-	-
F: 25 001 – 30 000	33 378	916	-	-	-	-	-	-
G: 30 001 – 35 000	23 661	766	-	-	-	-	-	-
H: 35 001 – 40 000	19 669	735	-	-	-	-	-	-
I: 40 001 – 45 000	14 538	618	-	-	-	-	-	-
J: 45 001 – 50 000	12 176	579	-	-	-	-	-	-
K: 50 001 – 60 000	18 001	989	-	-	-	-	-	-
L: 60 001 – 70 000	12 514	811	-	-	-	-	-	-
M: 70 001 – 80 000	9 298	696	-	-	-	-	-	-
N: 80 001 – 90 000	6 976	593	-	-	-	-	-	-
O: 90 000 – 100 000	5 487	523	-	-	-	-	-	-
P: 100 001 – 120 000	7 753	850	-	-	-	-	-	-
Q: 120 001 – 140 000	4 947	640	-	-	-	-	-	-
R: 140 001 – 160 000	3 434	512	-	-	-	-	-	-
S: 160 001 – 180 000	2 373	403	-	-	-	-	-	-
T: 180 001 – 250 000	4 302	905	-	-	-	-	-	-
U: 250 001 +	4 457	2 189	-	-	-	-	-	-
Total	1 551 467	21 712	-	-	-	-	-	-

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

Table A2.7.13: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by deduction value, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	18 886	49	17 781	46	16 247	42	14 619	37
B: 5 001 – 10 000	19 299	145	17 928	135	16 494	124	14 720	111
C: 10 001 – 15 000	20 556	255	19 159	237	17 977	222	16 056	199
D: 15 001 – 20 000	18 744	330	17 349	305	15 837	278	13 735	242
E: 20 001 – 25 000	19 971	454	19 142	435	16 913	385	15 071	343
F: 25 001 – 30 000	19 950	553	18 987	527	16 482	458	14 505	403
G: 30 001 – 35 000	16 873	549	16 617	541	13 911	452	12 619	411
H: 35 001 – 40 000	19 812	740	18 865	704	16 802	627	15 108	564
I: 40 001 – 45 000	17 028	724	16 100	684	15 052	640	13 280	564
J: 45 001 – 50 000	18 175	865	17 082	814	16 516	787	14 325	683
K: 50 001 – 60 000	35 119	1 949	32 430	1 802	31 248	1 740	27 917	1 555
L: 60 001 – 70 000	28 008	1 820	26 362	1 714	25 268	1 643	23 375	1 520
M: 70 001 – 80 000	27 452	2 054	25 831	1 933	25 349	1 897	23 355	1 748
N: 80 001 – 90 000	24 410	2 075	23 533	2 000	23 336	1 985	22 280	1 895
O: 90 000 – 100 000	19 897	1 890	19 722	1 873	19 949	1 896	18 896	1 796
P: 100 001 – 120 000	28 753	3 149	29 110	3 196	30 238	3 323	29 959	3 292
Q: 120 001 – 140 000	15 658	2 020	17 097	2 209	19 047	2 461	19 016	2 461
R: 140 001 – 160 000	8 712	1 297	9 717	1 447	11 493	1 711	12 049	1 796
S: 160 001 – 180 000	4 387	742	5 225	885	6 397	1 085	6 957	1 179
T: 180 001 – 250 000	3 831	776	4 658	944	6 529	1 326	7 346	1 494
U: 250 001 +	538	158	642	188	897	265	1 043	302
Total	386 059	22 594	373 337	22 620	361 982	23 346	336 231	22 595

Table A2.7.14: Assessed individual taxpayers: Deductions - Retirement fund contributions (code 4029¹) by deduction value, 2016 – 2019

Tax year	2016 [85.7% assessed]	2017 [85.0% assessed]	2018 [81.50% assessed]	2019 [68.8% assessed]
Deduction value	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: 0 – 5 000	–	–	227 562	596
B: 5 001 – 10 000	–	–	279 171	2 093
C: 10 001 – 15 000	–	–	291 877	3 654
D: 15 001 – 20 000	–	–	248 789	4 340
E: 20 001 – 25 000	–	–	259 784	5 848
F: 25 001 – 30 000	–	–	243 590	6 698
G: 30 001 – 35 000	–	–	196 717	6 377
H: 35 001 – 40 000	–	–	209 011	7 828
I: 40 001 – 45 000	–	–	167 652	7 109
J: 45 001 – 50 000	–	–	157 336	7 477
K: 50 001 – 60 000	–	–	327 512	18 063
L: 60 001 – 70 000	–	–	283 330	18 345
M: 70 001 – 80 000	–	–	224 939	16 819
N: 80 001 – 90 000	–	–	161 124	13 682
O: 90 000 – 100 000	–	–	129 460	12 274
P: 100 001 – 120 000	–	–	160 840	17 528
Q: 120 001 – 140 000	–	–	95 957	12 393
R: 140 001 – 160 000	–	–	58 483	8 731
S: 160 001 – 180 000	–	–	38 077	6 443
T: 180 001 – 250 000	–	–	58 369	12 147
U: 250 001 +	–	–	45 489	14 400
Total	–	199 368	3 865 069	202 845
			3 078 662	181 326

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

Table A2.7.15: Assessed individual taxpayers: Deductions - Employer provided vehicle expenses (code 4048) by deduction value, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	1 000	3	952	3	885	3	771	2
B: 5 001 – 10 000	1 531	12	1 433	11	1 380	10	1 197	9
C: 10 001 – 15 000	1 936	24	1 797	23	1 720	22	1 340	17
D: 15 001 – 20 000	2 250	39	2 203	39	2 008	35	1 589	28
E: 20 001 – 25 000	2 416	54	2 264	51	2 104	48	1 807	41
F: 25 001 – 30 000	2 534	70	2 416	66	2 301	63	2 000	55
G: 30 001 – 35 000	2 720	89	2 483	81	2 332	76	2 058	67
H: 35 001 – 40 000	3 055	115	2 795	105	2 592	97	2 137	80
I: 40 001 – 45 000	3 344	142	3 069	131	2 653	113	2 257	96
J: 45 001 – 50 000	3 497	166	3 360	160	2 971	141	2 388	113
K: 50 001 – 60 000	6 592	362	6 543	359	6 000	330	5 184	285
L: 60 001 – 70 000	5 463	354	5 995	389	5 783	376	5 412	352
M: 70 001 – 80 000	4 316	323	4 457	333	4 787	358	4 922	369
N: 80 001 – 90 000	3 442	292	3 581	304	3 643	309	3 948	335
O: 90 000 – 100 000	2 529	240	2 781	264	2 969	281	3 269	310
P: 100 001 – 120 000	3 329	363	3 868	421	3 978	435	4 622	504
Q: 120 001 – 140 000	1 665	215	1 958	253	2 381	307	2 677	345
R: 140 001 – 160 000	911	135	1 129	168	1 428	213	1 536	229
S: 160 001 – 180 000	357	60	575	97	706	119	859	146
T: 180 001 – 250 000	492	103	638	133	864	178	1 111	228
U: 250 001 +	286	98	374	129	475	173	541	197
Total	53 665	3 257	54 671	3 518	53 960	3 687	51 625	3 808

Table A2.7.16: Assessed individual taxpayers: Medical Tax Credits Rebate by deduction value¹, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	1 163 258	3 493	1 069 992	3 359	1 037 314	3 447	843 387	2 879
B: 5 001 – 10 000	1 295 547	9 476	1 308 262	10 039	1 272 526	10 273	1 059 030	8 725
C: 10 001 – 15 000	525 056	5 987	550 870	6 602	554 714	6 990	473 572	6 090
D: 15 001 – 20 000	32 370	510	37 331	613	40 647	699	34 030	596
E: 20 001 – 25 000	579	13	1 726	37	2 127	47	1 892	43
F: 25 001 – 30 000	60	2	159	4	215	6	175	5
G: 30 001 – 35 000	7	0	8	0	44	1	62	2
H: 35 001 – 40 000	2	0	3	0	8	0	9	0
I: 40 001 – 45 000	–	–	–	–	6	0	4	0
J: 45 001 – 50 000	–	–	1	0	–	–	2	0
K: 50 001 – 60 000	1	0	1	0	3	0	3	0
L: 60 001 – 70 000	–	–	–	–	1	0	1	0
M: 70 001 – 80 000	–	–	–	–	2	0	–	–
N: 80 001 – 90 000	–	–	–	–	–	–	–	–
O: 90 000 – 100 000	–	–	–	–	–	–	–	–
P: 100 001 – 120 000	–	–	–	–	1	0	–	–
Q: 120 001 – 140 000	1	0	–	–	–	–	–	–
R: 140 001 – 160 000	–	–	–	–	–	–	–	–
S: 160 001 – 180 000	–	–	–	–	–	–	–	–
T: 180 001 – 250 000	–	–	–	–	–	–	–	–
U: 250 001 +	–	–	–	–	–	–	–	–
Total	3 016 881	19 481	2 968 353	20 655	2 907 608	21 463	2 412 167	18 341

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

Table A2.7.17: Assessed individual taxpayers: Medical Tax Credits Rebate - additional expense by deduction value¹, 2016 – 2019

Tax year	2016 [85.7% assessed]		2017 [85.0% assessed]		2018 [81.50% assessed]		2019 [68.8% 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	538 321	980	575 535	1 111	621 831	1 273	541 085	1 140
B: 5 001 – 10 000	135 919	963	149 312	1 065	151 742	1 079	161 341	1 155
C: 10 001 – 15 000	61 221	746	74 333	912	70 052	863	72 406	886
D: 15 001 – 20 000	27 636	475	35 963	617	39 998	688	45 314	783
E: 20 001 – 25 000	16 150	362	15 783	351	20 048	446	23 432	520
F: 25 001 – 30 000	10 711	292	13 126	358	13 394	369	12 794	349
G: 30 001 – 35 000	5 807	188	7 387	238	10 105	327	10 753	349
H: 35 001 – 40 000	3 288	122	4 350	162	5 832	217	7 273	271
I: 40 001 – 45 000	1 968	83	2 407	102	3 663	155	4 283	181
J: 45 001 – 50 000	1 235	58	1 607	76	2 264	107	2 834	134
K: 50 001 – 60 000	1 457	79	1 724	94	2 557	139	3 042	165
L: 60 001 – 70 000	723	47	889	57	1 195	77	1 441	93
M: 70 001 – 80 000	376	28	535	40	660	49	829	62
N: 80 001 – 90 000	223	19	302	26	438	37	490	41
O: 90 000 – 100 000	149	14	193	18	258	24	341	32
P: 100 001 – 120 000	163	18	229	25	286	31	383	42
Q: 120 001 – 140 000	73	9	109	14	134	17	158	20
R: 140 001 – 160 000	42	6	46	7	63	9	86	13
S: 160 001 – 180 000	26	4	31	5	40	7	47	8
T: 180 001 – 250 000	38	8	45	10	55	11	66	13
U: 250 001 +	18	6	22	7	31	11	36	11
Total	805 544	4 508	883 928	5 294	944 646	5 937	888 434	6 269

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

Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2009 – 2018

Tax year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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	44 042	47 330	48 500	49 329	46 190	46 334	35 053	31 270	27 999	26 698
B: = 0	85 553	87 267	75 777	66 298	57 630	53 578	52 639	56 058	59 789	65 591
C: 1 – 20 000	73 600	67 565	58 880	53 681	45 960	43 722	39 278	40 846	44 898	48 452
D: 20 001 – 30 000	45 661	38 406	33 907	29 677	24 259	22 444	18 880	19 023	19 631	21 022
E: 30 001 – 40 000	62 908	49 715	41 384	34 540	27 239	25 197	20 793	20 295	20 830	22 327
F: 40 001 – 50 000	90 517	60 645	48 608	41 454	31 691	28 257	22 839	21 764	22 081	22 906
G: 50 001 – 60 000	97 964	88 614	75 490	65 392	42 434	36 003	27 882	25 613	25 420	25 922
H: 60 001 – 70 000	112 569	92 919	72 528	60 581	55 100	50 063	37 366	30 935	28 659	28 350
I: 70 001 – 80 000	114 065	100 882	87 716	71 018	51 632	45 255	42 218	41 585	40 836	39 952
J: 80 001 – 90 000	114 297	102 521	91 046	80 962	56 846	49 549	41 349	36 206	34 447	32 918
K: 90 000 – 100 000	119 379	104 655	88 591	84 360	64 693	54 907	44 972	39 509	37 243	34 990
L: 100 001 – 110 000	129 817	108 257	92 843	81 690	68 444	60 082	50 687	43 324	39 493	36 934
M: 110 001 – 120 000	121 792	120 400	97 428	86 213	72 431	63 676	55 496	48 846	45 030	41 123
N: 120 001 – 130 000	136 026	109 996	105 090	87 032	72 438	64 257	56 827	49 479	45 365	41 256
O: 130 001 – 140 000	141 980	107 846	99 950	99 945	71 977	66 521	59 132	52 137	47 851	43 507
P: 140 001 – 150 000	114 908	121 042	99 175	93 061	74 786	69 925	60 818	55 610	50 148	45 583
Q: 150 001 – 200 000	444 725	510 175	515 935	481 443	409 454	372 841	339 829	299 551	275 389	247 074
R: 200 001 – 250 000	248 017	298 374	347 882	382 225	417 825	390 969	360 325	326 441	298 943	267 387
S: 250 001 – 350 000	272 444	311 152	357 887	403 663	523 004	568 362	615 501	620 905	594 588	552 600
T: 350 001 – 500 000	181 621	201 532	243 064	279 507	340 878	378 184	425 622	479 815	526 895	568 056
U: 500 001 – 750 000	105 753	123 052	149 359	175 501	218 948	252 781	292 618	325 792	349 827	382 607
V: 750 001 – 1 000 000	36 031	40 089	50 117	61 604	77 374	92 239	110 447	127 915	140 739	159 376
W: 1 000 001 – 2 000 000	33 561	35 069	43 837	53 554	67 167	79 457	96 971	112 084	123 631	142 765
X: 2 000 001 – 5 000 000	9 247	9 194	11 405	13 186	16 791	19 840	25 296	27 849	31 874	34 347
Y: 5 000 001 +	1 820	1 600	1 898	2 381	3 106	3 854	5 459	5 445	6 691	6 554
Total	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297
<= 0	129 595	134 597	124 277	115 627	103 820	99 912	87 692	87 328	87 788	92 289
1 – 70 000	483 219	397 864	330 797	285 325	226 683	205 686	167 038	158 476	161 519	168 979
70 001 – 350 000	1 957 450	1 995 300	1 983 543	1 951 612	1 883 530	1 806 344	1 727 154	1 613 593	1 509 333	1 383 324
350 001 – 500 000	181 621	201 532	243 064	279 507	340 878	378 184	425 622	479 815	526 895	568 056
500 000 +	186 412	209 004	256 616	306 226	383 386	448 171	530 791	599 085	652 762	725 649
Total	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297	2 938 297

Table A2.8.1: Assessed individual taxpayers: Number of taxpayers by taxable income group, 2009 – 2018 (continued)

Tax year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Taxable income group	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers	Number of taxpayers
A: < 0	1.5%	1.6%	1.7%	1.7%	1.6%	1.6%	1.2%	1.1%	1.0%	0.9%
B: = 0	2.9%	3.0%	2.6%	2.3%	2.0%	1.8%	1.8%	1.9%	2.0%	2.2%
C: 1 – 20 000	2.5%	2.3%	2.0%	1.8%	1.6%	1.5%	1.3%	1.4%	1.5%	1.6%
D: 20 001 – 30 000	1.6%	1.3%	1.2%	1.0%	0.8%	0.8%	0.6%	0.6%	0.7%	0.7%
E: 30 001 – 40 000	2.1%	1.7%	1.4%	1.2%	0.9%	0.9%	0.7%	0.7%	0.7%	0.8%
F: 40 001 – 50 000	3.1%	2.1%	1.7%	1.4%	1.1%	1.0%	0.8%	0.7%	0.8%	0.8%
G: 50 001 – 60 000	3.3%	3.0%	2.6%	2.2%	1.4%	1.2%	0.9%	0.9%	0.9%	0.9%
H: 60 001 – 70 000	3.8%	3.2%	2.5%	2.1%	1.9%	1.7%	1.3%	1.1%	1.0%	1.0%
I: 70 001 – 80 000	3.9%	3.4%	3.0%	2.4%	1.8%	1.5%	1.4%	1.4%	1.4%	1.4%
J: 80 001 – 90 000	3.9%	3.5%	3.1%	2.8%	1.9%	1.7%	1.4%	1.2%	1.2%	1.1%
K: 90 000 – 100 000	4.1%	3.6%	3.0%	2.9%	2.2%	1.9%	1.5%	1.3%	1.3%	1.2%
L: 100 001 – 110 000	4.4%	3.7%	3.2%	2.8%	2.3%	2.0%	1.7%	1.5%	1.3%	1.3%
M: 110 001 – 120 000	4.1%	4.1%	3.3%	2.9%	2.5%	2.2%	1.9%	1.7%	1.5%	1.4%
N: 120 001 – 130 000	4.6%	3.7%	3.6%	3.0%	2.5%	2.2%	1.9%	1.7%	1.5%	1.4%
O: 130 001 – 140 000	4.8%	3.7%	3.4%	3.4%	2.4%	2.3%	2.0%	1.8%	1.6%	1.5%
P: 140 001 – 150 000	3.9%	4.1%	3.4%	3.2%	2.5%	2.4%	2.1%	1.9%	1.7%	1.6%
Q: 150 001 – 200 000	15.1%	17.4%	17.6%	16.4%	13.9%	12.7%	11.6%	10.2%	9.4%	8.4%
R: 200 001 – 250 000	8.4%	10.2%	11.8%	13.0%	14.2%	13.3%	12.3%	11.1%	10.2%	9.1%
S: 250 001 – 350 000	9.3%	10.6%	12.2%	13.7%	17.8%	19.3%	20.9%	21.1%	20.2%	18.8%
T: 350 001 – 500 000	6.2%	6.9%	8.3%	9.5%	11.6%	12.9%	14.5%	16.3%	17.9%	19.3%
U: 500 001 – 750 000	3.6%	4.2%	5.1%	6.0%	7.5%	8.6%	10.0%	11.1%	11.9%	13.0%
V: 750 001 – 1 000 000	1.2%	1.4%	1.7%	2.1%	2.6%	3.1%	3.8%	4.4%	4.8%	5.4%
W: 1 000 001 – 2 000 000	1.1%	1.2%	1.5%	1.8%	2.3%	2.7%	3.3%	3.8%	4.2%	4.9%
X: 2 000 001 – 5 000 000	0.3%	0.3%	0.4%	0.4%	0.6%	0.7%	0.9%	0.9%	1.1%	1.2%
Y: 5 000 001 +	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	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	4.4%	4.6%	4.2%	3.9%	3.5%	3.4%	3.0%	3.0%	3.0%	3.1%
1 – 70 000	16.4%	13.5%	11.3%	9.7%	7.7%	7.0%	5.7%	5.4%	5.5%	5.8%
70 001 – 350 000	66.6%	67.9%	67.5%	66.4%	64.1%	61.5%	58.8%	54.9%	51.4%	47.1%
350 001 – 500 000	6.2%	6.9%	8.3%	9.5%	11.6%	12.9%	14.5%	16.3%	17.9%	19.3%
500 000 +	6.3%	7.1%	8.7%	10.4%	13.0%	15.3%	18.1%	20.4%	22.2%	24.7%
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, 2009 – 2018

Taxable income group	Tax year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
		(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	44 042	-12 922	-14 343	-15 471	-16 120	-16 968	-16 618	-17 191	-17 532	-17 516
B: = 0		85 553	—	—	—	—	—	—	—	—	—
C: 1 – 20 000		73 600	750	588	535	449	420	369	382	405	443
D: 20 001 – 30 000		45 661	1 153	854	748	610	565	474	478	492	528
E: 30 001 – 40 000		62 908	2 223	1 458	1 216	958	887	730	712	731	784
F: 40 001 – 50 000		90 517	4 099	2 753	1 875	1 434	1 277	1 032	983	997	1 033
G: 50 001 – 60 000		97 964	5 418	4 883	3 659	2 362	1 999	1 548	1 419	1 406	1 432
H: 60 001 – 70 000		112 569	7 321	6 058	4 724	3 571	3 271	2 453	2 022	1 870	1 848
I: 70 001 – 80 000		114 065	8 555	7 574	5 339	3 878	3 397	3 148	3 106	3 059	2 997
J: 80 001 – 90 000		114 297	9 716	8 717	6 883	4 842	4 216	3 520	3 084	2 934	2 803
K: 90 001 – 100 000		119 379	11 362	9 939	8 015	6 155	5 227	4 280	3 759	3 544	3 329
L: 100 001 – 110 000		129 817	13 621	11 379	8 582	7 191	6 312	5 327	4 553	4 150	3 881
M: 110 001 – 120 000		121 792	14 015	13 853	9 918	8 339	7 332	6 393	5 628	5 189	4 741
N: 120 001 – 130 000		136 026	17 027	13 747	10 889	9 054	8 035	7 106	6 188	5 674	5 160
O: 130 001 – 140 000		141 980	19 145	14 559	13 490	9 717	8 984	7 985	7 040	6 461	5 872
P: 140 001 – 150 000		114 908	16 655	17 574	13 488	10 847	10 143	8 823	8 070	7 277	6 613
Q: 150 001 – 200 000		444 725	76 735	89 793	84 599	71 642	65 419	59 729	52 588	48 376	43 371
R: 200 001 – 250 000		248 017	55 324	66 460	85 473	93 729	88 162	81 330	73 413	67 364	60 207
S: 250 001 – 350 000		272 444	80 088	91 490	118 545	153 169	167 162	181 833	184 648	177 801	165 898
T: 350 001 – 500 000		181 621	75 224	83 387	115 760	141 466	156 849	176 481	198 686	218 095	235 893
U: 500 001 – 750 000		105 753	63 458	73 721	105 716	131 976	152 467	176 817	197 154	211 578	231 731
V: 750 001 – 1 000 000		36 031	30 881	42 892	52 726	66 269	79 018	94 597	109 537	120 581	136 710
W: 1 000 001 – 2 000 000		33 561	44 691	57 989	70 926	89 109	105 413	128 621	148 477	163 832	188 892
X: 2 000 001 – 5 000 000		9 247	26 583	32 587	37 750	47 677	56 541	72 204	79 035	91 220	97 334
Y: 5 000 001 +		1 820	17 420	15 527	22 655	31 153	38 699	71 433	58 271	68 411	65 291
Total		2 938 297	589 424	627 585	767 264	879 478	954 829	1 079 616	1 132 043	1 193 913	1 249 278
<= 0		129 595	-12 044	-12 922	-15 471	-16 120	-16 968	-16 618	-17 191	-17 532	-17 516
1 – 70 000		483 219	20 965	17 085	11 976	9 385	8 420	6 606	5 996	5 900	6 068
70 001 – 350 000		1 957 450	322 246	343 623	365 227	378 564	374 390	369 475	352 077	331 829	304 874
350 001 – 500 000		181 621	75 224	83 387	115 760	141 466	156 849	176 481	198 686	218 095	235 893
500 000 +		186 412	183 033	196 410	289 772	366 184	432 138	543 673	592 475	655 621	719 959
Total		2 938 297	589 424	627 585	767 264	879 478	954 829	1 079 616	1 132 043	1 193 913	1 249 278

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

Table A2.8.2: Assessed individual taxpayers: composition of taxable income by taxable income group, 2009 – 2018 (continued)

		Tax year									
Taxable income group Percentage of total	Number of taxpayers ¹	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < 0	1.5%	-2.0%	-2.1%	-2.1%	-2.0%	-1.8%	-1.8%	-1.5%	-1.5%	-1.5%	-1.4%
B: = 0	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	2.5%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
D: 20 001 – 30 000	1.6%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000	2.1%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
F: 40 001 – 50 000	3.1%	0.7%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
G: 50 001 – 60 000	3.3%	0.9%	0.8%	0.6%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%
H: 60 001 – 70 000	3.8%	1.2%	1.0%	0.7%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.1%
I: 70 001 – 80 000	3.9%	1.5%	1.2%	0.9%	0.7%	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%
J: 80 001 – 90 000	3.9%	1.6%	1.4%	1.1%	0.9%	0.6%	0.4%	0.3%	0.3%	0.2%	0.2%
K: 90 000 – 100 000	4.1%	1.9%	1.6%	1.2%	1.0%	0.7%	0.5%	0.4%	0.3%	0.3%	0.3%
L: 100 001 – 110 000	4.4%	2.3%	1.8%	1.4%	1.1%	0.8%	0.7%	0.5%	0.4%	0.3%	0.3%
M: 110 001 – 120 000	4.1%	2.4%	2.2%	1.6%	1.3%	0.9%	0.8%	0.6%	0.5%	0.4%	0.4%
N: 120 001 – 130 000	4.6%	2.9%	2.2%	1.9%	1.4%	1.0%	0.8%	0.7%	0.5%	0.5%	0.4%
O: 130 001 – 140 000	4.8%	3.2%	2.3%	1.9%	1.8%	1.1%	0.9%	0.7%	0.6%	0.5%	0.5%
P: 140 001 – 150 000	3.9%	2.8%	2.8%	2.1%	1.8%	1.2%	1.1%	0.8%	0.7%	0.6%	0.5%
Q: 150 001 – 200 000	15.1%	13.0%	14.1%	12.9%	11.0%	8.1%	6.9%	5.5%	4.6%	4.1%	3.5%
R: 200 001 – 250 000	8.4%	9.4%	10.6%	11.1%	11.1%	10.7%	9.2%	7.5%	6.5%	5.6%	4.8%
S: 250 001 – 350 000	9.3%	13.6%	14.6%	15.1%	15.5%	17.4%	17.5%	16.8%	16.3%	14.9%	13.3%
T: 350 001 – 500 000	6.2%	12.8%	13.3%	14.4%	15.1%	16.1%	16.4%	16.3%	17.6%	18.3%	18.9%
U: 500 001 – 750 000	3.6%	10.8%	11.7%	12.9%	13.8%	15.0%	16.0%	16.4%	17.4%	17.7%	18.5%
V: 750 001 – 1 000 000	1.2%	5.2%	5.5%	6.2%	6.9%	7.5%	8.3%	8.8%	9.7%	10.1%	10.9%
W: 1 000 001 – 2 000 000	1.1%	7.6%	7.4%	8.3%	9.2%	10.1%	11.0%	11.9%	13.1%	13.7%	15.1%
X: 2 000 001 – 5 000 000	0.3%	4.5%	4.2%	4.7%	4.9%	5.4%	5.9%	6.7%	7.0%	7.6%	7.8%
Y: 5 000 001 +	0.1%	3.0%	2.5%	2.4%	3.0%	3.5%	4.1%	6.6%	5.1%	5.7%	5.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<= 0	4.4%	-2.0%	-2.1%	-2.1%	-2.0%	-1.8%	-1.8%	-1.5%	-1.5%	-1.5%	-1.4%
1 – 70 000	16.4%	3.6%	2.7%	2.0%	1.6%	1.1%	0.9%	0.6%	0.5%	0.5%	0.5%
70 001 – 350 000	66.6%	54.7%	54.8%	51.2%	47.6%	43.0%	39.2%	34.2%	31.1%	27.8%	24.4%
350 001 – 500 000	6.2%	12.8%	13.3%	14.4%	15.1%	16.1%	16.4%	16.3%	17.6%	18.3%	18.9%
500 000 +	6.3%	31.1%	31.3%	34.4%	37.8%	41.6%	45.3%	50.4%	52.3%	54.9%	57.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.8.3: Assessed individual taxpayers: Tax assessed by taxable income group, 2009 – 2018

Taxable income group	Tax year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
		(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	24	68	60	90	70	115	41	57	62	73
B: = 0		3	43	35	33	41	52	90	163	223	319
C: 1 – 20 000		5	32	33	39	34	65	66	113	182	229
D: 20 001 – 30 000		3	19	17	25	19	37	35	50	76	91
E: 30 001 – 40 000		3	24	19	30	26	34	39	48	75	107
F: 40 001 – 50 000		17	26	26	40	26	32	43	72	84	110
G: 50 001 – 60 000		157	51	32	31	32	46	48	68	74	107
H: 60 001 – 70 000		366	197	122	80	46	54	49	59	84	132
I: 70 001 – 80 000		560	375	287	211	96	86	63	71	79	137
J: 80 001 – 90 000		772	554	437	360	166	138	119	114	113	147
K: 90 000 – 100 000		1 030	762	594	508	251	215	182	146	151	187
L: 100 001 – 110 000		1 356	988	796	656	348	293	241	196	191	228
M: 110 001 – 120 000		1 495	1 319	1 014	856	466	407	328	276	253	281
N: 120 001 – 130 000		1 955	1 405	1 284	1 024	591	510	388	343	303	307
O: 130 001 – 140 000		2 384	1 603	1 406	1 366	712	636	494	412	374	383
P: 140 001 – 150 000		2 218	2 107	1 616	1 437	871	778	597	526	459	464
Q: 150 001 – 200 000		11 659	12 502	12 196	11 046	7 285	6 410	5 100	4 234	3 723	3 518
R: 200 001 – 250 000		9 959	11 277	12 634	13 444	12 306	11 451	9 777	8 343	7 266	6 526
S: 250 001 – 350 000		17 030	18 700	20 760	22 606	25 480	27 208	27 829	27 978	26 123	24 490
T: 350 001 – 500 000		19 066	20 648	24 197	27 167	30 477	33 109	35 370	39 682	42 163	45 572
U: 500 001 – 750 000		18 639	21 463	25 627	29 670	34 936	39 772	44 439	50 042	52 774	57 643
V: 750 001 – 1 000 000		9 967	11 147	13 723	16 701	20 192	23 862	27 812	32 593	35 516	40 266
W: 1 000 001 – 2 000 000		15 550	16 436	20 311	24 748	30 322	35 718	42 859	50 371	55 314	63 926
X: 2 000 001 – 5 000 000		10 011	10 023	12 360	14 370	17 909	21 245	26 865	30 016	34 552	38 739
Y: 5 000 001 +		6 941	6 208	6 736	9 083	12 314	15 382	28 209	23 378	27 674	28 609
Total		131 171	137 979	156 320	175 621	195 017	217 655	251 085	269 351	287 888	312 592
<= 0		27	111	95	123	112	167	131	220	286	392
1 – 70 000		551	349	249	245	182	268	280	410	574	776
70 001 – 350 000		69 485	72 240	77 220	80 681	79 050	81 241	80 489	82 320	81 199	82 241
350 001 – 500 000		18 639	21 463	25 627	29 670	34 936	39 772	44 439	50 042	52 774	57 643
500 000 +		42 469	43 815	53 129	64 902	80 738	96 206	125 745	136 359	153 055	171 540
Total		131 171	137 979	156 320	175 621	195 017	217 655	251 085	269 351	287 888	312 592

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

Table A2.8.3: Assessed individual taxpayers: composition of tax assessed by taxable income group, 2009 – 2018 (continued)

Taxable income group Percentage of total		Number of taxpayers ¹	Tax year											
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
A: < 0		1.5%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
B: = 0		2.9%	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		2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
D: 20 001 – 30 000		1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
E: 30 001 – 40 000		2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
F: 40 001 – 50 000		3.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
G: 50 001 – 60 000		3.3%	0.1%	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		3.8%	0.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
I: 70 001 – 80 000		3.9%	0.4%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
J: 80 001 – 90 000		3.9%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
K: 90 000 – 100 000		4.1%	0.8%	0.6%	0.4%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
L: 100 001 – 110 000		4.4%	1.0%	0.7%	0.5%	0.4%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
M: 110 001 – 120 000		4.1%	1.1%	1.0%	0.6%	0.5%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
N: 120 001 – 130 000		4.6%	1.5%	1.0%	0.8%	0.6%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
O: 130 001 – 140 000		4.8%	1.8%	1.2%	0.9%	0.8%	0.4%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%
P: 140 001 – 150 000		3.9%	1.7%	1.5%	1.0%	0.8%	0.4%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%	0.1%
Q: 150 001 – 200 000		15.1%	8.9%	9.1%	7.8%	6.3%	3.7%	3.7%	2.9%	2.0%	1.6%	1.3%	1.1%	1.1%
R: 200 001 – 250 000		8.4%	7.6%	8.2%	8.1%	7.7%	6.3%	6.3%	5.3%	3.9%	3.1%	2.5%	2.1%	2.1%
S: 250 001 – 350 000		9.3%	13.0%	13.6%	13.3%	12.9%	13.1%	13.1%	12.5%	11.1%	10.4%	9.1%	7.8%	7.8%
T: 350 001 – 500 000		6.2%	14.5%	15.0%	15.5%	15.5%	15.6%	15.6%	15.2%	14.1%	14.7%	14.6%	14.6%	14.6%
U: 500 001 – 750 000		3.6%	14.2%	15.6%	16.4%	16.9%	17.9%	17.9%	18.3%	17.7%	18.6%	18.3%	18.4%	18.4%
V: 750 001 – 1 000 000		1.2%	7.6%	8.1%	8.8%	9.5%	10.4%	10.4%	11.0%	11.1%	12.1%	12.3%	12.9%	12.9%
W: 1 000 001 – 2 000 000		1.1%	11.9%	11.9%	13.0%	14.1%	15.5%	16.4%	16.4%	17.1%	18.7%	19.2%	20.5%	20.5%
X: 2 000 001 – 5 000 000		0.3%	7.6%	7.3%	7.9%	8.2%	9.2%	9.2%	9.8%	10.7%	11.1%	12.0%	12.4%	12.4%
Y: 5 000 001 +		0.1%	5.3%	4.5%	4.3%	5.2%	6.3%	6.3%	7.1%	11.2%	8.7%	9.6%	9.2%	9.2%
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%
<= 0		4.4%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
1 – 70 000		16.4%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%
70 001 – 350 000		72.8%	53.0%	52.4%	49.4%	45.9%	40.5%	37.3%	37.3%	32.1%	30.6%	28.2%	26.3%	26.3%
350 001 – 500 000		3.6%	14.2%	15.6%	16.4%	16.9%	17.9%	18.3%	18.3%	17.7%	18.6%	18.3%	18.4%	18.4%
500 000 +		2.7%	32.4%	31.8%	34.0%	37.0%	41.4%	44.2%	44.2%	50.1%	50.6%	53.2%	54.9%	54.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table A2.8.4: Assessed individual taxpayers: effective tax rate by taxable income group, 2009 – 2018

Taxable income group		Number of taxpayers ¹	Tax year									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < 0		44 042	-0.2%	-0.5%	-0.4%	-0.6%	-0.4%	-0.7%	-0.2%	-0.3%	-0.4%	-0.4%
B: = 0		85 553	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000		73 600	0.6%	4.8%	5.6%	7.3%	7.6%	15.5%	18.0%	29.5%	44.9%	51.6%
D: 20 001 – 30 000		45 661	0.3%	2.0%	2.0%	3.4%	3.1%	6.5%	7.4%	10.4%	15.4%	17.2%
E: 30 001 – 40 000		62 908	0.2%	1.4%	1.3%	2.5%	2.8%	3.9%	5.3%	6.7%	10.3%	13.6%
F: 40 001 – 50 000		90 517	0.4%	0.9%	1.2%	2.1%	1.8%	2.5%	4.2%	7.4%	8.4%	10.7%
G: 50 001 – 60 000		97 964	2.9%	1.0%	0.8%	0.8%	1.3%	2.3%	3.1%	4.8%	5.3%	7.5%
H: 60 001 – 70 000		112 569	5.0%	3.2%	2.6%	2.0%	1.3%	1.7%	2.0%	2.9%	4.5%	7.2%
I: 70 001 – 80 000		114 065	6.5%	5.0%	4.4%	4.0%	2.5%	2.5%	2.0%	2.3%	2.6%	4.6%
J: 80 001 – 90 000		114 297	7.9%	6.4%	5.6%	5.2%	3.4%	3.3%	3.4%	3.7%	3.9%	5.2%
K: 90 000 – 100 000		119 379	9.1%	7.7%	7.1%	6.3%	4.1%	4.1%	4.2%	3.9%	4.3%	5.6%
L: 100 001 – 110 000		129 817	10.0%	8.7%	8.2%	7.6%	4.8%	4.6%	4.5%	4.3%	4.6%	5.9%
M: 110 001 – 120 000		121 792	10.7%	9.5%	9.0%	8.6%	5.6%	5.5%	5.1%	4.9%	4.9%	5.9%
N: 120 001 – 130 000		136 026	11.5%	10.2%	9.8%	9.4%	6.5%	6.3%	5.5%	5.5%	5.3%	6.0%
O: 130 001 – 140 000		141 980	12.5%	11.0%	10.4%	10.1%	7.3%	7.1%	6.2%	5.8%	5.8%	6.5%
P: 140 001 – 150 000		114 908	13.3%	12.0%	11.2%	10.7%	8.0%	7.7%	6.8%	6.5%	6.3%	7.0%
Q: 150 001 – 200 000		444 725	15.2%	14.2%	13.6%	13.1%	10.2%	9.8%	8.5%	8.1%	7.7%	8.1%
R: 200 001 – 250 000		248 017	18.0%	17.0%	16.3%	15.7%	13.1%	13.0%	12.0%	11.4%	10.8%	10.8%
S: 250 001 – 350 000		272 444	21.3%	20.4%	19.7%	19.1%	16.6%	16.3%	15.3%	15.2%	14.7%	14.8%
T: 350 001 – 500 000		181 621	25.3%	24.8%	24.1%	23.5%	21.5%	21.1%	20.0%	20.0%	19.3%	19.3%
U: 500 001 – 750 000		105 753	29.4%	29.1%	28.6%	28.1%	26.5%	26.1%	25.1%	25.4%	24.9%	24.9%
V: 750 001 – 1 000 000		36 031	32.3%	32.5%	32.0%	31.7%	30.5%	30.2%	29.4%	29.8%	29.5%	29.5%
W: 1 000 001 – 2 000 000		33 561	34.8%	35.3%	35.0%	34.9%	34.0%	33.9%	33.3%	33.9%	33.8%	33.8%
X: 2 000 001 – 5 000 000		9 247	37.7%	38.1%	37.9%	38.1%	37.6%	37.6%	37.2%	38.0%	37.9%	39.8%
Y: 5 000 001 +		1 820	39.8%	40.0%	39.8%	40.1%	39.5%	39.7%	39.5%	40.1%	40.5%	43.8%
Total		2 938 297	22.3%	22.0%	22.4%	22.9%	22.2%	22.8%	23.3%	23.8%	24.1%	25.0%
<= 0		129 595	-0.2%	-0.9%	-0.7%	-0.8%	-0.7%	-1.0%	-0.8%	-1.3%	-1.6%	-2.2%
1 – 70 000		483 219	2.6%	2.0%	1.8%	2.0%	1.9%	3.2%	4.2%	6.8%	9.7%	12.8%
70 001 – 350 000		2 139 071	21.6%	21.0%	21.6%	22.1%	20.9%	21.7%	21.8%	23.4%	24.5%	27.0%
350 001 – 500 000		105 753	24.8%	25.7%	25.5%	25.6%	24.7%	25.4%	25.2%	25.4%	24.2%	24.4%
500 000 +		80 659	23.2%	22.3%	22.1%	22.4%	22.0%	22.3%	23.1%	23.0%	23.3%	23.8%
Total		2 938 297	22.3%	22.0%	22.4%	22.9%	22.2%	22.8%	23.3%	23.8%	24.1%	25.0%

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

Table A2.8.5: Assessed individual taxpayers: compounded annual growth rate (CAGR) of taxable income by taxable income group, 2010 – 2018

		Tax year									
Taxable income group	Number of taxpayers ¹	2010	2011	2012	2013	2014	2015	2016	2017	2018	
A: < 0	44 042	7.3%	9.1%	8.7%	7.6%	7.1%	5.5%	5.2%	4.8%	4.2%	
B: = 0	85 553	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
C: 1 – 20 000	73 600	-10.7%	-11.4%	-10.6%	-12.0%	-10.9%	-11.2%	-9.2%	-7.4%	-5.7%	
D: 20 001 – 30 000	45 661	-15.9%	-13.9%	-13.4%	-14.7%	-13.3%	-13.8%	-11.8%	-10.1%	-8.3%	
E: 30 001 – 40 000	62 908	-21.2%	-19.0%	-18.2%	-19.0%	-16.8%	-16.9%	-15.0%	-13.0%	-10.9%	
F: 40 001 – 50 000	90 517	-32.8%	-26.7%	-22.9%	-23.1%	-20.8%	-20.5%	-18.5%	-16.2%	-14.2%	
G: 50 001 – 60 000	97 964	-9.9%	-12.1%	-12.3%	-18.7%	-18.1%	-18.8%	-17.4%	-15.5%	-13.7%	
H: 60 001 – 70 000	112 569	-17.3%	-19.7%	-18.6%	-16.4%	-14.9%	-16.7%	-16.8%	-15.7%	-14.2%	
I: 70 001 – 80 000	114 065	-11.5%	-12.3%	-14.5%	-17.9%	-16.9%	-15.3%	-13.5%	-12.1%	-11.0%	
J: 80 001 – 90 000	114 297	-10.3%	-10.7%	-10.9%	-16.0%	-15.4%	-15.6%	-15.1%	-13.9%	-12.9%	
K: 90 000 – 100 000	119 379	-12.5%	-13.9%	-11.0%	-14.2%	-14.4%	-15.0%	-14.6%	-13.6%	-12.8%	
L: 100 001 – 110 000	129 817	-16.5%	-15.4%	-14.3%	-14.8%	-14.3%	-14.5%	-14.5%	-13.8%	-13.0%	
M: 110 001 – 120 000	121 792	-1.2%	-10.5%	-10.9%	-12.2%	-12.2%	-12.3%	-12.2%	-11.7%	-11.3%	
N: 120 001 – 130 000	136 026	-19.3%	-12.2%	-13.8%	-14.6%	-13.9%	-13.6%	-13.5%	-12.8%	-12.4%	
O: 130 001 – 140 000	141 980	-24.0%	-16.1%	-11.0%	-15.6%	-14.0%	-13.6%	-13.3%	-12.7%	-12.3%	
P: 140 001 – 150 000	114 908	5.5%	-7.1%	-6.8%	-10.2%	-9.4%	-10.0%	-9.8%	-9.8%	-9.8%	
Q: 150 001 – 200 000	444 725	15.1%	8.2%	3.3%	-1.7%	-3.1%	-4.1%	-5.3%	-5.6%	-6.1%	
R: 200 001 – 250 000	248 017	20.1%	18.4%	15.6%	14.1%	9.8%	6.6%	4.1%	2.5%	0.9%	
S: 250 001 – 350 000	272 444	14.2%	14.6%	14.0%	17.6%	15.9%	14.6%	12.7%	10.5%	8.4%	
T: 350 001 – 500 000	181 621	10.9%	15.5%	15.5%	17.1%	15.8%	15.3%	14.9%	14.2%	13.5%	
U: 500 001 – 750 000	105 753	16.2%	18.9%	18.5%	20.1%	19.2%	18.6%	17.6%	16.2%	15.5%	
V: 750 001 – 1 000 000	36 031	11.2%	17.9%	19.5%	21.0%	20.7%	20.5%	19.8%	18.6%	18.0%	
W: 1 000 001 – 2 000 000	33 561	4.1%	13.9%	16.6%	18.8%	18.7%	19.3%	18.7%	17.6%	17.4%	
X: 2 000 001 – 5 000 000	9 247	-1.0%	10.7%	12.4%	15.7%	16.3%	18.1%	16.8%	16.7%	15.5%	
Y: 5 000 001 +	1 820	-10.9%	-1.4%	9.2%	15.6%	17.3%	26.5%	18.8%	18.6%	15.8%	
Total	2 938 297	6.5%	8.8%	9.2%	10.5%	10.1%	10.6%	9.8%	9.2%	8.7%	
<= 0	129 595	7.3%	9.1%	8.7%	7.6%	7.1%	5.5%	5.2%	4.8%	4.2%	
1 – 70 000	483 219	-18.5%	-18.2%	-17.0%	-18.2%	-16.7%	-17.5%	-16.4%	-14.7%	-12.9%	
70 001 – 350 000	2 139 071	6.6%	5.3%	4.3%	4.1%	3.0%	2.3%	1.3%	0.4%	-0.6%	
350 001 – 500 000	105 753	10.9%	15.5%	15.5%	17.1%	15.8%	15.3%	14.9%	14.2%	13.5%	
500 000 +	80 659	7.3%	14.5%	16.5%	18.9%	18.7%	19.9%	18.3%	17.3%	16.4%	
Total	2 938 297	6.5%	8.8%	9.2%	10.5%	10.1%	10.6%	9.8%	9.2%	8.7%	

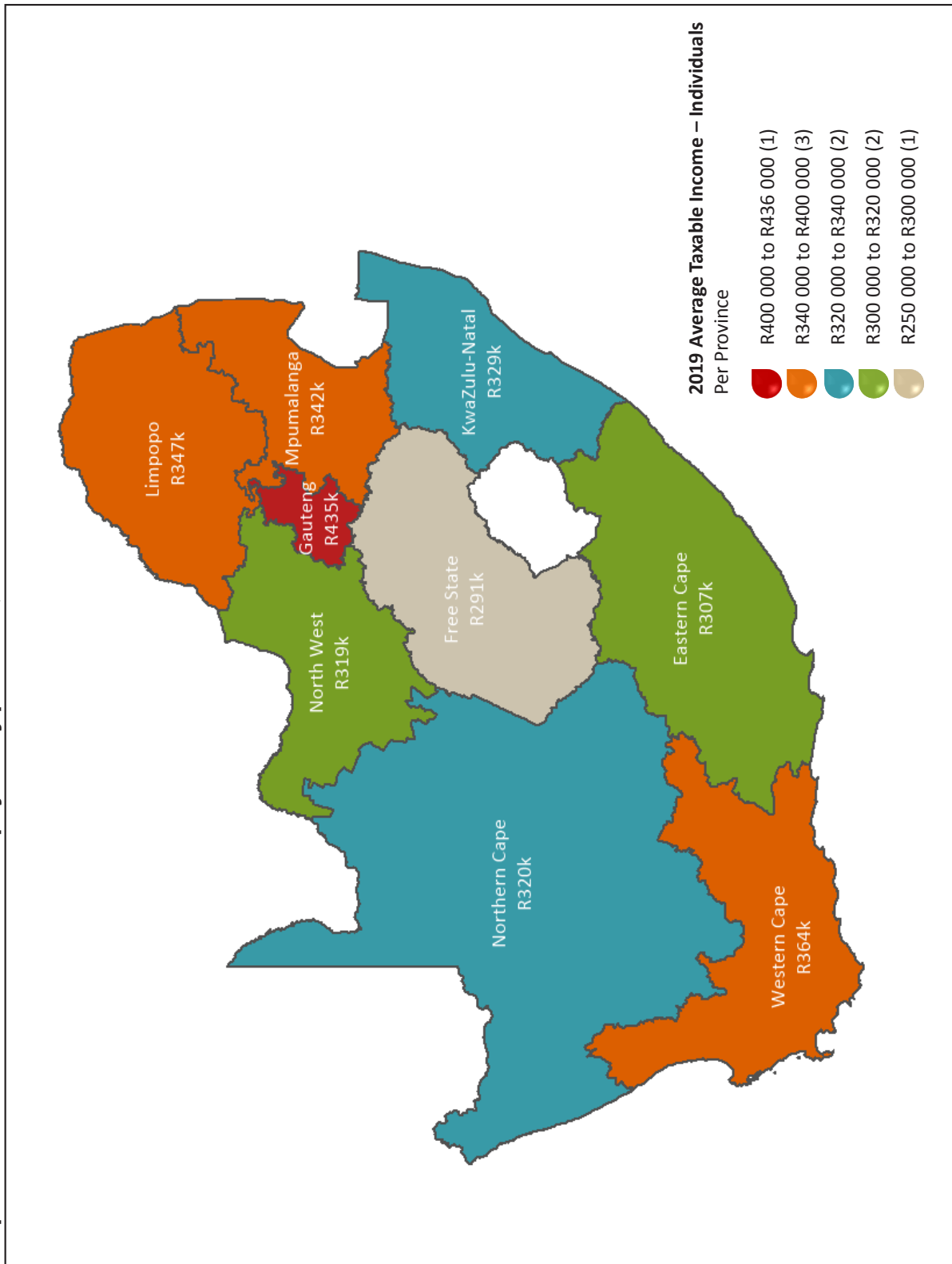
1. Number of taxpayers for taxable income group of base year.

PERSONAL INCOME TAX

Table A2.9.1: Assessed individual taxpayers: taxable income, tax assessed and effective tax rate by age group, 2009 - 2018

Tax year	2009				2018				
Age group (years)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective tax rate	CAGR of taxable income
0 - 5	1 957	164	25	15.0%	1	1	0	29.1%	-40.0%
6 - 10	3 474	268	39	14.6%	273	43	8	17.5%	-16.7%
11 - 15	4 940	381	60	15.7%	2 275	365	69	17.4%	-0.4%
16 - 20	14 941	757	95	12.5%	3 775	611	114	18.5%	-2.1%
21 - 25	170 544	14 686	1 720	11.7%	5 251	1 057	204	19.6%	-23.1%
26 - 30	375 418	53 467	8 893	16.6%	26 030	7 877	1 553	18.3%	-17.4%
31 - 35	426 080	79 346	15 988	20.1%	226 271	89 687	20 222	21.7%	1.2%
36 - 40	455 150	97 717	21 660	22.2%	386 786	171 413	41 567	23.3%	5.8%
41 - 45	413 458	93 111	21 273	22.8%	436 095	206 840	52 992	24.3%	8.3%
46 - 50	367 620	87 161	20 669	23.7%	454 550	218 271	57 180	24.5%	9.6%
51 - 55	276 264	68 453	16 950	24.8%	404 045	189 138	49 571	24.2%	10.7%
56 - 60	174 045	44 950	12 012	26.7%	353 906	159 334	42 439	23.4%	13.5%
61 - 65	113 367	26 775	7 215	26.9%	253 059	99 363	26 536	22.4%	15.7%
66 - 70	68 724	11 711	2 618	22.4%	158 346	48 166	10 311	18.8%	17.0%
71 - 75	40 671	6 051	1 189	19.6%	103 131	26 701	4 960	18.1%	17.9%
75 +	31 639	4 426	766	17.3%	124 502	30 414	4 865	15.9%	23.9%
Total	2 938 292	589 423	131 171	22.3%	2 938 296	1 249 278	312 592	25.0%	8.7%
0 - 55	2 509 846	495 511	107 372	21.7%	1 945 352	885 301	223 480	25.2%	6.7%
56 +	428 446	93 913	23 799	25.3%	992 944	363 977	89 112	24.5%	16.2%
Total	2 938 292	589 423	131 171	22.3%	2 938 296	1 249 278	312 592	25.0%	8.7%
Percentage of total									
0 - 5	0.1%	0.0%	0.0%		0.0%	0.0%	0.0%		
6 - 10	0.1%	0.0%	0.0%		0.0%	0.0%	0.0%		
11 - 15	0.2%	0.1%	0.0%		0.1%	0.0%	0.0%		
16 - 20	0.5%	0.1%	0.1%		0.1%	0.0%	0.0%		
21 - 25	5.8%	2.5%	1.3%		0.2%	0.1%	0.1%		
26 - 30	12.8%	9.1%	6.8%		0.9%	0.6%	0.5%		
31 - 35	14.5%	13.5%	12.2%		7.7%	7.2%	6.5%		
36 - 40	15.5%	16.6%	16.5%		13.2%	13.7%	13.3%		
41 - 45	14.1%	15.8%	16.2%		14.8%	16.6%	17.0%		
46 - 50	12.5%	14.8%	15.8%		15.5%	17.5%	18.3%		
51 - 55	9.4%	11.6%	12.9%		13.8%	15.1%	15.9%		
56 - 60	5.9%	7.6%	9.2%		12.0%	12.8%	13.6%		
61 - 65	3.9%	4.5%	5.5%		8.6%	8.0%	8.5%		
66 - 70	2.3%	2.0%	2.0%		5.4%	3.9%	3.3%		
71 - 75	1.4%	1.0%	0.9%		3.5%	2.1%	1.6%		
75 +	1.1%	0.8%	0.6%		4.2%	2.4%	1.6%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		
0 - 55	85.4%	84.1%	81.9%		66.2%	70.9%	71.5%		
56 +	14.6%	15.9%	18.1%		33.8%	29.1%	28.5%		
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		

Map A2.10: Assessed individual taxpayers by province, 2019



PERSONAL INCOME TAX

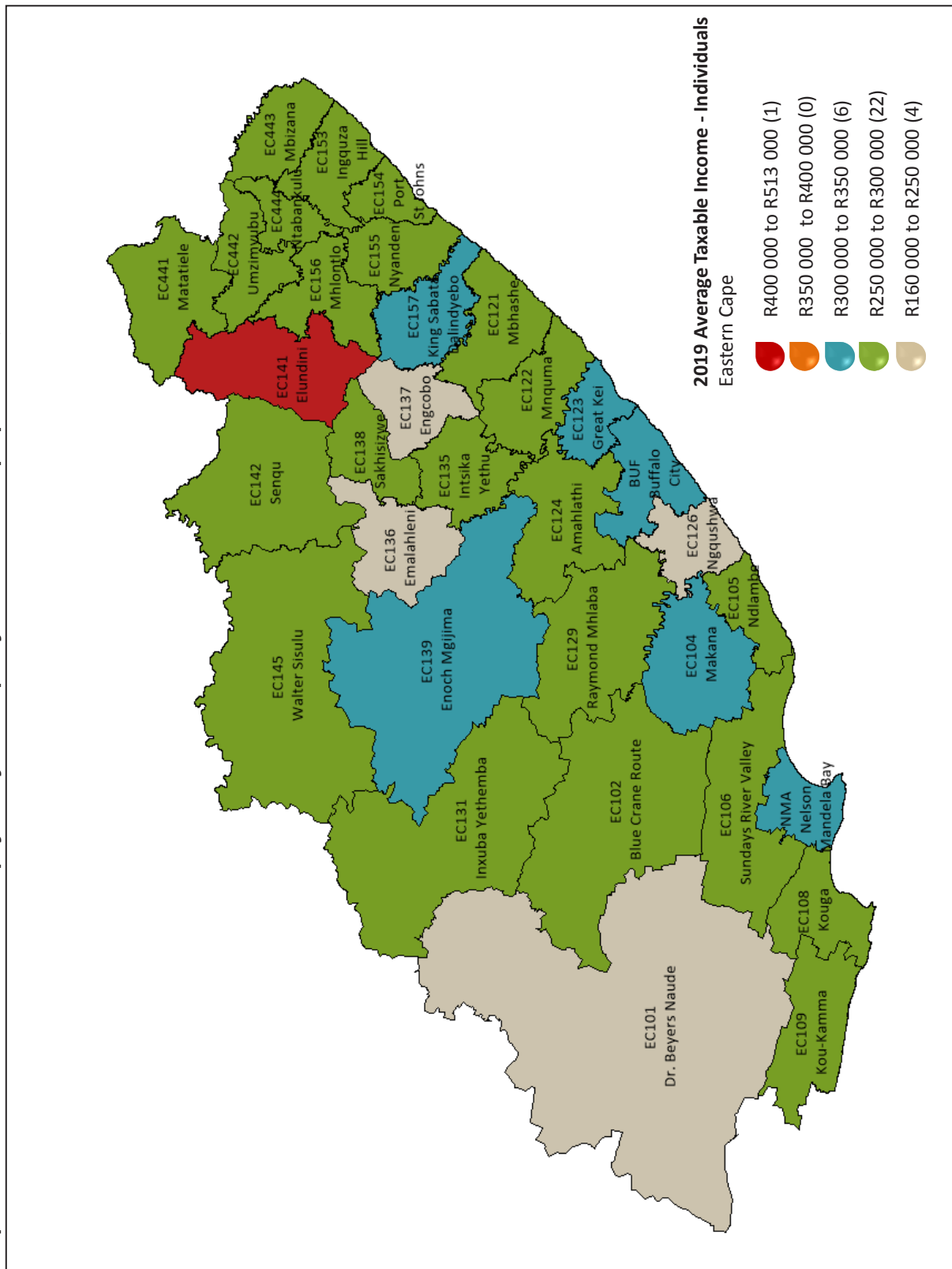
Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2018 – 2019

Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Amahlathi Local Municipality	EC124	5 261	1 229	188	233 606	3 621	932	157	257 387
Blue Crane Route Local Municipality	EC102	1 841	458	83	248 778	1 568	407	72	259 566
Buffalo City Metropolitan Municipality	BUF	89 955	26 828	5 054	298 238	72 123	23 926	4 731	331 739
Dr. Beyers Naude Local Municipality	EC101	5 089	1 069	186	210 061	4 347	1 014	179	233 264
Elundini Local Municipality	EC141	11 696	4 253	934	363 629	9 901	4 022	921	406 222
Emalahleni Local Municipality	EC136	4 813	1 064	164	221 068	3 586	822	129	229 225
Engcobo Local Municipality	EC137	5 511	1 246	183	226 093	3 985	990	152	248 432
Enoch Mgijima Local Municipality	EC139	14 962	4 093	701	273 560	10 739	3 294	616	306 732
Great Kei Local Municipality	EC123	922	250	48	271 150	744	237	52	318 548
Intsika Yethu Local Municipality	EC135	3 210	786	116	244 860	2 354	635	99	269 754
Inxuba Yethemba Local Municipality	EC131	6 616	1 722	354	260 278	5 443	1 552	333	285 137
King Sabata Dalindyebo Local Municipality	EC157	27 606	7 866	1 394	284 938	22 736	7 173	1 314	315 491
Kouga Local Municipality	EC108	10 701	2 780	509	259 789	9 116	2 538	469	278 412
Kou-Kamma Local Municipality	EC109	1 513	376	72	248 513	1 251	351	68	280 576
Makana Local Municipality	EC104	7 518	2 134	394	283 852	6 128	1 920	372	313 316
Matatiele Local Municipality	EC441	7 498	1 908	307	254 468	5 776	1 657	279	286 877
Mbashe Local Municipality	EC121	5 259	1 320	199	250 998	4 138	1 140	180	275 495
Mbizana Local Municipality	EC443	6 471	1 646	250	254 366	4 654	1 322	213	284 057
Mhlontlo Local Municipality	EC156	5 359	1 328	214	247 807	4 318	1 177	196	272 580
Mnquma Local Municipality	EC122	8 721	2 320	362	266 025	6 739	1 968	322	292 031
Ndlambe Local Municipality	EC105	5 763	1 458	267	252 993	4 843	1 278	233	263 886
Nelson Mandela Bay Metropolitan Municipality	NMA	155 221	43 697	8 026	281 515	130 165	40 576	7 751	311 727
Ngqushwa Local Municipality	EC126	2 247	471	70	209 613	1 572	363	56	230 916
Ngquza Hill Local Municipality	EC153	7 950	2 046	312	257 358	6 546	1 831	292	279 713
Ntabankulu Local Municipality	EC444	1 444	377	60	261 080	1 221	348	59	285 012
Nyandeni Local Municipality	EC155	6 057	1 491	222	246 161	5 057	1 372	216	271 307
Port St Johns Local Municipality	EC154	1 614	428	67	265 180	1 258	363	59	288 553
Raymond Mhlaba Local Municipality	EC129	6 770	1 706	295	251 994	5 004	1 387	251	277 178
Sakhisizwe Local Municipality	EC138	3 860	912	153	236 269	2 922	775	134	265 229
Senqu Local Municipality	EC142	4 258	1 051	167	246 829	3 093	857	143	277 077
Sundays River Valley Local Municipality	EC106	2 276	604	121	265 378	2 040	544	105	266 667
Umzimvubu Local Municipality	EC442	6 572	1 714	272	260 803	5 275	1 553	265	294 408
Walter Sisulu Local Municipality	EC145	4 190	986	168	235 322	2 937	794	146	270 344
Total		438 744	121 617	21 912	277 194	355 200	109 118	20 564	307 202
Percentage of total									
Amahlathi Local Municipality	EC124	1.2%	1.0%	0.9%		1.0%	0.9%	0.8%	
Blue Crane Route Local Municipality	EC102	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.5%	22.1%	23.1%		20.3%	21.9%	23.0%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.8%		1.2%	0.9%	0.9%	
Elundini Local Municipality	EC141	2.7%	3.5%	4.3%		2.8%	3.7%	4.5%	
Emalahleni Local Municipality	EC136	1.1%	0.9%	0.7%		1.0%	0.8%	0.6%	
Engcobo Local Municipality	EC137	1.3%	1.0%	0.8%		1.1%	0.9%	0.7%	
Enoch Mgijima Local Municipality	EC139	3.4%	3.4%	3.2%		3.0%	3.0%	3.0%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.3%	
Intsika Yethu Local Municipality	EC135	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Inxuba Yethemba Local Municipality	EC131	1.5%	1.4%	1.6%		1.5%	1.4%	1.6%	
King Sabata Dalindyebo Local Municipality	EC157	6.3%	6.5%	6.4%		6.4%	6.6%	6.4%	
Kouga Local Municipality	EC108	2.4%	2.3%	2.3%		2.6%	2.3%	2.3%	
Kou-Kamma Local Municipality	EC109	0.3%	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	1.7%	1.6%	1.4%		1.6%	1.5%	1.4%	
Mbashe Local Municipality	EC121	1.2%	1.1%	0.9%		1.2%	1.0%	0.9%	
Mbizana Local Municipality	EC443	1.5%	1.4%	1.1%		1.3%	1.2%	1.0%	
Mhlontlo Local Municipality	EC156	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Mnquma Local Municipality	EC122	2.0%	1.9%	1.7%		1.9%	1.8%	1.6%	
Ndlambe Local Municipality	EC105	1.3%	1.2%	1.2%		1.4%	1.2%	1.1%	
Nelson Mandela Bay Metropolitan Municipality	NMA	35.4%	35.9%	36.6%		36.6%	37.2%	37.7%	
Ngqushwa Local Municipality	EC126	0.5%	0.4%	0.3%		0.4%	0.3%	0.3%	
Ngquza Hill Local Municipality	EC153	1.8%	1.7%	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	0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Raymond Mhlaba Local Municipality	EC129	1.5%	1.4%	1.3%		1.4%	1.3%	1.2%	
Sakhisizwe Local Municipality	EC138	0.9%	0.7%	0.7%		0.8%	0.7%	0.7%	
Senqu Local Municipality	EC142	1.0%	0.9%	0.8%		0.9%	0.8%	0.7%	
Sundays River Valley Local Municipality	EC106	0.5%	0.5%	0.6%		0.6%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.5%	1.4%	1.2%		1.5%	1.4%	1.3%	
Walter Sisulu Local Municipality	EC145	1.0%	0.8%	0.8%		0.8%	0.7%	0.7%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Table A2.10.1: Assessed individual taxpayers by municipality for Eastern Cape province, 2018 - 2019
(continued)

Tax year		2018				2019			
Municipality	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Amahlathi Local Municipality	EC124	1.2%	1.0%	0.9%		1.0%	0.9%	0.8%	
Blue Crane Route Local Municipality	EC102	0.4%	0.4%	0.4%		0.4%	0.4%	0.4%	
Buffalo City Metropolitan Municipality	BUF	20.5%	22.1%	23.1%		20.3%	21.9%	23.0%	
Dr. Beyers Naude Local Municipality	EC101	1.2%	0.9%	0.8%		1.2%	0.9%	0.9%	
Elundini Local Municipality	EC141	2.7%	3.5%	4.3%		2.8%	3.7%	4.5%	
Emalahleni Local Municipality	EC136	1.1%	0.9%	0.7%		1.0%	0.8%	0.6%	
Engcobo Local Municipality	EC137	1.3%	1.0%	0.8%		1.1%	0.9%	0.7%	
Enoch Mgijima Local Municipality	EC139	3.4%	3.4%	3.2%		3.0%	3.0%	3.0%	
Great Kei Local Municipality	EC123	0.2%	0.2%	0.2%		0.2%	0.2%	0.3%	
Intsika Yethu Local Municipality	EC135	0.7%	0.6%	0.5%		0.7%	0.6%	0.5%	
Inxuba Yethemba Local Municipality	EC131	1.5%	1.4%	1.6%		1.5%	1.4%	1.6%	
King Sabata Dalindyebo Local Municipality	EC157	6.3%	6.5%	6.4%		6.4%	6.6%	6.4%	
Kouga Local Municipality	EC108	2.4%	2.3%	2.3%		2.6%	2.3%	2.3%	
Kou-Kamma Local Municipality	EC109	0.3%	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	1.7%	1.6%	1.4%		1.6%	1.5%	1.4%	
Mbhashe Local Municipality	EC121	1.2%	1.1%	0.9%		1.2%	1.0%	0.9%	
Mbizana Local Municipality	EC443	1.5%	1.4%	1.1%		1.3%	1.2%	1.0%	
Mhlontlo Local Municipality	EC156	1.2%	1.1%	1.0%		1.2%	1.1%	1.0%	
Mnquma Local Municipality	EC122	2.0%	1.9%	1.7%		1.9%	1.8%	1.6%	
Ndlambe Local Municipality	EC105	1.3%	1.2%	1.2%		1.4%	1.2%	1.1%	
Nelson Mandela Bay Metropolitan Municipality	NMA	35.4%	35.9%	36.6%		36.6%	37.2%	37.7%	
Ngqushwa Local Municipality	EC126	0.5%	0.4%	0.3%		0.4%	0.3%	0.3%	
Ngquza Hill Local Municipality	EC153	1.8%	1.7%	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	0.4%	0.4%	0.3%		0.4%	0.3%	0.3%	
Raymond Mhlaba Local Municipality	EC129	1.5%	1.4%	1.3%		1.4%	1.3%	1.2%	
Sakhisizwe Local Municipality	EC138	0.9%	0.7%	0.7%		0.8%	0.7%	0.7%	
Senqu Local Municipality	EC142	1.0%	0.9%	0.8%		0.9%	0.8%	0.7%	
Sundays River Valley Local Municipality	EC106	0.5%	0.5%	0.6%		0.6%	0.5%	0.5%	
Umzimvubu Local Municipality	EC442	1.5%	1.4%	1.2%		1.5%	1.4%	1.3%	
Walter Sisulu Local Municipality	EC145	1.0%	0.8%	0.8%		0.8%	0.7%	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, 2019



PERSONAL INCOME TAX

Table A2.10.2: Assessed individual taxpayers by municipality for Free State province, 2018 - 2019

Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Dihlabeng Local Municipality	FS192	13 302	3 222	602	242 219	10 945	2 912	563	266 058
Kopanong Local Municipality	FS162	3 243	676	117	208 449	2 538	596	110	234 831
Letsemeng Local Municipality	FS161	2 414	459	95	190 141	1 813	337	80	185 880
Mafube Local Municipality	FS205	3 402	705	141	207 231	2 643	577	134	218 313
Maluti a Phofung Local Municipality	FS194	19 584	4 572	719	233 456	15 064	3 934	655	261 152
Mangaung Metropolitan Municipality	MAN	98 688	28 174	5 240	285 486	80 246	25 855	5 022	322 197
Mantsopa Local Municipality	FS196	2 876	621	107	215 925	2 302	546	103	237 185
Masilonyana Local Municipality	FS181	4 024	699	118	173 708	2 958	536	99	181 204
Matjhabeng Local Municipality	FS184	41 476	11 227	1 973	270 687	31 525	9 832	1 858	311 879
Metsimaholo Local Municipality	FS204	23 581	6 915	1 385	293 245	20 303	6 650	1 392	327 538
Mohokare Local Municipality	FS163	1 758	334	54	189 989	1 376	290	52	210 756
Moqhaka Local Municipality	FS201	14 997	3 528	600	235 247	12 167	3 173	556	260 787
Nala Local Municipality	FS185	4 712	935	193	198 430	3 714	854	176	229 941
Ngwathe Local Municipality	FS203	9 619	2 046	392	212 704	7 621	1 847	366	242 357
Nketoana Local Municipality	FS193	3 165	560	125	176 935	2 546	501	115	196 779
Phumelela Local Municipality	FS195	2 550	468	106	183 529	2 011	544	105	270 512
Setsoto Local Municipality	FS191	5 725	1 183	213	206 638	4 631	1 018	188	219 823
Tokolologo Local Municipality	FS182	1 414	210	43	148 515	1 071	185	40	172 736
Tswelopele Local Municipality	FS183	3 119	471	129	151 010	2 447	403	108	164 691
Total		259 649	67 005	12 352	258 060	207 921	60 590	11 722	291 409
Percentage of total									
Dihlabeng Local Municipality	FS192	5.1%	4.8%	4.9%		5.3%	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%	0.7%	0.8%		0.9%	0.6%	0.7%	
Mafube Local Municipality	FS205	1.3%	1.1%	1.1%		1.3%	1.0%	1.1%	
Maluti a Phofung Local Municipality	FS194	7.5%	6.8%	5.8%		7.2%	6.5%	5.6%	
Mangaung Metropolitan Municipality	MAN	38.0%	42.0%	42.4%		38.6%	42.7%	42.8%	
Mantsopa Local Municipality	FS196	1.1%	0.9%	0.9%		1.1%	0.9%	0.9%	
Masilonyana Local Municipality	FS181	1.5%	1.0%	1.0%		1.4%	0.9%	0.8%	
Matjhabeng Local Municipality	FS184	16.0%	16.8%	16.0%		15.2%	16.2%	15.9%	
Metsimaholo Local Municipality	FS204	9.1%	10.3%	11.2%		9.8%	11.0%	11.9%	
Mohokare Local Municipality	FS163	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Moqhaka Local Municipality	FS201	5.8%	5.3%	4.9%		5.9%	5.2%	4.7%	
Nala Local Municipality	FS185	1.8%	1.4%	1.6%		1.8%	1.4%	1.5%	
Ngwathe Local Municipality	FS203	3.7%	3.1%	3.2%		3.7%	3.0%	3.1%	
Nketoana Local Municipality	FS193	1.2%	0.8%	1.0%		1.2%	0.8%	1.0%	
Phumelela Local Municipality	FS195	1.0%	0.7%	0.9%		1.0%	0.9%	0.9%	
Setsoto Local Municipality	FS191	2.2%	1.8%	1.7%		2.2%	1.7%	1.6%	
Tokolologo Local Municipality	FS182	0.5%	0.3%	0.3%		0.5%	0.3%	0.3%	
Tswelopele Local Municipality	FS183	1.2%	0.7%	1.0%		1.2%	0.7%	0.9%	
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, 2019

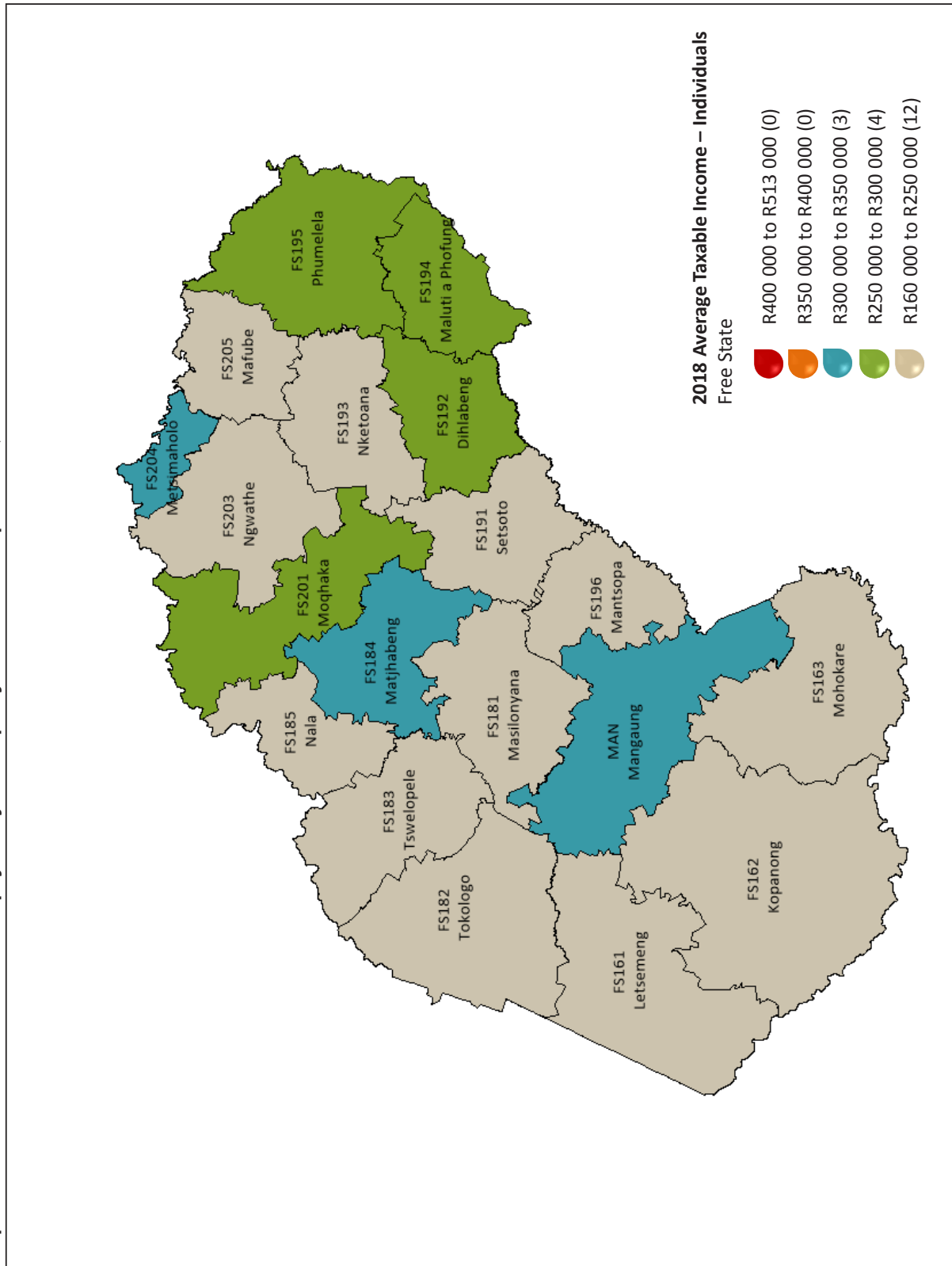


Table A2.10.3: Assessed individual taxpayers by municipality for Gauteng province, 2018 - 2019

Tax year		2018				2019			
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	689 184	313 669	82 504	455 131	580 464	297 653	80 624	512 785
City of Tshwane Metropolitan Municipality	TSH	511 900	197 132	44 968	385 099	431 127	186 437	44 223	432 441
Ekurhuleni Metropolitan Municipality	EKU	501 383	162 040	33 807	323 186	410 550	150 481	32 957	366 535
Emfuleni Local Municipality	GT421	87 388	25 490	4 855	291 688	72 032	23 568	4 703	327 188
Lesedi Local Municipality	GT423	10 411	3 091	671	296 898	8 589	2 820	609	328 327
Merafong City Local Municipality	GT484	21 382	6 078	1 130	284 258	14 475	4 726	956	326 494
Midvaal Local Municipality	GT422	14 017	4 558	944	325 177	11 957	4 287	918	358 535
Mogale City Local Municipality	GT481	47 223	16 232	3 501	343 731	39 665	15 345	3 480	386 865
Randfontein/Westonaria Municipality	GT485	31 162	9 068	1 696	290 995	22 746	7 412	1 460	325 859
Total		1 914 050	737 358	174 076	385 234	1 591 605	692 729	169 930	435 239
Percentage of total									
City of Johannesburg Metropolitan Municipality	JHB	36.0%	42.5%	47.4%		36.5%	43.0%	47.4%	
City of Tshwane Metropolitan Municipality	TSH	26.7%	26.7%	25.8%		27.1%	26.9%	26.0%	
Ekurhuleni Metropolitan Municipality	EKU	26.2%	22.0%	19.4%		25.8%	21.7%	19.4%	
Emfuleni Local Municipality	GT421	4.6%	3.5%	2.8%		4.5%	3.4%	2.8%	
Lesedi Local Municipality	GT423	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Merafong City Local Municipality	GT484	1.1%	0.8%	0.6%		0.9%	0.7%	0.6%	
Midvaal Local Municipality	GT422	0.7%	0.6%	0.5%		0.8%	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	1.6%	1.2%	1.0%		1.4%	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, 2019

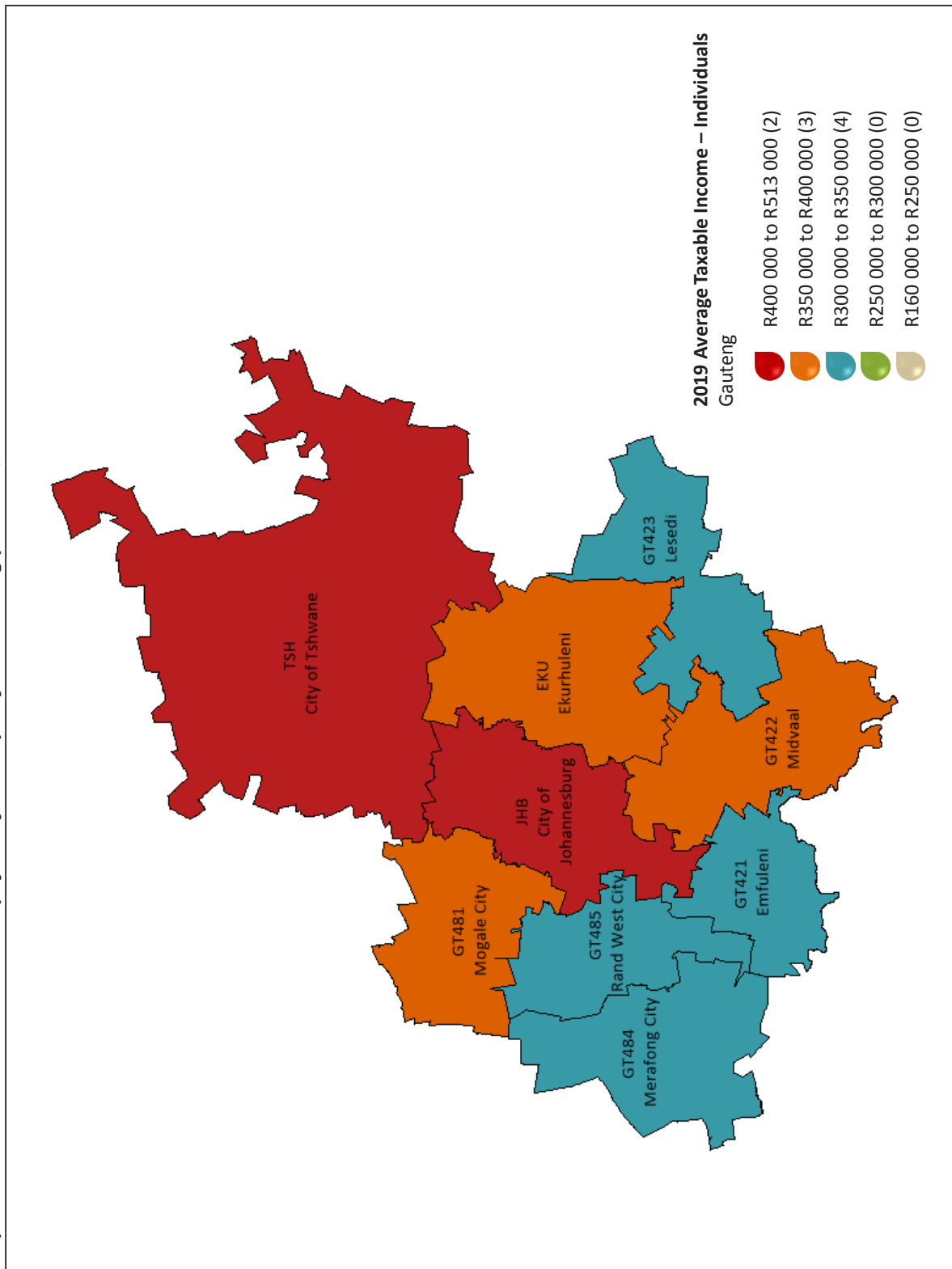


Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2018 - 2019

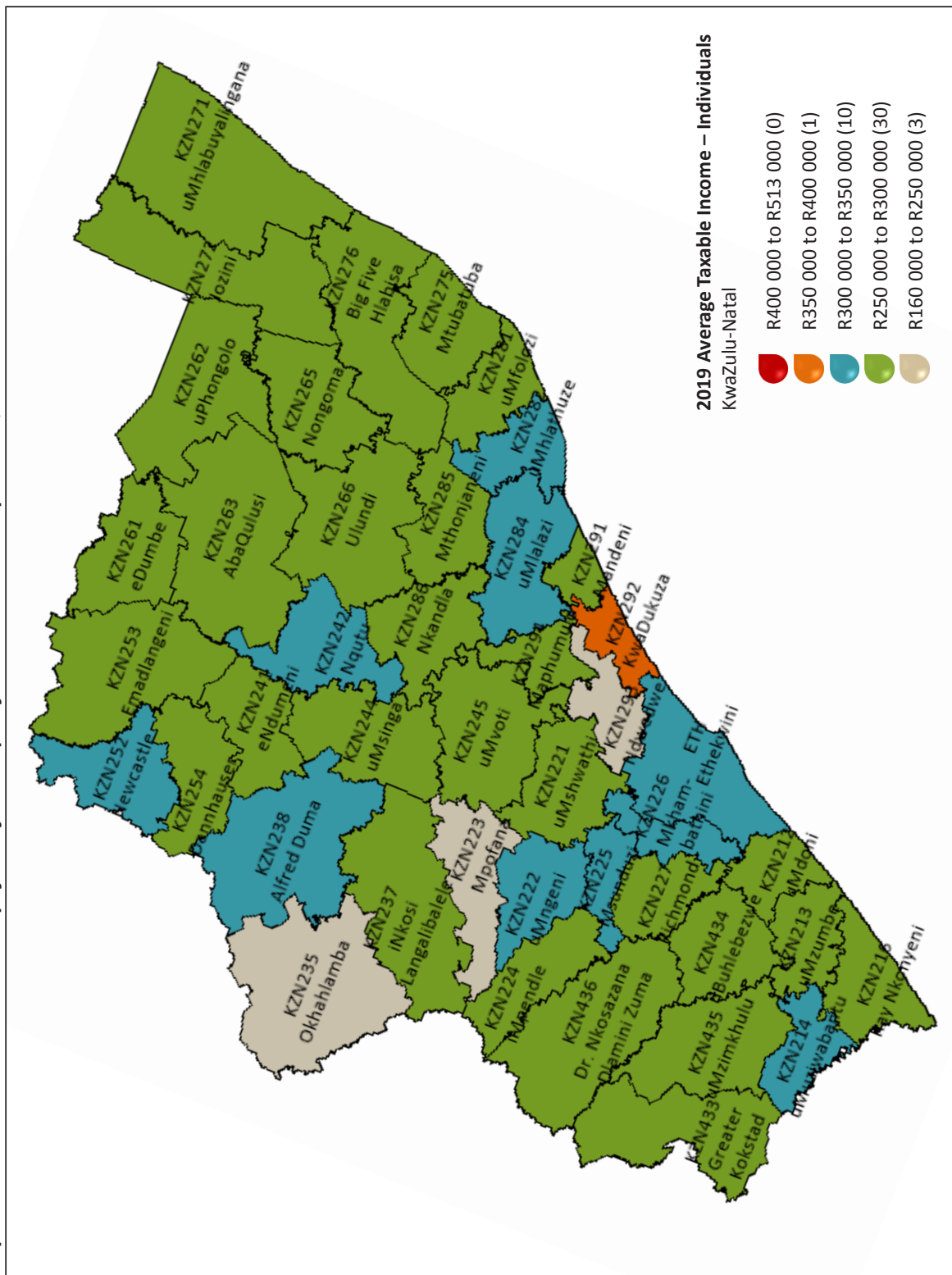
Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Abaqulusi Local Municipality	KZN263	9 048	2 398	410	265 031	7 042	2 076	378	294 803
Alfred Duma Local Municipality	KZN238	15 706	4 317	764	274 863	11 359	3 591	672	316 137
Big Five Hlabisa Local Municipality	KZN276	2 274	532	78	233 949	1 692	454	70	268 322
Dannhauser Local Municipality	KZN254	2 717	612	100	225 248	1 934	500	89	258 532
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	1 585	379	78	239 117	1 250	321	65	256 800
eDumbe Local Municipality	KZN261	1 782	430	69	241 302	1 377	350	59	254 176
Emadlangeni Local Municipality	KZN253	1 087	253	43	232 751	829	208	37	250 905
Endumeni Local Municipality	KZN241	7 166	1 910	348	266 536	5 417	1 588	304	293 151
Ethekwini Metropolitan Municipality	ETH	416 150	127 661	25 900	306 767	347 779	118 675	25 034	341 237
Greater Kokstad Local Municipality	KZN433	4 879	1 328	247	272 187	3 730	1 073	212	287 668
Impendle Local Municipality	KZN224	565	135	22	238 938	430	115	20	267 442
Inkosi Langalibalele Local Municipality	KZN237	6 121	1 473	244	240 647	4 283	1 150	210	268 503
Jozini Local Municipality	KZN272	4 936	1 227	180	248 582	3 471	969	154	279 170
KwaDukuza Local Municipality	KZN292	16 660	5 857	1 316	351 561	14 372	5 531	1 266	384 846
Mandeni Local Municipality	KZN291	4 773	1 129	164	236 539	3 843	1 012	156	263 336
Maphumulo Local Municipality	KZN294	1 047	251	36	239 733	800	216	33	270 000
Mfobozi Local Municipality	KZN281	1 722	444	72	257 840	1 409	382	63	271 114
Mkhambathini Local Municipality	KZN226	684	194	38	283 626	536	162	31	302 239
Mpofana Local Municipality	KZN223	1 408	303	59	215 199	1 058	255	53	241 021
Msinga Local Municipality	KZN244	2 649	610	86	230 276	1 842	479	74	260 043
Mthonjaneni Local Municipality	KZN285	1 653	410	64	248 034	1 297	359	61	276 793
Mtubatuba Local Municipality	KZN275	6 831	1 708	263	250 037	5 175	1 446	236	279 420
Ndwedwe Local Municipality	KZN293	1 598	359	48	224 656	1 241	306	43	246 575
Newcastle Local Municipality	KZN252	28 951	7 906	1 354	273 082	22 490	6 892	1 254	306 447
Nkandla Local Municipality	KZN286	2 096	520	78	248 092	1 440	412	68	286 111
Nongoma Local Municipality	KZN265	5 299	1 281	183	241 744	3 860	1 051	163	272 280
Nqutu Local Municipality	KZN242	1 639	492	97	300 183	1 198	407	84	339 733
Okhahlamba Local Municipality	KZN235	2 483	525	101	211 438	1 820	429	91	235 714
Ray Nkonyeni Local Municipality	KZN216	26 821	7 173	1 255	267 440	21 712	6 340	1 146	292 004
Richmond Local Municipality	KZN227	924	243	46	262 987	716	193	37	269 553
The Msunduzi Local Municipality	KZN225	69 196	20 723	3 907	299 483	55 164	18 727	3 744	339 479
Ubuhlebezwe Local Municipality	KZN434	1 646	442	75	268 530	1 211	359	64	296 449
Ulundi Local Municipality	KZN266	8 256	2 023	294	245 034	5 907	1 627	255	275 436
Umdoni Local Municipality	KZN212	7 591	1 994	336	262 679	6 197	1 629	306	262 869
Umhlabuyalingana Local Municipality	KZN271	3 605	859	122	238 280	2 466	655	101	265 612
uMhlathuze Local Municipality	KZN282	42 633	13 350	2 583	313 138	35 113	12 260	2 488	349 158
uMlalazi Local Municipality	KZN284	6 987	1 917	327	274 367	5 512	1 679	301	304 608
uMngeni Local Municipality	KZN222	11 884	3 518	730	296 028	10 087	3 191	664	316 348
uMshwathi Local Municipality	KZN221	2 512	670	125	266 720	1 979	574	113	290 045
UMuziwabantu Local Municipality	KZN214	2 570	680	109	264 591	1 852	562	104	303 456
Umvoti Local Municipality	KZN245	4 409	1 147	194	260 150	3 137	927	168	295 505
Umzimkhulu Local Municipality	KZN435	3 500	925	148	264 286	2 567	747	128	291 001
Umzumbe Local Municipality	KZN213	1 766	429	61	242 922	1 318	354	54	268 589
UPhongolo Local Municipality	KZN262	3 686	930	152	252 306	2 784	772	134	277 299
Total		751 495	221 667	42 906	294 968	610 696	201 005	40 787	329 141

PERSONAL INCOME TAX

Table A2.10.4: Assessed individual taxpayers by municipality for KwaZulu-Natal province, 2018 – 2019
(continued)

Tax year		2018				2019			
Municipality	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
Abaqulusi Local Municipality	KZN263	1.2%	1.1%	1.0%		1.2%	1.0%	0.9%	
Alfred Duma Local Municipality	KZN238	2.1%	1.9%	1.8%		1.9%	1.8%	1.6%	
Big Five Hlabisa Local Municipality	KZN276	0.3%	0.2%	0.2%		0.3%	0.2%	0.2%	
Dannhauser Local Municipality	KZN254	0.4%	0.3%	0.2%		0.3%	0.2%	0.2%	
Dr. Nkosazana Dlamini-Zuma Local Municipality	KZN436	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
eDumbe Local Municipality	KZN261	0.2%	0.2%	0.2%		0.2%	0.2%	0.1%	
Emadlangeni Local Municipality	KZN253	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Endumeni Local Municipality	KZN241	1.0%	0.9%	0.8%		0.9%	0.8%	0.7%	
Ethekwini Metropolitan Municipality	ETH	55.4%	57.6%	60.4%		56.9%	59.0%	61.4%	
Greater Kokstad Local Municipality	KZN433	0.6%	0.6%	0.6%		0.6%	0.5%	0.5%	
Impendle Local Municipality	KZN224	0.1%	0.1%	0.1%		0.1%	0.1%	0.0%	
Inkosi Langalibalele Local Municipality	KZN237	0.8%	0.7%	0.6%		0.7%	0.6%	0.5%	
Jozini Local Municipality	KZN272	0.7%	0.6%	0.4%		0.6%	0.5%	0.4%	
KwaDukuza Local Municipality	KZN292	2.2%	2.6%	3.1%		2.4%	2.8%	3.1%	
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	0.4%	0.3%	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	0.9%	0.8%	0.6%		0.8%	0.7%	0.6%	
Ndwedwe Local Municipality	KZN293	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
Newcastle Local Municipality	KZN252	3.9%	3.6%	3.2%		3.7%	3.4%	3.1%	
Nkandla Local Municipality	KZN286	0.3%	0.2%	0.2%		0.2%	0.2%	0.2%	
Nongoma Local Municipality	KZN265	0.7%	0.6%	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	3.6%	3.2%	2.9%		3.6%	3.2%	2.8%	
Richmond Local Municipality	KZN227	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
The Msunduzi Local Municipality	KZN225	9.2%	9.3%	9.1%		9.0%	9.3%	9.2%	
Ubuhlebezwe Local Municipality	KZN434	0.2%	0.2%	0.2%		0.2%	0.2%	0.2%	
Ulundi Local Municipality	KZN266	1.1%	0.9%	0.7%		1.0%	0.8%	0.6%	
Umdoni Local Municipality	KZN212	1.0%	0.9%	0.8%		1.0%	0.8%	0.8%	
Umhlabuyalingana Local Municipality	KZN271	0.5%	0.4%	0.3%		0.4%	0.3%	0.2%	
uMhlathuze Local Municipality	KZN282	5.7%	6.0%	6.0%		5.7%	6.1%	6.1%	
uMlalazi Local Municipality	KZN284	0.9%	0.9%	0.8%		0.9%	0.8%	0.7%	
uMngeni Local Municipality	KZN222	1.6%	1.6%	1.7%		1.7%	1.6%	1.6%	
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%	0.3%	
Umvoti Local Municipality	KZN245	0.6%	0.5%	0.5%		0.5%	0.5%	0.4%	
Umzimkhulu Local Municipality	KZN435	0.5%	0.4%	0.3%		0.4%	0.4%	0.3%	
Umzumbe Local Municipality	KZN213	0.2%	0.2%	0.1%		0.2%	0.2%	0.1%	
UPhongolo Local Municipality	KZN262	0.5%	0.4%	0.4%		0.5%	0.4%	0.3%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

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

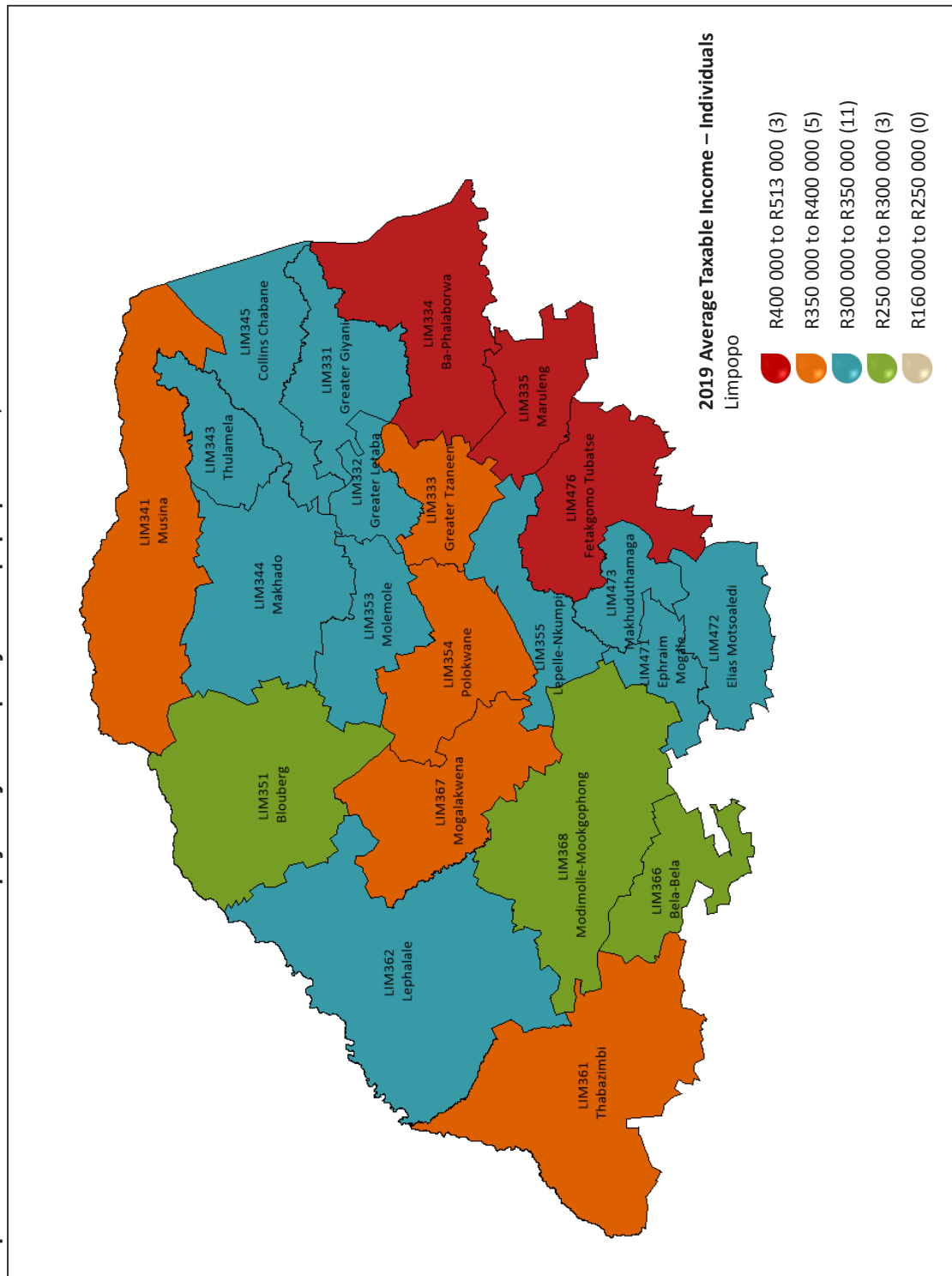


PERSONAL INCOME TAX

Table A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2018 - 2019

Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
Ba-Phalaborwa Local Municipality	LIM334	11 007	3 708	736	336 877	7 180	2 923	642	407 103
Bela-Bela Local Municipality	LIM366	4 452	1 176	213	264 151	3 436	1 025	198	298 312
Blouberg Local Municipality	LIM351	3 953	1 051	169	265 874	2 263	659	117	291 206
Elias Motsoaledi Local Municipality	LIM472	8 710	2 304	421	264 524	6 213	1 902	371	306 132
Ephraim Mogale Local Municipality	LIM471	4 574	1 145	202	250 328	3 070	934	177	304 235
Greater Giyani Local Municipality	LIM331	8 768	2 425	387	276 574	4 835	1 584	288	327 611
Greater Letaba Local Municipality	LIM332	4 197	1 181	195	281 391	2 419	799	147	330 302
Greater Tubatse/Fetakgomo Local Municipality	LIM476	16 557	4 736	844	286 042	9 314	3 364	687	361 177
Greater Tzaneen Local Municipality	LIM333	16 637	4 946	904	297 289	10 334	3 689	757	356 977
Lepele-Nkumpi Local Municipality	LIM355	11 268	3 116	517	276 535	7 341	2 345	428	319 439
Lephalale Local Municipality	LIM362	11 015	3 326	717	301 952	8 767	2 757	624	314 475
Makhado Local Municipality	LIM344	21 644	-2 927	1 101	-135 234	15 140	4 979	940	328 864
Makhuduthamaga Local Municipality	LIM473	5 811	1 605	267	276 200	3 628	1 186	221	326 902
Malamulele Local Municipality	LIM345	2 579	693	109	268 709	1 480	479	91	323 649
Maruleng Local Municipality	LIM335	4 029	1 379	308	342 269	3 055	1 289	328	421 931
Modimolle/Mookgophong Local Municipality	LIM368	5 738	1 365	290	237 888	4 510	1 106	217	245 233
Mogalakwena Local Municipality	LIM367	16 455	4 867	902	295 776	10 391	3 646	755	350 881
Molemole Local Municipality	LIM353	1 963	537	91	273 561	1 284	405	76	315 421
Musina Local Municipality	LIM341	3 791	1 207	247	318 386	2 647	1 052	256	397 431
Polokwane Local Municipality	LIM354	60 338	19 195	3 657	318 125	39 628	14 996	3 144	378 419
Thabazimbi Local Municipality	LIM361	7 734	2 519	564	325 705	5 819	2 197	526	377 556
Thulamela Local Municipality	LIM343	29 362	8 406	1 391	286 288	20 663	6 776	1 218	327 929
Total		260 582	67 960	14 232	260 801	173 417	60 092	12 208	346 517
Percentage of total									
Ba-Phalaborwa Local Municipality	LIM334	4.2%	5.5%	5.2%		4.1%	4.9%	5.3%	
Bela-Bela Local Municipality	LIM366	1.7%	1.7%	1.5%		2.0%	1.7%	1.6%	
Blouberg Local Municipality	LIM351	1.5%	1.5%	1.2%		1.3%	1.1%	1.0%	
Elias Motsoaledi Local Municipality	LIM472	3.3%	3.4%	3.0%		3.6%	3.2%	3.0%	
Ephraim Mogale Local Municipality	LIM471	1.8%	1.7%	1.4%		1.8%	1.6%	1.4%	
Greater Giyani Local Municipality	LIM331	3.4%	3.6%	2.7%		2.8%	2.6%	2.4%	
Greater Letaba Local Municipality	LIM332	1.6%	1.7%	1.4%		1.4%	1.3%	1.2%	
Greater Tubatse/Fetakgomo Local Municipality	LIM476	6.4%	7.0%	5.9%		5.4%	5.6%	5.6%	
Greater Tzaneen Local Municipality	LIM333	6.4%	7.3%	6.4%		6.0%	6.1%	6.2%	
Lepele-Nkumpi Local Municipality	LIM355	4.3%	4.6%	3.6%		4.2%	3.9%	3.5%	
Lephalale Local Municipality	LIM362	4.2%	4.9%	5.0%		5.1%	4.6%	5.1%	
Makhado Local Municipality	LIM344	8.3%	-4.3%	7.7%		8.7%	8.3%	7.7%	
Makhuduthamaga Local Municipality	LIM473	2.2%	2.4%	1.9%		2.1%	2.0%	1.8%	
Malamulele Local Municipality	LIM345	1.0%	1.0%	0.8%		0.9%	0.8%	0.7%	
Maruleng Local Municipality	LIM335	1.5%	2.0%	2.2%		1.8%	2.1%	2.7%	
Modimolle/Mookgophong Local Municipality	LIM368	2.2%	2.0%	2.0%		2.6%	1.8%	1.8%	
Mogalakwena Local Municipality	LIM367	6.3%	7.2%	6.3%		6.0%	6.1%	6.2%	
Molemole Local Municipality	LIM353	0.8%	0.8%	0.6%		0.7%	0.7%	0.6%	
Musina Local Municipality	LIM341	1.5%	1.8%	1.7%		1.5%	1.8%	2.1%	
Polokwane Local Municipality	LIM354	23.2%	28.2%	25.7%		22.9%	25.0%	25.8%	
Thabazimbi Local Municipality	LIM361	3.0%	3.7%	4.0%		3.4%	3.7%	4.3%	
Thulamela Local Municipality	LIM343	11.3%	12.4%	9.8%		11.9%	11.3%	10.0%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

Map A2.10.5: Assessed individual taxpayers by municipality for Limpopo province, 2019

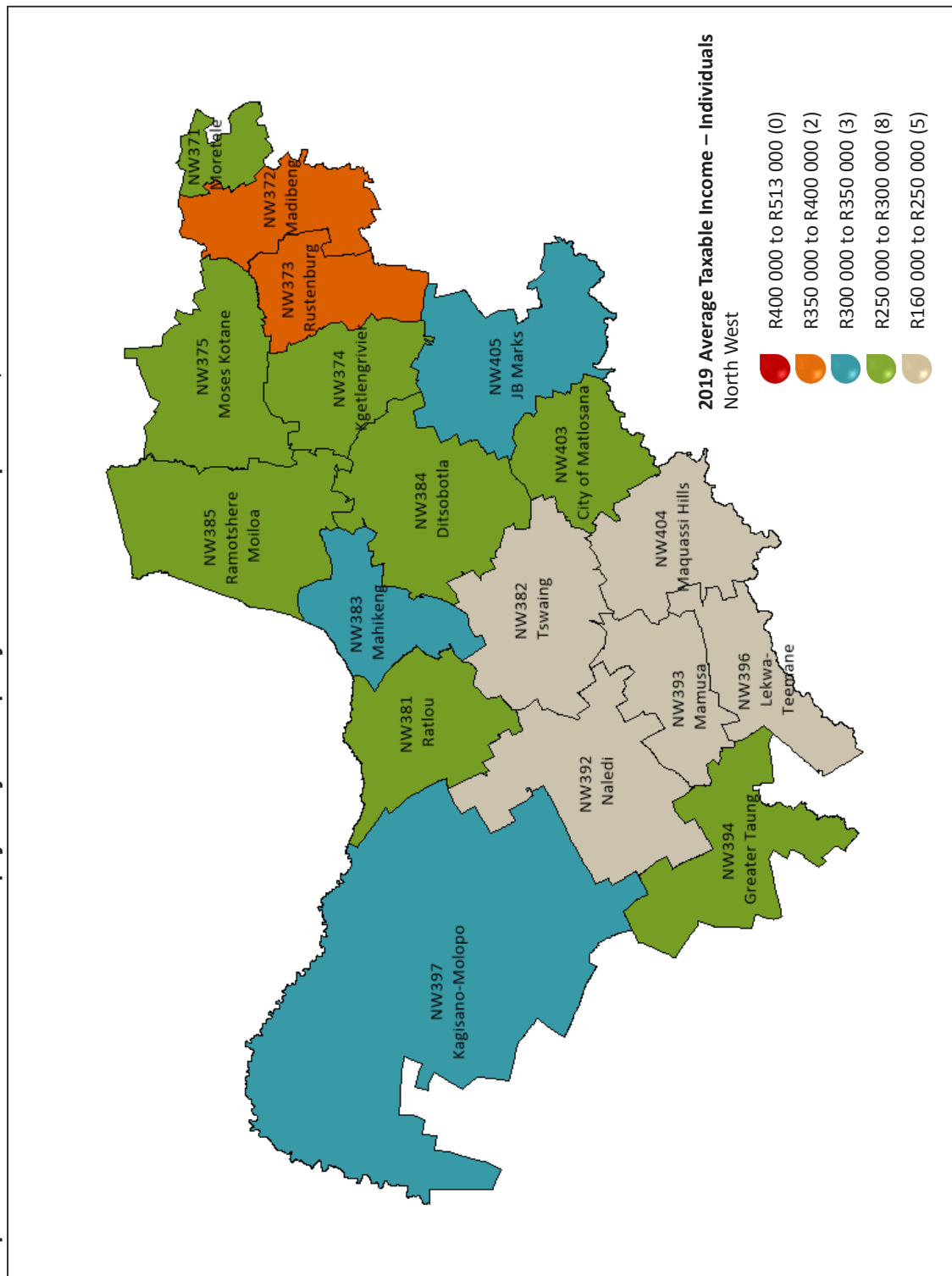


PERSONAL INCOME TAX

Table A2.10.6: Assessed individual taxpayers by municipality for North West province, 2018 - 2019

Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
City of Matlosana Local Municipality	NW403	41 640	10 736	1 978	257 829	33 790	9 772	1 928	289 198
Ditsobotla Local Municipality	NW384	8 980	2 177	417	242 428	6 950	1 950	388	280 576
Greater Taung Local Municipality	NW394	6 012	1 485	234	247 006	4 317	1 234	207	285 847
Kagisano/Molopo Local Municipality	NW397	3 351	882	154	263 205	2 267	684	131	301 720
Kgetlengrivier Local Municipality	NW374	2 209	472	109	213 671	1 761	443	110	251 562
Lekwa-Teemane Local Municipality	NW396	2 470	517	89	209 312	1 789	418	76	233 650
Madibeng Local Municipality	NW372	26 632	8 653	1 865	324 910	21 226	7 876	1 787	371 054
Mafikeng Local Municipality	NW383	21 644	6 390	1 125	295 232	15 466	5 245	995	339 131
Mamusa Local Municipality	NW393	2 571	477	92	185 531	1 796	-4 613	75	-2 568 486
Maquassi Hills Local Municipality	NW404	3 385	579	106	171 049	2 448	471	92	192 402
Moretele Local Municipality	NW371	4 308	1 096	172	254 410	3 229	929	158	287 705
Moses Kotane Local Municipality	NW375	7 630	1 899	298	248 886	4 906	1 404	248	286 180
Naledi Local Municipality	NW392	5 503	1 241	258	225 513	4 332	1 044	234	240 997
Ramotshere Moiloa Local Municipality	NW385	5 221	1 276	210	244 398	3 486	960	171	275 387
Ratlou Local Municipality	NW381	959	220	33	229 406	598	160	27	267 559
Rustenburg Local Municipality	NW373	69 801	21 675	4 319	310 526	48 425	17 827	3 913	368 136
Tswaing Local Municipality	NW382	4 439	694	155	156 342	3 283	553	135	168 443
Ventersdorp/Tlokwe Local Municipality	NW405	27 180	7 247	1 401	266 630	22 070	6 689	1 344	303 081
Total		243 935	67 716	13 015	277 599	182 139	53 046	12 019	291 239
Percentage of total									
City of Matlosana Local Municipality	NW403	17.1%	15.9%	15.2%		18.6%	18.4%	16.0%	
Ditsobotla Local Municipality	NW384	3.7%	3.2%	3.2%		3.8%	3.7%	3.2%	
Greater Taung Local Municipality	NW394	2.5%	2.2%	1.8%		2.4%	2.3%	1.7%	
Kagisano/Molopo Local Municipality	NW397	1.4%	1.3%	1.2%		1.2%	1.3%	1.1%	
Kgetlengrivier Local Municipality	NW374	0.9%	0.7%	0.8%		1.0%	0.8%	0.9%	
Lekwa-Teemane Local Municipality	NW396	1.0%	0.8%	0.7%		1.0%	0.8%	0.6%	
Madibeng Local Municipality	NW372	10.9%	12.8%	14.3%		11.7%	14.8%	14.9%	
Mafikeng Local Municipality	NW383	8.9%	9.4%	8.6%		8.5%	9.9%	8.3%	
Mamusa Local Municipality	NW393	1.1%	0.7%	0.7%		1.0%	-8.7%	0.6%	
Maquassi Hills Local Municipality	NW404	1.4%	0.9%	0.8%		1.3%	0.9%	0.8%	
Moretele Local Municipality	NW371	1.8%	1.6%	1.3%		1.8%	1.8%	1.3%	
Moses Kotane Local Municipality	NW375	3.1%	2.8%	2.3%		2.7%	2.6%	2.1%	
Naledi Local Municipality	NW392	2.3%	1.8%	2.0%		2.4%	2.0%	1.9%	
Ramotshere Moiloa Local Municipality	NW385	2.1%	1.9%	1.6%		1.9%	1.8%	1.4%	
Ratlou Local Municipality	NW381	0.4%	0.3%	0.3%		0.3%	0.3%	0.2%	
Rustenburg Local Municipality	NW373	28.6%	32.0%	33.2%		26.6%	33.6%	32.6%	
Tswaing Local Municipality	NW382	1.8%	1.0%	1.2%		1.8%	1.0%	1.1%	
Ventersdorp/Tlokwe Local Municipality	NW405	11.1%	10.7%	10.8%		12.1%	12.6%	11.2%	
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, 2019

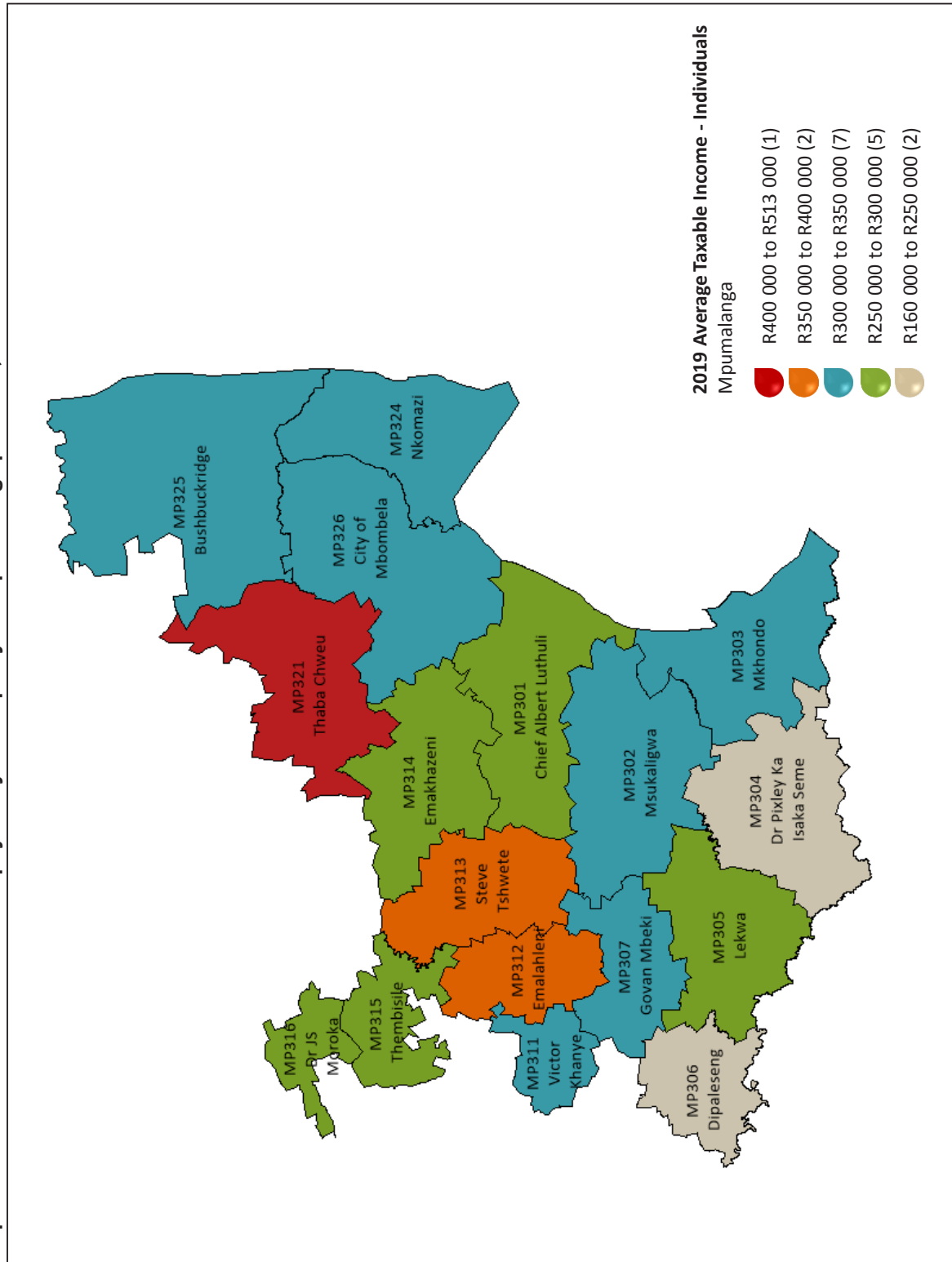


PERSONAL INCOME TAX

Table A2.10.7: Assessed individual taxpayers by municipality for Mpumalanga province, 2018 - 2019

Tax year		2018				2019			
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	4 680	1 169	200	249 786	3 039	856	160	281 672
Bushbuckridge Local Municipality	MP325	15 554	4 172	678	268 227	8 766	2 755	513	314 282
Dipaleseng Local Municipality	MP306	3 444	704	131	204 413	2 533	518	90	204 501
Dr JS Moroka Local Municipality	MP316	6 370	1 608	244	252 433	4 435	1 268	206	285 908
Emakhazeni Local Municipality	MP314	2 863	702	128	245 197	2 029	577	115	284 377
Emalahleni Local Municipality	MP312	58 382	20 206	4 313	346 100	45 672	17 923	4 034	392 429
Govan Mbeki Local Municipality	MP307	54 890	16 948	3 687	308 763	48 028	15 895	3 544	330 953
Lekwa Local Municipality	MP305	12 639	3 381	707	267 505	10 045	2 940	648	292 683
Mbombela/Umjindi Local Municipality	MP326	55 511	16 655	3 209	300 031	40 513	14 167	2 958	349 690
Mkhondo Local Municipality	MP303	6 571	1 849	339	281 388	4 897	1 513	294	308 965
Msukaligwa Local Municipality	MP302	13 943	3 813	742	273 471	10 939	3 285	685	300 302
Nkomazi Local Municipality	MP324	10 480	2 832	502	270 229	7 188	2 194	425	305 231
Pixley Ka Seme Local Municipality	MP304	4 829	1 005	201	208 118	3 697	885	177	239 383
Steve Tshwete Local Municipality	MP313	30 991	10 431	2 262	336 582	23 957	9 195	2 106	383 813
Thaba Chweu Local Municipality	MP321	8 843	3 207	740	362 660	6 705	2 808	689	418 792
Thembisile Local Municipality	MP315	8 112	1 926	282	237 426	5 815	1 560	246	268 272
Victor Khanye Local Municipality	MP311	6 988	1 893	355	270 893	5 500	1 698	336	308 727
Total		305 090	92 501	18 720	303 193	233 758	80 037	17 226	342 393
Percentage of total									
Albert Luthuli Local Municipality	MP301	1.5%	1.3%	1.1%		1.3%	1.1%	0.9%	
Bushbuckridge Local Municipality	MP325	5.1%	4.5%	3.6%		3.8%	3.4%	3.0%	
Dipaleseng Local Municipality	MP306	1.1%	0.8%	0.7%		1.1%	0.6%	0.5%	
Dr JS Moroka Local Municipality	MP316	2.1%	1.7%	1.3%		1.9%	1.6%	1.2%	
Emakhazeni Local Municipality	MP314	0.9%	0.8%	0.7%		0.9%	0.7%	0.7%	
Emalahleni Local Municipality	MP312	19.1%	21.8%	23.0%		19.5%	22.4%	23.4%	
Govan Mbeki Local Municipality	MP307	18.0%	18.3%	19.7%		20.5%	19.9%	20.6%	
Lekwa Local Municipality	MP305	4.1%	3.7%	3.8%		4.3%	3.7%	3.8%	
Mbombela/Umjindi Local Municipality	MP326	18.2%	18.0%	17.1%		17.3%	17.7%	17.2%	
Mkhondo Local Municipality	MP303	2.2%	2.0%	1.8%		2.1%	1.9%	1.7%	
Msukaligwa Local Municipality	MP302	4.6%	4.1%	4.0%		4.7%	4.1%	4.0%	
Nkomazi Local Municipality	MP324	3.4%	3.1%	2.7%		3.1%	2.7%	2.5%	
Pixley Ka Seme Local Municipality	MP304	1.6%	1.1%	1.1%		1.6%	1.1%	1.0%	
Steve Tshwete Local Municipality	MP313	10.2%	11.3%	12.1%		10.2%	11.5%	12.2%	
Thaba Chweu Local Municipality	MP321	2.9%	3.5%	4.0%		2.9%	3.5%	4.0%	
Thembisile Local Municipality	MP315	2.7%	2.1%	1.5%		2.5%	1.9%	1.4%	
Victor Khanye Local Municipality	MP311	2.3%	2.0%	1.9%		2.4%	2.1%	2.0%	
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, 2019



PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2018 - 2019

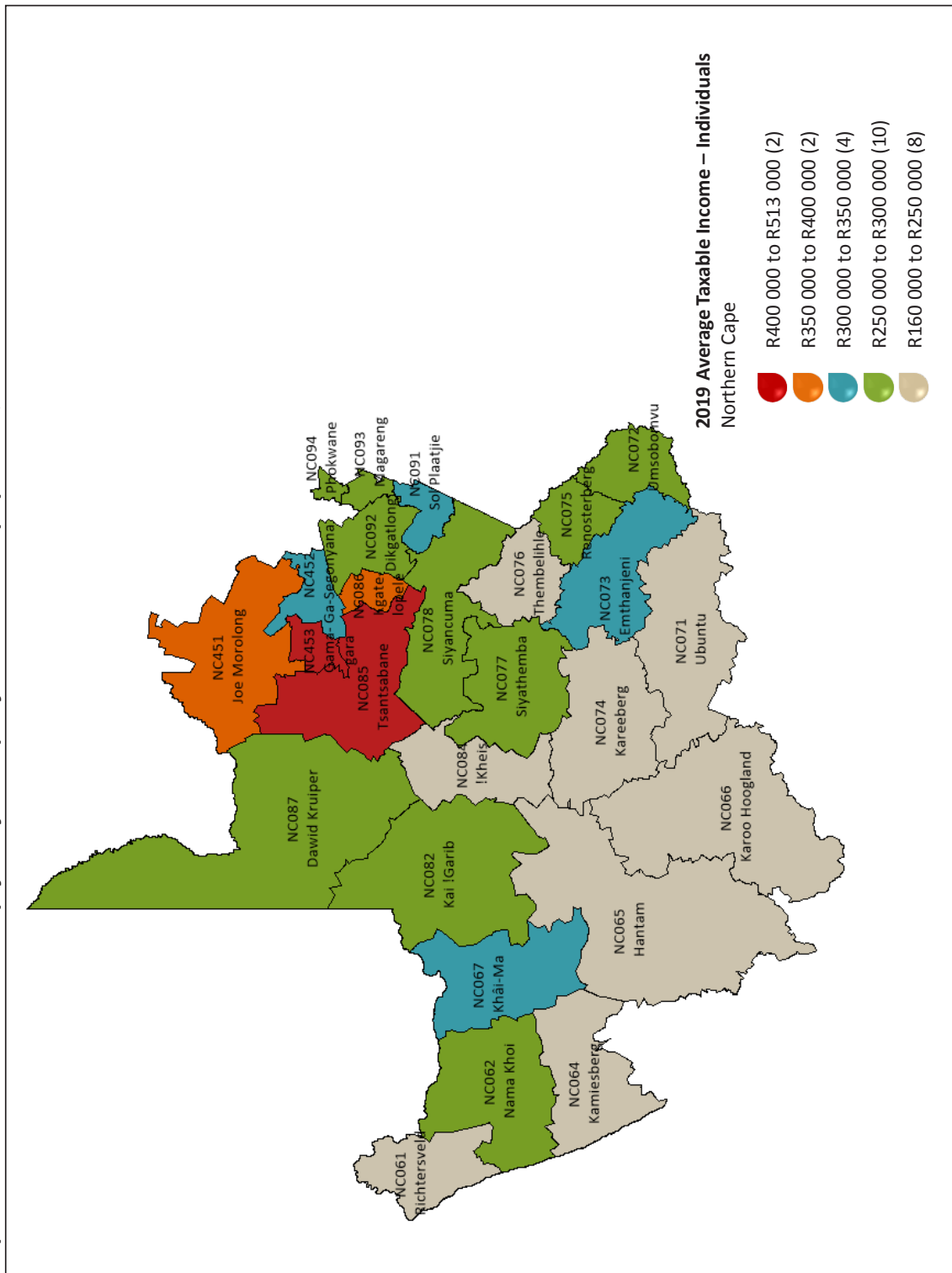
Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Average taxable income (R)
!Kheis Local Municipality	NC084	764	155	27	202 880	619	139	23	224 556
Dawid Kruiper Local Municipality	NC087	13 582	3 325	596	244 809	10 644	2 963	548	278 373
Dikgatlong Local Municipality	NC092	2 214	496	76	224 029	1 545	399	64	258 252
Emthanjeni Local Municipality	NC073	3 280	895	158	272 866	2 513	761	141	302 825
Gamagara Local Municipality	NC453	6 119	2 713	657	443 373	4 923	2 494	623	506 602
Ga-Segonyana Local Municipality	NC452	10 984	3 245	591	295 430	7 428	2 588	512	348 411
Hantam Local Municipality	NC065	1 657	324	57	195 534	1 300	286	49	220 000
Joe Morolong Local Municipality	NC451	1 418	433	99	305 360	1 009	366	87	362 735
Kai !Garib Local Municipality	NC082	3 611	817	146	226 253	2 973	753	146	253 280
Kamiesberg Local Municipality	NC064	493	108	19	219 067	417	99	18	237 410
Kareeberg Local Municipality	NC074	783	155	25	197 957	625	151	27	241 600
Karoo Hoogland Local Municipality	NC066	1 235	239	44	193 522	962	191	39	198 545
Kgatelopele Local Municipality	NC086	2 150	691	139	321 395	1 711	618	132	361 192
Khâi-Ma Local Municipality	NC067	1 997	546	100	273 410	1 594	500	98	313 676
Magareng Local Municipality	NC093	1 334	329	51	246 627	989	277	46	280 081
Nama Khoi Local Municipality	NC062	4 304	1 158	201	269 052	3 624	1 044	185	288 079
Phokwane Local Municipality	NC094	4 319	1 146	210	265 339	3 278	977	184	298 048
Renosterberg Local Municipality	NC075	560	131	24	233 929	408	104	20	254 902
Richtersveld Local Municipality	NC061	940	226	36	240 426	714	176	29	246 499
Siyancuma Local Municipality	NC078	2 226	546	115	245 283	1 765	450	102	254 958
Siyathemba Local Municipality	NC077	1 372	334	62	243 440	1 105	324	71	293 213
Sol Plaatjie Local Municipality	NC091	36 111	10 592	1 961	293 318	29 267	9 719	1 887	332 081
Thembelihle Local Municipality	NC076	1 193	216	47	181 056	999	199	45	199 199
Tsantsabane Local Municipality	NC085	4 391	1 590	340	362 104	3 257	1 347	307	413 571
Ubuntu Local Municipality	NC071	1 021	217	33	212 537	815	174	26	213 497
Umsobomvu Local Municipality	NC072	1 338	364	70	272 048	1 048	296	53	282 443
Total		109 396	30 991	5 884	283 292	85 532	27 395	5 462	320 289
Percentage of total									
!Kheis Local Municipality	NC084	0.7%	0.5%	0.5%		0.7%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC087	12.4%	10.7%	10.1%		12.4%	10.8%	10.0%	
Dikgatlong Local Municipality	NC092	2.0%	1.6%	1.3%		1.8%	1.5%	1.2%	
Emthanjeni Local Municipality	NC073	3.0%	2.9%	2.7%		2.9%	2.8%	2.6%	
Gamagara Local Municipality	NC453	5.6%	8.8%	11.2%		5.8%	9.1%	11.4%	
Ga-Segonyana Local Municipality	NC452	10.0%	10.5%	10.0%		8.7%	9.4%	9.4%	
Hantam Local Municipality	NC065	1.5%	1.0%	1.0%		1.5%	1.0%	0.9%	
Joe Morolong Local Municipality	NC451	1.3%	1.4%	1.7%		1.2%	1.3%	1.6%	
Kai !Garib Local Municipality	NC082	3.3%	2.6%	2.5%		3.5%	2.7%	2.7%	
Kamiesberg Local Municipality	NC064	0.5%	0.3%	0.3%		0.5%	0.4%	0.3%	
Kareeberg Local Municipality	NC074	0.7%	0.5%	0.4%		0.7%	0.6%	0.5%	
Karoo Hoogland Local Municipality	NC066	1.1%	0.8%	0.7%		1.1%	0.7%	0.7%	
Kgatelopele Local Municipality	NC086	2.0%	2.2%	2.4%		2.0%	2.3%	2.4%	
Khâi-Ma Local Municipality	NC067	1.8%	1.8%	1.7%		1.9%	1.8%	1.8%	
Magareng Local Municipality	NC093	1.2%	1.1%	0.9%		1.2%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	3.9%	3.7%	3.4%		4.2%	3.8%	3.4%	
Phokwane Local Municipality	NC094	3.9%	3.7%	3.6%		3.8%	3.6%	3.4%	
Renosterberg Local Municipality	NC075	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Richtersveld Local Municipality	NC061	0.9%	0.7%	0.6%		0.8%	0.6%	0.5%	
Siyancuma Local Municipality	NC078	2.0%	1.8%	2.0%		2.1%	1.6%	1.9%	
Siyathemba Local Municipality	NC077	1.3%	1.1%	1.1%		1.3%	1.2%	1.3%	
Sol Plaatjie Local Municipality	NC091	33.0%	34.2%	33.3%		34.2%	35.5%	34.5%	
Thembelihle Local Municipality	NC076	1.1%	0.7%	0.8%		1.2%	0.7%	0.8%	
Tsantsabane Local Municipality	NC085	4.0%	5.1%	5.8%		3.8%	4.9%	5.6%	
Ubuntu Local Municipality	NC071	0.9%	0.7%	0.6%		1.0%	0.6%	0.5%	
Umsobomvu Local Municipality	NC072	1.2%	1.2%	1.2%		1.2%	1.1%	1.0%	
Total		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

PERSONAL INCOME TAX

Table A2.10.8: Assessed individual taxpayers by municipality for Northern Cape province, 2018 - 2019 (continued)

Tax year		2018				2019			
Municipality		Number of taxpayers	Taxable income	Tax assessed	Average taxable income	Number of taxpayers	Taxable income	Tax assessed	Average taxable income
!Kheis Local Municipality	NC084	0.7%	0.5%	0.5%		0.7%	0.5%	0.4%	
Dawid Kruiper Local Municipality	NC092	12.4%	10.7%	10.1%		12.4%	10.8%	10.0%	
Dikgatlong Local Municipality	NC073	2.0%	1.6%	1.3%		1.8%	1.5%	1.2%	
Emthanjeni Local Municipality	NC453	3.0%	2.9%	2.7%		2.9%	2.8%	2.6%	
Gamagara Local Municipality	NC452	5.6%	8.8%	11.2%		5.8%	9.1%	11.4%	
Ga-Segonyana Local Municipality	NC065	10.0%	10.5%	10.0%		8.7%	9.4%	9.4%	
Hantam Local Municipality	NC451	1.5%	1.0%	1.0%		1.5%	1.0%	0.9%	
Joe Morolong Local Municipality	NC082	1.3%	1.4%	1.7%		1.2%	1.3%	1.6%	
Kai !Garib Local Municipality	NC064	3.3%	2.6%	2.5%		3.5%	2.7%	2.7%	
Kamiesberg Local Municipality	NC074	0.5%	0.3%	0.3%		0.5%	0.4%	0.3%	
Kareeberg Local Municipality	NC066	0.7%	0.5%	0.4%		0.7%	0.6%	0.5%	
Karoo Hoogland Local Municipality	NC086	1.1%	0.8%	0.7%		1.1%	0.7%	0.7%	
Kgatelopele Local Municipality	NC067	2.0%	2.2%	2.4%		2.0%	2.3%	2.4%	
Khâi-Ma Local Municipality	NC093	1.8%	1.8%	1.7%		1.9%	1.8%	1.8%	
Magareng Local Municipality	NC081	1.2%	1.1%	0.9%		1.2%	1.0%	0.8%	
Nama Khoi Local Municipality	NC062	3.9%	3.7%	3.4%		4.2%	3.8%	3.4%	
Phokwane Local Municipality	NC094	3.9%	3.7%	3.6%		3.8%	3.6%	3.4%	
Renosterberg Local Municipality	NC075	0.5%	0.4%	0.4%		0.5%	0.4%	0.4%	
Richtersveld Local Municipality	NC061	0.9%	0.7%	0.6%		0.8%	0.6%	0.5%	
Siyancuma Local Municipality	NC078	2.0%	1.8%	2.0%		2.1%	1.6%	1.9%	
Siyathemba Local Municipality	NC077	1.3%	1.1%	1.1%		1.3%	1.2%	1.3%	
Sol Plaatjie Local Municipality	NC091	33.0%	34.2%	33.3%		34.2%	35.5%	34.5%	
Thembelihle Local Municipality	NC076	1.1%	0.7%	0.8%		1.2%	0.7%	0.8%	
Tsantsabane Local Municipality	NC085	4.0%	5.1%	5.8%		3.8%	4.9%	5.6%	
Ubuntu Local Municipality	NC071	0.9%	0.7%	0.6%		1.0%	0.6%	0.5%	
Umsobomvu Local Municipality	NC072	1.2%	1.2%	1.2%		1.2%	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, 2019

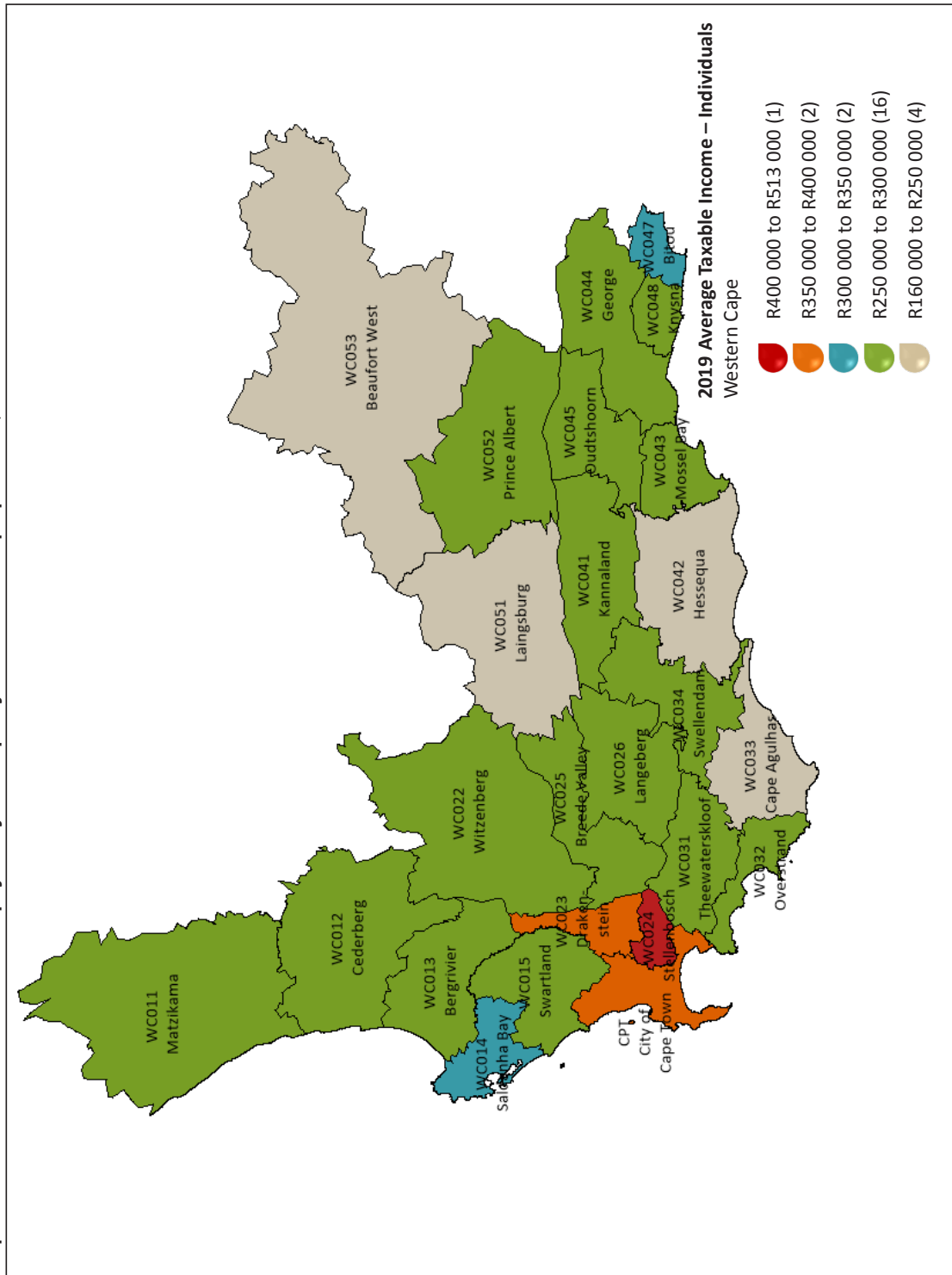


PERSONAL INCOME TAX

Table A2.10.9: Assessed individual taxpayers by municipality for Western Cape province, 2018 - 2019

Tax year		2018				2019			
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	3 249	703	112	216 374	2 753	656	110	238 286
Bergervier Local Municipality	WC013	5 278	1 367	272	259 000	4 539	1 299	263	286 186
Bitou Local Municipality	WC047	4 598	1 358	286	295 346	4 017	1 226	251	305 203
Breede Valley Local Municipality	WC025	18 374	4 581	811	249 320	15 663	4 416	823	281 938
Cape Agulhas Local Municipality	WC033	4 006	973	194	242 886	3 548	880	166	248 027
Cederberg Local Municipality	WC012	3 141	765	146	243 553	2 684	706	138	263 040
City of Cape Town Metropolitan Municipality	CPT	627 883	220 310	49 864	350 877	535 770	206 209	47 694	384 883
Drakenstein Local Municipality	WC023	33 003	10 458	2 228	316 880	27 831	9 819	2 148	352 808
George Local Municipality	WC044	26 853	6 972	1 286	259 636	23 138	6 514	1 214	281 528
Hessequa Local Municipality	WC042	6 194	1 390	264	224 411	5 341	1 308	254	244 898
Kannaland Local Municipality	WC041	1 371	279	48	203 501	1 124	319	74	283 808
Knysna Local Municipality	WC048	9 609	2 631	513	273 806	8 147	2 396	471	294 096
Laingsburg Local Municipality	WC051	480	99	17	206 250	426	91	16	213 615
Langeberg Local Municipality	WC026	8 465	2 019	367	238 512	6 989	1 924	370	275 290
Matzikama Local Municipality	WC011	5 278	1 381	268	261 652	4 629	1 321	272	285 375
Mossel Bay Local Municipality	WC043	17 389	4 298	789	247 168	15 671	4 216	790	269 032
Oudtshoorn Local Municipality	WC045	9 369	2 148	337	229 267	7 940	2 018	331	254 156
Overstrand Local Municipality	WC032	14 617	3 920	743	268 181	12 871	3 614	677	280 786
Prince Albert Local Municipality	WC052	765	218	50	284 967	658	194	44	294 833
Saldanha Bay Local Municipality	WC014	15 495	4 432	882	286 028	13 441	4 246	882	315 899
Stellenbosch Local Municipality	WC024	21 027	8 929	2 300	424 645	18 769	8 967	2 353	477 756
Swartland Local Municipality	WC015	10 496	2 784	558	265 244	8 962	2 634	534	293 908
Swellendam Local Municipality	WC034	3 453	842	160	243 846	2 945	779	150	264 516
Theewaterskloof Local Municipality	WC031	8 128	2 084	384	256 398	6 833	1 979	381	289 624
Witzenberg Local Municipality	WC022	7 384	1 946	365	263 543	6 402	1 847	359	288 504
Total		865 905	286 887	63 244	331 315	741 091	269 578	60 765	363 758
Percentage of total									
Beaufort West Local Municipality	WC053	0.4%	0.2%	0.2%		0.4%	0.2%	0.2%	
Bergervier Local Municipality	WC013	0.6%	0.5%	0.4%		0.6%	0.5%	0.4%	
Bitou Local Municipality	WC047	0.5%	0.5%	0.5%		0.5%	0.5%	0.4%	
Breede Valley Local Municipality	WC025	2.1%	1.6%	1.3%		2.1%	1.6%	1.4%	
Cape Agulhas Local Municipality	WC033	0.5%	0.3%	0.3%		0.5%	0.3%	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	72.5%	76.8%	78.8%		72.3%	76.5%	78.5%	
Drakenstein Local Municipality	WC023	3.8%	3.6%	3.5%		3.8%	3.6%	3.5%	
George Local Municipality	WC044	3.1%	2.4%	2.0%		3.1%	2.4%	2.0%	
Hessequa Local Municipality	WC042	0.7%	0.5%	0.4%		0.7%	0.5%	0.4%	
Kannaland Local Municipality	WC041	0.2%	0.1%	0.1%		0.2%	0.1%	0.1%	
Knysna Local Municipality	WC048	1.1%	0.9%	0.8%		1.1%	0.9%	0.8%	
Laingsburg Local Municipality	WC051	0.1%	0.0%	0.0%		0.1%	0.0%	0.0%	
Langeberg Local Municipality	WC026	1.0%	0.7%	0.6%		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%	1.2%		2.1%	1.6%	1.3%	
Oudtshoorn Local Municipality	WC045	1.1%	0.7%	0.5%		1.1%	0.7%	0.5%	
Overstrand Local Municipality	WC032	1.7%	1.4%	1.2%		1.7%	1.3%	1.1%	
Prince Albert Local Municipality	WC052	0.1%	0.1%	0.1%		0.1%	0.1%	0.1%	
Saldanha Bay Local Municipality	WC014	1.8%	1.5%	1.4%		1.8%	1.6%	1.5%	
Stellenbosch Local Municipality	WC024	2.4%	3.1%	3.6%		2.5%	3.3%	3.9%	
Swartland Local Municipality	WC015	1.2%	1.0%	0.9%		1.2%	1.0%	0.9%	
Swellendam Local Municipality	WC034	0.4%	0.3%	0.3%		0.4%	0.3%	0.2%	
Theewaterskloof Local Municipality	WC031	0.9%	0.7%	0.6%		0.9%	0.7%	0.6%	
Witzenberg Local Municipality	WC022	0.9%	0.7%	0.6%		0.9%	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, 2019



COMPANY INCOME TAX

For the 2018 tax year and 2019/20 fiscal year as at 31 July 2020

CIT

third largest contributor
to tax revenue

16.6%

2018/19



15.9%

2019/20

1st

Provisional
period

40.7%

2nd

Provisional
period

56.5%

3rd

Provisional
period

2.9%



Total CIT Provisional Tax
Collected in 2017

Over 2.0 million companies on register as at March 2019

2018 tax year

780 460

Were assessed
(majority of the remainder are
inactive or dormant)



170 207

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

Contributions by financial year-end in tax year 2018

33.2%

December

22.1%

June

22.9%

February



28.2%

Reported
NEGATIVE
taxable income

46.6%

Reported
ZERO
taxable income

25.2%

Reported
POSITIVE
taxable income

Taxable income for assessed companies

Sector contributions of companies with assessed losses

14.4%

Financing, insurance, real estate
& business services sector



8.0%

Construction sector

6.0%

Agencies and other services



3 COMPANY INCOME TAX

KEY FACTS

Analysis of Company Income Tax (CIT) returns assessed for the 2018 tax year and CIT collections in the 2019/20 fiscal year show:

- At 15.9%, CIT has remained the third largest contributor to total tax revenue collected in 2019/20; this is slightly below the 16.6% achieved in the 2018/19 financial year. Furthermore, it is well below the peak of 26.7% achieved prior to the 2008/09 global financial crisis. The 2008/09 performance was mainly due to elevated global demand for commodities in the prior years coupled with high commodity prices in 2008/09;
- However, the impact of the recession on CIT collections was felt in 2009/10 as the effects of lower corporate profits filtered through and the tax product has seemingly struggled to attain historic contribution levels for the past years;
- There were over 2.0 million companies registered for CIT as at 31 March 2019. Of these, 939 781 companies were expected to submit income tax returns for the tax year 2018, but only 83.0% of these companies were assessed in 2018;
- Out of the 780 480 companies assessed as at 31 July 2020 for tax year 2018, 25.2% had positive taxable income, whilst 46.6% had taxable income equal to zero and the remaining 28.2% reported an assessed loss;
- The concentrated nature of the South African economy is evident as only 399 large companies (0.2% of the companies with positive taxable income) had taxable income of more than R200 million and were liable for 57.3% of the CIT in respect of the 780 480 companies assessed;
- The *Financial intermediation, insurance, real-estate and business services* sector accounted for 200 343 (25.7%) of the assessed companies and was liable for 41.6% of the CIT assessed, thus it continues to contribute the most amongst all the sectors;
- As at 31 July 2020, of the 780 480 companies assessed in respect of the 2018 tax year, 170 207 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 business 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 to 2.4% in 2019/20; and
- During 2018/19, 51.6% of the tax paid related to the 2018 tax year and 47.4% related to the 2019 tax year.

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% with the exception of Small Business Corporations (SBCs), which have a special tax dispensation in the form of graduated income tax rates as well as micro businesses that meet certain criteria and have an annual qualifying turnover of R1 million or less.

After PIT and VAT, CIT continues to be the third largest contributor to total tax revenue since 2009/10. CIT briefly surpassed VAT in 2008/09 after recording a year-on-year growth rate of 18.1%, the highest growth achieved in the past decade, 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 16.6% in 2018/19 then further to 15.9% in 2019/20. Companies struggled to return to profitability, with many carrying large assessed losses.

Post the financial crisis, the relative contribution ratio of CIT to total tax revenue has continued on a negative trajectory, this trend is likely to repeat as a result of the lockdown to curb the spread of the corona virus. This is further highlighted by the reduction in the CIT-to-GDP ratio, which decreased from 6.9% to 4.2% during 2008/09 until 2018/19. 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. All of these factors have played a crucial role in subdued investment activity, resulting in lower profitability for companies.

The CIT from the *Mining and quarrying* sector was further severely impacted by the economic developments such as stagnant commodity prices, lower demand for commodities as well as low production in the face of continued unreliable electricity supply. Other sectors that were adversely impacted were the *Manufacturing* sector, largely due to oil price fluctuations, demand constraints as well as power supply constraints and the *Construction* sector, which has been impacted by the governments (the biggest spender) budget cuts to limit spending thus imposing cuts in infrastructure spending.

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

- The gold mining formula;
- Long-term insurers;
- Farming deductions and valuations, and
- Accelerated depreciation of capital assets for qualifying expenditure, e.g.
 - Section 12B of the Income Tax Act of 1962, relating to the manufacture of renewable energy infrastructure;
 - Section 13quin of the Income Tax Act 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;

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, prior to that, it was 50%. More information pertaining to the CGT levied on companies can be found in Chapter 6 of this publication.

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

This chapter gives an overview of:

- Provisional tax payments;
- Number of companies on the tax register;
- Taxable income and tax assessed;
- Companies with assessed losses 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 payment 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.

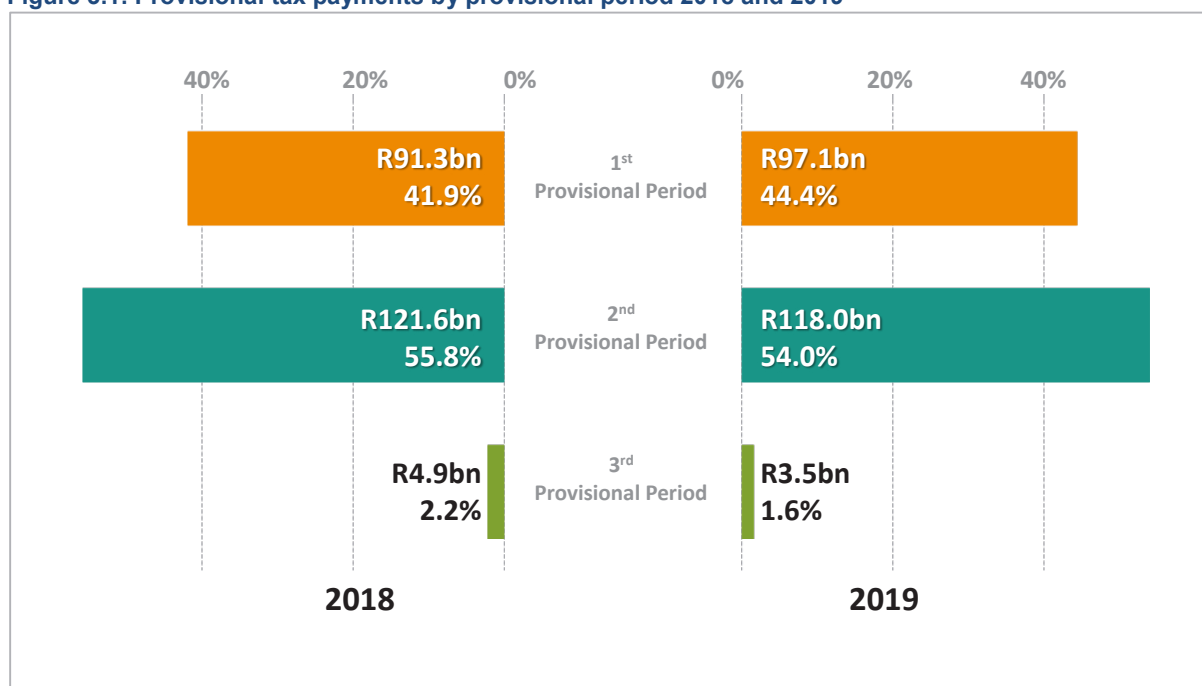
If SARS is of the opinion that the taxable income estimate for a company's first or second provisional tax return has been understated, the company may be required, in terms of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, to pay provisional tax on an increased taxable income estimate. 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 by SARS of paragraph 19(3) of the Fourth Schedule to the Income Tax Act, as well as improved compliance with the provisional tax rule (80% rule for second provisional tax payments), the value of third provisional tax payments have declined significantly. Third provisional tax payments have remained on average below R6.0 billion (2.9% - 2.2%) between 2016 to 2018 and reduced even further to R3.5 billion (1.6%) for 2019. This is well below the maximum of 20% allowed for third provisional tax payments and payments on assessment (*Table 3.1* and *Figure 3.1*).

Table 3.1: Provisional tax payments by provisional period by tax year, 2016 - 2019

Period R million Tax year	1st Provisional period	Percentage change	2nd Provisional period	Percentage change	3rd Provisional period	Percentage change	Total
2016	82 174	7.3%	113 499	11.0%	5 858	-9.1%	201 531
2017	85 858	4.5%	119 245	5.1%	6 022	2.8%	211 126
2018	91 317	6.4%	121 602	2.0%	4 880	-19.0%	217 798
2019	97 051	6.3%	117 962	-3.0%	3 526	-27.7%	218 539
Percentage of total							
2016	40.8%		56.3%		2.9%		100.0%
2017	40.7%		56.5%		2.9%		100.0%
2018	41.9%		55.8%		2.2%		100.0%
2019	44.4%		54.0%		1.6%		100.0%

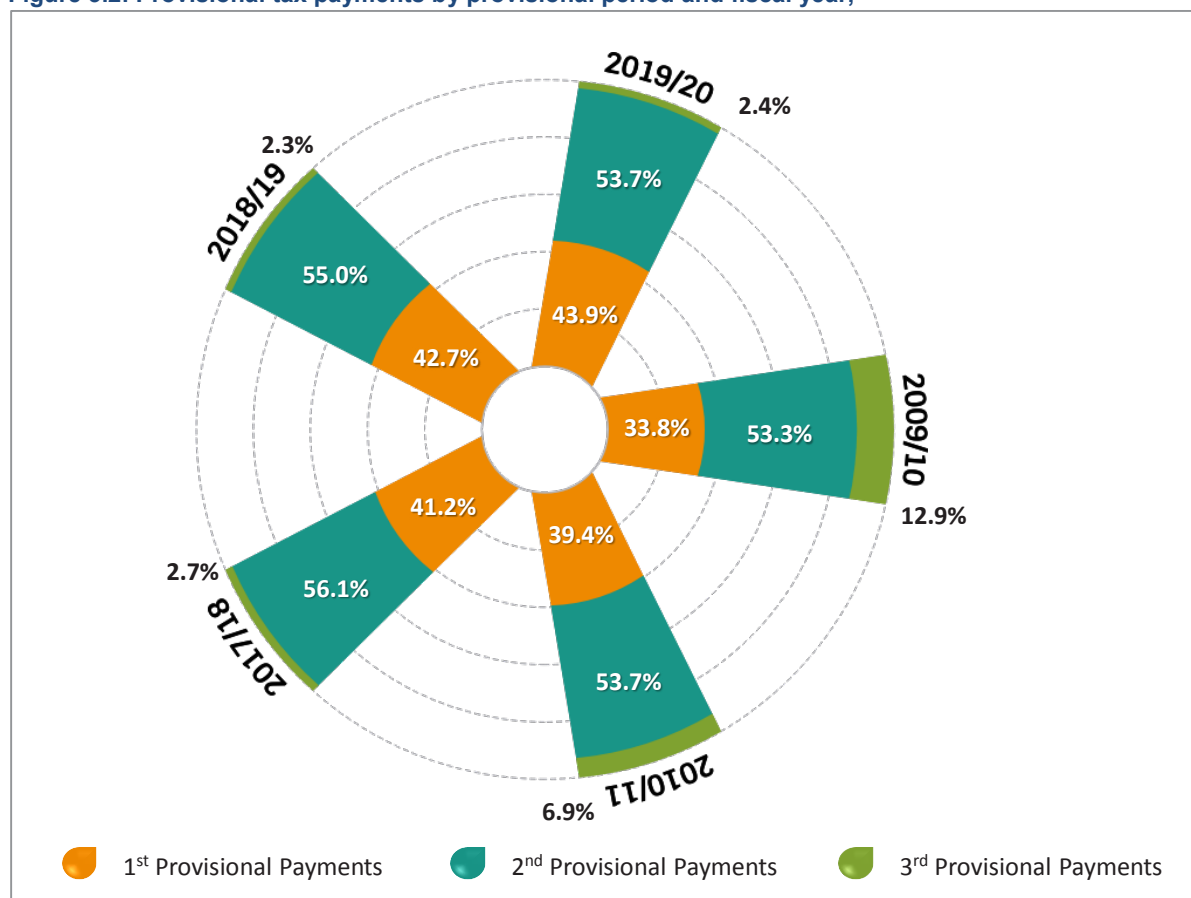
Figure 3.1: Provisional tax payments by provisional period 2018 and 2019



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 2019/20. Third provisional tax payments declined from 12.9% of total provisional tax collections in 2009/10 to 2.4% in 2019/20 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 rate of 20%.

Figure 3.2: Provisional tax payments by provisional period and fiscal year,



Company tax-year

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

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

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

Table 3.2: Example of timeline for provisional tax payments

Fiscal year Date due	Company financial year-end 2019											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018/19	Number of payments - 12											
31-Jul-18	2019 1st											
31-Aug-18	2019 1st											
30-Sep-18	2019 1st											
31-Oct-18	2019 1st											
30-Nov-18	2019 1st											
31-Dec-18	2019 1st											
31-Jan-19	2019 2nd											
28-Feb-19	2019 2nd											
31-Mar-19	2019 2nd											
2019/20	Number of payments - 21											
30-Apr-19	2019 2nd											
31-May-19	2019 2nd											
30-Jun-19	2019 2nd											
31-Jul-19	2019 3rd											
31-Aug-19	2019 3rd ¹											
30-Sep-19	2019 3rd											
31-Oct-19	2019 3rd											
30-Nov-19	2019 3rd											
31-Dec-19	2019 3rd											
31-Jan-20	2019 3rd											
28-Feb-20	2019 3rd											
31-Mar-20	2019 3rd											
2020/21	Number of payments - 3											
30-Apr-20	2019 3rd											
31-May-20	2019 3rd											
30-Jun-20	2019 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 2019 would be due on 30 September 2019.

The five largest groups of CIT provisional taxpayers are those with financial years ending in February, March, June, September and December. Companies with June and December year-ends contribute approximately 60% to the total provisional tax payments for any fiscal year. These are companies in the *Finance* (mainly the Banks) as well as the *Mining and Quarrying* sectors. Figure 3.3 shows a breakdown of 2017 and 2018 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 in respect of a company's final CIT liability are received earlier. Provisional tax payments for a specific tax year are made over several fiscal years, as illustrated in Table 3.3. During 2018/19, about 51.6% of the tax paid related to the 2018 tax year and 47.4% related to the 2019 tax year.

COMPANY INCOME TAX

Figure 3.3: Provisional tax payments by companies' financial year-end, 2018 and 2019

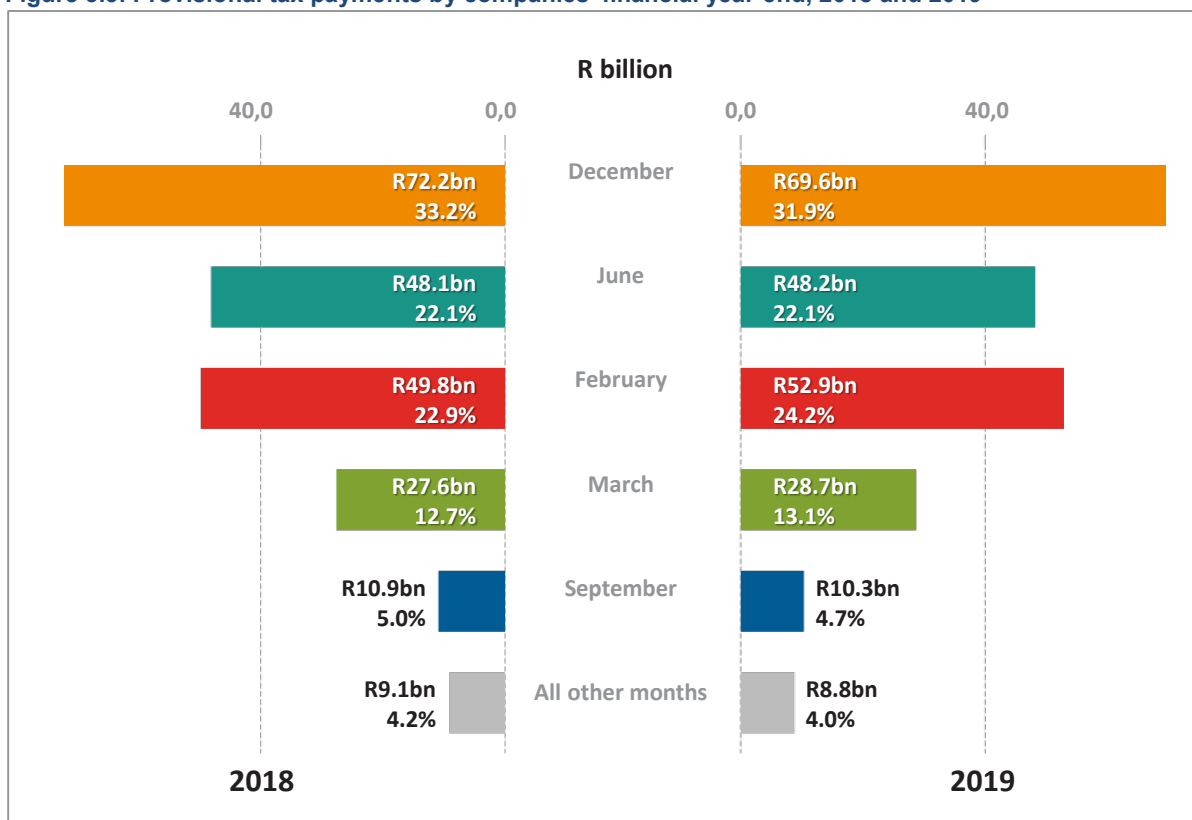


Table 3.3: Provisional tax payments by tax year and fiscal year, 2015/16 - 2019/20

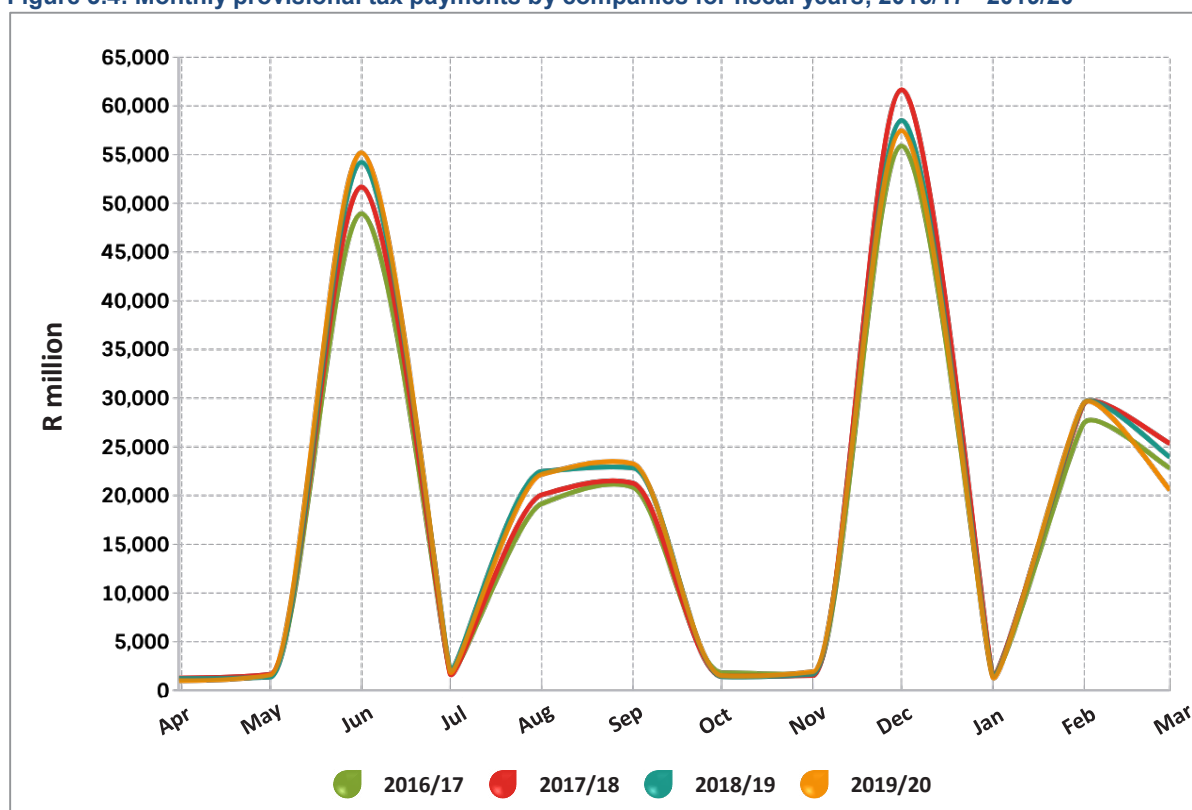
R million	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Tax year (down)						
Prior to 2014	190	106	63	32	52	443
2014	1 507	99	47	19	144	1 816
2015	96 878	2 392	58	38	28	99 392
2016	91 902	107 219	2 189	176	28	201 515
2017	109	94 921	113 999	2 005	91	211 126
2018	1	25	102 158	113 845	1 770	217 798
2019	–	0	100	104 712	113 728	218 539
post 2019	–	–	–	11	101 604	101 615
Total	190 587	204 762	218 613	220 839	217 444	
prior to y-1	190	205	168	266	342	
y-1	1 507	2 392	2 189	2 005	1 770	
y	96 878	107 219	113 999	113 845	113 728	
y+1	91 902	94 921	102 158	104 712	101 604	
post y+1	110	25	100	11	–	
Total	190 587	204 762	218 613	220 839	217 444	
prior to y-1	0.1%	0.1%	0.1%	0.1%	0.2%	
y-1	0.8%	1.2%	1.0%	0.9%	0.8%	
y	50.8%	52.4%	52.1%	51.6%	52.3%	
y+1	48.2%	46.4%	46.7%	47.4%	46.7%	
post y+1	0.1%	0.0%	0.0%	0.0%	–	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	

The collection of provisional tax (a major contributor to CIT) has since recovered from the time it dropped to its lowest level of R135.1 billion in 2009/10 over the period of 2008/09 to 2019/20 due to the global financial crisis. It has grown by a compound annual growth rate (CAGR) of 5.3% over the past ten years, from R137.1 billion in 2010/11 to R217.4 billion in 2019/20. Total CIT collections amounted to R215.0 billion in 2019/20. 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 2016 tax year, 26.0% 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 26.7% of assessed companies had assessed losses in 2017. The volatility of company profits can be seen again as the ratio of assessed losses has increased again in the latter tax years, 28.2% in 2018 and 31.1% in 2019. This is likely to deteriorate even further as the 2019/20 fiscal year ended on a depressed note with the start of the lockdown as a result of the COVID-19 pandemic on South African struggling economy.

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

Figure 3.4 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, 2016/17 - 2019/20



NUMBER OF COMPANIES ON THE TAX REGISTER AND EXPECTED RETURNS

On 31 March 2020, SARS had close to 2.5 million companies on its register. The broadening of the tax base, through education, outreach and enforcement initiatives has contributed to the increase in the number of companies on register in the past. The interactive link between SARS and the Companies and Intellectual Property Commission (CIPC) that automatically registers all companies for tax when they register with the 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 which had no taxpayer 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. The increase in the number of companies in 2018/19 was as a result of companies that have continued to register at CIPC taking advantage of a lower average registration time of 1.45 days during CIPC's 2018/19 financial year. Furthermore, most of the 2.5 million companies on register as at 31 March 2020 were inactive or dormant, and only 832 996 were expected to submit returns for the 2019 tax year.

In February 2014, the International Monetary Fund (IMF) launched the Tax Administration and Diagnostic 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 definition was subsequently adopted in the *Tax Statistics* publications. The proportion of returns that have been received by SARS are more appropriately measured against the number of returns expected to be submitted than against the number of taxpayers on the register.

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

The number of companies expected to submit returns was 939 781 in the 2018 tax year, however this was lower than the 2017 tax year where the expected number was 1 014 418. For 2018, 83.0% of the companies expected to submit returns had been assessed by the 31st of July 2020, whilst only 63.1% of the companies expected to submit returns in 2019 were assessed (*Table 3.4*). At the time of extraction, the number of assessments recorded for 2019, the most recent completed tax year, was relatively low because taxpayers have until 12 months after the end of their financial year to submit their returns.

Table 3.4: Number of companies, 2016 – 2019

Date	Registered ¹	Percentage growth in register	Tax year	Expected to submit returns ²	Assessed	Percentage assessed
31-Mar-17	3 732 416	13.8%	2016	1 048 203	963 824	92.0%
31-Mar-18	3 202 007 ³	-14.2%	2017	1 014 418	913 766	90.1%
31-Mar-19	2 020 759 ³	-45.9%	2018	939 781	780 460	83.0%
31-Mar-20	2 548 975	26.1%	2019	832 996	525 487	63.1%

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 (2016 to 2018 tax years) has been or was more than 95% of the value of the final liability as reflected in issued assessments. Provisional tax collections for a specific tax year are known by SARS well before assessments for a specific tax year are raised and this enables extrapolations of tax collections and results in analysis that is more reliable. Tax assessed as a percentage of provisional tax payments received for a relevant tax year is, therefore, a good gauge of the completeness of the issued assessments.

Table 3.5 shows the tax assessed for a specific tax year compared with the provisional tax payments received for those tax years. For tax year 2018, higher provisional tax payments were paid compared to the actual tax assessed to date (31 July 2020). Of all the years under review, the assessment process for the 2016 tax year is closest to completion; hence, the tax assessed is more or less the same as the provisional tax payments.

Table 3.5: Provisional tax payments and tax assessed by tax year, 2016 - 2019

R million Tax year	Provisional tax payments	Tax assessed	Tax assessed as % of provisional tax payments
2016	201 531	201 530	100.0%
2017	211 126	208 793	98.9%
2018	217 798	207 005	95.0%
2019	218 539	122 353	56.0%

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 effective tax rates for different taxable income groups of companies assessed in respect of tax year 2018. 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 deductions. The effective tax rates for companies will therefore also be different due to different allowable deductions.

COMPANY INCOME TAX

These include long-term insurance companies, oil and gas companies, gold mining companies and SBCs (the impact of which can be seen mainly in the R1 to R1 million taxable income grouping). The taxable income total in the table below is based on taxable income in excess of R0 whilst the number of taxpayers and tax assessed totals are the totals for all categories. The effective tax rate for all categories is less than 28% even though there are penalties included in the tax assessed and this is also as a result of tax rate variations as described above.

Table 3.6: Number of companies, taxable income and tax assessed, 2018

Number	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Effective rate ¹
Loss	219 730	-1 090 915	599	N/A
R nil	363 794	–	154	N/A
R1 to R1 million	160 488	32 159	6 563	20.4%
R1 million to R100 million	35 685	241 404	67 433	27.9%
R100 million +	763	481 698	132 255	27.5%
Total	780 460	755 261	207 005	27.4%

1. The Effective 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 2018.

Figure 3.5: Assessed companies, taxable income and tax assessed by taxable income group, 2018

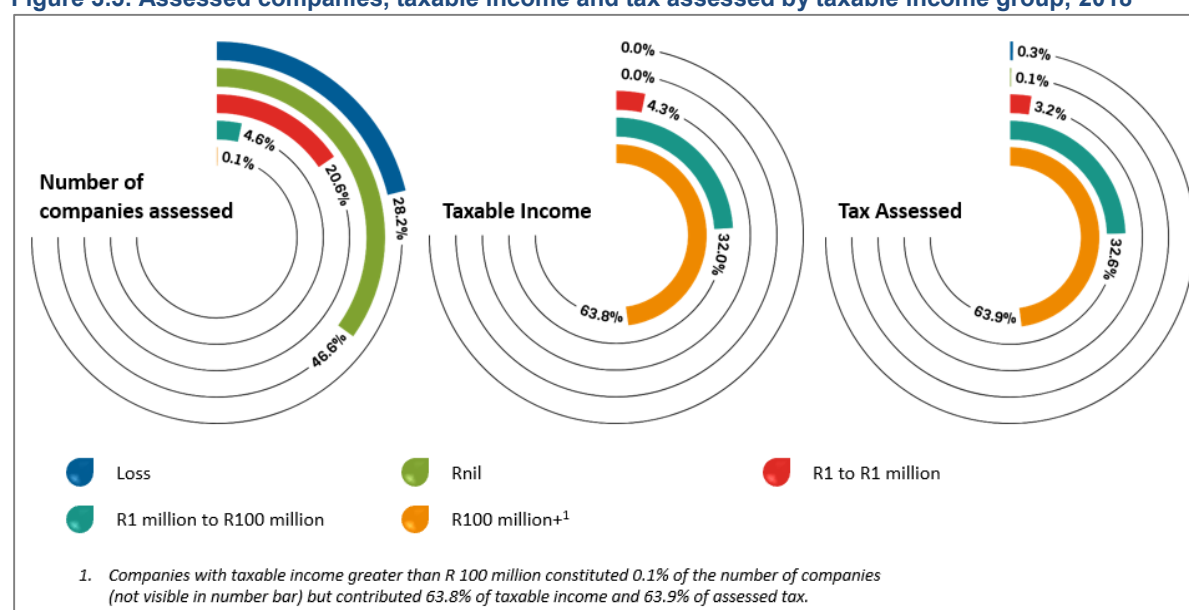


Table A3.3.1 depicts taxable income and tax assessed by taxable income group for all assessed companies. For the 2018 tax year, 25.2% of all assessed companies reported positive taxable income, a further 28.2% reported assessed losses and the remaining 46.6% reported zero taxable income.

Table A3.3.2 shows that 57.3% of the tax assessed in 2018 was paid by large companies with taxable income in excess of R200 million. These companies comprised only 0.2% of the total number of companies assessed that had positive taxable income. However, almost 96.8% of the total number of companies assessed that had positive taxable income with taxable income between R1 to R10 million, only paid 15.5% of the tax assessed in 2018. This illustrates the concentrated corporate sector of the South African economy.

Distribution by sector

As at 31 July 2020, the *Financial intermediation, insurance, real-estate & business services* sector had the highest number of taxpayers (25.7% assessed) in respect of the 2018 tax year. This sector accounted for 41.6% of the tax assessed in respect of the same tax year. The sector with the lowest number of taxpayers (0.4% assessed) in respect of 2018 tax year was the *Mining and quarrying* sector but this sector accounted for 10.5% of the tax assessed. (See Table A3.4.2 and Figure 3.6).

Figure 3.6: Companies' tax assessed by economic activity, 2018

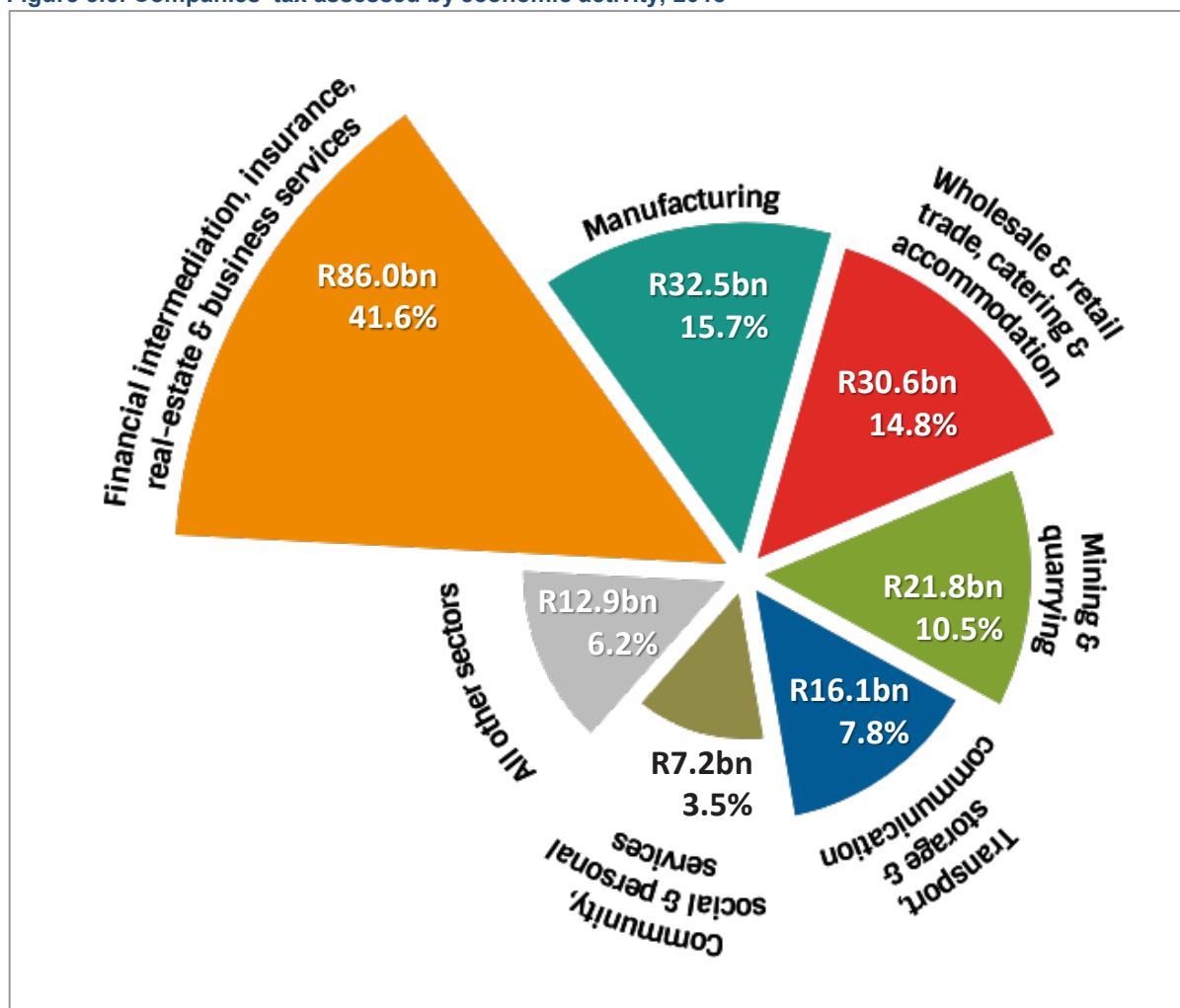


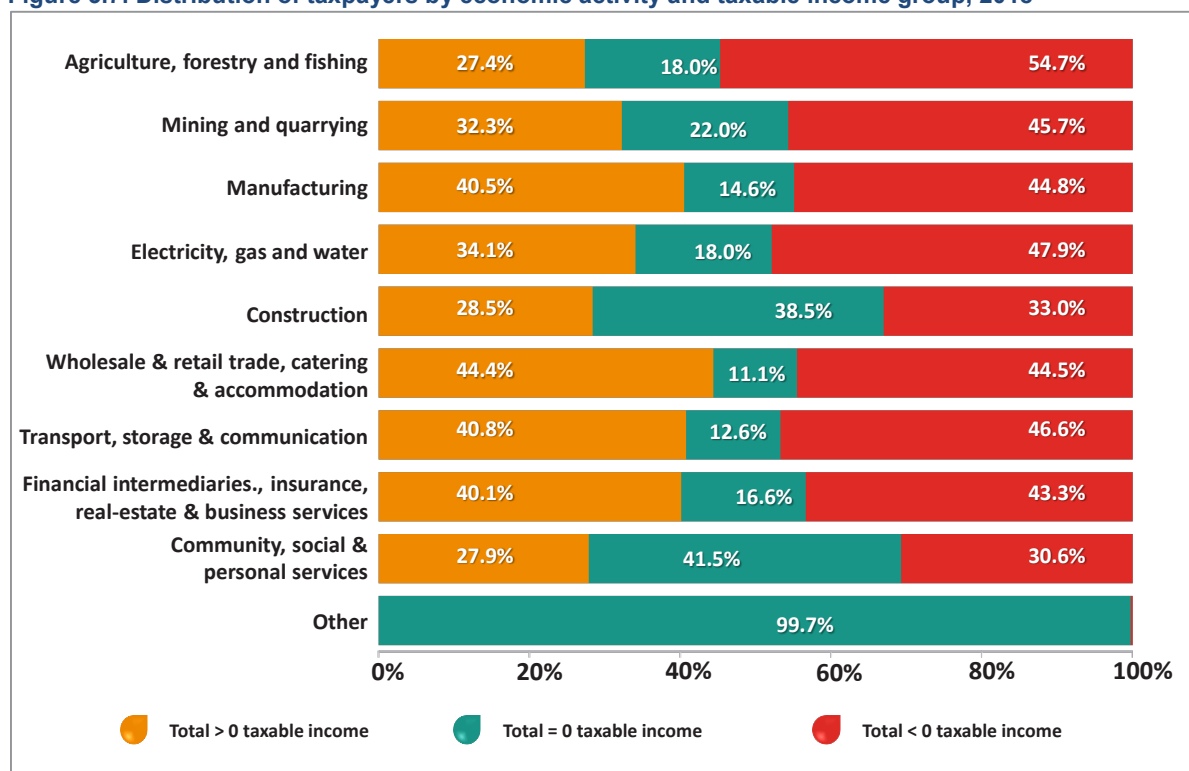
Table A3.4.1 shows the taxable income and tax assessed by sector for all companies. Table A3.4.2 uses SARS sector codes to classify assessed information according to the Standard Industrial Classification (SIC 5). It should be noted that SARS' sector codes are not yet aligned with the SIC 5 system used 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 2018 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, 2018



Tracking of taxable income and tax liability of a cohort across 10 consecutive tax years, 2009 - 2018

To track the variances in taxable income of corporate taxpayers over a 10-year tax period, all corporate taxpayers that were assessed for every tax year from 2009 to 2018 were identified and their taxable income and assessed tax was analysed. There were 351 540 corporate taxpayers, a slight improvement of 4.2% in the number of taxpayers included in the current cohort across 10 consecutive tax years compared to the period 2008 to 2017.

The cumulative taxable income (including positive taxable income and assessed losses) of these corporate taxpayers decreased by a CAGR of 202.6% from R126.8 billion in 2009 to an assessed loss of R159.1 billion in 2018. This substantial negative growth was driven mainly by companies in the taxable income grouping of less than R500 000 or lesser (Table 3.8.2). The number of companies in this cohort with positive taxable income (accounting for approximately 32.8% to 35.2% of the total population) was less compared to companies with an assessed loss (accounting for approximately 34.0% to 38.5% of the total population). Initially companies with a positive taxable income had sum taxable income a value of R395.8 billion in 2009, this value grew to R661.4 billion in 2018. Assessed losses also grew during the same period from R269.1 billion in 2009 to R820.5 billion in 2018. The assessed losses exceeded taxable income particularly in the last 3 tax years (2016 to 2018). These assessed losses will be carried forward by these companies to be offset against future positive taxable income and will thus impact on the tax assessed revenue receivable.

Average taxable income across the 10-year period has deteriorated substantially, in particular 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 2009 taxable income groups, for the common companies assessed for the 2009 - 2018 period.

Table 3.7: Assessed companies: taxable income, tax assessed and effective tax rate by taxable income group, 2009 and 2018

Tax year	2009				2018			
Taxable Income Group	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate	Number of Taxpayers	Taxable income (R million)	Tax assessed	Effective tax rate
A: < -10 000 000	2 463	-212 772	940	-0.4%	5 444	-713 993	601	-0.1%
B: -5 000 001 to -10 000 000	1 922	-13 479	0	0.0%	4 335	-30 224	2	0.0%
C: -1 000 001 to -5 000 000	11 640	-24 667	35	-0.1%	24 096	-52 574	119	-0.2%
D: -500 001 to -1 000 000	10 916	-7 682	2	0.0%	17 233	-12 383	2	0.0%
E: -250 001 to -500 000	14 665	-5 228	1	0.0%	17 939	-6 487	7	-0.1%
F: -100 001 to -250 000	21 272	-3 499	0	0.0%	20 532	-3 432	2	-0.1%
G: -1 to -100 000	56 593	-1 735	0	0.0%	41 535	-1 377	68	-4.9%
H: =0	116 664	-	52	0.0%	100 608	-	348	0.0%
I: 1 to 100 000	49 531	1 686	321	19.0%	39 763	1 566	313	20.0%
J: 100 001 to 250 000	19 697	3 228	706	21.9%	19 819	3 292	658	20.0%
K: 250 001 to 500 000	14 804	5 220	1 207	23.1%	16 984	6 130	1 317	21.5%
L: 500 001 to 750 000	6 733	4 130	1 092	26.4%	8 966	5 473	1 285	23.5%
M: 750 001 to 1 000 000	4 179	3 622	988	27.3%	5 713	4 978	1 273	25.6%
N: 1 000 001 to 2 500 000	9 735	15 329	4 280	27.9%	12 807	20 376	5 829	28.6%
O: 2 500 001 to 5 000 000	4 464	15 740	4 458	28.3%	6 363	22 423	6 399	28.5%
P: 5 000 001 to 7 500 000	1 843	11 241	3 182	28.3%	2 622	16 076	4 727	29.4%
Q: 7 500 001 to 10 000 000	986	8 509	2 404	28.3%	1 416	12 263	3 523	28.7%
R: 10 000 001 to 25 000 000	1 956	30 343	8 571	28.2%	2 969	46 028	13 147	28.6%
S: 25 000 001 to 50 000 000	680	23 492	6 609	28.1%	1 145	40 048	11 295	28.2%
T: 50 000 001 to 75 000 000	249	15 363	4 402	28.7%	366	22 290	6 189	27.8%
U: 75 000 001 to 100 000 000	113	9 672	2 768	28.6%	217	18 705	5 252	28.1%
V: 100 000 001 to 200 000 000	217	31 368	9 039	28.8%	314	43 745	12 121	27.7%
W: >200 000 001	218	216 879	61 305	28.3%	354	398 024	109 448	27.5%
Total	351 540	126 761	112 363		351 540	-159 054	183 926	
Total < 0 taxable income	119 471	-269 062	979	-0.4%	131 114	-820 470	801	-0.1%
Total = 0 taxable income	116 664	-	52	0.0%	100 608	-	348	0.0%
Total > 0 taxable income	115 405	395 822	111 332	28.1%	119 818	661 416	182 777	27.6%
Total	351 540	126 761	112 363		351 540	-159 054	183 926	

During the first year of the 10-year tax period, exchange rates appreciation, higher demand for commodities as well as higher commodity prices contributed to the growth in taxable income prior to the global financial crisis. Towards the end of 2009, the effect of the global financial crisis started to take its toll as can be seen in cumulative taxable income which decreased to R126.8 billion in 2009 and continued to decrease even further in 2010 to R89.9 billion. Although there was a slight improvement between 2011 to 2013 where taxable income remained constant, the taxable income for the latter years subsequently declined due to lower demand as well as lower prices that had a negative effect on corporate profitability. There was an increase in companies that moved into an assessed loss position particularly during the last 3 tax years (2016 to 2018).

Nonetheless, the value of tax assessed for the 351 540 corporate taxpayers common to the 10-year period increased although at a lower CAGR rate of 5.6%, from R112.4 billion in respect of tax year 2009 to R183.9 billion for tax year 2018.

Table 3.8 shows assessed company taxpayers and taxable income, according to the age brackets defined in the 2009 tax year.

Table 3.8: Assessed Companies: taxable income and tax assessed by age group, 2009 and 2018

Tax year	2009				2018				
Age Group	Number of taxpayers	Taxable income	Tax assessed	Effective tax rate	Age Group	Number of taxpayers	Taxable income	Tax assessed	Effective tax rate
		(R million)					(R million)		
Total < 0 taxable income									
0 - 4	41 999	-52 023	9	0.0%	10 - 14	51 320	-207 592	134	-0.1%
5 - 9	34 144	-60 282	113	-0.2%	15 - 19	34 356	-144 987	142	-0.1%
10 -14	22 607	-58 727	6	0.0%	20 -24	22 966	-223 930	10	0.0%
15 - 19	8 721	-18 596	199	-1.1%	25 - 29	9 370	-75 796	2	0.0%
20 - 24	4 883	-7 450	0	0.0%	30 - 34	5 395	-17 466	0	0.0%
25 - 29	1 710	-5 652	0	0.0%	35 - 39	1 948	-9 266	0	0.0%
30 - 34	4 956	-54 873	617	-1.1%	40 - 44	5 276	-120 336	74	-0.1%
> 35	451	-11 459	34	-0.3%	> 45	483	-21 098	438	-2.1%
Total	119 471	-269 062	979			131 114	-820 470	801	
Total = 0 taxable income									
0 - 4	78 297	-	0	0.0%	10 - 14	58 850	-	17	0.0%
5 - 9	19 647	-	0	0.0%	15 -19	20 335	-	40	0.0%
10 -14	8 525	-	1	0.0%	20 -24	9 979	-	1	0.0%
15 - 19	3 808	-	-	0.0%	25 - 29	4 347	-	62	0.0%
20 - 24	2 471	-	0	0.0%	30 - 34	2 724	-	2	0.0%
25 - 29	1 512	-	0	0.0%	35 - 39	1 471	-	0	0.0%
30 - 34	2 165	-	50	0.0%	40 - 44	2 652	-	227	0.0%
> 35	239	-	0	0.0%	> 45	250	-	0	0.0%
Total	116 664	-	52			100 608	-	348	
Total > 0 taxable income									
0 - 4	31 213	37 406	10 309	27.6%	10 - 14	41 339	92 409	25 727	27.8%
5 - 9	31 349	67 099	19 047	28.4%	15 -19	30 449	111 674	30 081	26.9%
10 -14	24 202	67 439	18 995	28.2%	20 -24	22 389	118 965	32 916	27.7%
15 - 19	10 824	56 348	15 788	28.0%	25 - 29	9 636	74 195	20 436	27.5%
20 - 24	6 965	23 021	6 470	28.1%	30 - 34	6 200	29 911	8 258	27.6%
25 - 29	2 622	34 601	9 729	28.1%	35 - 39	2 425	22 369	6 159	27.5%
30 - 34	7 593	98 239	27 693	28.2%	40 - 44	6 786	181 826	51 029	28.1%
> 35	637	11 669	3 300	28.3%	> 45	594	30 067	8 171	27.2%
Total	115 405	395 822	111 332			119 818	661 416	182 777	
Grand Total	351 540	126 761	112 363			351 540	-159 054	183 926	

Total CIT assessed increased from R132.1 billion for the 2009 tax year to R207.0 billion for the 2018 tax year, an increase in the CAGR rate of 5.1%. The group of 351 540 common corporate taxpayers' proportional contribution to total tax assessed increased from 85.0% (R112.4 billion of the 2009 CIT assessed) to 88.9% (R183.9 billion of the 2018 total CIT assessed).

The 10-year segment experienced a slightly higher CAGR rate of 5.6% for total tax assessed compared to an overall CAGR rate of 5.1% for all companies. This is indicative 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 1 038 large companies (0.9% of companies with positive taxable income) with taxable income of more than R50 million per annum were liable for 72.2% of the CIT assessed.

Tables A3.8.1 to A3.8.4 show number of taxpayers, cumulative taxable income, cumulative tax assessed and effective tax rates by taxable income group from 2009 to 2018.

COMPANIES WITH ASSESSED LOSSES OR PROFITS

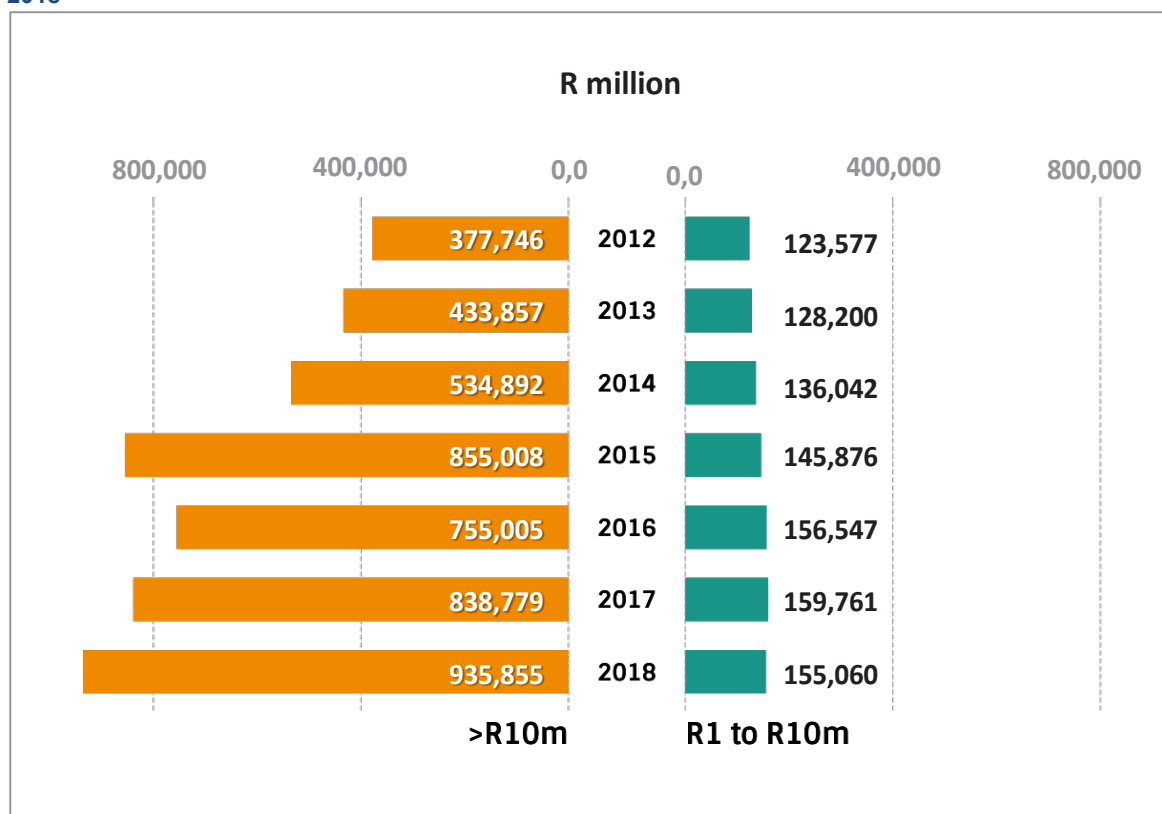
Assessed tax losses for companies may include losses incurred during a specific tax year as well as assessed losses brought forward from previous tax years. If a company, therefore, has a taxable profit for a specific tax year, it is possible that the company could still be in an assessed loss position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

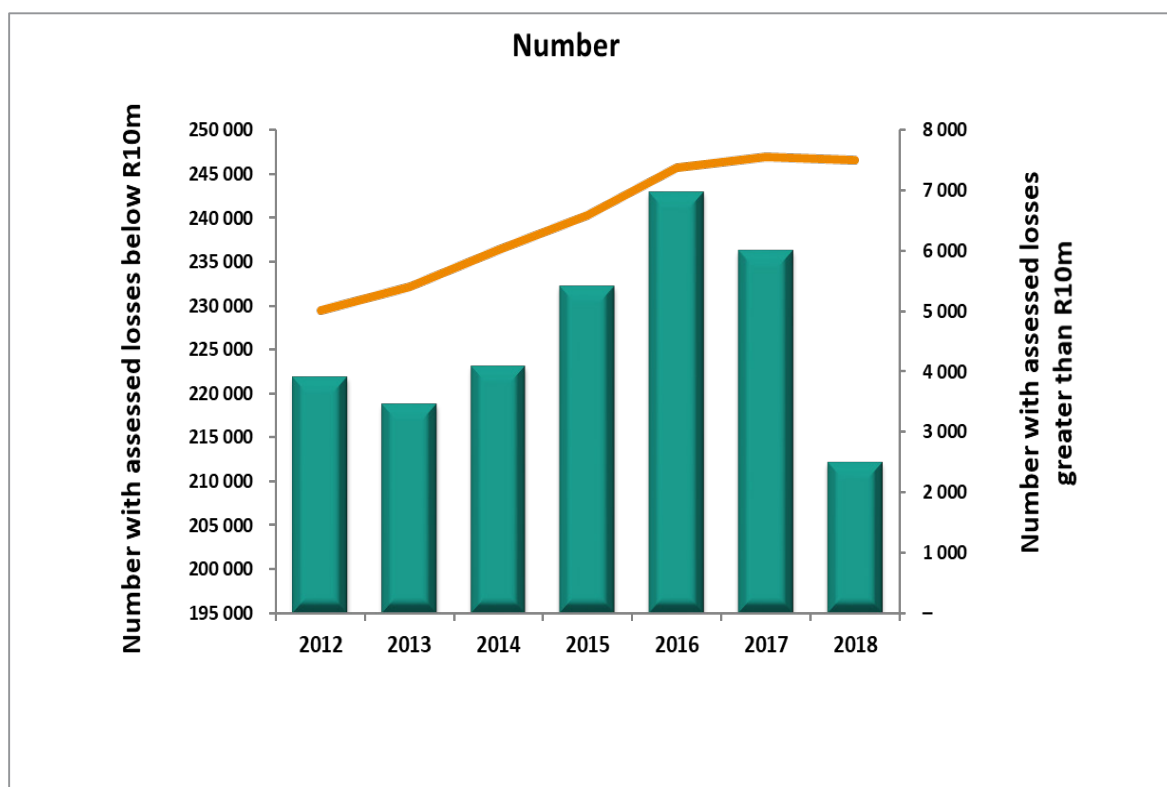
The *Financing, insurance, real-estate & business services* sector contained the highest proportion of companies with assessed losses in 2018 (14.4%), followed by the *Construction* sector (8.0%) and the *Agencies and other services* sector (6.0%).

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, 2012 to 2018.

Figure 3.8: Value of assessed losses and number of taxpayers with assessed losses by tax year, 2012-2018





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 tax year 2016 compared to a growth rate of 59.8% in 2015. The value of these assessed losses then subsequently increased by 11.1% and 11.6% in 2017 and 2018 respectively, which is indicative of a deterioration in company income that is taxable. The value of assessed losses for companies in the R1 to R10 million range, however, increased marginally by 2.1% in 2017 from a growth rate of 7.3% in 2016. This was followed by a decline in assessed losses of 2.9% in the 2018 tax year, 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 from the 2015 tax year, and increased albeit at a slower pace in the 2017 tax year, before declining in the 2018 tax year. However, the number of companies with assessed losses in the R1 to R10 million range has been on a declining trend for the period from 2011 to 2013. This number grew substantially between 2014 and 2015 and hit a record high in 2016 but it has subsequently been declining from the 2017 tax year.

SMALL BUSINESS CORPORATIONS

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

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

SBCs benefit from graduated income tax rates (progressive taxation) rather than the fixed tax rate of 28%. *Table 3.9* shows the increase in the SBC taxable income brackets from the 2016 to the 2019 tax years. The threshold of the first SBC bracket increased by 6.1% from R73 650 in respect of tax year 2016 to R78 150 for the 2019 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, 2016 and 2019

Tax year Rand	2016	SBC rate for 2015	2019	SBC rate for 2018	Percentage increase in top bracket
	0 – 73 650	0%	0 – 78 150	0%	6.1%
Taxable income brackets	73 651 – 365 000	7%	78 151 – 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 2018 they could be taxed on either 2017/2018 tax rates or 2018/2019 tax rates. This would occur because:

- 2017/2018 tax rates (rates in effect from 1 April 2017 to 31 March 2018) are applicable to SBCs with years of assessment ending between 1 January 2018 and 31 March 2018; and
- 2018/2019 tax rates (rates in effect from 1 April 2018 to 31 March 2019) are applicable to SBCs with years of assessment ending between 1 April 2018 and 31 December 2018.

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.

Table A3.1.1: Companies: Provisional tax payments by company financial year-end and provisional period by fiscal year, 2015/16 – 2019/20

R million	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Fiscal year													
2015/16	222	42 636	25 515	1 774	1 102	44 479	1 051	2 719	10 389	655	830	59 213	190 587
2016/17	228	45 409	26 091	1 596	1 306	43 679	1 123	2 844	10 897	649	918	70 021	204 762
2017/18	306	47 651	27 657	1 817	1 536	46 032	1 177	2 689	10 818	624	806	77 499	218 613
2018/19	319	52 960	27 552	2 196	1 282	47 328	1 270	2 820	10 957	644	883	72 627	220 839
2019/20	348	54 549	26 108	2 040	1 208	48 203	978	2 802	9 190	602	806	70 610	217 444
Percentage of total													
2015/16	0.1%	22.4%	13.4%	0.9%	0.6%	23.3%	0.6%	1.4%	5.5%	0.3%	0.4%	31.1%	100.0%
2016/17	0.1%	22.2%	12.7%	0.8%	0.6%	21.3%	0.5%	1.4%	5.3%	0.3%	0.4%	34.2%	100.0%
2017/18	0.1%	21.8%	12.7%	0.8%	0.7%	21.1%	0.5%	1.2%	4.9%	0.3%	0.4%	35.5%	100.0%
2018/19	0.1%	24.0%	12.5%	1.0%	0.6%	21.4%	0.6%	1.3%	5.0%	0.3%	0.4%	32.9%	100.0%
2019/20	0.2%	25.1%	12.0%	0.9%	0.6%	22.2%	0.4%	1.3%	4.2%	0.3%	0.4%	32.5%	100.0%
Period													
R million													
Tax year													
	1st Provisional period	Percentage change			2nd Provisional period	Percentage change			3rd Provisional period	Percentage change			Total
2015/16	79 440	2.4%			105 327	4.2%			5 820	-6.5%			190 587
2016/17	84 088	5.9%			114 281	8.5%			6 393	9.8%			204 762
2017/18	90 036	7.1%			122 615	7.3%			5 962	-6.7%			218 613
2018/19	94 339	4.8%			121 518	-0.9%			4 981	-16.4%			220 839
2019/20	95 452	1.2%			116 845	-3.8%			5 147	3.3%			217 444
Percentage of total													
2015/16	41.7%				55.3%				3.1%				100.0%
2016/17	41.1%				55.8%				3.1%				100.0%
2017/18	41.2%				56.1%				2.7%				100.0%
2018/19	42.7%				55.0%				2.3%				100.0%
2019/20	43.9%				53.7%				2.4%				100.0%

Table A3.1.2: Companies: Provisional tax payments by company financial year-end and provisional period by tax year, 2016 – 2019

R million Tax year	Company financial year-end												Total
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2016	249	42 989	24 837	1 817	1 223	44 348	1 112	2 802	10 968	618	815	69 753	201 531
2017	222	44 920	26 366	1 585	1 488	43 549	1 167	2 796	10 464	622	769	77 177	211 126
2018	331	49 817	27 623	1 976	1 335	48 052	1 338	2 840	10 936	434	872	72 246	217 798
2019	345	52 906	28 721	2 006	1 191	48 204	1 003	2 843	10 265	617	789	69 649	218 539
Percentage of total													
2016	0.1%	21.3%	12.3%	0.9%	0.6%	22.0%	0.6%	1.4%	5.4%	0.3%	0.4%	34.6%	100.0%
2017	0.1%	21.3%	12.5%	0.8%	0.7%	20.6%	0.6%	1.3%	5.0%	0.3%	0.4%	36.6%	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%	24.2%	13.1%	0.9%	0.5%	22.1%	0.5%	1.3%	4.7%	0.3%	0.4%	31.9%	100.0%
Period R million Tax year	1st Provisional period	Percentage change			2nd Provisional period	Percentage change			3rd Provisional period	Percentage change			Total
2016	82 174	7.3%			113 499	11.0%			5 858	-9.1%			201 531
2017	85 858	4.5%			119 245	5.1%			6 022	2.8%			211 126
2018	91 317	6.4%			121 602	2.0%			4 880	-19.0%			217 798
2019	97 051	6.3%			117 962	-3.0%			3 526	-27.7%			218 539
Percentage of total													
2016	40.8%				56.3%				2.9%				100.0%
2017	40.7%				56.5%				2.9%				100.0%
2018	41.9%				55.8%				2.2%				100.0%
2019	44.4%				54.0%				1.6%				100.0%

Table A3.2.1: Companies: Provisional tax payments by sector, 2015/16 – 2019/20

Fiscal year Sector (R million)	2015/16	2016/17	2017/18	2018/19	2019/20
Agencies and other services ¹	5 461	6 139	6 260	6 457	6 436
Agriculture, forestry and fishing	4 518	4 837	6 167	5 500	4 550
Bricks, ceramic, glass, cement and similar products	1 180	985	945	867	817
Catering and accommodation	1 513	1 700	1 747	2 146	1 635
Chemicals and chemical, rubber and plastic products	7 177	4 236	4 148	4 130	4 088
Clothing and footwear	1 584	1 449	1 640	1 888	1 259
Coal and petroleum products	1 847	3 482	4 021	2 716	1 593
Construction	5 007	10 787	5 380	4 276	3 758
Educational services	509	570	670	756	791
Electricity, gas and water	1 884	2 716	2 384	2 415	2 254
Financing, insurance, real estate and business services	63 558	61 365	74 582	76 895	70 320
Food, drink and tobacco	11 418	9 996	9 936	8 129	8 391
Leather, leather goods and fur (excl. footwear & clothing)	50	113	59	84	85
Long term insurance	7 675	11 491	8 864	8 205	13 205
Machinery and related items	4 140	4 250	4 268	4 391	4 327
Medical, dental and other health and veterinary services	4 314	4 613	4 331	4 576	4 562
Metal (including metal products)	3 029	4 056	4 492	3 794	2 762
Mining and quarrying	8 425	16 020	21 860	24 257	27 159
Other manufacturing industries	3 279	3 260	3 185	3 625	3 779
Paper, printing and publishing	2 611	2 667	2 776	2 392	1 759
Personal and household services	341	321	325	346	392
Recreation and cultural services	1 868	1 460	1 625	1 629	1 551
Research and scientific institutes	266	339	267	388	261
Retail trade	13 698	12 508	12 422	14 118	12 523
Scientific, optical and similar equipment	640	529	580	545	523
Social and related community services	28	28	35	39	38
Specialised repair services	362	402	277	263	256
Textiles	311	331	353	350	274
Transport equipment	563	449	301	356	414
Transport, storage and communications	16 623	15 391	15 969	15 797	15 536
Vehicles, parts and accessories	6 118	6 835	6 205	6 798	7 380
Wholesale trade	7 463	7 924	8 604	8 850	8 823
Wood, wood products and furniture	471	452	399	414	409
Other ²	2 656	3 059	3 533	3 447	5 534
Total	190 587	204 762	218 613	220 839	217 444

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2015/16 – 2019/20 (continued)

Fiscal year Sector (percentage of total)	2015/16	2016/17	2017/18	2018/19	2019/20
Agencies and other services ¹	2.9%	3.0%	2.9%	2.9%	3.0%
Agriculture, forestry and fishing	2.4%	2.4%	2.8%	2.5%	2.1%
Bricks, ceramic, glass, cement and similar products	0.6%	0.5%	0.4%	0.4%	0.4%
Catering and accommodation	0.8%	0.8%	0.8%	1.0%	0.8%
Chemicals and chemical, rubber and plastic products	3.8%	2.1%	1.9%	1.9%	1.9%
Clothing and footwear	0.8%	0.7%	0.8%	0.9%	0.6%
Coal and petroleum products	1.0%	1.7%	1.8%	1.2%	0.7%
Construction	2.6%	5.3%	2.5%	1.9%	1.7%
Educational services	0.3%	0.3%	0.3%	0.3%	0.4%
Electricity, gas and water	1.0%	1.3%	1.1%	1.1%	1.0%
Financing, insurance, real estate and business services	33.3%	30.0%	34.1%	34.8%	32.3%
Food, drink and tobacco	6.0%	4.9%	4.5%	3.7%	3.9%
Leather, leather goods and fur (excl. footwear & clothing)	0.0%	0.1%	0.0%	0.0%	0.0%
Long term insurance	4.0%	5.6%	4.1%	3.7%	6.1%
Machinery and related items	2.2%	2.1%	2.0%	2.0%	2.0%
Medical, dental and other health and veterinary services	2.3%	2.3%	2.0%	2.1%	2.1%
Metal (including metal products)	1.6%	2.0%	2.1%	1.7%	1.3%
Mining and quarrying	4.4%	7.8%	10.0%	11.0%	12.5%
Other manufacturing industries	1.7%	1.6%	1.5%	1.6%	1.7%
Paper, printing and publishing	1.4%	1.3%	1.3%	1.1%	0.8%
Personal and household services	0.2%	0.2%	0.1%	0.2%	0.2%
Recreation and cultural services	1.0%	0.7%	0.7%	0.7%	0.7%
Research and scientific institutes	0.1%	0.2%	0.1%	0.2%	0.1%
Retail trade	7.2%	6.1%	5.7%	6.4%	5.8%
Scientific, optical and similar equipment	0.3%	0.3%	0.3%	0.2%	0.2%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	0.2%	0.2%	0.1%	0.1%	0.1%
Textiles	0.2%	0.2%	0.2%	0.2%	0.1%
Transport equipment	0.3%	0.2%	0.1%	0.2%	0.2%
Transport, storage and communications	8.7%	7.5%	7.3%	7.2%	7.1%
Vehicles, parts and accessories	3.2%	3.3%	2.8%	3.1%	3.4%
Wholesale trade	3.9%	3.9%	3.9%	4.0%	4.1%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%
Other ²	1.4%	1.5%	1.6%	1.6%	2.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

Table A3.2.1: Companies: Provisional tax payments by sector, 2016/17– 2019/20 (continued)

Fiscal year Sector (percentage change year-on-year)	2016/17	2017/18	2018/19	2019/20
Agencies and other services ¹	12.4%	2.0%	3.2%	-0.3%
Agriculture, forestry and fishing	7.0%	27.5%	-10.8%	-17.3%
Bricks, ceramic, glass, cement and similar products	-16.5%	-4.0%	-8.3%	-5.8%
Catering and accommodation	12.4%	2.7%	22.8%	-23.8%
Chemicals and chemical, rubber and plastic products	-41.0%	-2.1%	-0.4%	-1.0%
Clothing and footwear	-8.5%	13.2%	15.1%	-33.3%
Coal and petroleum products	88.5%	15.5%	-32.5%	-41.4%
Construction	115.4%	-50.1%	-20.5%	-12.1%
Educational services	12.0%	17.5%	12.9%	4.6%
Electricity, gas and water	44.2%	-12.2%	1.3%	-6.7%
Financing, insurance, real estate and business services	-3.5%	21.5%	3.1%	-8.6%
Food, drink and tobacco	-12.5%	-0.6%	-18.2%	3.2%
Leather, leather goods and fur (excl. footwear & clothing)	126.4%	-47.4%	41.3%	1.2%
Long term insurance	49.7%	-22.9%	-7.4%	60.9%
Machinery and related items	2.7%	0.4%	2.9%	-1.5%
Medical, dental and other health and veterinary services	6.9%	-6.1%	5.7%	-0.3%
Metal (including metal products)	33.9%	10.7%	-15.5%	-27.2%
Mining and quarrying	90.1%	36.5%	11.0%	12.0%
Other manufacturing industries	-0.6%	-2.3%	13.8%	4.2%
Paper, printing and publishing	2.2%	4.1%	-13.9%	-26.4%
Personal and household services	-5.7%	1.1%	6.5%	13.3%
Recreation and cultural services	-21.8%	11.3%	0.2%	-4.8%
Research and scientific institutes	27.4%	-21.1%	45.0%	-32.7%
Retail trade	-8.7%	-0.7%	13.7%	-11.3%
Scientific, optical and similar equipment	-17.3%	9.7%	-6.1%	-4.0%
Social and related community services	0.7%	24.7%	12.3%	-3.8%
Specialised repair services	10.9%	-31.0%	-5.3%	-2.5%
Textiles	6.6%	6.5%	-0.8%	-21.7%
Transport equipment	-20.2%	-32.8%	18.2%	16.1%
Transport, storage and communications	-7.4%	3.8%	-1.1%	-1.6%
Vehicles, parts and accessories	11.7%	-9.2%	9.6%	8.6%
Wholesale trade	6.2%	8.6%	2.9%	-0.3%
Wood, wood products and furniture	-4.0%	-11.7%	3.7%	-1.0%
Other ²	15.2%	15.5%	-2.4%	60.5%
Total	7.4%	6.8%	1.0%	-1.5%

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 A3.3.1: Companies: Taxable income and tax assessed by taxable income group, 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]			2017 [98.9% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [56.0% 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	7 368	-755 005	2 546	7 558	-838 779	2 390	7 507	-935 855	598	5 157	-599 122	97
B: -5 000 001 to -10 000 000	5 947	-41 565	90	6 217	-43 444	26	6 167	-43 089	0	4 798	-33 569	0
C: -1 000 001 to -5 000 000	34 499	-74 240	7	35 203	-76 103	135	34 400	-74 687	1	27 732	-60 495	0
D: -500 001 to -1 000 000	27 478	-19 589	1	27 532	-19 628	1	25 896	-18 539	0	20 468	-14 606	7
E: -250 001 to -500 000	31 627	-11 370	1	30 889	-11 116	1	28 599	-10 311	0	21 794	-7 858	0
F: -100 001 to -250 000	40 232	-6 646	1	39 186	-6 484	0	35 207	-5 852	0	26 148	-4 334	0
G: -1 to -100 000	103 220	-3 137	0	97 337	-2 985	0	81 964	-2 583	0	57 527	-1 854	3
H: = 0	505 934	–	27	459 953	–	13	363 794	–	154	210 696	–	20
I: 1 to 100 000	88 975	3 294	434	89 606	3 350	430	82 239	3 123	405	59 921	2 318	318
J: 100 001 to 250 000	33 637	5 506	992	34 119	5 583	992	32 303	5 302	949	25 452	4 182	749
K: 250 001 to 500 000	26 546	9 516	1 828	26 860	9 635	1 846	25 339	9 113	1 730	20 309	7 307	1 390
L: 500 001 to 750 000	13 186	8 038	1 839	13 232	8 067	1 831	12 706	7 741	1 749	10 536	6 437	1 459
M: 750 001 to 1 000 000	8 270	7 217	1 806	8 322	7 246	1 826	7 901	6 880	1 730	6 338	5 513	1 389
N: 1 000 001 to 2 500 000	17 482	27 652	7 631	17 676	27 904	7 677	16 923	26 862	7 372	13 788	21 787	5 961
O: 2 500 001 to 5 000 000	8 133	28 561	8 073	8 425	29 521	8 282	8 094	28 478	7 996	6 398	22 396	6 256
P: 5 000 001 to 7 500 000	3 213	19 585	5 537	3 332	20 301	5 728	3 260	19 963	5 606	2 590	15 788	4 425
Q: 7 500 001 to 10 000 000	1 810	15 663	4 398	1 896	16 478	4 644	1 778	15 389	4 332	1 387	11 976	3 357
R: 10 000 001 to 25 000 000	3 527	54 506	15 292	3 618	55 771	15 582	3 589	55 652	15 576	2 654	40 775	11 399
S: 25 000 001 to 50 000 000	1 316	45 911	12 806	1 361	47 335	13 256	1 362	47 413	13 283	929	32 347	9 028
T: 50 000 001 to 75 000 000	457	28 022	7 793	469	28 586	7 934	430	26 161	7 268	293	17 606	4 915
U: 75 000 001 to 100 000 000	249	21 622	6 022	252	21 959	6 091	249	21 487	5 999	145	12 615	3 490
V: 100 000 001 to 200 000 000	328	45 318	12 698	332	45 591	12 736	364	50 826	14 103	234	32 482	9 078
W: 200 000 001 +	390	401 927	111 709	391	426 676	117 372	399	430 872	118 153	193	216 514	59 013
Total	963 824	201 530	201 530	913 766	208 793	208 793	780 460	207 005	207 005	525 487	122 353	122 353
Total < 0 taxable income	250 371	-911 552	2 645	243 922	-998 540	2 554	219 730	-1 090 915	599	163 624	-721 838	107
Total = 0 taxable income	505 934	–	27	459 953	–	13	363 794	–	154	210 696	–	20
Total > 0 taxable income	207 519	722 336	198 859	209 891	754 005	206 226	196 936	755 261	206 252	151 167	450 044	122 226
Total	963 824	201 530	201 530	913 766	208 793	208 793	780 460	207 005	207 005	525 487	122 353	122 353
Percentage												
Total < 0 taxable income	26.0%			26.7%			28.2%			31.1%		
Total = 0 taxable income	52.5%			50.3%			46.6%			40.1%		
Total > 0 taxable income	21.5%			23.0%			25.2%			28.8%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.3.2: Companies with a positive taxable income: Taxable income and tax assessed by taxable income group, 2016 – 2019

Tax year		2016 [100.0% assessed tax as % of provisional tax]			2017 [98.9% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [56.0% assessed tax as % of provisional tax]		
Taxable income group	Percentage of total	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
I: 1 to 100 000		42.9%	0.5%	0.2%	42.7%	0.4%	0.2%	41.8%	0.4%	0.2%	39.6%	0.5%	0.3%
J: 100 001 to 250 000		16.2%	0.8%	0.5%	16.3%	0.7%	0.5%	16.4%	0.7%	0.5%	16.8%	0.9%	0.6%
K: 250 001 to 500 000		12.8%	1.3%	0.9%	12.8%	1.3%	0.9%	12.9%	1.2%	0.8%	13.4%	1.6%	1.1%
L: 500 001 to 750 000		6.4%	1.1%	0.9%	6.3%	1.1%	0.9%	6.5%	1.0%	0.8%	7.0%	1.4%	1.2%
M: 750 001 to 1 000 000		4.0%	1.0%	0.9%	4.0%	1.0%	0.9%	4.0%	0.9%	0.8%	4.2%	1.2%	1.1%
N: 1 000 001 to 2 500 000		8.4%	3.8%	3.8%	8.4%	3.7%	3.7%	8.6%	3.6%	3.6%	9.1%	4.8%	4.9%
O: 2 500 001 to 5 000 000		3.9%	4.0%	4.1%	4.0%	3.9%	4.0%	4.1%	3.8%	3.9%	4.2%	5.0%	5.1%
P: 5 000 001 to 7 500 000		1.5%	2.7%	2.8%	1.6%	2.7%	2.8%	1.7%	2.6%	2.7%	1.7%	3.5%	3.6%
Q: 7 500 001 to 10 000 000		0.9%	2.2%	2.2%	0.9%	2.2%	2.3%	0.9%	2.0%	2.1%	0.9%	2.7%	2.7%
R: 10 000 001 to 25 000 000		1.7%	7.5%	7.7%	1.7%	7.4%	7.6%	1.8%	7.4%	7.6%	1.8%	9.1%	9.3%
S: 25 000 001 to 50 000 000		0.6%	6.4%	6.4%	0.6%	6.3%	6.4%	0.7%	6.3%	6.4%	0.6%	7.2%	7.4%
T: 50 000 001 to 75 000 000		0.2%	3.9%	3.9%	0.2%	3.8%	3.8%	0.2%	3.5%	3.5%	0.2%	3.9%	4.0%
U: 75 000 001 to 100 000 000		0.1%	3.0%	3.0%	0.1%	2.9%	3.0%	0.1%	2.8%	2.9%	0.1%	2.8%	2.9%
V: 100 000 001 to 200 000 000		0.2%	6.3%	6.4%	0.2%	6.0%	6.2%	0.2%	6.7%	6.8%	0.2%	7.2%	7.4%
W: 200 000 001 +		0.2%	55.6%	56.2%	0.2%	56.6%	56.9%	0.2%	57.0%	57.3%	0.1%	48.1%	48.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]				2017 [98.9% assessed tax as % of provisional tax]				2018 [95.0% assessed tax as % of provisional tax]				2019 [56.0% assessed tax as % of provisional tax]			
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	60 303	-10 853	5 971		58 268	-17 318	6 790		50 809	-22 111	6 382		33 339	-11 500	4 374	
Agriculture, forestry and fishing	25 389	-33 060	5 665		25 440	-40 910	4 741		23 844	-40 463	5 272		22 277	-27 429	3 435	
Bricks, ceramic, glass, cement and similar products	3 267	-4 325	1 065		3 010	-8 102	903		2 629	-8 906	834		1 996	-1 078	533	
Catering and accommodation	26 064	-16 382	1 597		25 159	-13 589	2 686		22 651	-16 724	1 641		16 398	-8 683	1 500	
Chemicals and chemical, rubber and plastic products	5 305	-1 238	3 874		5 289	-2 580	3 476		5 049	-2 904	3 624		4 432	271	1 880	
Clothing and footwear	5 693	1 649	1 686		5 540	1 920	1 800		4 842	56	1 103		3 353	719	991	
Coal and petroleum products	1 537	9 981	2 886		1 486	-11 234	2 797		1 342	7 626	2 729		1 097	4 125	1 003	
Construction	76 589	-34 307	6 450		74 213	-51 120	6 061		65 175	-62 283	5 174		46 447	-24 882	3 547	
Educational services	8 659	-696	677		8 728	-1 458	762		8 007	-1 704	724		5 407	-1 524	301	
Electricity, gas and water	4 263	-84 048	2 367		4 167	-108 256	2 291		3 753	-178 566	2 355		2 566	-169 778	1 537	
Financing, insurance, real estate and business services	164 650	74 542	64 658		161 032	80 382	67 584		148 170	64 955	65 234		114 829	46 941	43 957	
Food, drink and tobacco	10 408	11 668	10 039		10 196	7 359	9 423		8 927	1 942	8 685		6 452	-2 493	2 970	
Leather, leather goods and fur (excl. footwear & clothing)	727	-20	90		730	-52	57		705	70	86		572	-336	29	
Long term insurance	74	-6 236	12 001		73	4 702	12 795		73	22 386	14 134		31	7 871	3 333	
Machinery and related items	8 984	594	3 823		8 850	322	4 102		8 245	-268	3 966		7 101	1 856	2 303	
Medical, dental and other health and veterinary services	10 309	11 414	4 455		10 602	7 572	4 408		9 880	6 594	4 472		7 638	5 197	3 025	
Metal (including metal products)	7 490	-18 104	7 334		7 454	-21 339	4 203		6 803	-18 501	3 810		5 344	-3 299	1 659	
Mining and quarrying	3 835	-63 126	14 837		3 940	-7 896	19 963		3 460	-7 332	21 755		2 818	-26 200	6 850	
Other manufacturing industries	8 564	-17 635	3 111		7 890	-14 843	3 619		6 989	-14 456	3 656		4 645	-7 158	2 305	
Paper, printing and publishing	6 495	2 016	2 705		6 317	1 874	2 829		5 764	-592	2 369		4 581	-417	1 611	
Personal and household services	12 789	-1 606	367		12 378	-1 938	355		11 015	-1 958	344		7 586	-521	352	
Recreation and cultural services	8 189	-2 793	2 079		8 051	-4 521	1 726		7 213	-4 361	1 422		5 074	-2 253	924	
Research and scientific institutes	1 430	-1 095	268		1 421	-922	369		1 291	-1 123	269		1 015	-748	129	
Retail trade	39 811	10 881	12 128		38 549	16 951	11 834		34 908	21 636	13 818		25 656	8 581	10 384	
Scientific, optical and similar equipment	1 636	-279	510		1 611	-80	509		1 493	-224	450		1 179	58	302	
Social and related community services	26 179	-1 114	105		25 146	-1 782	105		22 689	-580	205		14 497	-694	73	
Specialised repair services	6 954	-1 234	410		6 770	-991	303		5 984	-1 053	281		4 292	-890	184	
Textiles	2 308	-3 180	305		2 282	-2 765	367		2 156	-3 082	332		1 616	-1 242	225	
Transport equipment	2 553	-322	473		2 347	-1 460	401		2 074	-2 391	426		1 565	-1 783	219	
Transport, storage and communications	21 943	-22 018	17 159		21 504	-66 681	15 529		19 507	-83 765	16 107		13 850	-65 831	12 469	
Vehicles, parts and accessories	11 005	8 014	7 164		10 692	4 263	6 507		9 732	903	6 004		7 404	4 056	3 365	
Wholesale trade	19 155	12 403	8 359		18 790	15 286	9 064		17 091	13 054	8 825		13 362	7 896	6 224	
Wood, wood products and furniture	4 131	-1 725	480		3 961	-1 743	404		3 518	-1 495	412		2 577	-552	330	
Other ²	367 136	-6 982	45		331 880	-3 584	30		254 672	-37	107		134 491	-72	31	
Total	963 824		201 530		913 766		208 793		780 460		207 005		525 487		122 353	

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

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

Table A3.4.1: Companies: Taxable income and tax assessed by sector, 2016 – 2019 (continued)

Tax year		2016 [100.0% assessed tax as % of provisional tax]		2017 [98.9% assessed tax as % of provisional tax]		2018 [95.0% assessed tax as % of provisional tax]		2019 [56.0% assessed tax as % of provisional tax]	
Sector	Percentage of total	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Agencies and other services ¹		6.3%	3.0%	6.4%	3.3%	6.5%	3.1%	6.3%	3.6%
Agriculture, forestry and fishing		2.6%	2.8%	2.8%	2.3%	3.1%	2.5%	4.2%	2.8%
Bricks, ceramic, glass, cement and similar products		0.3%	0.5%	0.3%	0.4%	0.3%	0.4%	0.4%	0.4%
Catering and accommodation		2.7%	0.8%	2.8%	1.3%	2.9%	0.8%	3.1%	1.2%
Chemicals and chemical, rubber and plastic products		0.6%	1.9%	0.6%	1.7%	0.6%	1.8%	0.8%	1.5%
Clothing and footwear		0.6%	0.8%	0.6%	0.9%	0.6%	0.5%	0.6%	0.8%
Coal and petroleum products		0.2%	1.4%	0.2%	1.3%	0.2%	1.3%	0.2%	0.8%
Construction		7.9%	3.2%	8.1%	2.9%	8.4%	2.5%	8.8%	2.9%
Educational services		0.9%	0.3%	1.0%	0.4%	1.0%	0.3%	1.0%	0.2%
Electricity, gas and water		0.4%	1.2%	0.5%	1.1%	0.5%	1.1%	0.5%	1.3%
Financing, insurance, real estate and business services		17.1%	32.1%	17.6%	32.4%	19.0%	31.5%	21.9%	35.9%
Food, drink and tobacco		1.1%	5.0%	1.1%	4.5%	1.1%	4.2%	1.2%	2.4%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
Long term insurance		0.0%	6.0%	0.0%	6.1%	0.0%	6.8%	0.0%	2.7%
Machinery and related items		0.9%	1.9%	1.0%	2.0%	1.1%	1.9%	1.4%	1.9%
Medical, dental and other health and veterinary services		1.1%	2.2%	1.2%	2.1%	1.3%	2.2%	1.5%	2.5%
Metal (including metal products)		0.8%	1.9%	0.8%	2.0%	0.9%	1.8%	1.0%	1.4%
Mining and quarrying		0.4%	7.4%	0.4%	9.6%	0.4%	10.5%	0.5%	5.6%
Other manufacturing industries		0.9%	1.5%	0.9%	1.7%	0.9%	1.8%	0.9%	1.9%
Paper, printing and publishing		0.7%	1.3%	0.7%	1.4%	0.7%	1.1%	0.9%	1.3%
Personal and household services		1.3%	0.2%	1.4%	0.2%	1.4%	0.2%	1.4%	0.3%
Recreation and cultural services		0.8%	1.0%	0.9%	0.8%	0.9%	0.7%	1.0%	0.8%
Research and scientific institutes		0.1%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%
Retail trade		4.1%	6.0%	4.2%	5.7%	4.5%	6.7%	4.9%	8.5%
Scientific, optical and similar equipment		0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Social and related community services		2.7%	0.1%	2.8%	0.1%	2.9%	0.1%	2.8%	0.1%
Specialised repair services		0.7%	0.2%	0.7%	0.1%	0.8%	0.1%	0.8%	0.2%
Textiles		0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	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%	8.5%	2.4%	7.4%	2.5%	7.8%	2.6%	10.2%
Vehicles, parts and accessories		1.1%	3.6%	1.2%	3.1%	1.2%	2.9%	1.4%	2.8%
Wholesale trade		2.0%	4.1%	2.1%	4.3%	2.2%	4.3%	2.5%	5.1%
Wood, wood products and furniture		0.4%	0.2%	0.4%	0.2%	0.5%	0.2%	0.5%	0.3%
Other ²		38.1%	0.0%	36.3%	0.0%	32.6%	0.1%	25.6%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

COMPANY INCOME TAX

Table A3.4.2: Companies: Taxable income and tax assessed by economic activity, 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]				2017 [98.9% assessed tax as % of provisional tax]				2018 [95.0% assessed tax as % of provisional tax]				2019 [56.0% 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	29 224	-96 185	20 492		29 380	-48 807	24 704		27 304	-47 795	27 026		25 095	-53 629	10 285	
Agriculture, forestry and fishing	25 369	-33 060	5 655		25 440	-40 910	4 741		23 844	-40 463	5 272		22 277	-27 429	3 435	
Mining and quarrying	3 835	-63 126	14 837		3 940	-7 896	19 963		3 460	-7 332	21 755		2 818	-26 200	6 850	
Secondary sector	149 950	-139 276	43 597		145 343	-212 099	43 241		129 464	-283 973	40 010		95 523	-205 991	21 444	
Manufacturing ²	69 098	-20 920	34 781		66 963	-52 724	34 890		60 536	-43 124	32 481		46 510	-11 331	16 380	
Electricity, gas and water	4 263	-84 048	2 367		4 167	-108 256	2 291		3 753	-178 566	2 355		2 566	-169 778	1 537	
Construction	76 589	-34 307	6 460		74 213	-51 120	6 061		65 175	-62 283	5 174		46 447	-24 882	3 547	
Tertiary sector	417 514	53 228	137 396		407 163	19 955	140 817		369 020	-3 849	139 861		270 378	-12 102	90 593	
Wholesale and retail trade, catering and accommodation ³	102 989	13 682	29 658		99 960	21 920	30 384		90 366	17 817	30 569		67 112	10 960	21 657	
Transport, storage and communication	21 943	-22 018	17 159		21 504	-66 681	15 529		19 507	-83 765	16 107		13 850	-65 831	12 469	
Financial intermediation, insurance, real-estate and business services ⁴	226 457	56 358	82 897		220 794	66 843	87 537		200 343	64 108	86 019		149 214	42 564	51 792	
Community, social and personal services ⁵	66 125	5 205	7 683		64 905	-2 128	7 357		58 804	-2 009	7 166		40 202	205	4 675	
Other⁶	367 136	-6 982	45		331 880	-3 584	30		254 672	-37	107		134 491	-72	31	
Total	963 824		201 530		913 766		208 793		780 460		207 005		525 487		122 353	
Percentage of total																
Primary sector	3.0%		10.2%		3.2%		11.8%		3.5%		13.1%		4.8%		8.4%	
Agriculture, forestry and fishing	2.6%		2.8%		2.8%		2.3%		3.1%		2.5%		4.2%		2.8%	
Mining and quarrying	0.4%		7.4%		0.4%		9.6%		0.4%		10.5%		0.5%		5.6%	
Secondary sector	15.6%		21.6%		15.9%		20.7%		16.6%		19.3%		18.2%		17.5%	
Manufacturing	7.2%		17.3%		7.3%		16.7%		7.8%		15.7%		8.9%		13.4%	
Electricity, gas and water	0.4%		1.2%		0.5%		1.1%		0.5%		1.1%		0.5%		1.3%	
Construction	7.9%		3.2%		8.1%		2.9%		8.4%		2.5%		8.8%		2.9%	
Tertiary sector	43.3%		68.2%		44.6%		67.4%		47.3%		67.6%		51.5%		74.0%	
Wholesale and retail trade, catering and accommodation	10.7%		14.7%		10.9%		14.6%		11.6%		14.8%		12.8%		17.7%	
Transport, storage and communication	2.3%		8.5%		2.4%		7.4%		2.5%		7.8%		2.6%		10.2%	
Financial intermediation, insurance, real-estate and business services	23.5%		41.1%		24.2%		41.9%		25.7%		41.6%		28.4%		42.3%	
Community, social and personal services	6.9%		3.8%		7.1%		3.5%		7.5%		3.5%		7.7%		3.8%	
Other	38.1%		0.0%		36.3%		0.0%		32.6%		0.1%		25.6%		0.0%	
Total	100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%		100.0%	

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

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

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

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

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

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

Table A3.4.3: Companies: Taxable income and tax assessed by sector (Companies reporting positive taxable income), 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]				2017 [98.9% assessed tax as % of provisional tax]				2018 [95.0% assessed tax as % of provisional tax]				2019 [56.0% assessed tax as % of provisional tax]			
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	15 905	24 327	5 954		16 550	25 823	6 785		15 688	23 603	6 376		10 673	16 308	4 372	
Agriculture, forestry and fishing	6 639	20 563	5 650		6 845	17 326	4 740		6 530	19 235	5 271		5 526	12 685	3 433	
Bricks, ceramic, glass, cement and similar products	1 044	3 850	1 065		1 005	3 272	903		921	3 034	834		689	1 935	533	
Catering and accommodation	7 783	6 041	1 594		7 821	9 964	2 686		7 327	6 213	1 641		5 318	5 639	1 500	
Chemicals and chemical, rubber and plastic products	2 413	14 141	3 874		2 484	12 712	3 476		2 366	13 098	3 624		1 890	6 812	1 880	
Clothing and footwear	2 360	6 074	1 686		2 411	6 451	1 800		2 108	4 049	1 103		1 444	3 626	991	
Coal and petroleum products	746	12 173	2 886		744	11 265	2 797		691	11 458	2 729		578	5 231	1 003	
Construction	18 959	24 031	6 448		19 636	22 755	6 061		18 544	19 594	5 174		14 088	13 560	3 547	
Educational services	2 938	2 567	677		3 069	2 880	762		2 876	2 751	724		2 005	1 224	301	
Electricity, gas and water	1 353	8 383	2 367		1 393	8 255	2 291		1 281	8 479	2 355		884	5 558	1 537	
Financing, insurance, real estate and business services	68 309	237 752	64 652		68 030	247 990	67 581		64 183	241 535	65 233		51 942	162 110	43 943	
Food, drink and tobacco	3 355	36 092	10 039		3 434	33 849	9 420		3 174	31 180	8 685		2 401	10 778	2 970	
Leather, leather goods and fur (excl. footwear & clothing)	192	330	90		182	217	57		186	319	86		132	115	29	
Long term insurance	36	25 787	9 370		38	35 363	10 247		42	46 084	13 395		20	11 471	3 239	
Machinery and related items	4 141	14 001	3 823		4 092	14 983	4 102		3 824	14 505	3 966		3 199	8 472	2 303	
Medical, dental and other health and veterinary services	5 751	16 419	4 455		6 046	16 283	4 408		5 755	16 491	4 472		4 478	11 237	3 025	
Metal (including metal products)	3 176	13 512	3 734		3 253	15 200	4 203		3 042	13 787	3 810		2 363	6 080	1 659	
Mining and quarrying	1 056	54 128	14 837		1 145	72 935	19 963		1 118	79 022	21 753		873	24 554	6 837	
Other manufacturing industries	2 977	11 280	3 111		2 886	13 074	3 619		2 666	13 245	3 656		1 886	8 319	2 305	
Paper, printing and publishing	2 272	9 797	2 704		2 283	10 236	2 829		2 091	8 599	2 369		1 599	5 859	1 611	
Personal and household services	3 809	1 503	366		3 926	1 476	355		3 612	1 422	344		2 517	1 427	352	
Recreation and cultural services	2 535	7 589	2 079		2 564	6 331	1 726		2 306	5 236	1 422		1 618	3 411	924	
Research and scientific institutes	526	982	268		534	1 351	369		478	997	269		400	489	129	
Retail trade	19 697	44 910	12 127		19 444	43 781	11 834		17 958	51 245	13 817		13 438	38 208	10 384	
Scientific, optical and similar equipment	720	1 896	510		725	1 892	509		656	1 667	450		532	1 108	302	
Social and related community services	1 488	375	105		1 695	375	105		1 833	731	205		1 393	262	73	
Specialised repair services	2 606	1 654	410		2 644	1 288	303		2 317	1 193	281		1 661	804	184	
Textiles	859	1 122	305		889	1 351	367		809	1 232	332		613	846	225	
Transport equipment	767	1 688	473		724	1 416	401		672	1 506	426		520	815	219	
Transport, storage and communications	8 354	61 504	17 159		8 495	56 099	15 529		7 951	58 179	16 106		5 834	44 957	12 469	
Vehicles, parts and accessories	4 803	25 784	7 164		4 787	23 501	6 507		4 504	21 770	6 003		3 362	12 285	3 365	
Wholesale trade	8 335	30 126	8 359		8 476	32 679	9 063		7 991	31 862	8 825		6 217	22 515	6 224	
Wood, wood products and furniture	1 450	1 813	480		1 530	1 546	404		1 335	1 567	412		971	1 238	330	
Other ²	165	139	38		111	88	24		101	371	103		103	104	28	
Total	207 519	198 859	209 891		206 226	196 936	206 252		151 167	122 226						

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 A3.4.4: Companies: Taxable income and tax assessed by sector (Companies with assessed losses), 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]			2017 [98.9% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [56.0% 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	19 313	-35 180	2	19 444	-43 142	2	18 161	-45 713	0	12 570	-27 808	0
Agriculture, forestry and fishing	13 620	-53 623	5	13 811	-58 237	0	13 032	-59 698	-	10 451	-40 113	0
Bricks, ceramic, glass, cement and similar products	1 245	-8 176	-	1 209	-11 374	-	1 089	-11 940	-	845	-3 014	-
Catering and accommodation	12 301	-22 423	0	12 240	-23 553	0	11 250	-22 937	0	8 356	-14 322	-
Chemicals and chemical, rubber and plastic products	2 305	-15 380	-	2 268	-15 291	0	2 171	-16 003	-	1 793	-6 541	0
Clothing and footwear	2 167	-4 425	-	2 100	-4 531	-	1 924	-3 994	-	1 329	-2 907	-
Coal and petroleum products	591	-2 191	-	561	-22 499	-	515	-3 831	-	373	-1 106	-
Construction	22 053	-58 339	1	22 567	-73 875	0	21 518	-81 877	0	16 081	-38 442	0
Educational services	4 033	-3 263	0	4 174	-4 338	0	3 985	-4 455	-	2 652	-2 748	-
Electricity, gas and water	1 859	-92 432	-	1 873	-116 511	-	1 797	-187 046	0	1 200	-175 336	0
Financing, insurance, real estate and business services	74 460	-163 210	4	73 390	-167 608	2	67 933	-176 580	0	51 689	-115 170	13
Food, drink and tobacco	4 515	-24 424	-	4 550	-26 490	-	4 094	-29 238	0	2 820	-13 271	-
Leather, leather goods and fur (excl. footwear & clothing)	235	-350	0	245	-269	-	219	-248	-	188	-450	-
Long term insurance	38	-32 024	2 630	34	-30 662	2 548	26	-23 698	597	11	-3 600	94
Machinery and related items	4 099	-13 407	-	4 033	-14 661	0	3 840	-14 773	0	3 174	-6 616	0
Medical, dental and other health and veterinary services	3 498	-5 004	-	3 633	-8 712	-	3 508	-9 887	-	2 714	-6 040	-
Metal (including metal products)	3 715	-31 616	1	3 654	-36 539	-	3 359	-32 288	-	2 585	-9 379	-
Mining and quarrying	1 859	-117 254	0	1 872	-80 831	0	1 581	-86 353	-	1 131	-50 754	-
Other manufacturing industries	3 469	-28 916	0	3 320	-27 917	-	3 062	-27 700	-	2 199	-15 478	0
Paper, printing and publishing	2 875	-7 782	0	2 792	-8 362	0	2 595	-9 190	0	2 038	-6 276	0
Personal and household services	5 762	-3 109	0	5 761	-3 413	0	5 360	-3 380	0	3 808	-1 948	-
Recreation and cultural services	4 123	-10 382	0	4 184	-10 852	0	3 946	-9 597	0	2 831	-5 664	-
Research and scientific institutes	655	-2 077	-	668	-2 273	-	644	-2 119	0	490	-1 237	0
Retail trade	16 255	-34 029	0	15 875	-26 830	0	14 573	-29 609	0	10 815	-29 627	-
Scientific, optical and similar equipment	708	-2 175	-	718	-1 972	-	686	-1 890	-	515	-1 049	-
Social and related community services	1 528	-1 489	-	1 463	-2 157	-	1 206	-1 311	-	718	-956	-
Specialised repair services	3 218	-2 888	0	3 168	-2 279	0	3 007	-2 246	-	2 175	-1 694	0
Textiles	967	-4 302	0	948	-4 115	0	876	-4 315	-	681	-2 088	-
Transport equipment	1 001	-2 010	0	973	-2 876	0	911	-3 897	-	671	-2 598	-
Transport, storage and communications	9 736	-83 521	0	9 739	-122 780	0	9 096	-141 945	0	6 493	-110 789	0
Vehicles, parts and accessories	5 062	-17 769	0	5 011	-19 237	0	4 578	-20 867	-	3 567	-8 229	-
Wholesale trade	7 486	-17 723	0	7 419	-17 393	0	6 841	-18 807	-	5 312	-14 619	0
Wood, wood products and furniture	2 054	-3 538	0	1 928	-3 289	0	1 788	-3 061	0	1 310	-1 791	-
Other ²	13 566	-7 121	2	8 297	-3 672	1	559	-408	1	39	-176	0
Total	250 371		2 645	243 922		2 554	219 730		599	163 624		107

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

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

Table A3.4.5: Companies: Taxable income and tax assessed by sector (Companies reporting zero taxable income), 2016 – 2019

Tax year		2016 [100.0% assessed tax as % of provisional tax]			2017 [98.9% assessed tax as % of provisional tax]			2018 [95.0% assessed tax as % of provisional tax]			2019 [56.0% assessed tax as % of provisional tax]		
Sector		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹		25 085	-	15	22 274	-	2	16 960	-	5	10 096	-	2
Agriculture, forestry and fishing		5 130	-	0	4 784	-	1	4 282	-	0	6 300	-	2
Bricks, ceramic, glass, cement and similar products		978	-	0	796	-	0	619	-	0	462	-	-
Catering and accommodation		5 980	-	3	5 098	-	0	4 074	-	0	2 724	-	0
Chemicals and chemical, rubber and plastic products		587	-	0	537	-	-0	512	-	0	749	-	-0
Clothing and footwear		1 166	-	-	1 029	-	0	810	-	-	580	-	-
Coal and petroleum products		200	-	-	181	-	-	136	-	-	146	-	-
Construction		35 577	-	1	32 010	-	0	25 113	-	0	16 278	-	0
Educational services		1 688	-	-0	1 485	-	0	1 146	-	-	750	-	0
Electricity, gas and water		1 051	-	0	901	-	0	675	-	-0	482	-	-0
Financing, insurance, real estate and business services		21 881	-	2	19 612	-	1	16 054	-	0	11 198	-	1
Food, drink and tobacco		2 538	-	0	2 212	-	3	1 659	-	0	1 231	-	-
Leather, leather goods and fur (excl. footwear & clothing)		300	-	-0	303	-	-	300	-	-	252	-	-
Long term insurance		-	-	-	1	-	-	5	-	142	-	-	-
Machinery and related items		744	-	-	725	-	0	581	-	0	728	-	-0
Medical, dental and other health and veterinary services		1 060	-	-	923	-	0	617	-	0	446	-	-
Metal (including metal products)		599	-	-0	547	-	0	402	-	0	396	-	0
Mining and quarrying		920	-	0	923	-	0	761	-	2	814	-	13
Other manufacturing industries		2 118	-	0	1 684	-	0	1 261	-	0	560	-	0
Paper, printing and publishing		1 348	-	-0	1 242	-	0	1 078	-	0	944	-	0
Personal and household services		3 218	-	0	2 691	-	-0	2 043	-	-0	1 261	-	-
Recreation and cultural services		1 531	-	0	1 303	-	0	961	-	0	625	-	0
Research and scientific institutes		249	-	-	219	-	-	169	-	-0	125	-	0
Retail trade		3 859	-	0	3 230	-	0	2 377	-	1	1 403	-	0
Scientific, optical and similar equipment		208	-	-	168	-	-	151	-	-	132	-	-
Social and related community services		23 163	-	-	21 988	-	-	19 650	-	-	12 386	-	-
Specialised repair services		1 130	-	0	958	-	0	660	-	0	456	-	0
Textiles		482	-	-0	445	-	0	471	-	0	322	-	-
Transport equipment		785	-	0	650	-	0	491	-	-	374	-	-
Transport, storage and communications		3 853	-	0	3 270	-	0	2 460	-	0	1 523	-	0
Vehicles, parts and accessories		1 140	-	0	894	-	0	650	-	0	475	-	0
Wholesale trade		3 334	-	0	2 895	-	0	2 259	-	0	1 833	-	0
Wood, wood products and furniture		627	-	0	503	-	0	395	-	-	296	-	-
Other ²		353 405	-	6	323 472	-	6	254 012	-	3	134 349	-	3
Total		505 934		27	459 953		13	363 794		154	210 696		20

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, 2016

Tax year	2016 [100.0% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	13 620	1 859	29 946	1 859	22 053	44 322	9 736	94 466	18 944	13 566
B: = 0	5 130	920	12 680	1 051	35 577	15 443	3 853	47 215	30 660	353 405
C: 1 to 100 000	2 113	258	9 603	559	9 727	19 454	3 546	35 688	7 972	55
D: 100 001 to 250 000	938	139	3 867	221	2 991	7 090	1 298	14 369	2 689	35
E: 250 001 to 500 000	1 002	120	3 487	173	2 143	5 402	1 047	11 115	2 032	25
F: 500 001 to 750 000	537	77	1 746	89	982	2 592	481	5 707	962	13
G: 750 001 to 1 000 000	350	55	1 192	45	616	1 618	294	3 500	592	8
H: 1 000 001 to 2 500 000	763	129	2 749	111	1 259	3 386	680	7 144	1 249	12
I: 2 500 001 to 5 000 000	387	73	1 469	60	556	1 638	378	3 087	473	12
J: 5 000 001 to 7 500 000	186	38	605	21	225	623	168	1 180	164	3
K: 7 500 001 to 10 000 000	95	21	378	14	116	356	91	649	89	1
L: 10 000 001 to 25 000 000	157	43	740	35	214	624	213	1 331	169	1
M: 25 000 001 to 50 000 000	59	31	312	6	75	223	75	476	59	—
N: 50 000 001 to 75 000 000	17	21	111	6	24	63	31	161	23	—
O: 75 000 001 to 100 000 000	12	5	58	2	14	38	15	89	16	—
P: 100 000 001 to 200 000 000	17	15	71	6	6	62	14	128	9	—
Q: 200 000 001 +	6	31	84	5	11	55	23	152	23	—
Total	25 389	3 835	69 098	4 263	76 589	102 989	21 943	226 457	66 125	367 136
Total < 0 taxable income	13 620	1 859	29 946	1 859	22 053	44 322	9 736	94 466	18 944	13 566
Total = 0 taxable income	5 130	920	12 680	1 051	35 577	15 443	3 853	47 215	30 660	353 405
Total > 0 taxable income	6 639	1 056	26 472	1 353	18 959	43 224	8 354	84 776	16 521	165
Total	25 389	3 835	69 098	4 263	76 589	102 989	21 943	226 457	66 125	367 136
Percentage										
Total < 0 taxable income	53.6%	48.5%	43.3%	43.6%	28.8%	43.0%	44.4%	41.7%	28.6%	3.7%
Total = 0 taxable income	20.2%	24.0%	18.4%	24.7%	46.5%	15.0%	17.6%	20.8%	46.4%	96.3%
Total > 0 taxable income	26.1%	27.5%	38.3%	31.7%	24.8%	42.0%	38.1%	37.4%	25.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.1: Companies: Assessed taxpayers by economic activity and taxable income group, 2016 (continued)

Tax year		2016 [100.0% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A:	< 0	5.4%	0.7%	12.0%	0.7%	8.8%	17.7%	3.9%	37.7%	7.6%	100.0%
B:	= 0	1.0%	0.2%	2.5%	0.2%	7.0%	3.1%	0.8%	9.3%	6.1%	100.0%
C:	1 to 100 000	2.4%	0.3%	10.8%	0.6%	10.9%	21.9%	4.0%	40.1%	9.0%	100.0%
D:	100 001 to 250 000	2.8%	0.4%	11.5%	0.7%	8.9%	21.1%	3.9%	42.7%	8.0%	100.0%
E:	250 001 to 500 000	3.8%	0.5%	13.1%	0.7%	8.1%	20.3%	3.9%	41.9%	7.7%	100.0%
F:	500 001 to 750 000	4.1%	0.6%	13.2%	0.7%	7.4%	19.7%	3.6%	43.3%	7.3%	100.0%
G:	750 001 to 1 000 000	4.2%	0.7%	14.4%	0.5%	7.4%	19.6%	3.6%	42.3%	7.2%	100.0%
H:	1 000 001 to 2 500 000	4.4%	0.7%	15.7%	0.6%	7.2%	19.4%	3.9%	40.9%	7.1%	100.0%
I:	2 500 001 to 5 000 000	4.8%	0.9%	18.1%	0.7%	6.8%	20.1%	4.6%	38.0%	5.8%	100.0%
J:	5 000 001 to 7 500 000	5.8%	1.2%	18.8%	0.7%	7.0%	19.4%	5.2%	36.7%	5.1%	100.0%
K:	7 500 001 to 10 000 000	5.2%	1.2%	20.9%	0.8%	6.4%	19.7%	5.0%	35.9%	4.9%	100.0%
L:	10 000 001 to 25 000 000	4.5%	1.2%	21.0%	1.0%	6.1%	17.7%	6.0%	37.7%	4.8%	100.0%
M:	25 000 001 to 50 000 000	4.5%	2.4%	23.7%	0.5%	5.7%	16.9%	5.7%	36.2%	4.5%	100.0%
N:	50 000 001 to 75 000 000	3.7%	4.6%	24.3%	1.3%	5.3%	13.8%	6.8%	35.2%	5.0%	100.0%
O:	75 000 001 to 100 000 000	4.8%	2.0%	23.3%	0.8%	5.6%	15.3%	6.0%	35.7%	6.4%	100.0%
P:	100 000 001 to 200 000 000	5.2%	4.6%	21.6%	1.8%	1.8%	18.9%	4.3%	39.0%	2.7%	100.0%
Q:	200 000 001 +	1.5%	7.9%	21.5%	1.3%	2.8%	14.1%	5.9%	39.0%	5.9%	100.0%
Total		2.6%	0.4%	7.2%	0.4%	7.9%	10.7%	2.3%	23.5%	6.9%	100.0%
A:	< 0	53.6%	48.5%	43.3%	43.6%	28.8%	43.0%	44.4%	41.7%	28.6%	26.0%
B:	= 0	20.2%	24.0%	18.4%	24.7%	46.5%	15.0%	17.6%	20.8%	46.4%	52.5%
C:	1 to 100 000	8.3%	6.7%	13.9%	13.1%	12.7%	18.9%	16.2%	15.8%	12.1%	9.2%
D:	100 001 to 250 000	3.7%	3.6%	5.6%	5.2%	3.9%	6.9%	5.9%	6.3%	4.1%	3.5%
E:	250 001 to 500 000	3.9%	3.1%	5.0%	4.1%	2.8%	5.2%	4.8%	4.9%	3.1%	2.8%
F:	500 001 to 750 000	2.1%	2.0%	2.5%	2.1%	1.3%	2.5%	2.2%	2.5%	1.5%	1.4%
G:	750 001 to 1 000 000	1.4%	1.4%	1.7%	1.1%	0.8%	1.6%	1.3%	1.5%	0.9%	0.9%
H:	1 000 001 to 2 500 000	3.0%	3.4%	4.0%	2.6%	1.6%	3.3%	3.1%	3.2%	1.9%	1.8%
I:	2 500 001 to 5 000 000	1.5%	1.9%	2.1%	1.4%	0.7%	1.6%	1.7%	1.4%	0.7%	0.8%
J:	5 000 001 to 7 500 000	0.7%	1.0%	0.9%	0.5%	0.3%	0.6%	0.8%	0.5%	0.2%	0.3%
K:	7 500 001 to 10 000 000	0.4%	0.5%	0.5%	0.3%	0.2%	0.3%	0.4%	0.3%	0.1%	0.2%
L:	10 000 001 to 25 000 000	0.6%	1.1%	1.1%	0.8%	0.3%	0.6%	1.0%	0.3%	0.3%	0.4%
M:	25 000 001 to 50 000 000	0.2%	0.8%	0.5%	0.1%	0.1%	0.2%	0.3%	0.2%	0.1%	0.1%
N:	50 000 001 to 75 000 000	0.1%	0.5%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
O:	75 000 001 to 100 000 000	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
P:	100 000 001 to 200 000 000	0.1%	0.4%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Q:	200 000 001 +	0.0%	0.8%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2016

Tax year	2016 [100.0% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector		Tertiary sector				Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	5	0	1	–	1	0	0	2 635	0	2
B: = 0	0	0	0	0	1	3	0	17	0	6
C: 1 to 100 000	10	1	33	2	26	66	12	250	33	0
D: 100 001 to 250 000	26	3	92	5	62	173	29	533	68	2
E: 250 001 to 500 000	58	9	212	10	118	336	60	906	118	2
F: 500 001 to 750 000	67	11	226	12	124	352	62	862	121	2
G: 750 001 to 1 000 000	75	13	254	9	126	356	63	788	121	1
H: 1 000 001 to 2 500 000	333	58	1 207	49	559	1 476	298	3 127	520	5
I: 2 500 001 to 5 000 000	383	72	1 454	59	560	1 622	381	3 079	450	13
J: 5 000 001 to 7 500 000	319	65	1 056	36	400	1 077	287	2 022	269	5
K: 7 500 001 to 10 000 000	234	52	919	34	279	873	212	1 575	218	3
L: 10 000 001 to 25 000 000	682	195	3 185	145	934	2 697	955	5 748	748	5
M: 25 000 001 to 50 000 000	577	294	3 044	66	747	2 144	706	4 653	576	–
N: 50 000 001 to 75 000 000	283	336	1 908	111	418	1 085	507	2 738	407	–
O: 75 000 001 to 100 000 000	292	116	1 406	49	336	908	352	2 179	386	–
P: 100 000 001 to 200 000 000	676	597	2 726	212	215	2 385	530	5 022	335	–
Q: 200 000 001 +	1 635	13 014	17 057	1 568	1 545	14 106	12 707	46 764	3 314	–
Total	5 655	14 837	34 781	2 367	6 450	29 658	17 159	82 897	7 683	45

Table A3.5.2: Companies: Tax assessed by economic activity and taxable income group, 2016 (continued)

Tax year		2016 [100.0% assessed tax as % of provisional tax]									
Sector		Primary sector		Secondary sector		Tertiary sector				Other	Total tax assessed
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
C: 1 to 100 000		2.4%	0.3%	7.7%	0.4%	6.0%	15.1%	2.7%	57.7%	7.5%	0.1%
D: 100 001 to 250 000		2.6%	0.4%	9.3%	0.5%	6.2%	17.4%	2.9%	53.7%	6.8%	0.2%
E: 250 001 to 500 000		3.2%	0.5%	11.6%	0.6%	6.5%	18.4%	3.3%	49.6%	6.4%	0.1%
F: 500 001 to 750 000		3.6%	0.6%	12.3%	0.6%	6.7%	19.2%	3.4%	46.9%	6.6%	0.1%
G: 750 001 to 1 000 000		4.2%	0.7%	14.1%	0.5%	7.0%	19.7%	3.5%	43.6%	6.7%	0.1%
H: 1 000 001 to 2 500 000		4.4%	0.8%	15.8%	0.6%	7.3%	19.3%	3.9%	41.0%	6.8%	0.1%
I: 2 500 001 to 5 000 000		4.7%	0.9%	18.0%	0.7%	6.9%	20.1%	4.7%	38.1%	5.6%	0.2%
J: 5 000 001 to 7 500 000		5.8%	1.2%	19.1%	0.7%	7.2%	19.4%	5.2%	36.5%	4.9%	0.1%
K: 7 500 001 to 10 000 000		5.3%	1.2%	20.9%	0.8%	6.4%	19.8%	4.8%	35.8%	5.0%	0.1%
L: 10 000 001 to 25 000 000		4.5%	1.3%	20.8%	0.9%	6.1%	17.6%	6.2%	37.6%	4.9%	0.0%
M: 25 000 001 to 50 000 000		4.5%	2.3%	23.8%	0.5%	5.8%	16.7%	5.5%	36.3%	4.5%	—
N: 50 000 001 to 75 000 000		3.6%	4.3%	24.5%	1.4%	5.4%	13.9%	6.5%	35.1%	5.2%	—
O: 75 000 001 to 100 000 000		4.8%	1.9%	23.3%	0.8%	5.6%	15.1%	5.8%	36.2%	6.4%	—
P: 100 000 001 to 200 000 000		5.3%	4.7%	21.5%	1.7%	1.7%	18.8%	4.2%	39.6%	2.6%	—
Q: 200 000 001 +		1.5%	11.7%	15.3%	1.4%	1.4%	12.6%	11.4%	41.9%	3.0%	—
Total		2.8%	7.4%	17.3%	1.2%	3.2%	14.7%	8.5%	41.1%	3.8%	0.0%
C: 1 to 100 000		0.2%	0.0%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.4%	0.9%
D: 100 001 to 250 000		0.5%	0.0%	0.3%	0.2%	1.0%	0.6%	0.2%	0.6%	0.9%	3.3%
E: 250 001 to 500 000		1.0%	0.1%	0.6%	0.4%	1.8%	1.1%	0.3%	1.1%	1.5%	4.6%
F: 500 001 to 750 000		1.2%	0.1%	0.7%	0.5%	1.9%	1.2%	0.4%	1.0%	1.6%	4.3%
G: 750 001 to 1 000 000		1.3%	0.1%	0.7%	0.4%	2.0%	1.2%	0.4%	1.0%	1.6%	2.7%
H: 1 000 001 to 2 500 000		5.9%	0.4%	3.5%	2.1%	8.7%	5.0%	1.7%	3.8%	6.8%	11.1%
I: 2 500 001 to 5 000 000		6.8%	0.5%	4.2%	2.5%	8.7%	5.5%	2.2%	3.7%	5.9%	28.5%
J: 5 000 001 to 7 500 000		5.6%	0.4%	3.0%	1.5%	6.2%	3.6%	1.7%	2.4%	3.5%	10.1%
K: 7 500 001 to 10 000 000		4.1%	0.3%	2.6%	1.4%	4.3%	2.9%	1.2%	1.9%	2.8%	5.9%
L: 10 000 001 to 25 000 000		12.1%	1.3%	9.2%	6.1%	14.5%	9.1%	5.6%	6.9%	9.7%	11.4%
M: 25 000 001 to 50 000 000		10.2%	2.0%	8.8%	2.8%	11.6%	7.2%	4.1%	5.6%	7.5%	—
N: 50 000 001 to 75 000 000		5.0%	2.3%	5.5%	4.7%	6.5%	3.7%	3.0%	3.3%	5.3%	—
O: 75 000 001 to 100 000 000		5.2%	0.8%	4.0%	2.1%	5.2%	3.1%	2.0%	2.6%	5.0%	—
P: 100 000 001 to 200 000 000		12.0%	4.0%	7.8%	8.9%	3.3%	8.0%	3.1%	6.1%	4.4%	—
Q: 200 000 001 +		28.9%	87.7%	49.0%	66.2%	24.0%	47.6%	74.1%	56.4%	43.1%	—
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2017

Tax year		2017 [98.9% assessed tax as % of provisional tax]								
Sector	Primary sector		Secondary sector			Tertiary sector			Other	Total number of taxpayers
Taxable income group (Number of taxpayers)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	13 811	1 872	29 299	1 873	22 567	43 713	9 739	93 536	19 215	243 922
B: = 0	4 784	923	11 022	901	32 010	13 075	3 270	42 106	28 390	459 953
C: 1 to 100 000	2 087	280	9 697	594	10 149	19 135	3 577	35 776	8 282	89 606
D: 100 001 to 250 000	954	141	3 899	224	3 186	7 054	1 342	14 402	2 896	34 119
E: 250 001 to 500 000	1 019	171	3 414	176	2 234	5 448	1 056	11 175	2 148	26 860
F: 500 001 to 750 000	604	70	1 802	81	1 012	2 561	505	5 572	1 016	13 232
G: 750 001 to 1 000 000	384	44	1 187	50	598	1 602	272	3 537	639	8 322
H: 1 000 001 to 2 500 000	784	148	2 735	118	1 205	3 477	713	7 208	1 272	17 676
I: 2 500 001 to 5 000 000	435	73	1 434	61	570	1 706	386	3 239	517	8 425
J: 5 000 001 to 7 500 000	176	35	662	27	222	662	167	1 237	141	3 332
K: 7 500 001 to 10 000 000	110	17	385	16	106	376	104	688	93	1 896
L: 10 000 001 to 25 000 000	181	61	791	21	234	681	201	1 284	164	3 618
M: 25 000 001 to 50 000 000	68	39	319	8	59	229	86	499	54	1 361
N: 50 000 001 to 75 000 000	13	15	113	5	25	83	30	157	28	469
O: 75 000 001 to 100 000 000	13	6	57	4	9	43	17	86	17	252
P: 100 000 001 to 200 000 000	9	12	64	5	15	60	20	131	16	332
Q: 200 000 001 +	8	33	83	3	12	55	19	161	17	391
Total	25 440	3 940	66 963	4 167	74 213	99 960	21 504	220 794	64 905	913 766
Total < 0 taxable income	13 811	1 872	29 299	1 873	22 567	43 713	9 739	93 536	19 215	243 922
Total = 0 taxable income	4 784	923	11 022	901	32 010	13 075	3 270	42 106	28 390	459 953
Total > 0 taxable income	6 845	1 145	26 642	1 393	19 636	43 172	8 495	85 152	17 300	209 891
Total	25 440	3 940	66 963	4 167	74 213	99 960	21 504	220 794	64 905	913 766
Percentage										
Total < 0 taxable income	54.3%	47.5%	43.8%	44.9%	30.4%	43.7%	45.3%	42.4%	29.6%	26.7%
Total = 0 taxable income	18.8%	23.4%	16.5%	21.6%	43.1%	13.1%	15.2%	19.1%	43.7%	50.3%
Total > 0 taxable income	26.9%	29.1%	39.8%	33.4%	26.5%	43.2%	39.5%	38.6%	26.7%	23.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.3: Companies: Assessed taxpayers by economic activity and taxable income group, 2017 (continued)

Tax year		2017 [98.9% assessed tax as % of provisional tax]									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial intermediation, insurance, estate & business services	Community, social and personal services	
A: < 0		5.7%	0.8%	12.0%	0.8%	9.3%	17.9%	4.0%	38.3%	7.9%	100.0%
B: = 0		1.0%	0.2%	2.4%	0.2%	7.0%	2.8%	0.7%	9.2%	6.2%	100.0%
C: 1 to 100 000		2.3%	0.3%	10.8%	0.7%	11.3%	21.4%	4.0%	39.9%	9.2%	100.0%
D: 100 001 to 250 000		2.8%	0.4%	11.4%	0.7%	9.3%	20.7%	3.9%	42.2%	8.5%	100.0%
E: 250 001 to 500 000		3.8%	0.6%	12.7%	0.7%	8.3%	20.3%	3.9%	41.6%	8.0%	100.0%
F: 500 001 to 750 000		4.6%	0.5%	13.6%	0.6%	7.6%	19.4%	3.8%	42.1%	7.7%	100.0%
G: 750 001 to 1 000 000		4.6%	0.5%	14.3%	0.6%	7.2%	19.3%	3.3%	42.5%	7.7%	100.0%
H: 1 000 001 to 2 500 000		4.4%	0.8%	15.5%	0.7%	6.8%	19.7%	4.0%	40.8%	7.2%	100.0%
I: 2 500 001 to 5 000 000		5.2%	0.9%	17.0%	0.7%	6.8%	20.2%	4.6%	38.4%	6.1%	100.0%
J: 5 000 001 to 7 500 000		5.3%	1.1%	19.9%	0.8%	6.7%	19.9%	5.0%	37.1%	4.2%	100.0%
K: 7 500 001 to 10 000 000		5.8%	0.9%	20.3%	0.8%	5.6%	19.8%	5.5%	36.3%	4.9%	100.0%
L: 10 000 001 to 25 000 000		5.0%	1.7%	21.9%	0.6%	6.5%	18.8%	5.6%	35.5%	4.5%	100.0%
M: 25 000 001 to 50 000 000		5.0%	2.9%	23.4%	0.6%	4.3%	16.8%	6.3%	36.7%	4.0%	100.0%
N: 50 000 001 to 75 000 000		2.8%	3.2%	24.1%	1.1%	5.3%	17.7%	6.4%	33.5%	6.0%	100.0%
O: 75 000 001 to 100 000 000		5.2%	2.4%	22.6%	1.6%	3.6%	17.1%	6.7%	34.1%	6.7%	100.0%
P: 100 000 001 to 200 000 000		2.7%	3.6%	19.3%	1.5%	4.5%	18.1%	6.0%	39.5%	4.8%	100.0%
Q: 200 000 001 +		2.0%	8.4%	21.2%	0.8%	3.1%	14.1%	4.9%	41.2%	4.3%	100.0%
Total		2.8%	0.4%	7.3%	0.5%	8.1%	10.9%	2.4%	24.2%	7.1%	100.0%
A: < 0		54.3%	47.5%	43.8%	44.9%	30.4%	43.7%	45.3%	42.4%	29.6%	26.7%
B: = 0		18.8%	23.4%	16.5%	21.6%	43.1%	13.1%	15.2%	19.1%	43.7%	50.3%
C: 1 to 100 000		8.2%	7.1%	14.5%	14.3%	13.7%	19.1%	16.6%	16.2%	12.8%	9.8%
D: 100 001 to 250 000		3.8%	3.6%	5.8%	5.4%	4.3%	7.1%	6.2%	6.5%	4.5%	3.7%
E: 250 001 to 500 000		4.0%	4.3%	5.1%	4.2%	3.0%	5.5%	4.9%	5.1%	3.3%	2.9%
F: 500 001 to 750 000		2.4%	1.8%	2.7%	1.9%	1.4%	2.6%	2.3%	2.5%	1.6%	1.4%
G: 750 001 to 1 000 000		1.5%	1.1%	1.8%	1.2%	0.8%	1.6%	1.3%	1.6%	1.0%	0.9%
H: 1 000 001 to 2 500 000		3.1%	3.8%	4.1%	2.8%	1.6%	3.5%	3.3%	3.3%	2.0%	1.9%
I: 2 500 001 to 5 000 000		1.7%	1.9%	2.1%	1.5%	0.8%	1.7%	1.8%	1.5%	0.8%	0.9%
J: 5 000 001 to 7 500 000		0.7%	0.9%	1.0%	0.6%	0.3%	0.7%	0.8%	0.6%	0.2%	0.4%
K: 7 500 001 to 10 000 000		0.4%	0.4%	0.6%	0.4%	0.1%	0.4%	0.5%	0.3%	0.1%	0.2%
L: 10 000 001 to 25 000 000		0.7%	1.5%	1.2%	0.5%	0.3%	0.7%	0.9%	0.6%	0.3%	0.4%
M: 25 000 001 to 50 000 000		0.3%	1.0%	0.5%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	0.1%
N: 50 000 001 to 75 000 000		0.1%	0.4%	0.2%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%
O: 75 000 001 to 100 000 000		0.1%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.3%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Q: 200 000 001 +		0.0%	0.8%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2017

Tax year	2017 [98.9% assessed tax as % of provisional tax]									
Sector	Primary sector		Secondary sector			Tertiary sector			Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	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	2 551	0	1
B: = 0	1	0	3	0	0	0	0	3	0	6
C: 1 to 100 000	11	2	34	2	26	64	12	246	34	0
D: 100 001 to 250 000	26	5	91	5	64	171	30	526	73	1
E: 250 001 to 500 000	60	12	211	11	122	333	58	912	127	1
F: 500 001 to 750 000	70	10	232	10	128	344	65	845	124	2
G: 750 001 to 1 000 000	83	10	253	10	129	354	60	793	130	2
H: 1 000 001 to 2 500 000	344	66	1 201	52	535	1 510	315	3 119	528	4
I: 2 500 001 to 5 000 000	430	70	1 420	61	567	1 687	383	3 161	500	3
J: 5 000 001 to 7 500 000	303	59	1 141	45	394	1 139	291	2 115	235	5
K: 7 500 001 to 10 000 000	270	42	947	38	271	919	248	1 680	228	6
L: 10 000 001 to 25 000 000	768	266	3 442	94	993	2 891	870	5 542	716	–
M: 25 000 001 to 50 000 000	655	381	3 158	78	596	2 197	844	4 841	507	–
N: 50 000 001 to 75 000 000	211	238	1 923	82	421	1 424	492	2 677	466	–
O: 75 000 001 to 100 000 000	311	148	1 395	94	212	1 050	404	2 062	416	–
P: 100 000 001 to 200 000 000	377	467	2 301	197	518	2 361	760	5 115	607	–
Q: 200 000 001 +	821	18 187	17 137	1 512	1 084	13 951	10 697	51 350	2 666	–
Total	4 741	19 963	34 890	2 291	6 061	30 394	15 529	87 537	7 357	30
										208 793

Table A3.5.4: Companies: Tax assessed by economic activity and taxable income group, 2017 (continued)

Tax year		2017 [98.9% 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	2.4%	8.0%	0.4%	6.2%	14.8%	2.7%	57.2%	7.9%
D: 100 001 to 250 000	2.6%	9.2%	0.5%	6.5%	17.2%	3.0%	53.0%	7.3%
E: 250 001 to 500 000	3.2%	11.4%	0.6%	6.6%	18.0%	3.2%	49.4%	6.9%
F: 500 001 to 750 000	3.8%	12.7%	0.6%	7.0%	18.8%	3.6%	46.1%	6.8%
G: 750 001 to 1 000 000	4.6%	13.9%	0.6%	7.1%	19.4%	3.3%	43.5%	7.1%
H: 1 000 001 to 2 500 000	4.5%	15.6%	0.7%	7.0%	19.7%	4.1%	40.6%	6.9%
I: 2 500 001 to 5 000 000	5.2%	17.1%	0.7%	6.9%	20.4%	4.6%	38.2%	6.0%
J: 5 000 001 to 7 500 000	5.3%	19.9%	0.8%	6.9%	19.9%	5.1%	36.9%	4.1%
K: 7 500 001 to 10 000 000	5.8%	20.4%	0.8%	5.8%	19.8%	5.3%	36.1%	4.9%
L: 10 000 001 to 25 000 000	4.9%	22.1%	0.6%	6.4%	18.6%	5.6%	35.6%	4.6%
M: 25 000 001 to 50 000 000	4.9%	23.8%	0.6%	4.5%	16.6%	6.4%	36.5%	3.8%
N: 50 000 001 to 75 000 000	2.7%	24.2%	1.0%	5.3%	17.9%	6.2%	33.7%	5.9%
O: 75 000 001 to 100 000 000	5.1%	22.9%	1.5%	3.5%	17.2%	6.6%	33.9%	6.8%
P: 100 000 001 to 200 000 000	3.0%	18.1%	1.5%	4.1%	18.6%	6.0%	40.3%	4.8%
Q: 200 000 001 +	0.7%	14.6%	1.3%	0.9%	11.9%	9.1%	43.7%	2.3%
Total	2.3%	16.7%	1.1%	2.9%	14.6%	7.4%	41.9%	3.5%
C: 1 to 100 000	0.2%	0.1%	0.1%	0.4%	0.2%	0.1%	0.3%	0.5%
D: 100 001 to 250 000	0.6%	0.3%	0.2%	1.1%	0.6%	0.2%	0.6%	1.0%
E: 250 001 to 500 000	1.3%	0.6%	0.5%	2.0%	1.1%	0.4%	1.0%	1.7%
F: 500 001 to 750 000	1.5%	0.7%	0.4%	2.1%	1.1%	0.4%	1.0%	1.7%
G: 750 001 to 1 000 000	1.8%	0.7%	0.5%	2.1%	1.2%	0.4%	0.9%	1.8%
H: 1 000 001 to 2 500 000	7.3%	3.4%	2.3%	8.8%	5.0%	2.0%	3.6%	7.2%
I: 2 500 001 to 5 000 000	9.1%	4.1%	2.7%	9.4%	5.6%	2.5%	3.6%	6.8%
J: 5 000 001 to 7 500 000	6.4%	3.3%	2.0%	6.5%	3.7%	1.9%	2.4%	3.2%
K: 7 500 001 to 10 000 000	5.7%	2.7%	1.7%	4.5%	3.0%	1.6%	1.9%	3.1%
L: 10 000 001 to 25 000 000	16.2%	9.9%	4.1%	16.4%	9.5%	5.6%	6.3%	9.7%
M: 25 000 001 to 50 000 000	13.8%	9.1%	3.4%	9.8%	7.2%	5.4%	5.5%	6.9%
N: 50 000 001 to 75 000 000	4.4%	5.5%	3.6%	6.9%	4.7%	3.2%	3.1%	6.3%
O: 75 000 001 to 100 000 000	6.6%	4.0%	4.1%	3.5%	3.5%	2.6%	2.4%	5.7%
P: 100 000 001 to 200 000 000	8.0%	6.6%	8.6%	8.5%	7.8%	4.9%	5.8%	8.2%
Q: 200 000 001 +	17.3%	49.1%	66.0%	17.9%	45.9%	68.9%	58.7%	36.2%
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, 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	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	13 032	1 581	27 129	1 797	21 518	40 249	9 096	86 764	18 005	559	219 730
B: = 0	4 282	761	8 866	675	25 113	10 020	2 460	33 188	24 417	254 012	363 794
C: 1 to 100 000	1 936	288	8 547	533	9 764	17 184	3 220	33 053	7 680	34	82 239
D: 100 001 to 250 000	926	135	3 663	218	2 979	6 567	1 281	13 770	2 756	8	32 303
E: 250 001 to 500 000	939	153	3 189	154	2 166	5 134	1 008	10 496	2 075	25	25 339
F: 500 001 to 750 000	594	62	1 713	90	886	2 511	485	5 366	991	8	12 706
G: 750 001 to 1 000 000	341	39	1 112	44	586	1 498	300	3 356	618	7	7 901
H: 1 000 001 to 2 500 000	825	126	2 543	100	1 044	3 411	662	6 973	1 226	13	16 923
I: 2 500 001 to 5 000 000	414	86	1 409	50	518	1 631	379	3 100	503	4	8 094
J: 5 000 001 to 7 500 000	187	42	610	29	197	655	138	1 230	172	—	3 260
K: 7 500 001 to 10 000 000	82	24	351	14	96	358	93	680	79	1	1 778
L: 10 000 001 to 25 000 000	181	57	772	25	202	705	205	1 300	142	—	3 589
M: 25 000 001 to 50 000 000	61	31	319	10	56	223	90	506	66	—	1 362
N: 50 000 001 to 75 000 000	17	10	107	4	20	64	33	154	21	—	430
O: 75 000 001 to 100 000 000	6	9	56	2	11	40	10	99	16	—	249
P: 100 000 001 to 200 000 000	9	15	77	3	13	60	25	142	20	—	364
Q: 200 000 001 +	12	41	73	5	6	56	22	166	17	1	399
Total	23 844	3 460	60 536	3 753	65 175	90 366	19 507	200 343	58 804	254 672	780 460
Total < 0 taxable income	13 032	1 581	27 129	1 797	21 518	40 249	9 096	86 764	18 005	559	219 730
Total = 0 taxable income	4 282	761	8 866	675	25 113	10 020	2 460	33 188	24 417	254 012	363 794
Total > 0 taxable income	6 530	1 118	24 541	1 281	18 544	40 097	7 951	80 391	16 382	101	196 936
Total	23 844	3 460	60 536	3 753	65 175	90 366	19 507	200 343	58 804	254 672	780 460
Percentage											
Total < 0 taxable income	54.7%	45.7%	44.8%	47.9%	33.0%	44.5%	46.6%	43.3%	30.6%	0.2%	28.2%
Total = 0 taxable income	18.0%	22.0%	14.6%	18.0%	38.5%	11.1%	12.6%	16.6%	41.5%	99.7%	46.6%
Total > 0 taxable income	27.4%	32.3%	40.5%	34.1%	28.5%	44.4%	40.8%	40.1%	27.9%	0.0%	25.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.5: Companies: Assessed taxpayers by economic activity and taxable income group, 2018 (continued)

Tax year		2018 / 95.0% assessed tax as % of provisional tax									
Sector	Percentage by taxable income group	Primary sector		Secondary sector		Tertiary sector				Other	Total number of taxpayers
		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0		5.9%	0.7%	12.3%	0.8%	9.8%	18.3%	4.1%	39.5%	8.2%	0.3%
B: = 0		1.2%	0.2%	2.4%	0.2%	6.9%	2.8%	0.7%	9.1%	6.7%	69.8%
C: 1 to 100 000		2.4%	0.4%	10.4%	0.6%	11.9%	20.9%	3.9%	40.2%	9.3%	0.0%
D: 100 001 to 250 000		2.9%	0.4%	11.3%	0.7%	9.2%	20.3%	4.0%	42.6%	8.5%	0.0%
E: 250 001 to 500 000		3.7%	0.6%	12.6%	0.6%	8.5%	20.3%	4.0%	41.4%	8.2%	0.1%
F: 500 001 to 750 000		4.7%	0.5%	13.5%	0.7%	7.0%	19.8%	3.8%	42.2%	7.8%	0.1%
G: 750 001 to 1 000 000		4.3%	0.5%	14.1%	0.6%	7.4%	19.0%	3.8%	42.5%	7.8%	0.1%
H: 1 000 001 to 2 500 000		4.9%	0.7%	15.0%	0.6%	6.2%	20.2%	3.9%	41.2%	7.2%	0.1%
I: 2 500 001 to 5 000 000		5.1%	1.1%	17.4%	0.6%	6.4%	20.2%	4.7%	38.3%	6.2%	0.0%
J: 5 000 001 to 7 500 000		5.7%	1.3%	18.7%	0.9%	6.0%	20.1%	4.2%	37.7%	5.3%	—
K: 7 500 001 to 10 000 000		4.6%	1.3%	19.7%	0.8%	5.4%	20.1%	5.2%	38.2%	4.4%	0.1%
L: 10 000 001 to 25 000 000		5.0%	1.6%	21.5%	0.7%	5.6%	19.6%	5.7%	36.2%	4.0%	—
M: 25 000 001 to 50 000 000		4.5%	2.3%	23.4%	0.7%	4.1%	16.4%	6.6%	37.2%	4.8%	—
N: 50 000 001 to 75 000 000		4.0%	2.3%	24.9%	0.9%	4.7%	14.9%	7.7%	35.8%	4.9%	—
O: 75 000 001 to 100 000 000		2.4%	3.6%	22.5%	0.8%	4.4%	16.1%	4.0%	39.8%	6.4%	—
P: 100 000 001 to 200 000 000		2.5%	4.1%	21.2%	0.8%	3.6%	16.5%	6.9%	39.0%	5.5%	—
Q: 200 000 001 +		3.0%	10.3%	18.3%	1.3%	1.5%	14.0%	5.5%	41.6%	4.3%	0.3%
Total		3.1%	0.4%	7.8%	0.5%	8.4%	11.6%	2.5%	25.7%	7.5%	32.6%
A: < 0		54.7%	45.7%	44.8%	47.9%	33.0%	44.5%	46.6%	43.3%	30.6%	0.2%
B: = 0		18.0%	22.0%	14.6%	18.0%	38.5%	11.1%	12.6%	16.6%	41.5%	99.7%
C: 1 to 100 000		8.1%	8.3%	14.1%	14.2%	15.0%	19.0%	16.5%	16.5%	13.1%	0.0%
D: 100 001 to 250 000		3.9%	3.9%	6.1%	5.8%	4.6%	7.3%	6.6%	6.9%	4.7%	0.0%
E: 250 001 to 500 000		3.9%	4.4%	5.3%	4.1%	3.3%	5.7%	5.2%	5.2%	3.5%	0.0%
F: 500 001 to 750 000		2.5%	1.8%	2.8%	2.4%	1.4%	2.8%	2.5%	2.7%	1.7%	0.0%
G: 750 001 to 1 000 000		1.4%	1.1%	1.8%	1.2%	0.9%	1.7%	1.5%	1.7%	1.1%	0.0%
H: 1 000 001 to 2 500 000		3.5%	3.6%	4.2%	2.7%	1.6%	3.8%	3.4%	3.5%	2.1%	0.0%
I: 2 500 001 to 5 000 000		1.7%	2.5%	2.3%	1.3%	0.8%	1.8%	1.9%	1.5%	0.9%	0.0%
J: 5 000 001 to 7 500 000		0.8%	1.2%	1.0%	0.8%	0.3%	0.7%	0.7%	0.6%	0.3%	—
K: 7 500 001 to 10 000 000		0.3%	0.7%	0.6%	0.4%	0.1%	0.4%	0.5%	0.3%	0.1%	0.0%
L: 10 000 001 to 25 000 000		0.8%	1.6%	1.3%	0.7%	0.3%	0.8%	1.1%	0.6%	0.2%	—
M: 25 000 001 to 50 000 000		0.3%	0.9%	0.5%	0.3%	0.1%	0.2%	0.5%	0.3%	0.1%	—
N: 50 000 001 to 75 000 000		0.1%	0.3%	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%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	—
P: 100 000 001 to 200 000 000		0.0%	0.4%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	—
Q: 200 000 001 +		0.1%	1.2%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.6: 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	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
A: < 0	–	–	0	0	0	0	0	598	0	1	599
B: = 0	0	2	0	–0	0	1	0	148	0	3	154
C: 1 to 100 000	10	2	31	2	26	59	11	231	33	0	405
D: 100 001 to 250 000	25	4	88	5	61	161	29	506	69	0	949
E: 250 001 to 500 000	54	12	195	9	113	314	57	857	117	2	1 730
F: 500 001 to 750 000	70	9	222	12	110	334	62	809	121	1	1 749
G: 750 001 to 1 000 000	73	8	237	9	124	328	66	757	126	1	1 730
H: 1 000 001 to 2 500 000	364	53	1 113	44	460	1 501	287	3 032	511	5	7 372
I: 2 500 001 to 5 000 000	410	81	1 420	49	515	1 606	387	3 043	482	3	7 996
J: 5 000 001 to 7 500 000	323	69	1 047	49	353	1 130	243	2 100	291	–	5 606
K: 7 500 001 to 10 000 000	196	59	850	36	232	869	235	1 659	194	2	4 332
L: 10 000 001 to 25 000 000	794	253	3 336	113	861	3 009	895	5 682	635	–	15 576
M: 25 000 001 to 50 000 000	605	317	3 021	95	533	2 162	918	4 990	641	–	13 283
N: 50 000 001 to 75 000 000	283	175	1 823	69	335	1 063	579	2 575	366	–	7 268
O: 75 000 001 to 100 000 000	144	204	1 342	56	266	984	238	2 379	386	–	5 999
P: 100 000 001 to 200 000 000	338	597	2 965	109	522	2 295	997	5 498	782	–	14 103
Q: 200 000 001 +	1 582	19 911	14 791	1 698	662	14 753	11 102	51 154	2 413	87	118 153
Total	5 272	21 755	32 481	2 355	5 174	30 569	16 107	86 019	7 166	107	207 005

Table A3.5.6: 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						
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	Other	Total tax assessed
C: 1 to 100 000		2.4%	0.4%	7.7%	0.5%	6.4%	14.6%	2.7%	57.0%	8.2%	0.1%	100.0%
D: 100 001 to 250 000		2.6%	0.5%	9.2%	0.5%	6.4%	16.9%	3.0%	53.4%	7.3%	0.0%	100.0%
E: 250 001 to 500 000		3.1%	0.7%	11.3%	0.5%	6.5%	18.1%	3.3%	49.5%	6.7%	0.1%	100.0%
F: 500 001 to 750 000		4.0%	0.5%	12.7%	0.7%	6.3%	19.1%	3.5%	46.3%	6.9%	0.1%	100.0%
G: 750 001 to 1 000 000		4.2%	0.5%	13.7%	0.5%	7.2%	19.0%	3.8%	43.8%	7.3%	0.1%	100.0%
H: 1 000 001 to 2 500 000		4.9%	0.7%	15.1%	0.6%	6.2%	20.4%	3.9%	41.1%	6.9%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.1%	1.0%	17.8%	0.6%	6.4%	20.1%	4.8%	38.1%	6.0%	0.0%	100.0%
J: 5 000 001 to 7 500 000		5.8%	1.2%	18.7%	0.9%	6.3%	20.2%	4.3%	37.5%	5.2%	—	100.0%
K: 7 500 001 to 10 000 000		4.5%	1.4%	19.6%	0.8%	5.3%	20.1%	5.4%	38.3%	4.5%	0.1%	100.0%
L: 10 000 001 to 25 000 000		5.1%	1.6%	21.4%	0.7%	5.5%	19.3%	5.7%	36.5%	4.1%	—	100.0%
M: 25 000 001 to 50 000 000		4.6%	2.4%	22.7%	0.7%	4.0%	16.3%	6.9%	37.6%	4.8%	—	100.0%
N: 50 000 001 to 75 000 000		3.9%	2.4%	25.1%	1.0%	4.6%	14.6%	8.0%	35.4%	5.0%	—	100.0%
O: 75 000 001 to 100 000 000		2.4%	3.4%	22.4%	0.9%	4.4%	16.4%	4.0%	39.7%	6.4%	—	100.0%
P: 100 000 001 to 200 000 000		2.4%	4.2%	21.0%	0.8%	3.7%	16.3%	7.1%	39.0%	5.5%	—	100.0%
Q: 200 000 001 +		1.3%	16.9%	12.5%	1.4%	0.6%	12.5%	9.4%	43.3%	2.0%	0.1%	100.0%
Total		2.5%	10.5%	15.7%	1.1%	2.5%	14.8%	7.8%	41.6%	3.5%	0.1%	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%	0.3%	0.2%
D: 100 001 to 250 000		0.5%	0.0%	0.3%	0.2%	1.2%	0.5%	0.2%	0.6%	1.0%	0.3%	0.5%
E: 250 001 to 500 000		1.0%	0.1%	0.6%	0.4%	2.2%	1.0%	0.4%	1.0%	1.6%	2.2%	0.8%
F: 500 001 to 750 000		1.3%	0.0%	0.7%	0.5%	2.1%	1.1%	0.4%	0.9%	1.7%	1.2%	0.8%
G: 750 001 to 1 000 000		1.4%	0.0%	0.7%	0.4%	2.4%	1.1%	0.4%	0.9%	1.8%	1.3%	0.8%
H: 1 000 001 to 2 500 000		6.9%	0.2%	3.4%	1.9%	8.9%	4.9%	1.8%	3.5%	7.1%	5.0%	3.6%
I: 2 500 001 to 5 000 000		7.8%	0.4%	4.4%	2.1%	10.0%	5.3%	2.4%	3.5%	6.7%	3.1%	3.9%
J: 5 000 001 to 7 500 000		6.1%	0.3%	3.2%	2.1%	6.8%	3.7%	1.5%	2.4%	4.1%	—	2.7%
K: 7 500 001 to 10 000 000		3.7%	0.3%	2.6%	1.5%	4.5%	2.8%	1.5%	1.9%	2.7%	2.1%	2.1%
L: 10 000 001 to 25 000 000		15.1%	1.2%	10.3%	4.8%	16.6%	9.8%	5.6%	6.6%	8.9%	—	7.5%
M: 25 000 001 to 50 000 000		11.5%	1.5%	9.3%	4.1%	10.3%	7.1%	5.7%	5.8%	8.9%	—	6.4%
N: 50 000 001 to 75 000 000		5.4%	0.8%	5.6%	2.9%	6.5%	3.5%	3.6%	3.0%	5.1%	—	3.5%
O: 75 000 001 to 100 000 000		2.7%	0.9%	4.1%	2.4%	5.1%	3.2%	1.5%	2.8%	5.4%	—	2.9%
P: 100 000 001 to 200 000 000		6.4%	2.7%	9.1%	4.6%	10.1%	7.5%	6.2%	6.4%	10.9%	—	6.8%
Q: 200 000 001 +		30.0%	91.5%	45.5%	72.1%	12.8%	48.3%	68.9%	59.5%	33.7%	80.8%	57.1%
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, 2019

Tax year		2019 [56.0% assessed tax as % of provisional tax]									
Sector		Primary sector			Secondary sector			Tertiary sector			
Taxable income group (Number of taxpayers)		Agriculture, forestry and fishing	Mining and quarrying		Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommo- dation	Transport, storage and communi- cations	Financial inter- mediation, real- estate & business services	Community, social and personal services
A: < 0		10 451	1 131		20 521	1 200	16 081	30 225	6 493	64 760	12 723
B: = 0		6 300	814		7 172	482	16 278	6 891	1 523	21 419	15 468
C: 1 to 100 000		1 730	271		6 334	336	7 231	11 860	2 114	24 637	5 370
D: 100 001 to 250 000		777	111		2 938	131	2 296	5 087	973	11 094	2 031
E: 250 001 to 500 000		784	102		2 493	134	1 703	4 051	793	8 692	1 540
F: 500 001 to 750 000		503	47		1 408	66	741	2 027	386	4 501	852
G: 750 001 to 1 000 000		321	44		853	39	395	1 216	200	2 810	450
H: 1 000 001 to 2 500 000		648	103		2 042	88	900	2 770	564	5 722	939
I: 2 500 001 to 5 000 000		325	43		1 135	33	370	1 334	307	2 446	402
J: 5 000 001 to 7 500 000		128	25		450	17	153	531	133	1 004	148
K: 7 500 001 to 10 000 000		83	17		261	7	88	283	77	503	68
L: 10 000 001 to 25 000 000		135	44		539	20	148	529	167	955	114
M: 25 000 001 to 50 000 000		60	19		208	4	34	160	56	335	53
N: 50 000 001 to 75 000 000		11	12		59	4	12	49	24	108	14
O: 75 000 001 to 100 000 000		8	9		27	-	6	33	5	49	8
P: 100 000 001 to 200 000 000		9	9		44	4	9	30	19	99	11
Q: 200 000 001 +		4	17		26	1	2	36	16	80	11
Total		22 277	2 818		46 510	2 566	46 447	67 112	13 850	149 214	40 202
Total < 0 taxable income		10 451	1 131		20 521	1 200	16 081	30 225	6 493	64 760	12 723
Total = 0 taxable income		6 300	814		7 172	482	16 278	6 891	1 523	21 419	15 468
Total > 0 taxable income		5 526	873		18 817	884	14 088	29 996	5 834	63 035	12 011
Total		22 277	2 818		46 510	2 566	46 447	67 112	13 850	149 214	40 202
Percentage											
Total < 0 taxable income		46.9%	40.1%		44.1%	46.8%	34.6%	45.0%	46.9%	43.4%	31.6%
Total = 0 taxable income		28.3%	28.9%		15.4%	18.8%	35.0%	10.3%	11.0%	14.4%	38.5%
Total > 0 taxable income		24.8%	31.0%		40.5%	34.5%	30.3%	44.7%	42.1%	42.2%	29.9%
Total		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, 2019 (continued)

Tax year		2019 [56.0% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector		Tertiary sector						
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real estate & business services	Community, social and personal services	Other	Total number of taxpayers
A: < 0		6.4%	0.7%	12.5%	0.7%	9.8%	18.5%	4.0%	39.6%	7.8%	0.0%	100.0%
B: = 0		3.0%	0.4%	3.4%	0.2%	7.7%	3.3%	0.7%	10.2%	7.3%	63.8%	100.0%
C: 1 to 100 000		2.9%	0.5%	10.6%	0.6%	12.1%	19.8%	3.5%	41.1%	9.0%	0.1%	100.0%
D: 100 001 to 250 000		3.1%	0.4%	11.5%	0.5%	9.0%	20.0%	3.8%	43.6%	8.0%	0.1%	100.0%
E: 250 001 to 500 000		3.9%	0.5%	12.3%	0.7%	8.4%	19.9%	3.9%	42.8%	7.6%	0.1%	100.0%
F: 500 001 to 750 000		4.8%	0.4%	13.4%	0.6%	7.0%	19.2%	3.7%	42.7%	8.1%	0.0%	100.0%
G: 750 001 to 1 000 000		5.1%	0.7%	13.5%	0.6%	6.2%	19.2%	3.2%	44.3%	7.1%	0.2%	100.0%
H: 1 000 001 to 2 500 000		4.7%	0.7%	14.8%	0.6%	6.5%	20.1%	4.1%	41.5%	6.8%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.1%	0.7%	17.7%	0.5%	5.8%	20.9%	4.8%	38.2%	6.3%	0.0%	100.0%
J: 5 000 001 to 7 500 000		4.9%	1.0%	17.4%	0.7%	5.9%	20.5%	5.1%	38.8%	5.7%	0.0%	100.0%
K: 7 500 001 to 10 000 000		6.0%	1.2%	18.8%	0.5%	6.3%	20.4%	5.6%	36.3%	4.9%	—	100.0%
L: 10 000 001 to 25 000 000		5.1%	1.7%	20.3%	0.8%	5.6%	19.9%	6.3%	36.0%	4.3%	0.1%	100.0%
M: 25 000 001 to 50 000 000		6.5%	2.0%	22.4%	0.4%	3.7%	17.2%	6.0%	36.1%	5.7%	—	100.0%
N: 50 000 001 to 75 000 000		3.8%	4.1%	20.1%	1.4%	4.1%	16.7%	8.2%	36.9%	4.8%	—	100.0%
O: 75 000 001 to 100 000 000		5.5%	6.2%	18.6%	—	4.1%	22.8%	3.4%	33.8%	5.5%	—	100.0%
P: 100 000 001 to 200 000 000		3.8%	3.8%	18.8%	1.7%	3.8%	12.8%	8.1%	42.3%	4.7%	—	100.0%
Q: 200 000 001 +		2.1%	8.8%	13.5%	0.5%	1.0%	18.7%	8.3%	41.5%	5.7%	—	100.0%
Total		4.2%	0.5%	8.9%	0.5%	8.8%	12.8%	2.6%	28.4%	7.7%	25.6%	100.0%
A: < 0		46.9%	40.1%	44.1%	46.8%	34.6%	45.0%	46.9%	43.4%	31.6%	0.0%	31.1%
B: = 0		28.3%	28.9%	15.4%	18.8%	35.0%	10.3%	11.0%	14.4%	38.5%	99.9%	40.1%
C: 1 to 100 000		7.8%	9.6%	13.6%	13.1%	15.6%	17.7%	15.3%	16.5%	13.4%	0.0%	11.4%
D: 100 001 to 250 000		3.5%	3.9%	6.3%	5.1%	4.9%	7.6%	7.0%	7.4%	5.1%	0.0%	4.8%
E: 250 001 to 500 000		3.5%	3.6%	5.4%	5.2%	3.7%	6.0%	5.2%	5.8%	3.9%	0.0%	3.9%
F: 500 001 to 750 000		2.3%	1.7%	3.0%	2.6%	1.6%	3.0%	2.8%	3.0%	2.1%	0.0%	2.0%
G: 750 001 to 1 000 000		1.4%	1.6%	1.8%	1.5%	0.9%	1.8%	1.4%	1.9%	1.1%	0.0%	1.2%
H: 1 000 001 to 2 500 000		2.9%	3.7%	4.4%	3.4%	1.9%	4.1%	4.1%	3.8%	2.3%	0.0%	2.6%
I: 2 500 001 to 5 000 000		1.5%	1.5%	2.4%	1.3%	0.8%	2.0%	2.2%	1.6%	1.0%	0.0%	1.2%
J: 5 000 001 to 7 500 000		0.6%	0.9%	1.0%	0.7%	0.3%	0.8%	1.0%	0.7%	0.4%	0.0%	0.5%
K: 7 500 001 to 10 000 000		0.4%	0.6%	0.6%	0.3%	0.2%	0.4%	0.6%	0.3%	0.2%	—	0.3%
L: 10 000 001 to 25 000 000		0.6%	1.6%	1.2%	0.8%	0.3%	0.8%	1.2%	0.6%	0.3%	0.0%	0.5%
M: 25 000 001 to 50 000 000		0.3%	0.7%	0.4%	0.2%	0.1%	0.2%	0.4%	0.2%	0.1%	—	0.2%
N: 50 000 001 to 75 000 000		0.0%	0.4%	0.1%	0.2%	0.0%	0.1%	0.2%	0.1%	0.0%	—	0.1%
O: 75 000 001 to 100 000 000		0.0%	0.3%	0.1%	—	0.0%	0.0%	0.0%	0.0%	0.0%	—	0.0%
P: 100 000 001 to 200 000 000		0.0%	0.3%	0.1%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	—	0.0%
Q: 200 000 001 +		0.0%	0.6%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%	—	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2019

Tax year	2019 [56.0% assessed tax as % of provisional tax]									
	Primary sector		Secondary sector		Tertiary sector				Other	Total tax assessed
Taxable income group (R million)	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services	
A: < 0	0	–	0	0	0	0	0	107	–	107
B: = 0	2	13	0	–0	0	0	0	3	0	20
C: 1 to 100 000	8	1	25	1	20	46	8	184	24	318
D: 100 001 to 250 000	20	3	68	3	47	123	23	409	52	749
E: 250 001 to 500 000	44	7	151	8	94	252	43	704	85	1 390
F: 500 001 to 750 000	59	7	182	9	94	273	50	681	104	1 459
G: 750 001 to 1 000 000	68	9	181	8	84	265	44	637	91	1 389
H: 1 000 001 to 2 500 000	277	44	893	37	387	1 210	244	2 480	383	5 961
I: 2 500 001 to 5 000 000	319	44	1 128	31	365	1 316	303	2 374	372	6 256
J: 5 000 001 to 7 500 000	221	42	777	28	261	917	225	1 706	246	4 425
K: 7 500 001 to 10 000 000	196	40	633	17	211	684	188	1 222	166	3 357
L: 10 000 001 to 25 000 000	560	185	2 329	77	640	2 258	732	4 114	489	11 399
M: 25 000 001 to 50 000 000	601	175	2 055	42	329	1 581	534	3 196	515	9 028
N: 50 000 001 to 75 000 000	184	221	1 011	67	211	823	398	1 773	227	4 915
O: 75 000 001 to 100 000 000	194	209	666	–	141	789	117	1 164	210	3 490
P: 100 000 001 to 200 000 000	329	333	1 691	169	336	1 150	767	3 892	410	9 078
Q: 200 000 001 +	352	5 516	4 570	1 040	326	9 971	8 792	27 145	1 301	59 013
Total	3 435	6 850	16 360	1 537	3 647	21 657	12 469	51 792	4 675	122 353

Table A3.5.8: Companies: Tax assessed by economic activity and taxable income group, 2019 (continued)

Tax year		2019 [56.0% assessed tax as % of provisional tax]										
Sector		Primary sector		Secondary sector			Tertiary sector				Other	Total tax assessed
Percentage by taxable income group		Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade, catering and accommodation	Transport, storage and communications	Financial inter-mediation, insurance, real-estate & business services	Community, social and personal services		
C: 1 to 100 000		2.6%	0.4%	7.8%	0.4%	6.4%	14.3%	2.4%	57.9%	7.7%	0.1%	100.0%
D: 100 001 to 250 000		2.7%	0.4%	9.0%	0.4%	6.3%	16.4%	3.0%	54.7%	6.9%	0.1%	100.0%
E: 250 001 to 500 000		3.2%	0.5%	10.9%	0.6%	6.7%	18.1%	3.1%	50.6%	6.1%	0.1%	100.0%
F: 500 001 to 750 000		4.1%	0.5%	12.5%	0.6%	6.5%	18.7%	3.4%	46.7%	7.1%	0.0%	100.0%
G: 750 001 to 1 000 000		4.9%	0.7%	13.1%	0.6%	6.0%	19.1%	3.1%	45.9%	6.5%	0.1%	100.0%
H: 1 000 001 to 2 500 000		4.6%	0.7%	15.0%	0.6%	6.5%	20.3%	4.1%	41.6%	6.4%	0.1%	100.0%
I: 2 500 001 to 5 000 000		5.1%	0.7%	18.0%	0.5%	5.8%	21.0%	4.8%	38.0%	6.0%	0.0%	100.0%
J: 5 000 001 to 7 500 000		5.0%	0.9%	17.6%	0.6%	5.9%	20.7%	5.1%	38.6%	5.6%	0.0%	100.0%
K: 7 500 001 to 10 000 000		5.8%	1.2%	18.9%	0.5%	6.3%	20.4%	5.6%	36.4%	4.9%	—	100.0%
L: 10 000 001 to 25 000 000		4.9%	1.6%	20.4%	0.7%	5.6%	19.8%	6.4%	36.1%	4.3%	0.1%	100.0%
M: 25 000 001 to 50 000 000		6.7%	1.9%	22.8%	0.5%	3.6%	17.5%	5.9%	35.4%	5.7%	—	100.0%
N: 50 000 001 to 75 000 000		3.7%	4.5%	20.6%	1.4%	4.3%	16.7%	8.1%	36.1%	4.6%	—	100.0%
O: 75 000 001 to 100 000 000		5.6%	6.0%	19.1%	—	4.0%	22.6%	3.4%	33.4%	6.0%	—	100.0%
P: 100 000 001 to 200 000 000		3.6%	3.7%	18.6%	1.9%	3.7%	12.7%	8.5%	42.9%	4.5%	—	100.0%
Q: 200 000 001 +		0.6%	9.3%	7.7%	1.8%	0.6%	16.9%	14.9%	46.0%	2.2%	—	100.0%
Total		2.8%	5.6%	13.4%	1.3%	2.9%	17.7%	10.2%	42.3%	3.8%	0.0%	100.0%
C: 1 to 100 000		0.2%	0.0%	0.2%	0.1%	0.6%	0.2%	0.1%	0.4%	0.5%	0.8%	0.3%
D: 100 001 to 250 000		0.6%	0.0%	0.4%	0.2%	1.3%	0.6%	0.2%	0.8%	1.1%	1.9%	0.6%
E: 250 001 to 500 000		1.3%	0.1%	0.9%	0.5%	2.6%	1.2%	0.3%	1.4%	1.8%	5.4%	1.1%
F: 500 001 to 750 000		1.7%	0.1%	1.1%	0.6%	2.7%	1.3%	0.4%	1.3%	2.2%	2.2%	1.2%
G: 750 001 to 1 000 000		2.0%	0.1%	1.1%	0.5%	2.4%	1.2%	0.3%	1.2%	1.9%	4.9%	1.1%
H: 1 000 001 to 2 500 000		8.1%	0.6%	5.5%	2.4%	10.9%	5.6%	2.0%	4.8%	8.2%	16.1%	4.9%
I: 2 500 001 to 5 000 000		9.3%	0.6%	6.9%	2.0%	10.3%	6.1%	2.4%	4.6%	8.0%	9.8%	5.1%
J: 5 000 001 to 7 500 000		6.4%	0.6%	4.7%	1.8%	7.4%	4.2%	1.8%	3.3%	5.3%	5.8%	3.6%
K: 7 500 001 to 10 000 000		5.7%	0.6%	3.9%	1.1%	5.9%	3.2%	1.5%	2.4%	3.6%	—	2.7%
L: 10 000 001 to 25 000 000		16.3%	2.7%	14.2%	5.0%	18.1%	10.4%	5.9%	7.9%	10.5%	42.9%	9.3%
M: 25 000 001 to 50 000 000		17.5%	2.6%	12.6%	2.7%	9.3%	7.3%	4.3%	6.2%	11.0%	—	7.4%
N: 50 000 001 to 75 000 000		5.4%	3.2%	6.2%	4.4%	5.9%	3.8%	3.2%	3.4%	4.8%	—	4.0%
O: 75 000 001 to 100 000 000		5.7%	3.0%	4.1%	—	4.0%	3.6%	0.9%	2.2%	4.5%	—	2.9%
P: 100 000 001 to 200 000 000		9.6%	4.9%	10.3%	11.0%	9.5%	5.3%	6.2%	7.5%	8.8%	—	7.4%
Q: 200 000 001 +		10.3%	80.5%	27.9%	67.7%	9.2%	46.0%	70.5%	52.4%	27.8%	—	48.2%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.6.1: Companies: Taxpayers with assessed losses and profits by sector, 2016 – 2019

Tax year	2016 [100.0% assessed tax as % of provisional tax]				2017 [98.9% assessed tax as % of provisional tax]				2018 [95.0% assessed tax as % of provisional tax]				2019 [56.0% 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	44 398	15 905	60 303		41 718	16 550	58 268		35 121	15 688	50 809		22 666	10 673	33 339	
Agriculture, forestry and fishing	18 750	6 639	25 389		18 595	6 845	25 440		17 314	6 530	23 844		16 751	5 526	22 277	
Bricks, ceramic, glass, cement and similar products	2 223	1 044	3 267		2 005	1 005	3 010		1 708	921	2 629		1 307	689	1 996	
Catering and accommodation	18 281	7 783	26 064		17 338	7 821	25 159		15 324	7 327	22 651		11 080	5 318	16 398	
Chemicals and chemical, rubber and plastic products	2 892	2 413	5 305		2 805	2 484	5 289		2 683	2 366	5 049		2 542	1 890	4 432	
Clothing and footwear	3 333	2 360	5 693		3 129	2 411	5 540		2 734	2 108	4 842		1 909	1 444	3 353	
Coal and petroleum products	791	746	1 537		742	744	1 486		651	691	1 342		519	578	1 097	
Construction	57 630	18 959	76 589		54 577	19 636	74 213		46 631	18 544	65 175		32 359	14 088	46 447	
Educational services	5 721	2 938	8 659		5 659	3 069	8 728		5 131	2 876	8 007		3 402	2 005	5 407	
Electricity, gas and water	2 910	1 353	4 263		2 774	1 393	4 167		2 472	1 281	3 753		1 682	884	2 566	
Financing, insurance, real estate and business services	96 341	68 309	164 650		93 002	68 030	161 032		83 987	64 183	148 170		62 887	51 942	114 829	
Food, drink and tobacco	7 053	3 355	10 408		6 762	3 434	10 196		5 753	3 174	8 927		4 051	2 401	6 452	
Leather, leather goods and fur (excl. footwear & clothing)	535	192	727		548	182	730		519	186	705		440	132	572	
Long term insurance	38	36	74		35	38	73		31	42	73		11	20	31	
Machinery and related items	4 843	4 141	8 984		4 758	4 092	8 850		4 421	3 824	8 245		3 902	3 199	7 101	
Medical, dental and other health and veterinary services	4 558	5 751	10 309		4 556	6 046	10 602		4 125	5 755	9 880		3 160	4 478	7 638	
Metal (including metal products)	4 314	3 176	7 490		4 201	3 253	7 454		3 761	3 042	6 803		2 981	2 363	5 344	
Mining and quarrying	2 779	1 056	3 835		2 795	1 145	3 940		2 342	1 118	3 460		1 945	873	2 818	
Other manufacturing industries	5 587	2 977	8 564		5 004	2 886	7 890		4 323	2 666	6 989		2 759	1 886	4 645	
Paper, printing and publishing	4 223	2 272	6 495		4 034	2 283	6 317		3 673	2 091	5 764		2 982	1 599	4 581	
Personal and household services	8 980	3 809	12 789		8 452	3 926	12 378		7 403	3 612	11 015		5 069	2 517	7 586	
Recreation and cultural services	5 654	2 535	8 189		5 487	2 564	8 051		4 907	2 306	7 213		3 456	1 618	5 074	
Research and scientific institutes	904	526	1 430		887	534	1 421		813	478	1 291		615	400	1 015	
Retail trade	20 114	19 697	39 811		19 105	19 444	38 549		16 950	17 958	34 908		12 218	13 438	25 656	
Scientific, optical and similar equipment	916	720	1 636		886	725	1 611		837	656	1 493		647	532	1 179	
Social and related community services	24 691	1 488	26 179		23 451	1 695	25 146		20 856	1 833	22 689		13 104	1 393	14 497	
Specialised repair services	4 348	2 606	6 954		4 126	2 644	6 770		3 667	2 317	5 984		2 631	1 661	4 292	
Textiles	1 449	859	2 308		1 393	889	2 282		1 347	809	2 156		1 003	613	1 616	
Transport equipment	1 786	767	2 553		1 623	724	2 347		1 402	672	2 074		1 045	520	1 565	
Transport, storage and communications	13 589	8 354	21 943		13 009	8 495	21 504		11 556	7 951	19 507		8 016	5 834	13 850	
Vehicles, parts and accessories	6 202	4 803	11 005		5 905	4 787	10 692		5 228	4 504	9 732		4 042	3 362	7 404	
Wholesale trade	10 820	8 335	19 155		10 314	8 476	18 790		9 100	7 991	17 091		7 145	6 217	13 362	
Wood, wood products and furniture	2 681	1 450	4 131		2 431	1 530	3 961		2 183	1 335	3 518		1 606	971	2 577	
Other ²	366 971	165	367 136		331 769	111	331 880		254 571	101	254 672		134 388	103	134 491	
Total	756 305	207 519	963 824		703 875	209 891	913 766		583 524	196 936	780 460		374 320	151 167	525 487	

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, 2016 – 2019 (continued)

Tax year	2016				2017				2018				2019			
	[100.0% assessed tax as % of provisional tax]				[95.9% assessed tax as % of provisional tax]				[95.0% assessed tax as % of provisional tax]				[96.0% 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	
Percentage of total																
Agencies and other services ¹	5.9%	7.7%	13.5%		5.9%	7.9%	13.8%		6.0%	8.0%	14.0%		6.1%	7.1%	13.1%	
Agriculture, forestry and fishing	2.5%	3.2%	5.7%		2.6%	3.3%	5.9%		3.0%	3.3%	6.3%		4.5%	3.7%	8.1%	
Bricks, ceramic, glass, cement and similar products	0.3%	0.5%	0.8%		0.3%	0.5%	0.8%		0.3%	0.5%	0.8%		0.3%	0.5%	0.8%	
Catering and accommodation	2.4%	3.8%	6.2%		2.5%	3.7%	6.2%		2.6%	3.7%	6.3%		3.0%	3.5%	6.5%	
Chemicals and chemical, rubber and plastic products	0.4%	1.2%	1.5%		0.4%	1.2%	1.6%		0.5%	1.2%	1.7%		0.7%	1.3%	1.9%	
Clothing and footwear	0.4%	1.1%	1.6%		0.4%	1.1%	1.6%		0.5%	1.1%	1.5%		0.5%	1.0%	1.5%	
Coal and petroleum products	0.1%	0.4%	0.5%		0.1%	0.4%	0.5%		0.1%	0.4%	0.5%		0.1%	0.4%	0.5%	
Construction	7.6%	9.1%	16.8%		7.8%	9.4%	17.1%		8.0%	9.4%	17.4%		8.6%	9.3%	18.0%	
Educational services	0.8%	1.4%	2.2%		0.8%	1.5%	2.3%		0.9%	1.5%	2.3%		0.9%	1.3%	2.2%	
Electricity, gas and water	0.4%	0.7%	1.0%		0.4%	0.7%	1.1%		0.4%	0.7%	1.1%		0.4%	0.6%	1.0%	
Financing, insurance, real estate and business services	12.7%	32.9%	45.7%		13.2%	32.4%	45.6%		14.4%	32.6%	47.0%		16.8%	34.4%	51.2%	
Food, drink and tobacco	0.9%	1.6%	2.5%		1.0%	1.6%	2.6%		1.0%	1.6%	2.6%		1.1%	1.6%	2.7%	
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	0.6%	2.0%	2.6%		0.7%	1.9%	2.6%		0.8%	1.9%	2.7%		1.0%	2.1%	3.2%	
Medical, dental and other health and veterinary services	0.6%	2.8%	3.4%		0.6%	2.9%	3.5%		0.7%	2.9%	3.6%		0.8%	3.0%	3.8%	
Metal (including metal products)	0.6%	1.5%	2.1%		0.6%	1.5%	2.1%		0.6%	1.5%	2.2%		0.8%	1.6%	2.4%	
Mining and quarrying	0.4%	0.5%	0.9%		0.4%	0.5%	0.9%		0.4%	0.6%	1.0%		0.5%	0.6%	1.1%	
Other manufacturing industries	0.7%	1.4%	2.2%		0.7%	1.4%	2.1%		0.7%	1.4%	2.1%		0.7%	1.2%	2.0%	
Paper, printing and publishing	0.6%	1.1%	1.7%		0.6%	1.1%	1.7%		0.6%	1.1%	1.7%		0.8%	1.1%	1.9%	
Personal and household services	1.2%	1.8%	3.0%		1.2%	1.9%	3.1%		1.3%	1.8%	3.1%		1.4%	1.7%	3.0%	
Recreation and cultural services	0.7%	1.2%	2.0%		0.8%	1.2%	2.0%		0.8%	1.2%	2.0%		0.9%	1.1%	2.0%	
Research and scientific institutes	0.1%	0.3%	0.4%		0.1%	0.3%	0.4%		0.1%	0.2%	0.4%		0.2%	0.3%	0.4%	
Retail trade	2.7%	9.5%	12.2%		2.7%	9.3%	12.0%		2.9%	9.1%	12.0%		3.3%	8.9%	12.2%	
Scientific, optical and similar equipment	0.1%	0.3%	0.5%		0.1%	0.3%	0.5%		0.1%	0.3%	0.5%		0.2%	0.4%	0.5%	
Social and related community services	3.3%	0.7%	4.0%		3.3%	0.8%	4.1%		3.6%	0.9%	4.5%		3.5%	0.9%	4.4%	
Specialised repair services	0.6%	1.3%	1.8%		0.6%	1.3%	1.8%		0.6%	1.2%	1.8%		0.7%	1.1%	1.8%	
Textiles	0.2%	0.4%	0.6%		0.2%	0.4%	0.6%		0.2%	0.4%	0.6%		0.3%	0.4%	0.7%	
Transport equipment	0.2%	0.4%	0.6%		0.2%	0.3%	0.6%		0.2%	0.3%	0.6%		0.3%	0.3%	0.6%	
Transport, storage and communications	1.8%	4.0%	5.8%		1.8%	4.0%	5.9%		2.0%	4.0%	6.0%		2.1%	3.9%	6.0%	
Vehicles, parts and accessories	0.8%	2.3%	3.1%		0.8%	2.3%	3.1%		0.9%	2.3%	3.2%		1.1%	2.2%	3.3%	
Wholesale trade	1.4%	4.0%	5.4%		1.5%	4.0%	5.5%		1.6%	4.1%	5.6%		1.9%	4.1%	6.0%	
Wood, wood products and furniture	0.4%	0.7%	1.1%		0.3%	0.7%	1.1%		0.4%	0.7%	1.1%		0.4%	0.6%	1.1%	
Other ²	48.5%	0.1%	48.6%		47.1%	0.1%	47.2%		43.6%	0.1%	43.7%		35.9%	0.1%	36.0%	
Total	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%		100.0%	100.0%	100.0%	

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

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

Table A3.7.1: Small business corporations: Taxable income and tax assessed by taxable income group, 2016 – 2019

Tax year	2016			2017			2018			2019		
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	15	-651	-	14	-762	-	17	-2 972	-	14	-896	-
B: -10 000 001 to -25 000 000	67	-943	-	89	-1 268	-	90	-1 338	-	98	-1 405	-
C: -5 000 001 to -10 000 000	296	-1 976	-	330	-2 211	-	371	-2 517	-	317	-2 162	-
D: -1 000 001 to -5 000 000	4 932	-9 120	0	5 372	-9 962	-	5 602	-10 577	-	4 783	-9 143	-
E: -100 001 to -1 000 000	26 108	-9 331	0	26 795	-9 666	0	26 693	-9 646	0	21 043	-7 749	0
F: -1 to -100 000	24 145	-850	0	24 300	-847	0	23 940	-830	0	17 004	-612	0
G: = 0	32 538	-	0	32 591	-	0	30 126	-	1	9 212	-	-
H: 1 to 100 000	43 721	1 800	5	45 668	1 893	5	46 887	1 945	5	33 880	1 444	3
I: 100 001 to 250 000	14 344	2 328	89	14 944	2 427	91	15 006	2 433	91	12 027	1 953	71
J: 250 001 to 500 000	11 041	3 947	258	11 298	4 026	262	11 322	4 048	263	9 160	3 279	212
K: 500 001 to 750 000	4 423	2 654	326	4 566	2 735	334	4 605	2 755	336	3 825	2 303	283
L: 750 001 to 1 000 000	2 066	1 797	307	2 085	1 809	307	2 036	1 769	301	1 644	1 427	242
M: 1 000 001 to 2 500 000	2 790	4 201	910	2 937	4 410	954	2 808	4 214	911	2 322	3 503	759
N: 2 500 001 to 5 000 000	553	1 827	458	621	2 065	517	601	1 984	496	489	1 634	409
O: 5 000 001 +	121	842	223	131	953	255	103	706	188	103	695	183
Total	167 160		2 576	171 741		2 725	170 207		2 591	115 921		2 161
Total < 0 taxable income	55 563	-22 870	0	56 900	-24 716	0	56 713	-27 881	0	43 259	-21 966	0
Total = 0 taxable income	32 538	-	0	32 591	-	0	30 126	-	1	9 212	-	-
Total > 0 taxable income	79 059	19 397	2 575	82 250	20 319	2 725	83 368	19 854	2 590	63 450	16 238	2 161
Total	167 160		2 576	171 741		2 725	170 207		2 591	115 921		2 161
Percentage												
Total < 0 taxable income	33.2%			33.1%			33.3%			37.3%		
Total = 0 taxable income	19.5%			19.0%			17.7%			7.9%		
Total > 0 taxable income	47.3%			47.9%			49.0%			54.7%		
Total	100.0%			100.0%			100.0%			100.0%		

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2016 – 2019

Tax year	2016			2017			2018			2019		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	18 813	-398	170	20 137	-601	181	20 568	-502	179	11 259	-347	140
Agriculture, forestry and fishing	6 326	-1 496	192	6 449	-1 430	213	6 526	-1 619	191	5 404	-1 380	177
Bricks, ceramic, glass, cement and similar products	1 119	-52	14	1 141	-58	13	1 073	-55	13	737	-68	8
Catering and accommodation	8 673	-750	65	8 790	-812	76	8 807	-877	75	5 851	-736	57
Chemicals and chemical, rubber and plastic products	1 613	19	43	1 612	53	53	1 607	18	49	1 347	-6	39
Clothing and footwear	2 613	-153	22	2 620	-124	19	2 581	-159	17	1 778	-114	16
Coal and petroleum products	242	4	5	255	-40	3	247	-33	4	173	-9	5
Construction	29 513	-967	271	30 858	-1 285	290	30 086	-1 690	247	17 715	-1 419	188
Educational services	3 758	-87	37	3 964	-133	37	3 977	-135	39	2 671	-87	35
Electricity, gas and water	1 471	-112	19	1 586	-100	20	1 563	-93	18	994	-79	14
Financing, insurance, real estate and business services	19 799	1 166	489	20 224	1 339	533	20 047	910	506	15 500	678	441
Food, drink and tobacco	3 389	-225	30	3 385	-250	33	3 375	-2 019	41	2 392	-214	35
Leather, leather goods and fur (excl. footwear & clothing)	227	6	4	240	-9	4	246	2	6	180	-183	4
Long term insurance	1	-0	-	-	-	-	-	-	-	1	-0	-
Machinery and related items	3 234	-1	86	3 209	-1	85	3 117	-107	73	2 738	-191	64
Medical, dental and other health and veterinary services	3 661	1 313	283	4 038	1 465	322	4 265	1 517	334	3 540	1 379	310
Metal (including metal products)	2 841	-153	69	2 825	-244	69	2 658	-199	64	2 048	-267	45
Mining and quarrying	692	-109	14	693	-181	14	687	-119	20	556	-145	14
Other manufacturing industries	2 790	-110	61	2 651	-183	45	2 624	-194	41	1 684	-205	35
Paper, printing and publishing	2 690	-57	36	2 696	-40	35	2 662	-86	33	1 997	-98	28
Personal and household services	5 814	-171	30	6 017	-172	33	6 154	-192	34	4 135	-161	29
Recreation and cultural services	2 932	-51	40	3 024	-87	40	3 073	-747	32	2 135	-92	27
Research and scientific institutes	399	24	8	428	24	10	426	16	9	339	12	10
Retail trade	17 413	-64	200	17 242	-139	204	16 714	-187	195	11 530	-220	157
Scientific, optical and similar equipment	547	27	15	567	17	17	571	22	17	428	8	12
Social and related community services	93	-3	0	85	-5	0	76	1	0	36	1	0
Specialised repair services	3 669	-139	35	3 768	-207	35	3 604	-249	33	2 523	-245	28
Textiles	907	-53	14	922	-30	15	911	-38	14	681	-43	10
Transport equipment	920	-76	15	886	-77	9	899	-63	8	660	-78	8
Transport, storage and communications	8 709	-356	122	8 866	-576	122	8 695	-488	120	5 839	-701	89
Vehicles, parts and accessories	4 384	-309	53	4 409	-361	52	4 407	-423	49	3 291	-360	39
Wholesale trade	6 211	43	105	6 407	-10	112	6 283	-17	104	4 589	-203	77
Wood, wood products and furniture	1 664	-188	27	1 716	-136	30	1 639	-219	24	1 147	-157	20
Other ²	33	4	1	31	-3	0	39	-0	0	23	3	0
Total	167 160		2 576	171 741		2 725	170 207		2 591	115 921		2 161

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

Table A3.7.2: Small business corporations: Taxable income and tax assessed by sector, 2016 – 2019 (continued)

Tax year		2016		2017		2018		2019	
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		11.3%	6.6%	11.7%	6.6%	12.1%	6.9%	9.7%	6.5%
Agriculture, forestry and fishing		3.8%	7.5%	3.8%	7.8%	3.8%	7.4%	4.7%	8.2%
Bricks, ceramic, glass, cement and similar products		0.7%	0.6%	0.7%	0.5%	0.6%	0.5%	0.6%	0.4%
Catering and accommodation		5.2%	2.5%	5.1%	2.8%	5.2%	2.9%	5.0%	2.7%
Chemicals and chemical, rubber and plastic products		1.0%	1.7%	0.9%	2.0%	0.9%	1.9%	1.2%	1.8%
Clothing and footwear		1.6%	0.9%	1.5%	0.7%	1.5%	0.9%	1.5%	0.7%
Coal and petroleum products		0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Construction		17.7%	10.5%	18.0%	10.6%	17.7%	9.5%	15.3%	8.7%
Educational services		2.2%	1.4%	2.3%	1.3%	2.3%	1.5%	2.3%	1.6%
Electricity, gas and water		0.9%	0.8%	0.9%	0.7%	0.9%	0.7%	0.9%	0.6%
Financing, insurance, real estate and business services		11.8%	19.0%	11.8%	19.6%	11.8%	19.5%	13.4%	20.4%
Food, drink and tobacco		2.0%	1.2%	2.0%	1.2%	2.0%	1.6%	2.1%	1.6%
Leather, leather goods and fur (excl. footwear & clothing)		0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%
Long term insurance		0.0%	–	–	–	–	–	0.0%	–
Machinery and related items		1.9%	3.3%	1.9%	3.1%	1.8%	2.8%	2.4%	2.9%
Medical, dental and other health and veterinary services		2.2%	11.0%	2.4%	11.8%	2.5%	12.9%	3.1%	14.3%
Metal (including metal products)		1.7%	2.7%	1.6%	2.5%	1.6%	2.5%	1.8%	2.1%
Mining and quarrying		0.4%	0.5%	0.4%	0.5%	0.4%	0.8%	0.5%	0.7%
Other manufacturing industries		1.7%	2.4%	1.5%	1.7%	1.5%	1.6%	1.5%	1.6%
Paper, printing and publishing		1.6%	1.4%	1.6%	1.3%	1.6%	1.3%	1.7%	1.3%
Personal and household services		3.5%	1.2%	3.5%	1.2%	3.6%	1.3%	3.6%	1.4%
Recreation and cultural services		1.8%	1.5%	1.8%	1.5%	1.8%	1.2%	1.8%	1.2%
Research and scientific institutes		0.2%	0.3%	0.2%	0.4%	0.3%	0.3%	0.3%	0.4%
Retail trade		10.4%	7.8%	10.0%	7.5%	9.8%	7.5%	9.9%	7.3%
Scientific, optical and similar equipment		0.3%	0.6%	0.3%	0.6%	0.3%	0.6%	0.4%	0.6%
Social and related community services		0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services		2.2%	1.3%	2.2%	1.3%	2.1%	1.3%	2.2%	1.3%
Textiles		0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.6%	0.5%
Transport equipment		0.6%	0.6%	0.5%	0.3%	0.5%	0.3%	0.6%	0.4%
Transport, storage and communications		5.2%	4.7%	5.2%	4.5%	5.1%	4.6%	5.0%	4.1%
Vehicles, parts and accessories		2.6%	2.1%	2.6%	1.9%	2.6%	1.9%	2.8%	1.8%
Wholesale trade		3.7%	4.1%	3.7%	4.1%	3.7%	4.0%	4.0%	3.6%
Wood, wood products and furniture		1.0%	1.1%	1.0%	1.1%	1.0%	0.9%	1.0%	0.9%
Other ²		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

Table A3.7.3: Small business corporations: Taxable income and tax assessed by economic activity, 2016 – 2019

Tax year	2016			2017			2018			2019		
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	7 018	-1 605	206	7 142	-1 612	227	7 213	-1 739	210	5 960	-1 525	191
Agriculture, forestry and fishing	6 326	-1 496	192	6 449	-1 430	213	6 526	-1 619	191	5 404	-1 380	177
Mining and quarrying	692	-109	14	693	-181	14	687	-119	20	556	-145	14
Secondary sector	55 760	-2 091	732	57 169	-2 508	741	55 859	-4 915	671	36 699	-3 123	530
Manufacturing ²	24 796	-1 011	442	24 725	-1 123	431	24 210	-3 131	406	17 990	-1 625	329
Electricity, gas and water	1 471	-112	19	1 586	-100	20	1 563	-93	18	994	-79	14
Construction	29 513	-967	271	30 858	-1 285	290	30 086	-1 690	247	17 715	-1 419	188
Tertiary sector	104 329	218	1 637	107 399	-275	1 757	107 096	-1 373	1 709	73 239	-1 083	1 439
Wholesale and retail trade, catering and accommodation ³	40 350	-1 218	458	40 616	-1 529	479	39 815	-1 753	456	27 784	-1 764	358
Transport, storage and communication	8 709	-356	122	8 866	-576	122	8 695	-488	120	5 839	-701	89
Financial intermediation, insurance, real-estate and business services ⁴	39 012	791	667	40 789	763	725	41 041	424	694	27 099	344	591
Community, social and personal services ⁵	16 258	1 001	391	17 128	1 068	431	17 545	443	439	12 517	1 039	401
Other ⁶	33	4	1	31	-3	0	39	-0	0	23	3	0
Total	167 160		2 576	171 741		2 725	170 207		2 591	115 921		2 161
Percentage of total												
Primary sector	4.2%		8.0%	4.2%		8.3%	4.2%		8.1%	5.1%		8.9%
Agriculture, forestry and fishing	3.8%		7.5%	3.8%		7.8%	3.8%		7.4%	4.7%		8.2%
Mining and quarrying	0.4%		0.5%	0.4%		0.5%	0.4%		0.8%	0.5%		0.7%
Secondary sector	33.4%		28.4%	33.3%		27.2%	32.8%		25.9%	31.7%		24.5%
Manufacturing	14.8%		17.1%	14.4%		15.8%	14.2%		15.7%	15.5%		15.2%
Electricity, gas and water	0.9%		0.8%	0.9%		0.7%	0.9%		0.7%	0.9%		0.6%
Construction	17.7%		10.5%	18.0%		10.6%	17.7%		9.5%	15.3%		8.7%
Tertiary sector	62.4%		63.6%	62.5%		64.5%	62.9%		66.0%	63.2%		66.6%
Wholesale and retail trade, catering and accommodation	24.1%		17.8%	23.6%		17.6%	23.4%		17.6%	24.0%		16.6%
Transport, storage and communication	5.2%		4.7%	5.2%		4.5%	5.1%		4.6%	5.0%		4.1%
Financial intermediation, insurance, real-estate and business services	23.3%		25.9%	23.8%		26.6%	24.1%		26.8%	23.4%		27.3%
Community, social and personal services	9.7%		15.2%	10.0%		15.8%	10.3%		16.9%	10.8%		18.6%
Other	0.0%		0.0%	0.0%		0.0%	0.0%		0.0%	0.0%		0.0%
Total	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%	100.0%		100.0%

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

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

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

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

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

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

Table A3.7.4: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting positive taxable income), 2016–2019

Tax year	2016				2017				2018				2019			
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)		Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	
Agencies and other services ¹	7 529	1 405	169		8 118	1 484	181		8 616	1 511	179		5 837	1 173	140	
Agriculture, forestry and fishing	2 711	1 172	192		2 844	1 281	213		2 958	1 219	191		2 751	1 124	177	
Bricks, ceramic, glass, cement and similar products	430	107	14		425	101	13		436	102	13		342	75	8	
Catering and accommodation	3 776	614	65		3 887	681	76		3 968	672	75		2 902	518	57	
Chemicals and chemical, rubber and plastic products	857	303	43		878	346	53		871	327	49		759	265	39	
Clothing and footwear	1 380	217	22		1 450	215	19		1 427	202	17		999	165	16	
Coal and petroleum products	108	36	5		101	25	3		109	33	4		95	33	5	
Construction	10 951	2 214	271		11 746	2 350	290		12 233	2 199	247		9 042	1 680	188	
Educational services	1 781	319	37		1 940	329	37		1 995	345	39		1 421	282	35	
Electricity, gas and water	659	155	19		706	162	20		707	154	18		491	116	14	
Financing, insurance, real estate and business services	10 991	3 408	489		11 307	3 633	533		11 324	3 515	506		9 293	3 042	441	
Food, drink and tobacco	1 459	279	30		1 530	291	33		1 506	324	41		1 230	272	35	
Leather, leather goods and fur (excl. footwear & clothing)	122	31	4		117	28	4		131	37	6		91	26	4	
Long term insurance		–	–			–	–			–	–			–	–	
Machinery and related items	1 732	602	86		1 732	600	85		1 680	548	73		1 543	475	64	
Medical, dental and other health and veterinary services	2 547	1 552	283		2 842	1 742	322		3 021	1 825	334		2 603	1 656	310	
Metal (including metal products)	1 392	488	69		1 399	466	69		1 356	439	64		1 062	339	45	
Mining and quarrying	278	93	14		271	97	14		290	119	20		281	92	14	
Other manufacturing industries	1 211	408	61		1 160	342	45		1 112	321	41		794	251	35	
Paper, printing and publishing	1 219	288	36		1 259	289	35		1 224	274	33		989	223	28	
Personal and household services	2 649	337	30		2 813	364	33		2 954	380	34		2 089	307	29	
Recreation and cultural services	1 375	308	40		1 448	312	40		1 442	276	32		1 083	228	27	
Research and scientific institutes	194	60	8		200	68	10		220	65	9		189	66	10	
Retail trade	10 370	1 899	200		10 340	1 920	204		10 102	1 864	194		7 281	1 439	157	
Scientific, optical and similar equipment	308	103	15		323	112	17		312	111	17		248	82	12	
Social and related community services	21	2	0		15	1	0		17	1	0		13	2	0	
Specialised repair services	1 767	332	35		1 839	341	35		1 796	331	33		1 320	265	28	
Textiles	450	107	14		469	117	15		470	112	14		365	82	10	
Transport equipment	388	104	15		356	77	9		357	78	8		325	72	8	
Transport, storage and communications	4 179	969	122		4 312	980	122		4 346	977	120		3 164	741	89	
Vehicles, parts and accessories	2 272	482	53		2 302	486	52		2 334	486	49		1 724	374	39	
Wholesale trade	3 176	817	105		3 272	859	112		3 273	817	104		2 563	624	77	
Wood, wood products and furniture	761	203	27		844	220	30		776	191	24		554	148	20	
Other ²	16	4	1		5	1	0		5	0	0		7	3	0	
Total	79 059		2 575		82 250		2 725		83 368		2 590		63 450		2 161	

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), 2016 – 2019

Tax year	2016				2017				2018				2019			
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Tax assessed (R million)
Agencies and other services ¹	5 114	-1 803	-	-	5 500	-2 086	0	0	5 539	-2 013	-	-	3 794	-1 520	-	-
Agriculture, forestry and fishing	2 599	-2 668	-	-	2 670	-2 712	-	-	2 760	-2 839	-	-	2 327	-2 503	0	0
Bricks, ceramic, glass, cement and similar products	378	-159	-	-	373	-159	-	-	340	-157	-	-	281	-143	-	-
Catering and accommodation	3 197	-1 364	-	-	3 269	-1 493	0	0	3 223	-1 550	0	0	2 429	-1 254	-	-
Chemicals and chemical, rubber and plastic products	595	-284	-	-	591	-293	-	-	596	-309	-	-	534	-271	-	-
Clothing and footwear	849	-371	-	-	817	-339	-	-	844	-361	0	0	636	-279	-	-
Coal and petroleum products	69	-31	-	-	90	-65	-	-	87	-67	-	-	53	-42	-	-
Construction	7 860	-3 181	0	0	8 260	-3 635	-	-	8 267	-3 889	0	0	6 189	-3 099	0	0
Educational services	1 393	-405	0	0	1 439	-463	0	0	1 457	-480	-	-	1 038	-370	-	-
Electricity, gas and water	529	-267	-	-	569	-262	-	-	562	-247	-	-	405	-195	-	-
Financing, insurance, real estate and business services	6 864	-2 242	-	-	7 053	-2 294	-	-	7 027	-2 605	0	0	5 621	-2 364	0	0
Food, drink and tobacco	1 233	-504	-	-	1 240	-541	-	-	1 279	-2 343	0	0	916	-486	-	-
Leather, leather goods and fur (excl. footwear & clothing)	80	-25	-	-	93	-37	-	-	88	-35	-	-	77	-209	-	-
Long term insurance	1	-0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	1 294	-603	-	-	1 293	-601	-	-	1 270	-655	-	-	1 122	-666	-	-
Medical, dental and other health and veterinary services	826	-239	-	-	922	-277	-	-	1 006	-308	-	-	847	-277	-	-
Metal (including metal products)	1 284	-621	-	-	1 248	-710	-	-	1 156	-637	-	-	928	-606	-	-
Mining and quarrying	232	-202	0	0	230	-278	-	-	208	-239	-	-	167	-237	-	-
Other manufacturing industries	995	-518	-	-	963	-525	-	-	970	-515	-	-	708	-456	0	0
Paper, printing and publishing	1 045	-345	0	0	1 009	-329	-	-	1 004	-360	-	-	789	-321	0	0
Personal and household services	2 231	-508	0	0	2 231	-536	-	-	2 275	-572	0	0	1 716	-469	-	-
Recreation and cultural services	1 132	-359	-	-	1 203	-400	0	0	1 253	-1 023	-	-	917	-320	-	-
Research and scientific institutes	134	-37	-	-	154	-43	-	-	139	-49	-	-	124	-54	-	-
Retail trade	5 530	-1 963	0	0	5 434	-2 059	-	-	5 291	-2 051	-	-	3 881	-1 659	-	-
Scientific, optical and similar equipment	169	-76	-	-	188	-95	-	-	188	-89	-	-	154	-74	-	-
Social and related community services	26	-4	-	-	19	-5	-	-	19	-1	-	-	10	-1	-	-
Specialised repair services	1 491	-471	-	-	1 538	-547	0	0	1 463	-580	-	-	1 080	-510	0	0
Textiles	352	-159	-	-	349	-147	-	-	350	-150	-	-	279	-124	-	-
Transport equipment	300	-179	-	-	297	-155	-	-	285	-141	-	-	227	-150	-	-
Transport, storage and communications	3 180	-1 325	-	-	3 255	-1 556	-	-	3 223	-1 465	-	-	2 320	-1 442	-	-
Vehicles, parts and accessories	1 795	-791	-	-	1 813	-847	-	-	1 803	-909	-	-	1 470	-734	-	-
Wholesale trade	2 019	-774	-	-	2 059	-868	0	0	2 004	-834	-	-	1 682	-827	0	0
Wood, wood products and furniture	765	-392	-	-	728	-356	-	-	736	-410	-	-	537	-305	-	-
Other ²	1	-0	-	-	3	-4	-	-	1	-0	-	-	-	-	-	-
Total	55 563	-	0	0	56 900	-	0	0	56 713	-	0	0	43 258	-	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 A3.7.6: Small business corporations: Taxable income and tax assessed by sector (SBCs reporting zero taxable income), 2016 – 2019

Tax year	2016			2017			2018			2019		
Sector	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services ¹	6 170	-	0	6 519	-	-	6 413	-	-	1 628	-	-
Agriculture, forestry and fishing	1 016	-	-	935	-	-	808	-	-	326	-	-
Bricks, ceramic, glass, cement and similar products	311	-	-	343	-	-	297	-	-	114	-	-
Catering and accommodation	1 700	-	-	1 634	-	-	1 616	-	-	520	-	-
Chemicals and chemical, rubber and plastic products	161	-	-	143	-	-	140	-	-	54	-	-
Clothing and footwear	384	-	-	353	-	-	310	-	-	143	-	-
Coal and petroleum products	65	-	-	64	-	-	51	-	-	25	-	-
Construction	10 702	-	-	10 852	-	-	9 586	-	-	2 484	-	-
Educational services	584	-	-	585	-	-	525	-	-	212	-	-
Electricity, gas and water	283	-	-	311	-	-	294	-	-	98	-	-
Financing, insurance, real estate and business services	1 944	-	-	1 864	-	0	1 696	-	-	586	-	-
Food, drink and tobacco	697	-	-	615	-	-	590	-	-	246	-	-
Leather, leather goods and fur (excl. footwear & clothing)	25	-	-	30	-	-	27	-	-	12	-	-
Long term insurance	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and related items	208	-	-	184	-	-	167	-	-	73	-	-
Medical, dental and other health and veterinary services	288	-	-	274	-	-	238	-	-	90	-	-
Metal (including metal products)	165	-	-	178	-	-	146	-	-	58	-	-
Mining and quarrying	182	-	0	192	-	-	189	-	-	108	-	-
Other manufacturing industries	584	-	-	528	-	-	542	-	-	182	-	-
Paper, printing and publishing	426	-	-	428	-	-	434	-	-	219	-	-
Personal and household services	933	-	-	973	-	-	925	-	-	330	-	-
Recreation and cultural services	425	-	-	373	-	-	378	-	-	135	-	-
Research and scientific institutes	71	-	-	74	-	-	67	-	-	26	-	-
Retail trade	1 513	-	-	1 468	-	-	1 321	-	1	368	-	-
Scientific, optical and similar equipment	70	-	-	56	-	-	71	-	-	26	-	-
Social and related community services	46	-	-	51	-	-	40	-	-	13	-	-
Specialised repair services	411	-	-	391	-	-	345	-	-	123	-	-
Textiles	105	-	-	104	-	-	91	-	-	37	-	-
Transport equipment	232	-	-	233	-	-	257	-	-	108	-	-
Transport, storage and communications	1 350	-	-	1 299	-	0	1 126	-	-	355	-	-
Vehicles, parts and accessories	317	-	-	294	-	-	270	-	-	97	-	-
Wholesale trade	1 016	-	-	1 076	-	-	1 006	-	-	344	-	-
Wood, wood products and furniture	138	-	-	144	-	-	127	-	-	56	-	-
Other ²	16	-	-	23	-	-	33	-	-	16	-	-
Total	32 538		0	32 591		0	30 126		1	9 212		-

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, 2016 – 2019

Tax year	2016		2017		2018		2019	
Turnover group	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
A: 1 to 100 000	48 322	86	48 716	84	46 324	72	19 314	39
B: 100 001 to 250 000	10 827	4	11 115	2	11 347	4	8 169	4
C: 250 001 to 500 000	14 797	12	15 353	12	15 338	13	11 112	8
D: 500 001 to 750 000	12 615	22	12 736	24	12 913	24	9 388	17
E: 750 001 to 1 000 000	13 178	35	13 697	37	14 120	36	10 860	29
F: 1 000 001 to 2 500 000	28 302	221	29 039	224	28 580	202	22 397	167
G: 2 500 001 to 5 000 000	18 803	431	19 354	437	19 471	430	15 737	342
H: 5 000 001 to 7 500 000	8 495	460	8 971	473	9 108	446	7 688	394
I: 7 500 001 to 10 000 000	4 849	387	5 204	403	5 205	401	4 516	332
J: 10 000 001 to 14 000 000	4 036	431	4 224	462	4 440	442	3 766	385
K: 14 000 000 to 20 000 000	2 935	486	3 331	566	3 361	519	2 974	444
L: 20 000 000 to +	1	-	1	-	-	-	-	-
Total	167 160	2 576	171 741	2 725	170 207	2 591	115 921	2 161

Table A3.8.1: Assessed companies: number of taxpayers by taxable income group, 2009 to 2018

Taxable Income Group	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < -10 000 000	2 463	2 923	3 227	3 538	3 921	4 224	4 525	4 885	5 123	5 444
B: -5 000 001 to -10 000 000	1 922	2 208	2 523	2 792	3 057	3 262	3 539	3 823	4 019	4 335
C: -1 000 001 to -5 000 000	11 640	13 839	15 693	17 082	18 538	19 649	20 594	21 781	22 882	24 096
D: -500 001 to -1 000 000	10 916	12 732	13 945	14 870	15 536	15 954	16 288	16 742	17 228	17 233
E: -250 001 to -500 000	14 665	16 518	17 353	17 615	17 971	18 029	18 413	18 328	18 252	17 939
F: -100 001 to -250 000	21 272	23 168	22 983	22 583	22 554	22 616	22 204	21 913	21 445	20 532
G: -1 to -100 000	56 593	56 338	54 148	52 441	51 549	50 413	49 252	47 748	45 238	41 535
H: =0	116 664	106 934	102 646	99 205	96 125	94 088	92 989	92 409	95 094	100 608
I: 1 to 100 000	49 531	49 364	47 853	46 942	45 159	43 951	42 739	41 562	40 363	39 763
J: 100 001 to 250 000	19 697	20 395	20 908	21 202	21 220	20 861	20 805	20 392	20 116	19 819
K: 250 001 to 500 000	14 804	15 322	16 161	16 843	17 419	17 594	17 512	17 724	17 505	16 984
L: 500 001 to 750 000	6 733	6 930	7 537	7 885	8 244	8 811	9 140	9 265	9 066	8 966
M: 750 001 to 1 000 000	4 179	4 649	4 988	5 129	5 442	5 887	5 939	6 037	5 893	5 713
N: 1 000 001 to 2 500 000	9 735	9 548	10 232	10 963	11 557	12 207	12 704	13 266	13 242	12 807
O: 2 500 001 to 5 000 000	4 464	4 547	4 778	5 294	5 638	5 812	6 160	6 391	6 530	6 363
P: 5 000 001 to 7 500 000	1 843	1 833	1 897	2 032	2 106	2 295	2 479	2 584	2 648	2 622
Q: 7 500 001 to 10 000 000	986	955	1 053	1 150	1 211	1 327	1 342	1 470	1 522	1 416
R: 10 000 001 to 25 000 000	1 956	1 883	2 067	2 218	2 388	2 503	2 744	2 916	2 990	2 969
S: 25 000 001 to 50 000 000	680	652	682	780	880	966	1 025	1 105	1 159	1 145
T: 50 000 001 to 75 000 000	249	256	258	292	282	325	349	367	386	366
U: 75 000 001 to 100 000 000	113	118	136	147	180	168	188	205	215	217
V: 100 000 001 to 200 000 000	217	216	209	253	258	285	280	285	275	314
W: >200 000 001	218	212	263	284	305	313	330	342	349	354
Total	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540
Total < 0 taxable income	119 471	127 726	129 872	130 921	133 126	134 147	134 815	135 220	134 187	131 114
Total = 0 taxable income	116 664	106 934	102 646	99 205	96 125	94 088	92 989	92 409	95 094	100 608
Total > 0 taxable income	115 405	116 880	119 022	121 414	122 289	123 305	123 736	123 911	122 259	119 818
Total	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540	351 540
Percentage										
Total < 0 taxable income	34.0%	36.3%	36.9%	37.2%	37.9%	38.2%	38.3%	38.5%	38.2%	37.3%
Total = 0 taxable income	33.2%	30.4%	29.2%	28.2%	27.3%	26.8%	26.5%	26.3%	27.1%	28.6%
Total > 0 taxable income	32.8%	33.2%	33.9%	34.5%	34.8%	35.1%	35.2%	35.2%	34.8%	34.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A3.8.2: Assessed companies: cumulative taxable income by taxable income group, 2009 to 2018

Taxable Income Group	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < -10 000 000	-212 772	-253 601	-273 220	-300 794	-346 493	-411 186	-469 934	-538 520	-599 574	-713 993
B: -5 000 001 to -10 000 000	-13 479	-15 330	-17 491	-19 472	-21 382	-22 782	-24 741	-26 707	-28 133	-30 224
C: -1 000 001 to -5 000 000	-24 667	-29 233	-33 058	-36 262	-39 413	-41 941	-44 217	-47 014	-49 690	-52 574
D: -500 001 to -1 000 000	-7 682	-8 995	-9 882	-10 556	-11 041	-11 383	-11 609	-11 965	-12 321	-12 383
E: -250 001 to -500 000	-5 228	-5 901	-6 204	-6 321	-6 465	-6 489	-6 621	-6 609	-6 590	-6 487
F: -100 001 to -250 000	-3 499	-3 812	-3 801	-3 738	-3 738	-3 748	-3 682	-3 645	-3 573	-3 432
G: -1 to -100 000	-1 735	-1 757	-1 706	-1 680	-1 647	-1 609	-1 576	-1 544	-1 475	-1 377
H: = 0	-	-	-	-	-	-	-	-	-	-
I: 1 to 100 000	1 686	1 720	1 731	1 726	1 690	1 669	1 651	1 633	1 589	1 566
J: 100 001 to 250 000	3 228	3 358	3 443	3 505	3 506	3 451	3 441	3 374	3 328	3 292
K: 250 001 to 500 000	5 220	5 413	5 713	5 972	6 215	6 325	6 307	6 381	6 306	6 130
L: 500 001 to 750 000	4 130	4 254	4 621	4 842	5 054	5 396	5 596	5 655	5 542	5 473
M: 750 001 to 1 000 000	3 622	4 057	4 357	4 489	4 757	5 137	5 191	5 275	5 132	4 978
N: 1 000 001 to 2 500 000	15 329	15 137	16 075	17 226	18 262	19 350	20 078	21 049	20 962	20 376
O: 2 500 001 to 5 000 000	15 740	15 937	16 759	18 567	19 774	20 443	21 678	22 463	22 920	22 423
P: 5 000 001 to 7 500 000	11 241	11 177	11 574	12 405	12 778	14 001	15 113	15 760	16 143	16 076
Q: 7 500 001 to 10 000 000	8 509	8 282	9 101	9 900	10 445	11 474	11 601	12 722	13 239	12 263
R: 10 000 001 to 25 000 000	30 343	29 119	31 734	34 397	36 726	38 785	42 611	45 143	46 143	46 028
S: 25 000 001 to 50 000 000	23 492	22 554	23 599	26 636	30 811	33 564	35 141	38 676	40 272	40 048
T: 50 000 001 to 75 000 000	15 363	15 662	15 887	18 004	17 321	19 986	21 076	22 412	23 555	22 290
U: 75 000 001 to 100 000 000	9 672	10 072	11 654	12 697	15 517	14 284	16 110	17 856	18 778	18 705
V: 100 000 001 to 200 000 000	31 368	30 609	29 196	34 782	35 971	40 191	38 300	39 513	37 566	43 745
W: >200 000 001	216 879	231 157	293 613	299 748	338 041	341 086	356 139	372 189	394 181	398 024
Total	126 761	89 879	133 696	126 071	126 691	76 005	37 653	-5 904	-45 700	-159 054
Total < 0 taxable income	-269 062	-318 629	-345 361	-378 824	-430 178	-499 138	-562 380	-636 004	-701 355	-820 470
Total = 0 taxable income	-	-	-	-	-	-	-	-	-	-
Total > 0 taxable income	395 822	408 508	479 057	504 895	556 869	575 142	600 033	630 100	655 655	661 416
Total	126 761	89 879	133 696	126 071	126 691	76 005	37 653	-5 904	-45 700	-159 054

Table A3.8.3: Assessed companies: cumulative tax assessed by taxable income group, 2009 to 2018

Taxable Income Group	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < -10 000 000	940	861	687	1 741	620	1 044	1 354	2 589	2 466	601
B: -5 000 001 to -10 000 000	0	3	4	25	5	2	12	108	36	2
C: -1 000 001 to -5 000 000	35	3	5	114	20	21	23	22	69	119
D: -500 001 to -1 000 000	2	0	1	2	3	7	3	7	13	2
E: -250 001 to -500 000	1	1	4	9	2	2	8	12	7	7
F: -100 001 to -250 000	0	0	1	1	3	1	384	6	2	2
G: -1 to -100 000	0	0	1	2	30	5	9	8	2	68
H: =0	52	2	807	5	25	14	84	519	100	348
I: 1 to 100 000	321	308	303	297	292	315	296	286	274	313
J: 100 001 to 250 000	706	715	798	735	712	699	702	674	668	658
K: 250 001 to 500 000	1 207	1 243	1 283	1 335	1 302	1 326	1 300	1 329	1 366	1 317
L: 500 001 to 750 000	1 092	1 111	1 206	1 256	1 268	1 286	1 334	1 333	1 304	1 285
M: 750 001 to 1 000 000	988	1 098	1 177	1 206	1 262	1 329	1 338	1 359	1 326	1 273
N: 1 000 001 to 2 500 000	4 280	4 270	4 519	4 855	5 138	5 435	5 649	5 965	5 910	5 829
O: 2 500 001 to 5 000 000	4 458	4 570	4 772	5 297	5 656	5 854	6 206	6 509	6 543	6 399
P: 5 000 001 to 7 500 000	3 182	3 182	3 319	3 534	3 655	4 017	4 371	4 592	4 630	4 727
Q: 7 500 001 to 10 000 000	2 404	2 355	2 585	2 827	2 991	3 289	3 327	3 646	3 819	3 523
R: 10 000 001 to 25 000 000	8 571	8 251	9 018	9 759	10 412	11 131	12 109	12 861	13 026	13 147
S: 25 000 001 to 50 000 000	6 609	6 414	6 733	7 490	8 764	9 730	10 036	10 886	11 498	11 295
T: 50 000 001 to 75 000 000	4 402	4 463	4 491	5 117	4 881	5 716	5 928	6 287	6 616	6 189
U: 75 000 001 to 100 000 000	2 768	2 878	3 363	3 619	4 343	3 964	4 493	4 989	5 257	5 252
V: 100 000 001 to 200 000 000	9 039	8 700	8 280	9 816	10 206	11 392	10 906	11 055	10 521	12 121
W: >200 000 001	61 305	65 246	83 464	84 660	95 237	96 266	100 744	104 583	109 839	109 448
Total	112 363	115 675	136 819	143 702	156 826	162 847	170 615	179 625	185 292	183 926
Total < 0 taxable income	979	869	702	1 895	681	1 083	1 793	2 752	2 595	801
Total = 0 taxable income	52	2	807	5	25	14	84	519	100	348
Total > 0 taxable income	111 332	114 804	135 310	141 802	156 120	161 750	168 738	176 355	182 597	182 777
Total	112 363	115 675	136 819	143 702	156 826	162 847	170 615	179 625	185 292	183 926

Table A3.8.4: Assessed companies: effective tax rate by taxable income group, 2009 to 2018

Taxable Income Group	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A: < -10 000 000	-0.4%	-0.3%	-0.3%	-0.6%	-0.2%	-0.3%	-0.3%	-0.5%	-0.4%	-0.1%
B: -5 000 001 to -10 000 000	0.0%	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.4%	-0.1%	0.0%
C: -1 000 001 to -5 000 000	-0.1%	0.0%	0.0%	-0.3%	0.0%	0.0%	-0.1%	0.0%	-0.1%	-0.2%
D: -500 001 to -1 000 000	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	-0.1%	-0.1%	0.0%
E: -250 001 to -500 000	0.0%	0.0%	-0.1%	-0.1%	0.0%	0.0%	-0.1%	-0.2%	-0.1%	-0.1%
F: -100 001 to -250 000	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	-10.4%	-0.2%	-0.1%	-0.1%
G: -1 to -100 000	0.0%	0.0%	-0.1%	-0.1%	-1.8%	-0.3%	-0.6%	-0.5%	-0.1%	-4.9%
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	19.0%	17.9%	17.5%	17.2%	17.3%	18.9%	17.9%	17.5%	17.2%	20.0%
J: 100 001 to 250 000	21.9%	21.3%	23.2%	21.0%	20.3%	20.2%	20.4%	20.0%	20.1%	20.0%
K: 250 001 to 500 000	23.1%	23.0%	22.5%	22.4%	20.9%	21.0%	20.6%	20.8%	21.7%	21.5%
L: 500 001 to 750 000	26.4%	26.1%	26.1%	25.9%	25.1%	23.8%	23.8%	23.6%	23.5%	23.5%
M: 750 001 to 1 000 000	27.3%	27.1%	27.0%	26.9%	26.5%	25.9%	25.8%	25.8%	25.8%	25.6%
N: 1 000 001 to 2 500 000	27.9%	28.2%	28.1%	28.2%	28.1%	28.1%	28.1%	28.3%	28.2%	28.6%
O: 2 500 001 to 5 000 000	28.3%	28.7%	28.5%	28.5%	28.6%	28.6%	28.6%	29.0%	28.5%	28.5%
P: 5 000 001 to 7 500 000	28.3%	28.5%	28.7%	28.5%	28.6%	28.7%	28.9%	29.1%	28.7%	29.4%
Q: 7 500 001 to 10 000 000	28.3%	28.4%	28.4%	28.6%	28.6%	28.7%	28.7%	28.7%	28.8%	28.7%
R: 10 000 001 to 25 000 000	28.2%	28.3%	28.4%	28.4%	28.4%	28.7%	28.4%	28.5%	28.2%	28.6%
S: 25 000 001 to 50 000 000	28.1%	28.4%	28.5%	28.1%	28.4%	29.0%	28.6%	28.1%	28.6%	28.2%
T: 50 000 001 to 75 000 000	28.7%	28.5%	28.3%	28.4%	28.2%	28.6%	28.1%	28.1%	28.1%	27.8%
U: 75 000 001 to 100 000 000	28.6%	28.6%	28.9%	28.5%	28.0%	27.8%	27.9%	27.9%	28.0%	28.1%
V: 100 000 001 to 200 000 000	28.8%	28.4%	28.4%	28.2%	28.4%	28.3%	28.5%	28.0%	28.0%	27.7%
W: >200 000 001	28.3%	28.2%	28.4%	28.2%	28.2%	28.2%	28.3%	28.1%	27.9%	27.5%

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For the 2019/20 fiscal year

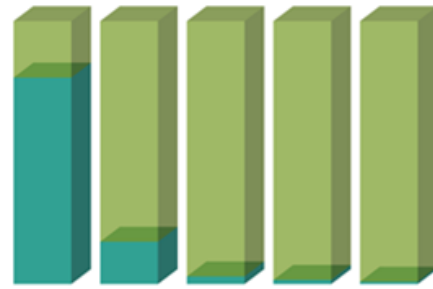
Registered VAT vendors



54.9% active

831 821 registered VAT vendors
449 597 were active

-  78.5% | Companies & close corporations
-  16.1% | Individuals
-  2.9% | Trusts/Estates
-  1.6% | Partnerships
-  0.9% | Other



83.7%

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



35.4%

Vendors with a turnover of R1 million or less

Account for
80.5%
of VAT
payments



Account for
90.2%
of VAT
refunds



Vendors making payments and receiving refunds in the monthly category

14.1%

Ratio of payments and refunds

R1
Domestic
VAT

R2.83
Output tax
declared

R1.83
Input tax
claimed

R1
VAT
Refund

R1.87
Input tax
claimed

R0.87
Output tax
declared

4 VALUE-ADDED TAX

KEY FACTS

In the 2019/20 fiscal year:

- Net VAT collections totalled R346.8 billion and grew by 6.8% compared to the previous year. Domestic VAT, which amounted to R399.3 billion and grew by 5.4%, was the key driver for the aggregate growth in net VAT. This growth was augmented by the collection of R180.0 billion in Import VAT, which grew by 2.7% compared to the prior year. VAT refunds totalled R232.5 billion and grew by 1.5%. All the growth rates in 2019/20 were quite modest compared to the double-digit growth rates in the prior year which were as a result of the 1 percentage point VAT rate hike, which came into effect on 1 April 2018;
- The subdued household consumption expenditure curtailed the growth in Domestic VAT collections, which were below expectation. Consumption was constrained by low consumer confidence and high debt levels, high costs of servicing debt as well as slow growth in employment. The main sectors that contributed to nominal Domestic VAT growth were *Financial intermediation, insurance, real estate & business services; Manufacturing; as well as Wholesale and retail trade, catering and accommodation;*
- VAT refunds increased the most in the *Wholesale and retail trade, catering and accommodation; Construction; as well as Electricity, gas and water sectors; and*
- There were 831 821 registered vendors as at 31 March 2020, of which 449 597 (54.0%) were active. Key statistics include the following:
 - The 14.1% of VAT vendors in the monthly submission category contributed 80.5% to Domestic VAT payments and received 90.2% of VAT refunds;
 - The 83.7% of VAT vendors that submitted returns bi-monthly (every two months), accounted for 19.4% of Domestic VAT payments and received 9.7% of VAT refunds;
 - Companies and close corporations comprised 78.5% of VAT vendors, individuals 16.1%, trusts 2.9%, partnerships 1.6% and the remaining enterprises 0.9%;
 - The *Financial intermediation, insurance, real estate & business services* sector is the largest sector, constituting 41.3% of the total number of active vendors;
 - VAT vendors with a turnover of R1 million or less, i.e. below the mandatory registration threshold, constituted 35.4% of the total number of active vendors;
 - On average, for each R1.00 in Domestic VAT declared, R2.83 in output tax was declared and R1.83 in input tax was claimed; and
 - On average, for each R1.00 in VAT refund claimed, R0.87 in output tax was declared while R1.87 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. Value-Added Tax is therefore payable on the supply of goods and services within South Africa as well as goods and services imported into the country. It is a broad-based tax on consumption rather than a selective tax on specific products.

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

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

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

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

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

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

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

This chapter gives an overview of the following:

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

THE VAT REGISTER

According to the VAT Act 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 as well as those that are active have been increasing since 2016/17. However, the register as well as its active component have been increasing at a decreasing rate (slowing down). 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 2019/20, there were 831 821 registered VAT vendors of which 449 597 were active (see *Table 4.1*).

Table 4.1: Number of registered VAT vendors, 2016/17 - 2019/20

Fiscal year	Registered ¹	Percentage growth rates	Active vendors	Percentage growth rates	Active percentage of register
2016/17	742 388	5.0%	432 072	1.6%	58.2%
2017/18	773 783	4.2%	434 981	0.7%	56.2%
2018/19	802 957	3.8%	448 710	3.2%	55.9%
2019/20	831 821	3.6%	449 597	0.2%	54.0%

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

DOMESTIC VAT PAYMENTS AND VAT REFUNDS

The information about Domestic VAT payments and VAT refunds, shown in *Table A4.1.1*, is drawn from the SARS Domestic VAT payments and VAT refunds database. The values shown in the table do not match the actual collections, as published in Chapter 1, 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.

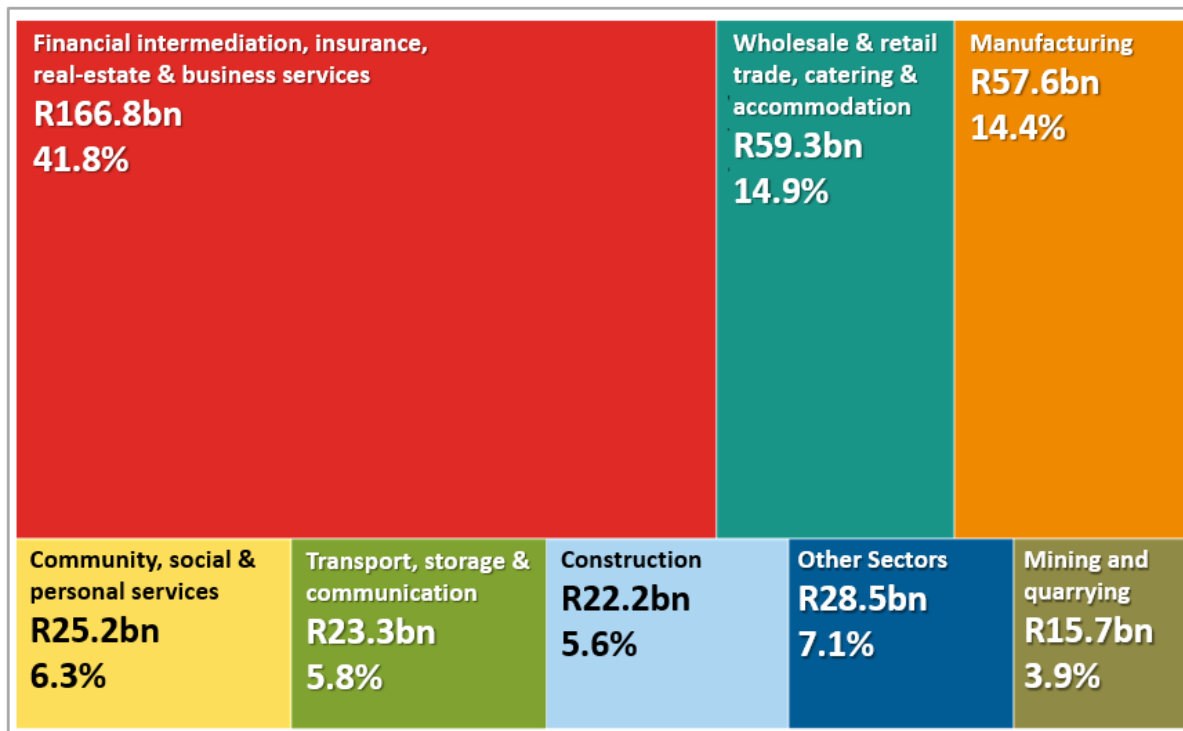
By sector

The SARS sector codes are not yet aligned with the Sectoral Industrial Classification (SIC) 5 system used by Statistics South Africa. *Table A4.1.1* shows the number of VAT vendors, and the value of Domestic VAT payments and VAT refunds for each sector as defined by the SARS sector codes. *Table A4.1.2*, which is the source of the information shown in *Figures 4.1 & 4.2*, reclassifies the SARS sector codes according to the SIC 5 system. The three sectors with the highest number of active VAT vendors in 2019/20 were *Financial intermediation, insurance, real estate & business services* sector (41.3%) followed by *Wholesale & retail trade, catering & accommodation* (18.5%); 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 R166.8 billion (41.8%) to Domestic VAT in 2019/20, the largest contribution among all sectors. This sector received the fourth largest proportion of VAT refunds for the year amounting to R41.6 billion (17.9%).

The *Mining & quarrying* sector had the second lowest number of active vendors at only 0.7% in 2019/20 and contributed R15.7 billion (3.9%) of the total Domestic VAT payments during the period. However, these vendors received the largest proportion of VAT refunds, amounting to R50.4 billion (21.6%). 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.

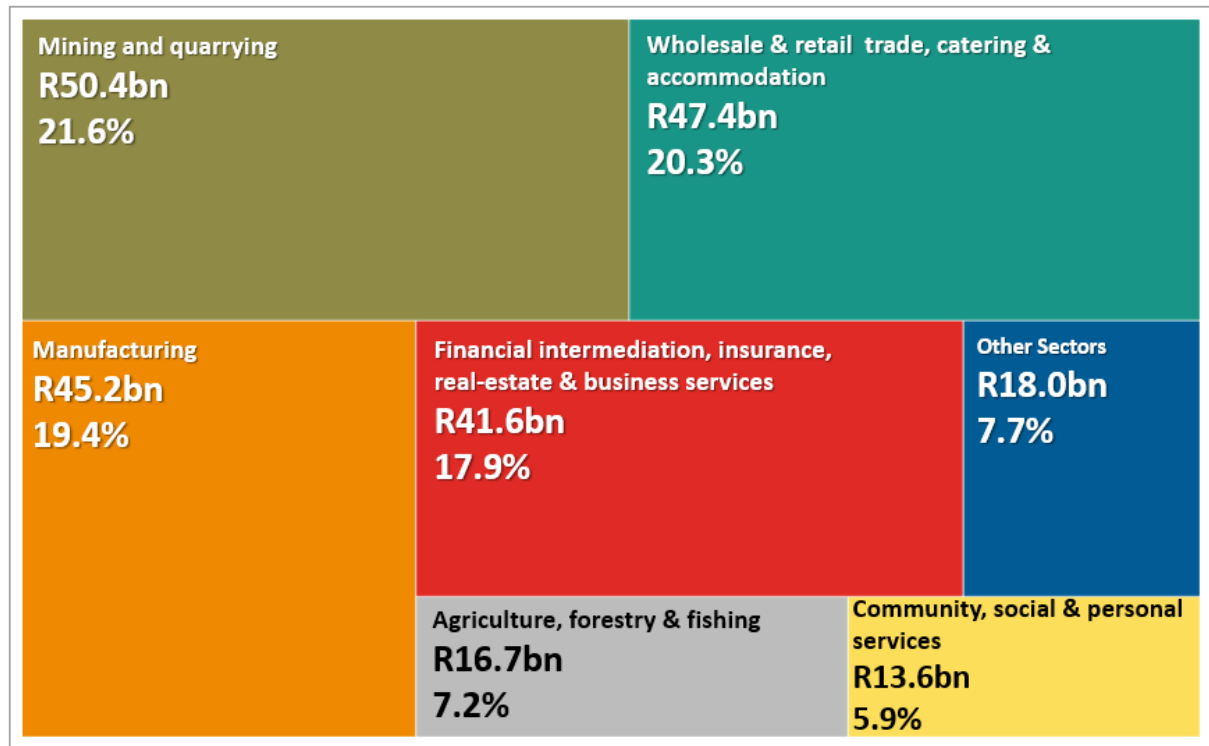
Figure 4.1: Domestic VAT payments by economic activity, 2019/20



The largest total VAT refunds as seen in *Figure 4.2* were paid to the *Mining & quarrying* sector (21.6%), followed by the *Wholesale & retail trade, catering & accommodation* sector (20.3%); the *Manufacturing* sector (19.4%); as well as the *Financial intermediation, insurance, real estate & business services* sector (17.9%).

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, 2019/20



By sector – including Import VAT

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

Although, as indicated below, the given Import VAT figures reflect declarations by importers (rather than actual Import VAT payments), there is a close relationship between the two. In 2016/17, Import VAT amounts captured on bills of entry matched 99.3% of actual Import VAT collections; this ratio reached 100.1% in 2017/18 and decreased to 98.4% in 2019/20 (see Table 4.2).

Table 4.2: Import VAT per bills of entry vs. actual Import VAT collected, 2016/17 – 2019/20

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
2016/17	148 228	149 265	99.3%
2017/18	152 923	152 789	100.1%
2018/19	172 615	175 185	98.5%
2019/20	177 056	179 987	98.4%

After the inclusion of Import VAT for 2019/20, 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 R153.6 billion. The inclusion of Import VAT in an overall view of vendors in 2019/20 reflects a more accurate picture of the performance of VAT. For example, the contribution of the *Wholesale & retail trade, catering & accommodation* sector increased over six-fold from R11.9 billion to R80.2 billion. The overall view of the *Mining and quarrying* sector, which had a net outflow in 2019/20 before the inclusion of Import VAT, improved as a result of the inclusion; the sector's net outflow decreased from R34.6 billion to R30.4 billion.

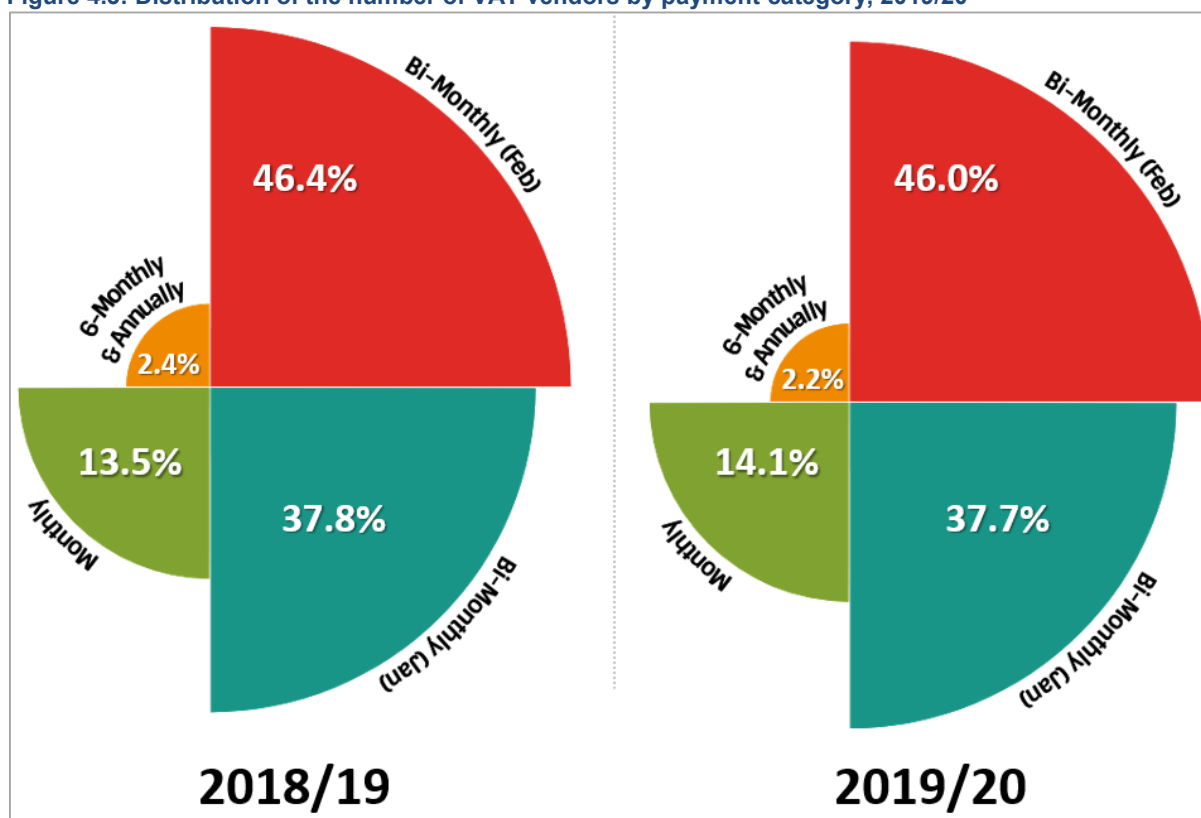
By payment category

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 2019/20, 83.7% of vendors submitted returns bi-monthly and 14.1% of vendors submitted monthly returns as is shown in *Figure 4.3*. The 14.1% of vendors that submitted returns monthly contributed 80.5% to Domestic VAT payments and accounted for 90.2% of the VAT refunds as shown in *Table A4.2.1*.

Table A4.2.1 provides a summary of the Domestic VAT payments and VAT refunds for each of the payment categories. *Tables A4.2.2 to A4.2.5* provide a breakdown of the Domestic VAT payments and VAT refunds by sector for the different payment categories. Most of the 63 465 vendors that fell in the monthly category in 2019/20 were in the *Financing, insurance, real estate & business services* sector (24.4%) followed by the *Retail trade* sector (12.9%).

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



By type of enterprise

In 2019/20, 78.5% of active VAT vendors were companies or close corporations. They contributed 92.6% to Domestic VAT payments and accounted for 90.9% of VAT refunds. Although individuals (sole proprietors) comprised 16.1% of active VAT vendors, they only contributed 2.7% 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 2016/17 to 2019/20.

INPUT TAX AND OUTPUT TAX

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

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

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

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

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

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

Table 4.3: Output tax by class of supply, 2016/17 - 2019/20

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					
2016/17	1 263 976	36 909	2 836	12 034	1 315 756
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
Percentage of total					
2016/17	96.1%	2.8%	0.2%	0.9%	100.0%
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%

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

In 2016/17 and 2017/18, the supply of standard-rated goods and services contributed more than 96.0% to total output tax, this dropped below that bar since 2018/19. 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, 2016/17 - 2019/20

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						
2016/17	110 852	7 251	912 590	119 361	11 314	1 161 368
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
Percentage of total						
2016/17	9.5%	0.6%	78.6%	10.3%	1.0%	100.0%
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%

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 2019/20, this class of supply accounted for 80.3% as seen in *Table 4.4*. Claims related to domestic capital goods and service purchases accounted for 7.7% of input tax. Imports (capital goods and other goods) led to a further 10.8% 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 2019/20 amounted to R157.9 billion, while the total value of Import VAT on bill of entry declarations totalled R177.1 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, 2016/17 - 2019/20

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
2016/17	-1.89	2.89	1.00	-2.10	1.10	-1.00
2017/18	-2.00	3.00	1.00	-2.08	1.08	-1.00
2018/19	-2.02	3.02	1.00	-2.00	1.00	-1.00
2019/20	-1.83	2.83	1.00	-1.87	0.87	-1.00

For each R1 in Domestic VAT declared in 2019/20:

- R2.83 in output tax was declared (R1 346.1 billion ÷ R475.3 billion) (see table A4.4.2); and
- R1.83 in input tax was claimed (R870.8 billion ÷ R475.3 billion).

For each R1 in VAT refund claimed in 2019/20:

- R0.87 in output tax was declared (R273.0 billion ÷ R314.8 billion) (see table A4.4.3); and
- R1.87 in input tax was claimed (R587.8 billion ÷ R314.8 billion).

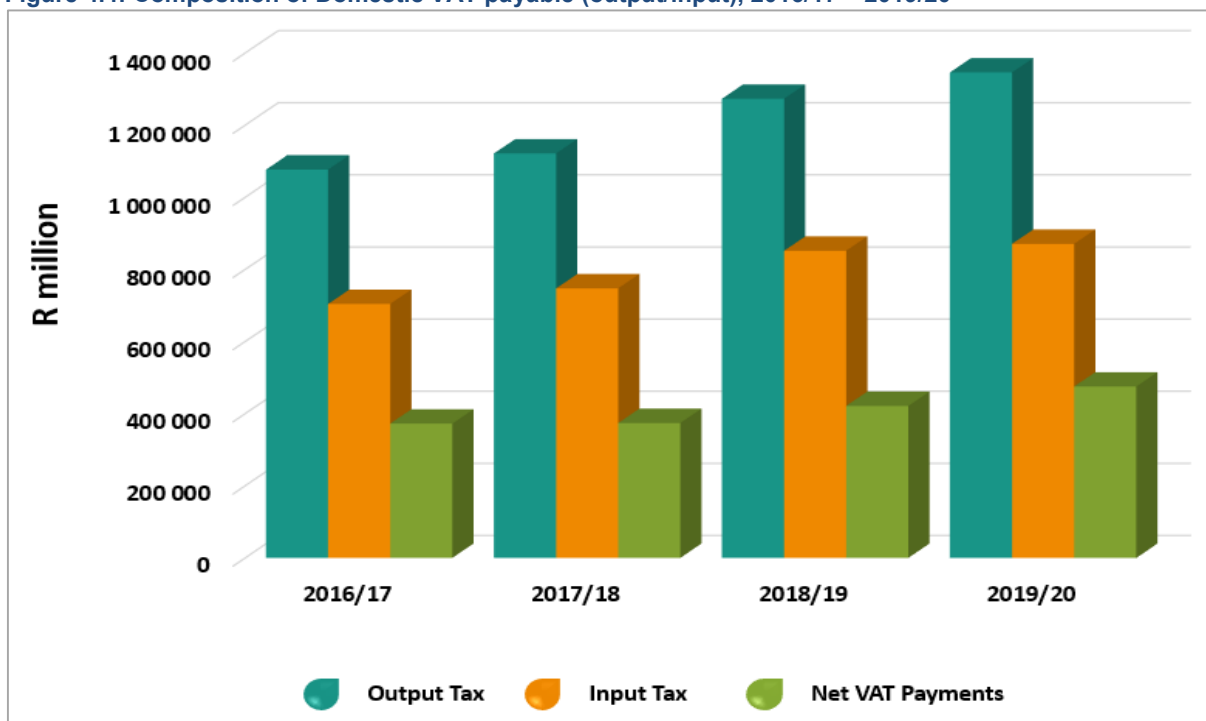
Some sectors deviate significantly from these nationally aggregated ratios. The *Mining & quarrying* sector, for example, which received refunds of R50.4 billion in 2019/20, declared only R0.36 in output tax and claimed R1.36 in input tax for each R1 of VAT refunds claimed.

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.

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

Figure 4.4: Composition of Domestic VAT payable (output/input), 2016/17 – 2019/20



DISTRIBUTION OF VENDORS BY TURNOVER GROUP

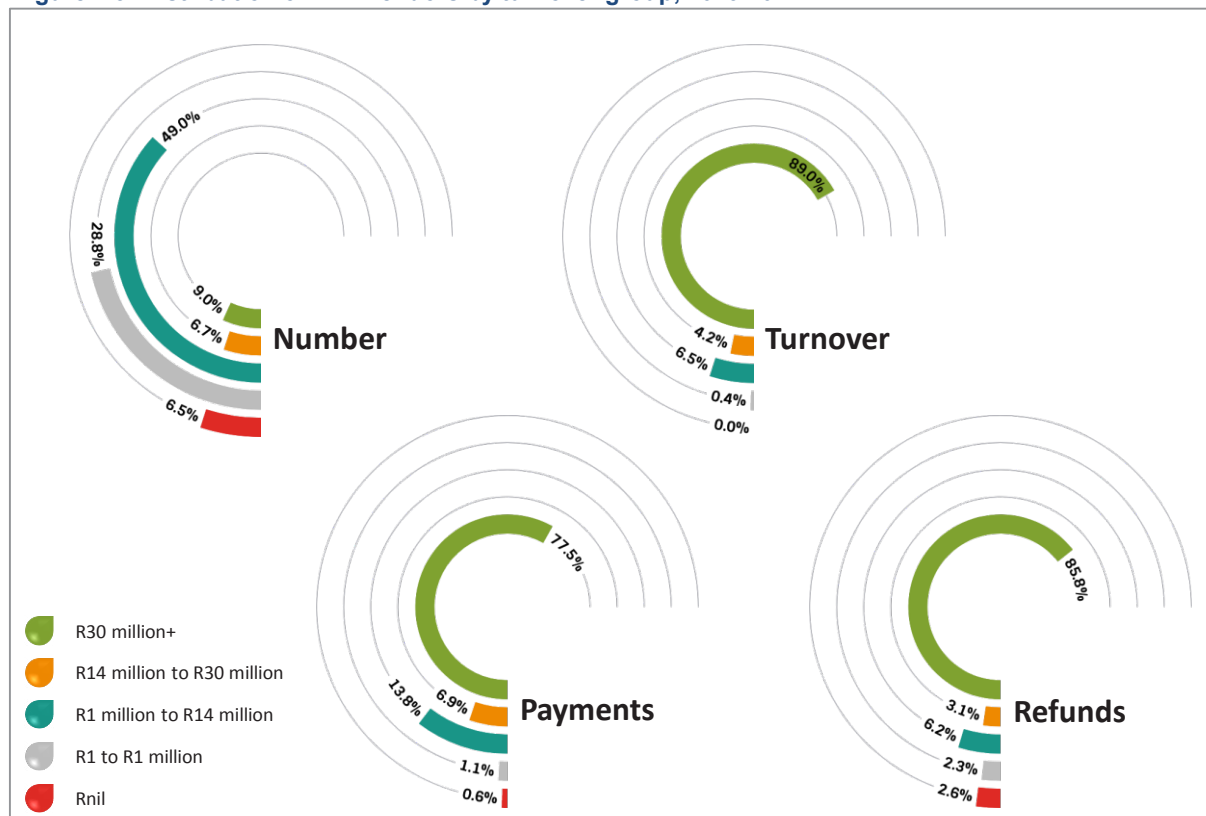
Annualised turnover, shown in *Figure 4.5* and *Table A4.6.1*, is calculated using the turnover declared by each vendor during the 12-month period of each fiscal year.

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 2019/20, 35.4% of vendors had a turnover of R1 million or less i.e. below the mandatory VAT registration threshold. However, these vendors accounted for only 1.7% of Domestic VAT payments and 4.9% of VAT refunds. In contrast, 3.2% of VAT vendors who had an annual turnover greater than R100 million accounted for 64.8% of Domestic VAT payments and 78.8% of VAT refunds, as shown in Table A4.6.1.

Figure 4.5: Distribution of VAT vendors by turnover group, 2019/20

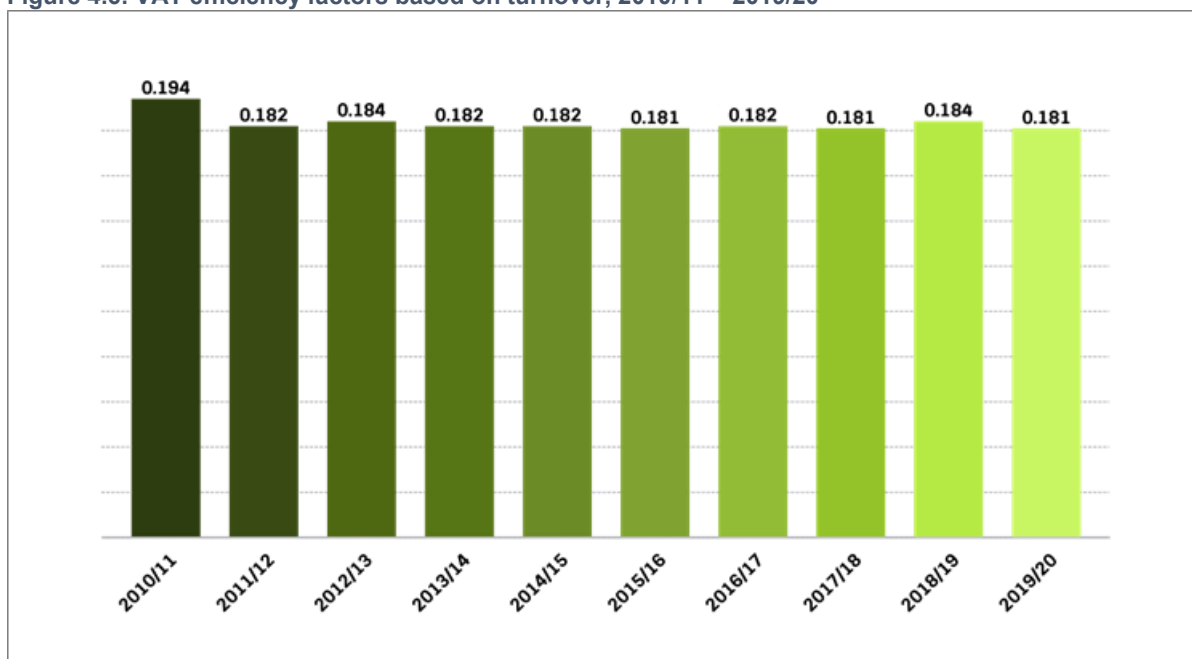


VAT EFFICIENCY FACTORS BASED ON TURNOVER OF VENDORS

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 2010/11 and 2019/20 remained fairly stable with small annual changes to this ratio except for the fiscal years 2010/11 and 2018/19 when the efficiency ratios were higher than the mean. The 2010/11 fiscal year ratio is higher due to the higher VAT collections relative to turnover mainly due to the activities related to the South African 2010 FIFA World Cup. 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.

Figure 4.6: VAT efficiency factors based on turnover, 2010/11 – 2019/20



TRACKING OF PAYMENTS AND REFUNDS OF A COHORT ACROSS 10 CONSECUTIVE YEARS 2010/11 TO 2019/20

A population of active vendors that consistently filed returns, paid Domestic VAT and/or received VAT refunds over a 10-year tax period from 2010/11 to 2019/20 were grouped by turnover intervals per fiscal year. There were 225 557 vendors that met the criteria set for the population. Their number, turnover, Domestic VAT and VAT refunds were analysed for the fiscal years from 2010/11 to 2019/20.

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 2010/11 and the most recent year 2019/20 is negative for most of the lower base turnover segments ranging from the R1 to R50 000 turnover bracket to the R2 000 001 to R3 000 000 turnover bracket, as shown in *Table A4.7.2*. The R3 million+ grouping increased in number, with the two largest turnover groupings of R50 000 001 to R100 000 000 and R100 million+ growing by a CAGR of 5.3% and 7.0% respectively.

The growth in numbers of the nil turnover group had a CAGR of 5.9% between the base year 2010/11 and the most recent year 2019/20. However, that growth has not occurred evenly throughout the decade as shown in *Figure 4.7* below. The number decreased compared to the previous year in four of the 10 years. There was a marked decrease in 2011/12 compared to 2010/11 when the number of vendors with nil returns decreased by 18.5%. The size of this group increased significantly in the last two years from 2018/19 to 2019/20. At a macroeconomic level, the decrease in nil returns after 2009/10 can be explained by the continued impact of the economic recovery after the financial crisis driven partly by the expansion in infrastructure for the World Cup in 2010. From 2016/17 to 2019/20, the South African economy recorded periods of technical recession that contributed to the increase in nil returns.

Figure 4.7: Number of vendors in the lowest (Nil) and highest (R100 million+) turnover groups over the period 2010/11 – 2019/20 (10-year cohort)



The turnover levels during the 10-year period increased for the groups of vendors with turnovers above R3 million in the base year 2010/11 as well as in the most recent year 2019/20. All groups of vendors with a turnover of less than R3 million in 2010/11 and in 2019/20 reflected decreased turnover levels. The cumulative turnover of the 10-year cohort increased by a CAGR of 7.6% from R5.8 trillion in 2010/11 to R11.4 trillion in 2019/20, as shown in *Table A4.7.2*.

The total Domestic VAT payments for the 225 557 vendors of interest increased by a CAGR of 7.2%, from R156.4 billion to R293.0 billion during the same period. VAT refunds paid to these vendors grew by a CAGR of 9.1% from R80.6 billion to R175.9 billion. This confirms that the economy has remained subdued over the decade as the growth rates slightly exceed the higher end of the inflation target band. The 10-year series for the 10-year cohort vendors in respect of turnover, Domestic VAT and VAT refunds are found in *Tables A4.7.3 to A4.7.8*.

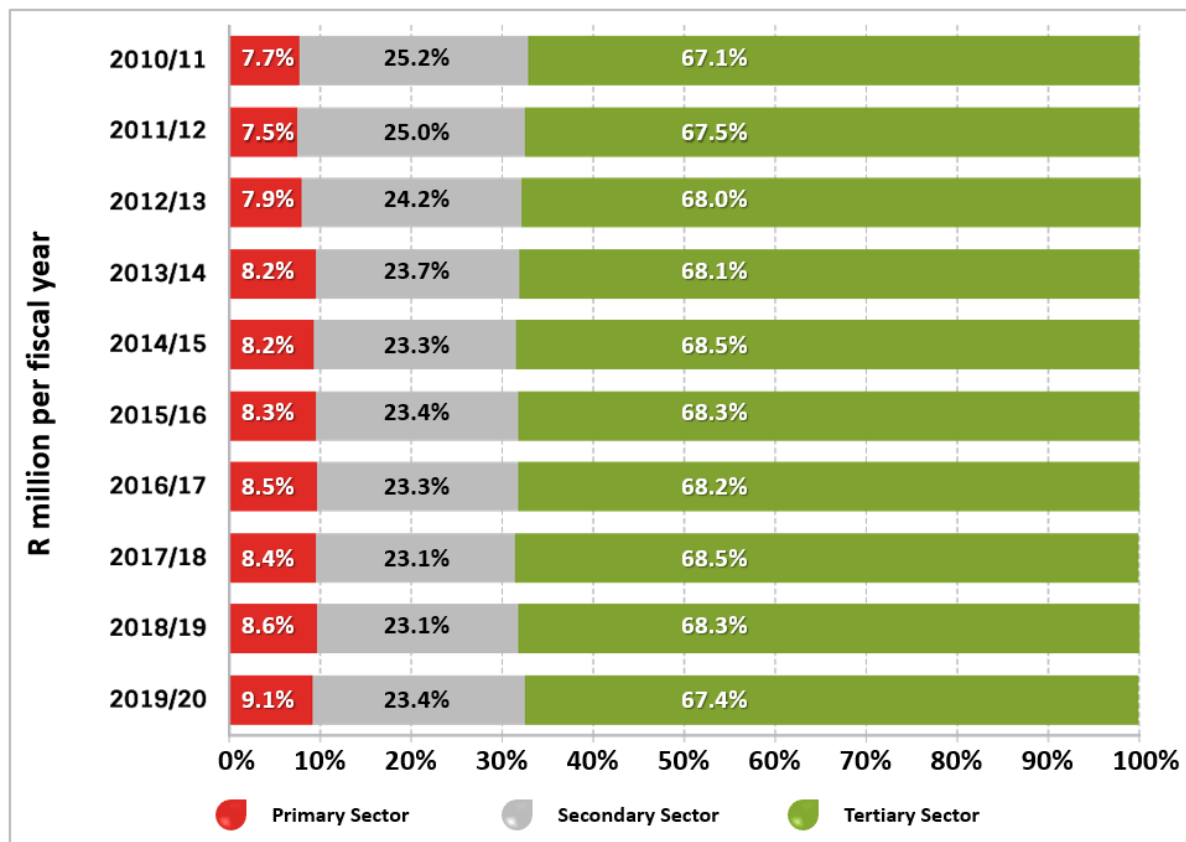
The percentage change in vendor count by turnover for 2019/20 compared to 2010/11 was a decline for those vendors with a non-zero base turnover of less than R3 million per annum compared to a surge in the number of vendors with a base turnover in excess of R5 million per annum (as seen in *Table 4.6*). For all 10 years, the turnover grouping with the highest number of VAT vendors was the R1 million to R2 million per annum grouping; a 15.0% decline in these numbers was recorded for 2019/20 compared to 2010/11.

Table 4.6: Average Annual Turnover Analysis per turnover bracket, 2010/11 – 2019/20 (10-year cohort)

Turnover group	2010/11			2019/20			% 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	4 170	–	–	6 984	–	–	67.5%		0.0%
B: 1 to 50 000	4 998	149	29 819	4 373	113	25 832	-12.5%	-13.4%	-1.6%
C: 50 001 to 100 000	6 727	503	74 709	5 187	384	73 942	-22.9%	-1.0%	-0.1%
D: 100 001 to 200 000	11 528	1 710	148 337	9 145	1 361	148 866	-20.7%	0.4%	0.0%
E: 200 001 to 300 000	9 866	2 462	249 568	7 943	1 984	249 792	-19.5%	0.1%	0.0%
F: 300 001 to 500 000	16 307	6 468	396 663	13 392	5 318	397 109	-17.9%	0.1%	0.0%
G: 500 001 to 700 000	13 493	8 056	597 081	10 891	6 504	597 197	-19.3%	0.0%	0.0%
H: 700 001 to 1 000 000	16 978	14 333	844 234	13 543	11 426	843 667	-20.2%	-0.1%	0.0%
I: 1 000 001 to 2 000 000	36 410	52 652	1 446 088	30 962	45 043	1 454 787	-15.0%	0.6%	0.1%
J: 2 000 001 to 3 000 000	20 855	51 274	2 458 589	19 166	47 182	2 461 767	-8.1%	0.1%	0.0%
K: 3 000 001 to 5 000 000	22 697	88 308	3 890 738	23 129	90 369	3 907 174	1.9%	0.4%	0.0%
L: 5 000 001 to 10 000 000	23 091	163 552	7 082 936	26 393	187 779	7 114 730	14.3%	0.4%	0.0%
M: 10 000 001 to 14 000 000	8 470	100 124	11 820 965	10 445	123 584	11 831 901	23.3%	0.1%	0.0%
N: 14 000 001 to 20 000 000	7 106	118 750	16 711 254	9 175	153 521	16 732 519	29.1%	0.1%	0.0%
O: 20 000 001 to 30 000 000	6 333	154 532	24 401 017	8 270	202 168	24 445 909	30.6%	0.2%	0.0%
P: 30 000 001 to 50 000 000	5 939	229 402	38 626 308	8 353	325 978	39 025 285	40.6%	1.0%	0.1%
Q: 50 000 001 to 100 000 000	5 116	357 854	69 948 022	8 161	571 807	70 065 832	59.5%	0.2%	0.0%
R: 100 000 001 +	5 473	4 496 939	821 658 825	10 045	9 575 668	953 277 034	83.5%	16.0%	1.7%
Total	225 557	5 847 068	25 922 796	225 557	11 350 189	50 320 714	0.0%	94.1%	7.6%

In respect of the average turnover per vendor, a comparison of 2010/11 to 2019/20 shows that the highest increase of 16.0% was recorded by those vendors with a base turnover in excess of R100 million per annum. Negative growth was recorded for vendors with average base turnovers of between R1 and R100 000 as well as between R700 001 and R1 000 000 per annum. Effectively, there was minimal growth of average turnover for other groupings ranging from 0% to 1.0%. As might be expected, the average turnover CAGR for all turnover groupings ranged from -1.6% to 1.7%. The significant average total turnover percentage change of 94.1% is mainly due to inflationary growth of turnover over the decade for the 225 557 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 2010/11 - 2019/20



At an economic activity level, the primary sector's contribution to Domestic VAT has increased from 7.7% in 2010/11 to 9.1% in 2019/20 as seen in *Figure 4.8*. The secondary sector has shown strain, decreasing to 23.4% in 2019/20 from 25.2% in 2010/11. On the other hand, the contribution of the tertiary sector has been steady averaging a contribution of 68.0% during this ten-year period. This has been driven by the *Financial intermediation, insurance, real estate & business services* sector, which is the largest contributor and continues to do well. This detail is available in *Table A4.7.7*.

On the other hand, the sectors receiving the highest VAT refunds in the same period were *Mining & quarrying* averaging over 25.0%; *Manufacturing* over 20.0%; as well as *Wholesale & Retail trade, Catering & Accommodation* following closely with 19.0%. This is due to large volumes of zero-rated exports in these sectors. This trend is observed in *Table A4.7.9*.

Table A4.1.1: VAT: Payments and refunds by sector, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/2020		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	36 916	28 154	-10 971	39 927	29 688	-11 478	43 458	33 178	-13 491	45 752	38 092	-13 375
Agriculture, forestry and fishing ²	55 679	13 371	-12 740	55 641	14 167	-14 032	56 351	15 703	-16 700	55 695	16 094	-16 652
Bricks, ceramic, glass, cement and similar products	1 659	1 058	-282	1 677	1 144	-308	1 741	1 192	-364	1 753	1 171	-404
Catering and accommodation	13 203	5 307	-804	13 233	5 492	-1 105	13 717	6 040	-817	13 707	6 408	-1 042
Chemicals and chemical, rubber and plastic products	3 864	5 921	-4 336	3 894	6 562	-4 906	4 016	7 105	-6 077	4 069	7 227	-5 463
Clothing and footwear	1 518	1 036	-288	1 530	1 108	-188	1 665	1 211	-222	1 684	1 167	-303
Coal and petroleum products	840	1 441	-5 730	877	1 460	-5 969	958	1 593	-8 289	1 027	1 633	-7 478
Construction	30 510	20 728	-5 664	31 414	20 950	-8 077	33 544	22 394	-8 004	34 140	22 247	-8 889
Educational services	1 833	747	-159	1 953	850	-238	2 079	917	-246	2 145	940	-223
Electricity, gas and water ²	1 523	6 963	-3 347	1 655	7 712	-2 936	1 872	10 859	-2 136	2 008	12 390	-2 716
Financing, insurance, real estate and business services ²	140 976	107 375	-25 478	139 042	111 738	-25 618	140 881	124 983	-29 039	139 084	127 986	-27 889
Food, drink and tobacco	3 975	12 401	-4 962	4 184	13 851	-5 102	4 498	15 804	-5 851	4 688	17 177	-6 547
Leather, leather goods and fur (excl. footwear & clothing)	273	165	-197	269	189	-203	291	180	-140	289	169	-76
Machinery and related items	7 966	9 505	-3 355	8 017	9 503	-3 657	8 345	9 786	-4 395	8 415	11 083	-5 194
Medical, dental and other health and veterinary services	16 674	10 016	-554	16 011	10 678	-796	16 619	12 585	-654	17 050	13 023	-1 203
Metal (including metal products)	6 457	5 406	-7 809	6 441	5 330	-9 226	6 634	5 902	-13 095	6 585	6 209	-12 508
Mining and quarrying	2 800	10 186	-35 197	2 948	10 935	-39 849	3 179	14 010	-50 954	3 282	15 748	-50 382
Other manufacturing industries	3 622	2 425	-3 149	3 826	2 700	-3 367	4 040	3 195	-3 871	4 123	3 635	-4 041
Paper, printing and publishing	3 512	3 189	-551	3 455	3 295	-830	3 606	3 272	-729	3 610	3 366	-794
Personal and household services	3 255	942	-72	3 368	995	-135	3 612	1 150	-111	3 698	1 244	-128
Public administration	693	3 413	-8 549	691	4 052	-9 199	671	4 277	-11 336	680	4 579	-10 800
Recreation and cultural services	3 527	3 558	-837	3 575	3 838	-769	3 701	4 284	-562	3 759	4 640	-560
Research and scientific institutes	680	696	-204	707	604	-241	727	681	-262	772	759	-369
Retail trade	37 162	19 779	-6 627	36 305	20 887	-8 892	36 872	22 517	-7 893	36 007	24 374	-7 762
Scientific, optical and similar equipment	726	914	-276	754	825	-349	779	919	-355	790	1 103	-461
Social and related community services	2 471	630	-521	2 504	671	-607	2 568	771	-747	2 587	813	-730
Specialised repair services	7 231	2 416	-436	7 046	2 421	-475	7 209	2 559	-683	7 009	2 632	-746
Textiles	1 255	1 098	-553	1 178	1 109	-519	1 241	1 224	-791	1 226	1 107	-648
Transport equipment	1 266	1 257	-1 123	1 322	1 285	-712	1 398	1 284	-1 074	1 481	1 376	-1 014
Transport, storage and communications	12 827	18 176	-7 824	12 989	19 307	-7 115	13 744	22 280	-8 598	13 784	23 274	-8 421
Vehicles, parts and accessories	4 919	5 039	-18 736	5 134	4 925	-17 979	5 530	5 718	-22 785	5 805	6 589	-25 723
Wholesale trade	20 814	16 463	-9 387	21 015	17 672	-9 604	20 651	19 007	-11 477	20 554	19 281	-12 100
Wood, wood products and furniture	2 396	1 004	-413	2 389	1 053	-439	2 473	1 107	-288	2 433	1 190	-223
Total	432 072	320 759	-180 912	434 981	336 954	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862

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

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

Table A4.1.1: VAT: Payments and refunds by sector, 2016/17 – 2019/20 (continued)

Sector	2016/17			2017/18			2018/19			2019/20		
Percentage of total	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds	Number of vendors	Payments	Refunds
Agencies and other services ¹	8.5%	8.8%	6.1%	9.2%	8.8%	6.0%	9.7%	8.8%	5.9%	10.2%	9.6%	5.7%
Agriculture, forestry and fishing ²	12.9%	4.2%	7.0%	12.8%	4.2%	7.4%	12.6%	4.2%	7.3%	12.4%	4.0%	7.2%
Bricks, ceramic, glass, cement and similar products	0.4%	0.3%	0.1%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%
Catering and accommodation	3.1%	1.7%	0.3%	3.0%	1.6%	0.6%	3.1%	1.6%	0.4%	3.0%	1.6%	0.4%
Chemicals and chemical, rubber and plastic products	0.9%	1.8%	2.4%	0.9%	1.9%	2.6%	0.9%	1.9%	2.6%	0.9%	1.8%	2.3%
Clothing and footwear	0.4%	0.3%	0.2%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%	0.4%	0.3%	0.1%
Coal and petroleum products	0.2%	0.4%	3.2%	0.2%	0.4%	3.1%	0.2%	0.4%	3.6%	0.2%	0.4%	3.2%
Construction	7.1%	6.5%	3.1%	7.2%	6.2%	3.2%	7.5%	5.9%	2.6%	7.6%	5.6%	3.0%
Educational services	0.4%	0.2%	0.1%	0.4%	0.3%	0.1%	0.5%	0.2%	0.1%	0.5%	0.2%	0.1%
Electricity, gas and water	0.4%	2.2%	1.9%	0.4%	2.3%	1.5%	0.4%	2.9%	0.9%	0.4%	3.1%	1.2%
Financing, insurance, real estate and business services	32.6%	33.5%	14.1%	32.0%	33.2%	13.4%	31.4%	33.1%	12.6%	30.9%	32.1%	12.0%
Food, drink and tobacco	0.9%	3.9%	2.7%	1.0%	4.1%	2.7%	1.0%	4.2%	2.5%	1.0%	4.3%	2.8%
Leather, leather goods and fur (excl. footwear & clothing)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%
Machinery and related items	1.8%	3.0%	1.9%	1.8%	2.8%	1.9%	1.9%	2.6%	1.9%	1.9%	2.8%	2.2%
Medical, dental and other health and veterinary services	3.8%	3.1%	0.3%	3.7%	3.2%	0.4%	3.7%	3.3%	0.3%	3.8%	3.3%	0.5%
Metal (including metal products)	1.5%	1.7%	4.3%	1.5%	1.6%	4.8%	1.5%	1.6%	5.7%	1.5%	1.6%	5.4%
Mining and quarrying	0.6%	3.2%	19.5%	0.7%	3.2%	20.9%	0.7%	3.7%	22.2%	0.7%	3.9%	21.6%
Other manufacturing industries	0.8%	0.8%	1.7%	0.9%	0.8%	1.8%	0.9%	0.8%	1.7%	0.9%	0.9%	1.7%
Paper, printing and publishing	0.8%	1.0%	0.3%	0.8%	1.0%	0.4%	0.8%	0.9%	0.3%	0.8%	0.8%	0.3%
Personal and household services	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%	0.8%	0.3%	0.0%	0.8%	0.3%	0.1%
Public administration	0.2%	1.1%	4.7%	0.2%	1.2%	4.8%	0.1%	1.1%	4.9%	0.1%	1.1%	4.8%
Recreation and cultural services	0.8%	1.1%	0.5%	0.8%	1.1%	0.4%	0.8%	1.1%	0.2%	0.8%	1.2%	0.2%
Research and scientific institutes	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%
Retail trade	8.6%	6.2%	3.7%	8.3%	6.2%	3.6%	8.2%	6.0%	3.4%	8.0%	6.1%	3.3%
Scientific, optical and similar equipment	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%
Social and related community services	0.8%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%	0.6%	0.2%	0.3%
Specialised repair services	1.7%	0.8%	0.2%	1.6%	0.7%	0.2%	1.6%	0.7%	0.3%	1.6%	0.7%	0.3%
Textiles	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Transport equipment	0.3%	0.4%	0.6%	0.3%	0.4%	0.4%	0.3%	0.3%	0.5%	0.3%	0.3%	0.4%
Transport, storage and communications	3.0%	5.7%	4.3%	3.0%	5.7%	3.7%	3.1%	5.9%	3.7%	3.1%	5.8%	3.6%
Vehicles, parts and accessories	1.1%	1.6%	10.4%	1.2%	1.5%	9.4%	1.2%	1.5%	9.9%	1.3%	1.7%	11.0%
Wholesale trade	4.8%	5.1%	5.2%	4.8%	5.2%	5.0%	4.6%	5.0%	5.0%	4.6%	4.8%	5.2%
Wood, wood products and furniture	0.6%	0.3%	0.2%	0.5%	0.3%	0.2%	0.6%	0.3%	0.1%	0.5%	0.3%	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%

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, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
Economic activity ¹	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Primary sector	58 479	23 557	-47 937	58 589	25 102	-53 931	59 530	29 712	-67 654	58 977	31 842	-67 034
Agriculture, forestry and fishing	55 679	13 371	-12 740	55 641	14 167	-14 082	56 351	15 703	-16 700	55 695	16 094	-16 652
Mining and quarrying	2 800	10 186	-35 197	2 948	10 935	-39 849	3 179	14 010	-50 954	3 282	15 748	-50 382
Secondary sector	71 362	74 501	-42 016	72 882	78 073	-44 787	77 101	87 006	-53 641	78 279	92 250	-54 758
Manufacturing ²	39 329	46 820	-33 005	39 813	49 412	-35 774	41 685	53 753	-45 502	42 133	57 613	-45 153
Electricity, gas and water	1 523	6 953	-3 347	1 655	7 712	-2 936	1 872	10 859	-2 136	2 006	12 390	-2 716
Construction	30 510	20 728	-5 664	31 414	20 950	-6 077	33 544	22 394	-6 004	34 140	22 247	-6 889
Tertiary sector	302 231	222 701	-90 959	303 510	233 788	-92 251	312 079	260 957	-108 661	312 341	274 642	-111 070
Wholesale and retail trade, catering and accommodation ³	83 329	48 994	-35 790	82 733	51 397	-36 054	83 979	55 841	-43 615	83 082	59 295	-47 373
Transport, storage and communication	12 827	18 176	-7 824	12 999	19 307	-7 115	13 744	22 280	-8 598	13 764	23 274	-8 421
Financial intermediation, insurance, real-estate and business services ⁴	178 572	136 224	-36 653	179 676	142 001	-37 338	185 106	158 852	-42 792	185 608	166 836	-41 633
Community, social and personal services ⁵	27 503	19 306	-10 682	28 102	21 083	-11 744	29 250	23 985	-13 656	29 887	25 238	-13 643
Total	432 072	320 769	-180 912	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862
Percentage of total												
Primary sector	13.5%	7.3%	26.5%	13.5%	7.4%	28.2%	13.3%	7.9%	29.4%	13.1%	8.0%	28.8%
Agriculture, forestry and fishing	12.9%	4.2%	7.0%	12.8%	4.2%	7.4%	12.6%	4.2%	7.3%	12.4%	4.0%	7.2%
Mining and quarrying	0.6%	3.2%	19.5%	0.7%	3.2%	20.9%	0.7%	3.7%	22.2%	0.7%	3.9%	21.6%
Secondary sector	16.5%	23.2%	23.2%	16.8%	23.2%	23.5%	17.2%	23.0%	23.3%	17.4%	23.1%	23.5%
Manufacturing	9.1%	14.6%	18.2%	9.2%	14.7%	18.7%	9.3%	14.2%	19.8%	9.4%	14.4%	19.4%
Electricity, gas and water	0.4%	2.2%	1.9%	0.4%	2.3%	1.5%	0.4%	2.9%	0.9%	0.4%	3.1%	1.2%
Construction	7.1%	6.5%	3.1%	7.2%	6.2%	3.2%	7.5%	5.9%	2.6%	7.6%	5.6%	3.0%
Tertiary sector	69.9%	69.4%	50.3%	69.8%	69.4%	48.3%	69.6%	69.1%	47.3%	69.5%	68.9%	47.7%
Wholesale and retail trade, catering and accommodation	19.3%	15.3%	19.8%	19.0%	15.3%	18.9%	18.7%	14.8%	19.0%	18.5%	14.9%	20.3%
Transport, storage and communication	3.0%	5.7%	4.3%	3.0%	5.7%	3.7%	3.1%	5.9%	3.7%	3.1%	5.8%	3.6%
Financial intermediation, insurance, real-estate and business services	41.3%	42.5%	20.3%	41.3%	42.1%	19.6%	41.3%	42.1%	18.6%	41.3%	41.8%	17.9%
Community, social and personal services	6.4%	6.0%	5.9%	6.5%	6.3%	6.1%	6.5%	6.4%	5.9%	6.6%	6.3%	5.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

Table A4.2.1: VAT: Payments and refunds by payment category, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
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)	162 339	30 051	-7 904	163 821	30 806	-7 823	169 654	33 905	-8 321	169 698	34 840	-10 058
B: Bi-monthly (Feb) ²	203 969	37 903	-9 931	203 032	38 827	-10 460	208 086	42 778	-11 205	206 596	42 490	-12 625
C: Monthly	53 912	252 447	-162 914	57 090	266 959	-172 541	60 352	300 628	-210 279	63 465	321 089	-210 048
D: 6-monthly	10 808	304	-145	10 046	299	-126	9 628	297	-130	8 927	253	-120
E: Annually	1 044	54	-17	992	72	-19	990	67	-21	911	63	-10
Total	432 072	320 759	-180 912	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862
Percentage of total												
A: Bi-monthly (Jan)	37.6%	9.4%	4.4%	37.7%	9.1%	4.1%	37.8%	9.0%	3.6%	37.7%	8.7%	4.3%
B: Bi-monthly (Feb)	47.2%	11.8%	5.5%	46.7%	11.5%	5.5%	46.4%	11.3%	4.9%	46.0%	10.7%	5.4%
C: Monthly	12.5%	78.7%	90.1%	13.1%	79.2%	90.4%	13.5%	79.6%	91.4%	14.1%	80.5%	90.2%
D: 6-monthly	2.5%	0.1%	0.1%	2.3%	0.1%	0.1%	2.1%	0.1%	0.1%	2.0%	0.1%	0.1%
E: Annually	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%	0.2%	0.0%	0.0%
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.

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

Table A4.2.2: VAT: Payments and refunds by sector (for vendors that submit returns monthly), 2016/17 – 2019/20

Fiscal year	2016/17				2017/18				2018/19				2019/20			
Sector	Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)	
Agencies and other services ¹	4 837	22 027	-9 307		5 317	23 121	-9 586		5 896	25 634	-11 350		6 466	29 972	-10 545	
Agriculture, forestry and fishing ²	3 678	10 121	-8 320		4 106	10 789	-9 569		4 442	9 383	-11 772		4 711	10 006	-11 700	
Bricks, ceramic, glass, cement and similar products	301	802	-226		321	879	-258		342	918	-328		347	899	-345	
Catering and accommodation	956	2 980	-247		1 047	3 073	-316		1 123	3 434	-359		1 184	3 799	-413	
Chemicals and chemical, rubber and plastic products	1 008	5 326	-4 214		1 041	5 949	-4 794		1 062	6 442	-5 926		1 110	6 535	-5 290	
Clothing and footwear	250	836	-264		258	907	-166		270	985	-199		276	939	-273	
Coal and petroleum products	413	1 387	-5 705		442	1 397	-5 942		492	1 526	-8 217		549	1 567	-7 413	
Construction	3 825	15 773	-4 531		4 091	15 868	-5 011		4 376	16 788	-4 914		4 607	16 766	-4 915	
Educational services	150	378	-102		168	431	-166		191	455	-160		211	469	-125	
Electricity, gas and water ²	242	6 749	-2 736		263	7 489	-2 863		301	10 595	-1 758		327	12 112	-1 756	
Financing, insurance, real estate and business services ²	13 612	78 985	-19 929		14 258	82 946	-19 866		14 913	96 003	-23 078		15 501	98 872	-21 928	
Food, drink and tobacco	942	11 964	-4 791		1 021	13 381	-4 935		1 089	15 284	-5 672		1 124	16 645	-6 353	
Leather, leather goods and fur (excl. footwear & clothing)	41	122	-188		44	148	-191		46	111	-121		48	121	-65	
Machinery and related items	1 407	8 086	-3 110		1 473	8 083	-3 454		1 537	8 281	-4 162		1 569	9 558	-4 921	
Medical, dental and other health and veterinary services	655	5 735	-400		705	6 186	-603		755	7 448	-494		821	7 540	-1 021	
Metal (including metal products)	1 328	4 187	-7 713		1 372	4 159	-9 113		1 409	4 619	-12 967		1 465	4 982	-12 372	
Mining and quarrying	1 064	9 732	-34 722		1 139	10 437	-39 647		1 222	13 422	-50 602		1 307	15 223	-50 124	
Other manufacturing industries	559	1 875	-3 019		614	2 131	-3 261		655	2 548	-3 749		705	2 994	-3 867	
Paper, printing and publishing	460	2 576	-508		470	2 536	-610		483	2 647	-663		505	2 745	-714	
Personal and household services	141	438	-29		161	480	-95		184	558	-65		198	610	-65	
Public administration	552	3 357	-8 475		549	3 993	-9 139		537	4 225	-11 304		527	4 519	-10 776	
Recreation and cultural services	427	2 907	-670		437	3 184	-578		464	3 555	-373		478	3 886	-338	
Research and scientific institutes	94	543	-172		97	456	-211		95	509	-224		104	589	-317	
Retail trade	7 308	16 005	-5 941		7 586	17 162	-6 181		7 875	18 543	-7 127		8 183	20 447	-6 882	
Scientific, optical and similar equipment	133	775	-250		145	883	-319		150	766	-319		165	937	-353	
Social and related community services	325	326	-246		361	366	-328		367	413	-419		386	445	-396	
Specialised repair services	517	1 265	-368		543	1 293	-416		559	1 342	-594		591	1 441	-633	
Textiles	236	920	-527		242	933	-494		247	1 026	-758		253	919	-617	
Transport equipment	188	1 087	-1 058		209	1 106	-648		210	1 078	-911		249	1 171	-903	
Transport, storage and communications	2 296	16 134	-7 340		2 391	17 207	-6 532		2 519	19 936	-8 008		2 671	20 932	-7 656	
Vehicles, parts and accessories	952	4 431	-18 646		980	4 313	-17 850		1 046	5 023	-22 615		1 116	5 873	-25 522	
Wholesale trade	4 724	13 994	-8 783		4 942	15 204	-8 998		5 181	16 439	-10 850		5 392	16 759	-11 286	
Wood, wood products and furniture	291	626	-379		297	668	-400		314	692	-223		319	817	-164	
Total	53 912	252 447	-162 914		57 090	266 959	-172 541		60 352	300 628	-210 279		63 465	321 089	-210 048	

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

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

Table A4.2.3: VAT : Payments and refunds by sector (for vendors whose tax periods end on the last day of January, March, May, July, September and November), 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
Sector	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)	Number of vendors	Payments (R million)	Refunds (R million)
Agencies and other services ¹	15 391	2 783	-783	16 753	3 083	-901	18 315	3 575	-1 048	19 142	3 869	-1 403
Agriculture, forestry and fishing	12 812	1 532	-1 414	13 052	1 617	-1 497	13 531	1 784	-1 533	13 668	1 812	-1 675
Bricks, ceramic, glass, cement and similar products	613	107	-14	609	109	-23	654	114	-21	650	119	-27
Catering and accommodation	5 546	1 056	-185	5 554	1 097	-231	5 759	1 146	-174	5 784	1 191	-288
Chemicals and chemical, rubber and plastic products	1 324	265	-52	1 335	275	-58	1 401	297	-70	1 424	322	-74
Clothing and footwear	608	93	-12	615	94	-12	662	105	-14	639	103	-17
Coal and petroleum products	201	26	-17	195	29	-12	221	30	-25	234	28	-36
Construction	12 559	2 294	-629	12 968	2 366	-565	13 909	2 602	-450	14 114	2 607	-938
Educational services	815	158	-22	838	184	-18	906	209	-34	928	206	-43
Electricity, gas and water	641	96	-482	684	101	-28	771	115	-122	823	131	-375
Financing, insurance, real estate and business services	56 515	11 761	-2 569	55 621	11 802	-2 681	56 382	13 009	-2 752	55 433	13 155	-2 791
Food, drink and tobacco	1 465	202	-77	1 521	219	-80	1 636	244	-74	1 689	250	-85
Leather, leather goods and fur (excl. footwear & clothing)	113	20	-5	106	19	-7	112	25	-13	118	24	-6
Machinery and related items	3 061	639	-95	3 068	634	-102	3 196	665	-99	3 217	683	-123
Medical, dental and other health and veterinary services	7 048	2 000	-66	7 204	2 106	-123	7 471	2 374	-70	7 637	2 566	-86
Metal (including metal products)	2 389	544	-47	2 401	533	-61	2 502	588	-74	2 447	567	-70
Mining and quarrying	786	204	-90	821	222	-82	887	245	-193	893	241	-100
Other manufacturing industries	1 518	289	-71	1 568	269	-54	1 649	302	-65	1 687	312	-83
Paper, printing and publishing	1 482	295	-17	1 438	285	-19	1 511	296	-30	1 499	297	-38
Personal and household services	1 453	231	-21	1 489	237	-22	1 624	274	-27	1 644	295	-34
Public administration	71	27	-32	72	26	-31	68	28	-15	66	27	-15
Recreation and cultural services	1 504	304	-82	1 511	305	-98	1 557	334	-100	1 594	361	-110
Research and scientific institutes	284	87	-15	294	72	-14	299	80	-20	327	81	-36
Retail trade	13 577	1 665	-310	13 080	1 658	-296	13 330	1 746	-346	12 874	1 768	-426
Scientific, optical and similar equipment	290	67	-13	288	69	-17	306	75	-19	309	89	-93
Social and related community services	1 131	161	-133	1 125	162	-130	1 167	189	-158	1 152	197	-149
Specialised repair services	3 112	531	-28	3 035	526	-25	3 088	553	-25	3 009	554	-57
Textiles	487	84	-16	439	85	-16	476	96	-17	469	90	-21
Transport equipment	525	88	-35	530	91	-28	568	107	-111	584	107	-41
Transport, storage and communications	4 831	895	-219	4 914	934	-239	5 282	1 018	-276	5 243	1 084	-334
Vehicles, parts and accessories	1 928	296	-50	2 028	290	-49	2 184	330	-45	2 264	355	-59
Wholesale trade	7 324	1 103	-286	7 743	1 136	-281	7 261	1 160	-275	7 194	1 173	-389
Wood, wood products and furniture	935	171	-17	922	171	-24	969	191	-24	943	177	-35
Total	162 339	30 051	-7 904	163 821	30 806	-7 823	169 654	33 905	-8 321	169 698	34 840	-10 058

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), 2016/17 – 2019/20

Fiscal year	2016/17				2017/18				2018/19				2019/20			
Sector	Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)	
Agencies and other services ¹	16 677	3 342	-881		17 848	3 451	-991		19 279	3 963	-1 093		20 140	4 242	-1 427	
Agriculture, forestry and fishing	28 211	3 685	-2 860		28 294	3 816	-2 890		28 616	4 231	-3 262		28 263	4 016	-3 157	
Bricks, ceramic, glass, cement and similar products	745	149	-22		747	156	-27		745	159	-16		756	154	-32	
Catering and accommodation	6 700	1 271	-173		6 632	1 322	-559		6 835	1 480	-284		6 739	1 418	-340	
Chemicals and chemical, rubber and plastic products	1 530	330	-71		1 517	338	-54		1 553	366	-81		1 535	371	-99	
Clothing and footwear	660	107	-12		657	104	-8		733	122	-10		749	124	-13	
Coal and petroleum products	226	28	-9		240	35	-14		245	37	-26		244	38	-29	
Construction	14 124	2 661	-503		14 353	2 716	-501		15 256	3 004	-641		15 416	2 874	-1 036	
Educational services	918	211	-35		947	234	-55		982	253	-52		1 006	264	-54	
Electricity, gas and water	640	109	-129		708	122	-45		800	148	-256		856	148	-585	
Financing, insurance, real estate and business services	70 008	14 307	-2 963		68 347	14 568	-3 052		68 758	15 927	-3 191		67 383	15 911	-3 160	
Food, drink and tobacco	1 567	235	-94		1 641	251	-87		1 772	275	-106		1 854	282	-109	
Leather, leather goods and fur (excl. footwear & clothing)	119	23	-4		119	22	-5		133	24	-6		123	23	-6	
Machinery and related items	3 498	780	-150		3 476	785	-101		3 612	840	-134		3 629	843	-150	
Medical, dental and other health and veterinary services	7 969	2 282	-88		8 101	2 385	-71		8 392	2 763	-90		8 592	2 916	-96	
Metal (including metal products)	2 740	676	-49		2 668	638	-52		2 723	694	-54		2 673	660	-66	
Mining and quarrying	950	250	-385		987	276	-119		1 069	343	-158		1 081	285	-157	
Other manufacturing industries	1 544	281	-59		1 643	300	-53		1 735	344	-58		1 730	329	-91	
Paper, printing and publishing	1 570	318	-26		1 547	474	-200		1 612	328	-35		1 606	324	-42	
Personal and household services	1 661	273	-22		1 718	278	-17		1 804	318	-19		1 844	339	-29	
Public administration	70	29	-41		70	33	-29		66	24	-16		67	33	-9	
Recreation and cultural services	1 595	347	-85		1 626	349	-94		1 679	395	-88		1 686	393	-111	
Research and scientific institutes	302	67	-18		316	77	-16		333	93	-18		341	89	-16	
Retail trade	16 274	2 109	-376		15 636	2 067	-415		15 665	2 228	-421		14 948	2 159	-454	
Scientific, optical and similar equipment	303	71	-13		321	72	-14		323	78	-17		316	77	-16	
Social and related community services	1 014	143	-142		1 017	144	-149		1 033	170	-171		1 048	171	-185	
Specialised repair services	3 601	620	-41		3 467	602	-35		3 561	664	-44		3 408	637	-57	
Textiles	532	94	-10		497	91	-9		518	101	-16		504	98	-10	
Transport equipment	553	82	-30		581	89	-36		618	100	-52		648	97	-70	
Transport, storage and communications	5 695	1 147	-265		5 687	1 166	-344		5 938	1 327	-314		5 848	1 258	-431	
Vehicles, parts and accessories	2 039	312	-40		2 126	322	-81		2 300	364	-105		2 425	370	-142	
Wholesale trade	8 765	1 356	-319		8 329	1 332	-324		8 208	1 409	-351		7 967	1 350	-425	
Wood, wood products and furniture	1 169	207	-17		1 169	213	-15		1 190	224	-22		1 171	196	-24	
Total	203 969	37 903	-9 931		203 032	38 827	-10 460		208 086	42 778	-11 205		206 596	42 490	-12 625	

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

Table A4.2.5: VAT: Payments and refunds by sector (for vendors that have 4 monthly, 6 monthly and annual tax periods), 2016/17 – 2019/20

Fiscal year	2016/17				2017/18				2018/19				2019/20			
Sector	Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)		Number of vendors	Payments (R million)	Refunds (R million)	
Agencies and other services ¹	11	2	-0		9	3	-0		8	5	-		4	8	-	
Agriculture, forestry and fishing	10 978	-1 968	-146		10 189	-2 055	-126		9 762	304	-133		9 053	259	-120	
Bricks, ceramic, glass, cement and similar products	-	-	-		-	-	-		-	-	-		-	-	-	
Catering and accommodation	1	0	-		-	-	-		-	-	-		-	-	-	
Chemicals and chemical, rubber and plastic products	2	0	-		1	1	-		-	-	-		-	-	-	
Clothing and footwear	-	-	-		-	-	-		-	-	-		-	-	-	
Coal and petroleum products	-	-	-		-	-	-		-	-	-		-	-	-	
Construction	2	0	-		2	0	-		3	1	-		3	0	-	
Educational services	-	-	-		-	-	-		-	-	-		-	-	-	
Electricity, gas and water	-	-	-		-	-	-		-	-	-		-	-	-	
Financing, insurance, real estate and business services	841	2 322	-16		816	2 422	-19		828	54	-18		767	48	-9	
Food, drink and tobacco	1	-	-0		1	-	-0		1	-	-0		1	-	-0	
Leather, leather goods and fur (excl. footwear & clothing)	-	-	-		-	-	-		-	-	-		-	-	-	
Machinery and related items	-	-	-		-	-	-		-	-	-		-	-	-	
Medical, dental and other health and veterinary services	2	0	-0		1	-	-0		1	-	-0		-	-	-	
Metal (including metal products)	-	-	-		-	-	-		-	-	-		-	-	-	
Mining and quarrying	-	-	-		1	0	-		1	0	-		1	0	-	
Other manufacturing industries	1	0	-		1	0	-		1	0	-		1	0	-	
Paper, printing and publishing	-	-	-		-	-	-		-	-	-		-	-	-	
Personal and household services	-	-	-		-	-	-		-	-	-		-	-	-	
Public administration	-	-	-		-	-	-		-	-	-		-	-	-	
Recreation and cultural services	1	0	-		1	0	-		1	0	-		1	0	-	
Research and scientific institutes	-	-	-		-	-	-		-	-	-		-	-	-	
Retail trade	3	0	-0		3	0	-		2	0	-		2	0	-	
Scientific, optical and similar equipment	-	-	-		-	-	-		-	-	-		-	-	-	
Social and related community services	1	-	-0		1	0	-0		1	0	-		1	-	-0	
Specialised repair services	1	0	-		1	0	-		1	0	-		1	0	-	
Textiles	-	-	-		-	-	-		-	-	-		-	-	-	
Transport equipment	-	-	-		2	0	-		2	0	-		-	-	-	
Transport, storage and communications	5	0	-0		7	0	-0		5	0	-0		2	0	-0	
Vehicles, parts and accessories	-	-	-		-	-	-		-	-	-		-	-	-	
Wholesale trade	1	-	-0		1	-	-0		1	-	-0		1	-	-0	
Wood, wood products and furniture	1	0	-		1	0	-		-	-	-		-	-	-	
Total	11 852	357	-162		11 038	371	-145		10 618	364	-150		9 838	316	-130	

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 A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2017/18 – 2019/20

Fiscal year	Sector, R million	2017/18				2018/19				2019/20						
		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	9 478	29 658	39 136	-11 478	27 658	10 652	33 178	43 830	-13 491	30 339	11 246	38 092	49 337	-13 375	35 962
	Agriculture, forestry and fishing ²	1 593	14 167	15 760	-14 082	1 678	1 750	15 703	17 453	-16 700	753	1 969	16 094	18 063	-16 652	1 411
	Bricks, ceramic, glass, cement and similar products	692	1 144	1 836	-308	1 528	817	1 192	2 009	-364	1 644	760	1 171	1 932	-404	1 528
	Catering and accommodation	111	5 492	5 603	-1 105	4 498	197	6 040	6 236	-817	5 420	158	6 408	6 566	-1 042	5 525
	Chemicals and chemical, rubber and plastic products	10 971	6 562	17 533	-4 906	12 627	12 022	7 105	19 128	-6 077	13 051	11 813	7 227	19 041	-5 463	13 578
	Clothing and footwear	1 289	1 106	2 395	-186	2 209	1 425	1 211	2 636	-222	2 414	1 473	1 167	2 640	-303	2 337
	Coal and petroleum products	1 875	1 460	3 336	-5 969	-2 633	2 408	1 593	4 001	-8 269	-4 268	2 820	1 633	4 453	-7 478	-3 024
	Construction	2 180	20 950	23 130	-6 077	17 053	2 039	22 394	24 433	-6 004	18 429	3 102	22 247	25 350	-6 889	18 461
	Educational services	35	850	885	-239	646	34	917	951	-246	705	42	940	981	-223	758
	Electricity, gas and water ²	2 061	7 712	9 773	-2 936	6 837	1 618	10 859	12 476	-2 136	10 340	1 856	12 390	14 246	-2 716	11 531
	Financing, insurance, real estate and business services ²	18 196	111 738	129 934	-25 618	104 316	19 780	124 993	144 773	-29 039	115 734	20 181	127 986	148 167	-27 889	120 278
	Food, drink and tobacco	5 660	13 851	19 510	-5 102	14 408	6 120	15 804	21 923	-5 851	16 072	7 016	17 177	24 194	-6 547	17 647
	Leather, leather goods and fur (excl. footwear & clothing)	252	189	441	-203	238	236	160	396	-140	257	198	169	367	-76	291
	Machinery and related items	10 860	9 503	20 363	-3 657	16 705	11 935	9 786	21 721	-4 395	17 327	11 340	11 083	22 424	-5 194	17 229
	Medical, dental and other health and veterinary services	460	10 678	11 137	-796	10 341	795	12 585	13 370	-654	12 716	1 005	13 023	14 028	-1 203	12 825
	Metal (including metal products)	5 863	5 330	11 193	-9 226	1 967	6 752	5 902	12 653	-13 095	-442	6 205	6 209	12 414	-12 508	-94
	Mining and quarrying	3 627	10 935	14 562	-39 849	-25 286	4 051	14 010	18 061	-50 954	-32 893	4 249	15 748	19 998	-50 382	-30 384
	Other manufacturing industries	2 670	2 700	5 370	-3 367	2 003	3 268	3 195	6 463	-3 871	2 592	3 698	3 635	7 333	-4 041	3 292
	Paper, printing and publishing	2 062	3 295	5 377	-830	4 547	2 442	3 272	5 714	-729	4 985	2 625	3 366	5 991	-794	5 197
	Personal and household services	84	995	1 079	-135	944	80	1 150	1 230	-111	1 119	72	1 244	1 316	-128	1 188
	Public administration	80	4 052	4 133	-9 199	-5 066	113	4 277	4 390	-11 336	-6 946	102	4 579	4 681	-10 800	-6 119
	Recreation and cultural services	250	3 838	4 088	-769	3 319	195	4 284	4 479	-562	3 917	128	4 640	4 768	-560	4 209
	Research and scientific institutes	54	604	658	-241	417	70	681	752	-262	490	78	759	837	-369	467
	Retail trade	11 155	20 887	32 042	-6 892	25 150	12 576	22 517	35 092	-7 893	27 199	12 903	24 374	37 278	-7 762	29 516
	Scientific, optical and similar equipment	1 203	825	2 028	-349	1 679	1 358	919	2 277	-355	1 922	1 290	1 103	2 393	-461	1 931
	Social and related community services	26	671	697	-607	90	22	771	794	-747	46	22	813	835	-730	105
	Specialised repair services	1 021	2 421	3 442	-475	2 967	1 299	2 559	3 859	-663	3 195	1 240	2 632	3 872	-746	3 125
	Textiles	1 706	1 109	2 816	-519	2 296	2 069	1 224	3 292	-791	2 501	1 945	1 107	3 051	-648	2 403
	Transport equipment	763	1 285	2 048	-712	1 336	798	1 284	2 082	-1 074	1 008	962	1 376	2 338	-1 014	1 324
	Transport, storage and communications	5 685	19 307	24 992	-7 115	17 877	5 831	22 280	28 111	-8 598	19 513	5 565	23 274	28 838	-8 421	20 417
	Vehicles, parts and accessories	26 443	4 925	31 367	-17 979	13 388	30 430	5 718	36 148	-22 765	13 383	28 463	6 599	35 061	-25 723	9 338
	Wholesale trade	21 904	17 672	39 576	-9 604	29 973	24 483	19 007	43 490	-11 477	32 014	25 473	19 281	44 754	-12 100	32 655
	Wood, wood products and furniture	330	1 053	1 383	-439	944	371	1 107	1 478	-268	1 210	371	1 190	1 562	-223	1 339
	Other ³	2 263	-	2 263	-	2 263	4 591	-	4 591	-	4 591	6 684	-	6 684	-	6 684
	Total	152 923	336 964	489 887	-190 969	298 918	172 615	377 675	550 291	-229 957	320 334	177 056	395 355	575 791	-232 862	342 930

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

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

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

Table A4.2.6: Import VAT, Domestic VAT payments and VAT refunds by sector, 2017/18 – 2019/20 (continued)

Fiscal year	2017/18				2018/19				2019/20			
	Import VAT	VAT Payments	Gross VAT	Net	Import VAT	VAT Payments	Gross VAT	Net	Import VAT	VAT Payments	Gross VAT	Net
Agencies and other services ¹	6.2%	8.8%	8.0%	9.3%	6.2%	8.8%	8.0%	9.3%	6.4%	9.6%	8.6%	10.5%
Agriculture, forestry and fishing ²	1.0%	4.2%	3.2%	0.6%	1.0%	4.2%	3.2%	0.6%	1.1%	4.0%	3.1%	0.4%
Bricks, ceramic, glass, cement and similar products	0.5%	0.3%	0.2%	0.5%	0.5%	0.3%	0.2%	0.5%	0.4%	0.3%	0.3%	0.2%
Catering and accommodation	0.1%	1.6%	1.1%	1.5%	0.1%	1.6%	1.1%	1.5%	0.1%	1.6%	1.1%	1.6%
Chemicals and chemical, rubber and plastic products	7.2%	1.9%	3.6%	4.2%	7.0%	1.9%	3.6%	4.1%	6.7%	1.8%	3.3%	4.0%
Clothing and footwear	0.8%	0.3%	0.5%	0.7%	0.8%	0.3%	0.5%	0.8%	0.8%	0.3%	0.5%	0.7%
Coal and petroleum products	1.2%	0.4%	0.7%	-0.9%	1.4%	0.3%	0.1%	-1.3%	1.6%	0.4%	0.8%	-0.9%
Construction	1.4%	6.2%	4.7%	5.7%	1.2%	5.9%	4.4%	5.8%	1.8%	5.6%	4.4%	5.4%
Educational services	0.0%	0.3%	0.2%	0.2%	0.0%	0.2%	0.1%	0.2%	0.0%	0.2%	0.2%	0.2%
Electricity, gas and water ²	1.3%	2.3%	2.0%	2.3%	0.9%	2.9%	2.3%	2.3%	1.0%	3.1%	2.5%	3.4%
Financing, insurance, real estate and business services ²	11.9%	33.2%	28.5%	34.9%	11.5%	33.1%	28.3%	36.1%	11.4%	32.1%	25.7%	36.1%
Food, drink and tobacco	3.7%	4.1%	4.0%	4.8%	3.5%	4.2%	4.0%	5.0%	4.0%	4.3%	4.2%	5.1%
Leather, leather goods and fur (excl. footwear & clothing)	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%
Machinery and related items	7.1%	2.8%	4.2%	5.6%	6.9%	2.6%	3.9%	5.4%	6.4%	2.8%	3.9%	5.0%
Medical, dental and other health and veterinary services	0.3%	3.2%	2.3%	3.5%	0.5%	3.3%	2.4%	4.0%	0.6%	3.3%	2.4%	3.7%
Metal (including metal products)	3.8%	1.6%	2.3%	4.8%	3.9%	1.6%	2.3%	5.7%	3.5%	1.6%	2.2%	5.4%
Mining and quarrying	2.4%	3.2%	3.0%	-8.5%	2.3%	3.7%	3.3%	22.2%	2.4%	3.9%	3.5%	-8.9%
Other manufacturing industries	1.7%	0.8%	1.1%	0.7%	1.9%	0.8%	1.2%	1.7%	0.8%	0.9%	1.3%	1.0%
Paper, printing and publishing	1.4%	1.0%	1.1%	1.5%	1.4%	0.9%	1.0%	1.8%	1.5%	0.8%	1.0%	1.5%
Personal and household services	0.1%	0.3%	0.2%	0.3%	0.0%	0.3%	0.2%	0.3%	0.0%	0.3%	0.2%	0.3%
Public administration	0.1%	1.2%	0.8%	-1.7%	0.1%	1.1%	0.8%	-2.2%	0.1%	1.1%	0.8%	-1.8%
Recreation and cultural services	0.2%	1.1%	0.8%	1.1%	0.1%	1.1%	0.8%	4.9%	0.1%	1.2%	0.8%	1.2%
Research and scientific institutes	0.0%	0.2%	0.1%	0.1%	0.0%	0.2%	0.1%	0.1%	0.0%	0.2%	0.1%	0.1%
Retail trade	7.3%	6.2%	6.5%	8.4%	7.3%	6.0%	6.4%	8.6%	7.3%	6.1%	6.5%	8.6%
Scientific, optical and similar equipment	0.8%	0.2%	0.4%	0.6%	0.8%	0.2%	0.4%	0.2%	0.7%	0.3%	0.4%	0.6%
Social and related community services	0.0%	0.2%	0.1%	0.0%	0.0%	0.2%	0.1%	0.3%	0.0%	0.2%	0.1%	0.3%
Specialised repair services	0.7%	0.7%	0.7%	1.0%	0.8%	0.7%	0.7%	0.3%	0.7%	0.7%	0.7%	0.9%
Textiles	1.1%	0.3%	0.6%	0.8%	1.2%	0.3%	0.6%	0.3%	1.1%	0.3%	0.5%	0.7%
Transport equipment	0.5%	0.4%	0.4%	0.4%	0.5%	0.3%	0.4%	0.5%	0.5%	0.3%	0.4%	0.4%
Transport, storage and communications	3.7%	5.7%	5.1%	6.0%	3.4%	5.9%	5.1%	3.7%	3.1%	5.8%	5.0%	6.0%
Vehicles, parts and accessories	17.3%	1.5%	6.4%	4.5%	17.6%	1.5%	6.6%	9.9%	18.1%	1.7%	6.1%	11.0%
Wholesale trade	14.3%	5.2%	8.1%	10.0%	14.2%	5.0%	7.9%	5.0%	14.4%	4.8%	7.8%	9.5%
Wood, wood products and furniture	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.1%	0.2%	0.3%	0.3%	0.4%
Other ³	1.5%	0.0%	0.5%	0.8%	2.7%	0.0%	0.8%	0.0%	3.8%	0.0%	1.2%	1.9%
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 because it is the default sector, or first sector, often selected by taxpayers upon registration.

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

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

Table A4.2.7: Import VAT, Domestic VAT payments and VAT refunds by economic activity, 2017/18 – 2019/20

Tax year, R million	2017/18				2018/19				2019/20			
Economic activity ¹	Import VAT	VAT Payments	Gross VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT Refunds	Net	Import VAT	VAT Payments	Gross VAT Refunds	Net
Primary sector	5 220	25 102	30 323	-53 931	-23 608	5 801	29 712	35 513	6 218	31 842	38 060	-67 034
Agriculture, forestry and fishing	1 593	14 167	15 760	-14 082	1 678	1 750	15 703	17 453	1 969	16 094	18 063	-16 652
Mining and quarrying	3 627	10 935	14 562	-39 849	-25 286	4 051	14 010	18 061	4 249	15 748	19 998	-50 382
Secondary sector	50 468	78 073	128 531	-44 787	83 744	55 677	87 006	142 683	57 476	92 250	149 727	-54 758
Manufacturing ²	46 217	49 412	95 629	-35 774	59 855	52 020	53 753	105 773	52 518	57 613	110 131	-45 153
Electricity, gas and water	2 061	7 712	9 773	-2 936	6 837	1 618	10 859	12 476	1 856	12 390	14 246	-2 716
Construction	2 180	20 950	23 130	-6 077	17 053	2 039	22 394	24 433	3 102	22 247	25 350	-6 889
Tertiary sector	94 982	233 788	328 770	-92 251	236 519	106 547	260 957	367 504	106 677	274 642	381 320	-111 070
Wholesale and retail trade, catering and accommodation ³	60 634	51 397	112 031	-36 054	75 976	68 985	55 841	124 826	68 237	59 295	127 531	-47 373
Transport, storage and communication services ⁴	5 685	19 307	24 992	-7 115	17 877	5 831	22 280	28 111	5 565	23 274	28 838	-8 421
Community, social and personal services ⁵	27 727	142 001	169 728	-37 338	132 390	30 502	158 852	189 354	31 504	166 836	198 341	-41 633
Other ⁶	936	21 063	22 019	-11 744	10 275	1 229	23 985	25 213	1 371	25 238	26 609	-13 643
Total	2 263	-	2 263	-	2 263	4 591	-	4 591	6 684	-	6 684	-
Percentage of total	152 923	336 964	489 887	-150 969	298 918	172 615	377 675	550 291	177 056	398 735	575 791	-232 862
Primary sector	3.4%	7.4%	6.2%	-28.2%	-7.9%	3.4%	7.9%	6.5%	3.5%	8.0%	6.6%	-8.4%
Agriculture, forestry and fishing	1.0%	4.2%	3.2%	-7.4%	0.6%	1.0%	4.2%	3.2%	1.1%	4.0%	3.1%	-7.2%
Mining and quarrying	2.4%	3.2%	3.0%	-20.9%	-8.5%	2.3%	3.7%	3.3%	2.4%	3.9%	3.5%	-21.6%
Secondary sector	33.0%	23.2%	26.2%	23.5%	28.0%	32.3%	23.0%	25.9%	23.1%	23.5%	26.0%	23.5%
Manufacturing	30.2%	14.7%	19.5%	18.7%	20.0%	30.1%	14.2%	19.2%	29.7%	14.4%	19.1%	19.4%
Electricity, gas and water	1.3%	2.3%	2.0%	1.5%	2.3%	0.9%	2.9%	2.3%	1.0%	3.1%	2.5%	1.2%
Construction	1.4%	6.2%	4.7%	3.2%	5.7%	1.2%	5.9%	4.4%	1.8%	5.6%	4.4%	3.0%
Tertiary sector	62.1%	69.4%	67.1%	48.3%	79.1%	61.7%	69.1%	66.8%	60.3%	68.9%	66.2%	47.7%
Wholesale and retail trade, catering and accommodation	38.6%	15.3%	22.9%	18.9%	25.4%	40.0%	14.8%	22.7%	38.5%	14.9%	22.1%	20.3%
Transport, storage and communication services ⁴	3.7%	5.7%	5.1%	3.7%	6.0%	3.4%	5.9%	5.1%	3.1%	5.8%	5.0%	3.6%
Community, social and personal services	18.1%	42.1%	34.6%	19.6%	44.3%	17.7%	42.1%	34.4%	17.8%	41.8%	34.4%	17.9%
Other	0.6%	6.3%	4.5%	6.1%	3.4%	0.7%	6.4%	4.6%	0.8%	6.3%	4.6%	5.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

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

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

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

Table A4.3.1: VAT: Payments and refunds by type of enterprise, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
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	84 617	10 707	-2 983	80 082	10 549	-2 859	77 789	11 164	-2 986	72 575	10 834	-2 759
B : Partnership	8 208	5 486	-1 843	7 746	5 027	-1 997	7 454	5 731	-2 325	7 009	5 776	-1 958
C : Company/Close corporation	323 142	293 520	-162 396	330 491	310 157	-171 441	346 333	348 566	-207 994	352 771	369 407	-211 730
D : Government/Local/Public authority	819	5 903	-10 539	801	6 252	-10 194	768	6 662	-11 912	741	7 047	-11 667
E : Association not for gain	2 321	1 650	-912	2 344	1 695	-937	2 287	2 059	-1 152	2 263	2 050	-1 125
F : Estate/Trust	11 354	2 216	-1 580	11 985	2 534	-1 623	12 654	2 898	-1 527	12 880	3 047	-1 491
G : Club	607	273	-26	580	288	-36	564	368	-42	545	328	-38
H : Welfare organisation	855	57	-156	787	60	-178	765	62	-192	723	72	-191
I : Other	149	946	-477	165	401	-1 703	96	166	-1 825	90	173	-1 903
Total	432 072	320 759	-180 912	434 981	336 964	-190 969	448 710	377 675	-229 957	449 597	398 735	-232 862
Percentage of total												
A : Individual	19.6%	3.3%	1.6%	18.4%	3.1%	1.5%	17.3%	3.0%	1.3%	16.1%	2.7%	1.2%
B : Partnership	1.9%	1.7%	1.0%	1.8%	1.5%	1.0%	1.7%	1.5%	1.0%	1.6%	1.4%	0.8%
C : Company/Close corporation	74.8%	91.5%	89.8%	76.0%	92.0%	89.8%	77.2%	92.3%	90.4%	78.5%	92.6%	90.9%
D : Government/Local/Public authority	0.2%	1.8%	5.8%	0.2%	1.9%	5.3%	0.2%	1.8%	5.2%	0.2%	1.8%	5.0%
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	2.6%	0.7%	0.9%	2.8%	0.8%	0.8%	2.8%	0.8%	0.7%	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%	0.1%	0.0%
H : Welfare organisation	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%
I : Other	0.0%	0.3%	0.3%	0.0%	0.1%	0.9%	0.0%	0.0%	0.8%	0.0%	0.0%	0.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table A4.4.1: VAT: Total output/input tax by sector, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
	Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)
	Agencies and other services ¹	86 940	-68 798	18 142	93 702	-75 279	18 423	108 073	-89 087	18 986	115 927	-90 831
	Agriculture, forestry and fishing ²	42 274	-41 060	1 214	45 921	-45 722	199	50 853	-50 445	408	51 596	-51 966
	Bricks, ceramic, glass, cement and similar products	4 628	-3 835	793	5 040	-4 212	829	5 618	-4 758	860	5 687	-4 890
	Catering and accommodation	16 240	-11 701	4 539	16 837	-12 166	4 671	18 891	-13 630	5 261	20 085	-14 716
	Chemicals and chemical, rubber and plastic products	41 591	-39 412	2 179	42 740	-41 420	1 320	48 571	-47 370	1 201	49 831	-48 041
	Clothing and footwear	5 522	-4 038	1 485	5 224	-4 234	990	5 679	-4 690	989	5 818	-4 938
	Coal and petroleum products	8 223	-12 534	-4 310	8 718	-13 455	-4 737	10 620	-16 348	-5 728	11 664	-17 917
	Construction	64 869	-48 725	16 144	67 340	-52 689	14 651	73 258	-56 956	16 302	71 247	-56 118
	Educational services	1 574	-981	593	1 715	-1 138	577	2 178	-1 475	704	2 320	-1 691
	Electricity, gas and water ²	37 122	-33 548	3 574	36 965	-32 081	4 884	41 351	-32 782	8 570	45 750	-35 931
	Financing, insurance, real estate and business services ²	359 820	-273 218	86 602	376 118	-291 403	84 715	413 626	-316 615	97 011	438 287	-338 666
	Food, drink and tobacco	46 184	-38 021	8 163	47 082	-38 571	8 511	52 324	-42 097	10 226	56 689	-45 957
	Leather, leather goods and fur (excl. footwear & clothing)	774	-816	-42	741	-772	-30	722	-685	37	745	-634
	Machinery and related items	36 014	-29 438	6 575	36 343	-30 985	5 358	39 238	-33 713	5 525	40 427	-34 278
	Medical, dental and other health and veterinary services	20 198	-10 626	9 571	21 505	-11 718	9 787	25 822	-14 348	11 473	27 535	-15 503
	Metal (including metal products)	30 912	-33 367	-2 455	32 727	-36 787	-4 060	36 973	-42 786	-5 813	37 607	-44 916
	Mining and quarrying	48 404	-74 220	-25 816	54 148	-82 748	-28 600	65 236	-98 440	-33 204	70 608	-108 077
	Other manufacturing industries	10 405	-10 988	-583	11 928	-12 703	-775	13 925	-14 429	-504	16 709	-16 871
	Paper, printing and publishing	12 240	-9 494	2 747	11 784	-9 334	2 450	13 158	-10 574	2 584	13 554	-11 111
	Personal and household services	2 191	-1 301	890	2 370	-1 585	786	2 756	-1 705	1 051	3 786	-2 517
	Public administration	25 870	-30 280	-4 410	23 043	-29 043	-6 000	25 540	-32 175	-6 635	28 409	-34 982
	Recreation and cultural services	9 694	-6 956	2 739	10 277	-7 185	3 092	11 611	-7 875	3 736	12 616	-8 575
	Research and scientific institutes	1 191	-713	478	1 066	-711	355	1 204	-776	428	1 283	-872
	Retail trade	168 745	-154 700	14 045	172 068	-156 751	13 318	190 050	-174 556	15 495	195 987	-179 576
	Scientific, optical and similar equipment	2 784	-2 128	656	2 792	-2 296	496	3 099	-2 572	527	3 625	-2 999
	Social and related community services	1 916	-1 839	77	2 025	-2 082	-57	2 186	-2 081	106	2 390	-2 313
	Specialised repair services	8 203	-6 194	2 009	8 138	-6 240	1 899	8 828	-6 920	1 908	8 821	-7 019
	Textiles	5 593	-4 964	629	5 760	-5 231	529	6 480	-5 953	527	5 928	-5 518
	Transport equipment	3 850	-3 666	184	4 285	-3 698	587	4 276	-4 137	138	5 409	-5 049
	Transport, storage and communications	53 700	-41 919	11 781	59 489	-47 446	12 043	69 375	-55 102	14 273	73 604	-59 249
	Vehicles, parts and accessories	45 335	-57 906	-12 572	47 260	-59 852	-12 591	52 857	-68 980	-16 123	56 329	-76 209
	Wholesale trade	108 400	-100 246	8 155	112 246	-104 798	7 448	127 518	-119 382	8 137	133 994	-126 787
	Wood, wood products and furniture	4 349	-3 736	612	4 471	-3 824	647	4 792	-3 943	850	4 842	-3 884
	Total	1 315 756	-1 161 368	154 388	1 371 867	-1 230 157	141 711	1 536 689	-1 377 384	159 305	1 619 092	-1 458 602

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, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	76 391	-43 866	32 725	82 435	-49 317	33 118	93 440	-56 163	37 277	101 677	-50 302	51 376
Agriculture, forestry and fishing ²	49 131	-30 776	18 355	53 585	-34 870	18 695	38 999	-21 572	17 427	39 197	-21 602	17 595
Bricks, ceramic, glass, cement and similar products	4 213	-3 037	1 176	4 649	-3 423	1 226	5 058	-3 813	1 245	5 087	-3 810	1 277
Catering and accommodation	15 484	-9 746	5 739	16 097	-10 083	6 013	18 181	-11 894	6 287	19 203	-12 336	6 867
Chemicals and chemical, rubber and plastic products	26 295	-19 484	6 811	27 228	-20 029	7 200	29 108	-21 881	7 227	31 216	-23 557	7 660
Clothing and footwear	4 764	-2 948	1 816	4 643	-3 397	1 246	5 057	-3 789	1 268	4 982	-3 682	1 300
Coal and petroleum products	4 054	-2 310	1 744	4 091	-2 567	1 524	5 289	-3 619	1 671	5 719	-3 941	1 778
Construction	59 754	-35 990	23 763	62 370	-38 192	24 178	77 040	-39 899	37 141	65 597	-24 419	41 178
Educational services	1 496	-614	882	1 624	-770	854	2 061	-1 071	990	2 243	-877	1 366
Electricity, gas and water ²	28 405	-20 676	7 729	27 532	-19 475	8 057	34 970	-23 773	11 197	43 100	-30 290	12 810
Financing, insurance, real estate and business services ²	297 809	-179 546	118 263	306 966	-188 765	118 201	366 746	-233 329	133 417	396 028	-250 704	145 324
Food, drink and tobacco	38 012	-24 411	13 600	39 285	-24 847	14 437	44 491	-27 177	17 314	49 121	-31 418	17 704
Leather, leather goods and fur (excl. footwear & clothing)	586	-405	181	642	-434	208	626	-455	171	616	-420	196
Machinery and related items	30 226	-19 697	10 529	29 965	-19 874	10 091	31 480	-21 382	10 097	32 561	-20 691	11 870
Medical, dental and other health and veterinary services	19 472	-8 893	10 579	20 961	-9 868	11 093	24 788	-12 150	12 638	26 531	-12 745	13 787
Metal (including metal products)	21 692	-15 577	6 115	22 186	-16 171	6 015	25 888	-16 632	9 256	26 229	-19 452	6 777
Mining and quarrying	31 962	-18 530	13 432	32 889	-20 094	12 795	42 067	-26 469	15 599	47 430	-20 985	26 445
Other manufacturing industries	8 366	-5 538	2 847	9 423	-6 439	2 984	11 209	-7 839	3 370	13 280	-8 856	4 424
Paper, printing and publishing	10 778	-7 362	3 416	10 594	-7 224	3 370	11 365	-7 980	3 385	11 515	-8 011	3 504
Personal and household services	2 119	-1 000	1 119	2 262	-1 108	1 154	2 598	-1 270	1 328	3 561	-1 718	1 843
Public administration	13 371	-5 811	7 560	11 554	-6 329	5 225	11 718	-6 490	5 228	13 132	-7 538	5 594
Recreation and cultural services	9 331	-5 546	3 784	9 767	-5 730	4 037	11 232	-6 884	4 348	12 124	-7 363	4 761
Research and scientific institutes	1 105	-347	758	956	-292	664	1 073	-365	708	1 128	-350	778
Retail trade	143 639	-119 928	23 711	149 310	-126 714	22 597	164 979	-140 314	24 665	170 377	-144 912	25 465
Scientific, optical and similar equipment	2 210	-1 178	1 032	2 366	-1 498	868	2 579	-1 542	1 036	2 947	-1 552	1 395
Social and related community services	1 539	-700	838	1 734	-835	899	1 881	-1 049	832	1 993	-1 078	915
Specialised repair services	7 529	-4 808	2 721	7 441	-4 838	2 603	7 973	-5 317	2 656	8 019	-5 247	2 772
Textiles	4 779	-3 536	1 243	5 032	-3 875	1 157	5 789	-4 499	1 290	4 780	-3 599	1 181
Transport equipment	3 196	-1 725	1 471	3 659	-2 025	1 634	3 433	-2 103	1 331	4 480	-2 891	1 590
Transport, storage and communications	47 356	-26 318	21 038	52 942	-26 930	26 013	60 470	-36 904	23 567	63 381	-38 617	24 763
Vehicles, parts and accessories	22 803	-16 991	5 812	23 350	-18 041	5 309	26 664	-20 766	5 898	30 079	-23 277	6 803
Wholesale trade	84 975	-64 366	20 610	89 895	-70 432	19 463	100 575	-80 105	20 470	104 344	-83 537	20 807
Wood, wood products and furniture	3 893	-2 802	1 091	4 069	-2 908	1 161	4 390	-3 245	1 145	4 442	-3 172	1 271
Total	1 076 754	-704 264	372 490	1 121 487	-747 399	374 088	1 273 220	-851 739	421 482	1 346 122	-870 844	475 278

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, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
Sector	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)	Output (R million)	Input (R million)	Net (R million)
Agencies and other services ¹	10 549	-25 132	-14 583	11 267	-25 962	-14 695	14 634	-32 924	-18 290	14 250	-40 530	-26 279
Agriculture, forestry and fishing ²	9 803	-24 664	-14 862	10 548	-26 559	-16 011	11 854	-28 873	-17 020	12 398	-30 363	-17 965
Bricks, ceramic, glass, cement and similar products	415	-798	-383	391	-788	-397	560	-945	-385	600	-1 080	-480
Catering and accommodation	756	-1 985	-1 199	740	-2 083	-1 343	710	-1 736	-1 026	881	-2 380	-1 499
Chemicals and chemical, rubber and plastic products	15 297	-19 928	-4 631	15 512	-21 392	-5 880	19 463	-25 489	-6 026	18 615	-24 484	-5 869
Clothing and footwear	758	-1 089	-331	580	-837	-256	622	-900	-278	836	-1 256	-420
Coal and petroleum products	4 170	-10 224	-6 054	4 627	-10 888	-6 260	5 331	-12 730	-7 399	5 946	-13 977	-8 031
Construction	5 115	-12 734	-7 619	4 969	-14 496	-9 527	-3 782	-17 057	-20 838	5 650	-31 699	-26 048
Educational services	78	-367	-289	90	-368	-278	118	-404	-286	77	-814	-737
Electricity, gas and water ²	8 717	-12 872	-4 156	9 433	-12 606	-3 173	6 382	-9 009	-2 627	2 650	-5 641	-2 991
Financing, insurance, real estate and business services ²	45 350	-79 290	-33 941	50 960	-86 930	-35 970	46 880	-83 287	-36 406	42 260	-87 963	-45 703
Food, drink and tobacco	8 172	-13 609	-5 437	7 797	-13 723	-5 926	7 832	-14 920	-7 088	7 548	-14 539	-6 992
Leather, leather goods and fur (excl. footwear & clothing)	188	-411	-223	99	-338	-238	96	-230	-135	128	-214	-85
Machinery and related items	5 788	-9 742	-3 954	6 378	-11 111	-4 733	7 758	-12 331	-4 573	7 866	-13 587	-5 721
Medical, dental and other health and veterinary services	726	-1 733	-1 008	544	-1 849	-1 306	1 033	-2 198	-1 165	1 004	-2 758	-1 754
Metal (including metal products)	9 220	-17 790	-8 571	10 541	-20 616	-10 075	11 085	-26 154	-15 069	11 378	-25 464	-14 086
Mining and quarrying	16 442	-55 689	-39 247	21 259	-62 654	-41 395	23 169	-71 972	-48 803	23 178	-87 091	-63 913
Other manufacturing industries	2 019	-5 450	-3 430	2 505	-6 264	-3 759	2 717	-6 590	-3 874	3 429	-8 015	-4 586
Paper, printing and publishing	1 463	-2 132	-669	1 190	-2 110	-920	1 793	-2 594	-801	2 039	-3 100	-1 061
Personal and household services	72	-301	-229	108	-477	-368	158	-435	-278	225	-799	-575
Public administration	12 499	-24 469	-11 970	11 489	-22 715	-11 225	13 822	-25 685	-11 863	15 277	-27 444	-12 167
Recreation and cultural services	364	-1 409	-1 046	509	-1 454	-945	379	-991	-612	492	-1 212	-720
Research and scientific institutes	86	-366	-280	110	-418	-309	130	-411	-280	156	-522	-366
Retail trade	25 105	-34 772	-9 666	22 758	-32 037	-9 279	25 072	-34 242	-9 170	25 610	-34 664	-9 054
Scientific, optical and similar equipment	574	-950	-376	426	-798	-372	520	-1 029	-510	678	-3 550	-2 872
Social and related community services	378	-1 139	-761	291	-1 247	-956	305	-1 032	-727	397	-1 235	-838
Specialised repair services	674	-1 386	-712	697	-1 401	-704	855	-1 603	-748	803	-1 772	-969
Textiles	814	-1 428	-614	728	-1 357	-629	691	-1 454	-764	1 148	-1 918	-770
Transport equipment	655	-1 942	-1 287	626	-1 673	-1 047	842	-2 034	-1 192	929	-2 159	-1 230
Transport, storage and communications	6 344	-15 601	-9 257	6 547	-20 517	-13 970	8 904	-18 198	-9 294	10 224	-20 631	-10 408
Vehicles, parts and accessories	22 532	-40 915	-18 383	23 910	-41 810	-17 900	26 192	-48 214	-22 021	26 250	-52 933	-26 683
Wholesale trade	23 425	-35 880	-12 455	22 351	-34 366	-12 015	26 943	-39 277	-12 334	29 650	-43 250	-13 600
Wood, wood products and furniture	456	-934	-478	401	-916	-514	402	-697	-295	400	-713	-313
Total	239 001	-457 103	-218 102	250 381	-482 788	-232 377	263 469	-525 645	-262 177	272 970	-587 788	-314 788

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, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
For each R1	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments	Domestic VAT payments there is input claimed of	Domestic VAT payments there is output declared of	Net Domestic VAT payments
Sector												
Agencies and other services ¹	-1.33	2.33	1.00	-1.49	2.49	1.00	-1.51	2.51	1.00	-0.98	1.98	1.00
Agriculture, forestry and fishing	-1.68	2.68	1.00	-1.87	2.87	1.00	-1.24	2.24	1.00	-1.23	2.23	1.00
Bricks, ceramic, glass, cement and similar products	-2.58	3.58	1.00	-2.79	3.79	1.00	-3.06	4.06	1.00	-2.98	3.98	1.00
Catering and accommodation	-1.70	2.70	1.00	-1.88	2.88	1.00	-1.89	2.89	1.00	-1.80	2.80	1.00
Chemicals and chemical, rubber and plastic products	-2.86	3.86	1.00	-2.78	3.78	1.00	-3.03	4.03	1.00	-3.08	4.08	1.00
Clothing and footwear	-1.62	2.62	1.00	-2.73	3.73	1.00	-2.99	3.99	1.00	-2.83	3.83	1.00
Coal and petroleum products	-1.32	2.32	1.00	-1.68	2.68	1.00	-2.17	3.17	1.00	-2.22	3.22	1.00
Construction	-1.51	2.51	1.00	-1.58	2.58	1.00	-1.07	2.07	1.00	-0.59	1.59	1.00
Educational services	-0.70	1.70	1.00	-0.90	1.90	1.00	-1.08	2.08	1.00	-0.64	1.64	1.00
Electricity, gas and water	-2.68	3.68	1.00	-2.42	3.42	1.00	-2.12	3.12	1.00	-2.36	3.36	1.00
Financing, insurance, real estate and business services	-1.52	2.52	1.00	-1.60	2.60	1.00	-1.75	2.75	1.00	-1.73	2.73	1.00
Food, drink and tobacco	-1.79	2.79	1.00	-1.72	2.72	1.00	-1.57	2.57	1.00	-1.77	2.77	1.00
Leather, leather goods and fur (excl. footwear & clothing)	-2.23	3.23	1.00	-2.09	3.09	1.00	-2.65	3.65	1.00	-2.15	3.15	1.00
Machinery and related items	-1.87	2.87	1.00	-1.97	2.97	1.00	-2.12	3.12	1.00	-1.74	2.74	1.00
Medical, dental and other health and veterinary services	-0.84	1.84	1.00	-0.89	1.89	1.00	-0.96	1.96	1.00	-0.92	1.92	1.00
Metal (including metal products)	-2.55	3.55	1.00	-2.69	3.69	1.00	-1.80	2.80	1.00	-2.87	3.87	1.00
Mining and quarrying	-1.38	2.38	1.00	-1.57	2.57	1.00	-1.70	2.70	1.00	-0.79	1.79	1.00
Other manufacturing industries	-1.95	2.95	1.00	-2.16	3.16	1.00	-2.33	3.33	1.00	-2.00	3.00	1.00
Paper, printing and publishing	-2.15	3.15	1.00	-2.14	3.14	1.00	-2.36	3.36	1.00	-2.29	3.29	1.00
Personal and household services	-0.89	1.89	1.00	-0.96	1.96	1.00	-0.96	1.96	1.00	-0.93	1.93	1.00
Public administration	-0.77	1.77	1.00	-1.21	2.21	1.00	-1.24	2.24	1.00	-1.35	2.35	1.00
Recreation and cultural services	-1.47	2.47	1.00	-1.42	2.42	1.00	-1.58	2.58	1.00	-1.55	2.55	1.00
Research and scientific institutes	-0.46	1.46	1.00	-0.44	1.44	1.00	-0.52	1.52	1.00	-0.45	1.45	1.00
Retail trade	-5.06	6.06	1.00	-5.61	6.61	1.00	-5.69	6.69	1.00	-5.69	6.69	1.00
Scientific, optical and similar equipment	-1.14	2.14	1.00	-1.73	2.73	1.00	-1.49	2.49	1.00	0.16	0.84	1.00
Social and related community services	-0.84	1.84	1.00	-0.93	1.93	1.00	-1.26	2.26	1.00	-1.18	2.18	1.00
Specialised repair services	-1.77	2.77	1.00	-1.86	2.86	1.00	-2.00	3.00	1.00	-1.89	2.89	1.00
Textiles	-2.85	3.85	1.00	-3.35	4.35	1.00	-3.49	4.49	1.00	-3.05	4.05	1.00
Transport equipment	-1.17	2.17	1.00	-1.24	2.24	1.00	-1.58	2.58	1.00	-1.82	2.82	1.00
Transport, storage and communications	-1.25	2.25	1.00	-1.04	2.04	1.00	-1.57	2.57	1.00	-1.56	2.56	1.00
Vehicles, parts and accessories	-2.92	3.92	1.00	-3.40	4.40	1.00	-3.52	4.52	1.00	-3.42	4.42	1.00
Wholesale trade	-3.12	4.12	1.00	-3.62	4.62	1.00	-3.91	4.91	1.00	-4.01	5.01	1.00
Wood, wood products and furniture	-2.57	3.57	1.00	-2.50	3.50	1.00	-2.83	3.83	1.00	-2.50	3.50	1.00
Total	-1.89	2.89	1.00	-2.00	3.00	1.00	-2.02	3.02	1.00	-1.83	2.83	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, 2016/17 – 2019/20

Fiscal year	2016/17			2017/18			2018/19			2019/20		
For each R1	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded	VAT refunded there is input claimed of	VAT refunded there is output declared of	Net VAT refunded
Sector												
Agencies and other services ¹	-1.72	0.72	-1.00	-1.77	0.77	-1.00	-1.80	0.80	-1.00	-1.54	0.54	-1.00
Agriculture, forestry and fishing	-1.66	0.66	-1.00	-1.66	0.66	-1.00	-1.70	0.70	-1.00	-1.69	0.69	-1.00
Bricks, ceramic, glass, cement and similar products	-2.08	1.08	-1.00	-1.98	0.98	-1.00	-2.45	1.45	-1.00	-2.25	1.25	-1.00
Catering and accommodation	-1.63	0.63	-1.00	-1.55	0.55	-1.00	-1.69	0.69	-1.00	-1.59	0.59	-1.00
Chemicals and chemical, rubber and plastic products	-4.30	3.30	-1.00	-3.64	2.64	-1.00	-4.23	3.23	-1.00	-4.17	3.17	-1.00
Clothing and footwear	-3.29	2.29	-1.00	-3.27	2.27	-1.00	-3.23	2.23	-1.00	-2.99	1.99	-1.00
Coal and petroleum products	-1.69	0.69	-1.00	-1.74	0.74	-1.00	-1.72	0.72	-1.00	-1.74	0.74	-1.00
Construction	-1.67	0.67	-1.00	-1.52	0.52	-1.00	-0.82	-0.18	-1.00	-1.22	0.22	-1.00
Educational services	-1.27	0.27	-1.00	-1.32	0.32	-1.00	-1.41	0.41	-1.00	-1.10	0.10	-1.00
Electricity, gas and water	-3.10	2.10	-1.00	-3.97	2.97	-1.00	-3.43	2.43	-1.00	-1.89	0.89	-1.00
Financing, insurance, real estate and business services	-2.34	1.34	-1.00	-2.42	1.42	-1.00	-2.29	1.29	-1.00	-1.92	0.92	-1.00
Food, drink and tobacco	-2.50	1.50	-1.00	-2.32	1.32	-1.00	-2.11	1.11	-1.00	-2.08	1.08	-1.00
Leather, leather goods and fur (excl. footwear & clothing)	-1.84	0.84	-1.00	-1.42	0.42	-1.00	-1.71	0.71	-1.00	-2.50	1.50	-1.00
Machinery and related items	-2.46	1.46	-1.00	-2.35	1.35	-1.00	-2.70	1.70	-1.00	-2.38	1.38	-1.00
Medical, dental and other health and veterinary services	-1.72	0.72	-1.00	-1.42	0.42	-1.00	-1.89	0.89	-1.00	-1.57	0.57	-1.00
Metal (including metal products)	-2.08	1.08	-1.00	-2.05	1.05	-1.00	-1.74	0.74	-1.00	-1.81	0.81	-1.00
Mining and quarrying	-1.42	0.42	-1.00	-1.51	0.51	-1.00	-1.47	0.47	-1.00	-1.36	0.36	-1.00
Other manufacturing industries	-1.59	0.59	-1.00	-1.67	0.67	-1.00	-1.70	0.70	-1.00	-1.75	0.75	-1.00
Paper, printing and publishing	-3.19	2.19	-1.00	-2.29	1.29	-1.00	-3.24	2.24	-1.00	-2.92	1.92	-1.00
Personal and household services	-1.31	0.31	-1.00	-1.29	0.29	-1.00	-1.57	0.57	-1.00	-1.39	0.39	-1.00
Public administration	-2.04	1.04	-1.00	-2.02	1.02	-1.00	-2.17	1.17	-1.00	-2.26	1.26	-1.00
Recreation and cultural services	-1.35	0.35	-1.00	-1.54	0.54	-1.00	-1.62	0.62	-1.00	-1.68	0.68	-1.00
Research and scientific institutes	-1.31	0.31	-1.00	-1.36	0.36	-1.00	-1.46	0.46	-1.00	-1.43	0.43	-1.00
Retail trade	-3.60	2.60	-1.00	-3.45	2.45	-1.00	-3.73	2.73	-1.00	-3.83	2.83	-1.00
Scientific, optical and similar equipment	-2.53	1.53	-1.00	-2.14	1.14	-1.00	-2.02	1.02	-1.00	-1.24	0.24	-1.00
Social and related community services	-1.50	0.50	-1.00	-1.30	0.30	-1.00	-1.42	0.42	-1.00	-1.47	0.47	-1.00
Specialised repair services	-1.95	0.95	-1.00	-1.99	0.99	-1.00	-2.14	1.14	-1.00	-1.83	0.83	-1.00
Textiles	-2.33	1.33	-1.00	-2.16	1.16	-1.00	-1.90	0.90	-1.00	-2.49	1.49	-1.00
Transport equipment	-1.51	0.51	-1.00	-1.60	0.60	-1.00	-1.71	0.71	-1.00	-1.76	0.76	-1.00
Transport, storage and communications	-1.69	0.69	-1.00	-1.47	0.47	-1.00	-1.96	0.96	-1.00	-1.98	0.98	-1.00
Vehicles, parts and accessories	-2.23	1.23	-1.00	-2.34	1.34	-1.00	-2.19	1.19	-1.00	-1.98	0.98	-1.00
Wholesale trade	-2.88	1.88	-1.00	-2.86	1.86	-1.00	-3.18	2.18	-1.00	-3.18	2.18	-1.00
Wood, wood products and furniture	-1.95	0.95	-1.00	-1.78	0.78	-1.00	-2.36	1.36	-1.00	-2.28	1.28	-1.00
Total	-2.10	1.10	-1.00	-2.08	1.08	-1.00	-2.00	1.00	-1.00	-1.87	0.87	-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), 2016/17 – 2019/20

Fiscal year	2016/17				2017/18				2018/19				2019/20			
Turnover group	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)	Number of vendors	Turnover (R million)	Payments (R million)	Refunds (R million)
A: = 0	29 837	–	2 445	-5 242	27 887	–	2 283	-5 023	33 170	–	2 628	-4 830	29 330	–	2 553	-6 064
B: 1 to 50 000	10 227	263	71	-565	9 937	254	73	-765	11 362	290	106	-551	10 783	267	90	-980
C: 50 001 to 100 000	11 647	859	102	-291	10 888	804	98	-284	11 498	852	131	-593	10 766	798	112	-564
D: 100 001 to 200 000	18 641	2 778	259	-466	18 127	2 705	263	-517	19 109	2 847	329	-634	18 300	2 723	286	-644
E: 200 001 to 300 000	15 952	3 981	329	-770	15 190	3 795	326	-395	16 288	4 063	392	-464	15 639	3 903	360	-737
F: 300 001 to 500 000	25 787	10 227	792	-702	25 481	10 110	772	-695	26 586	10 550	924	-746	26 074	10 360	941	-905
G: 500 001 to 700 000	21 159	12 639	885	-510	20 814	12 424	854	-611	21 998	13 141	1 058	-741	21 075	12 593	943	-675
H: 700 001 to 1 000 000	26 425	22 333	1 511	-669	26 235	22 181	1 489	-689	27 362	23 150	1 831	-839	26 968	22 783	1 661	-872
I: 1 000 001 to 2 000 000	62 655	91 222	5 866	-1 912	63 078	91 967	5 883	-1 938	64 782	94 201	6 985	-2 243	64 528	94 086	6 571	-2 422
J: 2 000 001 to 3 000 000	37 874	93 243	5 605	-1 392	38 704	95 262	5 773	-1 336	38 936	95 913	6 750	-1 618	39 781	97 947	6 582	-2 048
K: 3 000 001 to 5 000 000	43 856	170 581	9 641	-2 103	45 070	175 303	9 883	-2 024	44 651	173 711	11 165	-2 538	46 302	180 331	11 116	-2 496
L: 5 000 001 to 10 000 000	47 064	332 906	16 771	-3 818	49 191	348 164	17 637	-4 143	48 843	345 897	19 842	-4 059	50 704	359 869	19 825	-4 654
M: 10 000 001 to 14 000 000	17 236	203 710	9 020	-2 001	17 955	212 422	9 661	-2 551	17 815	210 580	10 774	-2 406	18 846	222 648	11 082	-2 756
N: 14 000 001 to 20 000 000	14 704	245 683	10 358	-2 594	15 187	253 337	10 801	-2 642	14 885	248 313	11 834	-2 953	16 090	269 003	12 438	-3 240
O: 20 000 001 to 30 000 000	12 444	303 701	12 101	-3 065	12 796	311 560	12 399	-3 226	12 859	313 571	14 291	-3 703	14 010	341 689	15 003	-4 012
P: 30 000 001 to 50 000 000	11 489	450 066	15 916	-4 824	11 629	454 015	16 712	-5 305	12 690	494 224	19 922	-6 227	13 482	524 245	21 199	-6 019
Q: 50 000 001 to 100 000 000	12 238	852 454	26 041	-8 412	13 188	924 213	27 471	-9 467	12 218	851 061	28 355	-10 197	12 744	889 655	29 502	-10 299
R: 100 000 001 +	12 837	9 816 887	203 045	-141 575	13 626	10 389 611	214 585	-149 359	13 658	10 815 796	240 359	-184 613	14 175	11 655 068	258 472	-183 487
Total	432 072	12 613 531	320 759	-180 912	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

1. VAT exclusive.

Table A4.6.1: VAT: Vendors per annualised turnover¹ (payments and refunds), 2016/17 – 2019/20 (continued)

Fiscal year	2016/17			2017/18			2018/19			2019/20		
Turnover group	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds	Number of vendors	Turnover	Payments	Refunds
Percentage of total												
A: = 0	6.9%	0.0%	0.8%	2.9%	6.4%	0.0%	0.7%	2.6%	7.4%	0.0%	0.7%	2.1%
B: 1 to 50 000	2.4%	0.0%	0.0%	0.3%	2.3%	0.0%	0.0%	0.4%	2.5%	0.0%	0.0%	0.2%
C: 50 001 to 100 000	2.7%	0.0%	0.0%	0.2%	2.5%	0.0%	0.0%	0.1%	2.6%	0.0%	0.0%	0.3%
D: 100 001 to 200 000	4.3%	0.0%	0.1%	0.3%	4.2%	0.0%	0.1%	0.3%	4.3%	0.0%	0.1%	0.3%
E: 200 001 to 300 000	3.7%	0.0%	0.1%	0.4%	3.5%	0.0%	0.1%	0.2%	3.6%	0.0%	0.1%	0.2%
F: 300 001 to 500 000	6.0%	0.1%	0.2%	0.4%	5.5%	0.1%	0.2%	0.4%	5.9%	0.1%	0.2%	0.3%
G: 500 001 to 700 000	4.9%	0.1%	0.3%	0.3%	4.8%	0.1%	0.3%	0.3%	4.9%	0.1%	0.3%	0.3%
H: 700 001 to 1 000 000	6.1%	0.2%	0.5%	0.4%	6.0%	0.2%	0.4%	0.4%	6.1%	0.2%	0.5%	0.4%
I: 1 000 001 to 2 000 000	14.5%	0.7%	1.8%	1.1%	14.5%	0.7%	1.7%	1.0%	14.4%	0.7%	1.8%	1.0%
J: 2 000 001 to 3 000 000	8.8%	0.7%	1.7%	0.8%	8.9%	0.7%	1.7%	0.7%	8.7%	0.7%	1.8%	0.7%
K: 3 000 001 to 5 000 000	10.2%	1.4%	3.0%	1.2%	10.4%	1.3%	2.9%	1.1%	10.0%	1.3%	3.0%	1.1%
L: 5 000 001 to 10 000 000	10.9%	2.6%	5.2%	2.1%	11.3%	2.6%	5.2%	2.2%	10.9%	2.5%	5.3%	1.8%
M: 10 000 001 to 14 000 000	4.0%	1.6%	2.8%	1.1%	4.1%	1.6%	2.9%	1.3%	4.0%	1.5%	2.9%	1.0%
N: 14 000 001 to 20 000 000	3.4%	1.9%	3.2%	1.4%	3.5%	1.9%	3.2%	1.4%	3.3%	1.8%	3.1%	1.3%
O: 20 000 001 to 30 000 000	2.9%	2.4%	3.8%	1.7%	2.9%	2.3%	3.7%	1.7%	2.9%	2.3%	3.8%	1.6%
P: 30 000 001 to 50 000 000	2.7%	3.6%	5.0%	2.7%	2.7%	3.4%	5.0%	2.8%	2.8%	3.6%	5.3%	2.7%
Q: 50 000 001 to 100 000 000	2.8%	6.8%	8.1%	4.6%	3.0%	6.9%	8.2%	5.0%	2.7%	6.2%	7.5%	4.4%
R: 100 000 001 +	3.0%	77.8%	63.3%	78.3%	3.1%	78.1%	63.7%	78.2%	3.0%	79.0%	63.6%	80.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. VAT exclusive.

Table A4.7.1: VAT: Number of Vendors per turnover bracket, 10-year cohort 2010/11 – 2019/20

Turnover group	Number of Vendors per Fiscal Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
A: = 0	4 170	3 399	2 997	2 574	2 585	2 392	2 820	3 080	4 248	6 984
B: 1 to 50 000	4 998	4 078	3 818	3 613	3 454	3 431	3 407	3 451	4 079	4 373
C: 50 001 to 100 000	6 727	6 247	5 904	5 717	5 448	5 090	5 036	4 903	5 121	5 187
D: 100 001 to 200 000	11 528	10 635	10 211	9 792	9 338	9 044	8 988	8 832	9 251	9 145
E: 200 001 to 300 000	9 866	9 247	8 856	8 579	8 226	8 059	7 959	7 774	8 176	7 943
F: 300 001 to 500 000	16 307	15 658	14 785	14 175	13 743	13 533	13 256	13 305	13 566	13 392
G: 500 001 to 700 000	13 493	12 902	12 296	11 815	11 397	11 099	11 063	11 011	11 378	10 891
H: 700 001 to 1 000 000	16 978	16 201	15 580	14 837	14 270	14 049	13 795	13 620	14 012	13 543
I: 1 000 001 to 2 000 000	36 410	36 119	35 362	34 478	33 760	33 095	32 398	32 058	32 075	30 962
J: 2 000 001 to 3 000 000	20 855	21 109	20 972	20 963	20 660	20 620	20 117	20 027	19 671	19 166
K: 3 000 001 to 5 000 000	22 697	23 613	24 169	24 462	24 435	24 489	24 475	24 178	23 368	23 129
L: 5 000 001 to 10 000 000	23 091	24 545	25 371	26 186	27 067	27 603	27 562	27 852	26 755	26 393
M: 10 000 001 to 14 000 000	8 470	8 865	9 622	9 822	10 443	10 634	10 754	10 920	10 471	10 445
N: 14 000 001 to 20 000 000	7 106	7 699	8 124	8 816	9 047	9 272	9 434	9 415	8 952	9 175
O: 20 000 001 to 30 000 000	6 333	6 803	7 200	7 788	8 131	8 443	8 312	8 275	7 985	8 270
P: 30 000 001 to 50 000 000	5 939	6 317	6 824	7 297	7 623	8 171	7 980	7 923	8 280	8 353
Q: 50 000 001 to 100 000 000	5 116	5 757	6 376	6 814	7 422	7 622	8 667	9 058	8 160	8 161
R: 100 000 001 +	5 473	6 363	7 090	7 829	8 508	8 911	9 534	9 875	10 009	10 045
Total	225 557	225 557	225 557	225 557	225 557	225 557	225 557	225 557	225 557	225 557

Table A4.7.2 : VAT: Number of Vendors, Turnover, Domestic VAT and VAT refunds per turnover bracket, 10-year cohort 2010/11 - 2019/20

Turnover group	Number of Vendors			Turnover (R million)			Domestic VAT (R million)			VAT Refunds (R million)		
	2010/11	2019/20	CAGR	2010/11	2019/20	CAGR	2010/11	2019/20	CAGR	2010/11	2019/20	CAGR
A: = 0	4 170	6 984	5.9%	–	–	0.0%	286	931	14.0%	-940	-500	-6.8%
B: 1 to 50 000	4 998	4 373	-1.5%	149	113	-3.0%	35	28	-2.5%	-190	-96	-7.3%
C: 50 001 to 100 000	6 727	5 187	-2.8%	503	384	-3.0%	92	44	-7.9%	-200	-77	-10.0%
D: 100 001 to 200 000	11 528	9 145	-2.5%	1 710	1 361	-2.5%	156	142	-1.0%	-223	-136	-5.4%
E: 200 001 to 300 000	9 866	7 943	-2.4%	2 462	1 984	-2.4%	209	174	-2.0%	-215	-120	-6.3%
F: 300 001 to 500 000	16 307	13 392	-2.2%	6 468	5 318	-2.2%	510	456	-1.2%	-294	-200	-4.2%
G: 500 001 to 700 000	13 493	10 891	-2.4%	8 056	6 504	-2.4%	599	518	-1.6%	-267	-171	-4.8%
H: 700 001 to 1 000 000	16 978	13 543	-2.5%	14 333	11 426	-2.5%	994	880	-1.4%	-319	-270	-1.8%
I: 1 000 001 to 2 000 000	36 410	30 962	-1.8%	52 652	45 043	-1.7%	3 405	3 295	-0.4%	-823	-713	-1.6%
J: 2 000 001 to 3 000 000	20 855	19 166	-0.9%	51 274	47 182	-0.9%	3 071	3 274	0.7%	-760	-698	-0.9%
K: 3 000 001 to 5 000 000	22 697	23 129	0.2%	88 308	90 369	0.3%	4 769	5 860	2.3%	-1 222	-920	-3.1%
L: 5 000 001 to 10 000 000	23 091	26 393	1.5%	163 552	187 779	1.5%	7 730	10 980	4.0%	-1 893	-1 967	0.4%
M: 10 000 001 to 14 000 000	8 470	10 445	2.4%	100 124	123 584	2.4%	4 322	6 423	4.5%	-906	-1 094	2.1%
N: 14 000 001 to 20 000 000	7 106	9 175	2.9%	118 750	153 521	2.9%	4 867	7 425	4.8%	-1 320	-1 511	1.5%
O: 20 000 001 to 30 000 000	6 333	8 270	3.0%	154 532	202 168	3.0%	5 970	9 313	5.1%	-1 461	-2 038	3.8%
P: 30 000 001 to 50 000 000	5 939	8 353	3.9%	229 402	325 978	4.0%	7 835	13 886	6.6%	-2 344	-3 415	4.3%
Q: 50 000 001 to 100 000 000	5 116	8 161	5.3%	357 854	571 807	5.3%	11 505	20 151	6.4%	-3 515	-5 973	6.1%
R: 100 000 001 +	5 473	10 045	7.0%	4 496 939	9 575 668	8.8%	100 055	209 178	8.5%	-63 741	-155 973	10.5%
Total	225 557	225 557	0.0%	5 847 068	11 350 189	7.6%	156 410	292 957	7.2%	-80 633	-175 873	9.1%

Table A4.7.3: VAT: Turnover per turnover bracket, 10-year cohort 2010/11 – 2019/20

Turnover group	R million per Fiscal Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
A: = 0	—	—	—	—	—	—	—	—	—	—
B: 1 to 50 000	149	120	114	107	102	100	96	96	111	113
C: 50 001 to 100 000	503	460	437	423	404	376	371	363	380	384
D: 100 001 to 200 000	1 710	1 579	1 519	1 458	1 393	1 350	1 347	1 319	1 378	1 361
E: 200 001 to 300 000	2 462	2 299	2 211	2 139	2 056	2 009	1 984	1 944	2 040	1 984
F: 300 001 to 500 000	6 468	6 202	5 871	5 635	5 467	5 368	5 262	5 287	5 385	5 318
G: 500 001 to 700 000	8 056	7 712	7 345	7 063	6 807	6 631	6 605	6 578	6 803	6 504
H: 700 001 to 1 000 000	14 333	13 701	13 177	12 555	12 071	11 874	11 671	11 513	11 847	11 426
I: 1 000 001 to 2 000 000	52 652	52 266	51 319	50 083	49 127	48 132	47 211	46 636	46 661	45 043
J: 2 000 001 to 3 000 000	51 274	51 909	51 648	51 623	50 931	50 817	49 636	49 315	48 520	47 182
K: 3 000 001 to 5 000 000	88 308	91 853	94 145	95 339	95 181	95 355	95 401	94 282	91 111	90 369
L: 5 000 001 to 10 000 000	163 552	173 723	179 526	185 536	191 915	195 983	195 740	197 701	190 032	187 779
M: 10 000 001 to 14 000 000	100 124	104 833	113 805	116 045	123 526	125 775	127 282	129 277	123 843	123 584
N: 14 000 001 to 20 000 000	118 750	128 583	135 715	147 404	151 173	155 109	157 648	157 244	149 645	153 521
O: 20 000 001 to 30 000 000	154 532	166 253	176 043	190 379	198 366	206 375	203 328	201 724	194 760	202 168
P: 30 000 001 to 50 000 000	229 402	244 819	263 275	282 770	295 592	316 732	313 850	310 676	322 713	325 978
Q: 50 000 001 to 100 000 000	357 854	401 532	444 864	478 100	522 352	534 341	603 764	633 443	569 829	571 807
R: 100 000 001 +	4 496 939	5 487 424	5 952 099	6 681 729	7 260 553	7 670 554	8 274 559	8 656 075	9 043 863	9 575 668
Total	5 847 068	6 935 269	7 493 112	8 308 386	8 967 015	9 426 882	10 095 756	10 503 473	10 808 921	11 350 189

Table A4.7.4: VAT: Payments per turnover bracket, 10-year cohort 2010/11 – 2019/20

Turnover group	R million per Fiscal Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
A: = 0	286	257	207	188	192	528	681	695	870	931
B: 1 to 50 000	35	19	18	20	14	16	17	16	38	28
C: 50 001 to 100 000	92	48	49	47	40	41	45	35	60	44
D: 100 001 to 200 000	156	148	139	135	126	133	123	131	156	142
E: 200 001 to 300 000	209	199	188	186	181	171	176	164	205	174
F: 300 001 to 500 000	510	495	485	464	453	438	440	424	515	456
G: 500 001 to 700 000	599	574	571	539	537	513	517	502	589	518
H: 700 001 to 1 000 000	994	984	952	911	901	877	871	850	1 019	880
I: 1 000 001 to 2 000 000	3 405	3 488	3 467	3 437	3 452	3 390	3 325	3 279	3 691	3 295
J: 2 000 001 to 3 000 000	3 071	3 157	3 279	3 273	3 333	3 300	3 236	3 232	3 611	3 274
K: 3 000 001 to 5 000 000	4 769	5 095	5 389	5 639	5 731	5 742	5 811	5 757	6 278	5 860
L: 5 000 001 to 10 000 000	7 730	8 426	8 972	9 494	10 071	10 440	10 630	10 791	11 580	10 980
M: 10 000 001 to 14 000 000	4 322	4 611	5 182	5 380	5 766	5 897	6 010	6 169	6 658	6 423
N: 14 000 001 to 20 000 000	4 867	5 290	5 799	6 431	6 729	6 741	7 088	7 125	7 507	7 425
O: 20 000 001 to 30 000 000	5 970	6 430	6 994	7 685	8 102	8 596	8 466	8 546	9 386	9 313
P: 30 000 001 to 50 000 000	7 835	8 442	9 598	10 519	11 239	12 175	11 771	12 231	13 719	13 886
Q: 50 000 001 to 100 000 000	11 505	12 527	13 756	14 713	16 411	17 292	19 677	20 309	20 064	20 151
R: 100 000 001 +	100 055	110 154	123 331	133 877	147 270	154 015	169 976	179 573	199 931	209 178
Total	156 410	170 344	188 376	202 938	220 549	230 305	248 858	259 830	285 876	292 957

Table A4.7.5: VAT: Refunds per turnover bracket, 10-year cohort 2010/11 – 2019/20

Turnover group	R million per Fiscal Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
A: = 0	-940	-770	-815	-508	-495	-408	-396	-758	-669	-500
B: 1 to 50 000	-190	-144	-159	-340	-82	-82	-111	-124	-106	-96
C: 50 001 to 100 000	-200	-78	-171	-61	-91	-92	-94	-61	-71	-77
D: 100 001 to 200 000	-223	-182	-206	-149	-131	-117	-140	-119	-132	-136
E: 200 001 to 300 000	-215	-174	-128	-272	-177	-144	-120	-114	-116	-120
F: 300 001 to 500 000	-294	-408	-233	-205	-296	-169	-177	-178	-245	-200
G: 500 001 to 700 000	-267	-227	-242	-187	-204	-238	-193	-236	-265	-171
H: 700 001 to 1 000 000	-319	-355	-433	-266	-253	-255	-231	-220	-261	-270
I: 1 000 001 to 2 000 000	-823	-994	-751	-720	-911	-650	-796	-691	-791	-713
J: 2 000 001 to 3 000 000	-760	-737	-588	-562	-514	-565	-624	-565	-587	-698
K: 3 000 001 to 5 000 000	-1 222	-1 006	-1 001	-917	-1 003	-1 067	-890	-867	-1 150	-920
L: 5 000 001 to 10 000 000	-1 893	-1 885	-2 004	-1 809	-1 771	-1 826	-1 923	-1 775	-1 765	-1 967
M: 10 000 001 to 14 000 000	-906	-1 114	-1 203	-1 035	-1 164	-1 036	-1 110	-1 129	-1 208	-1 094
N: 14 000 001 to 20 000 000	-1 320	-1 336	-1 449	-1 581	-1 391	-1 379	-1 414	-1 362	-1 588	-1 511
O: 20 000 001 to 30 000 000	-1 461	-1 766	-1 766	-1 939	-1 856	-1 810	-1 805	-1 788	-2 012	-2 038
P: 30 000 001 to 50 000 000	-2 344	-2 724	-2 926	-2 824	-3 467	-3 214	-3 064	-3 022	-3 722	-3 415
Q: 50 000 001 to 100 000 000	-3 515	-4 472	-4 642	-5 208	-6 092	-4 890	-5 685	-6 082	-6 309	-5 973
R: 100 000 001 +	-63 741	-85 174	-90 111	-101 545	-101 926	-111 406	-122 089	-127 544	-158 059	-155 973
Total	-80 633	-103 546	-108 827	-120 129	-121 823	-129 348	-140 861	-146 635	-179 056	-175 873

Table A4.7.6: VAT: Payments by sector, 10-year cohort 2010/11 – 2019/20

Sector	R million per Fiscal Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Agencies and other services	12 191	13 430	15 172	16 385	18 001	17 796	19 205	19 858	20 413	20 112
Agriculture, forestry and fishing	6 626	7 320	8 581	9 400	10 547	11 610	12 969	13 636	14 930	15 118
Bricks, ceramic, glass, cement and similar products	521	573	633	677	786	799	846	852	894	858
Catering and accommodation	1 984	2 002	2 364	2 519	2 723	2 993	3 338	3 419	3 662	3 744
Chemicals and chemical, rubber and plastic products	3 652	3 605	3 913	3 925	4 397	4 852	5 045	5 573	5 956	5 911
Clothing and footwear	489	557	596	568	699	674	783	868	962	895
Coal and petroleum products	1 248	1 211	1 114	1 305	1 062	1 065	1 250	1 292	1 351	1 378
Construction	8 573	9 010	10 302	11 914	12 410	13 488	14 131	13 947	14 609	14 206
Educational services	255	278	387	409	471	538	513	517	546	511
Electricity, gas and water	3 180	4 804	4 054	4 113	4 876	5 220	5 428	5 670	8 354	9 295
Financing, insurance, real estate and business services	49 616	54 871	60 898	65 672	71 490	76 126	80 788	84 475	93 539	93 444
Food, drink and tobacco	7 693	8 187	9 206	9 496	10 190	10 607	10 801	12 144	13 385	14 180
Leather, leather goods and fur (excl. footwear & clothing)	85	84	99	96	94	109	147	170	139	142
Machinery and related items	5 536	5 735	6 214	5 951	6 547	6 550	7 878	7 693	7 867	9 007
Medical, dental and other health and veterinary services	4 600	5 135	5 570	6 165	6 745	7 358	7 751	8 097	9 473	9 359
Metal (including metal products)	3 130	3 338	3 635	4 089	4 061	4 028	4 403	4 390	4 551	4 915
Mining and quarrying	5 427	5 510	6 228	7 299	7 506	7 525	8 153	8 117	9 752	11 651
Other manufacturing industries	1 075	1 088	1 137	1 231	1 283	1 388	1 517	1 585	1 703	1 666
Paper, printing and publishing	1 962	2 036	2 117	2 209	2 340	2 173	2 489	2 487	2 611	2 629
Personal and household services	461	500	535	587	618	642	669	691	775	778
Public administration	2 222	2 205	2 796	2 847	3 021	3 330	3 479	3 905	4 107	4 368
Recreation and cultural services	1 987	1 919	2 088	2 503	2 704	2 803	2 993	3 179	3 453	3 402
Research and scientific institutes	150	183	249	278	295	320	346	322	377	403
Retail trade	9 691	10 850	12 185	12 981	14 012	14 830	15 743	16 778	17 905	19 358
Scientific, optical and similar equipment	354	371	388	463	498	575	786	677	771	752
Social and related community services	351	377	400	452	495	510	509	533	574	592
Specialised repair services	1 215	1 427	1 595	1 708	1 775	1 796	1 870	1 901	1 993	1 994
Textiles	861	800	824	770	781	845	892	881	1 011	880
Transport equipment	424	537	653	682	760	704	782	948	901	960
Transport, storage and communications	9 879	11 023	11 845	12 700	13 741	13 933	15 704	16 606	19 052	19 479
Vehicles, parts and accessories	2 785	2 466	2 447	2 861	3 443	2 895	3 553	3 370	3 947	4 584
Wholesale trade	7 596	8 302	9 521	10 067	11 507	11 513	13 329	14 437	15 477	15 469
Wood, wood products and furniture	593	610	630	617	670	711	767	812	840	919
Total	156 410	170 344	188 376	202 938	220 549	230 305	248 858	259 830	285 876	292 957

Table A4.7.7: VAT: Payments by economic activity, 10-year cohort 2010/11 – 2019/20

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Economic activity¹										
Primary sector	12 053	12 830	14 809	16 699	18 053	19 135	21 122	21 753	24 682	26 768
Agriculture, forestry and fishing	6 626	7 320	8 581	9 400	10 547	11 610	12 969	13 636	14 930	15 118
Mining and quarrying	5 427	5 510	6 228	7 299	7 506	7 525	8 153	8 117	9 752	11 651
Secondary sector	39 376	42 544	45 515	48 106	51 455	53 789	57 945	59 989	65 903	68 592
Manufacturing ²	27 623	28 730	31 159	32 079	34 169	35 081	38 386	40 372	42 940	45 091
Electricity, gas and water	3 180	4 804	4 054	4 113	4 876	5 220	5 428	5 670	8 354	9 295
Construction	8 573	9 010	10 302	11 914	12 410	13 488	14 131	13 947	14 609	14 206
Tertiary sector	104 981	114 970	128 052	138 134	151 041	157 381	169 791	178 088	195 291	197 597
Wholesale and retail trade, catering and accommodation ³	23 271	25 048	28 113	30 136	33 460	34 027	37 834	39 905	42 984	45 149
Transport, storage and communication	9 879	11 023	11 845	12 700	13 741	13 933	15 704	16 606	19 052	19 479
Financial intermediation, insurance, real-estate and business services ⁴	61 957	68 485	76 318	82 335	89 785	94 242	100 339	104 654	114 329	113 959
Community, social and personal services ⁵	9 875	10 414	11 776	12 963	14 055	15 180	15 915	16 923	18 927	19 010
Total	156 410	170 344	188 376	202 938	220 549	230 305	248 858	259 830	285 876	292 957
Percentage of total										
Primary sector	7.7%	7.5%	7.9%	8.2%	8.2%	8.3%	8.5%	8.4%	8.6%	9.1%
Agriculture, forestry and fishing	4.2%	4.3%	4.6%	4.6%	4.8%	5.0%	5.2%	5.2%	5.2%	5.2%
Mining and quarrying	3.5%	3.2%	3.3%	3.6%	3.4%	3.3%	3.3%	3.1%	3.4%	4.0%
Secondary sector	25.2%	25.0%	24.2%	23.7%	23.3%	23.4%	23.3%	23.1%	23.1%	23.4%
Manufacturing	17.7%	16.9%	16.5%	15.8%	15.5%	15.2%	15.4%	15.5%	15.0%	15.4%
Electricity, gas and water	2.0%	2.8%	2.2%	2.0%	2.2%	2.3%	2.2%	2.2%	2.9%	3.2%
Construction	5.5%	5.3%	5.5%	5.9%	5.6%	5.9%	5.7%	5.4%	5.1%	4.8%
Tertiary sector	67.1%	67.5%	68.0%	68.1%	68.5%	68.3%	68.2%	68.5%	68.3%	67.4%
Wholesale and retail trade, catering and accommodation	14.9%	14.7%	14.9%	14.8%	15.2%	14.8%	15.2%	15.4%	15.0%	15.4%
Transport, storage and communication	6.3%	6.5%	6.3%	6.3%	6.2%	6.0%	6.3%	6.4%	6.7%	6.6%
Financial intermediation, insurance, real-estate and business services	39.6%	40.2%	40.5%	40.6%	40.7%	40.9%	40.3%	40.3%	40.0%	38.9%
Community, social and personal services	6.3%	6.1%	6.3%	6.4%	6.4%	6.6%	6.4%	6.5%	6.6%	6.5%
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 – 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; 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 2010/11 – 2019/20

Sector	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Agencies and other services	-4 218	-5 173	-5 523	-5 770	-6 604	-6 237	-7 332	-7 196	-8 331	-7 546
Agriculture, forestry and fishing	-5 367	-6 470	-6 698	-7 444	-8 343	-8 365	-9 418	-10 031	-11 901	-11 195
Bricks, ceramic, glass, cement and similar products	-256	-223	-160	-127	-155	-182	-193	-233	-297	-324
Catering and accommodation	-324	-318	-251	-285	-309	-318	-270	-629	-364	-328
Chemicals and chemical, rubber and plastic products	-1 503	-2 371	-2 471	-2 947	-3 034	-2 981	-3 619	-4 062	-5 046	-4 425
Clothing and footwear	-55	-74	-111	-145	-124	-178	-235	-125	-181	-225
Coal and petroleum products	-3 540	-5 036	-5 249	-6 556	-5 547	-5 379	-5 315	-5 372	-7 367	-6 803
Construction	-1 532	-1 743	-1 949	-2 284	-1 726	-2 063	-1 797	-1 775	-1 857	-1 992
Educational services	-85	-152	-94	-128	-128	-67	-80	-106	-100	-88
Electricity, gas and water	-1 835	-2 346	-1 633	-2 178	-1 127	-606	-1 283	-972	-670	-272
Financing, insurance, real estate and business services	-9 915	-10 600	-12 305	-12 385	-13 598	-14 031	-15 719	-15 425	-17 850	-16 174
Food, drink and tobacco	-2 285	-2 899	-3 015	-3 457	-3 509	-4 037	-4 210	-4 265	-4 850	-5 606
Leather, leather goods and fur (excl. footwear & clothing)	-57	-83	-74	-129	-163	-167	-189	-197	-125	-67
Machinery and related items	-1 420	-2 073	-2 676	-2 908	-2 705	-2 527	-2 677	-2 900	-3 485	-3 701
Medical, dental and other health and veterinary services	-213	-230	-209	-254	-257	-238	-365	-438	-353	-830
Metal (including metal products)	-4 128	-5 809	-5 763	-6 897	-6 896	-6 258	-7 012	-7 898	-11 076	-10 550
Mining and quarrying	-20 953	-29 957	-30 117	-31 844	-29 948	-31 064	-31 761	-36 072	-45 863	-44 672
Other manufacturing industries	-1 164	-1 689	-1 544	-1 710	-1 917	-2 085	-2 139	-2 438	-2 806	-2 660
Paper, printing and publishing	-227	-302	-388	-419	-401	-360	-432	-490	-568	-567
Personal and household services	-27	-55	-31	-39	-31	-26	-27	-47	-59	-61
Public administration	-4 496	-4 987	-4 864	-5 132	-6 443	-7 930	-7 846	-8 640	-10 624	-9 866
Recreation and cultural services	-256	-221	-301	-304	-213	-210	-184	-224	-230	-175
Research and scientific institutes	-75	-126	-121	-101	-146	-162	-160	-197	-199	-232
Retail trade	-2 455	-3 030	-3 491	-3 793	-3 848	-4 581	-4 367	-4 271	-5 254	-5 193
Scientific, optical and similar equipment	-86	-103	-112	-119	-151	-156	-154	-226	-242	-211
Social and related community services	-291	-304	-309	-294	-310	-292	-311	-366	-409	-397
Specialised repair services	-297	-333	-272	-278	-332	-514	-352	-386	-563	-603
Textiles	-149	-235	-256	-308	-371	-405	-499	-374	-491	-438
Transport equipment	-226	-376	-389	-448	-446	-593	-655	-500	-587	-658
Transport, storage and communications	-2 817	-3 811	-4 277	-4 580	-5 624	-5 314	-6 467	-5 756	-6 765	-6 558
Vehicles, parts and accessories	-7 204	-8 041	-8 741	-10 358	-10 549	-14 722	-18 164	-17 360	-21 749	-24 451
Wholesale trade	-3 089	-4 230	-5 289	-6 363	-6 644	-7 059	-7 287	-7 307	-8 641	-8 898
Wood, wood products and furniture	-92	-144	-147	-146	-227	-242	-344	-357	-152	-106
Total	-80 633	-103 546	-108 827	-120 129	-121 823	-129 348	-140 861	-146 635	-179 056	-175 873

Table A4.7.9: VAT: Refunds by economic activity, 10-year cohort 2010/11 – 2019/20

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Economic activity¹										
Primary sector	-26 319	-36 427	-36 815	-39 288	-38 290	-39 429	-41 180	-46 103	-57 764	-55 867
Agriculture, forestry and fishing	-5 367	-6 470	-6 698	-7 444	-8 343	-8 365	-9 418	-10 031	-11 901	-11 195
Mining and quarrying	-20 953	-29 957	-30 117	-31 844	-29 948	-31 064	-31 761	-36 072	-45 863	-44 672
Secondary sector	-18 554	-25 508	-25 936	-30 777	-28 498	-28 219	-30 749	-32 184	-39 800	-38 606
Manufacturing ²	-15 187	-21 419	-22 355	-26 314	-25 645	-25 550	-27 670	-29 437	-37 272	-36 341
Electricity, gas and water	-1 835	-2 346	-1 633	-2 178	-1 127	-606	-1 283	-972	-670	-272
Construction	-1 532	-1 743	-1 949	-2 284	-1 726	-2 063	-1 797	-1 775	-1 857	-1 992
Tertiary sector	-35 760	-41 611	-46 076	-50 065	-55 035	-61 701	-68 932	-68 348	-81 493	-81 401
Wholesale and retail trade, catering and accommodation ³	-13 368	-15 952	-18 043	-21 078	-21 681	-27 195	-30 440	-29 953	-36 572	-39 474
Transport, storage and communication	-2 817	-3 811	-4 277	-4 580	-5 624	-5 314	-6 467	-5 756	-6 765	-6 558
Financial intermediation, insurance, real-estate and business services ⁴	-14 208	-15 899	-17 948	-18 255	-20 348	-20 430	-23 210	-22 817	-26 380	-23 952
Community, social and personal services ⁵	-5 368	-5 949	-5 807	-6 151	-7 382	-8 762	-8 813	-9 822	-11 776	-11 417
Total	-80 633	-103 546	-108 827	-120 129	-121 823	-129 348	-140 861	-146 635	-179 056	-175 873
Percentage of total										
Primary sector	32.6%	35.2%	33.8%	32.7%	31.4%	30.5%	29.2%	31.4%	32.3%	31.8%
Agriculture, forestry and fishing	6.7%	6.2%	6.2%	6.2%	6.8%	6.5%	6.7%	6.8%	6.6%	6.4%
Mining and quarrying	26.0%	28.9%	27.7%	26.5%	24.6%	24.0%	22.5%	24.6%	25.6%	25.4%
Secondary sector	23.0%	24.6%	23.8%	25.6%	23.4%	21.8%	21.8%	21.9%	22.2%	22.0%
Manufacturing	18.8%	20.7%	20.5%	21.9%	21.1%	19.8%	19.6%	20.1%	20.8%	20.7%
Electricity, gas and water	2.3%	2.3%	1.5%	1.8%	0.9%	0.5%	0.9%	0.7%	0.4%	0.2%
Construction	1.9%	1.7%	1.8%	1.9%	1.4%	1.6%	1.3%	1.2%	1.0%	1.1%
Tertiary sector	44.3%	40.2%	42.3%	41.7%	45.2%	47.7%	48.9%	46.6%	45.5%	46.3%
Wholesale and retail trade, catering and accommodation	16.6%	15.4%	16.6%	17.5%	17.8%	21.0%	21.6%	20.4%	20.4%	22.4%
Transport, storage and communication	3.5%	3.7%	3.9%	3.8%	4.6%	4.1%	4.6%	3.9%	3.8%	3.7%
Financial intermediation, insurance, real-estate and business services	17.6%	15.4%	16.5%	15.2%	16.7%	15.8%	16.5%	15.6%	14.7%	13.6%
Community, social and personal services	6.7%	5.7%	5.3%	5.1%	6.1%	6.8%	6.3%	6.7%	6.6%	6.5%
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, 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

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 2010/11 – 2019/20

Fiscal year		2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	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)	Payments (R million)	
A: Bi-monthly (Jan)	74 476	10 635	11 674	12 803	13 891	14 826	15 483	16 228	16 550	17 749	17 621	5.2%
B: Bi-monthly (Feb)	105 804	14 655	16 100	17 686	19 111	20 598	21 433	22 435	23 074	24 882	24 260	5.2%
C: Monthly	39 472	131 008	142 447	157 761	169 799	184 978	193 236	210 039	220 031	243 055	250 887	6.7%
D: 6-monthly	5 423	99	112	115	124	132	136	140	149	164	160	5.0%
E: Annually	382	14	11	12	13	16	17	17	27	26	29	7.8%
Total	225 557	156 410	170 344	188 376	202 938	220 549	230 305	248 858	259 830	285 876	292 957	6.5%
Percentage of total												
A: Bi-monthly (Jan)	33.0%	6.8%	6.9%	6.8%	6.8%	6.7%	6.7%	6.5%	6.4%	6.2%	6.0%	
B: Bi-monthly (Feb)	46.9%	9.4%	9.5%	9.4%	9.4%	9.3%	9.3%	9.0%	8.9%	8.7%	8.3%	
C: Monthly	17.5%	83.8%	83.6%	83.7%	83.7%	83.9%	83.9%	84.4%	84.7%	85.0%	85.6%	
D: 6-monthly	2.4%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
E: Annually	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

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

Table A4.7.11: VAT: Refunds by payment category, 10-year cohort 2010/11 – 2019/20

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	10 Year CAGR
Payment category ¹	Number of vendors	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	Refunds (R million)	
A: Bi-monthly (Jan)	74 476	-1 866	-1 823	-1 936	-1 874	-2 038	-2 152	-2 068	-2 139	-2 361	2.4%
B: Bi-monthly (Feb)	105 804	-3 142	-3 314	-3 175	-3 348	-3 657	-3 710	-4 028	-4 237	-4 136	2.8%
C: Monthly	39 472	-75 573	-98 359	-103 669	-114 867	-116 087	-134 946	-140 499	-172 630	-169 325	8.4%
D: 6-monthly	5 423	-49	-49	-46	-41	-41	-48	-37	-48	-49	-0.1%
E: Annually	382	-3	-1	-1	-0	-1	-5	-4	-3	-3	0.5%
Total	225 557	-80 633	-103 546	-108 827	-120 129	-121 823	-140 861	-146 635	-179 056	-175 873	8.1%
Percentage of total											
A: Bi-monthly (Jan)	33.0%	2.3%	1.8%	1.8%	1.6%	1.7%	1.5%	1.4%	1.2%	1.3%	
B: Bi-monthly (Feb)	46.9%	3.9%	3.2%	2.9%	2.8%	3.0%	2.6%	2.7%	2.4%	2.4%	
C: Monthly	17.5%	93.7%	95.0%	95.3%	95.6%	95.3%	95.8%	95.8%	96.4%	96.3%	
D: 6-monthly	2.4%	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.

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IMPORT VAT AND CUSTOMS DUTIES

For the 2019/20 fiscal year



Number of registered importers

329 820

319 949

Import VAT

13.3%

13.6%

3.5%

3.6%

2.7%

14.7%

%
of Revenue

%
of GDP

%
Change Y/Y

Customs Duties

4.1%

4.3%

1.1%

1.1%

0.8%

11.8%

Biggest contributors

Import VAT

25.9%

Machinery and Electronics

25.7%

13.1%

Chemical Products

12.8%

11.5%

Vehicles, Aircrafts & Vessels

11.3%

Customs Duties

25.1%

Vehicles, Aircrafts & Vessels

25.9%

16.7%

Textile and Clothing

16.0%

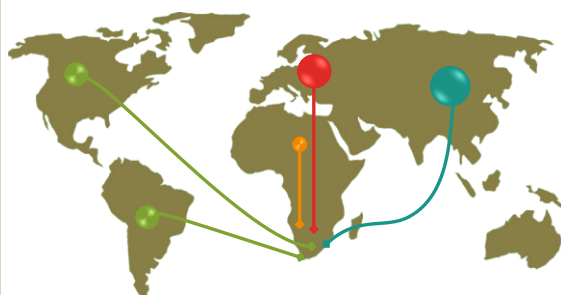
15.8%

Food, Beverages & Tobacco

13.9%

PY Figures (2018/19)

The main contributors by World Zone to Total Import Tax



Africa

5.1%

4.9%

Americas

11.2%

11.1%

Europe

35.5%

34.0%

Asia

46.7%

48.1%

Main contributors by Customs Port of Entry to Total Import Tax



Cape Town Harbour

10.6%

10.3%

O.R Tambo Int. Airport

16.2%

16.6%

Durban Harbour

42.5%

43.4%

PY Figures (2018/19)

5 IMPORT VAT AND CUSTOMS DUTIES

KEY FACTS

For the 2019/20 fiscal year:

- Import VAT collections totalled R180.0 billion and grew year-on-year (y/y) by 2.7% compared to a significant 14.7% recorded in 2018/19. This was driven by moderate levels of growth in the imports of key contributing commodities.
- Collections of Customs Duties totalled R55.4 billion and experienced a marginal y/y improvement of 0.8%, on the back of a notable 11.8% growth rate in 2018/19. Revenue from two of the sub-categories of Duties, namely Specific Excise Duties and *Ad valorem* Excise Duties contributed R7.9 billion (14.3%) and R10.5 billion (18.9%) respectively to the year's total Duty collection (referencing Sections A and B respectively of Part 2 of Schedule 1 to the Customs and Excise Act, 1964). The majority of the remaining R37.0 billion (66.8%) comprises all other Customs Duties levied, predominantly General Duties (Part 1 of Schedule 1 to the Customs and Excise Act, 1964).
- The sluggish growth rates registered by both Import VAT and Customs Duties were largely driven by restrained contributions from key commodities underpinned by an overall meagre 2.3% y/y expansion in nominal merchandise imports for the financial year 2019/20, compared to 9.8% in the prior year. The sluggish growth rates were testament of an operating environment that is economically subdued with passive levels of investment, domestic demand and household consumption. Performance towards the end of 2019/20 was further exacerbated when the first signs of the disruptive impact of COVID-19 on the global and domestic manufacturing and trade sectors weighed on South Africa's import levels and Import Tax collections.
- Import VAT and Customs Duties accounted for 13.3% and 4.1% of the year's Total Tax Revenue respectively; resulting in a 17.4% aggregate, which was slightly below the 17.6% average over the preceding five fiscal years. The share of these taxes to GDP increased to 4.6% from the preceding five-year average of 4.5%, with Import VAT and Customs Duties recording 3.5% and 1.1% for the year respectively.
- The largest driver of the year's Import VAT was *Machinery and Electronics* at 25.9%, slightly up from 25.7% in 2018/19. Notably, *Vehicles, Aircraft and Vessels* accounted for the significant portion of Customs Duties at 25.1%, dipping from 25.9% in the prior year.
- Imports from the world zones of Asia and Europe accounted for 82.2% of the combined Total Import Tax contribution, the same proportion as in 2018/19.
- On a country basis, China and Germany at 25.2% and 11.2% of Total Import Tax contribution respectively remained the principal suppliers of taxable goods into South Africa.
- The Importer register grew y/y by 3.0% to 329 820 in number, as reflected in *Table 1.1* in Chapter 1.

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, 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.

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.

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.

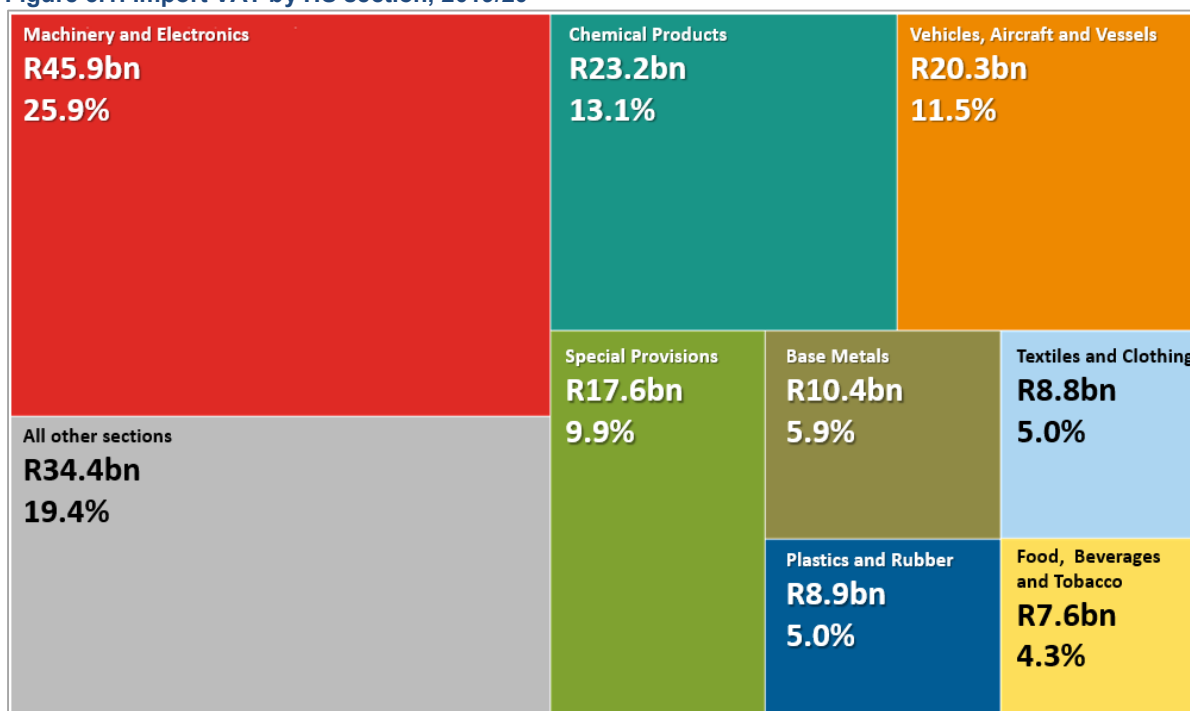
It is important to note that the payment dates differ depending on whether or not the importer participates in the Customs deferment scheme. An importer who is registered for the Customs deferment scheme maintains an account with SARS. This account is closed every month and the amount owing has to be 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* (17.7%) accounts for the largest portion of Customs value in 2019/20, followed by *Mineral Products* (14.2%) and *Chemical Products* (11.5%).

Import VAT for 2019/20, as shown in Figure 5.1, was collected mostly from the importation of *Machinery and Electronics* (25.9%); *Chemical Products* (13.1%); *Vehicles, Aircraft and Vessels* (11.5%); *Special Provisions* (9.9%); *Base Metals* (5.9%); *Plastics and Rubber* (5.0%); *Textiles and Clothing* (5.0%) as well as *Food, Beverages and Tobacco* (4.3%). The *All Other sections* grouping (19.4%) comprises the remaining 14 HS sections.

Figure 5.1: Import VAT by HS section, 2019/20



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

Table A4.2.7 shows that imports under *Tertiary* economic activities accounted for 60.3% of the Import VAT total in 2019/20, with *Secondary* activities at 32.5% and *Primary* activities at 3.5%.

Import VAT from the top three contributing economic sectors made up 86.0% of the total, namely the *Wholesale and Retail Trade, Catering and Accommodation* sector (*Tertiary*) at 38.5%, followed by the *Manufacturing* sector (*Secondary*) at 29.7% and the *Financial Intermediation, Insurance, Real-Estate and Business Services* sector (*Tertiary*) at 17.8%.

The largest contributing HS sections to Customs Duties in 2019/20, as shown in *Figure 5.2*, were *Vehicles, Aircraft and Vessels* (25.1%); *Textiles and Clothing* (16.7%); *Food, Beverages and Tobacco* (15.8%) as well as *Machinery and Electronics* (11.7%).

Imports under the *Food, Beverages and Tobacco* section made up 98.5% of the Specific Excise Duty total, largely driven by cigarettes (43.4%) sourced mainly from Switzerland; and whiskies (27.3%) imported mostly from the United Kingdom.

The sections of *Vehicles, Aircraft and Vessels* (66.3%) as well as *Machinery and Electronics* (29.0%) were the largest contributors to the *Ad valorem* Duty total; with 38.7% of the former's total comprising luxury vehicles from Germany, while 68.1% of the latter's total made up by electronic devices mainly from China.

The overall effective Customs Duty rate in 2019/20 was 3.2% compared to previous year's 3.1%. Key commodities with the highest effective Duty rates were *Footwear and Accessories* at 24.8%; *Hides, Skins and Leather* at 20.4%; *Textiles and Clothing* at 16.1%; *Food, Beverages and Tobacco* at 13.0% as well as *Vehicles, Aircraft and Vessels* at 7.6%.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.2: Customs Duties by HS section, 2019/20

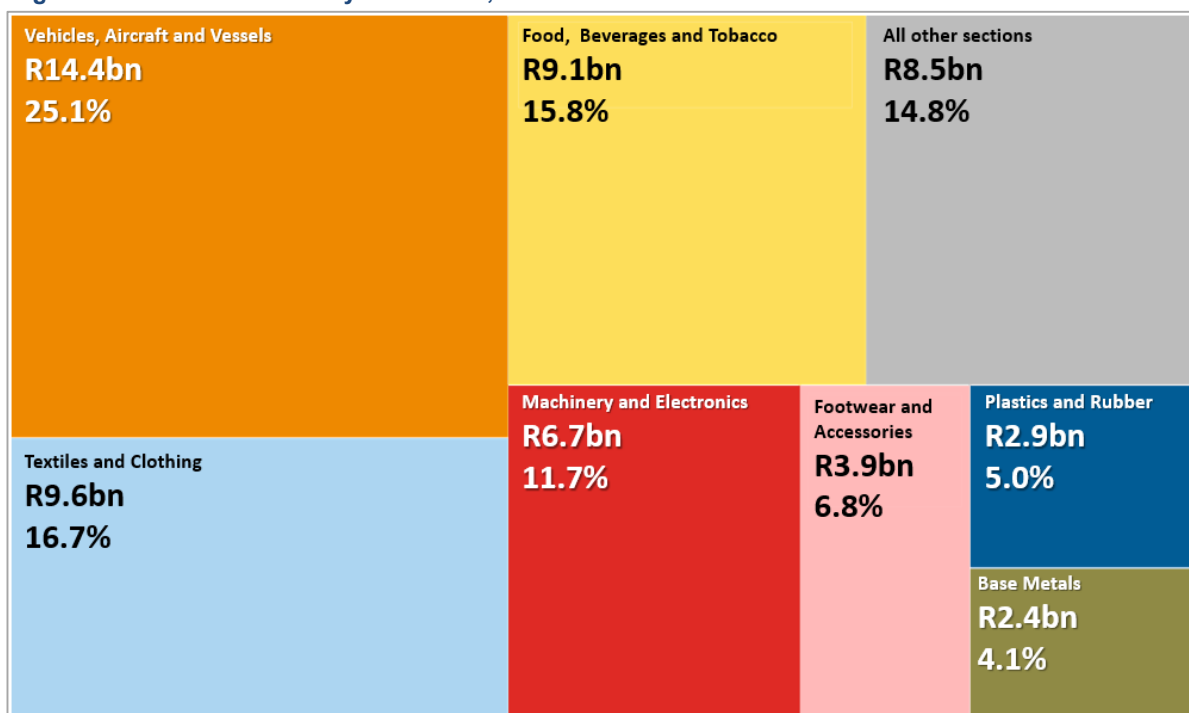
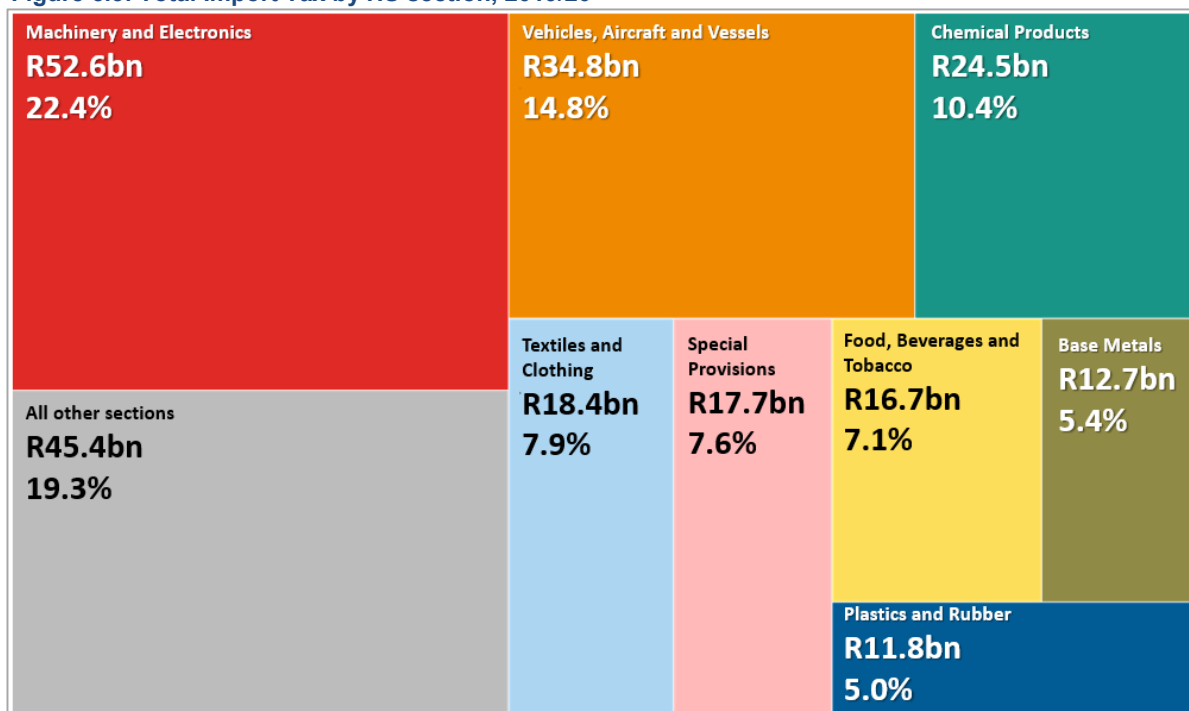


Figure 5.3 shows the top four contributing sections – *Machinery and Electronics*; *Vehicles, Aircraft and Vessels*; *Chemical Products*, *Textiles and Clothing*, *Special Provisions* as well as *Food, Beverages and Tobacco* – combined, made up more than 70% of the Total Import Tax for 2019/20.

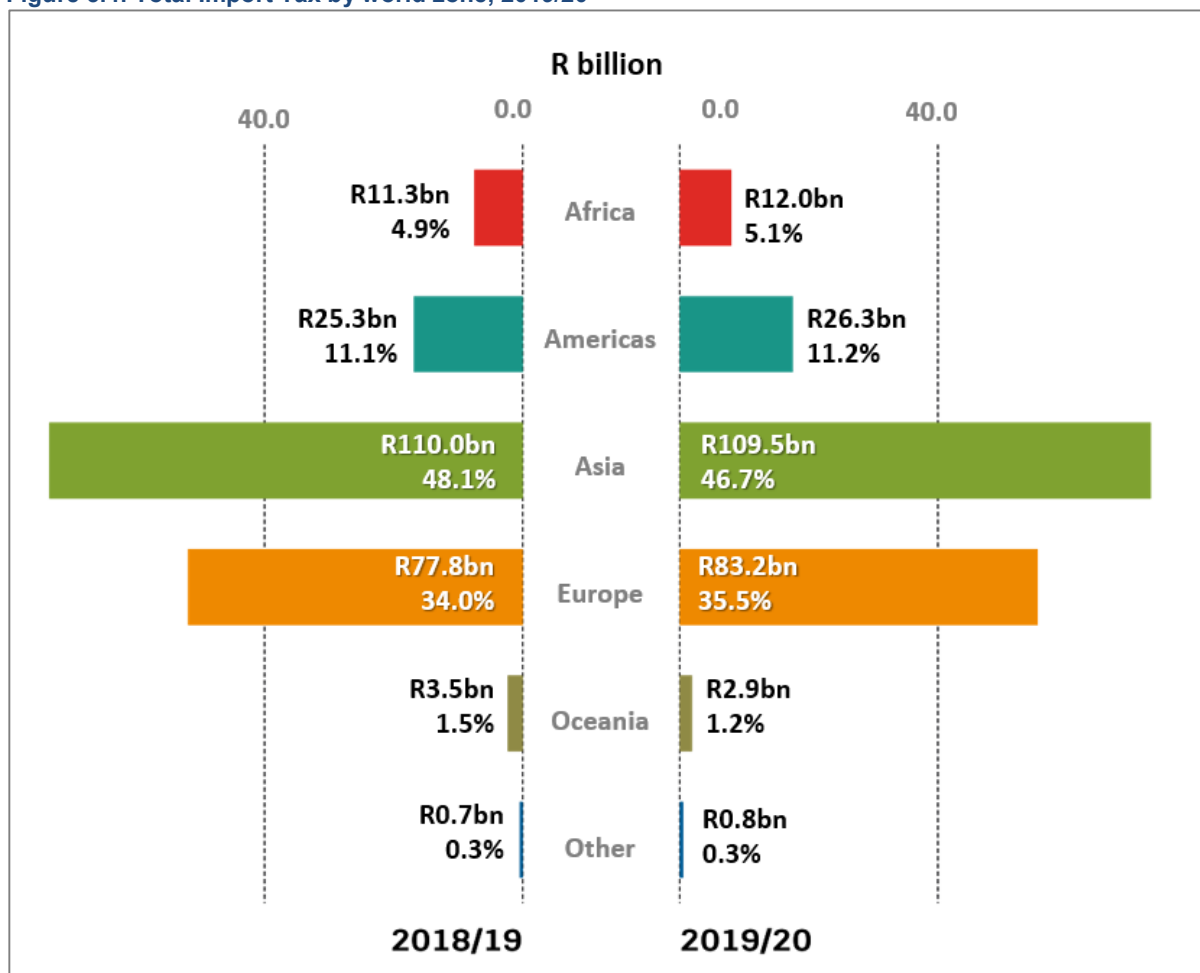
Figure 5.3: Total Import Tax by HS section, 2019/20



BY WORLD ZONE AND SELECTED TRADE BLOCS

Imports from Asia accounted for 46.7% of the Total Import Tax, followed by Europe at 35.5% and the Americas at 11.2%. *Figure 5.4* and *Table A5.2.1* show the combined Total Import Tax contribution of Import VAT and Customs Duties, categorised by world zone as well as selected trade blocs.

Figure 5.4: Total Import Tax by world zone, 2019/20



Asia was South Africa's largest import supplier in 2019/20 at 36.8% of total Customs value, 43.7% of Import VAT and 55.9% of Customs Duties; with goods imported from China, India, Japan and Thailand accounting for 78.4% of Asia's contribution to South Africa's Total Import Tax.

Europe, the second biggest supplier, contributed 25.8% to total Customs value, 36.2% to Import VAT and 33.3% to Customs Duties; with imports from Germany, United Kingdom, Italy, Switzerland, France and Spain constituting 68.2% of Europe's share of South Africa's Total Import Tax.

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 agreement signed in 2018, in conjunction with other existing trade agreements including SACU and SADC. In 2019, Africa remained the only world zone with which South Africa recorded a positive trade balance (R193.9 billion) which culminated into a 26.9% contribution to the Customs value as well as 5.1% to the Total Import Tax for 2019/20.

The majority of Africa's Total Import Tax contributions emanated from Import VAT at 94.1% share, with Eswatini being the continent's biggest contributor to Import VAT at 24.3%.

The growing trade with Africa in 2019/20 was further emphasized within the selected trade bloc category where the African Union (AU) was marginally ahead of the European Union (EU) as South Africa's top supplier for the second successive fiscal year, in terms of Customs value at 24.4% share, while contributing a modest 4.8% to Total Import Tax.

The EU trade bloc (still including the United Kingdom/Great Britain) recorded 24.2% of the total Customs value and 32.2% of Total Import Tax; with imports from Germany, United Kingdom, Italy, Switzerland, France and Spain being the major contributors.

BRICS was marginally ahead of EU as the largest trade bloc contributor to Total Import Tax at 32.5%, while accounting for 21.3% of the year's Customs value; with China, India and Brazil among SA's top 13 suppliers in terms of revenue.

BY COUNTRY OF ORIGIN

Figure 5.5 shows that the top six countries of origin – China, Germany, United States, India, United Kingdom and Japan – collectively accounted for 55.7% of the Total Import Tax for 2019/20.

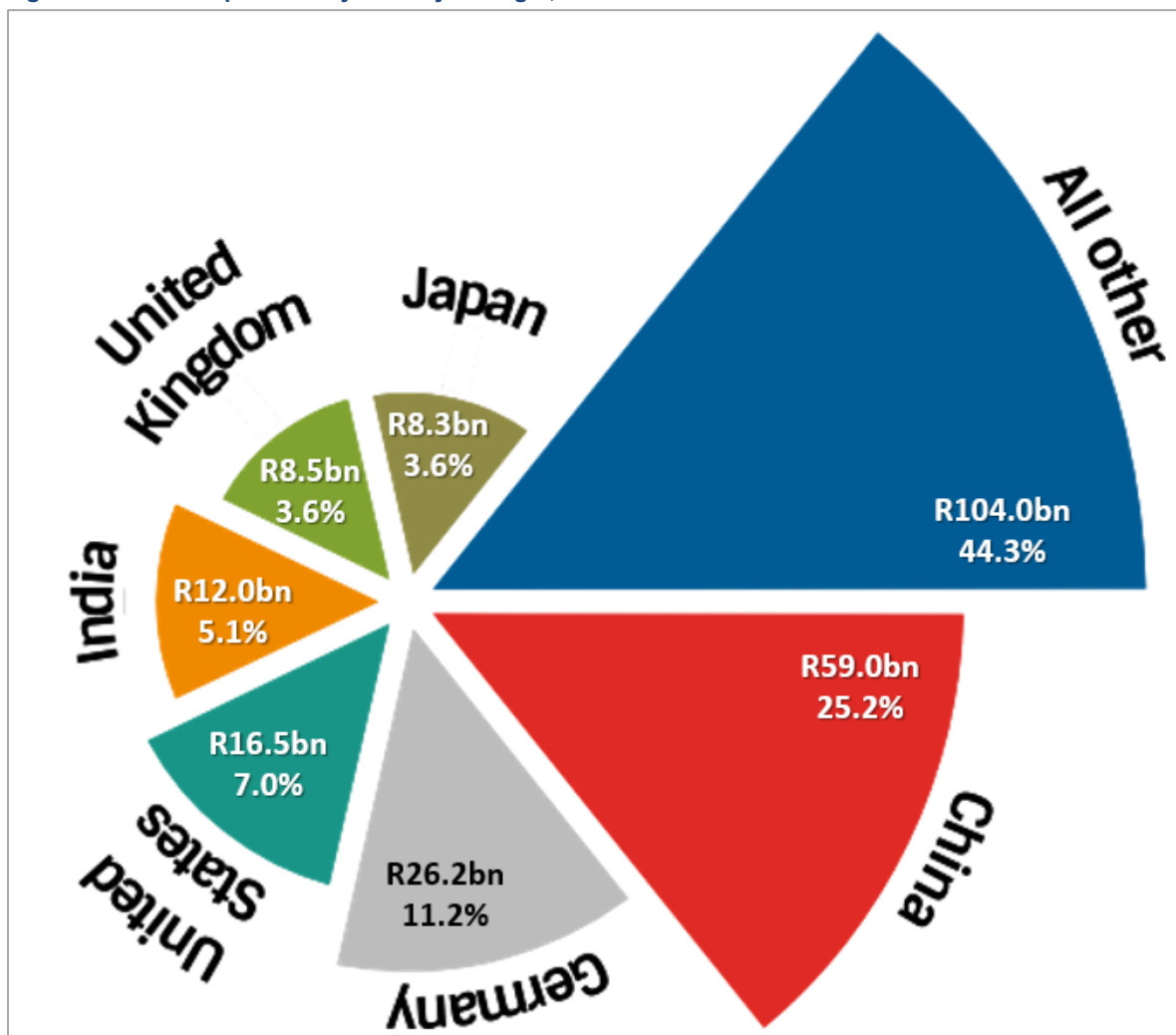
Goods imported from China under the *Machinery and Electronics* section contributed the most to the country's Customs value (47.7%) and Import VAT (45.5%) for 2019/20. The key imports from China that accounted largely for Customs Duties were *Textile and Clothing* (32.3%), *Machinery and Electronics* (19.9%) as well as *Footwear and Accessories* (11.7%).

Merchandise imported from Germany under the *Special Provisions* section (automotive parts for purposes of the Motor Industry Development Programme/Automotive Production and Development Programme) recorded the highest Customs value (27.1%) and Import VAT (29.5%) contributions, while the biggest driver of Customs Duties was *Vehicles, Aircraft and Vessels* (81.3%).

Eswatini is the only African trade partner among South Africa's top 20 contributing countries to Total Import Tax in 2019/20, ranking 11th in Customs value at 1.4% and 12th for Import VAT at 1.5%, with the latter supported by goods imported under the sections of *Chemical Products* (41.5%); *Food, Beverages and Tobacco* (27.7%) as well as *Textiles and Clothing* (18.3%).

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, 2019/20



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 2016/17 to 2019/20, 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, East London, Pretoria, Germiston/Alberton, Oshoek, Golela and Beitbridge;
- Other Offices – all remaining Customs offices across the above categories.

IMPORT VAT AND CUSTOMS DUTIES

Figure 5.6 shows the contribution of each of these categories to the Total Import Tax in 2019/20.

Figure 5.6: Total Import Tax by Customs port of entry group, 2019/20

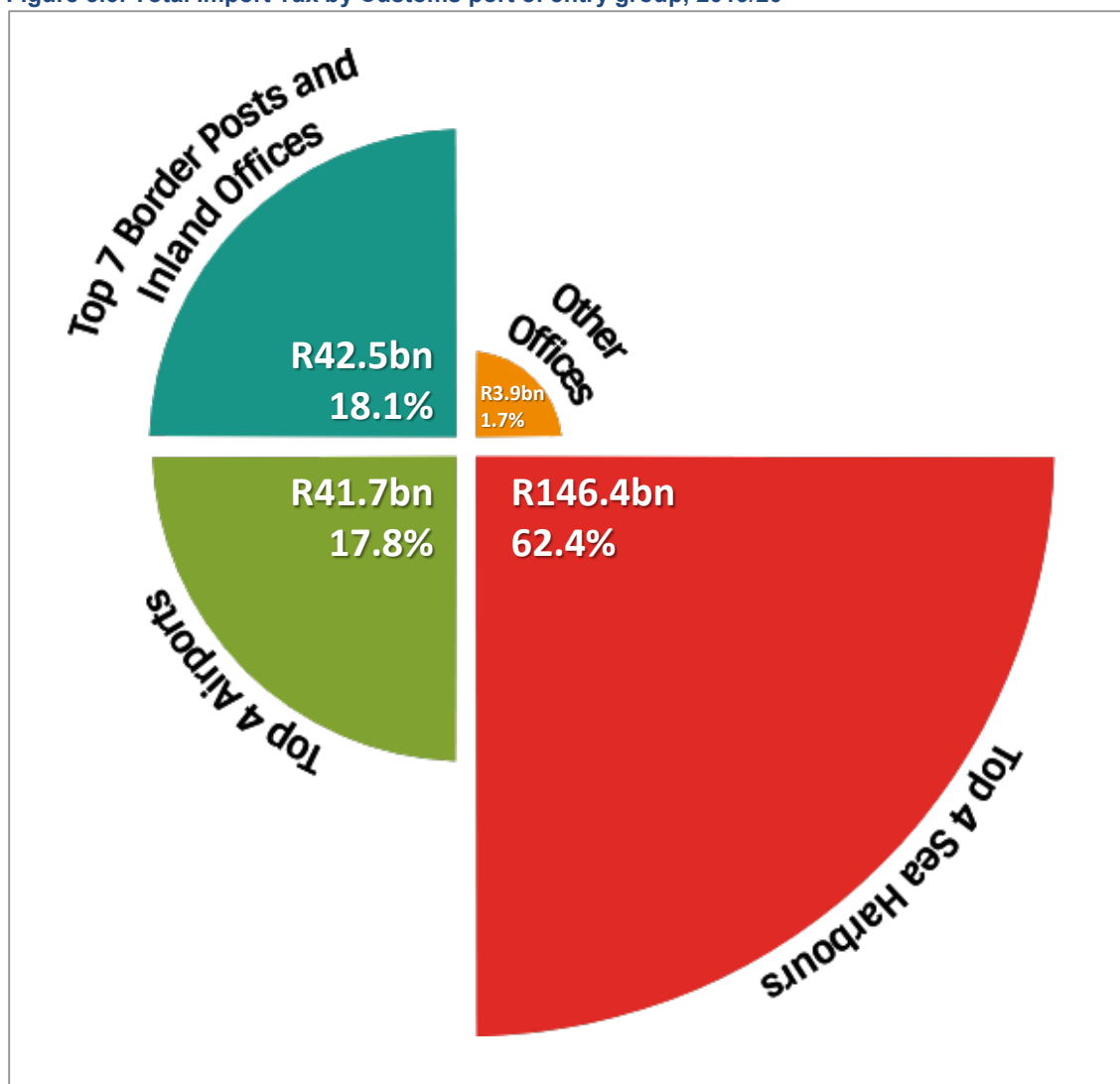
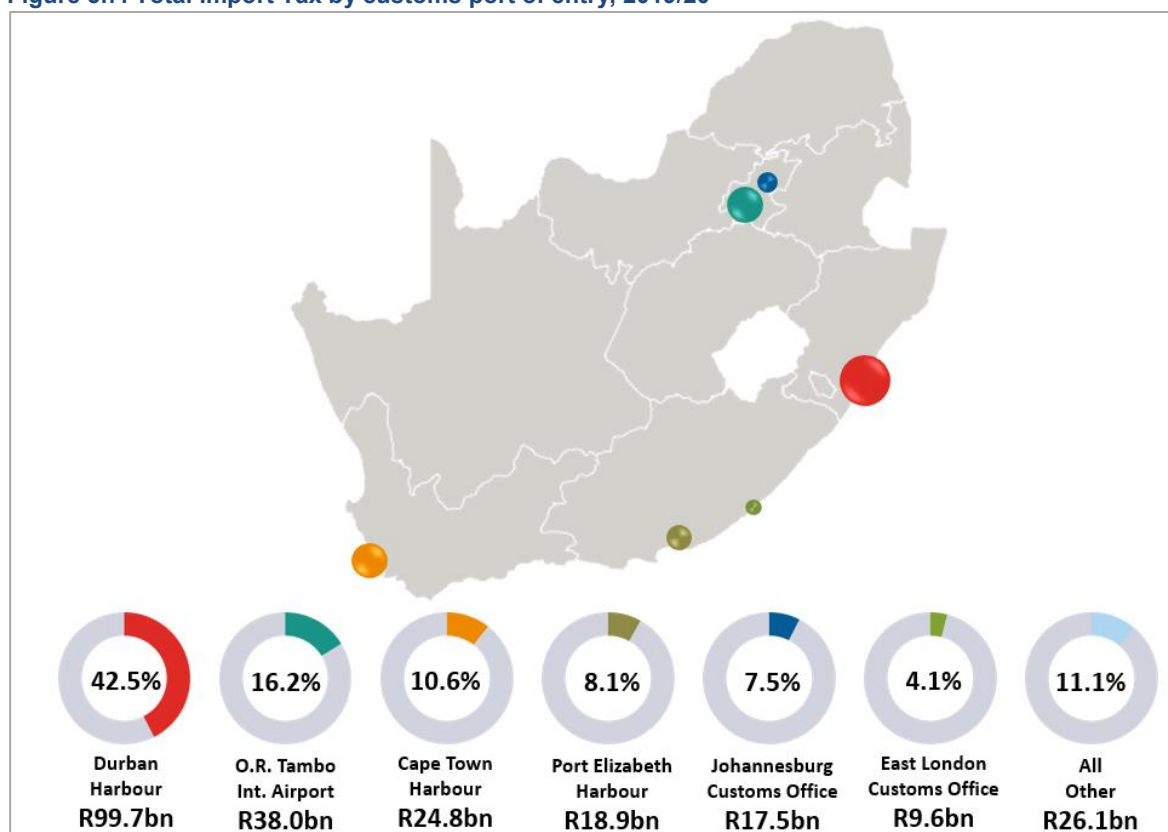


Table A5.4.2 lists the contributions of the top ports of entry, while Figure 5.7 shows the contribution of the top six offices – Durban Harbour, OR Tambo International Airport, Cape Town Harbour, Port Elizabeth Harbour, Johannesburg Customs Office and East London Customs – which together accounted for 88.9% of the Total Import Tax for 2019/20.

Durban Harbour is the largest and busiest shipping terminal in sub-Saharan Africa and hence it contributes significantly to the South African economy. In 2019/20, goods imported through Durban Harbour constituted 40.5% of the national Customs value total, 42.0% of the Import VAT total and 44.0% of Customs Duties revenue. This was driven principally by imports of *Mineral Products* at 22.1% of the port's Customs value; *Machinery and Electronics* at 24.0% of the port's Import VAT; and *Vehicles, Aircraft and Vessels* at 23.4% of the port's Customs Duties collected.

O.R. Tambo International Airport is Africa's largest and busiest airport. In 2019/20, the value of the cargo imported through this airport represented 20.2% of the Customs value of goods imported into the country, while contributing 18.5% to the Import VAT total and 9.2% to the Customs Duties total. More than half of both these taxes collected at the airport were from imports of *Machinery and Electronics*.

Figure 5.7: Total Import Tax by customs port of entry, 2019/20



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, 2016/17 – 2019/20

HS section	Section	Chapter	2016/17				2017/18				2018/19				2019/20			
R million			Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²	Customs value	Import VAT	Customs Duties ¹	Total Import Tax ²
Animals and Animal Products	1	1 - 5	19 470	2 579	734	3 314	24 189	3 141	1 427	4 568	24 301	3 365	1 428	4 793	23 309	3 206	1 393	4 599
Vegetable Products	2	6 - 14	34 122	2 712	1 461	4 173	26 451	2 024	1 063	3 086	26 149	2 260	667	2 926	31 449	2 746	1 257	4 003
Fats and Oils	3	15	18 655	1 493	205	1 698	17 774	1 283	171	1 454	14 298	1 346	154	1 500	16 498	1 555	202	1 757
Food, Beverages and Tobacco	4	16 - 24	62 865	6 091	6 173	12 265	60 173	6 063	7 083	13 146	68 402	6 858	7 778	14 636	70 317	7 592	9 107	16 699
Mineral Products	5	25 - 27	177 957	4 182	40	4 221	203 716	5 053	33	5 085	252 698	6 192	47	6 239	253 888	5 675	42	5 717
Chemical Products	6	28 - 38	150 502	17 648	1 081	18 729	187 469	18 934	1 163	20 096	250 884	22 163	1 316	23 479	204 778	23 163	1 298	24 461
Plastics and Rubber	7	39 - 40	55 645	7 676	2 348	10 024	57 525	8 106	2 970	11 075	61 942	9 145	3 069	12 214	59 819	8 905	2 865	11 770
Hides, Skins and Leather	8	41 - 43	5 168	760	870	1 630	4 892	740	882	1 622	4 892	808	950	1 757	4 569	774	931	1 704
Wood and articles thereof	9	44 - 46	5 448	797	182	979	5 415	791	181	972	5 733	902	190	1 092	5 899	903	184	1 087
Pulp and Paper Products	10	47 - 49	19 710	2 623	166	2 788	26 794	2 484	174	2 658	35 611	3 113	188	3 301	38 335	3 024	182	3 206
Textiles and Clothing	11	50 - 63	52 583	7 457	8 614	16 071	54 591	7 545	8 714	16 259	56 482	8 191	8 930	17 121	59 766	8 832	9 615	18 448
Footwear and Accessories	12	64 - 67	17 144	2 604	3 720	6 323	16 263	2 582	3 721	6 304	16 194	2 916	3 952	6 867	15 804	2 926	3 916	6 841
Articles of Stone, Plaster etc.	13	68 - 70	14 067	2 101	789	2 889	14 124	2 121	811	2 932	15 868	2 545	856	3 400	15 595	2 491	815	3 306
Precious Stones and Metals	14	71	120 438	1 519	177	1 696	106 600	1 595	174	1 770	113 029	1 948	171	2 119	125 042	1 869	164	2 033
Base Metals	15	72 - 83	169 130	8 961	1 763	10 724	167 358	9 241	2 262	11 503	153 415	10 279	2 420	12 699	154 739	10 365	2 358	12 723
Machinery and Electronics	16	84 - 85	297 357	39 886	5 339	45 225	300 199	40 699	5 264	45 962	306 882	44 285	6 775	51 060	316 105	45 888	6 722	52 610
Vehicles, Aircraft and Vessels	17	86 - 89	171 735	17 644	11 608	29 252	188 719	18 648	13 850	32 497	190 493	19 452	14 496	33 948	190 739	20 342	14 420	34 762
Photographic and instruments	18	90 - 92	35 362	4 798	50	4 848	36 119	4 576	75	4 651	35 060	5 139	89	5 228	37 467	5 475	115	5 590
Misc Manufactured Articles	20	94 - 96	21 711	3 176	1 474	4 650	21 900	3 204	1 502	4 706	23 534	3 660	1 698	5 358	23 277	3 489	1 724	5 214
Works of Art/Antiques	21	97	2 536	31	0	31	639	31	1	32	1 050	45	0	45	705	42	2	44
Special Provisions ³	22	98	88 825	13 344	35	13 379	94 311	13 924	66	13 989	107 007	17 202	69	17 270	109 574	17 617	114	17 731
Other Unclassified		99, 99	21 507	145	68	212	19 975	140	78	219	22 617	803	742	1 545	25 132	178	82	260
Total			1 561 735	148 228	46 896	195 124	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

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

- Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).
- Total Import Tax is Import VAT plus Customs Duties.
- 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, 2016/17 – 2019/20 (continued)

HS section	Section	Chapter	2016/17				2017/18				2018/19				2019/20			
			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	1.2%	1.7%	1.6%	1.7%	1.5%	2.1%	2.8%	2.2%	1.4%	1.9%	2.6%	2.1%	1.3%	1.8%	2.4%	2.0%
Vegetable Products	2	6 - 14	2.2%	1.8%	3.1%	2.1%	1.6%	1.3%	2.1%	1.5%	1.5%	1.3%	1.2%	1.3%	1.8%	1.6%	2.2%	1.7%
Fats and Oils	3	15	1.2%	1.0%	0.4%	0.9%	1.1%	0.8%	0.3%	0.7%	0.8%	0.8%	0.3%	0.7%	0.9%	0.9%	0.4%	0.7%
Food, Beverages and Tobacco	4	16 - 24	4.0%	4.1%	13.2%	6.3%	3.7%	4.0%	13.7%	6.4%	3.8%	4.0%	13.9%	6.4%	3.9%	4.3%	15.8%	7.1%
Mineral Products	5	25 - 27	11.4%	2.8%	0.1%	2.2%	12.6%	3.3%	0.1%	2.5%	14.1%	3.6%	0.1%	2.7%	14.2%	3.2%	0.1%	2.4%
Chemical Products	6	28 - 38	9.6%	11.9%	2.3%	9.6%	11.6%	12.4%	2.3%	9.8%	14.0%	12.8%	2.3%	10.3%	11.5%	13.1%	2.3%	10.4%
Plastics and Rubber	7	39 - 40	3.6%	5.2%	5.0%	5.1%	3.6%	5.3%	5.7%	5.4%	3.5%	5.3%	5.5%	5.3%	3.4%	5.0%	5.0%	5.0%
Hides, Skins and Leather	8	41 - 43	0.3%	0.5%	1.9%	0.8%	0.3%	0.5%	1.7%	0.8%	0.3%	0.5%	1.7%	0.8%	0.3%	0.4%	1.6%	0.7%
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	1.3%	1.8%	0.4%	1.4%	1.7%	1.6%	0.3%	1.3%	2.0%	1.8%	0.3%	1.4%	2.2%	1.7%	0.3%	1.4%
Textiles and Clothing	11	50 - 63	3.4%	5.0%	18.4%	8.2%	3.4%	4.9%	16.9%	7.9%	3.2%	4.7%	16.0%	7.5%	3.4%	5.0%	16.7%	7.9%
Footwear and Accessories	12	64 - 67	1.1%	1.8%	7.9%	3.2%	1.0%	1.7%	7.2%	3.1%	0.9%	1.7%	7.1%	3.0%	0.9%	1.7%	6.8%	2.9%
Articles of Stone, Plaster etc.	13	68 - 70	0.9%	1.4%	1.7%	1.5%	0.9%	1.4%	1.6%	1.4%	0.9%	1.5%	1.5%	1.4%	0.9%	1.4%	1.4%	1.4%
Precious Stones and Metals	14	71	7.7%	1.0%	0.4%	0.9%	6.6%	1.0%	0.3%	0.9%	6.3%	1.1%	0.3%	0.9%	7.0%	1.1%	0.3%	0.9%
Base Metals	15	72 - 83	10.8%	6.0%	3.8%	5.5%	10.4%	6.0%	4.4%	5.6%	8.6%	6.0%	4.3%	5.6%	8.7%	5.9%	4.1%	5.4%
Machinery and Electronics	16	84 - 85	19.0%	26.9%	11.4%	23.2%	18.6%	26.6%	10.2%	22.5%	17.2%	25.7%	12.1%	22.3%	17.7%	25.9%	11.7%	22.4%
Vehicles, Aircraft and Vessels	17	86 - 89	11.0%	11.9%	24.8%	15.0%	10.4%	12.2%	26.8%	15.9%	10.7%	11.3%	25.9%	14.9%	10.7%	11.5%	25.1%	14.8%
Photographic and instruments	18	90 - 92	2.3%	3.2%	0.1%	2.5%	2.2%	3.0%	0.1%	2.3%	2.0%	3.0%	0.2%	2.3%	2.1%	3.1%	0.2%	2.4%
Misc Manufactured Articles	20	94 - 96	1.4%	2.1%	3.1%	2.4%	1.4%	2.1%	2.9%	2.3%	1.3%	2.1%	3.0%	2.3%	1.3%	2.0%	3.0%	2.2%
Works of Art/Antiques	21	97	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Provisions ³	22	98	5.7%	9.0%	0.1%	6.9%	5.8%	9.1%	0.1%	6.8%	6.0%	10.0%	0.1%	7.6%	6.1%	9.9%	0.2%	7.6%
Other Unclassified		93, 99	1.4%	0.1%	0.1%	0.1%	1.2%	0.1%	0.2%	0.1%	1.3%	0.5%	1.3%	0.7%	1.4%	0.1%	0.1%	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 1-24) 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, 2016/17 – 2019/20

World zone / trade bloc R million		2016/17				2017/18				2018/19				2019/20			
		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		406 285	8 479	362	8 842	423 867	8 787	559	9 346	503 370	10 577	696	11 273	479 704	11 263	706	11 969
Americas		157 461	18 762	4 720	23 483	151 164	17 888	5 287	23 175	171 453	20 194	5 121	25 315	162 331	21 012	5 247	26 259
Asia		564 887	63 807	27 383	91 190	599 556	67 713	28 943	96 656	645 510	77 461	32 583	110 044	655 863	77 320	32 156	109 475
Europe		414 458	54 733	14 236	68 969	417 193	55 430	16 659	72 089	438 684	60 480	17 291	77 771	460 198	64 054	19 168	83 222
Oceania		15 817	2 150	182	2 332	19 372	2 645	198	2 843	21 730	3 274	223	3 497	18 113	2 653	205	2 858
Other		2 827	296	13	309	4 044	460	18	478	5 793	630	70	700	6 574	755	26	780
Total		1 561 735	148 228	46 896	195 124	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
Percentage of total																	
Africa		26.0%	5.7%	0.8%	4.5%	26.2%	5.7%	1.1%	4.6%	28.2%	6.1%	1.2%	4.9%	26.9%	6.4%	1.2%	5.1%
Americas		10.1%	12.7%	10.1%	12.0%	9.4%	11.7%	10.2%	11.3%	9.6%	11.7%	9.1%	11.1%	9.1%	11.9%	9.1%	11.2%
Asia		36.2%	43.0%	58.4%	46.7%	37.1%	44.3%	56.0%	47.2%	36.1%	44.9%	58.2%	48.1%	36.8%	43.7%	55.9%	46.7%
Europe		26.5%	36.9%	30.4%	35.3%	25.8%	36.2%	32.2%	35.2%	24.6%	35.0%	30.9%	34.0%	25.8%	36.2%	33.3%	35.5%
Oceania		1.0%	1.5%	0.4%	1.2%	1.2%	1.7%	0.4%	1.4%	1.2%	1.9%	0.4%	1.5%	1.0%	1.5%	0.4%	1.2%
Other		0.2%	0.2%	0.0%	0.2%	0.3%	0.3%	0.0%	0.2%	0.3%	0.4%	0.1%	0.3%	0.4%	0.4%	0.0%	0.3%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Selected trade blocs																	
African Union		376 248	8 029	340	8 369	393 216	8 171	490	8 661	469 020	9 905	548	10 453	434 980	10 641	532	11 173
BRICS ³		304 222	41 549	20 205	61 754	332 743	44 873	22 112	66 985	367 136	52 542	24 977	77 519	379 273	52 068	24 246	76 314
European Union ⁴		393 100	51 765	11 368	63 133	396 511	52 473	13 745	66 217	412 609	56 838	14 257	71 096	431 929	60 325	15 174	75 500
SADC ⁵		297 742	7 366	148	7 514	319 518	7 576	266	7 842	363 736	9 132	301	9 433	305 160	9 931	241	10 172
Percentage of total																	
African Union		24.1%	5.4%	0.7%	4.3%	24.3%	5.3%	0.9%	4.2%	26.3%	5.7%	1.0%	4.8%	24.4%	6.0%	0.9%	4.8%
BRICS ³		19.5%	28.0%	43.1%	31.6%	20.6%	29.3%	42.8%	32.7%	20.6%	30.4%	44.6%	33.9%	21.3%	29.4%	42.2%	32.5%
European Union ⁴		25.2%	34.9%	24.2%	32.4%	24.5%	34.3%	26.6%	32.4%	23.1%	32.9%	25.5%	31.1%	24.2%	34.1%	26.4%	32.2%
SADC ⁵		19.1%	5.0%	0.3%	3.9%	19.8%	5.0%	0.5%	3.8%	20.4%	5.3%	0.5%	4.1%	17.1%	5.6%	0.4%	4.3%

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. Inclusive of the United Kingdom/Great Britain.

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, 2016/17 – 2019/20

Country of origin ³	2016/17				2017/18				2018/19				2019/20			
	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	217 853	32 158	16 973	49 130	237 946	34 713	18 202	52 915	260 352	40 367	20 622	60 989	265 279	39 279	19 753	59 032
Germany	145 017	20 227	4 309	24 536	138 898	19 731	5 106	24 837	137 971	20 926	5 179	26 105	139 117	21 099	5 136	26 235
United States	89 369	11 389	3 022	14 411	88 684	11 230	2 858	14 088	93 547	12 749	2 561	15 311	100 655	13 708	2 780	16 488
India	56 194	5 427	2 020	7 447	66 097	6 301	2 374	8 676	68 534	7 705	2 860	10 565	82 076	8 712	3 264	11 996
United Kingdom	43 684	4 795	3 207	8 002	48 131	5 101	3 746	8 848	53 986	5 052	3 513	8 565	51 580	5 036	3 451	8 488
Japan	46 154	5 847	1 621	7 468	46 606	5 897	1 918	7 815	49 782	6 448	1 816	8 263	50 360	6 548	1 782	8 330
Thailand	34 981	4 376	979	5 355	38 516	4 593	1 005	5 599	43 888	5 642	1 142	6 784	41 755	5 386	1 035	6 421
Italy	31 163	4 047	765	4 812	34 266	4 205	779	4 984	38 051	4 810	801	5 611	35 312	4 973	800	5 773
Switzerland	11 141	1 802	2 110	3 912	11 933	1 812	2 495	4 307	12 351	1 975	2 693	4 668	13 328	2 074	3 485	5 559
France	40 327	4 976	442	5 417	33 310	4 416	517	4 933	32 103	4 428	665	5 093	34 460	4 733	649	5 382
Spain	21 983	2 918	600	3 518	23 510	3 177	882	4 039	22 039	3 241	1 095	4 337	27 241	4 154	1 151	5 305
Viet Nam	17 002	2 216	1 444	3 659	18 529	2 436	1 215	3 651	13 600	2 209	1 459	3 669	15 043	2 485	1 613	4 098
Brazil	25 081	3 278	563	3 841	23 329	3 082	1 224	4 306	29 769	3 234	1 225	4 459	21 930	2 870	841	3 711
Netherlands	19 181	2 637	171	2 808	18 142	2 394	161	2 555	16 373	2 394	433	2 827	21 966	2 730	718	3 449
Poland	10 583	1 481	350	1 831	11 415	1 603	416	2 019	14 054	2 124	516	2 640	15 819	2 461	692	3 153
Eswatini ⁴	21 588	2 183	1	2 184	21 710	2 252	2	2 254	22 534	2 489	3	2 492	25 140	2 732	2	2 735
Korea, Republic Of	23 130	2 299	832	3 130	19 026	2 144	629	2 774	17 903	2 263	625	2 889	20 370	2 096	584	2 680
Indonesia	15 167	1 585	629	2 213	13 212	1 527	613	2 140	13 648	1 698	737	2 434	13 767	1 756	737	2 492
Australia	13 026	1 764	108	1 872	16 458	2 234	131	2 364	18 970	2 866	142	3 008	15 850	2 318	146	2 464
Czech Republic	8 539	1 188	183	1 371	9 711	1 403	219	1 622	11 917	1 783	176	1 959	14 871	2 106	329	2 436
Other countries	670 574	31 638	6 569	38 207	695 766	32 669	7 191	39 860	815 169	38 210	7 722	45 933	776 866	39 799	8 539	48 339
Total	1 561 735	148 228	46 896	195 124	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

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 2019/20.

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, 2016/17 – 2019/20 (continued)

Country of origin ³	2016/17				2017/18				2018/19				2019/20			
	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	13.9%	21.7%	36.2%	25.2%	14.7%	22.7%	35.2%	25.9%	14.6%	23.4%	36.8%	26.7%	14.9%	22.2%	34.3%	25.2%
Germany	9.3%	13.6%	9.2%	12.6%	8.6%	12.9%	9.9%	12.1%	7.7%	12.1%	9.3%	11.4%	7.8%	11.9%	8.9%	11.2%
United States	5.7%	7.7%	6.4%	7.4%	5.5%	7.3%	5.5%	6.9%	5.2%	7.4%	4.8%	6.7%	5.6%	7.7%	4.8%	7.0%
India	3.6%	3.7%	4.3%	3.8%	4.1%	4.1%	4.6%	4.2%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	5.7%	5.1%
United Kingdom	2.8%	3.2%	6.8%	4.1%	3.0%	3.3%	7.3%	4.3%	3.0%	2.9%	6.3%	3.7%	2.9%	2.8%	6.0%	3.6%
Japan	3.0%	3.9%	3.5%	3.8%	2.9%	3.9%	3.7%	3.8%	2.8%	3.7%	3.2%	3.6%	2.8%	3.7%	3.1%	3.6%
Thailand	2.2%	3.0%	2.1%	2.7%	2.4%	3.0%	1.9%	2.7%	2.5%	3.3%	2.0%	3.0%	2.3%	3.0%	1.8%	2.7%
Italy	2.0%	2.7%	1.6%	2.5%	2.1%	2.7%	1.5%	2.4%	2.1%	2.8%	1.4%	2.5%	2.0%	2.8%	1.4%	2.5%
Switzerland	0.7%	1.2%	4.5%	2.0%	0.7%	1.2%	4.8%	2.1%	0.7%	1.1%	4.8%	2.0%	0.7%	1.2%	6.1%	2.4%
France	2.6%	3.4%	0.9%	2.8%	2.1%	2.9%	1.0%	2.4%	1.8%	2.6%	1.2%	2.2%	1.9%	2.7%	1.1%	2.3%
Spain	1.4%	2.0%	1.3%	1.8%	1.5%	2.1%	1.7%	2.0%	1.2%	1.9%	2.0%	1.9%	1.5%	2.3%	2.0%	2.3%
Viet Nam	1.1%	1.5%	3.1%	1.9%	1.1%	1.6%	2.4%	1.8%	0.8%	1.3%	2.6%	1.6%	0.8%	1.4%	2.8%	1.7%
Brazil	1.6%	2.2%	1.2%	2.0%	1.4%	2.0%	2.4%	2.1%	1.7%	1.9%	2.2%	2.0%	1.2%	1.6%	1.5%	1.6%
Netherlands	1.2%	1.8%	0.4%	1.4%	1.1%	1.6%	0.3%	1.2%	0.9%	1.4%	0.8%	1.2%	1.2%	1.5%	1.2%	1.5%
Poland	0.7%	1.0%	0.7%	0.9%	0.7%	1.0%	0.8%	1.0%	0.8%	1.2%	0.9%	1.2%	0.9%	1.4%	1.2%	1.3%
Eswatini ⁴	1.4%	1.5%	0.0%	1.1%	1.3%	1.5%	0.0%	1.1%	1.3%	1.4%	0.0%	1.1%	1.4%	1.5%	0.0%	1.2%
Korea, Republic Of	1.5%	1.6%	1.8%	1.6%	1.2%	1.4%	1.2%	1.4%	1.0%	1.3%	1.1%	1.3%	1.1%	1.2%	1.0%	1.1%
Indonesia	1.0%	1.1%	1.3%	1.1%	0.8%	1.0%	1.2%	1.0%	0.8%	1.0%	1.3%	1.1%	0.8%	1.0%	1.3%	1.1%
Australia	0.8%	1.2%	0.2%	1.0%	1.0%	1.5%	0.3%	1.2%	1.1%	1.7%	0.3%	1.3%	0.9%	1.3%	0.3%	1.1%
Czech Republic	0.5%	0.8%	0.4%	0.7%	0.6%	0.9%	0.4%	0.8%	0.7%	1.0%	0.3%	0.9%	0.8%	1.2%	0.6%	1.0%
Other countries	42.9%	21.3%	14.0%	19.6%	43.1%	21.4%	13.9%	19.5%	45.6%	22.1%	13.8%	20.1%	43.6%	22.5%	14.8%	20.6%
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%	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 2019/20.

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, 2016/17 – 2019/20

Customs port of entry		2016/17				2017/18				2018/19				2019/20			
		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	585 756	59 828	21 537	81 365	622 968	64 123	23 931	88 054	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747
	Cape Town Harbour	125 387	14 524	6 784	21 308	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822
	Port Elizabeth Harbour	85 686	11 296	3 272	14 568	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900
	Richards Bay Harbour	20 509	2 960	10	2 971	22 799	3 108	25	3 133	26 921	3 803	20	3 822	20 425	2 880	26	2 906
	Total	817 339	88 609	31 603	120 212	849 562	93 022	35 656	128 678	959 622	105 569	38 062	143 632	991 283	108 310	38 066	148 376
Top 4 Airports																	
	O.R. Tambo International Airport	336 652	28 311	4 157	32 468	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009
	Cape Town International Airport	17 385	2 346	518	2 864	20 357	2 400	614	3 014	17 733	2 632	661	3 293	15 820	2 345	618	2 963
	King Shaka International Airport	3 209	423	114	537	3 539	419	114	533	4 083	566	149	715	3 875	531	144	676
	Port Elizabeth International Airport	692	102	9	111	809	119	5	125	890	134	7	140	675	76	5	81
	Total	357 937	31 182	4 796	35 980	349 034	31 669	5 055	36 723	369 278	35 997	6 179	42 176	380 527	35 647	6 082	41 729
Top 7 Border Posts and Inland Offices																	
	Johannesburg Customs Office	84 545	10 552	4 215	14 767	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493
	East London Customs Office	46 600	6 511	2 467	8 978	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597
	Pretoria Customs Office	29 174	4 475	1 377	5 852	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435
	Germiston/Alberton Customs Office	11 877	1 381	2 375	3 757	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759
	Oshoek Customs Office	13 931	1 531	1	1 532	13 994	1 582	2	1 584	14 253	1 750	2	1 752	15 119	1 815	3	1 818
	Golela Customs Office	6 578	493	0	493	6 576	524	0	524	7 227	564	0	565	8 700	739	0	739
	Belbridge Customs Office	100 199	766	4	770	108 292	596	41	637	118 954	772	73	845	88 277	607	85	691
	Total	292 903	25 709	10 440	36 149	300 515	25 131	10 826	35 957	315 659	27 650	11 501	39 151	287 183	29 369	13 164	42 532
Other Offices		93 556	2 728	54	2 783	116 084	3 102	127	3 228	141 982	3 399	242	3 641	123 791	3 731	196	3 927
	Total	1 561 735	148 228	46 896	195 124	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
Top 4 Sea Harbours		52.3%	59.8%	67.4%	61.6%	52.6%	60.8%	69.0%	62.9%	53.7%	61.2%	68.0%	62.8%	55.6%	61.2%	66.2%	62.4%
Top 4 Airports		22.9%	21.0%	10.2%	18.4%	21.6%	20.7%	9.8%	17.9%	20.7%	20.9%	11.0%	18.4%	21.3%	20.1%	10.6%	17.8%
Top 7 Border Posts and Inland Offices		18.8%	17.3%	22.3%	18.5%	18.6%	16.4%	21.0%	17.6%	17.7%	16.0%	20.5%	17.1%	16.1%	16.6%	22.9%	18.1%
Other Offices		6.0%	1.8%	0.1%	1.4%	7.2%	2.0%	0.2%	1.6%	7.9%	2.0%	0.4%	1.6%	6.9%	2.1%	0.3%	1.7%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

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, 2016/17 – 2019/20

Customs port of entry	2016/17				2017/18				2018/19				2019/20			
	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	585 756	59 828	21 537	81 365	622 968	64 123	23 931	88 054	705 727	73 521	25 581	99 102	723 001	74 416	25 332	99 747
O.R. Tambo International Airport	336 652	28 311	4 157	32 468	324 329	28 731	4 321	33 052	346 572	32 665	5 363	38 028	360 158	32 695	5 314	38 009
Cape Town Harbour	125 387	14 524	6 784	21 308	124 652	14 599	7 346	21 945	143 547	15 631	7 923	23 554	141 990	16 617	8 205	24 822
Port Elizabeth Harbour	85 686	11 296	3 272	14 568	79 143	11 192	4 354	15 546	83 428	12 615	4 539	17 154	105 867	14 397	4 503	18 900
Johannesburg Customs Office	84 545	10 552	4 215	14 767	84 014	10 034	4 136	14 170	82 970	10 813	4 824	15 638	79 072	11 667	5 826	17 493
East London Customs Office	46 600	6 511	2 467	8 978	47 806	6 601	2 542	9 143	43 569	6 337	2 874	9 211	45 460	6 791	2 805	9 597
Pretoria Customs Office	29 174	4 475	1 377	5 852	29 102	4 444	1 461	5 905	36 894	5 972	1 314	7 286	36 977	5 999	1 436	7 435
Germiston/Alberton Customs Office	11 877	1 381	2 375	3 757	10 731	1 349	2 645	3 994	11 793	1 440	2 414	3 855	13 578	1 750	3 009	4 759
Cape Town International Airport	17 385	2 346	518	2 864	20 357	2 400	614	3 014	17 733	2 632	661	3 293	15 820	2 345	618	2 963
Richards Bay Harbour	20 509	2 960	10	2 971	22 799	3 108	25	3 133	26 921	3 803	20	3 822	20 425	2 880	26	2 906
Oshoek Customs Office	13 931	1 531	1	1 532	13 994	1 582	2	1 584	14 253	1 750	2	1 752	15 119	1 815	3	1 818
Golela Customs Office	6 578	493	0	493	6 576	524	0	524	7 227	564	0	565	8 700	739	0	739
Beilridge Customs Office	100 199	766	4	770	108 292	596	41	637	118 954	772	73	845	88 277	607	85	691
King Shaka International Airport	3 209	423	114	537	3 539	419	114	533	4 083	566	149	715	3 875	531	144	676
Port Elizabeth International Airport	692	102	9	111	809	119	5	125	890	134	7	140	675	76	5	81
Other	94 248	2 830	64	2 894	116 893	3 221	132	3 353	142 872	3 533	248	3 781	124 466	3 807	201	4 007
Total	1 562 427	148 330	46 906	195 235	1 616 005	153 042	51 669	204 711	1 787 431	172 749	55 991	228 740	1 783 459	177 132	57 512	234 644
Durban Harbour	37.5%	40.3%	45.9%	41.7%	38.5%	41.9%	46.3%	43.0%	39.5%	42.6%	45.7%	43.3%	40.5%	42.0%	44.0%	42.5%
O.R. Tambo International Airport	21.5%	19.1%	8.9%	16.6%	20.1%	18.8%	8.4%	16.1%	19.4%	18.9%	9.6%	16.6%	20.2%	18.5%	9.2%	16.2%
Cape Town Harbour	8.0%	9.8%	14.5%	10.9%	7.7%	9.5%	14.2%	10.7%	8.0%	9.0%	14.1%	10.3%	8.0%	9.4%	14.3%	10.6%
Port Elizabeth Harbour	5.5%	7.6%	7.0%	7.5%	4.9%	7.3%	8.4%	7.6%	4.7%	7.3%	8.1%	7.5%	5.9%	8.1%	7.8%	8.1%
Johannesburg Customs Office	5.4%	7.1%	9.0%	7.6%	5.2%	6.6%	8.0%	6.9%	4.6%	6.3%	8.6%	6.8%	4.4%	6.6%	10.1%	7.5%
East London Customs Office	3.0%	4.4%	5.3%	4.6%	3.0%	4.3%	4.9%	4.5%	2.4%	3.7%	5.1%	4.0%	2.5%	3.8%	4.9%	4.1%
Pretoria Customs Office	1.9%	3.0%	2.9%	3.0%	1.8%	2.9%	2.8%	2.9%	2.1%	3.5%	2.3%	3.2%	2.1%	3.4%	2.5%	3.2%
Germiston/Alberton Customs Office	0.8%	0.9%	5.1%	1.9%	0.7%	0.9%	5.1%	2.0%	0.7%	0.8%	4.3%	1.7%	0.8%	1.0%	5.2%	2.0%
Cape Town International Airport	1.1%	1.6%	1.1%	1.5%	1.3%	1.6%	1.2%	1.5%	1.0%	1.5%	1.2%	1.4%	0.9%	1.3%	1.1%	1.3%
Richards Bay Harbour	1.3%	2.0%	0.0%	1.5%	1.4%	2.0%	0.0%	1.5%	1.5%	2.2%	0.0%	1.7%	1.1%	1.6%	0.0%	1.2%
Oshoek Customs Office	0.9%	1.0%	0.0%	0.8%	0.9%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%	0.8%	1.0%	0.0%	0.8%
Golela Customs Office	0.4%	0.3%	0.0%	0.3%	0.4%	0.3%	0.0%	0.3%	0.4%	0.3%	0.0%	0.2%	0.5%	0.4%	0.0%	0.3%
Beilridge Customs Office	6.4%	0.5%	0.0%	0.4%	6.7%	0.4%	0.1%	0.3%	6.7%	0.4%	0.1%	0.4%	4.9%	0.3%	0.1%	0.3%
King Shaka International Airport	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.3%	0.3%	0.3%
Port Elizabeth International Airport	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Other	6.0%	1.9%	0.1%	1.5%	7.2%	2.1%	0.3%	1.6%	8.0%	2.0%	0.4%	1.7%	7.0%	2.1%	0.3%	1.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Important to Note : All figures displayed on this table are as per Bills of Entry processed and not actual revenue collected.

1. Customs Duties is inclusive of Specific excise on imports (Duty 1-2A) and Ad valorem excise on imports (Duty 1-2B).

2. Total Import Tax is Import VAT plus Customs Duties.

OTHER TAXES AND COLLECTIONS

For the 2019/20 fiscal year

Capital Gains Tax

Company
CGT =
**R6.4
billion**



Individual
CGT =
**R7.7
billion**



Capital Gains Tax
raised of
**R14.1
billion**

Narrow increase of R249 million (1.4%)
on the R17.6 billion raised in 2017/18.



An aggregate of
R156.7 billion has been
raised since the introduction
of CGT in October 2001



Transfer duties amounted to **R7.1 billion**
down from R7.2 billion in 2018/19

Property transfers that were
subjected to transfer duty

R175.7bn

Average transfer duty paid

R81 864

Mineral and Petroleum Resources
Royalty payments amounted to
**R11.8 billion, a 37.4%
increase from 2018/19**

Contributions to the SACU pool during
2019/20

R106.4 billion

A 6.4% increase from 2018/19



This increase is attributed to a
significant improvement in
commodity prices such as
manganese, iron ore and coal



Diesel refunds increased by 50.0% from
R5.8 billion to **R8.8 billion** in 2019/20

This decrease was driven by the use of diesel
generators for electricity production in the
energy sector.

6 OTHER TAXES AND COLLECTIONS

KEY FACTS

For the 2019/20 fiscal year:

- Capital Gains Tax (CGT) of R14.1 billion was raised of which R6.4 billion was attributable to individuals and trusts and R7.7 billion to companies. This reflects a significant decline of R3.8 billion (21.3%) against the R17.9 billion raised in 2018/19. An aggregate of R156.7 billion has been raised since the introduction of CGT in October 2001, with R72.5 billion from individuals and trusts and R84.2 billion from companies;
- Transfer Duty collections of R7.1 billion is down from the R7.2 billion received in 2018/19, representing a 6.8% volume decrease year-on-year and a 1.7% value decrease in Transfer Duty collection;
- Diesel refunds increased from R5.8 billion in 2018/19 to R8.8 billion in 2019/20 an increase of 50.0%. This increase was driven by the increase in the use of diesel generators for electricity production within the energy sector as well as completion of significant audits in the mining and agriculture sectors;
- Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew significantly by R3.2 billion (37.4%) to R11.8 billion due to a significant improvement in commodities such as iron ore as well as platinum. This growth, however, was still at a lower rate compared to the growth in 2016/17 of R2.1bn (56.5%); and
- Total contributions to the Southern African Customs Union (SACU) pool amounted to just under R106.4 billion, up by 6.4% 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 2019/20. It gives an overview of:

- Capital Gains Tax (CGT);
- Transfer Duty;
- Diesel Refunds;
- Mineral and Petroleum Resources Royalties (MPRR); and
- The Southern African Customs Union.

CAPITAL GAINS TAX

CGT is a tax on the proceeds from the disposal of assets in terms of the Income Tax Act No.58 of 1962. It is raised on assessment of the taxpayer and forms part of the normal income tax liability. The revenue due from CGT is declared in PIT or CIT tax returns.

Table 6.1 shows the cumulative amount for CGT raised since its inception on 1 October 2001 to the end of March 2020, which amounted to R156.7 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 rates for natural persons and special trusts increased from 25.0% to 33.3% of capital gains and for companies and trusts the inclusion rates rose from 50.0% to 66.6%. These legislative changes increased the maximum effective tax rates from 10.0% to 13.3% for natural persons and from 14.0% to 18.6% for companies. From March 2016, these inclusion rates were raised again to 40.0% for natural persons and special trusts; and to 80.0% for companies and trusts. These adjustments increased the maximum effective tax rates from 13.7% to 18.0% for natural persons, from 18.7% to 22.4% for companies and from 27.3% to 36.0% for trusts.

Table 6.1: Capital Gains Tax (CGT) raised, 2015/16– 2019/20

R million	CGT raised		
	Individuals	Companies	Total
Prior to 2015/16	29 417	43 981	73 398
2015/16	7 526	9 155	16 681
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
Cumulative	72 486	84 219	156 705

TRANSFER DUTY

Transfer Duty is a tax levied in terms of the Transfer Duty Act No 40 of 1949, 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).

Transfer Duty is levied on a wide range of assets that are defined as property. They include land and fixtures as well as real rights in land, rights to minerals, a share or interest in a residential property company, as well as shares in a share-block company.

When property is acquired, Transfer Duty is imposed on the person acquiring the property. When rights associated with property are renounced, responsibility for the payment of Transfer Duty lies with the person in whose favour, or for whose benefit, any interest in or restriction upon the use or disposal of property has been renounced. Transfer Duty is payable within six months from the date of acquisition.

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

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

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

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

1. Effective from 23 February 2011 to 28 February 2015

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

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

1. Effective from 01 March 2015 to 29 February 2016

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

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

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

Table 6.5: All persons (including Companies, Close Corporations and Trusts)

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)

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 001. This was raised to R900 001 from 1 March 2017 to 29 February 2020. The threshold was further revised to R1 000 001 with effect from 1 March 2020.

In 2019/20 a total number of 86 973 properties were transferred with a combined value of R176 billion. This represents a decrease from the 93 329 properties transferred in 2018/19 with a combined value of R189.0 billion. This resulted in Transfer Duty collections of R7.1 billion down from the R7.2 billion received in 2018/19, representing a 6.8% volume decrease year-on-year and a 1.7% decrease in Transfer Duty collection.

However, since 2008 with the full implementation of the National Credit Act, interest rate hikes and the financial global crisis resulting in a significant slowdown in the rate of house price increases. In 2008, house prices fell by 0.5% in real terms. From 2009 to 2011, house prices rose in nominal terms on average by 1.2%, but declined in real terms on average by 3.8%. In 2012 and 2014 house prices rose in real terms by 3.3% and 2.6% respectively. The transaction volume for the past two fiscal years is surprising considering the challenging economic conditions. The volume decrease in Transfers effected translated into a miniscule R0.1 billion decrease in Transfer duties collected.

In the current year 76% (2018/19 -75%) of the transfer volume accounted for 21% (2018/19 - 20%) of the Transfer Duty collected.

The transaction volume and related value-bands for 2019/20 is graphically displayed in figure 6.1 below.

Figure 6.1: Distribution of Transfer Duty collected by property value, 2019/20



The average value of property transferred was R 2.0 million (2018/19: R2.0million) and the average Transfer Duty paid on these transfers was R81 864 (2018/19: R77 606). *Table A6.1.1* shows the Transfer Duty collected in each value category in 2018/19 and *Table A6.1.2* shows the Transfer Duty collected in 2019/20, including the percentage and cumulative percentage contribution per category."

The *Pareto* analysis for the past two years reveals that, by **volume**; 24.0% of transfers contributed 79.0% (2018/19: 24%) of the transfer duty in 2020 on the back of 52.0% (2018/19: 51%) of property value.

The Transfer Duty declaration requires a specification of the nature of property that is being transferred. One of the following descriptions must be used:

- Primary residence – A person's primary residence is the dwelling where the person usually lives, typically a house or an apartment. A person can only have one primary residence at any given time;
- Other residential property – Property that is used for residential purposes, other than as a primary residence, e.g. holiday home;
- Small holding – Land under 50 acres that is used for cultivation;
- Farm – An area of land, including buildings, used for growing crops and rearing animals;
- Commercial building – A building that is used for commercial purposes, such as office buildings, warehouses or retail space;

- Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop;
- Mining property/rights – Ownership of mining rights to mine in a specific area; and
- Other – If the nature of the property is not described above, then it will be classified as other.

Table A6.1.3.1. and Table A6.1.3.2 show the breakdown of Transfer Duty collected by the nature of property. In 2019/20, primary residences made up 84.0% (2018/19: 81.4 %) of the total number of transactions, accounting for 81.2% (2018/19: 79.2%) of the total property value and 77.1 % (2018/19-76.0 %) of Transfer Duties collected for the year. There was a 3.8% decrease in the number of primary residence transactions with a 0.3% (R16 million) attributable decrease in Transfer Duty collections and a 4.5% (R6.7 billion) decrease in total property value.

DIESEL REFUNDS

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

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

Diesel refund rates differ according to the purpose for which the fuel is used. Primary producers on land (farming, forestry and mining) qualify for a refund amounting to 100% of the RAF levy and 40% of the fuel levy in respect of 80% of their eligible diesel fuel purchases. Offshore activities which include commercial fishing, coasting vessels, offshore mining, 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 fuel levy. 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 fuel levy since 1 April 2016 and the full RAF levy.

The rates are revised each year to align the concession in line with the latest fuel levy and RAF levy rates. The applicable rates for the past five years are shown in Table 6.7:

Table 6.7: Diesel refund rates 2014/15 - 2019/20

Effective Date	Onland c/l ¹	Offshore c/l ¹	Rail and harbour c/l ¹	Peak Power Plants c/l ¹
01/04/2015	250.0	394.0	154.0	394.0
06/04/2016	262.0	424.0	154.0	289.0
05/04/2017	283.0	463.0	163.0	313.0
04/04/2018	321.8	515.0	193.0	354.0
01/04/2019	333.6	537.0	198.0	367.5

1. Cents per litre

OTHER TAXES AND COLLECTIONS

The Diesel refund concession is administered through the VAT system and claims are either refunded or set off against a vendor's VAT liability. Diesel claims are refunded if there is no VAT payable or if a vendor elects to set off the claim against VAT payable (it would then reduce the amount of domestic VAT paid by the vendor). The Diesel refunds for 2016/17 to 2019/20 are shown in *Table 6.9*.

Table 6.8: Diesel refunds 2016/17 - 2019/20

Diesel Refunds (In R million)	2016/17		2017/18		2018/19		2019/20	
	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount	Mega litres	Amount
On land (only 80% of eligible litres qualify)	1 467.0	3 742.8	1 053.5	2 920.0	1 181.9	3 504.0	1 520.8	5 073.5
Agriculture, forestry and fishing	538.9	1 372.0	614.0	1 674.7	524.6	1 602.5	563.2	1 856.7
Mining and quarrying	891.3	2 274.3	416.5	1 180.3	615.7	1 772.0	909.0	3 057.2
Other	36.7	96.4	23.0	65.0	41.6	129.5	48.6	159.5
Rail (100% of eligible litres qualify)	160.4	247.1	16.7	25.9	42.8	113.4	250.0	487.9
Offshore (100% of eligible litres qualify)	81.3	334.7	58.1	259.0	87.5	422.8	87.2	459.3
Electricity (100% of eligible litres qualify)	111.4	438.7	-0.1	-0.4	14.8	58.4	-	-
Peak power	12.2	35.2	10.3	32.4	290.2	1 007.9	517.5	1 875.0
Other¹		238.2		-211.9		740.0		871.2
Grand Total	1 832.3	5 036.7	1 138.5	3 025.0	1 617.3	5 846.4	2 375.5	8 766.9

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 around a billion rand each year to the diesel refund amount with the maximum of R2.1 billion in 2019/20.

The litres of diesel used decreased in 2017/18 compared to 2016/17, but have recovered in 2019/20. The reduction in load shedding and decrease in the rate of the diesel refund for the fuel levy by 50.0% contributed to the decision to use less diesel for electricity generation in 2017/18. Diesel refunds have increased by R2.9 billion in 2019/20 as peak power generation was revived as well as completion of significant audits in the mining and agriculture sectors.

MINERAL AND PETROLEUM RESOURCES ROYALTY (MPRR)

Mineral and Petroleum Resources Royalty (MPRR) payments by extractors grew significantly by R3.2 billion (37.4%) to R11.8 billion due to a significant improvement in commodities such as the iron ore as well as platinum. This growth, however, was still at a lower rate compared to the growth in 2016/17 of R2.1bn (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 6.9*.

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:

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

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- For unrefined mineral resources, it varies between a minimum of 0.5% and a maximum of 7%.

MPRR grew quite substantially in 2019/20 by as much as R3.2bn (37.4%) to R11.8bn on the back of an improvement in the iron ore as well as the platinum commodities. Although, the iron ore as well as the platinum commodities were the major contributors to the growth, their commodity prices were quite volatile throughout the 2019/20 financial year. The iron ore grew during the first half of the financial year, from US\$93.70 (per ton) in April 2019 up to US\$120.24 (per ton) during the month of July 2019, and it closed the year at US\$88.99 (per ton) in March 2020.

The average price of iron ore throughout the 2019/20 financial year was US\$95.65 (per ton) which remains quite high compared to the previous two financial years (2017/18 and 2018/19). In contrast, the platinum price only grew during the second half of the financial year, from US\$887.40 in April 2019 up to US\$944.71 during the month of September 2019, where it surpassed the average price of US\$884.92. It however closed the year at US\$765.50 in March 2020, the lowest price during the 2019/20 financial year, which was also at the beginning of the lockdown in South Africa. Furthermore, this is as the mining sector exports the bulk of its output, the Rand/Dollar exchange rate which averaged R14.79 to the dollar during the 2019/20 financial year also contributed to the improvement in the MPRR. However, the growth in MPRR is amidst the Mining production, which was on a negative trajectory for most of 2019/20 fiscal year. Although there were some bouts of recovery between December 2019 and February 2020, where it improved year on year to 7.0%. It tumbled even further to 18.0% year-on-year in March 2020 at the start of the lockdown.

Growth was also realised in the previous two financial years; the growth in the 2017/18 financial year was at a lower rate of R1.8bn (31.3%). [The manganese, iron ore as well as coal sub-sectors were major contributors to this growth.](#) Although manganese contributed significantly to the growth in 2017/18, its relative contribution to the total MPRR was merely 8.7%, compared to iron ore and coal with contributions of 28.5% and 21.5% respectively. An improvement was seen again in 2018/19, although at a lower rate of R1.0bn (13.1%). The coal as well as the platinum sub-sectors' relative contributions were the major contributors to this improvement.

Table 6.9: MPRR payments by commodity, 2017/18 - 2019/20

Type R million	2017/18	2017/18 relative proportions	Year-on-year growth	2018/19	2018/19 relative proportions	Year-on-year growth	2019/20	2019/20 relative proportions	Year-on-year growth
Coal	1 637	21.5%	49.2%	2 059	23.9%	25.8%	1 741	14.7%	-15.4%
Diamond	353	4.6%	40.9%	362	4.2%	2.6%	95	0.8%	-73.9%
Gold and uranium	590	7.7%	-36.5%	288	3.3%	-51.3%	180	1.5%	-37.5%
Industrial Minerals ¹	99	1.3%	41.4%	233	2.7%	134.2%	453	3.8%	94.6%
Iron Ore	2 167	28.5%	33.1%	2 078	24.1%	-4.1%	4 413	37.3%	112.3%
Manganese	665	8.7%	534.1%	802	9.3%	20.6%	787	6.7%	-1.9%
Platinum	851	11.2%	5.8%	1 127	13.1%	32.5%	2 786	23.6%	147.2%
Zinc ³	13	0.2%	60.8%	3	0.0%	-75.0%	-9	-0.1%	-376.4%
Other ²	1 243	16.3%	36.8%	1 659	19.3%	33.5%	1 384	11.7%	-16.6%
Total	7 617	100.0%	31.3%	8 612	100.0%	13.1%	11 830	100.0%	37.4%

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 BELN countries depend heavily on the Revenue Shares from the Common Revenue Pool (CRP).

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.

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Table 6.10: South African Intra-SACU Trade 2015/16 - 2019/20

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	Total to ROW ¹	% Share BELN Countries
Exports							
2015/16	51 015	15 217	15 002	48 041	129 276	870 711	14.8%
2016/17	49 563	16 203	16 506	46 355	128 626	966 307	13.3%
2017/18	48 253	16 523	17 659	42 540	124 974	1 020 365	12.2%
2018/19	51 977	17 427	17 225	42 518	129 147	1 096 778	11.8%
2019/20	53 033	18 247	18 581	44 013	133 874	1 149 898	11.6%
Imports							
2015/16	6 081	14 383	3 796	5 812	30 072	1 062 084	2.8%
2016/17	5 956	15 594	4 188	6 398	32 136	1 055 981	3.0%
2017/18	5 834	16 157	4 166	11 707	37 865	1 090 448	3.5%
2018/19	6 695	16 755	3 754	12 572	39 777	1 198 096	3.3%
2019/20	6 926	18 751	4 384	12 451	42 512	1 224 107	3.5%
Balance							
2015/16	44 934	834	11 206	42 229	99 203	-191 373	
2016/17	43 607	609	12 318	39 956	96 490	-89 674	
2017/18	42 418	365	13 493	30 833	87 110	-70 083	
2018/19	45 282	672	13 471	29 945	89 370	-101 318	
2019/20	46 107	-504	14 197	31 562	91 362	-74 209	

1. Rest of the World

Botswana remained South Africa's main source of imports within SACU, while Eswatini is the main imports destination within the union. South Africa registered a trade surplus with all SACU Member States between FY2015/16 and FY2019/20 except for Eswatini during FY2019/20. South Africa's exports to SACU countries averaged 12.8% and imports averaged 3.2% when compared to South Africa's trade with the rest of the world (ROW) over the reviewed period, FY2015/16 to FY2019/20.

The composition of the FY2019/20 CRP has not changed from the FY2018/19 composition where customs duties were about 54.0% of the CRP revenue collection followed by specific excise duties at about 41% and ad valorem excise duties at about 4.0%. However, the customs duty collections have declined to 52.0% in 2019/20 while the Specific Excise duties have increased from about 41.0% to 44.0% in 2019/20.

Year-on-year CRP collections grew by 6.4% to R106.4 billion in FY2019/20. The preliminary CRP collections for FY2019/20 are customs duty collections at R55.4 billion; specific excise duties at R46.8 billion; while ad valorem duties totalled R4.1 billion. The main contributors to the CRP overall performance during the FY2019/20 under customs duties were: vehicles (HS Chapter 87) at 25.0% followed by electrical machinery and equipment (HS Chapter 85) at 9.0%.

Specific excise duties collections were mainly driven by beer (33.2%) and cigarettes at 29.8%. However, the percentage contribution of cigarettes contracted to 29.8% during FY2019/20 from 37.1% during FY2015/16.

The contribution to total CRP collections from key commodities such as vehicles and accessories; electrical machinery and equipment; clothing and footwear moderated. The percentage contribution of vehicles and accessories slowed to 25.0% during FY2019/20 from 27.6% during FY2015/16; clothing and footwear contracted to an averaged 6.5% during FY2019/20 from an average of 7.5% during FY2015/16; while electrical machinery and equipment moderated slightly to 8.9% during FY2015/16 to 9.0% during FY2019/20. This was due to a subdued economic environment with passive levels of investment; low domestic demand and subdued household consumption that resulted in negative to weak levels of import growth.

South Africa administers the SACU revenue pool and on a quarterly basis disburses amounts to the BELN countries. Adjustments to estimates of GDP, population and intra-SACU trade also contribute to the determination of overall SACU payments.

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Table 6.11: Contributions to the SACU pool, 2015/16– 2019/20

R million	Botswana	Eswatini	Lesotho	Namibia	Total BELN countries	South Africa	Total contributions
2015/16	745	210	211	1 174	2 340	82 001	84 341
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
Percentage of total							
2015/16	0.9%	0.2%	0.3%	1.4%	2.8%	97.2%	100.0%
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%
Percentage year-on-year growth							
2015/16	89.4%	8.4%	-6.2%	21.9%	31.8%	10.5%	11.0%
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%

Table 6.12: Shares received from the SACU pool, 2015/16 – 2019/20

R million	Botswana	Eswatini	Lesotho	Namibia	Secretariat	Total BELN countries	South Africa ¹	Total contributions
2015/16	20 039	6 815	6 308	17 127	733	51 022	33 319	84 341
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
Percentage of total								
2015/16	23.8%	8.1%	7.5%	20.3%	0.9%	60.5%	39.5%	100.0%
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%
Percentage year-on-year growth								
2015/16	5.3%	-9.0%	-10.3%	-5.5%	852.5%	-1.4%	37.5%	11.0%
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%

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.

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Table A6.1.1: Transfer Duty collected by property value, 2018/19

Fiscal Year			2018/19			2018/19 (Percentage of total)			2018/19 (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	2 896	603	23	3.10%	0.32%	0.32%	3%	0%	0%
900	-	950	2 500	2 313	2	2.68%	1.22%	0.03%	6%	2%	0%
950	-	1 000	5 480	5 297	10	5.87%	2.81%	0.14%	11%	4%	0%
1 000	-	1 050	3 545	3 575	10	3.80%	1.89%	0.14%	15%	6%	1%
1 050	-	1 100	3 554	3 776	16	3.81%	2.00%	0.22%	19%	8%	1%
1 100	-	1 150	3 593	3 977	20	3.85%	2.11%	0.28%	23%	10%	1%
1 150	-	1 200	3 373	3 924	25	3.61%	2.08%	0.34%	26%	12%	1%
1 200	-	1 250	4 043	4 878	34	4.33%	2.58%	0.47%	33%	15%	2%
1 250	-	1 350	6 997	8 976	80	7.50%	4.75%	1.11%	40%	20%	3%
1 350	-	1 450	5 708	7 901	99	6.12%	4.18%	1.36%	46%	24%	4%
1 450	-	1 550	5 588	8 312	127	5.99%	4.40%	1.75%	52%	28%	6%
1 550	-	1 650	4 801	7 614	136	5.14%	4.03%	1.88%	57%	32%	8%
1 650	-	1 750	4 154	6 993	139	4.45%	3.70%	1.92%	61%	36%	10%
1 750	-	1 850	3 801	6 783	152	4.07%	3.59%	2.10%	65%	40%	12%
1 850	-	1 950	3 072	5 781	144	3.29%	3.06%	1.99%	68%	43%	14%
1 950	-	2 050	2 760	5 478	150	2.96%	2.90%	2.07%	71%	46%	16%
2 050	-	2 150	1 984	4 142	123	2.13%	2.19%	1.70%	73%	48%	18%
2 150	-	2 250	1 998	4 368	141	2.14%	2.31%	1.95%	75%	50%	20%
2 250	-	2 750	7 784	19 193	743	8.34%	10.16%	10.27%	84%	60%	30%
2 750	-	3 250	4 957	14 682	725	5.31%	7.77%	10.01%	89%	68%	40%
3 250	-	3 750	2 958	10 257	571	3.17%	5.43%	7.88%	92%	74%	48%
3 750	-	4 250	2 035	8 064	485	2.18%	4.27%	6.69%	94%	78%	54%
4 250	-	4 750	1 252	5 590	358	1.34%	2.96%	4.95%	95%	81%	59%
4 750	-	5 250	917	4 548	305	0.98%	2.41%	4.22%	96%	83%	64%
5 250	-	5 750	652	3 565	256	0.70%	1.89%	3.53%	97%	85%	67%
5 750	-	6 250	526	3 143	231	0.56%	1.66%	3.20%	97%	87%	70%
6 250	-	6 750	405	2 618	194	0.43%	1.39%	2.68%	98%	88%	73%
6 750	-	7 250	326	2 273	170	0.35%	1.20%	2.34%	98%	89%	75%
7 250	-	7 750	250	1 866	134	0.27%	0.99%	1.85%	99%	90%	77%
7 750	-	8 250	211	1 682	134	0.23%	0.89%	1.84%	99%	91%	79%
8 250	-	8 750	176	1 494	111	0.19%	0.79%	1.53%	99%	92%	81%
8 750	-	9 250	120	1 072	92	0.13%	0.57%	1.27%	99%	93%	82%
9 250	-	10 000	121	1 157	103	0.13%	0.61%	1.42%	99%	93%	83%
10 000	+		792	12 957	1 220	0.85%	6.86%	16.85%	100%	100%	100%
Other ¹					-21	0.00%	0.00%	-0.29%	100%	100%	100%
TOTAL			93 329	188 852	7 243	100%	100%	100%			

¹1. Balancing entry to align transactional data to revenue collections

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Table A6.1.2: 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	0.66%	0.07%	0.06%	1%	0%	0%
900	-	1 000	7 748	7 402	12	8.91%	4.21%	0.17%	10%	4%	0%
1 000	-	1 125	9 250	9 779	43	10.64%	5.57%	0.60%	20%	10%	1%
1 125	-	1 250	7 689	9 098	65	8.84%	5.18%	0.91%	29%	15%	2%
1 250	-	1 375	9 005	11 709	121	10.35%	6.66%	1.69%	39%	22%	3%
1 375	-	1 500	6 299	8 990	130	7.24%	5.12%	1.83%	47%	27%	5%
1 500	-	1 625	7 293	11 307	206	8.39%	6.44%	2.89%	55%	33%	8%
1 625	-	1 750	4 420	7 420	159	5.08%	4.22%	2.23%	60%	37%	10%
1 750	-	1 838	4 840	8 715	213	5.56%	4.96%	3.00%	66%	42%	13%
1 838	-	1 925	3 124	6 018	169	3.59%	3.43%	2.37%	69%	46%	16%
1 925	-	2 088	3 364	6 890	214	3.87%	3.92%	3.01%	73%	50%	19%
2 088	-	2 250	2 132	4 655	159	2.45%	2.65%	2.23%	76%	52%	21%
2 250	-	2 363	2 215	5 090	188	2.55%	2.90%	2.65%	78%	55%	24%
2 363	-	2 475	1 487	3 589	145	1.71%	2.04%	2.03%	80%	57%	26%
2 475	-	3 228	8 128	22 735	1 132	9.35%	12.94%	15.90%	89%	70%	42%
3 228	-	3 980	3 535	12 573	784	4.06%	7.16%	11.01%	93%	77%	53%
3 980	-	4 733	2 116	9 090	641	2.43%	5.17%	9.00%	96%	83%	62%
4 733	-	5 483	1 037	5 246	402	1.19%	2.99%	5.65%	97%	86%	67%
5 483	-	6 238	756	4 381	350	0.87%	2.49%	4.92%	98%	88%	72%
6 238	-	6 990	416	2 726	228	0.48%	1.55%	3.20%	98%	90%	75%
6 990	-	7 743	358	2 617	227	0.41%	1.49%	3.19%	99%	91%	79%
7 743	-	8 495	233	1 873	165	0.27%	1.07%	2.32%	99%	92%	81%
8 495	-	9 248	173	1 522	138	0.20%	0.87%	1.94%	99%	93%	83%
9 248	-	10 000	112	1 071	100	0.13%	0.61%	1.40%	99%	94%	84%
10 000	-	10 500	78	788	72	0.09%	0.45%	1.02%	99%	94%	85%
10 500	-	11 000	54	572	54	0.06%	0.33%	0.76%	99%	94%	86%
11 000	+		533	9 689	1 021	0.61%	5.52%	14.34%	100%	100%	100%
Other ¹					-22						
TOTAL			86 973	175 675	7 120	100%	100%	100%			

1. Balancing entry to align transactional data to revenue collections

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Table A6.1.3.1: Transfer Duty collected by Nature of Property- 2019/20

Fiscal Year	2018/19			2019/20			Variance		% Variance		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	904	2 519	123	648	1 887	114	-256	-631	-28.3%	-25.1%	-6.9%
Farm	1 577	4 636	245	1 027	3 533	244	-550	-1 104	-34.9%	-23.8%	-0.2%
Industrial Building	231	528	21	164	472	30	-67	-56	-29.0%	-10.6%	44.0%
Mining Property/Rights	32	198	16	14	112	12	-18	-86	-56.3%	-43.4%	-25.8%
Other Residential Property	13 755	30 835	1 304	4 264	9 802	487	-9 491	-21 033	-69.0%	-68.2%	-62.7%
Primary Residence	75 956	149 350	5 507	73 085	142 638	5 491	-2 871	-6 712	-3.8%	-4.5%	-0.3%
Small Holding	272	600	30	203	534	30	-69	-66	-25.4%	-11.1%	0.0%
Other ¹	602		-1	7 568	16 698	713	6 966	16 698	<100%	<100%	<100%
Total	93 329	188 665	7 243	86 973	175 675	7 120	-6 356	-12 990	-6.8%	-6.9%	-1.7%
										100.0%	100.0%
										100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above

Table A6.1.3.2: Transfer Duty collected by Nature of Property- 2018/19

Fiscal Year	2017/18			2018/19			Variance		% Variance		
Nature of Property	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Transfer Duty R million	Number of dutiable transfers	Property value R million	Number of dutiable transfers	Property value	Transfer Duty
Commercial Building	707	2 169	129	904	2 519	123	197	349	27.9%	16.1%	-4.7%
Farm	1 361	4 621	319	1 577	4 636	245	216	16	15.9%	0.3%	-23.3%
Industrial Building	157	373	20	231	528	21	74	155	47.1%	41.6%	3.6%
Mining Property/Rights	26	186	18	32	198	16	6	12	23.1%	6.7%	-13.4%
Other Residential Property	12 543	0	1 476	13 755	30 835	1 304	1 212	30 835	9.7%	<100%	-11.7%
Primary Residence	70 643	141 891	5 843	75 956	149 350	5 507	5 313	7 459	7.5%	5.3%	-5.8%
Small Holding	227	506	24	272	600	30	45	94	19.8%	18.6%	22.3%
Other ¹	0	29 335	-107	602		-1	602	-29 335	<100%	-100.0%	-99.1%
Total	85 664	179 080	7 723	93 329	188 665	7 243	7 665	9 585	8.9%	5.4%	-6.2%
										100.0%	100.0%
										100.0%	100.0%

1. Amount reflected cannot be categorised in the groupings above



<i>Advalorem</i> import duties	These duties are levied on certain selected locally manufactured goods. The duties are levied at the same rate of duty on imported goods of the same class or kind and are levied on those items specified in schedule 1 Part 2B of the Harmonised System.
Automotive Production and Development Programme (APDP)	The APDP is the successor of the MIDP and is aimed at creating a platform for more local content to be produced under this initiative. This programme is scheduled to run until 2020. See also <i>Motor Industry Development Programme (MIDP)</i> .
BELN countries	Previously known as BLNS. Referring to Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia; with whom South Africa is a signatory to the Southern African Customs Union (SACU) agreement. See also Southern African Customs Union (SACU).
Compound Annual Growth Rate-CAGR	Compound annual growth rate (CAGR) is the rate of return that would be required for an investment to grow from its beginning balance to its ending balance, assuming the profits were reinvested at the end of each year of the investment's lifespan
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.
The Companies and Intellectual Property Commission (CIPC)	The Companies and Intellectual Property Commission (CIPC)
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.

Carbon Tax	The Carbon Tax 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. The Carbon Tax Act of 2019 came into effect on 1 June 2019.
Carbon Fuel levy	South Africa has three main fuel taxes that apply to petrol, diesel and biodiesel: the general fuel levy, the customs and excise levy and the RAF levy. These levies fund general government expenditure, support environmental goals and finance the RAF. From 5 June 2019, a carbon tax of 9c/litre on petrol and 10c/litre on diesel became effective as set out in the Notes in Section A of Part 5 of Schedule 1.
Company Income Tax (CIT)	Income tax on taxable profits of companies
Cost of revenue collections	The cost of revenue collections 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 (DT)	Dividends tax is a tax on shareholders or any beneficial owners of dividends, when they receive dividend distributions from companies. Secondary Tax on Companies (STC) was replaced by Dividends Tax (DT) from 1 April 2012. DT was implemented at a rate of 15% as opposed to the STC rate of 10%.

Donations tax	This tax is currently levied at a flat rate of 20% on the value of the donation. The first R100 000 donated in each year by a natural person is exempt from donations tax. In the case of a taxpayer who is not a natural person, the exempt donations are limited to casual gifts not exceeding R10 000 per year in total. Dispositions between spouses and donations to certain public benefit organisations are exempt from donations tax.
Double Taxation Agreements (DTAs)	The purpose of the agreements between the tax administrations of two countries is to enable the administrations to eliminate double taxation.
Electricity levy	This is a levy applied to electricity generated from non-renewable and nuclear energy sources at 3.5c/kWh from 1 July 2012. Some of this revenue is set aside to fund the rehabilitation of roads damaged as a result of the haulage of coal for electricity generation.
Employees tax	This is a tax that employers must deduct from the employment income of employees such as salaries, wages and bonuses and pay over to SARS monthly. It is withheld daily, weekly, or monthly, when these amounts are paid or become payable to the employees. See <i>Pay-As-You-Earn (PAYE)</i> .
Employment Tax Incentive (ETI)	It is an incentive aimed at encouraging employers to hire young and less experienced work seekers. It reduces an employer's cost of hiring young people through a cost-sharing mechanism with government, while leaving the wage the employee receives unaffected. Employers can claim the ETI and reduce the amount of Pay-As-You-Earn (PAYE) tax payable by the amount of the total ETI calculated in respect of all qualifying employees. This incentive came into effect on 1 January 2014.
Environmental levy	This was introduced with the purpose of protecting and conserving the local and global environment. See also <i>Plastic bags levy, Incandescent light bulb levy, Electricity levy</i> and <i>CO₂ tax on motor vehicle emissions</i> .
Estate duty	Estate duty is calculated at a rate of 20% on the dutiable amount of a deceased estate. Certain admissible deductions from the total value of the estate are allowed.

Excise duties	Are levied on certain locally manufactured goods and on their imported equivalents. This duty is levied as a specific duty on tobacco and liquor products, and as an <i>ad valorem</i> duty on cosmetics, televisions, audio equipment and motor cars. Relief from excise duty is available where excisable products are exported.
Fiscal drag	When salaries are adjusted to compensate for the effect of inflation on the value of money, the taxpayer is pushed into an income tax bracket where higher rates apply. In this way the individual's effective tax rate is increased, even though the taxpayer's income in real terms may not be increasing.
Fiscal year	It is the financial year of government i.e. from 1 April to 31 March of the subsequent year.
Fuel levy	Fuel levy is a Specific excise tax imposed in terms of the Customs and Excise Act. Relief is available through a diesel refund system for farming activities, forestry, mining, offshore vessels, harbour vessels, locomotives used for rail freight, and large electricity generation plants.
Gross Domestic Product (GDP)	A measure of the total national output, income and expenditure in the economy.
Harmonised System (HS)	It is essentially the system according to which all internationally traded products, components or commodities are classified and is also known as the International Convention on the Harmonised Commodity Description and Coding System (Harmonised System). This international system is currently used by the World Customs Organisation (WCO) and more than 200 countries and customs or economic unions, which account for around 98% of world trade.
International Monetary Fund (IMF)	International Monetary Fund
Income tax (IT)	IT is a tax on income and profit and is levied on individuals, companies and trusts. It is the national government's main source of income and is imposed in terms of the Income Tax Act 58 of 1962.
Indirect taxes	Indirect taxes are taxes imposed on goods and services (e.g. VAT) rather than on individuals or companies. See also <i>Direct taxes</i> .
Input VAT	Input VAT is the VAT charged on the purchase price when a vendor buys taxable goods or services from another supplier.

International air passenger departure tax	International air passenger departure tax is a tax imposed on international air travel. As from 1 October 2011 fee-paying passengers departing on international flights pay a tax of R190 per passenger. Passengers flying to Botswana, Lesotho, Namibia and Swaziland (BLNS countries) pay R100 per passenger.
IRP5	An IRP5 is the employee's tax certificate that is issued to him/her by an employer registered for PAYE. It details all sources of income, deductions allowed and taxes withheld. It is used by the employer to reconcile PAYE paid to SARS during the tax year and by the employee to complete his/her income tax return for a specific year.
Marginal income tax rate	The marginal tax rate is the rate of tax on an incremental unit of income.
Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit is a rebate which reduces the normal tax a person pays. This rebate is non-refundable and can't be carried over to the next year of assessment.
Mineral and Petroleum Resources Royalty (MPRR)	The MPRR is a levy imposed on the exploration and extraction of minerals and petroleum resources. This levy took effect from 1 March 2010.
Motor Industry Development Programme (MIDP)	The MIDP is a voluntary incentive scheme designed to save money for the participant in the form of a reduction on import duties due to the incentives of the MIDP. This programme was implemented on 1 September 1995 and has been reviewed twice before ending in 2012. See also <i>Automotive Production and Development Programme (APDP)</i> .
Municipality	A municipality is the governing body of a clearly defined territory and its population.
National Revenue Fund	The Fund is the consolidated account of the national government into which all taxes, fees and charges collected must be paid.
Natural persons	A natural person is a real living human being, as opposed to a legal person.
Non-tax revenue	Non-tax revenue is income received by the government in the form of interest and dividends (from parastatals, public entities) and as a result of administrative charges, licences, fees and sales of goods and services.

Output VAT	Output VAT is the VAT charged by vendors when they sell their own goods and services.
Panel data	Also known as longitudinal data or cross-sectional time series data in some special cases, panel data is data that is derived from a (usually small) number of observations over time on a (usually large) number of cross-sectional units like individuals, households, firms, or governments.
Pay-As-You-Earn (PAYE)	PAYE is income tax withheld by employers from the employment income of employees. This ensures that an employee's income tax liability is settled on a continuing basis. See also <i>Employees' tax</i> .
Personal Income Tax (PIT)	Income tax on the taxable income of individuals
Plastic bags levy	This levy is a tax on certain types of plastic shopping bags. The levy aims to encourage the reuse of these bags.
Platinum group metals (PGMs)	PGMs includes six pure metals with high melting points: platinum (Pt), palladium (Pd), rhodium (Rh), iridium (Ir), osmium (Os) and ruthenium (Ru) which tend to occur in the same mineral deposits. In addition to their oxidation and reduction properties, these metals have the ability to stay stable at high temperatures and are extremely resistant to corrosion.
Primary rebate	This rebate is a reduction in income tax that is available to all taxpayers. See also <i>Secondary rebate</i> and <i>Tertiary rebate</i> .
Progressive tax	A progressive tax is a tax in which the effective tax rate increases with increasing income.
Provisional tax (companies)	Provisional tax for companies for any given tax year, is paid in three instalments: the 1 st due six months into the company's tax year; the 2 nd at the end of the tax year; and the 3 rd six months after the end of the tax year (unless the tax year ends at the end of February, then the third is due seven months after the end of the tax year).
Provisional tax (individuals)	Provisional tax for individuals is a system that makes taxpayers provide for their final tax liability by paying two amounts during the course of the year of assessment, and a third payment seven months after the end of the year of assessment.

Paragraph 19(3)	Paragraph 19(3) of the Fourth Schedule to the Income Tax Act allows the Commissioner to call upon the taxpayer to justify an estimate made by the taxpayer, or to provide particulars of income and expenditure or any other particulars that may be required for the year of assessment in respect of which the provisional tax payment is being made. If not satisfied with the estimate, the Commissioner may increase it to an amount that is considered reasonable.
Provisional tax (80% rule)	The 80% rule requires taxpayers with taxable income in excess of R1 million to pay at least 80% of their tax liability by the time they make their second provisional payment to avoid penalties. This change was implemented for taxpayers with year ends after 1 March 2009.
Residence-based tax system	A residence-based tax system is a system where residents are taxed on their worldwide income, irrespective of where their income was earned.
Retirement funding reform	From 1 March 2016 deductions for contributions to retirement funds includes contributions to pension, provident and retirement annuity funds. The formula to determine deductible retirement fund contributions is set out in section 11F (replacement of section 11(k)).
Royalty (CIT)	Any amount that is received or accrues in respect of the use or right of use of or permission to use any intellectual property as defined in section 23I of the Income Tax Act; or the imparting of or the undertaking to impart any scientific, technical, industrial or commercial knowledge or information, or the rendering of or the undertaking to render any assistance or service in connection with the application or utilisation of such knowledge or information.
Secondary rebate	The secondary rebate is an additional rebate in income tax over the primary rebate that is available to taxpayers between the age of 65 and 75 years. See also <i>Primary rebate</i> and <i>Tertiary rebate</i> .
Secondary Tax on Companies (STC)	STC was a tax on dividends declared by a company, which was calculated at the rate of 10% (12.5% prior to 1 October 2007) of the net amount of dividends declared. This tax was replaced with Dividends Tax (DT) on 1 April 2012.
Securities Transfer Tax (STT)	STT is a tax levied on every transfer of a security and is levied at a rate of 0.25%. This tax was known as Uncertificated securities tax prior to 1 July 2008.

Skills Development Levy (SDL)	SDL is a compulsory levy to fund training paid by employers. The rate is 1% of total payroll and is payable by employers that are registered with SARS for employees' tax purposes and who have an annual payroll of more than R500 000 (R250 000 before 1 August 2005).
Small business Corporation (SBC)	SBC means any close corporation or co-operative or any private company as defined in section 1 of the Companies Act No. 71 of 2008 or a personal liability company as contemplated in section 8(2)(c) of the said Companies Act if at all times during the year of assessment all the holders of shares in that company, co-operative, close corporation or personal liability company are natural persons, where the gross income for the year of assessment does not exceed an amount equal to R20 million and qualifies for a special graduated SBC tax rate regime.
Southern African Customs Union (SACU)	The SACU agreement is an agreement that allows for the unrestricted flow of goods and services, and the sharing of customs and excise revenue between South Africa, Botswana, Eswatini (formerly Swaziland), Lesotho and Namibia.
Southern African Development Community (SADC)	SADC is an inter-governmental organisation. Its goal is to further socio-economic cooperation and integration as well as political and security cooperation among 15 Southern African states.
Specific excise duty	Specific excise duty is a tax on each unit of output or sale of goods, unrelated to the value of the goods e.g. alcoholic beverages or cigarettes.
Stamp duty	Stamp duty was levied on leases of fixed property and until June 2008 on the registration of transfer of unlisted marketable securities. This tax was abolished with effect from 1 April 2009.
Standard Industrial Classification of all Economic activities (SIC)	SIC is a coherent and consistent classification structure of economic activities based on a set of agreed concepts, definitions, principles and classification rules. The national SIC classification defined and used by Statistics South Africa is based on the International Standard Industrial Classification developed by the United Nations Statistics Division.

Tax Administration and Diagnostic Tool (TADAT)	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 Amnesty	Tax Amnesty is a period allowed by tax authorities during which taxpayers who are outside the tax net (but should be registered for tax purposes) can register for tax or taxpayers can disclose previously unreported taxable income with relief from penalties and interest. This is inclusive of the Voluntary Disclosure Program (VDP).
Tax base	The tax base is the aggregated value of income, sales or transactions on which a particular tax is levied.
Tax buoyancy	Tax buoyancy is a measure of the ratio of change in tax revenue to the change in the tax base or GDP.
Tax on retirement funds (TRF)	TRF was a tax levied on the gross interest, net rental and foreign dividend income of retirement funds i.e. pension, provident and retirement annuity funds. This tax was abolished in 2007.
Tax-to-GDP ratio	For public finance comparison purposes, a country's tax burden or tax-to-GDP ratio is computed by taking the total tax payments for a particular fiscal year as a fraction or percentage of the GDP for that year.
Tax revenue	In terms of the System of National Accounts (SNA), tax revenue is defined as "a compulsory, unrequited payment to government".
Tax year	The tax year is the 12-month period for which tax is calculated. For individuals it starts on 1 March and runs until the end of February the following year, and for companies it is normally the financial year of the company for financial reporting purposes.
Taxable income	Taxable income refers to the portion of income of an individual or a company which is subject to tax. This is not the same as actual income, as exemptions may apply and deductions may be claimed, such as medical expenses in the case of individuals or depreciation in the case of companies.
Tertiary rebate	The tertiary rebate is a reduction in income tax that is available to taxpayers age 75 and older in addition to the primary and secondary rebates. See also <i>Primary rebate</i> and <i>Secondary rebate</i> .

Transfer duty	Transfer duty is a tax levied in terms of the Transfer Duty Act No. 40 of 1949 at a progressive rate on the value of any property that is acquired by any individual or juristic entity.
Turnover Tax	Turnover Tax is a basic tax that was introduced for micro businesses with a turnover not exceeding R1 million per annum. The objective is to reduce the tax compliance and administrative burden by simplifying and reducing the number of returns that have to be filed. This tax was introduced with effect from 1 March 2009.
Uncertificated securities tax	See <i>Securities Transfer Tax (STT)</i> .
Value-Added Tax (VAT)	VAT is levied at a standard rate of 15% on most goods and services subject to certain exemptions, exceptions and zero-ratings, provided for in the VAT Act No. 89 of 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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