

# TAX STATISTICS

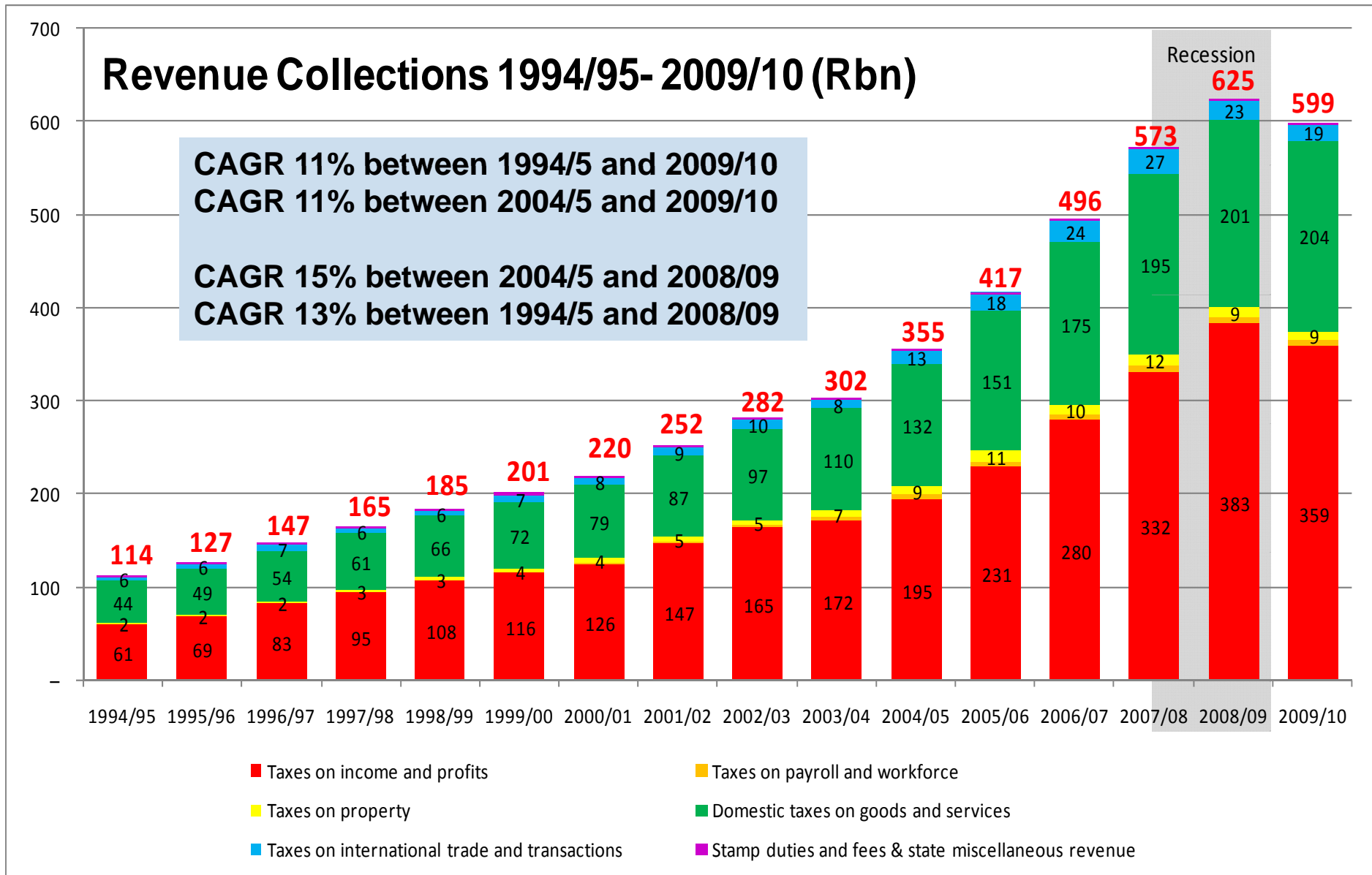
Presentation at  
ERSA's Public Economics Workshop  
Stellenbosch, May 2011

Randall Carolissen, Elizabeth Gavin & Cristina da Silva  
(Revenue Planning, Analysis and Reporting)

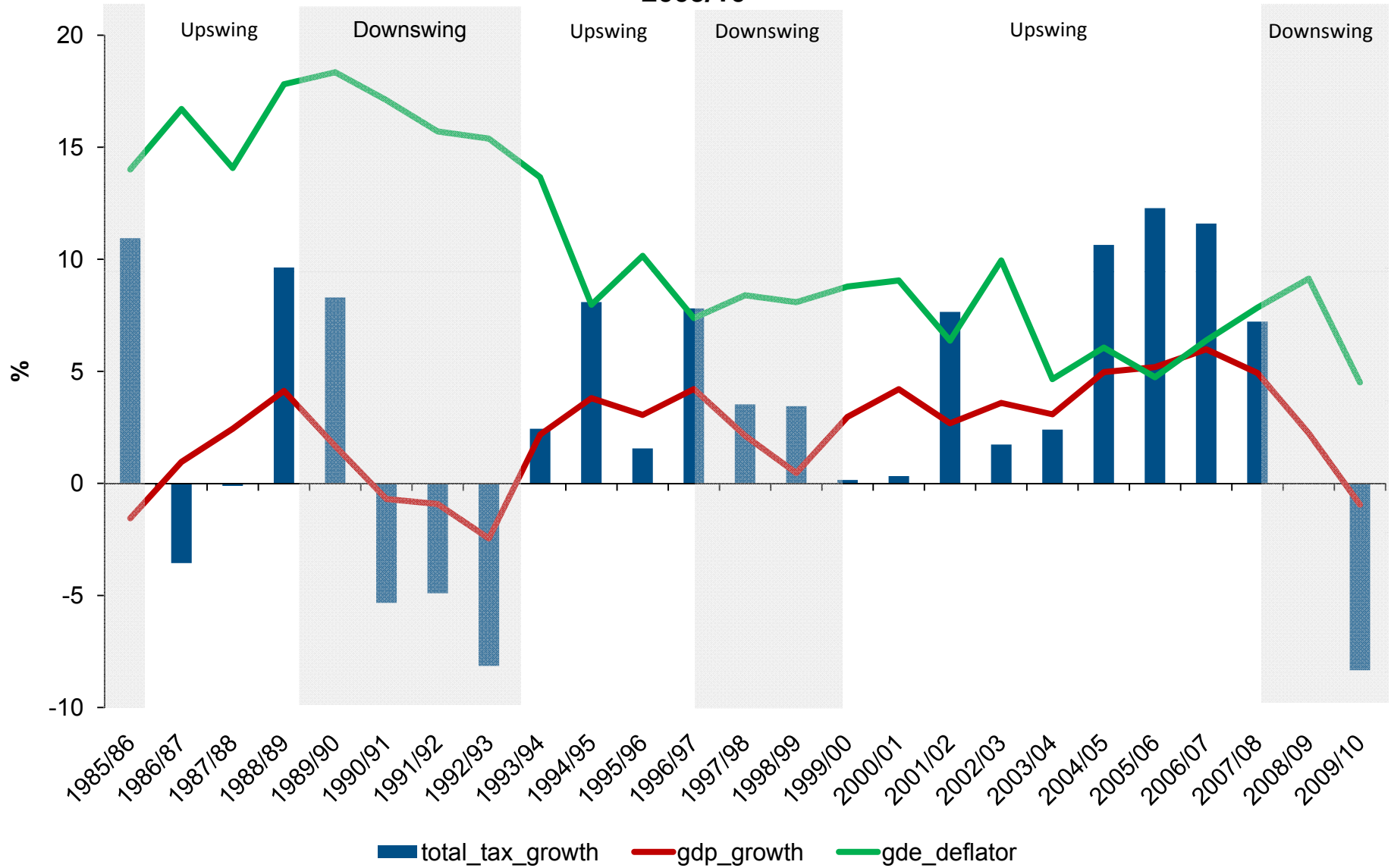
# BACKGROUND INFORMATION ON THE TAX STATISTICS BULLETIN

- Joint publication by SARS and National Treasury
- Data derived from tax registers and tax returns, hence most current and complete tax data
- Taxpayer confidentiality not compromised through disaggregation
- Chronology of publications:
  - 1<sup>st</sup> edition – 2008 Tax Statistics, released on 5 December 2008;
  - 2<sup>nd</sup> edition – 2009 Tax Statistics, released on 18 March 2010;
  - 3<sup>rd</sup> edition – 2010 Tax Statistics, released on 23 February 2011 (Budget Day 2011)
- Pdf and excel tables available from websites of National Treasury and SARS (<http://www.sars.gov.za/home.asp?pid=64671> – select 'Tax Statistics' from 'SA's Tax System' drop down on home page)

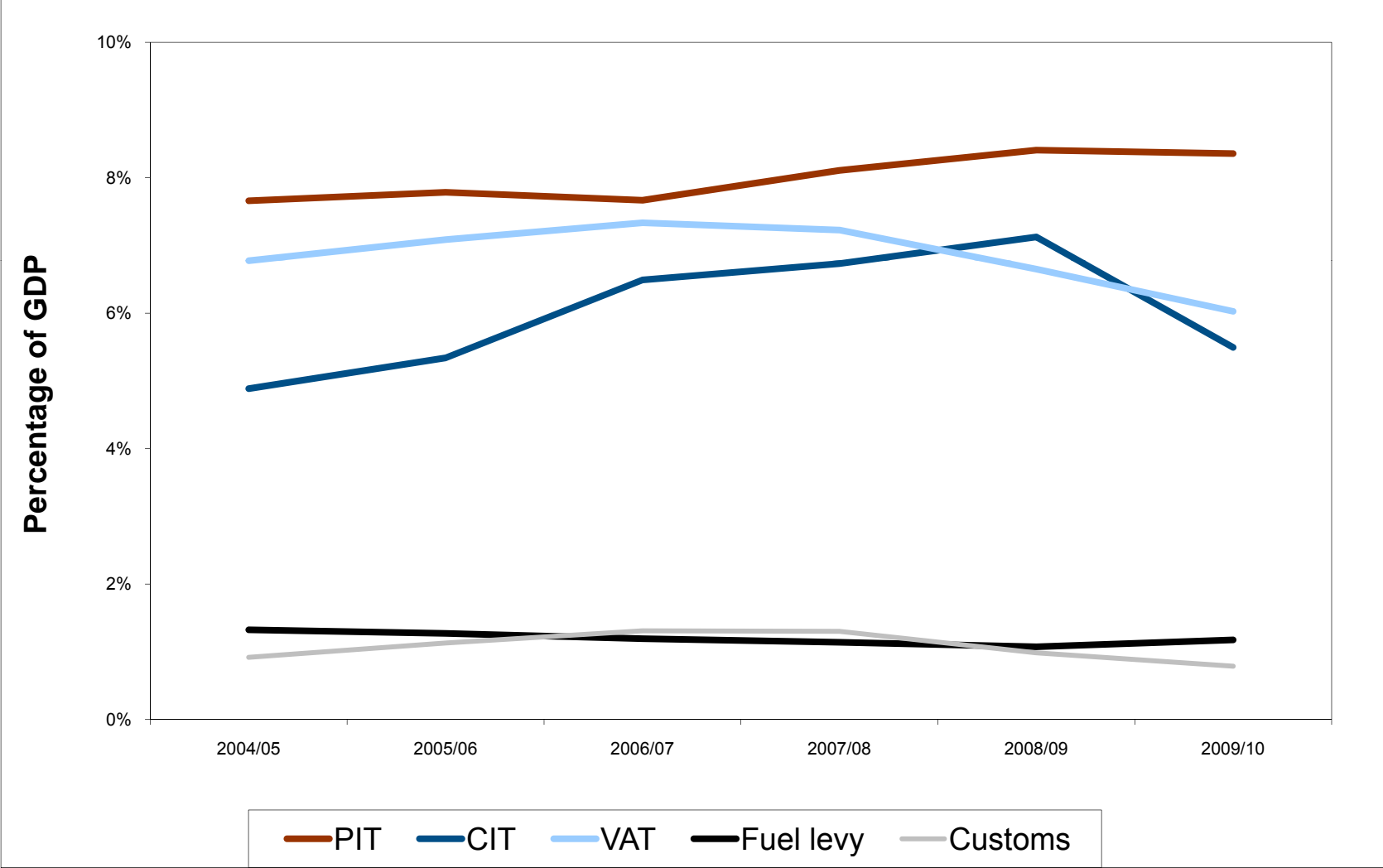
# TOTAL REVENUE COLLECTIONS 1994/95 - 2009/10



**Comparison of inflation-adjusted growth in GDP and Total Tax Revenue, 1985/86 - 2009/10**



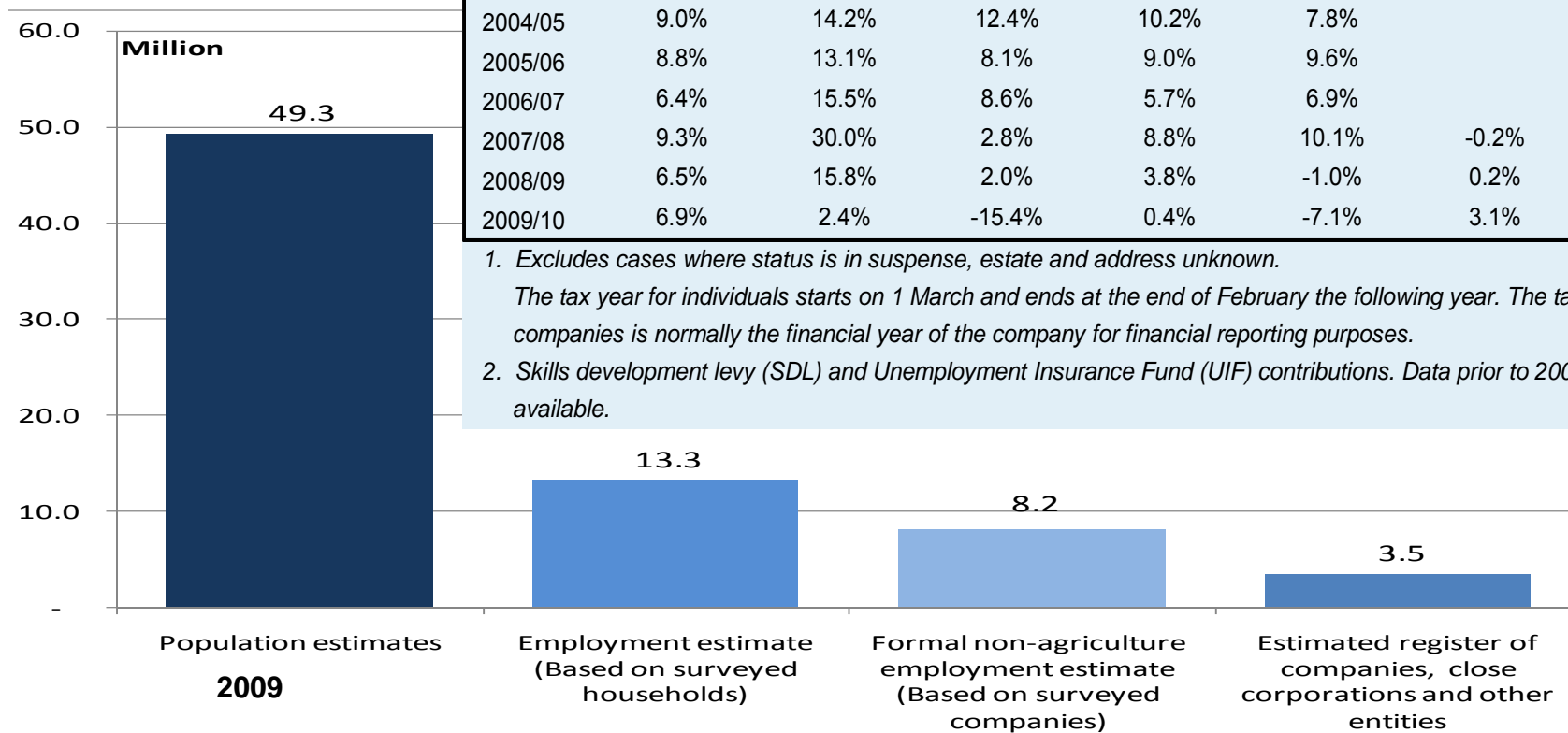
# MAIN REVENUE SOURCES AS PERCENTAGE OF GDP 2004/05 - 2009/10



# OVERVIEW OF TAX BASE

**Table 1.7: Registered taxpayers, 2004/05 – 2009/10**

Number	Individuals <sup>1</sup>	Companies (CIT) <sup>1</sup>	Trusts <sup>1</sup>	PAYE <sup>1</sup>	VAT <sup>1</sup>	SDL <sup>2</sup>	UIF <sup>2</sup>
2004/05	4,115,293	933,136	318,967	302,880	578,138	N/A	N/A
2005/06	4,476,261	1,054,969	344,882	330,194	633,703	N/A	N/A
2006/07	4,764,105	1,218,905	374,411	349,077	677,153	168,933	379,646
2007/08	5,204,805	1,584,002	384,747	379,675	745,487	168,646	380,218
2008/09	5,540,646	1,834,009	392,260	393,974	737,885	168,997	390,388
2009/10	5,920,612	1,878,856	331,954	395,575	685,523	174,165	392,398
<b>Percentage year-on-year growth</b>							
2004/05	9.0%	14.2%	12.4%	10.2%	7.8%		
2005/06	8.8%	13.1%	8.1%	9.0%	9.6%		
2006/07	6.4%	15.5%	8.6%	5.7%	6.9%		
2007/08	9.3%	30.0%	2.8%	8.8%	10.1%	-0.2%	0.2%
2008/09	6.5%	15.8%	2.0%	3.8%	-1.0%	0.2%	2.7%
2009/10	6.9%	2.4%	-15.4%	0.4%	-7.1%	3.1%	0.5%

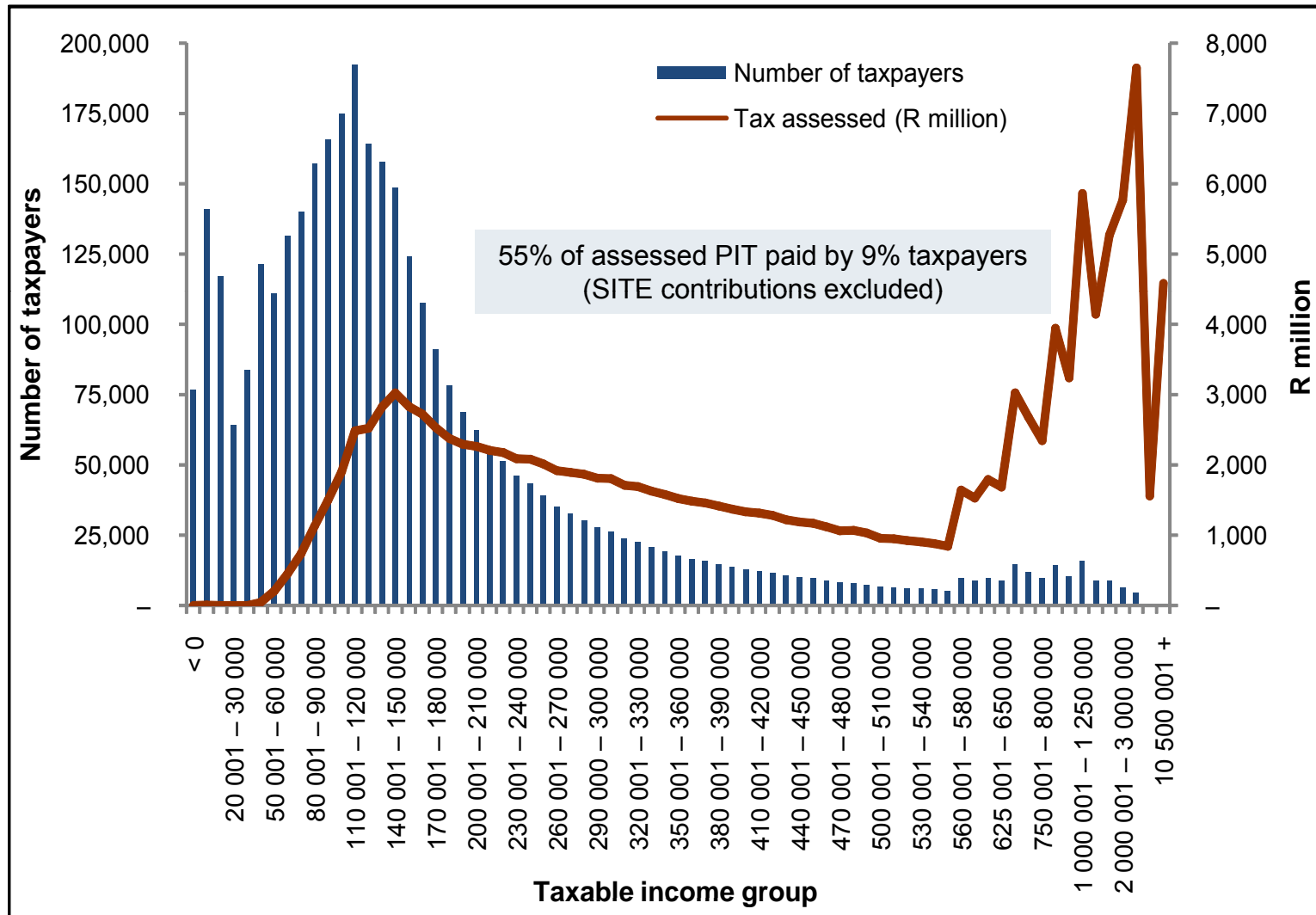


1. Excludes cases where status is in suspense, estate and address unknown.

The tax year for individuals starts on 1 March and ends at the end of February the following year. The tax year for companies is normally the financial year of the company for financial reporting purposes.

2. Skills development levy (SDL) and Unemployment Insurance Fund (UIF) contributions. Data prior to 2006/07 not available.

# NUMBER OF INDIVIDUAL TAXPAYERS VS. PIT ASSESSED (2008)



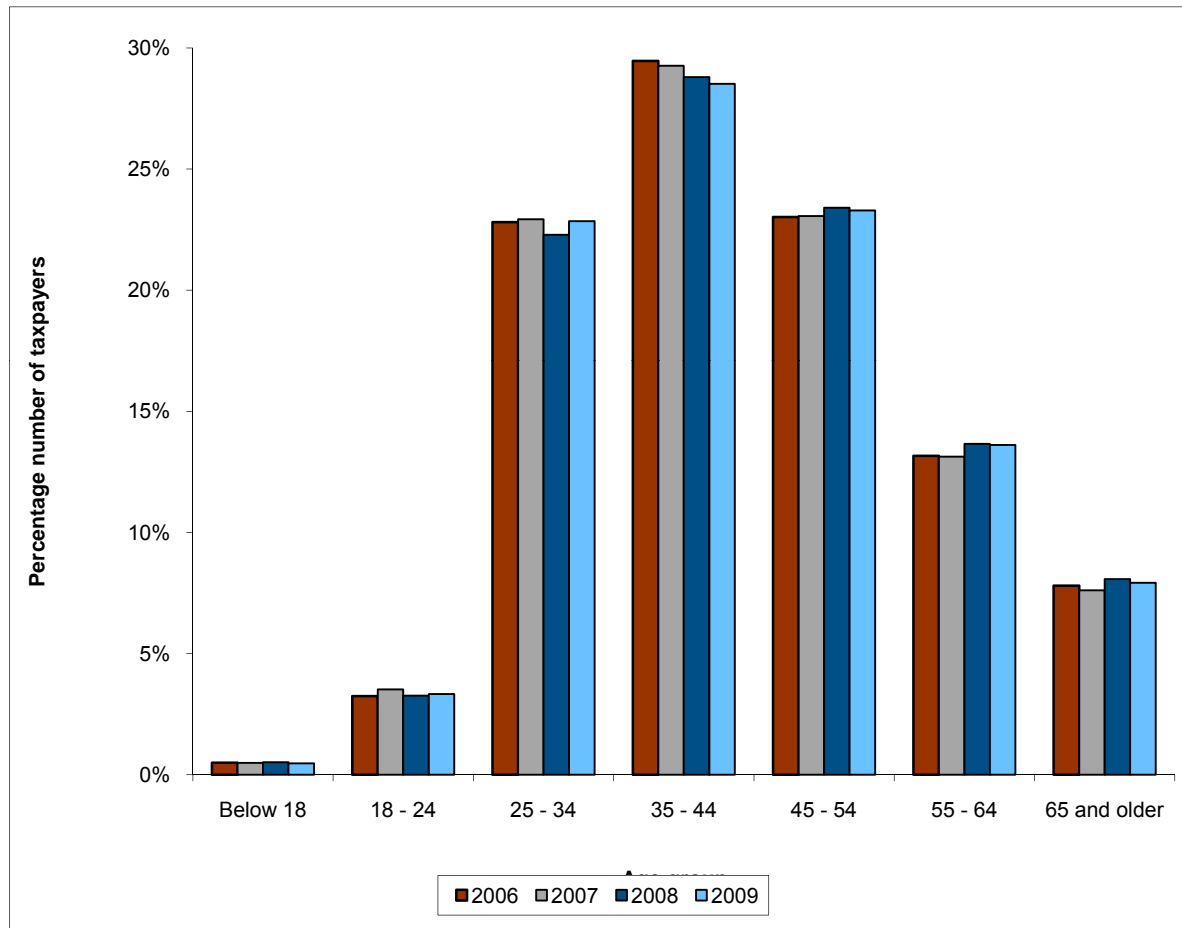
## PERSONAL INCOME TAX (PIT) COLLECTIONS

Tax year	2008 [75.3% assessed]			2009 [69.0% assessed]			Effective tax rate (2009)
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)	
A: < 0	76,681	-16,592	1	69,938	-18,425	0	
B: = 0	141,047	–	10	119,999	–	3	
C: 1 – 20 000	117,798	1,171	2	107,292	1,060	1	0.14%
D: 20 001 – 30 000	65,308	1,648	2	59,183	1,489	2	0.11%
E: 30 001 – 40 000	85,624	3,040	3	70,578	2,493	3	0.10%
F: 40 001 – 50 000	118,641	5,318	46	106,591	4,820	16	0.32%
G: 50 001 – 60 000	113,928	6,288	221	106,285	5,884	159	2.70%
H: 60 001 – 70 000	128,191	8,353	444	122,407	7,968	371	4.66%
I: 70 001 – 80 000	140,091	10,515	743	132,876	9,973	616	6.18%
J: 80 001 – 90 000	157,301	13,393	1,136	138,030	11,738	905	7.71%
K: 90 000 – 100 000	165,696	15,743	1,499	148,227	14,107	1,253	8.88%
L: 100 001 – 110 000	174,267	18,326	1,904	161,272	16,921	1,658	9.80%
M: 110 001 – 120 000	194,422	22,357	2,516	150,696	17,342	1,826	10.53%
N: 120 001 – 130 000	162,130	20,247	2,490	164,626	20,605	2,341	11.36%
O: 130 001 – 140 000	157,620	21,284	2,824	172,518	23,268	2,876	12.36%
P: 140 001 – 150 000	148,718	21,545	3,031	142,880	20,709	2,736	13.21%
Q: 150 001 – 200 000	469,199	80,664	12,767	547,699	94,458	14,260	15.10%
R: 200 001 – 300 000	424,607	103,033	20,359	496,795	120,590	22,794	18.90%
S: 300 001 – 400 000	191,115	65,765	15,659	227,960	78,467	18,062	23.02%
T: 400 001 – 500 000	99,674	44,352	11,819	120,706	53,766	13,957	25.96%
U: 500 001 – 750 000	100,516	60,341	17,827	123,444	74,047	21,538	29.09%
V: 750 001 – 1 000 000	34,582	29,643	9,525	42,095	36,075	11,504	31.89%
W: 1 000 001 – 2 000 000	33,231	44,413	15,267	39,372	52,450	18,016	34.35%
X: 2 000 001 – 5 000 000	10,002	28,699	10,670	11,028	31,649	11,768	37.18%
Y: 5 000 001 +	2,188	23,007	8,888	2,046	19,069	7,388	38.74%
<b>Total</b>	<b>3,512,577</b>	<b>632,551</b>	<b>139,653</b>	<b>3,584,543</b>	<b>700,523</b>	<b>154,053</b>	<b>21.99%</b>

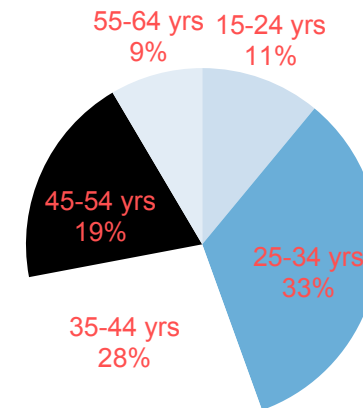
*Excludes SITE only taxpayers.*



# PIT: AGE PROFILE OF INDIVIDUAL TAXPAYERS

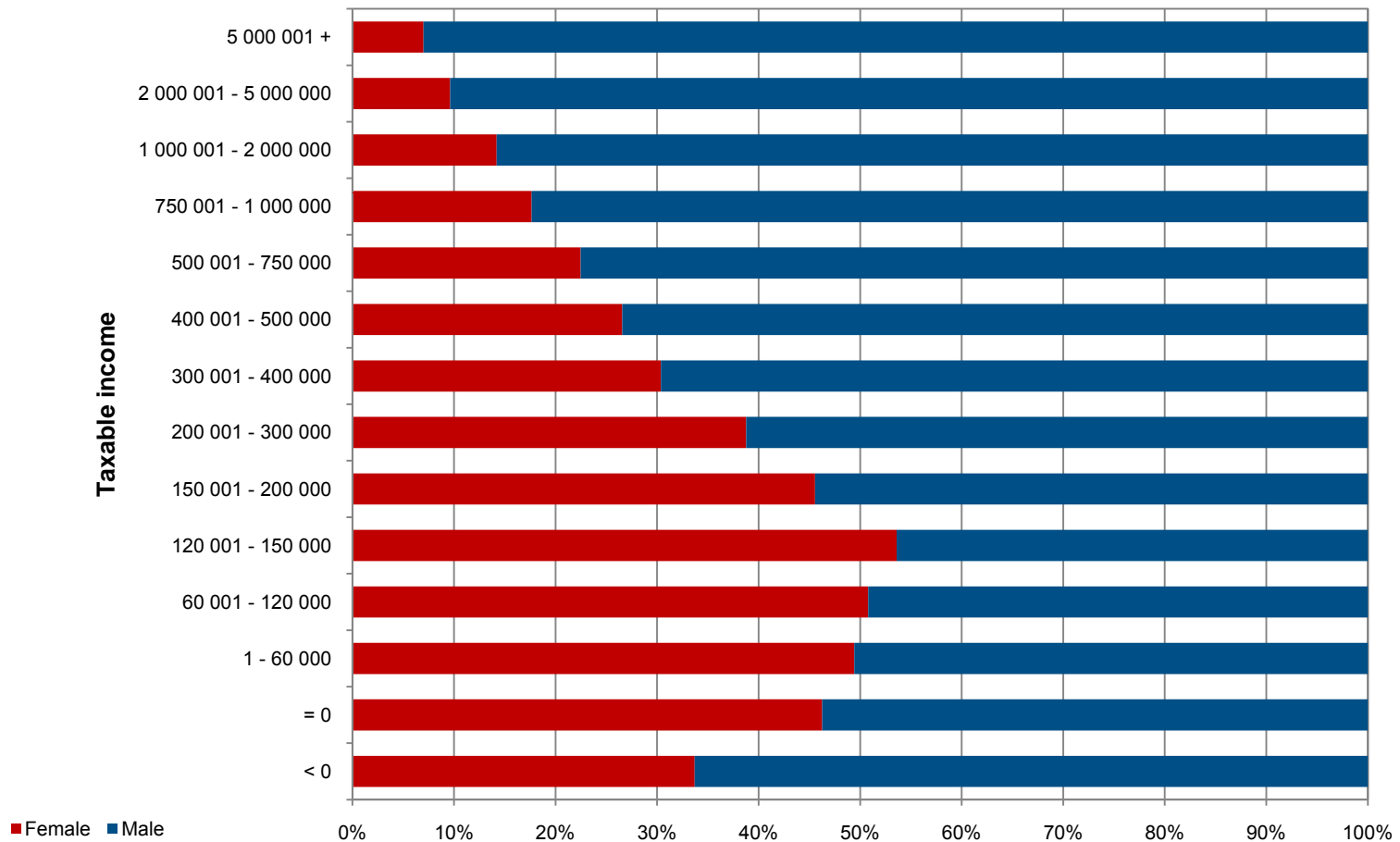


## Percentage employed by working age (QLFS 2009)



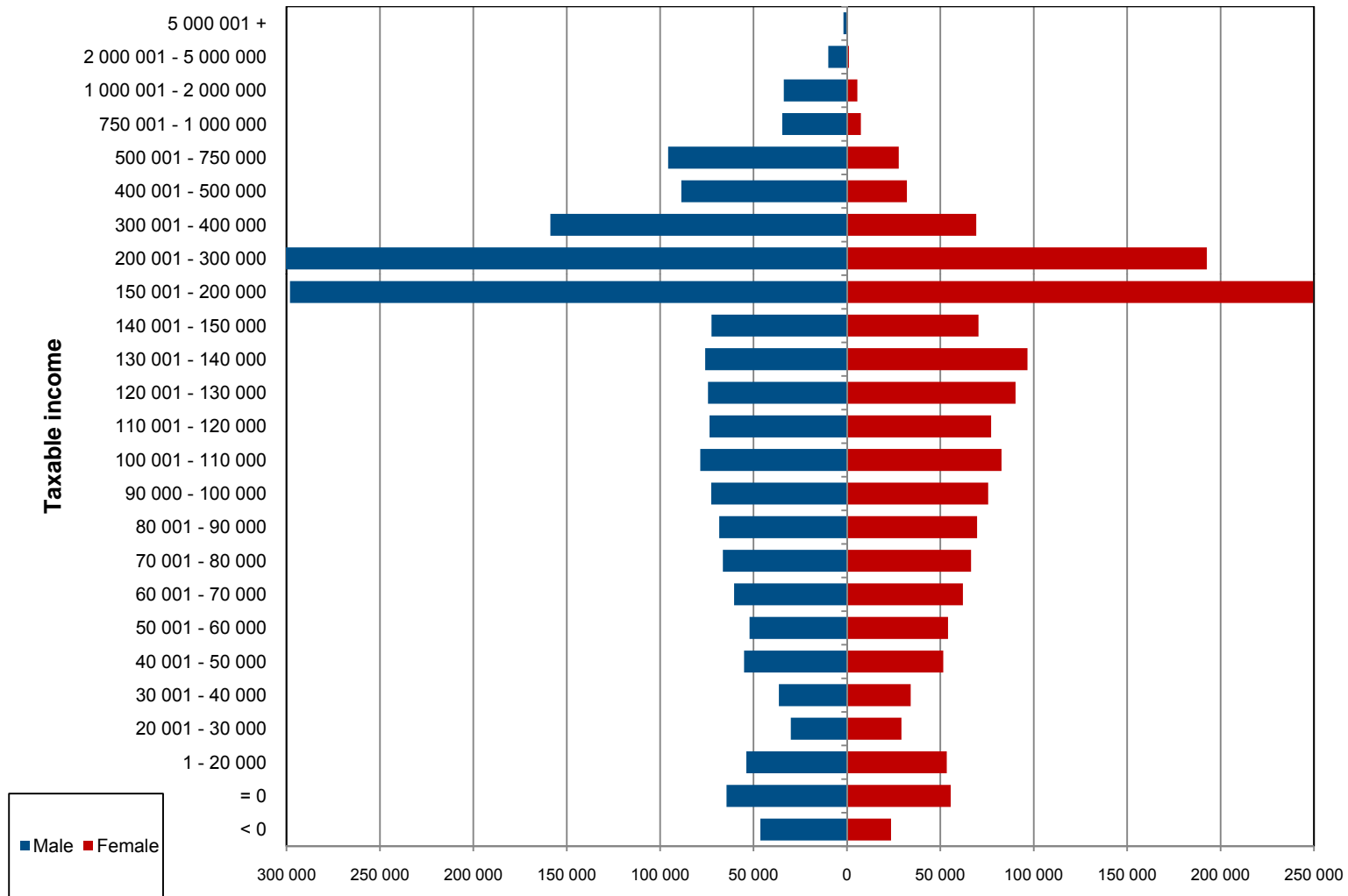
# PIT: TAXABLE INCOME BY GENDER

Taxpayers assessed for 2009 tax year: percentage male/female by taxable income



# PIT: TAXABLE INCOME BY GENDER

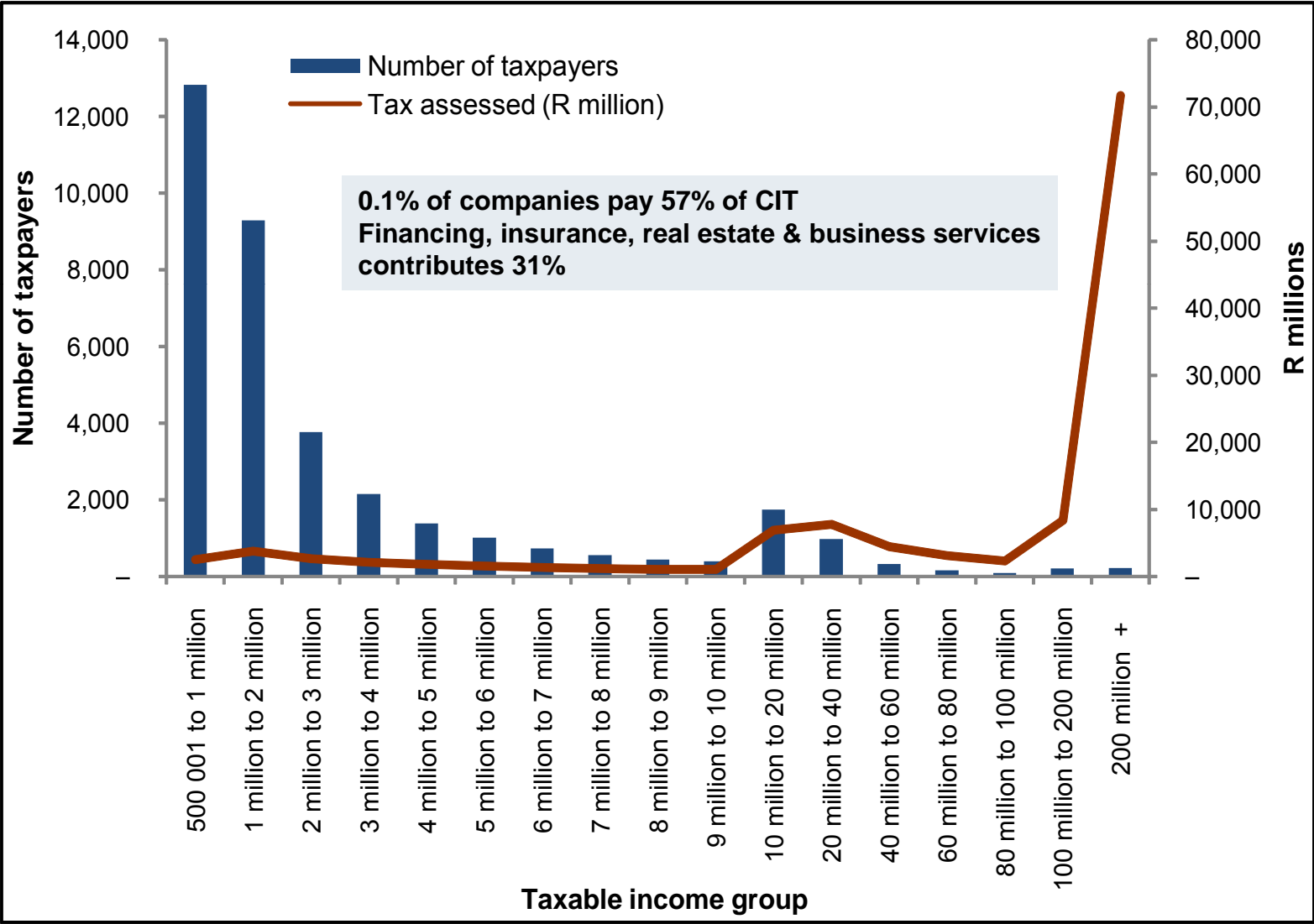
Taxpayers assessed for 2009 tax year: male/female by taxable income



# COMPANY INCOME TAX: PROVISIONAL TAX PAYMENTS

R million	Fiscal year (across)							Total
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10		
<b>Tax year (down)</b>								
2002	326	174	106	124	3	2		<b>736</b>
2003	5,679	283	97	115	30	3		<b>6,207</b>
2004	40,664	6,683	432	150	57	38		<b>48,023</b>
2005	23,837	50,713	7,840	339	169	142		<b>83,040</b>
2006	44	30,015	66,733	8,078	475	117		<b>105,461</b>
2007	9	73	42,510	80,057	9,304	468		<b>132,420</b>
2008	1	7	480	50,236	96,184	7,229		<b>154,136</b>
2009	12	1	6	170	56,766	81,572		<b>138,527</b>
2010	0	0	0	12	308	45,522		<b>45,842</b>
<b>Total</b>	<b>70,572</b>	<b>87,950</b>	<b>118,205</b>	<b>139,281</b>	<b>163,295</b>	<b>135,092</b>		
prior to y-1	326	457	636	728	734	769		
y-1	5,679	6,683	7,840	8,078	9,304	7,229		
y	40,664	50,713	66,733	80,057	96,184	81,572		
y+1	23,837	30,015	42,510	50,236	56,766	45,522		
post y+1	66	81	486	182	308	—		
<b>Total</b>	<b>70,572</b>	<b>87,950</b>	<b>118,205</b>	<b>139,281</b>	<b>163,295</b>	<b>135,092</b>		
prior to y-1	0.5%	0.5%	0.5%	0.5%	0.4%	0.6%		
y-1	8.0%	7.6%	6.6%	5.8%	5.7%	5.4%		
y	57.6%	57.7%	56.5%	57.5%	58.9%	60.4%		
y+1	33.8%	34.1%	36.0%	36.1%	34.8%	33.7%		
post y+1	0.1%	0.1%	0.4%	0.1%	0.2%	0.0%		
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		

# CIT: NUMBER OF TAXPAYERS VS. RAND VALUE OF TAX ASSESSED (2008)

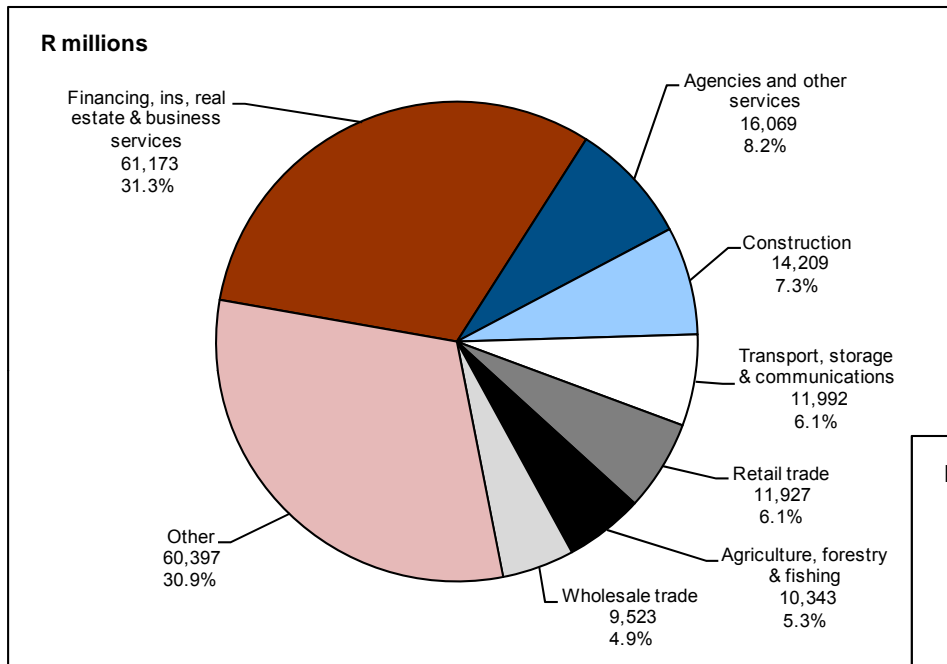


# DOMESTIC VAT PAYMENTS AND REFUNDS

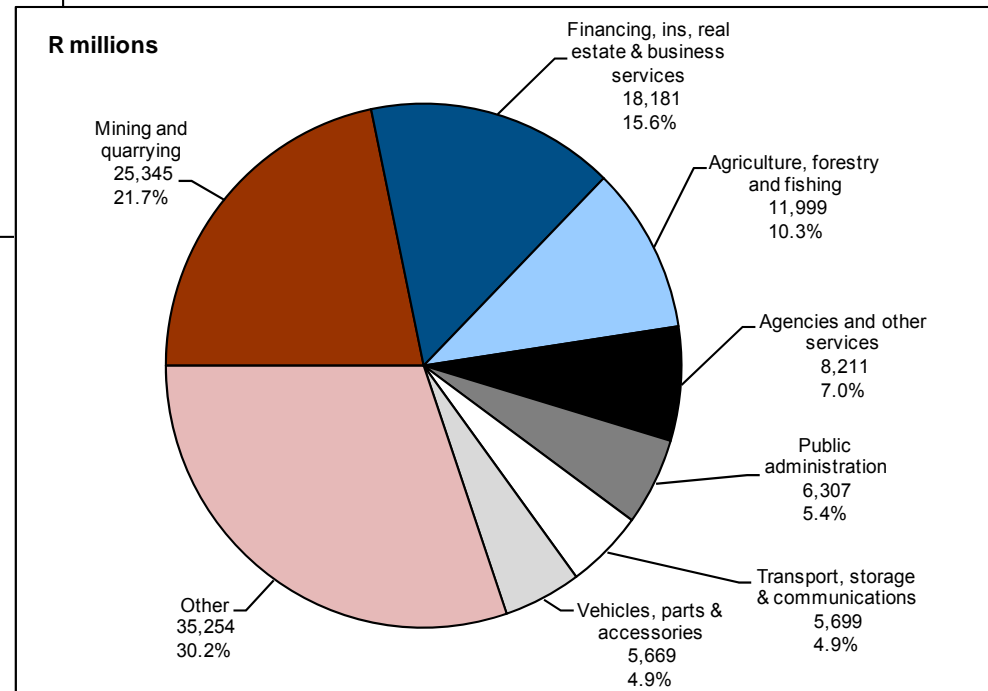
Table A4.3.1: Domestic VAT: Payments and refunds by type of enterprise, 2006/07 – 2009/10

Fiscal year	2006/07			2007/08			2008/09			2009/10		
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	127,435	5,899	-2,295	124,159	6,544	-2,478	118,005	6,797	-2,760	103,548	6,356	-2,587
B: Partnership	15,462	3,253	-2,194	14,905	4,244	-2,857	14,196	5,266	-3,223	12,700	4,774	-3,742
C: Company/Close corporation	330,436	129,051	-67,988	350,259	152,017	-86,588	360,024	168,652	-109,440	340,536	176,730	-100,845
D: Local/Public authority	833	2,529	-1,950	853	2,646	-3,504	852	2,062	-5,025	815	2,485	-6,773
E: Association not for gain	2,640	1,258	-530	2,759	1,389	-455	2,895	1,445	-668	2,810	1,716	-811
F: Estate/Trust	30,582	2,392	-1,539	31,324	2,875	-1,839	31,998	2,984	-2,159	30,715	3,214	-1,658
G: Club	859	152	-164	850	164	-164	835	181	-66	766	188	-23
H: Welfare organisation	1,181	43	-123	1,188	70	-146	1,201	53	-178	1,147	45	-212
Other	187	105	-110	106	167	-48	217	161	-79	221	124	-15
<b>Total</b>	<b>509,615</b>	<b>144,683</b>	<b>-76,892</b>	<b>526,403</b>	<b>170,116</b>	<b>-98,080</b>	<b>530,223</b>	<b>187,601</b>	<b>-123,599</b>	<b>493,258</b>	<b>195,633</b>	<b>-116,666</b>
<b>Percentage of total</b>												
A: Individual	25.0%	4.1%	3.0%	23.6%	3.8%	2.5%	22.3%	3.6%	2.2%	21.0%	3.2%	2.2%
B: Partnership	3.0%	2.2%	2.9%	2.8%	2.5%	2.9%	2.7%	2.8%	2.6%	2.6%	2.4%	3.2%
C: Company/Close corporation	64.8%	89.2%	88.4%	66.5%	89.4%	88.3%	67.9%	89.9%	88.5%	69.0%	90.3%	86.4%
D: Local/Public authority	0.2%	1.7%	2.5%	0.2%	1.6%	3.6%	0.2%	1.1%	4.1%	0.2%	1.3%	5.8%
E: Association not for gain	0.5%	0.9%	0.7%	0.5%	0.8%	0.5%	0.5%	0.8%	0.5%	0.6%	0.9%	0.7%
F: Estate/Trust	6.0%	1.7%	2.0%	6.0%	1.7%	1.9%	6.0%	1.6%	1.7%	6.2%	1.6%	1.4%
G: Club	0.2%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%
H: Welfare organisation	0.2%	0.0%	0.2%	0.2%	0.0%	0.1%	0.2%	0.0%	0.1%	0.2%	0.0%	0.2%
Other	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

# DOMESTIC VAT PAYMENTS AND REFUNDS

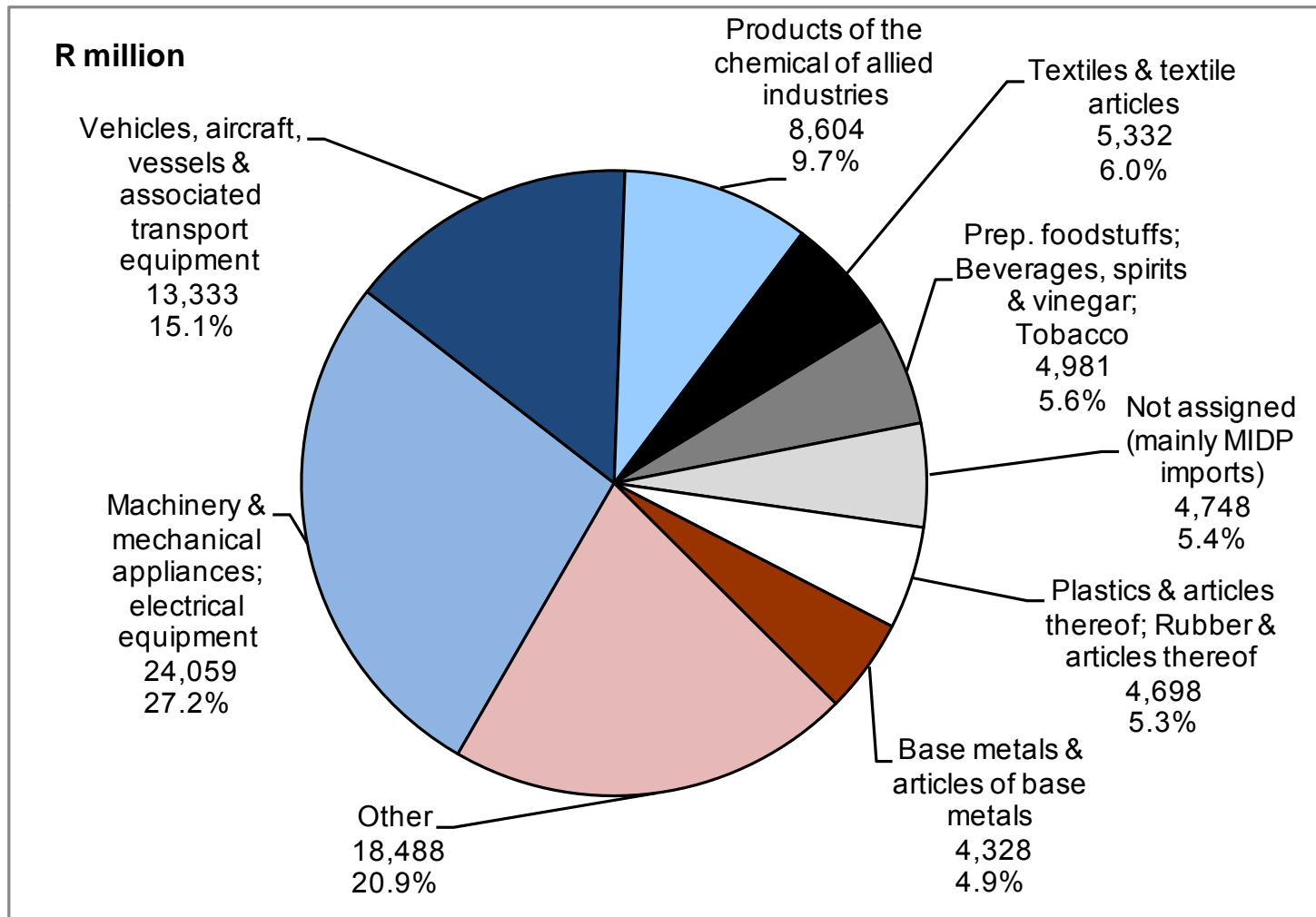


**VAT payments**



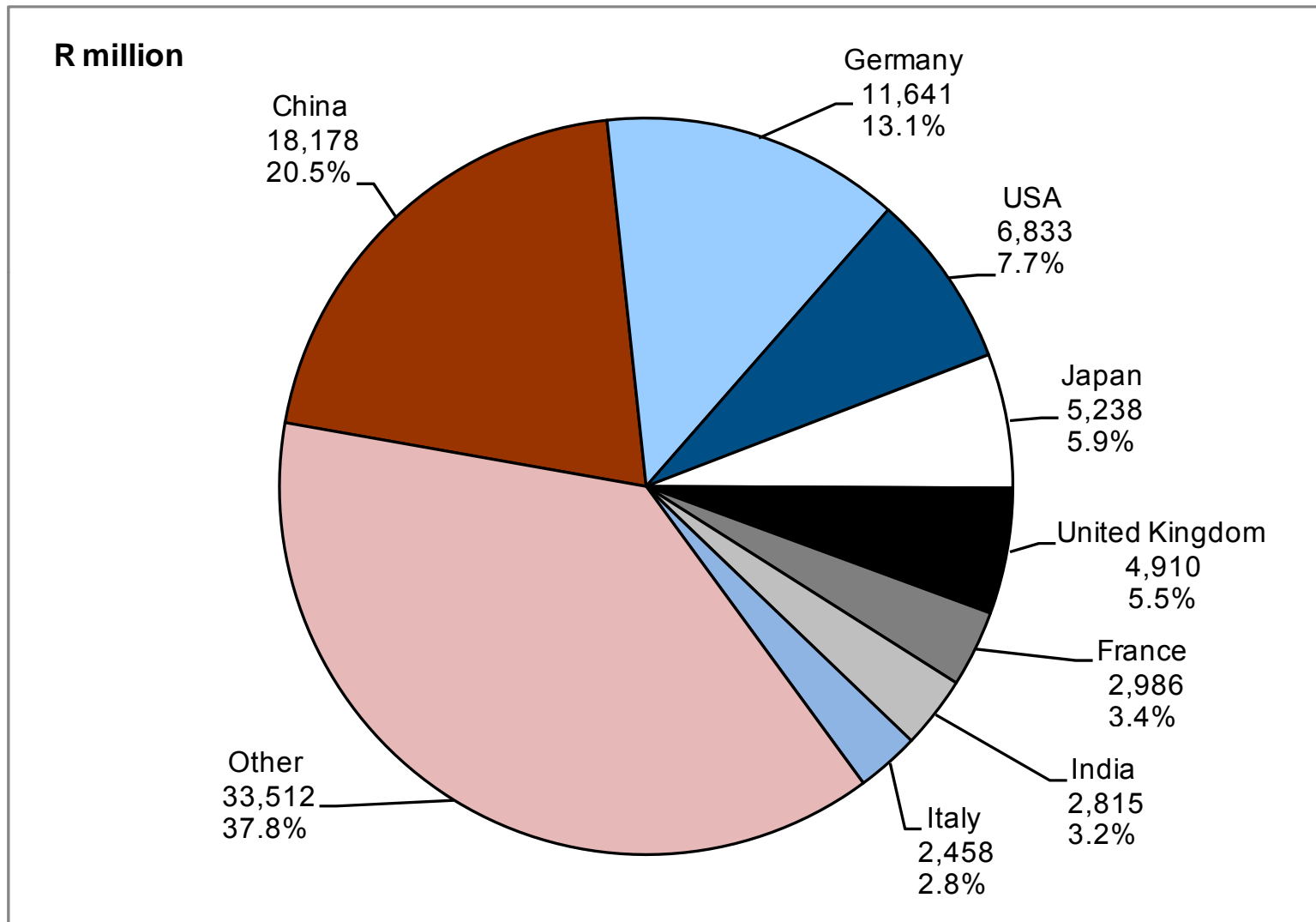
# VAT ON IMPORTS AND CUSTOMS DUTIES

- Based on data collected from Bills of Entry (BoEs) processed and not actual revenue collections





# VAT ON IMPORTS AND CUSTOMS DUTIES: COUNTRY OF ORIGIN



## CURRENT USAGE AND FUTURE PLANS

- Statistics on tax statistics for period February to April 2011:
  - 478 downloads of Tax Statistics 2010 publication
  - 281 downloads of Revenue Overview (Collections) tables
  - 662 downloads of PIT tables
- Tax Statistics page views peaked on 23 February 2011, Budget Day (24 Feb a close second)
- Interest expressed through on-line survey for workshops to discuss publication and user needs with all stakeholders, pertinently Parliamentary Standing Committee on Finance
- Additions and refinements to publication to be made in response to user requests
- Possibility of bi-annual online updates of key tables
- Comments to [taxstatistics@sars.gov.za](mailto:taxstatistics@sars.gov.za)