

Tax Statistics in South Africa

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The paper provides an overview of the tax statistics as published by the South African Revenue Service and National Treasury. South Africa is considered to be an emerging economy and is member of the economic block “BRICS”. It has an abundant supply of natural resources, which are mainly exported. The key challenges facing the country are recovery from the recession, as well as addressing post-apartheid structural problems related to unemployment and lack of skilled labour. The Gini coefficient of South Africa was measured at 0.679 in 2009, which is among the highest in the world.

Income taxes on individuals and companies (PIT and CIT) and Value-Added Tax (VAT) combined account for around 80% of total tax revenue, with the fuel levy, excise and customs duties accounting for around 11% and other taxes accounting for the remaining 9%. PIT, as a percentage of total tax revenue, was 34.3% in 2009/10 and CIT was 22.5% in 2009/10. VAT collections in 2009/10 were 24.7% of total revenue.

The tax return data shows that taxable income is skewed towards high-income individual earners; although there has been a significant growth in the “middle class” (taxable income R150- 400 000). Similarly, tax data on companies reveals that the economic base in the country is concentrated among a few corporates.

The tax statistics are used extensively by the media, government institutions and academia, as well as internally to SARS for analysis and modeling.

1. The South African economy

1.1. GDP

South Africa is classified by the World Bank according to 2009 gross national income (GNI) per capita as an upper middle income economy, along with 47 other countries such as Brazil, Chile, Russia and Malaysia. It is described it as a country with two economies; one advanced and comparable to developed countries and another, a low-income economy (developing economy) with below average standards of living.

The IMF estimates the country’s GDP ranking at 28 out of a nearly 200 while the country’s output is 5% of the world total. In Table 1, the actual and forecasted GDP figures are shown. The country’s ranking is in line with the performance of emerging countries, which rank in the top 30 of total global output.

Table 1: Actual and forecast global GDP figures by the IMF 1980- 2016

Country groups	Gross domestic product, current prices (U.S. dollars)						2016	Contribution (2010)
	1980	1990	2000	2010	2011	2012		
Advanced economies	8,163	17,670	25,694	41,531	44,365	45,969	53,284	66%
Emerging and developing economies	2,544	4,511	6,533	21,378	24,287	26,517	37,168	34%
Sub-Saharan Africa	277	290	323	1,056	1,205	1,298	1,715	2%
South Africa	143	402	1,055	2,972	3,180	3,490	4,974	5%
World	10,707	22,180	32,227	62,909	68,652	72,486	90,452	100%

The country is endowed with natural resources particularly extracted commodities, such as platinum-group metals, gold, diamonds, coal, manganese and are a top producer of mineral products such as aluminum, iron, steel, chemicals and titanium. The key economic sectors in South Africa include mining services, manufacturing, tourism, agriculture and financial services. The secondary and tertiary sectors are a major driver of SA's output. In the past 17 years, there has been a structural shift with manufacturing declining and financial services increasing.

1.2. Population

The mid-year 2010 estimate of the population was 49.9 million, with a distribution ratio of 49:51 between males and females, respectively. Population age distribution between 0 and 14 years and 35 and older equally constituted 31% respectively, with the population group between 15 and 34 years constituting 38%.

The country's population falls within the top 30 world-wide rankings. The relatively low growth in the population, estimated at 1%, can be partially ascribed to the AIDS pandemic.

1.2.1. Gini coefficient

The Gini measurement shows that there is significant uneven distribution of wealth and income. Furthermore, as a result of historical reasons, this pattern is skewed against the majority of the population i.e. there are few wealthy and many poor citizens. South Africa's coefficient measure of 0.679 in 2009 ranks among the highest against the rest of the world, thereby making it one of the most "unequal" societies.

1.3. Employment

The unemployment rate in South Africa is estimated at over 25% and is considerably higher than most upper middle income economies (average 9%), as surveyed by the World Bank.

This places considerable pressure on South Africa's expenditure framework, with over 25% of the population receiving grants. The grants include old-age, war veterans, disability, foster care, care dependency, child support, grant-in-aid and social relief of distress grants at a cost of R84.4 billion or 3.5% of GDP (including administration costs).

2. The South African Revenue Service (SARS) profile

The South African Revenue Service (SARS) was established by the South African Revenue Service Act, 1997 (Act No. 34 of 1997) as an organ of state within the public administration, but as an institution outside the public service. It is responsible for the collection of tax and customs revenue for national government. This mandate is derived from the SARS Act and the other pieces of legislation which SARS administers. Legislation that SARS administers according to the SARS Act (Schedule 1 to the Act) can be found on the SARS website.

3. Brief chronicle of the South African Tax Statistics Bulletin

The Tax Statistics Bulletin was discontinued in 1990 as the South African Revenue Service (SARS) underwent the process of transformation, which included modernization of systems and decommissioning of legacy systems.

The Tax Statistics publication was re-instated in 2008 and the chronology of the publications is outlined below:

- 1st edition – 2008 Tax Statistics, released on 5 December 2008;
- 2nd edition – 2009 Tax Statistics, released on 18 March 2009;
- 3rd edition – 2010 Tax Statistics, release on 23 February 2011 (along with Budget 2011).

The objectives of the Tax Statistics are to provide information as required by the Promotion for Access to Information Act, 2000; to provide statistics for use by economists and research professionals in economic analyses; to provide information that would be of use to those who require detailed taxpayer data per tax type; to provide the private sector with data to inform commercial decisions such as the evaluation of market segments; and to provide relevant role-players and stakeholders with information that will enhance policy decisions.

The Tax Statistics is outlined into five (5) sections, looking at all streams of revenue collections as well as the detailed and disaggregated data on the four major tax types that SARS administers, namely Income Tax for individuals, trusts (PIT) and companies (CIT), Value-Added Tax (VAT) and Customs duties.

The taxpayer statistics for PIT, CIT and VAT are based on declared return data, assessments and payments of registered individual taxpayers. The PIT data is broken down by taxable income by income category, age, gender, source of income, fringe benefits, allowances and other deductions. All statistics are based on the income, expenses, deductions and other items reported by taxpayers and traders in their tax returns. Information on the sector (industry) classification is based on the classification as declared by taxpayers, based on their main source of income.

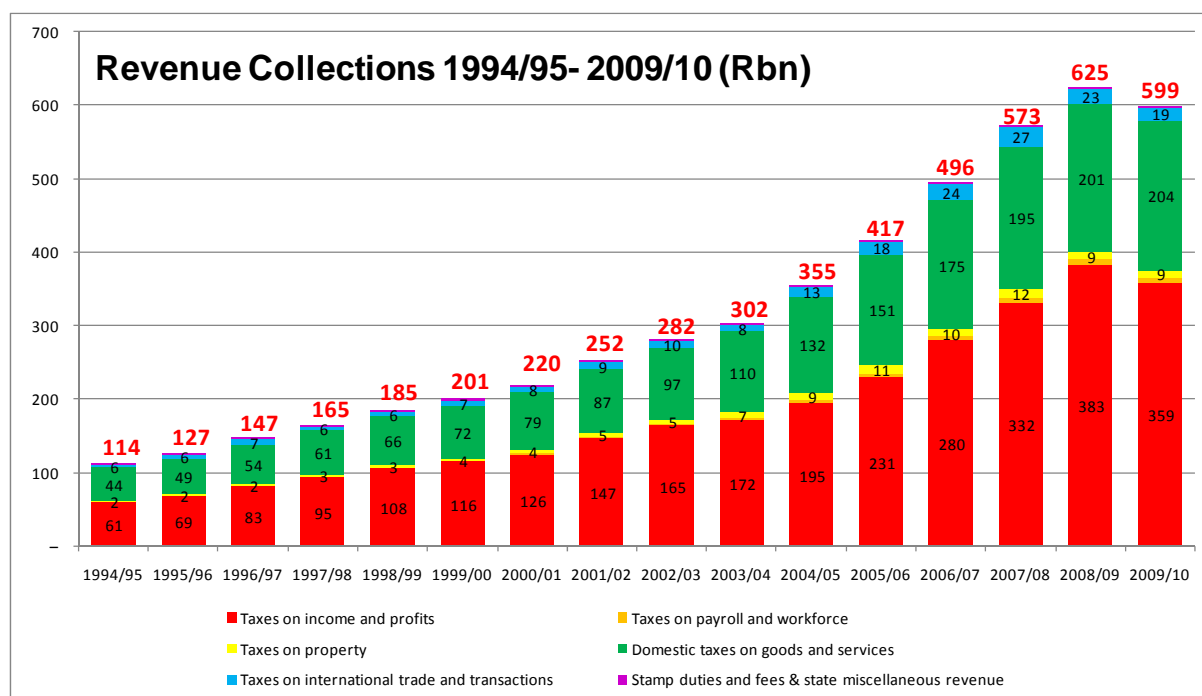
The Tax Statistics data conforms to tax revenue data as published by other governments. Whilst Statistics South Africa and the South African Reserve Bank publish data on revenue collections the Tax Statistics is the only source of detailed taxpayer data.

The Tax Statistics presents collection data by fiscal year (1 April – 31 March) and income tax statistics from assessments by tax year. Most individuals' tax years run from 1 March – 28/29 February, while company tax years are dependent on the financial year end of the company.

4. Total revenue collected and the tax base

4.1. Total revenue collections from 1994/95 to 2009/10

- Indirect taxes have provided real-time indication of developing trends in the economy. As a result of the 6-18 month lag in provisional income tax payments, direct taxes especially on corporates show a lag to changes in the economy. Employee taxes proved to be fairly recession-proof, in spite of job losses in excess of 1 million during the global financial crisis and limited retrenchments occurred in the public sector. This information has proven useful in the revenue estimation process.
- Table 2 shows that revenue grew almost 6-fold since the advent of new democratic order in 1994. The increase in tax revenue has in the main been driven by a combination of inflation, high economic growth, high commodity prices, improvements in tax administration and tax compliance.

Table 2: Total revenue collections 1994/95- 2009/10

4.2. Review of the tax base

- The register for individual taxpayers has shown a steady growth; however the companies register for income tax and employees' tax has slowed significantly, partially influenced by the recession. The decline in the register for trusts and vendors has been partly impacted by the application of more stringent registration rules by SARS.
- The tax base constitutes a significantly lower proportion of the national South African employment and company register base.
- However from 2010/11, SARS introduced legislative changes requiring all employers to register all employees, and therefore the individual taxpayer base is expected to grow significantly although the majority of these cases will fall below the tax threshold.

Table 3: Register of income tax, PAYE tax, Value-added tax, Skills development levy and Unemployment insurance fund taxpayers from 2004/05 to 2009/10 (Listed as Table 1.7. in 2010 Tax Bulletin)

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

Number	Individuals ¹	Companies (CIT) ¹	Trusts ¹	PAYE ¹	VAT ¹	SDL ²	UIF ²
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
Percentage year-on-year growth							
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.

5. Tax statistics as a measure of the economy

The detailed review of the major taxes is explained in the next section of the paper.

Income tax is levied on residents' worldwide income and profits and non-residents' income from South African source, taking into account double taxation agreements. The income rate is applied on taxable income which is calculated from gross income less exemptions, allowable deductions and adds taxable capital gains, less rebates. In the case of income tax on companies, there are specific tax dispensations and deductions for various sectors and/or categories of taxpayers. Examples are the gold mining formula, farming deductions and valuation, insurance allowances and valuation. Small business corporations with a turnover of not more than R14 million could apply for a special tax dispensation in the form of a graduated income tax rate table.

Payments for income tax are received through the following instruments: Standard Income Tax on Employees (SITE), PAYE, provisional tax and assessed tax, which is the final income tax payable by a taxpayer calculated once the total taxable income earned by the individual for the full year of assessment has been established. In South Africa, income tax from individuals is collected as soon as the taxpayer has earned the income and is offset against the income tax liability that is due on assessment. SITE and PAYE are the two elements of withheld employee's tax, whereby the employer deducts tax from the employment income of employees and pay monthly to SARS. SITE, is applied to employees who earn less than R60 000 and they pay income tax as a full and final liability on the information to the specific employer. PAYE, ensure that an employee's income tax liability is settled in a continuing fashion as income is earned. Provisional tax allows taxpayers to provide for their final tax liability by paying two amounts in the course of the year of assessment with a top up payment 6 months after year end. The final liability is determined upon assessment.

5.1. Income tax on individuals and trusts (PIT)

5.1.1. PIT revenue collections from 2004/05 to 2009/10

- PAYE is a significant driver of PIT and has weathered the effects of the recession, growing by 5% year-on-year in 2009/10. This was achieved mainly due to continuing wage increases (despite the recession), improved taxpayer compliance as well as a tightening of deductions and allowances which resulted in improved payments.
- Furthermore the tax base has also grown, despite the job losses (of over 1 million), which proved to be mainly among low-income earners. However, the top marginal tax rates remained at 40% whilst the tax brackets are adjusted on an annual basis to compensate for the impact of inflation (fiscal drag relief).

Table 4: Income tax collections from individuals and trusts from 2004/05 to 2009/10 (Listed as Table A1.4.2. in 2010 Tax Bulletin)

R million	Persons and individuals						Total
	Pay-as-you-earn (PAYE)	Provisional tax	Assessment payments	Refunds	Subtotal	Interest on overdue income tax	
2004/05	106,719	7,748	3,725	-7,211	110,982	715	111,697
2005/06	121,026	8,720	4,066	-8,166	125,645	771	126,416
2006/07	133,760	10,371	4,987	-8,540	140,578	819	141,397
2007/08	158,106	12,320	4,796	-6,448	168,774	765	169,539
2008/09	183,695	16,327	6,292	-11,199	195,115	953	196,068
2009/10	192,646	17,200	10,065	-14,767	205,145	1,339	206,484
Percentage of total							
2004/05	96.2%	7.0%	3.4%	-6.5%	99.4%	0.6%	100.0%
2005/06	96.3%	6.9%	3.2%	-6.5%	99.4%	0.6%	100.0%
2006/07	95.2%	7.4%	3.5%	-6.1%	99.4%	0.6%	100.0%
2007/08	93.7%	7.3%	2.8%	-3.8%	99.5%	0.5%	100.0%
2008/09	94.1%	8.4%	3.2%	-5.7%	99.5%	0.5%	100.0%
2009/10	93.9%	8.4%	4.9%	-7.2%	99.4%	0.6%	100.0%
Percentage year-on-year growth							
2004/05	12.8%	8.6%	6.6%	7.2%	12.7%	-1.4%	12.6%
2005/06	13.4%	12.5%	9.1%	13.2%	13.2%	7.9%	13.2%
2006/07	10.5%	18.9%	22.7%	4.6%	11.9%	6.2%	11.9%
2007/08	18.2%	18.8%	-3.8%	-24.5%	20.1%	-6.6%	19.9%
2008/09	16.2%	32.5%	31.2%	73.7%	15.6%	24.6%	15.6%
2009/10	4.9%	5.4%	60.0%	31.9%	5.1%	40.5%	5.3%

5.1.2. PIT: number of taxpayers vs. Rand-value of tax assessed

- The skewed distribution of income as reflected in the high Gini co-efficient of 0.679 (2009) is strikingly clear on the individual taxpayers' tax statistics as reflected on Table 5 below.
- However, as shown in the table, there have been significant improvements; taxpayers in the R150-R400 000 range grew from 20.4% to 35.5% (almost 75% growth) and taxpayers in the +R400 000 group grew from 4.2% to 9.4% (nearly 124% growth).

Table 5: PIT return data on count and taxes of individuals and trusts (Listed as Table 2.4. in 2010 Tax Bulletin)

Table 2.4: Distribution of assessed individual taxpayers over selected taxable income groups, 2006 – 2009

Percentage	Taxable income group	2006	2007	2008	2009
Taxpayers	0 – R150 000	75.4%	70.4%	61.1%	55.1%
	R150 001 – R400 000	20.4%	24.0%	30.9%	35.5%
	R400 001 +	4.2%	5.6%	8.0%	9.4%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	0 – R150 000	38.6%	32.7%	24.1%	20.0%
	R150 001 – R400 000	36.3%	37.3%	39.4%	41.9%
	R400 001 +	25.1%	30.0%	36.4%	38.1%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	0 – R150 000	22.5%	17.3%	12.1%	9.6%
	R150 001 – R400 000	38.4%	36.4%	34.9%	35.8%
	R400 001 +	39.1%	46.3%	53.0%	54.6%
Total		100.0%	100.0%	100.0%	100.0%

5.2. Income tax on companies (CIT)

5.2.1. CIT revenue collections from 2004/05 to 2009/10

- The effects of the recession were lagged to 2009/10 as most CIT payments are paid via 6-monthly provisional tax payments which occurs at 6 months after the start of the company's financial year, a second provision payment 12 months after the start and a final top up payment 6 months after the end of the financial year. For 2009/10, almost 60% of provisional CIT was collected from payments made in respect of the paid in the 2009 tax year and almost 34% was collected from payments made in respect of the 2010 tax year.
- The year-on-year decline may have been worse had there not been a change in legislation to increase the combined first and second payments and reduce third payments to ensure that the fiscus is protected against the decreasing time value of money.
- The gross operating surplus remains a key proxy for indicating the trajectory of CIT revenue collections.

Table 6: Income tax collections from companies from 2004/05 to 2009/10 (Listed as Table A1.4.3. in 2010 Tax Bulletin)

Table A1.4.3: Taxes on companies, 2004/05 – 2009/10

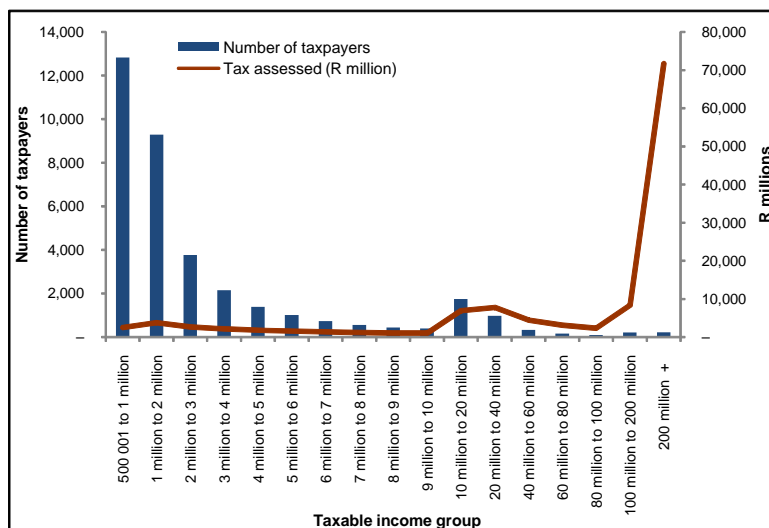
R million	Companies						Total
	Provisional tax	Assessment payments	Royalties	Refunds	Subtotal	Interest on overdue income tax	
2004/05	70,572	4,007	145	-3,943	70,782	847	71,629
2005/06	87,950	4,488	124	-6,400	86,161	1,166	87,326
2006/07	118,205	7,084	513	-6,804	118,999	1,112	120,111
2007/08	139,281	7,596	204	-6,961	140,120	1,516	141,635
2008/09	163,295	9,831	386	-8,134	165,378	1,824	167,202
2009/10	135,092	10,515	183	-10,906	134,883	2,095	136,978
Percentage of total							
2004/05	99.7%	5.7%	0.2%	-5.6%	98.8%	1.2%	100.0%
2005/06	102.1%	5.2%	0.1%	-7.4%	98.7%	1.3%	100.0%
2006/07	99.3%	6.0%	0.4%	-5.7%	99.1%	0.9%	100.0%
2007/08	99.4%	5.4%	0.1%	-5.0%	98.9%	1.1%	100.0%
2008/09	98.7%	5.9%	0.2%	-4.9%	98.9%	1.1%	100.0%
2009/10	100.2%	7.8%	0.1%	-8.1%	98.5%	1.5%	100.0%
Percentage year-on-year growth							
2004/05	16.3%	31.8%	46.1%	34.5%	16.3%	1.9%	16.1%
2005/06	24.6%	12.0%	-14.9%	62.3%	21.7%	37.5%	21.9%
2006/07	34.4%	57.9%	315.2%	6.3%	38.1%	-4.6%	37.5%
2007/08	17.8%	7.2%	-60.3%	2.3%	17.7%	36.3%	17.9%
2008/09	17.2%	29.4%	89.4%	16.9%	18.0%	20.3%	18.1%
2009/10	-17.3%	7.0%	-52.6%	34.1%	-18.4%	14.8%	-18.1%

5.2.2. CIT: number of taxpayers vs. Rand-value of tax assessed

- The statistics on corporate taxpayers confirm the concentration of the economic base in the country in a small number of companies

Figure 1: CIT return data on count and taxes of companies for 2008 (Listed as Figure 3.1. in 2010 Tax Bulletin)

Figure 3.1: Number of companies and tax assessed for companies with taxable income greater than zero, 2008



5.3. Value-Added Tax (VAT)

Value-Added Tax (VAT) is destination based, which means that only the consumption of goods and services in South Africa is taxed. VAT is levied at a rate of 14% on the supply of all goods and services rendered by registered vendors, with certain exemptions and zero-ratings. It is also levied on the importation of goods and services into South Africa.

5.3.1. VAT and Import Duty revenue collections from 2004/05 to 2009/10

- The nominal growth of domestic VAT collections moderated by 4%. This reflects the impact of the global recession in collections given an inflation rate of 6.3% for 2009/10. Custom duty collections barely recovered with an annual growth of 1% in 2009/10. VAT on imports declined by 24% as consumption and demand contracted. Similarly VAT refunds declined by 6%.

Table 7: VAT collections from 2004/05 to 2009/10 (Listed as Table A1.6.2. in 2010 Tax Bulletin)

Table A1.6.2: Value-added tax (VAT), 2004/05 – 2009/10

R million	VAT			Total (Net)
	Domestic VAT	VAT on imports	Gross	
2002/03	83,675	37,746	121,421	70,150
2003/04	96,405	36,947	133,353	80,682
2004/05	110,167	43,466	153,633	98,158
2005/06	125,756	50,261	176,017	114,352
2006/07	144,884	66,917	211,801	134,463
2007/08	171,619	77,929	249,548	150,443
2008/09	187,171	92,010	279,181	154,343
2009/10	195,050	70,320	265,370	147,941
Percentage of total (% total VAT revenue)				
2002/03	68.9%	31.1%	100.0%	-42.2%
2003/04	72.3%	27.7%	100.0%	-39.5%
2004/05	71.7%	28.3%	100.0%	-36.1%
2005/06	71.4%	28.6%	100.0%	-35.0%
2006/07	68.4%	31.6%	100.0%	-36.5%
2007/08	68.8%	31.2%	100.0%	-39.7%
2008/09	67.0%	33.0%	100.0%	-44.7%
2009/10	73.5%	26.5%	100.0%	-44.3%
Percentage year-on-year growth				
2003/04	15.2%	-2.1%	9.8%	2.7%
2004/05	14.3%	17.6%	15.2%	5.3%
2005/06	14.2%	15.6%	14.6%	11.2%
2006/07	15.2%	33.1%	20.3%	25.4%
2007/08	18.5%	16.5%	17.8%	28.1%
2008/09	9.1%	18.1%	11.9%	26.0%
2009/10	4.2%	-23.6%	-4.9%	-5.9%

Table A1.6.3: Custom duties, 2004/05 – 2009/10

R million	Customs duties ¹
2002/03	9,619.8
2003/04	8,414.3
2004/05	12,888
2005/06	18,303
2006/07	23,697
2007/08	26,470
2008/09	22,751
2009/10	19,577
Percentage of total (% total tax revenue)	
2002/03	3.4%
2003/04	2.8%
2004/05	3.6%
2005/06	4.4%
2006/07	4.8%
2007/08	4.6%
2008/09	3.6%
2009/10	3.3%
Percentage year-on-year growth	
2003/04	0.6%
2004/05	0.9%
2005/06	1.1%
2006/07	1.3%
2007/08	1.3%
2008/09	1.0%
2009/10	0.8%

5.3.2. Value-Added Tax (VAT) register

- The number of active vendors constitute about 72% of the VAT register (for the purposes of the Tax Statistics a vendor was regarded as *active* if a payment was either received or a refund was made to the vendor)
- The decline in registered VAT vendors since 2007/08 is due to the clean-up of the VAT register that was undertaken as well as stricter registration requirements that were implemented which resulted in more vendors being de-registered than new cases taken onto the register.

Table 8: VAT register (Listed as Table 4.1. in 2010 Tax Bulletin)

Table 4.1: Number of registered VAT vendors, 2006/07 – 2009/10

Number	Registered ¹	Active vendors	Percentage of registered
2005/06	633,703	483,389	76.3%
2006/07	677,153	509,615	75.3%
2007/08	745,487	526,403	70.6%
2008/09	737,885	530,223	71.9%
2009/10	685,523	493,258	72.0%

¹. As per register as at 31 March of each year.

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

5.4. VAT on imports and Customs duties: By section and country of origin

- The statistics are based on data collected from Bills of Entry (BoEs) processed and not actual revenue collections.
- Customs VAT, customs/import duties and excise duties on imports by sector (2009/10) are mostly derived from the following categories: machinery & mechanical appliances, electrical equipment; and Vehicles, aircraft, vessels & associated transport equipment.
- Similar data on imports by country of origin (2009/10) indicates that imports from China and Germany attract the highest revenue collections making up 20.5% and 13.1% of the total declarations respectively.

6. Feedback from stakeholders on the Tax Statistics Bulletin

Discussed below are comments received from a broad spectrum of stakeholders on the Tax Statistics:

6.1. Business and Government

- On their submission to the Portfolio Committee on Finance 16th February 2009 (Public Hearings on the 2009 Budget Statement) Business Unity South Africa (BUSA) mentioned the following in their introductory remarks:
 - “...BUSA appreciates the opportunity to convey the views of organised business to this Honourable Portfolio Committee via the Business Parliamentary Office. The open engagement between the Legislature and civil society on matters of taxation is a world class example of transparent and responsive government. We also welcome the recent publication by National Treasury and SARS of 2008 Tax Statistics. We trust that this will become an annual publication (perhaps at the time of the MTBPS) as it will add further value to this process and will also assist Parliament in its important new role regarding money Bills...”
- The Standing Committee on Finance welcomed the publication and emphasised the value in ongoing engagement with users of these statistics following a presentation on the 2009 Tax Statistics in August 2010
 - The key concerns expressed by the Committee were around disclosure of adequate information for effective oversight responsibilities.

- The Committee also expressed interest in attending the Tax Statistics workshops which have been held with academia, government departments, private sector economists and analysts, as well as the media.
- Questions regarding the interpretation of data; e.g. why number of taxpayers assessed declined over the years. The reasons include extensions that were granted to taxpayers, turn around times to processing returns etc. The data reflects timing issues and **not** a decline in assessments.

6.2. Academia

- Renowned academic, Professor Matthew Lester mentioned in his weekly newspaper article, regarding the 2010 Tax Bulletin:
- *“... Now comes the SARS statistical report. The latest version was released on Budget day. For a mind-blowing numerical experience of the socio-financial challenges facing South Africa today, there is no better read... do they know the meaningful stuff in the SARS stats report? Such as:*
 - *25% of taxes are paid by individual taxpayers who earn less than the super-tax threshold alone;*
 - *10% of SA's taxes are paid by the mere 150000 people in super tax;*
 - *49% of taxes are paid by Gauteng, but only 15% of the taxes are paid by KwaZulu-Natal, although it boasts the biggest population ...; and*
 - *44% of individual taxpayers are women, but they pay only 34% of the tax....*
- *Well done, PG, and the SARS statistics team on providing a really useful document that South Africa really needs....”* – www.timelive.co.za

6.3. General

- Comments and input from readers are received via the central e-mail address: taxstatistics@sars.gov.za. Additions and refinements to the publication will be made in response to user requests.
- The Revenue Planning, Analysis, Reporting and Research unit actively tracks activities on the webpage <http://www.sars.gov.za/home.asp?pid=64671>. A report on the web page hits on for period January to May 2011 helps understand the following about traffic:
 - There were 12,000 web page visits (0.12% of total SARS site traffic)
 - There were 649 downloads of PIT tables and 585 downloads of the Tax Statistics 2010 publication
 - The average time spent on the web page was 01min:40sec.

7. Conclusion

There has been overwhelmingly positive feedback and support from government, private sector and the media.

The data underpinning the Tax Statistics has been used extensively in analysis and modeling space:

- Improved costing of tax proposals;
- Micro-simulation modeling;
- Social welfare and health reform, such as the suggested National Health Insurance.

Future developments of the publication that are currently under discussion include:

- The possibility of bi-annual online updates of key tables;
- Improvements in the Modernisation process will greatly enhance the completeness and accuracy of the Tax Statistics.

END

REFERENCES (RÉFÉRENCES)

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RÉSUMÉ (ABSTRACT) — optional

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