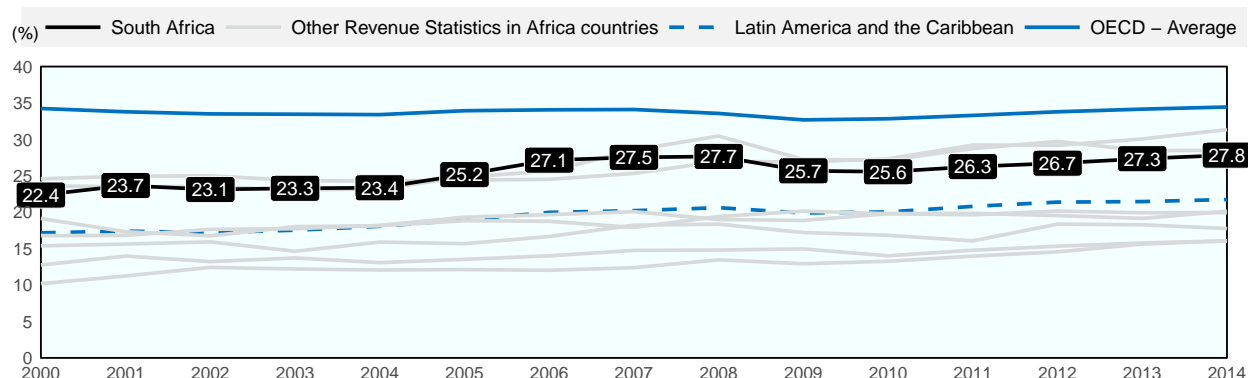


Revenue Statistics in Africa 2016 - South Africa

Tax-to-GDP ratio over time

The tax-to-GDP ratio (total tax revenue as a % of GDP) in South Africa increased by 5.5 percentage points between 2000 and 2014, from 22.4 % to 27.8 %.



Tax-to-GDP ratio by main types of tax revenues

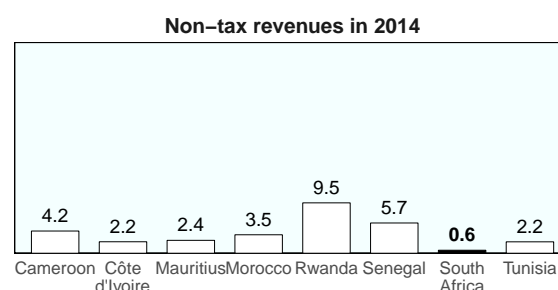
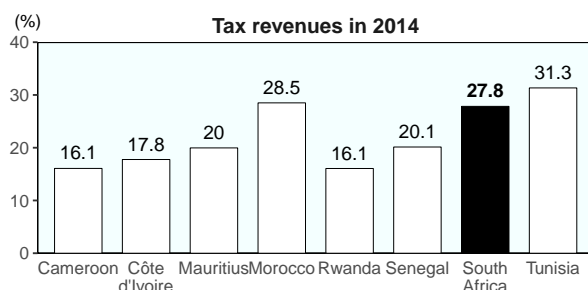
The total tax-to-GDP ratio for South Africa increased by 5.5 percentage points between 2000 and 2014. Over this period, the tax revenue category with the highest growth was taxes on goods and services that displayed an increase of 2.5 percentage points of GDP. On the other hand, the tax revenue category with the lowest growth was unclassified taxes that decreased by -0.3 percentage points over the same period.

	Millions (ZAF) 2014	South Africa					OECD average % of GDP 2013
		2014	2013	2009	2000	change in pp 2000-14	
Total tax ratio	1056865.61	27.84	27.35	25.69	22.36	5.48	34.16
Taxes on income, profits and capital gains	541543.08	14.26	13.87	14.27	12.68	1.59	11.53
...Of which Personal income tax	338974.36	8.93	8.50	7.90	9.20	-0.28	8.77
...Of which Corporate income tax	182082.81	4.80	4.92	5.68	2.53	2.26	2.88
Social security contributions	15337.00	0.40	0.39	0.42	0.00	0.40	9.11
Taxes on payroll	13264.09	0.35	0.34	0.31	0.09	0.26	0.42
Taxes on property	53513.41	1.41	1.36	1.26	0.40	1.00	1.85
Taxes on goods and services	433237.25	11.41	11.38	9.47	8.93	2.49	10.96
...Taxes on goods and services (excl VAT)	176772.88	4.66	4.83	3.54	3.42	1.23	4.34
...Value added tax	256464.37	6.76	6.55	5.93	5.50	1.25	6.62
Other	-29.20	-0.00	0.00	-0.00	0.30	-0.30	0.30

Note : Tax revenue includes net receipts for all levels of government.

Ratios of tax and non-tax revenue to GDP, 2014

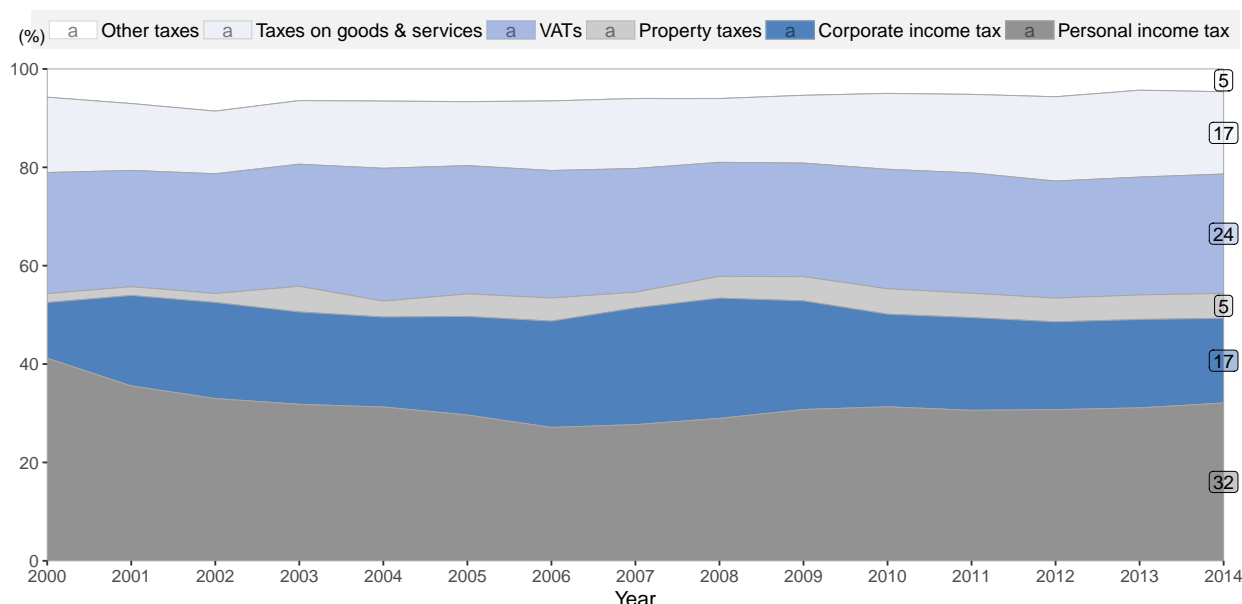
In 2014, the tax-to-GDP ratio for South Africa was 27.8%, which is the third highest among the eight African countries featured in Revenue Statistics in Africa. The ratio of non-tax revenue to GDP for South Africa was 0.6 %, which is the eighth highest.



Tax structure

Evolution of tax structure from 2000 to 2014

The tax structure, i.e. the tax as a proportion of total tax revenue, in South Africa has evolved since 2000. The tax revenue category that changed the most was personal income taxes which has changed from 41.2% of total taxation in 2000 to 32.1% in 2014.



Tax structure compared with LAC and the OECD

Income taxes in South Africa are higher than both the LAC and OECD averages as a percent of total taxation. Social security contributions (SSC) are a major component of OECD and LAC countries revenues but among the Revenue Statistics in Africa countries, this is only true for Morocco and Tunisia. The proportion of taxation devoted to goods and services taxes is lower than the LAC average, but higher than the OECD average. Property taxes are higher than the LAC average, but lower than the OECD average.

