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Quarterly financial statistics

December 2004

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Key findings for the quarter ended December 2004

The total turnover of all the industries for the fourth quarter of 2004 was estimated at R758 803 million, reflecting an increase of 4,7% compared with the third quarter of 2004 (ended September 2004), for which the estimated value was R724 525 million.

All but two of the industries covered in the survey reflected an increase in turnover between the third quarter of 2004 and the fourth quarter of 2004. The largest percentage increase of 7,8 was reported in the real estate and other business services industry (excluding financial intermediation and insurance), followed by the transport, storage and communication industry (6,9%), the trade industry (5,7%), the manufacturing industry (4,4%) and the construction industry (1,1%). The community, social and personal services industry (excluding government institutions) and the mining and quarrying industry reported decreases in turnover of 4,9% and 5,5% respectively.

Total capital expenditure on new assets, which was estimated at R22 996 million for all industries for the fourth quarter of 2004, increased by 7,4% compared with the third quarter of 2004. The largest increase was reported in the community, social and personal services industry (excluding government institutions) (88,2%), followed by the mining and quarrying industry (55,9%), the trade industry (20,0%), the manufacturing industry (4,5%) and the real estate and other business services industry (excluding financial intermediation and insurance) (3,8%). The rest of the industries experienced decreases in capital expenditure, with the construction industry reporting the largest decrease of 50,7%, followed by the transport, storage and communication industry (-12,6%).

Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the fourth quarter of 2004 was estimated at R661 227 million, reflecting an increase of 2,3% compared with the third quarter of 2004. Increases in book value of land, buildings, machinery, furniture, vehicles and other equipment were reported in all the industries except the trade industry (-7,6%).

Total inventories as at the end of the fourth quarter of 2004 were estimated at R231 703 million. This reflected an increase of 2,0% when compared with the third quarter of 2004. All the industries covered in the survey reported an increase in inventories except the construction industry (-5,1%) and the manufacturing industry (-0,3%).

pp
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Contents

	Page
Notes	3
Tables	
Table 1 Selected income and expenditure items: All industries.....	4
Table 2 Selected income and expenditure items: Mining and quarrying industry.....	5
Table 3 Selected income and expenditure items: Manufacturing industry.....	6
Table 4 Selected income and expenditure items: Construction industry.....	7
Table 5 Selected income and expenditure items: Trade industry.....	8
Table 6 Selected income and expenditure items: Transport, storage and communication industry	9
Table 7 Selected income and expenditure items: Real estate and other business services industry (excluding financial intermediation and insurance)	10
Table 8 Selected income and expenditure items: Community, social and personal services industry (excluding government institutions).....	11
Technical notes	12
Confidence intervals	12
Table A Estimates of turnover by industry within 95% confidence limits: September 2004.....	12
Table B Estimates of turnover by industry within 95% confidence limits: December 2004.....	13
Table C Differences in turnover by industry between September 2004 and December 2004	14
Explanatory notes	15
Glossary	18
General information	20

Notes

Forthcoming issues	Issue March 2005	Expected release date 30 June 2005
Purpose of the survey	The Quarterly Financial Statistics (QFS) survey is a survey covering a sample of private enterprises operating in the formal non-agricultural business sector of the South African economy, excluding electricity, gas and water supply, financial intermediation, insurance and government institutions. Results of the survey are used to compile estimates of the Gross Domestic Product (GDP) and its components, which are used to develop and monitor government policy. These statistics are also used by the private sector in analyses of comparative business and industry performance. The results are published quarterly in Statistical Release P8042: <i>Quarterly Financial Statistics</i> .	
Response rates	The percentage response for September 2004 was 82,6 %. The percentage response for December 2004 was 82,7 %.	

Table 1 – Selected income and expenditure items: All industries¹

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	716 401	677 870	699 891	724 525	758 803	4,7
Interest paid	19 816	18 518	18 025	16 651	16 838	1,1
Tax and company tax brought into account	12 089	10 507	11 790	14 165	14 190	0,2
Net profit or loss before providing for company tax and dividends	58 307	52 119	56 189	58 466	63 353	8,4
Capital expenditure on new assets						
Buildings, improvements and construction works	2 661	3 213	2 164	2 739	3 449	25,9
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	16 203	18 541	13 264	15 158	16 527	9,0
Vehicles	1 916	2 366	2 829	3 512	3 020	-14,0
Total capital expenditure on new assets	20 780	24 120	18 257	21 409	22 996	7,4
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	619 805	626 337	635 459	646 084	661 227	2,3
Inventories						
Work in progress	37 746	35 652	34 757	38 811	39 345	1,4
Other stocks	178 816	180 632	184 354	188 361	192 358	2,1
Total inventories	216 562	216 284	219 111	227 172	231 703	2,0

¹ All industries in the South African economy, excluding agriculture, electricity, gas and water supply, financial intermediation, insurance and government institutions.

² Preliminary estimates

Table 2 - Selected income and expenditure items: Mining and quarrying industry

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	34 114	31 770	35 682	33 670	31 817	-5,5
Interest paid	1 542	1 637	1 667	939	886	-5,6
Tax and company tax brought into account	1 849	1 245	1 478	1 798	900	-49,9
Net profit or loss before providing for company tax and dividends	5 961	5 736	5 230	6 491	1 631	-74,9
Capital expenditure on new assets						
Buildings, improvements and construction works	834	976	795	597	902	51,1
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	2 879	5 431	2 599	1 376	2 154	56,5
Vehicles	62	132	263	270	441	63,3
Total capital expenditure on new assets	3 775	6 539	3 657	2 243	3 497	55,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	131 242	132 927	135 209	129 415	131 692	1,8
Inventories						
Work in progress	4 808	5 146	5 105	5 908	6 070	2,7
Other stocks	6 874	7 662	7 892	7 315	7 861	7,5
Total inventories	11 682	12 808	12 997	13 223	13 931	5,4

² Preliminary estimates

Table 3 - Selected income and expenditure items: Manufacturing industry

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	222 881	213 421	220 066	233 497	243 733	4,4
Interest paid	5 104	3 582	3 597	3 712	3 834	3,3
Tax and company tax brought into account	4 788	3 977	4 717	5 625	6 847	21,7
Net profit or loss before providing for company tax and dividends	18 016	17 133	19 824	21 608	26 394	22,1
Capital expenditure on new assets						
Buildings, improvements and construction works	500	708	450	895	679	-24,1
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	6 679	4 624	6 470	8 313	8 885	6,9
Vehicles	432	294	368	316	390	23,4
Total capital expenditure on new assets	7 611	5 626	7 288	9 524	9 954	4,5
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	166 377	169 091	169 321	172 929	179 351	3,7
Inventories						
Work in progress	14 439	16 449	16 700	19 343	18 597	-3,9
Other stocks	78 339	78 823	83 968	85 178	85 642	0,5
Total inventories	92 778	95 272	100 668	104 521	104 239	-0,3

² Preliminary estimates

Table 4 - Selected income and expenditure items: Construction industry

Item	December 2003 R million	March 2004 R million	June 2004 R million	September 2004 R million	December ² 2004 R million	Change between the quarter ended September 2004 and the quarter ended December 2004 %
Turnover	25 727	24 188	25 536	27 478	27 778	1,1
Interest paid	722	558	591	550	626	13,8
Tax and company tax brought into account	120	104	109	92	107	16,3
Net profit or loss before providing for company tax and dividends	1 612	585	1 259	1 553	1 055	-32,1
Capital expenditure on new assets						
Buildings, improvements and construction works	247	230	234	145	100	-31,0
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	264	370	307	376	245	-34,8
Vehicles	93	87	76	378	98	-74,1
Total capital expenditure on new assets	604	687	617	899	443	-50,7
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	18 037	18 330	19 227	20 482	20 631	0,7
Inventories						
Work in progress	7 754	6 995	6 897	7 506	7 174	-4,4
Other stocks	1 276	1 532	1 994	1 839	1 691	-8,0
Total inventories	9 030	8 527	8 891	9 345	8 865	-5,1

² Preliminary estimates

Table 5 - Selected income and expenditure items: Trade industry

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	254 624	229 836	245 297	247 013	261 200	5,7
Interest paid	3 726	3 651	2 972	2 519	2 631	4,4
Tax and company tax brought into account	2 610	2 027	2 240	2 552	2 604	2,0
Net profit or loss before providing for company tax and dividends	15 620	12 119	13 164	10 507	12 685	20,7
Capital expenditure on new assets						
Buildings, improvements and construction works	391	382	308	546	746	36,6
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	1 432	1 313	1 291	1 950	1 925	-1,3
Vehicles	421	386	556	183	543	196,7
Total capital expenditure on new assets	2 244	2 081	2 155	2 679	3 214	20,0
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	51 718	54 216	59 707	64 543	59 656	-7,6
Inventories						
Work in progress	6 793	3 950	3 652	3 519	3 858	9,6
Other stocks	73 734	75 176	72 678	75 329	77 435	2,8
Total inventories	80 527	79 126	76 330	78 848	81 293	3,1

² Preliminary estimates

Table 6 - Selected income and expenditure items: Transport, storage and communication industry

Item	December 2003 R million	March 2004 R million	June 2004 R million	September 2004 R million	December ² 2004 R million	Change between the quarter ended September 2004 and the quarter ended December 2004 %
Turnover	66 836	66 966	65 656	69 357	74 167	6,9
Interest paid	1 932	2 990	2 598	2 443	1 746	-28,5
Tax and company tax brought into account	897	1 355	1 409	1 795	1 569	-12,6
Net profit or loss before providing for company tax and dividends	5 578	4 379	4 957	6 827	6 986	2,3
Capital expenditure on new assets						
Buildings, improvements and construction works	329	629	141	339	449	32,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	3 699	5 768	1 487	2 160	2 499	15,7
Vehicles	614	1 101	1 012	1 892	889	-53,0
Total capital expenditure on new assets	4 642	7 498	2 640	4 391	3 837	-12,6
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	152 634	154 764	148 711	145 598	150 904	3,6
Inventories						
Work in progress	856	747	624	791	1 001	26,5
Other stocks	6 784	6 750	6 559	7 485	7 504	0,3
Total inventories	7 640	7 497	7 183	8 276	8 505	2,8

² Preliminary estimates

Table 7 - Selected income and expenditure items: Real estate and other business services industry (excluding financial intermediation and insurance)

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	94 390	95 176	90 458	95 895	103 362	7,8
Interest paid	6 447	5 746	6 304	6 193	6 758	9,1
Tax and company tax brought into account	1 532	1 455	1 483	1 954	1 760	-9,9
Net profit or loss before providing for company tax and dividends	9 185	9 551	9 640	9 367	13 111	40,0
Capital expenditure on new assets						
Buildings, improvements and construction works	301	250	230	179	243	35,8
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	863	825	832	655	458	-30,1
Vehicles	281	328	541	466	648	39,1
Total capital expenditure on new assets	1 445	1 403	1 603	1 300	1 349	3,8
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	85 086	83 322	89 447	97 682	100 516	2,9
Inventories						
Work in progress	2 713	2 179	1 612	1 594	2 440	53,1
Other stocks	10 569	9 572	10 083	9 758	10 608	8,7
Total inventories	13 282	11 751	11 695	11 352	13 048	14,9

² Preliminary estimates

Table 8 - Selected income and expenditure items: Community, social and personal services industry (excluding government institutions)

Item	December 2003	March 2004	June 2004	September 2004	December ² 2004	Change between the quarter ended September 2004 and the quarter ended December 2004 %
	R million	R million	R million	R million	R million	
Turnover	17 829	16 513	17 196	17 615	16 746	-4,9
Interest paid	343	354	296	295	357	21,0
Tax and company tax brought into account	293	344	354	349	403	15,5
Net profit or loss before providing for company tax and dividends	2 335	2 616	2 115	2 113	1 491	-29,4
Capital expenditure on new assets						
Buildings, improvements and construction works	59	38	6	38	330	768,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	387	210	278	328	361	10,1
Vehicles	13	38	13	7	11	57,1
Total capital expenditure on new assets	459	286	297	373	702	88,2
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	14 711	13 687	13 837	15 435	18 477	19,7
Inventories						
Work in progress	383	186	167	150	205	36,7
Other stocks	1 240	1 117	1 180	1 457	1 617	11,0
Total inventories	1 623	1 303	1 347	1 607	1 822	13,4

² Preliminary estimates

Technical notes

Confidence intervals The 95% confidence intervals of a population parameter (turnover) is obtained as follows:

Lower limit
 = lower 95% confidence limit of a population parameter
 = estimate – 1,96* Standard Error (estimate);

and

Upper limit
 = upper 95% confidence limit of a population parameter
 = estimate + 1,96* Standard Error (estimate),

Standard error (SE) Standard error = $\frac{\text{Upper Limit (R million)} - \text{Lower Limit (R million)}}{2 * 1,96}$

Relative standard error (RSE) = $\frac{\text{SE(estimate)*100}}{\text{estimate}}$

Table A - Estimates of turnover by industry within 95% confidence limits - September 2004

Industry	Lower limit R million	Estimate R million	Upper limit R million	Relative standard error (RSE)
Mining and quarrying industry	32 738	33 670	34 602	1,4
Manufacturing industry	226 506	233 497	240 488	1,5
Construction industry	23 135	27 478	31 822	8,1
Trade industry	223 036	247 013	270 991	5,0
Transport, storage and communication industry	66 730	69 357	71 983	1,9
Real estate and other business services industry, excluding financial intermediation and insurance	72 798	95 895	118 993	12,3
Community, social and personal services industry, excluding government institutions	13 853	17 615	21 376	10,9

Table B - Estimates of turnover by industry within 95% confidence limits – December 2004

Industry	Lower limit R million	Estimate R million	Upper limit R million	Relative standard error (RSE)
Mining and quarrying industry	30 953	31 817	32 681	1,4
Manufacturing industry	234 679	243 733	252 787	1,9
Construction industry	22 115	27 778	33 441	10,4
Trade industry	231 386	261 200	291 013	5,8
Transport, storage and communication industry	69 591	74 167	78 743	3,1
Real estate and other business services industry, excluding financial intermediation and insurance	78 600	103 362	128 124	12,2
Community, social and personal services industry, excluding government institutions	14 499	16 746	18 993	6,8

Table C – Differences in turnover by industry between September 2004 and December 2004

Industry	Turnover for September 2004 R million	Turnover for December 2004 R million	Difference %
Mining and quarrying industry	33 670	31 817	-5,5
Manufacturing industry	233 497	243 733	4,4
Construction industry	27 478	27 778	1,1
Trade industry	247 013	261 200	5,7
Transport, storage and communication industry	69 357	74 167	6,9
Real estate and other business services industry, excluding financial intermediation and insurance	95 895	103 362	7,8
Community, social and personal services industry, excluding government institutions	17 615	16 746	-4,9

Explanatory notes

- Introduction**
1. Statistics South Africa (Stats SA) conducts a quarterly financial statistics sample survey of enterprises in industries in the formal non-agricultural business sector of the South African economy, excluding electricity, gas and water supply, financial intermediation, insurance and government enterprises. The statistical release contains information regarding –
 - Turnover, which includes the value of sales, amounts receivable for work done and services rendered, rent and or lease payments received for land and buildings, and rent, leasing and hiring received for machinery, vehicles and other equipment;
 - interest paid;
 - tax and company tax brought into account;
 - capital expenditure on new assets;
 - book value of land, buildings, machinery, furniture, vehicles and other equipment at the end of the quarter; and
 - inventories as at the end of the quarter.
 2. In order to improve timeliness of the publication, some information for the current quarter may have been estimated due to late and or non- submission by respondents. These estimates will be revised in the next statistical release(s) as soon as actual information is available.
- Background**
3. Statistics South Africa (Stats SA) developed a new Business Sampling Frame in 2001, based on the value-added tax (VAT) database obtained from the South African Revenue Service (SARS), which replaced the previous sampling frame. All enterprises are legally bound to register for VAT when their turnover for a period of twelve months equals or exceeds R300 000. Enterprises that conform to these criteria, were considered for sampling for the Quarterly Financial Statistics (QFS) survey. A sample of 3 273 enterprises was drawn from a population of enterprises that contributed approximately 95% to the total turnover per industry. All enterprises are stratified by type of enterprise according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* and measure of size, where measure of size is turnover. All large enterprises were completely enumerated and simple random sampling was applied for medium and small enterprises. The results of the sample were weighted in order to represent all enterprises covered in the population.
 4. This statistical release presents a selection of key findings and tables from Stats SA's QFS survey, conducted in December 2003, March 2004, June 2004, September 2004 and December 2004, which examines book value of land, buildings, machinery, furniture, vehicles and other equipment, inventories and selected income and expenditure items in the formal non-agricultural business sector in South Africa, excluding electricity, gas and water supply, financial intermediation, insurance and government institutions.

- Scope of the survey** 5. This survey covers financial statistics of the following industries according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* –
- mining and quarrying industry;
 - manufacturing industry;
 - construction industry;
 - trade industry;
 - transport, storage and communication industry;
 - real estate and business services industry, excluding financial intermediation and insurance; and
 - community, social and personal services industry, excluding government institutions.
- Classification** 6. The 1993 edition of the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993*, was used to classify the statistical units in the survey. The SIC is based on the 1990 International Standard Industrial Classification of all Economic Activities (ISIC) with suitable adaptations for local conditions. Statistics in this publication are only presented at SIC major division (one digit) level. Each enterprise is classified to an industry which reflects the predominant activity of the enterprise.
- Statistical unit** 7. The statistical unit for the collection of information is an enterprise. An enterprise is a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its production activities.
- Survey methodology and design** 8. The survey is conducted by mail on a quarterly basis. Questionnaires are sent to a sample of 3 273 enterprises. Questionnaires have to be returned to Stats SA within four weeks after the end of the quarter concerned. Fax and telephone reminders are used to follow up non-respondents.
9. A sample of 3 273 enterprises was drawn from a population of enterprises that contributed approximately 95% to the total turnover per industry. Three size groups per industry were used. All enterprises are stratified by type of enterprise according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* and measure of size, where measure of size is turnover. All large enterprises (size group one cases), which comprise 49% of the number of enterprises in the sample, are completely enumerated. Simple random sampling was applied for size-group two (medium sized enterprises) and size-group three (small enterprises).
- Reliability of estimates** 10. Data presented in this publication are based on information obtained from a sample of enterprises and are, therefore, subject to sampling variability; that is, they may differ from the figures that would have been produced if the data had been obtained from all enterprises in the different industries in South Africa.

- 11.** Inaccuracies may occur because of imperfections in reporting by enterprises and errors made with the collection and processing of the data. Inaccuracies of this kind are referred to as non-sampling errors. Every effort is made to minimise non-sampling errors by designing the questionnaire carefully, conducting pilot studies, editing of data and the implementation of efficient operating procedures. Figures for the latest quarter are preliminary. Fluctuations may occur in consecutive quarters as a result of seasonal and economic factors.
- Standard errors** **12.** The estimates in this publication are based on a sample drawn from units in the surveyed population. As a result of the entire population not being surveyed, the published estimates are subject to sampling error. The most common way of quantifying such sampling error is to calculate the standard error for the published estimate or statistic.
- Revised figures** **13.** The revised figures are due to respondents reporting revisions or corrections in their figures and late submissions of their data to Stats SA. Figures for the latest quarter are preliminary. Data are edited at individual enterprise level.
- Reference period** **14.** The reference period is the four quarters ending March, June, September and December of each year.
- Related publications** **15.** Users may also wish to refer to the following publications which are available from Stats SA -
- *Bulletin of Statistics* issued quarterly.
 - *South African Statistics* issued annually.
- Rounding-off of figures** **16.** The figures in the tables have, where necessary, been rounded off to the nearest digit shown.
- Symbols and abbreviations** **17.**
- | | |
|----------|---|
| CD | Compact Disc |
| GDP | Gross Domestic Product |
| ISIC | International Standard Industrial Classification |
| m | million |
| RSE | Relative Standard Error |
| SE | Standard Error |
| SIC | Standard Industrial Classification of all Economic Activities |
| SARS | South African Revenue Service |
| Stats SA | Statistics South Africa |
| VAT | Value added tax |

Glossary

Capital expenditure on new assets	Capital expenditure on new assets includes - <ul style="list-style-type: none">• the erection of new buildings and works, additions to and alterations of existing buildings and works, whether payments were made to outside contractors or concerns, or work done by the enterprise itself;• work in progress capitalised;• new plant and machinery, vehicles and equipment; and• used plant and machinery, which was imported by or on behalf of the enterprise.
Enterprise	An enterprise is a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its production activities.
Industry	An industry consists of a group of enterprises engaged in the same or similar kinds of economic activity, and is classified according to the <i>Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993</i> .
Inventories	Inventories consist of – <ul style="list-style-type: none">• stocks of outputs that are still held by the enterprise that produced them prior to their being further processed, sold, delivered to other units or used in other ways; and• stocks of products acquired from other enterprises that are intended to be used for intermediate consumption or for resale without further processing (factored goods).• Work in progress: Goods in the process of manufacturing or work that has been partially done, but which has not yet been completed at the end of the quarter.• Other stocks: Raw materials, components for processing, packing materials, fuel, consumable and maintenance stores, own manufactures and factored goods that have not been sold at the end of the quarter.
Net profit or loss	Net profit or loss is the difference between total income and total expenditure before drawings by proprietors or partners, company tax paid or provided for and dividends paid or provided for are taken into account. In the tables where net profit or loss is shown, it is the amount arrived at after total losses of individual enterprises were deducted from total profits of individual enterprises.
Statistical unit	A statistical unit is a unit about which statistics are tabulated, compiled or

published. The statistical units are derived from and linked to the South African Revenue Service (SARS) administrative data.

For the purpose of this publication, the statistical unit in the Quarterly Financial Statistics Survey is the enterprise. An enterprise is defined as a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its production activities.

Tax and company tax brought into account

Tax and company tax brought into account consist of taxes on incomes, profits and capital gains, excluding value-added tax (VAT). They are assessed on the actual or presumed incomes of enterprises and exclude employees' taxes and compulsory loan levies.

Turnover

Turnover refers to –

- the value of sales;
- amounts received for work done;
- amounts received for services rendered;
- rent and or lease payments received for land and buildings; and
- rent, leasing and hiring received for machinery, vehicles and other equipment.

Turnover excludes –

- value-added tax (VAT);
- net profit or loss on sales or revaluation of fixed assets (including profit or loss on foreign exchange);
- export freight charges;
- interest received; and
- excise duty.

General information

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