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Quarterly financial statistics

September 2004

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Key findings for the quarter ended September 2004

Total turnover of all the industries for the third quarter of 2004 was estimated at R728 805 million, reflecting an increase of 4,1% compared with the second quarter of 2004 (ended June 2004), for which the estimated value was R699 891 million.

All but two of the industries covered in the survey reflected an increase in turnover between the second quarter of 2004 and the third quarter of 2004. The largest percentage increase of 8,8 was reported in the manufacturing industry, followed by the construction industry (6,9%), the transport, storage and communication industry (3,9%), the trade industry (1,9%), and the real estate and other business services industry (excluding financial intermediation and insurance) (0,9%), while the community, social and personal services industry (excluding government institutions) remained relatively unchanged and the mining and quarrying industry reported a decrease of 1,2%.

Capital expenditure on new assets, which was estimated at R20 429 million for all industries for the third quarter of 2004, increased by 11,9% compared with the second quarter of 2004. Decreases in capital expenditure were reported in two of the seven industries. These include the mining and quarrying industry (-38,7%) and the real estate and other business services industry (excluding financial intermediation and insurance) (-15,5%).

Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the third quarter of 2004 was estimated at R646 009 million, reflecting an increase of 1,7% compared with the second quarter of 2004. Increases in book value of land, buildings, machinery, furniture, vehicles and other equipment were reported in all the industries except the transport, storage and communication industry which reported a decrease of 3,5% during the same period.

Inventories as at the end of the third quarter of 2004 were estimated at R225 260 million. This reflected an increase of 2,8% when compared with the second quarter of 2004. All the industries covered in the survey reported an increase in inventories except the community, social and personal services industry (excluding government institutions) (-10,5%) and the real estate and other business services industry (excluding financial intermediation and insurance) (-6,8%).

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Notes

Forthcoming issues	Issue December 2004	Expected release date 31 March 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 June 2004 was 84,8%. The percentage response for September 2004 was 82,6 %.	

Table 1 – Selected income and expenditure items: All industries¹

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	697 080	716 401	677 870	699 891	728 805	4,1
Interest paid	19 100	19 816	18 518	18 025	16 580	-8,0
Tax and company tax brought into account	10 424	12 089	10 507	11 790	13 579	15,2
Net profit or loss before providing for company tax and dividends	47 895	58 307	52 119	56 189	60 794	8,2
Capital expenditure on new assets						
Buildings, improvements and construction works	2 820	2 661	3 213	2 164	2 411	11,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	14 875	16 203	18 541	13 264	14 409	8,6
Vehicles	4 278	1 916	2 366	2 829	3 609	27,6
Total capital expenditure on new assets	21 973	20 780	24 120	18 257	20 429	11,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	610 495	619 805	626 337	635 459	646 009	1,7
Inventories						
Work in progress	39 816	37 746	35 652	34 757	37 443	7,7
Other stocks	160 585	178 816	180 632	184 354	187 817	1,9
Total inventories	200 401	216 562	216 284	219 111	225 260	2,8

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

² Preliminary estimates

* Revised figures

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

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	33 290	34 114	31 770	35 682	35 254	-1,2
Interest paid	1 452	1 542	1 637	1 667	1 043	-37,4
Tax and company tax brought into account	1 639	1 849	1 245	1 478	1 571	6,3
Net profit or loss before providing for company tax and dividends	4 322	5 961	5 736	5 230	5 937	13,5
Capital expenditure on new assets						
Buildings, improvements and construction works	561	834	976	795	597	-24,9
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	3 355	2 879	5 431	2 599	1 373	-47,2
Vehicles	166	62	132	263	270	2,7
Total capital expenditure on new assets	4 082	3 775	6 539	3 657	2 240	-38,7
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	120 932	131 242	132 927	135 209	136 644	1,1
Inventories						
Work in progress	5 009	4 808	5 146	5 105	5 893	15,4
Other stocks	6 946	6 874	7 662	7 892	7 483	-5,2
Total inventories	11 955	11 682	12 808	12 997	13 376	2,9

² Preliminary estimates

* Revised figures

Table 3 - Selected income and expenditure items: Manufacturing industry

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	216 921	222 881	213 421	220 066	239 508	8,8
Interest paid	4 780	5 104	3 582	3 597	3 817	6,1
Tax and company tax brought into account	4 086	4 788	3 977	4 717	5 467	15,9
Net profit or loss before providing for company tax and dividends	17 393	18 016	17 133	19 824	21 610	9,0
Capital expenditure on new assets						
Buildings, improvements and construction works	797	500	708	450	785	74,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	6 195	6 679	4 624	6 470	7 736	19,6
Vehicles	602	432	294	368	295	-19,8
Total capital expenditure on new assets	7 594	7 611	5 626	7 288	8 816	21,0
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	170 311	166 377	169 091	169 321	171 273	1,2
Inventories						
Work in progress	18 181	14 439	16 449	16 700	17 767	6,4
Other stocks	65 394	78 339	78 823	83 968	85 175	1,4
Total inventories	83 575	92 778	95 272	100 668	102 942	2,3

² Preliminary estimates

* Revised figures

Table 4 - Selected income and expenditure items: Construction industry

Item	September 2003 R million	December 2003 R million	March 2004 R million	June* 2004 R million	September ² 2004 R million	Change between the quarter ended June 2004 and the quarter ended September 2004 %
Turnover	26 247	25 727	24 188	25 536	27 292	6,9
Interest paid	591	722	558	591	543	-8,1
Tax and company tax brought into account	79	120	104	109	92	-15,6
Net profit or loss before providing for company tax and dividends	717	1 612	585	1 259	1 673	32,9
Capital expenditure on new assets						
Buildings, improvements and construction works	311	247	230	234	145	-38,0
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	239	264	370	307	412	34,2
Vehicles	282	93	87	76	398	423,7
Total capital expenditure on new assets	832	604	687	617	955	54,8
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	19 216	18 037	18 330	19 227	20 062	4,3
Inventories						
Work in progress	7 628	7 754	6 995	6 897	7 715	11,9
Other stocks	1 930	1 276	1 532	1 994	1 856	-6,9
Total inventories	9 558	9 030	8 527	8 891	9 571	7,6

² Preliminary estimates

* Revised figures

Table 5 - Selected income and expenditure items: Trade industry

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	240 397	254 624	229 836	245 297	250 059	1,9
Interest paid	3 768	3 726	3 651	2 972	2 635	-11,3
Tax and company tax brought into account	1 831	2 610	2 027	2 240	2 363	5,5
Net profit or loss before providing for company tax and dividends	11 799	15 620	12 119	13 164	13 055	-0,8
Capital expenditure on new assets						
Buildings, improvements and construction works	452	391	382	308	472	53,2
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	1 282	1 432	1 313	1 291	1 897	46,9
Vehicles	363	421	386	556	172	-69,1
Total capital expenditure on new assets	2 097	2 244	2 081	2 155	2 541	17,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	48 695	51 718	54 216	59 707	64 727	8,4
Inventories						
Work in progress	4 901	6 793	3 950	3 652	3 635	-0,5
Other stocks	69 873	73 734	75 176	72 678	75 553	4,0
Total inventories	74 774	80 527	79 126	76 330	79 188	3,7

² Preliminary estimates

* Revised figures

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

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	66 811	66 836	66 966	65 656	68 216	3,9
Interest paid	1 708	1 932	2 990	2 598	2 311	-11,0
Tax and company tax brought into account	1 011	897	1 355	1 409	1 794	27,3
Net profit or loss before providing for company tax and dividends	1 248	5 578	4 379	4 957	7 232	45,9
Capital expenditure on new assets						
Buildings, improvements and construction works	275	329	629	141	172	22,0
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	2 777	3 699	5 768	1 487	2 111	42,0
Vehicles	1 460	614	1 101	1 012	1 883	86,1
Total capital expenditure on new assets	4 512	4 642	7 498	2 640	4 166	57,8
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	145 781	152 634	154 764	148 711	143 439	-3,5
Inventories						
Work in progress	864	856	747	624	791	26,8
Other stocks	6 497	6 784	6 750	6 559	7 292	11,2
Total inventories	7 361	7 640	7 497	7 183	8 083	12,5

² Preliminary estimates

* Revised figures

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

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	96 042	94 390	95 176	90 458	91 281	0,9
Interest paid	6 348	6 447	5 746	6 304	5 972	-5,3
Tax and company tax brought into account	1 491	1 532	1 455	1 483	1 918	29,3
Net profit or loss before providing for company tax and dividends	10 733	9 185	9 551	9 640	9 177	-4,8
Capital expenditure on new assets						
Buildings, improvements and construction works	404	301	250	230	216	-6,1
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	856	863	825	832	554	-33,4
Vehicles	1 390	281	328	541	585	8,1
Total capital expenditure on new assets	2 650	1 445	1 403	1 603	1 355	-15,5
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	90 815	85 086	83 322	89 447	96 015	7,3
Inventories						
Work in progress	3 037	2 713	2 179	1 612	1 492	-7,4
Other stocks	8 527	10 569	9 572	10 083	9 402	-6,8
Total inventories	11 564	13 282	11 751	11 695	10 894	-6,8

² Preliminary estimates

* Revised figures

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

Item	September 2003	December 2003	March 2004	June* 2004	September ² 2004	Change between the quarter ended June 2004 and the quarter ended September 2004 %
	R million	R million	R million	R million	R million	
Turnover	17 372	17 829	16 513	17 196	17 195	0,0
Interest paid	453	343	354	296	259	-12,5
Tax and company tax brought into account	287	293	344	354	374	5,6
Net profit or loss before providing for company tax and dividends	1 683	2 335	2 616	2 115	2 110	-0,2
Capital expenditure on new assets						
Buildings, improvements and construction works	20	59	38	6	24	300,0
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	171	387	210	278	326	17,3
Vehicles	15	13	38	13	6	-53,8
Total capital expenditure on new assets	206	459	286	297	356	19,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	14 745	14 711	13 687	13 837	13 849	0,1
Inventories						
Work in progress	196	383	186	167	150	-10,2
Other stocks	1 418	1 240	1 117	1 180	1 056	-10,5
Total inventories	1 614	1 623	1 303	1 347	1 206	-10,5

² Preliminary estimates

* Revised figures

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 - June 2004

Industry	Lower limit R million	Estimate R million	Upper limit R million	Relative standard error (RSE)
Mining and quarrying industry	34 922	35 682	36 443	1,1
Manufacturing industry	214 127	220 066	226 005	1,4
Construction industry	21 507	25 536	29 565	8,0
Trade industry	221 565	245 297	269 028	4,9
Transport, storage and communication industry	61 837	65 656	69 475	3,0
Real estate and other business services industry, excluding financial intermediation and insurance	68 808	90 458	112 108	12,2
Community, social and personal services industry, excluding government institutions	13 142	17 196	21 250	12,0

Table B - 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	34 279	35 254	36 228	1,4
Manufacturing industry	232 381	239 508	246 635	1,5
Construction industry	22 906	27 292	31 677	8,2
Trade industry	225 783	250 059	274 335	5,0
Transport, storage and communication industry	65 380	68 216	71 052	2,1
Real estate and other business services industry, excluding financial intermediation and insurance	67 040	91 281	115 522	13,5
Community, social and personal services industry, excluding government institutions	13 454	17 195	20 935	11,1

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

Industry	Turnover for June 2004 R million	Turnover for September 2004 R million	Difference %
Mining and quarrying industry	35 682	35 254	-1,2
Manufacturing industry	220 066	239 508	8,8
Construction industry	25 536	27 292	6,9
Trade industry	245 297	250 059	1,9
Transport, storage and communication industry	65 656	68 216	3,9
Real estate and other business services industry, excluding financial intermediation and insurance	90 458	91 281	0,9
Community, social and personal services industry, excluding government institutions	17 196	17 195	0,0

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 September 2003, December 2003, March 2004, June 2004 and September 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 |
| SARS | South African Revenue Service |
| SE | Standard Error |
| SIC | Standard Industrial Classification of all Economic Activities |
| 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 at the end of the quarter 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.

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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