

1 RATES APPLICABLE TO INDIVIDUALS

- Statutory rates of tax:**

TAXABLE INCOME		RATES OF TAX			
R	R	R			R
0	— 100 000		18%	of every R1	
100 001	— 160 000	18 000	+	25%	of the amount over 100 000
160 001	— 220 000	33 000	+	30%	of the amount over 160 000
220 001	— 300 000	51 000	+	35%	of the amount over 220 000
300 001	— 400 000	79 000	+	38%	of the amount over 300 000
400 001	and over	117 000	+	40%	of the amount over 400 000

- Rebates:**

Primary rebate R7 200
 Additional rebate for persons 65 years or older R4 500

The rebates for individuals are deducted from the normal tax determined according to the statutory rates of tax.

- Tax threshold:**

Persons under 65 years R7 200
 Persons 65 years or older R4 500

2 RATES APPLICABLE TO TRUSTS AND PERSONAL SERVICE TRUSTS

- Employees' tax must be deducted at a flat rate of 40% on the remuneration of trusts and / or personal service trusts (excluding a special trust).
- No rebates are allowed to trusts or personal service trusts.

3 RATES APPLICABLE TO PERSONAL SERVICE COMPANIES

- Employees' tax must be deducted at a flat rate of 34% on the remuneration of personal service companies.
- No rebates are allowed to personal service companies.