

2013 - STATUTORY RATES OF TAX

- Rates applicable to individuals

TAXABLE INCOME (R)	RATES OF TAX (R)
0 – 160 000	18% of each R1
160 001 – 250 000	28 800 + 25% of the amount above 160 000
250 001 – 346 000	51 300 + 30% of the amount above 250 000
346 001 – 484 000	80 100 + 35% of the amount above 346 000
484 001 – 617 000	128 400 + 38% of the amount above 484 000
617 001 and above	178 940 + 40% of the amount above 617 000

Tax rebates applicable to individuals are:

- Primary rebate R 11 440
- Secondary rebate (for persons 65 years and older) R 6 390
- Tertiary rebate (for persons 75 years and older) R 2 130

Tax thresholds applicable to individuals (excluding the allowable medical scheme fees tax credit) are:

- Persons under 65 years R 63 556
- Persons 65 years and older R 99 056
- Persons 75 years and older R110 889

2012 - STATUTORY RATES OF TAX

- Rates applicable to individuals

Taxable Income			Rates of Tax				
R		R	R				R
0	—	150 000				18% of each R1	
150 001	—	235 000	27 000	+	25%	of the amount above	150 000
235 001	—	325 000	48 250	+	30%	of the amount above	235 000
325 001	—	455 000	75 250	+	35%	of the amount above	325 000
455 001	—	580 000	120 750	+	38%	of the amount above	455 000
580 001		and above	168 250	+	40%	of the amount above	580 000

Tax rebates applicable to individuals are:

- Primary rebate R 10 755
- Additional rebate (for persons 65 years and older) R 6 012
- Additional rebate (for persons 75 years and older) R 2 000

Tax thresholds applicable to individuals are:

- Persons under 65 years R 59 750

- Persons 65 years and older R 93 150
- Persons 75 years and older R104 261

2011 - STATUTORY RATES OF TAX

- Rates applicable to individuals

Taxable Income			Rates of Tax				
R		R	R				R
0	—	140 000				18% of each R1	
140 001	—	221 000	25 200	+	25%	of the amount above	140 000
221 001	—	305 000	45 450	+	30%	of the amount above	221 000
305 001	—	431 000	70 650	+	35%	of the amount above	305 000
431 001	—	552 000	114 750	+	38%	of the amount above	431 000
552 001		and above	160 730	+	40%	of the amount above	552 000

Tax rebates applicable to individuals are:

- Primary rebate R10 260
- Additional rebate (for persons 65 years and older) R 5 675

Tax thresholds applicable to individuals are:

- Persons under 65 years R57 000
- Persons 65 years and older R88 528

2010 - STATUTORY RATES OF TAX

- Rates applicable to individuals

Taxable Income			Rates of Tax				
R		R	R				R
0	—	132 000				18% of every R1	
132 001	—	210 000	23 760	+	25%	of the amount over	132 000
210 001	—	290 000	43 260	+	30%	of the amount over	210 000
290 001	—	410 000	67 260	+	35%	of the amount over	290 000
410 001	—	525 000	109 260	+	38%	of the amount over	410 000
525 001		and over	152 960	+	40%	of the amount over	525 000

Tax rebates applicable to individuals are:

- Primary rebate R 9 756
- Additional rebate (for persons 65 years and older) R 5 400

Tax thresholds applicable to individuals are:

- Persons under 65 years R54 200
- Persons 65 years and older R84 200

2009 - STATUTORY RATES OF TAX

- Rates applicable to individuals

Taxable Income			Rates of Tax				
R		R	R				R
0	—	122 000			18%	of every R1	
122 001	—	195 000	21 960	+	25%	of the amount over	122 000
195 001	—	270 000	40 210	+	30%	of the amount over	195 000
270 001	—	380 000	62 710	+	35%	of the amount over	270 000
380 001	—	490 000	101 210	+	38%	of the amount over	380 000
490 001		and over	143 010	+	40%	of the amount over	490 000

Tax rebates applicable to individuals are:

- Primary rebate R 8 280
- Additional rebate (for persons 65 years and older) R 5 040

Tax thresholds applicable to individuals are:

- Persons under 65 years R46 000
- Persons 65 years and older R74 000