

## INCOME TAX: INDIVIDUALS AND TRUSTS

Tax rates for the period from 1 March 2017 to 28 February 2018

### Individuals and special trusts

Taxable Income (R)	Rate of Tax (R)
0 – 189 880	18% of taxable income
189 881 – 296 540	34 178 + 26% of taxable income above 189 880
296 541 – 410 460	61 910 + 31% of taxable income above 296 540
410 461 – 555 600	97 225 + 36% of taxable income above 410 460
555 601 – 708 310	149 475 + 39% of taxable income above 555 600
708 311 – 1 500 000	209 032 + 41% of taxable income above 708 310
1 500 001 and above	533 625 + 45% of taxable income above 1 500 000

### Trusts other than special trusts

Rate of Tax 45%

### Tax Rebates and Tax Thresholds

Rebates	
Primary	R13 635
Secondary (Persons 65 and older)	R7 479
Tertiary (Persons 75 and older)	R2 493

  

Age	Tax Threshold
Below age 65	R75 750
Age 65 to below 75	R117 300
Age 75 and over	R131 150