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INDIVIDUALS AND
TRUSTS. Tax rates
(year of assessment
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2015) Individuals and
special trusts. Taxable
Income (R) Rate of Tax
(R) 0 - 174 550 18% of
taxable income 174
551 - 272 700 31 419
+ 25% of taxable
income above 174 550
272 701 - 377 450 55
957 + 30% of taxable
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382 ...

Individuals below the age of 65 who do not carry on a ...

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enterprises .

Consideration is being given to replacing the graduated tax structure for

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Taxable income:

Taxable rates: 0 – 165 600: 18% of each R1:
165 601 – 258 750: 29 808 + 25% of the amount above 165 600:
258 751 – 358 110: 53 096 + 30% of the amount above 258

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750: 358 111 - 500

940: 82 904 + 35% of
the amount above 358
110

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