### Rate of Tax (R)

- Individuals below the age of 18: They do not pay tax and are not taxed in the tax year.
- Individuals over the age of 18: Tax is calculated based on annual income (R), and the rate of tax (R) varies depending on the income bracket.

### Retirement fund lump sum withdrawals

- Before age 65: R70,700
- Age 65 to below 75: R110,200
- Age 75 and over: R123,350
- Tertiary (Persons 75 and older): R2,367

### Tax Rebates and Tax Thresholds

<table>
<thead>
<tr>
<th>Taxable Income (R)</th>
<th>Rate of Tax (R)</th>
<th>Tax Rebates</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 500 000</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>500 001 – 660 000</td>
<td>25%</td>
<td></td>
</tr>
<tr>
<td>660 001 – 673 100</td>
<td>30%</td>
<td></td>
</tr>
<tr>
<td>673 101 – 84 351</td>
<td>38%</td>
<td></td>
</tr>
<tr>
<td>84 351 – 174 550</td>
<td>40%</td>
<td></td>
</tr>
<tr>
<td>174 551 – 272 700</td>
<td>45%</td>
<td></td>
</tr>
<tr>
<td>272 701 – 377 450</td>
<td>50%</td>
<td></td>
</tr>
<tr>
<td>377 451 – 528 000</td>
<td>52%</td>
<td></td>
</tr>
<tr>
<td>528 001 – 673 100</td>
<td>54%</td>
<td></td>
</tr>
<tr>
<td>673 101 and above</td>
<td>56%</td>
<td></td>
</tr>
</tbody>
</table>

### Medical and disability expenses

- The greater of R1,750 or R3,500 less current deductions to a pension fund, or R1,800 per annum. Any excess over R1,800 may be carried forward to the following year of assessment.

### Tertiary education

- Maximum of R1,800 per annum. Any excess over R1,800 may be carried forward to the following year of assessment.

### Donations

- Donations made to qualifying public benefit organisations are deductible from taxable income. The amount of donations exceeding 10% of taxable income is treated as a donation to qualifying public benefit organisations.

### Employee motor vehicles

- The fixed cost must be reduced on a pro-rata basis if the vehicle is used for private purposes.
- The percentage is reduced to 20% if the employee uses the vehicle for business purposes for less than a full year.
- The percentage is further reduced to 10% if the employee has used the vehicle for business purposes for more than a full year.

### Fringe benefits

- The fringe benefit is treated as a donation to a qualifying public benefit organisation if it is paid for the purposes of an employee's accommodation expenses or if the value of the fringe benefit exceeds the value of the donation.

### Basic allowance

- The basic allowance is 10% of a person's income, with a maximum of 10% of the taxable income.

### Donations in respect of specific public benefit organisations

- The amount of donations exceeding 10% of taxable income is treated as a donation to qualifying public benefit organisations.

### Deductions in respect of donations to certain public benefit organisations

- The amount of donations exceeding 10% of taxable income is treated as a donation to qualifying public benefit organisations.

### Tertiary (Persons 75 and older) R2,367

- The tertiary education allowance is 10% of the person's income, with a maximum of 10% of the taxable income.

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The difference between turnover charge in the table and the actual amount of business charge is not to be included in gross income.

Business Investment allowance is 25% of gross income to a maximum of R500 000.

The term "the person" will apply if the accommodation is rented to the employer, by an associated member in relation to the employer, or under certain limited circumstances where it is not owned by the employer.

Interest-free or low-interest loans

The general principle is that foreign taxes on foreign sourced income are allowed as a credit against South African tax payable. This is applicable to residents.

The difference between interest charged at the official rate and the actual amount of interest charged, is to be included in gross income.

In limited circumstances the applicable tax rate may be reduced in terms of a designated area or for a specific capital gain or capital loss.

A final tax at a rate of 15% on property donated in each year by a natural person is levied. A tax at a rate of 15% is imposed on property donated in each year by a member of a body of trustees or a donor of a cultural institution.

A final tax at a rate of 15% is imposed on gross amounts payable to non-resident sellers of immovable property. The tax is to be withheld by companies paying the taxable amount to the non-resident. The tax is to be ascertained by the company that decides to proceed with a transaction.

A final tax at a rate of 15% is imposed on the disposal of assets.

A final tax at a rate of 15% is imposed on a capital gain or capital loss.

The general principle is that foreign taxes on foreign sourced income are allowed as a credit against South African tax payable. This is applicable to residents. A non-resident taxable income above R1 500 000.

The tax to be withheld from payments to the non-residents is at a rate of 15%.

The tax to be withheld from payments to the non-residents is at a rate of 15%.

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