



Guide for Tax Rates/Duties/Levies

Guide for Tax Rates/Duties/Levies

Preface

This guide provides a current and historical view of the rates of various taxes, duties and levies collected by SARS. While care has been taken to ensure that the rates published are correct at the date of publication, it is advisable to verify the applicable rates by consulting the legislation pertaining to a particular rate, should there be any doubt. The rates recorded “to date” are the rates as at date of publication of this guide.

In this guide references to sections are to sections of the Income Tax Act 58 of 1962 (the Act) and paragraphs are to paragraphs of Schedules to the Act unless indicated otherwise.

This guide has been updated to include the provisions of the Taxation Laws Amendment Act 20 of 2021, the Tax Administration Laws Amendment Act 21 of 2021 and the Rates and Monetary Amounts and Amendment of Revenue Laws Act 19 of 2021, all promulgated on 19 January 2022 and the Taxation Laws Amendment Act 20 of 2022, the Tax Administration Laws Amendment Act 16 of 2022 and the Rates and Monetary Amounts and Amendment of Revenue Laws Act 19 of 2022, all promulgated on 5 January 2023.

For more information you may –

- visit SARS website at **www.sars.gov.za**;
- contact the SARS National Call Centre –
 - if calling locally, on 0800 00 7277; or
 - if calling from abroad, on +27 11 602 2093 (only between 8am and 4:30pm South African time).
- have a virtual consultation with a SARS consultant by making an appointment via the **SARS website**;
- visit your nearest SARS branch, after making an appointment via the **SARS website**; or;
- contact your own tax advisor or practitioner.

Comments on this guide may be e-mailed to **policycomments@sars.gov.za**.

Leveraged Legal Products

SOUTH AFRICAN REVENUE SERVICE

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1. Corporates

1.1 Companies

Companies including close corporations (but excluding companies referred to in 1.2 to 1.6 for the indicated years of assessment).

Year of assessment ending during the period	Rate of normal tax on taxable income
01/04/2016 – 31/03/2017	28%
01/04/2017 – 31/03/2018	28%
01/04/2018 – 31/03/2019	28%
01/04/2019 – 31/03/2020	28%
01/04/2020 – 31/03/2021	28%
01/04/2021 – 31/03/2022	28%
01/04/2022 – 30/03/2023	28%
31/03/2023 –	27%

Notes:

(1) Close corporations (CCs)

CCs became liable to tax with effect from the 1985 year of assessment.

1.2 Mining companies

1.2.1 Companies mining for gold

These companies are taxed according to one of the following “gold mining tax formulae”:

(a) Rate of normal tax on taxable income derived from mining for gold

Only one formula (see below) applies as from 1 April 2012 as STC was replaced by dividends tax on that date.

Year of assessment ending during the period	Formula
01/04/2016 – 31/03/2017	$Y = 34 - (170/x)$
01/04/2017 – 31/03/2018	$Y = 34 - (170/x)$
01/04/2018 – 31/03/2019	$Y = 34 - (170/x)$
01/04/2019 – 31/03/2020	$Y = 34 - (170/x)$
01/04/2020 – 31/03/2021	$Y = 34 - (170/x)$
01/04/2021 – 31/03/2022	$Y = 34 - (170/x)$

Year of assessment ending during the period	Formula
01/04/2022– 31/03/2023	$Y = 34 - (170/x)$

in which formula:

x = the ratio, expressed as a percentage, calculated as follows:

$$\frac{\text{Taxable income from gold mining}}{\text{Total revenue (turnover) from gold mining}}$$

and

y = calculated percentage which represents the rate of tax to be levied

(b) Rate of normal tax on taxable income other than that derived from mining for gold

Only one rate (see below) applies as from 1 April 2012 as STC was replaced by dividends tax on that date.

Year of assessment ending during the period	Rate
01/04/2016 – 31/03/2017	28%
01/04/2017 – 31/03/2018	28%
01/04/2018 – 31/03/2019	28%
01/04/2019 – 31/03/2020	28%
01/04/2020 – 31/03/2021	28%
01/04/2021 – 31/03/2022	28%
01/04/2022 – 30/03/2023	28%
31/03/2023 –	27%

1.2.2 Oil and gas companies

(a) Rate of dividends tax in respect of dividends paid by an oil and gas company

The rate of dividends tax that is paid by an oil and gas company on the amount of any dividend derived from oil and gas income must not exceed 0% of the amount of that dividend.

Dividends paid out of amounts not derived from an oil and gas company's oil and gas income will be subject to dividends tax at the rate of 20% if a reduced rate or exemption is not applicable.

The rate of 0% also applies to the amount of a foreign dividend paid by a foreign oil and gas company on listed shares provided that the foreign dividend is derived from that company's oil and gas income.

(b) Rate of withholding tax on interest paid by an oil and gas company

Withholding tax on interest is applicable with effect from 1 January 2015. The rate of withholding tax payable by an oil and gas company may not exceed 0% of the amount of any interest that is paid or becomes due and payable on or after that date by such company for loans applied to fund expenditure contemplated in paragraph 5(2) of the Tenth Schedule. The rate is 15% on other interest paid to non-residents, unless an exemption or a reduced rate applies (see **9.2**).

1.3 Insurers

1.3.1 Long-term insurers

Long-term insurers were previously taxed on a four fund basis [corporate fund (CF), individual policyholder fund (IPF), company policyholder fund (CPF) and untaxed policyholder fund (UPF)].

A fifth fund, the risk policy fund (RPF) was introduced with effect from 1 January 2016 and for years of assessment commencing on or after that date.

Rate of normal tax on taxable income derived by the five funds

Year of assessment ending during the period	CF (1)	IPF (2)	CPF (3)	UPF (4)		RPF (5)
				Administered retirement funds	Other	
01/04/2016 –31/03/2017	28%	30%	28%	See 1.4	0%	28%
01/04/2017 –31/03/2018	28%	30%	28%	See 1.4	0%	28%
01/04/2018 –31/03/2019	28%	30%	28%	See 1.4	0%	28%
01/04/2019 – 31/03/2020	28%	30%	28%	See 1.4	0%	28%
01/04/2020 –31/03/2021	28%	30%	28%	See 1.4	0%	28%
01/04/2021 – 31/03/2022	28%	30%	28%	See 1.4	0%	28%
01/04/2022 – 31/03/2023	28%	30%	28%	See 1.4	0%	28%

1.3.2 Short-term insurers

The rate of normal tax on the taxable income of a company carrying on a short-term insurance business is the same rate as is applicable to companies, see **1.1**.

1.4 Small business corporations

Year of assessment ending during the period	Taxable income (R)	Rate of normal tax on taxable income (R)
01/04/2016 – 31/03/2017	1 – 75 000	0%
	75 001 – 365 000	7% of the amount above 75 000
	365 001 – 550 000	20 300 + 21% of the amount above 365 000
	550 001 and above	59 150 + 28% of the amount above 550 000
01/04/2017 – 31/03/2018	1 – 75 750	0%
	75 751 – 365 000	7% of the amount above 75 750
	365 001 – 550 000	20 248 + 21% of the amount above 365 000
	550 001 and above	59 098 + 28% of the amount above 550 000
01/04/2018 – 31/03/2019	1 – 78 150	0%
	78 151 – 365 000	7% of the amount above 78 150
	365 001 – 550 000	20 080 + 21% of the amount above 365 000
	550 001 and above	58 930 + 28% of the amount above 550 000
01/04/2019 – 31/03/2020	1 – 79 000	0%
	79 001 – 365 000	7% of the amount above 79 000
	365 001 – 550 000	20 020 + 21% of the amount above 365 000
	550 001 and above	58 870 + 28% of the amount above 550 000
01/04/2020 – 31/03/2021	1 – 83 100	0%
	83 101 – 365 000	7% of the amount above 83 100
	365 001 – 550 000	19 733 + 21% of the amount above 365 000
	550 001 and above	58 583 + 28% of the amount above 550 000
01/04/2021 – 31/03/2022	1 – 87 300	0%
	87 301 – 365 000	7% of the amount above 87 300
	365 001 – 550 000	19 439 + 21% of the amount above 365 000
	550 001 and above	58 289 + 28% of the amount above 550 000

Year of assessment ending during the period	Taxable income (R)	Rate of normal tax on taxable income (R)
01/04/2022 – 31/03/2023	1 – 91 250	0%
	91 251 – 365 000	7% of the amount above 91 250
	365 001 – 550 000	19 163+ 21% of the amount above 365 000
	550 001 and above	58 013 + 28% of the amount above 550 000

1.5 Public benefit organisations or recreational clubs

A public benefit organisation (PBO) that is approved under section 30(3) is taxable on its taxable income as from its first year of assessment commencing on or after 1 April 2006.

A recreational club that is approved under section 30A(2) is taxable on its taxable income as from its first year of assessment commencing on or after 1 April 2007.

A small business funding entity that is approved under section 30C(1).

1.5.1 PBO or recreational club that is a company

01/04/2016 – 31/03/2017	28%
01/04/2017 – 31/03/2018	28%
01/04/2018 – 31/03/2019	28%
01/04/2019 – 31/03/2020	28%
01/04/2020 – 31/03/2021	28%
01/04/2021 – 30/03/2023	28%
commencing on or after 31/03/2023	27%

1.5.2 PBO that is a trust

Year of assessment	Rate of normal tax on taxable income
commencing on or after 01/03/2016 or ending on 28/02/2017	28%
commencing on or after 01/03/2017 or ending on 28/02/2018	28%
commencing on or after 01/03/2018 or ending on 28/02/2019	28%
commencing on or after 01/03/2019 or ending on 29/02/2020	28%

Year of assessment	Rate of normal tax on taxable income
commencing on or after 01/03/2020 or ending on 28/02/2021	28%
commencing on or after 01/03/2021 or ending on 28/02/2023	28%
commencing on or after 01/03/2023	27%

1.6 Micro businesses

A person qualifies as a micro business (as defined in the Sixth Schedule to the Act) if that person is a –

- natural person (or the deceased or insolvent estate of a natural person that was a registered micro business at the time of death or insolvency); or
- company,

and the qualifying turnover of that person for the year of assessment does not exceed R1 million.

Year of assessment ending during the period	Taxable turnover (R)	Rate of tax (R)
01/03/2016 – 28/02/2017	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000
01/03/2017 – 28/02/2018	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000
01/03/2018 – 28/02/2019	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000
01/03/2019 – 29/02/2020	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000

Year of assessment ending during the period	Taxable turnover (R)	Rate of tax (R)
01/03/2020 – 28/02/2021	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000
01/03/2021 – 28/02/2022	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000
01/03/2022 –	1 – 335 000	0%
	335 001 – 500 000	1% of the amount above 335 000
	500 001 – 750 000	1 650 + 2% of the amount above 500 000
	750 001 and above	6 650 + 3% of the amount above 750 000

2. Personal income tax (natural persons and special trusts for the 2017 and subsequent years of assessment)

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment ending during the period of 12 months ending on 28 February 2017

Taxable income (R)	Rate of tax (R)
1 – 188 000	18% of each R1
188 001 – 293 600	33 840 + 26% of the amount above 188 000
293 601 – 406 400	61 296 + 31% of the amount above 293 600
406 401 – 550 100	96 264 + 36% of the amount above 406 400
550 101 – 701 300	147 996 + 39% of the amount above 550 100
701 301 and above	206 964 + 41% of the amount above 701 300

Rebates (any natural person)	Amount
Primary	R13 500
Secondary (age 65 years or older) additional to primary	R7 407
Tertiary (age 75 year or older) additional to primary and secondary	R2 466

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R286
A natural person and one dependant	R572
A natural person and more than one dependant	R572 plus R192 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R75 000
Age 65 years or older	R116 150
Age 75 years or older	R129 850

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person's employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person's employer,

unless, where the person's employer is a company, the person at any time held more than five per cent of the issued shares or members' interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2016

Taxable Income (R)	Rate of Tax (R)
1 – 25 000	0%
25 001 – 660 000	18% of the amount above 25 000
660 001 – 990 000	114 300 + 27% of the amount above 660 000
990 001 and above	203 400 + 36% of the amount above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2016

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2016

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

2018

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment ending during the period of 12 months ending on 28 February 2018

2018

Taxable income (R)	Rate of tax (R)
1 – 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

Rebates (any natural person)	Amount
Primary	R13 635
Secondary (age 65 years or older) additional to primary	R7 479
Tertiary (age 75 year or older) additional to primary and secondary	R2 493

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R303
A natural person and one dependant	R606
A natural person and more than one dependant	R606 plus R204 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> <li data-bbox="855 349 1398 568">(i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and <li data-bbox="855 577 1398 640">(ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R75 750
Age 65 years or older	R117 300
Age 75 years or older	R131 150

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person’s employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person’s employer,

unless, where the person’s employer is a company, the person at any time held more than five per cent of the issued shares or members’ interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2017

Taxable Income (R)	Rate of Tax (R)
1 - 25 000	0%
25 001 – 660 000	18% of the amount above 25 000
660 001 – 990 000	114 300 + 27% of the amount above 660 000
990 001 and above	203 400 + 36% of the amount above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2017

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2017

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

2019

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment commencing on or after 1 March 2018 or ending on 28 February 2019

2019

Taxable income (R)	Rate of tax (R)
1 – 195 850	18% of taxable income
195 851 – 305 850	35 253 + 26% of taxable income above 195 850
305 851 – 423 300	63 853 + 31% of taxable income above 305 850
423 301 – 555 600	100 263 + 36% of taxable income above 423 300
555 601 – 708 310	147 891 + 39% of taxable income above 555 600
708 311 – 1 500 000	207 448 + 41% of taxable income above 708 310
1 500 001 and above	532 041 + 45% of taxable income above 1 500 000

Rebates (any natural person)	Amount
Primary	R14 067
Secondary (age 65 years or older) additional to primary	R7 713
Tertiary (age 75 year or older) additional to primary and secondary	R2 574

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R310
A natural person and one dependant	R620
A natural person and more than one dependant	R620 plus R209 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R78 150
Age 65 years or older	R121 000
Age 75 years or older	R135 300

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person’s employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person’s employer,

unless, where the person’s employer is a company, the person at any time held more than five per cent of the issued shares or members’ interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2018

Taxable Income (R)	Rate of Tax (R)
1 - 25 000	0%
25 001 – 660 000	18% of the amount above 25 000
660 001 – 990 000	114 300 + 27% of the amount above 660 000
990 001 and above	203 400 + 36% of the amount above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2018

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2018

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0%
500 001 – 700 000	18% of the amount above 500 000
700 001 – 1 050 000	36 000 + 27% of the amount above 700 000
1 050 001 and above	130 500 + 36% of the amount above 1 050 000

2020

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment commencing on or after 1 March 2019 or ending on 29 February 2020

2020

Taxable income (R)	Rate of tax (R)
1 – 195 850	18% of taxable income
195 851 – 305 850	35 253 + 26% of taxable income above 195 850
305 851 – 423 300	63 853 + 31% of taxable income above 305 850
423 301 – 555 600	100 263 + 36% of taxable income above 423 300
555 601 – 708 310	147 891 + 39% of taxable income above 555 600
708 311 – 1 500 000	207 448 + 41% of taxable income above 708 310
1 500 001 and above	532 041 + 45% of taxable income above 1 500 000

Rebates (any natural person)	Amount
Primary	R14 220
Secondary (age 65 years or older) additional to primary	R7 794
Tertiary (age 75 year or older) additional to primary and secondary	R2 601

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R310
A natural person and one dependant	R620
A natural person and more than one dependant	R620 plus R209 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R79 000
Age 65 years or older	R122 300
Age 75 years or older	R136 750

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person's employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person's employer,

unless, where the person's employer is a company, the person at any time held more than five per cent of the issued shares or members' interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2019

Taxable Income (R)	Rate of Tax (R)
1 - 25 000	0% of taxable income
25 001 – 660 000	18% of taxable income above 25 000
660 001 – 990 000	114 300 + 27% of taxable income above 660 000
990 001 and above	203 400 + 36% of taxable income above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2019

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2019

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

2021

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment commencing on or after 1 March 2020 or ending on 28 February 2021

2021

Taxable income (R)	Rate of tax (R)
1 – 205 900	18% of taxable income
205 901 – 321 600	37 062 + 26% of taxable income above 205 900
321 601 – 445 100	67 144 + 31% of taxable income above 321 600
445 101 – 584 200	105 429 + 36% of taxable income above 445 100
584 201 – 744 800	155 505 + 39% of taxable income above 584 200
744 801 – 1 577 300	218 139 + 41% of taxable income above 744 800
1 577 301 and above	559 464 + 45% of taxable income above 1 577 300

Rebates (any natural person)	Amount
Primary	R14 958
Secondary (age 65 years or older) additional to primary	R8 199
Tertiary (age 75 year or older) additional to primary and secondary	R2 736

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R319
A natural person and one dependant	R638
A natural person and more than one dependant	R638 plus R215 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R83 100
Age 65 years or older	R128 650
Age 75 years or older	R143 850

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person's employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person's employer,

unless, where the person's employer is a company, the person at any time held more than five per cent of the issued shares or members' interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2020

Taxable Income (R)	Rate of Tax (R)
1 - 25 000	0% of taxable income
25 001 – 660 000	18% of taxable income above 25 000
660 001 – 990 000	114 300 + 27% of taxable income above 660 000
990 001 and above	203 400 + 36% of taxable income above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2020

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2020

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

2022

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment commencing on or after 1 March 2021 or ending on 28 February 2022

2022

Taxable income (R)	Rate of tax (R)
1 – 216 200	18% of taxable income
216 201 – 337 800	38 916 + 26% of taxable income above 216 200
337 801 – 467 500	70 532 + 31% of taxable income above 337 800
467 501 – 613 600	110 739 + 36% of taxable income above 467 500
613 601 – 782 200	163 335 + 39% of taxable income above 613 600
782 201 – 1 656 600	229 089 + 41% of taxable income above 782 200
1 656 601 and above	587 593 + 45% of taxable income above 1 656 600

Rebates (any natural person)	Amount
Primary	R15 714
Secondary (age 65 years or older) additional to primary	R8 613
Tertiary (age 75 year or older) additional to primary and secondary	R2 871

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R332
A natural person and one dependant	R664
A natural person and more than one dependant	R664 plus R224 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a "disability" as defined in section 6B(1)	<p>The aggregate of:</p> <ul style="list-style-type: none"> (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R87 300
Age 65 years or older	R135 150
Age 75 years or older	R151 100

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person’s employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person’s employer,

unless, where the person’s employer is a company, the person at any time held more than five per cent of the issued shares or members’ interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2021

Taxable Income (R)	Rate of Tax (R)
1 – 25 000	0% of taxable income
25 001 – 660 000	18% of taxable income above 25 000
660 001 – 990 000	114 300 + 27% of taxable income above 660 000
990 001 and above	203 400 + 36% of taxable income above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2021

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2021

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

2023

Rate of tax on the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit) of any natural person, deceased estate, insolvent estate or special trust: Year of assessment commencing on or after 1 March 2022 or ending on 28 February 2023

2023

Taxable income (R)	Rate of tax (R)
1 – 226 000	18% of taxable income
226 001 – 353 100	40 680 + 26% of taxable income above 226 000
353 101 – 488 700	73 726 + 31% of taxable income above 353 100
488 701 – 641 400	115 762 + 36% of taxable income above 488 700
641 401 – 817 600	170 734 + 39% of taxable income above 641 400
817 601 – 1 731 600	239 452 + 41% of taxable income above 817 600
1 731 601 and above	614 192 + 45% of taxable income above 1 731 600

Rebates (any natural person)	Amount
Primary	R16 452
Secondary (age 65 years or older) additional to primary	R9 000
Tertiary (age 75 year or older) additional to primary and secondary	R2 997

Note:

These rebates are deductible only from the normal tax payable by a natural person. It is not deductible from the normal tax payable on any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit.

Rebate for medical scheme fees tax credit deductible from normal tax payable by a natural person	Amount for each month in the year in respect of which the fees are paid
A natural person	R347
A natural person and one dependant	R694
A natural person and more than one dependant	R664 plus R224 for each additional dependant

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
The person aged 65 years or older	The aggregate of – (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.
The person, his or her spouse or his or her child is a person with a “disability” as defined in section 6B(1)	The aggregate of – (i) 33,3% of so much of the amount of the fees paid by the person to a medical scheme or fund contemplated in section 6A(2)(a) as exceeds three times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) 33,3% of the amount of qualifying medical expenses paid by the person.

Additional rebate for medical expenses tax credit deductible from normal tax payable by a natural person	Amount
In any other case	If the aggregate of – <ul style="list-style-type: none"> (i) the amount of the fees paid by the person to a medical scheme or fund as contemplated in section 6A(2)(a) as exceeds four times the amount of the medical scheme fees tax credit to which that person is entitled under section 6A(2)(b); and (ii) the amount of qualifying medical expenses paid by the person, exceeds 7,5% of the person's taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit), 25% of the excess.

Tax thresholds (any natural person)	Amount
Below the age of 65 years	R91 250
Age 65 years or older	R141 250
Age 75 years or older	R157 900

Lump sum benefits

There are three categories of lump sum benefits:

- Retirement fund lump sum benefits
- Retirement fund lump sum withdrawal benefits
- Severance benefits

A **retirement fund lump sum benefit** refers to a lump sum from a pension, pension preservation, provident, provident preservation or retirement annuity fund upon either –

- retirement or death; or
- termination of employment due to redundancy or an employer ceasing to trade.

A **retirement fund lump sum withdrawal benefit** is any other lump sum from one of these funds.

A **severance benefit** refers to a lump sum from or by arrangement with a person's employer or an associated institution in relation to that employer in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of the person's office or employment or of the person's appointment to any office or employment, if –

- such person has attained the age of 55 years;
- such relinquishment, termination, loss, repudiation, cancellation or variation is due to the person becoming permanently incapable of holding the person's

office or employment due to sickness, accident, injury or incapacity through infirmity of mind or body; or

- such termination or loss is due to –
 - the person’s employer having ceased to carry on or intending to cease carrying on the trade in respect of which the person was employed or appointed; or
 - the person having become redundant in consequence of a general reduction in personnel or a reduction in personnel of a particular class by the person’s employer,

unless, where the person’s employer is a company, the person at any time held more than five per cent of the issued shares or members’ interest in the company.

The amount of tax payable on a lump sum benefit payable to a natural person is determined on a cumulative or aggregated basis. This means that the tax rate applicable to the current lump sum benefit payable will be impacted by –

- any retirement fund lump sum benefits received or which accrued on or after 1 October 2007;
- any retirement fund lump sum withdrawal benefits received or which accrued on or after 1 March 2009; and
- any severance benefits received or which accrued on or after 1 March 2011.

Once all retirement fund lump sum benefits, retirement fund lump sum withdrawal benefits and severance benefit are aggregated, the tax due on the current retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit or severance benefit is calculated in accordance with the tables below. The type of current lump sum benefit payable determines which tax table must be used in the calculation to determine the tax payable.

The tax calculated on the aggregate of all lump sum benefits (including the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit is reduced with the hypothetical tax calculated on the aggregate of all previous lump sum benefits (excluding the current lump sum benefit) in accordance with the tax table applicable to the current lump sum benefit to arrive at the tax payable on the current lump sum benefit.

Rate of tax on the taxable income comprising of retirement fund lump sum withdrawal benefits accrued to a person in any year of assessment commencing on or after 1 March 2022

Taxable Income (R)	Rate of Tax (R)
1 – 25 000	0% of taxable income
25 001 – 660 000	18% of taxable income above 25 000
660 001 – 990 000	114 300 + 27% of taxable income above 660 000
990 001 and above	203 400 + 36% of taxable income above 990 000

Rate of tax on the taxable income comprising of retirement fund lump sum benefits accrued to a person in any year of assessment commencing on or after 1 March 2022

Taxable Income (R)	Rate of Tax (R)
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

Rate of tax on the taxable income comprising of severance benefits accrued to a person in any year of assessment commencing on or after 1 March 2022

Taxable Income ®	Rate of Tax ®
1 – 500 000	0% of taxable income
500 001 – 700 000	18% of taxable income above 500 000
700 001 – 1 050 000	36 000 + 27% of taxable income above 700 000
1 050 001 and above	130 500 + 36% of taxable income above 1 050 000

3. Trusts

Rate of tax on the taxable income of any trust (other than a special trust): 1999 and subsequent years of assessment

Year of assessment	Taxable income (R)	Rate of tax (R)
commencing on 1/03/2016 or ending on 28/02/2017	1 and above	41% of each R1
commencing on 1/03/2017 or ending on 28/02/2018	1 and above	45% of each R1
commencing on 1/03/2018 or ending on 28/02/2019	1 and above	45% of each R1
commencing on or after 1/03/2019 or ending on 29/02/2020	1 and above	45% of each R1
commencing on or after 1/03/2020 or ending on 28/02/2021	1 and above	45% of each R1
commencing on or after 1/03/2021 or ending on 28/02/2022	1 and above	45% of each R1
commencing on or after 1/03/2022 or ending on 28/02/2023	1 and above	45% of each R1

3.1 Special trusts

For the rate of tax on the taxable income of any special trust as from years of assessment ending on or after 28 February 1999 to date, see 2.

3.2 Personal service providers that are trusts

Rate of tax on the taxable income of any personal service provider that is a trust: 2017 and subsequent years of assessment

Year of assessment ending on	Rate of tax on taxable income
28/02/2017	41% of each R1
28/02/2018	45% of each R1
28/02/2019	45% of each R1
29/02/2020	45% of each R1
28/02/2021	45% of each R1
28/02/2022	45% of each R1
28/02/2023	45% of each R1

4. Value-added tax (VAT)

Rates: 30 September 1991 to date

Period	Rate of VAT
07/04/1993 – 31/03/2018	14%
01/04/2018 – to date	15%

5. Transfer duty

Rates from 1 March 2016 to 28 February 2017

Fair market value or consideration	Rate of duty
Not exceeding R750 000	0%
Exceeding R750 000 but not R1 250 000	3% of the amount above R750 000
Exceeding R1 250 000 but not R1 750 000	R15 000 + 6% of the amount above R1 250 000
Exceeding R1 750 000 but not R2 250 000	R45 000 + 8% of the amount above R1 750 000
Exceeding R2 250 000 but not R10 000 000	R85 000 + 11% of the amount above R2 250 000
Exceeding R10 000 000	R937 500 + 13% of the amount above R10 000 000

Rates from 1 March 2017 to 28 February 2018

Fair market value or consideration	Rate of duty
Not exceeding R900 000	0%
Exceeding R900 000 but not R1 250 000	3% of the amount above R900 000
Exceeding R1 250 000 but not R1 750 000	R10 500 + 6% of the amount above R1 250 000
Exceeding R1750 000 but not R2 250 000	R40 500 + 8% of the amount above R1 750 000
Exceeding R2 250 000 but not R10 000 000	R80 500 + 11% of the amount above R2 250 000
Exceeding R10 000 000	R933 000 + 13% of the amount above R10 000 000

Rates from 1 March 2018 to 28 February 2019

Fair market value or consideration	Rate of duty
Not exceeding R900 000	0%
Exceeding R900 000 but not R1 250 000	3% of the amount above R900 000
Exceeding R1 250 000 but not R1 750 000	R10 500 + 6% of the amount above R1 250 000
Exceeding R1 750 000 but not R2 250 000	R40 500 + 8% of the amount above R1 750 000
Exceeding R2 250 000 but not R10 000 000	R80 500 + 11% of the amount above R2 250 000
Exceeding R10 000 000	R933 000 + 13% of the amount above R10 000 000

Rates from 1 March 2019 to 29 February 2020

Fair market value or consideration	Rate of duty
Not exceeding R900 000	0%
Exceeding R900 000 but not R1 250 000	3% of the amount above R900 000
Exceeding R1 250 000 but not R1 750 000	R10 500 + 6% of the amount above R1 250 000
Exceeding R1 750 000 but not R2 250 000	R40 500 + 8% of the amount above R1 750 000
Exceeding R2 250 000 but not R10 000 000	R80 500 + 11% of the amount above R2 250 000
Exceeding R10 000 000	R933 000 + 13% of the amount above R10 000 000

Rates from 1 March 2020 to 28 February 2021

Fair market value or consideration	Rate of duty
Not exceeding R1 000 000	0%
Exceeding R1 000 000 but not R1 375 000	3% of the amount above R1 000 000
Exceeding R1 375 000 but not R1 925 000	R11 250 + 6% of the amount above R1 375 000
Exceeding R1 925 000 but not R2 475 000	R44 250 + 8% of the amount above R1 925 000
Exceeding R2 475 000 but not R11 000 000	R88 250 + 11% of the amount above R2 475 000
Exceeding R11 000 000	R1 026 000 + 13% of the amount above R11 000 000

Rates from 1 March 2021 to 28 February 2022

Fair market value or consideration	Rate of duty
Not exceeding R1 000 000	0%
Exceeding R1 000 000 but not R1 375 000	3% of the amount above R1 000 000
Exceeding R1 375 000 but not R1 925 000	R11 250 + 6% of the amount above R1 375 000
Exceeding R1 925 000 but not R2 475 000	R44 250 + 8% of the amount above R1 925 000
Exceeding R2 475 000 but not R11 000 000	R88 250 + 11% of the amount above R2 475 000
Exceeding R11 000 000	R1 026 000 + 13% of the amount above R11 000 000

Rates from 1 March 2022 to 28 February 2023

Fair market value or consideration	Rate of duty
Not exceeding R1 000 000	0%
Exceeding R1 000 000 but not R1 375 000	3% of the amount above R1 000 000
Exceeding R1 375 000 but not R1 925 000	R11 250 + 6% of the amount above R1 375 000
Exceeding R1 925 000 but not R2 475 000	R44 250 + 8% of the amount above R1 925 000
Exceeding R2 475 000 but not R11 000 000	R88 250 + 11% of the amount above R2 475 000
Exceeding R11 000 000	R1 026 000 + 13% of the amount above R11 000 000

6. Security transfer tax (STT)

Securities transfer tax was introduced by the Securities Transfer Tax Act 25 of 2007 with effect from 1 July 2008. It replaced stamp duty and uncertificated securities tax on marketable securities. STT is levied for –

- every transfer of any security (whether listed or unlisted) issued by a close corporation or company incorporated, established or formed inside South Africa; or a company incorporated, established or formed outside South Africa and is based on the taxable amount of the security; or
- any reallocation of securities from a member's bank restricted stock account or a member's unrestricted and security restricted stock account to a member's general restricted stock account.

A "security" means any –

- share or depository receipt in a company; or
 - member's interest in a close corporation,
- excluding the debt portion in respect of a share linked to a debenture.

Rate

Period	Rate of STT
01/07/2008 – to date	0,25% of taxable amount

7. Skills development levy (SDL)

Levy

Period	Rate of SDL
01/04/2001 – to date	1% of payroll

From 1 April 2000 to 31 July 2005

Payable by employers registered for employees' tax (PAYE) or employers with an annual payroll in excess of R250 000.

From 1 August 2005 to date

Employers with an annual payroll of R500 000 or less whether or not the employer is registered for employees' tax (PAYE) are exempt from SDL.

8. Unemployment insurance fund (UIF) contributions

Contribution rate:

- (1) Contribution rate of 1% to be made by the **employee** based on “remuneration” as defined in section 1 of the Unemployment Insurance Contributions Act 4 of 2002.
- (2) Contribution rate of 1% to be made by the **employer** based on “remuneration” as defined in section 1 of the Unemployment Insurance Contributions Act 4 of 2002.

Remuneration limits

Period	Levied on so much of remuneration paid/payable to an employee during a month as does not exceed
01/10/2012 – 31/05/21	R14 872
01/06/21 – to date	R17 712

9. Withholding taxes

9.1 Withholding tax on royalties: Rate

As from 1 January 2015 to date

The withholding tax increased to 15% on payments to or for the benefit of a foreign person, unless the foreign person is exempt from withholding tax on royalties or a reduced rate applies.

A foreign person is exempt from withholding tax on royalties if –

- the person is a natural person and physically present in South Africa for more than 183 days in aggregate during the twelve-month period preceding the date that the royalty is paid;
- the property in respect of which that royalty is paid is effectively connected with a permanent establishment of that foreign person in South Africa if that foreign person is registered as a taxpayer under Chapter 3 of the Tax Administration Act 28 of 2011; or
- the royalty is paid by a headquarter company under specified circumstances.

The above payments may be subject to normal tax.

9.2 Withholding tax on interest: Rate

From 1 March 2015 to date

With effect from 1 March 2015, a 15% final withholding tax is imposed on interest from a South African source payable to non-residents. Section 50D provides for exemptions from withholding tax on interest. The interest payment may be subject to a reduced rate under section 50E.

9.3 Withholding tax on foreign entertainers and sportspersons (visiting artists): Rate

From 1 August 2006 to date

A 15% final withholding tax is payable effective from 1 August 2006 on gross payments to entertainers and sportspersons who are not residents for their performances in South Africa in respect of any specified activity exercised or to be exercised by that person or any other person who is not a resident.

The withholding tax does not apply in respect of any person who is not a resident, if that person is an employee of an employer who is a resident and is physically present in South Africa for a period or periods exceeding 183 full days in aggregate during any 12-month period commencing or ending during the year of assessment in which the specified activity is exercised.

9.4 Withholding of amounts from payments to non-resident sellers of immovable property in South Africa (section 35A): Rates

From 1 September 2007 to date

With effect from 1 September 2007 any person (the purchaser), who must pay to another person who is not a resident (the seller), or to any other person for or on behalf of the seller, an amount in respect of the disposal by that seller of any immovable property in South Africa, must withhold an amount from the amount which that person must so pay. The amount to be withheld on the amount payable, if the seller is an individual, company or trust is as follows:

Period	Individual	Company	Trust
01/09/2007 – 21/02/2017	5%	7,5%	10%
22/02/2017 – to date	7,5%	10%	15%

The seller may apply for a directive that no amount/reduced amount be withheld if certain conditions are met as set out in section 35A(2).

The amount withheld is an advance (credit) against the seller's normal tax liability for the year of assessment during which the property was disposed of. No withholding amount is deductible –

- if the total amount payable for the immovable property does not exceed R2 million; or
- from any deposit paid by a purchaser for the purpose of securing the acquisition of the immovable property, until the agreement for the disposal has been entered into, in which case the withholding amount is to be withheld from the first following payments made by the purchaser for that disposal.

10. Capital taxes

10.1 Capital gains tax (CGT)

Natural persons and Special trusts: Annual exclusion amount and inclusion rate (see 2 for normal tax rates).

Year of assessment ending during the period	Annual exclusion	Annual exclusion where a person dies during a year of assessment	Inclusion rate of net capital gain
01/03/2016 – to date	R40 000	R300 000	40%

Trusts (excluding special trusts): Inclusion rate (see 3 for normal tax rates)

Period	Inclusion rate of net capital gain during each year of assessment falling within the period set out in this table
01/03/2016 – to date	80 %

Companies: Inclusion rate (see 1 for normal tax rates)

Period	Inclusion rate of net capital gain during each year of assessment falling within the period set out in this table
01/03/2016 – to date	80%

10.2 Estate duty: General deduction and rate of estate duty

Period	Specified amount to be deducted (general deduction) from the net value of the estate to determine the dutiable amount	Rate of estate duty
01/03/2007 – 28/02/2018	R3 500 000	20%
01/03/2018 – to date	R3 500 000	At a rate of 20% on the dutiable amount of the estate as does not exceed R30 million; and 25% of the dutiable amount of the estate as exceeds R30 million.

Note:

Successive death rebates may be available when property left by a deceased is included in the estate of that other person. The rebates are subject to various limitations and the rates and limitations are contained in Schedule 1 of the Estate Duty Act 45 of 1995. Where duty becomes payable upon the value of any movable or immovable property

10.3 Donations tax

Natural persons: Amount exempt

Period	Maximum amount of donation (which is not specifically exempt from donations tax) which is exempt from donations tax during each year of assessment falling within the period set out in this table (R)
01/03/2007 – to date	100 000

Persons other than natural persons: Amount exempt – Casual gifts

Period	Maximum amount in respect of all casual gifts which is exempt from donations tax during each year of assessment falling within the period set out in this table (R)
01/03/2002 – to date	10 000

Rate of donations tax

Period	Rate of donations tax
01/10/2001 – 28/02/2018	20%
01/03/2018 – to date	20% of the value of the property donated does not exceed R30 million; and 25% of that value to the extent that that value is not taxed

11. Dividends tax rates

Period	Dividends paid by companies (other than oil and gas companies; headquarter companies; and international shipping companies)	Dividends paid by oil and gas companies		International shipping companies	
		Out of other income not directly connected to the oil and gas source	Out of oil and gas source	Out of other income not directly connected to the international shipping source	Out of income directly connected to the international shipping source
01/4/2012 – 21/2/2017	15%	15%	0%	15%	0%
22/2/2017 – date	20%	20%	0%	20%	0%

Dividends declared by a headquarter company are not subject to dividends tax.

12. Ordinary customs duty

Ordinary customs duty is levied on imported goods and is usually calculated on the value of the goods. Refer to the relevant Part 1 of Schedule No. 1 to the Customs and Excise Act 91 of 1964 (the Customs and Excise Act).

12.1 Anti-dumping, countervailing and safeguard duty or quota on imported goods

Anti-dumping and countervailing duties are levied on goods considered to be dumped in South Africa or on subsidized imports goods respectively. A safeguard duty or a quota can be imposed in case of disruptive competition e.g. if imports unexpectedly increase which poses a threat to local industries. Refer to Schedule No. 2 to the Customs and Excise Act.

The above duties are either levied on an *ad valorem* basis (percentage of the value of the goods) or as a specific duty (cents per unit, kilogram or litre). The level and type of duty imposed on a product is subject to the following main criteria:

- The value of the goods (customs value)
- The volume or quantity of goods
- The tariff classification of the goods (tariff heading)

13. Specific Excise duties on locally manufactured or on imported goods of the same class or kind

Specific excise duties (based on the specific quantity or volume of the product) is levied on certain locally manufactured products and on imported goods of the same class or kind. These duties are mainly levied on liquor and tobacco products.

13.1 Some important specific excise duties

13.1.1 Alcoholic beverages

Duties from 24 February 2016 to 22 February 2017

Products	Duty
Malt beer	R79.26/l absolute alcohol (aa)
Traditional beer	7.82 c/l
Spirits (average)	R161.47/l aa
Sparkling wine	R10.53/l
Fortified wine	R5.82/l
Unfortified wine	R3.31/l
Traditional beer powder	34.7 c/kg
Other fermented beverages, e.g. ciders	R3.65/l

Duties from 22 February 2017 to 21 February 2018

Products	Duty
Malt beer	R86.39/li aa
Traditional beer	7.82c/li
Spirits (average)	R175.19/li aa
Sparkling wine	R11.46/li
Fortified wine	R6.17/li
Unfortified wine	R3.61/li
Traditional beer powder	34.7 c/kg

Duties from 21 February 2018 to 20 February 2019

Products	Duty
Malt beer	R95.03/li aa
Traditional beer	7.82c/li
Spirits (average)	R190.08/li aa
Sparkling wine	R12.43/li
Fortified wine	R6.54/li
Unfortified wine	R3.91/li
Traditional beer powder	34.7 c/kg

Duties from 20 February 2019 to 26 February 2020

Products	Duty
Malt beer	R102.07/li aa
Traditional beer	7.82c/li
Spirits (average)	R204.15/li aa
Sparkling wine	R13.55/li
Fortified wine	R7.03/li
Unfortified wine	R4.20/li
Traditional beer powder	34.7 c/kg

Duties from 26 February 2020 to 24 February 2021

Products	Duty
Malt beer	R106.56/li aa
Traditional beer	7.82c/li
Spirits (average)	R213.13/li aa
Sparkling wine	R14.36/li
Fortified wine	R7.34/li
Unfortified wine	R4.39/li
Traditional beer powder	34.7 c/kg

Duties from 24 February 2021 to 23 February 2022

Products	Duty
Malt beer	R115.08/li aa
Traditional beer	7.82c/li
Spirits (average)	R230.18/li aa
Sparkling wine	R15.51/li
Fortified wine	R7.92/li
Unfortified wine	R4.74/li
Traditional beer powder	34.7c/kg

Duties from 23 February 2022 to 22 February 2023

Products	Duty
Malt beer	R 121.41/li aa
Traditional beer	7.82c/li
Spirits (average)	R 245.15/li aa
Sparkling wine	R 16.52/li
Fortified wine	R 8.36/li
Unfortified wine	R 4.96li
Traditional beer powder	34.7 c/kg

Duties from 22 February 2023 to date

Products	Duty
Malt beer	R 127.40/li aa
Traditional beer	7.82c/li
Spirits (average)	R 257.23/li aa
Sparkling wine	R 16.64/li
Fortified wine	R 8.77/li
Unfortified wine	R 5.20li
Traditional beer powder	34.7 c/kg

13.1.2 Tobacco products

Duties from 24 February 2016 to 22 February 2017

Products	Duty
Cigarettes	R6.62/10 cigarettes
Pipe tobacco	R166.40/kg
Cigarette tobacco	R297.60/kg
Cigars	R3012.17/kg

Duties from 22 February 2017 to 21 February 2018

Products	Duty
Cigarettes	R7.15/10 cigarettes
Pipe tobacco	R182.24./kg net
Cigarette tobacco	R321.45/kg
Cigars	R3 298.56/kg net

Duties from 21 February 2018 to 20 February 2019

Products	Duty
Cigarettes	R7.76/10 cigarettes
Pipe tobacco	R197.73./kg net
Cigarette tobacco	R348.77/kg
Cigars	R3 578.94/kg net

Duties from 20 February 2019 to 26 February 2020

Products	Duty
Cigarettes	R8.33/10 cigarettes
Pipe tobacco	R215.52./kg net
Cigarette tobacco	R374.58/kg
Cigars	R3 901.04/kg net

Duties from 26 February 2020 to 24 February 2021

Products	Duty
Cigarettes	R8.70/10 cigarettes
Pipe tobacco	R231.69./kg net
Cigarette tobacco	R391.06/kg
Cigars	R4 193.62/kg net
Other tobacco	R815.63/kg

Duties from 24 February 2021 to 23 February 2022

Products	Duty
Cigarettes	R9.39/10 cigarettes
Pipe tobacco	R250.22/kg net
Cigarette tobacco	R422.34/kg
Cigars	R4 528.85/kg net
Heated tobacco products	R7.05/10 sticks
Other tobacco	R880.88/kg

Duties from 23 February 2022 to 22 February 2023

Products	Duty
Cigarettes	R 9.91/10 cigarettes
Pipe tobacco	R 265.24/kg net
Cigarette tobacco	R 445.57/kg
Cigars	R 4823.22/kg net
Heated tobacco products	R 7.43/10 sticks

Products	Duty
Other tobacco	R 929.33/kg

Duties from 22 February 2023 to date

Products	Duty
Cigarettes	R 10.40/10 cigarettes
Pipe tobacco	R 278.31/kg net
Cigarette tobacco	R 467.54/kg
Cigars	R 5061.01/kg net
Heated tobacco products	R 7.80/10 sticks
Other tobacco	R 975.15/kg

14. **Ad valorem excise duties on locally manufactured goods or on imported goods of the same class or kind**

Ad valorem excise duty (based on the value of the product) is levied on certain specified goods such as television reception apparatus, audio equipment, motor vehicles, cellular telephones and on certain cosmetics.

14.1.1 Some important *ad valorem* excise duties

Duties from 1 January 2011 to 25 August 2017

Products	Duty
Perfumes and toilet waters	7%
Beauty or make-up preparations and preparations for care of the skin	5%
Fireworks	7%
Apparel or clothing accessories of fur skin or artificial fur skin	7%
Air conditioning machines for buildings	7%
Line telephones with cordless handsets, loudspeakers and amplifiers, sound and video recording or reproducing apparatus and cellular telephones	7%
Cellular telephones, still image video cameras, other video camera recorders and digital cameras	7%
Domestic radio-broadcast receivers, reception apparatus for television, video monitors and video projectors	7%
Motor vehicles (sliding scale)	Max 25%
Motorcycles (200 – 800cc)	Max 25%

Products	Duty
Motorcycles exceeding 800cc	Max 25%
Water scooters	7%
Firearms	7%
Video games, parlour games and other games of skill or chance	7%
Golf balls	7%

Note: The list is not exhaustive.

Duties from 26 August 2017 to 31 March 2018

Products	Duty
Perfumes and toilet waters	7%
Beauty or make-up preparations and preparations for care of the skin	5%
Fireworks	7%
Apparel or clothing accessories of fur skin or artificial fur skin	7%
Air conditioning machines for buildings	7%
Telephone sets, including telephones for cellular networks or for other wireless networks	7%
Reception apparatus for radio-broadcasting, with sound recording or reproducing apparatus	7%
Monitors and projectors, reception apparatus for television	7%
Motor vehicles (sliding scale)	
Motorcycles (200cc – 800cc)	5%
Motorcycles exceeding 800cc	7%
Yachts, rowing boats, canoes, water scooters for sporting pleasure	7%
Firearms	7%
Video games, parlour games and other games of skill or chance	7%
Golf balls	7%

Note: The list is not exhaustive.

Duties from 1 April 2018 to date

Products	Duty
Perfumes and toilet waters	9%
Beauty or make-up preparations and preparations for care of the skin	7%
Fireworks	9%
Apparel or clothing accessories of fur skin or artificial fur skin	9%
Air conditioning machines for buildings	9%
Telephone sets, including telephones for cellular networks or for other wireless networks	9%
Reception apparatus for radio-broadcasting, with sound recording or reproducing apparatus	9%
Monitors and projectors, reception apparatus for television	9%
Motor vehicles (sliding scale)	Max 30%
Motorcycles (200cc – 800cc)	7%
Motorcycles exceeding 800cc	9%
Yachts, rowing boats, canoes, water scooters for sporting pleasure	9%
Firearms	9%
Video games, parlour games and other games of skill or chance	9%
Golf balls	9%

Note: The list is not exhaustive.

15. Air passenger departure tax

Rate from 1 October 2011 to date

The above tax increased to R100 and R190 respectively.

16. Environmental levy

16.1 Plastic bag levy

An environmental levy at 3 cents per bag was introduced on certain plastic carrier bags and flat bags (bags generally regarded as “grocery bags” or “shopping bags”).

Plastic bags used for immediate wrapping or packaging, zip-lock bags and household bags including refuse bags and refuse bin liners are excluded from paying this levy.

The environmental levy must be treated by a vendor for VAT purposes in the same manner as *ad valorem* excise duty levied in terms of Part 2B of Schedule No. 1 to the Customs and Excise Act, 1964.

The method to be followed is that the environmental levy must be added to the price of the goods supplied and VAT must be levied on this total price in terms of section 7(1)(a) of the Value-Added Tax Act, 1991.

Levy from 1 April 2016 to 31 March 2018

The above levy increased to 8 cents per bag.

Levy from 1 April 2018 to 31 March 2020

The above levy increased to 12 cents per bag.

Levy from 1 April 2020 to 5 April 2022

The above levy increased to 25 cents per bag.

Levy from 6 April 2022 to date

The above levy increased to 28 cents per bag.

16.2 Incandescent (filament) light bulbs

An environmental levy on incandescent light bulbs was introduced with effect from 1 November 2009 to promote energy efficiency and to reduce electricity demand.

Levy from 1 April 2016 to 31 March 2018

The levy increased to R6 per bulb.

Levy from 1 April 2018 to 31 March 2020

The levy increased to R8 per bulb.

Levy from 1 April 2020 to 5 April 2022

The levy increased to R10 per bulb.

Levy from 6 April 2022 to date

The levy increased to R15 per bulb.

16.3 Electricity generated in South Africa

An environmental levy on electricity generated in South Africa from non-renewable sources was introduced with effect from 1 July 2009. Electricity generated under circumstances as outlined in Note 2 in Schedule 1 Part 3B to the Customs and Excise Act, 1964, will not be subject to this levy. VAT is calculated on the final price of the electricity supplied, including the amount of the levy.

Levy from 1 July 2012 to date

The levy increased to 3.5 cents per kWh.

16.4 Carbon dioxide (CO₂) vehicle emissions levy

The 2009 Budget announced an *ad valorem* CO₂ emissions levy on new motor vehicles, effective from 1 September 2010. The main objective of this levy is to influence the composition of South Africa's vehicle fleet to become more energy efficient and environmentally friendly. The levy will be based on certification provided by the vehicle manufacturer, or in the absence thereof according to the set methods of calculation as described in Note 5 in Schedule 1 Part 3D to the Customs and Excise Act, 1964.

Levy from 1 April 2017 to 31 March 2017

The levy increased to R100 per g/km.

Levy from 1 April 2018 to 31 March 2020

The levy increased to R110 per g/km.

Levy from 1 April 2020 to 5 April 2022

The tax threshold was lowered to each g/km exceeding 95 g/km.
The levy increased to R120 per g/km.

Levy from 6 April 2022 to date

The levy increased to R132 per g/km.

Example: If the CO₂ emissions of a new car are 140 g/km the tax payable will be calculated as follows:

$$140 \text{ g/km} - 95 \text{ g/km} = 45 \text{ g/km} \times R132 = R5\,940.$$

Levy from 1 March 2011 to 31 March 2013 (double-cab vehicles)

The levy is payable on new motor vehicles (that is, motor vehicles commonly known as double-cabs), based on their CO₂ emissions at R100 per g/km for each g/km exceeding 175 g/km, effective from 1 March 2011.

Levy from 1 April 2016 to 31 March 2018

The levy increased to R140 per g/km.

Levy from 1 April 2018 to 31 March 2020

The levy increased to R150 per g/km.

Levy from 1 April 2020 to 5 April 2022

The levy increased to R160 per g/km.

Levy from 6 April 2022 to date

The levy increased to R176 per g/km.

16.5 Environmental levy on carbon emissions

A carbon tax on greenhouse gas emissions generated domestically was implemented with effect from 1 June 2019 in terms of the Carbon Tax Act, 2019. The carbon tax is administered as an environmental levy under the Customs and Excise Act, 1964.

The policy objective is to influence industry practices and consumer choices in support of South Africa's international commitments to reduce its greenhouse gas emissions in terms of the Paris Agreement under the United Nations Framework Convention on Climate Change.

The rate upon implementation on 1 June 2019 was R120 per tonne of carbon dioxide equivalent of emissions. The rate increased from 1 January 2020 to R127 per tonne of carbon dioxide equivalent. The rate increased from 1 January 2021 to R134 per tonne of carbon dioxide equivalent. The rate increased from 1 January 2022 to R144 per tonne of carbon dioxide equivalent. The rate increased from 1 January 2023 to R159 per tonne of carbon dioxide equivalent.

(A separate carbon fuel levy was implemented with effect from 5 June 2019 to tax greenhouse gas emissions arising from the fuel combustion of petrol and diesel. The carbon fuel levy and general fuel levy form the two constituent components of the fuel levy in terms of the Customs and Excise Act, 1964, since 5 June 2019. See details hereon below in section 20.1 on the fuel levy.)

17. Fuel taxes

17.1 Fuel levy (petrol and diesel)

Rate from 6 April 2016

Increased by 30c/l to 285c/l and 270c/l, respectively.

Rate from 5 April 2017

Increased by 30c/l to 315c/l and 300c/l, respectively.

Rate from 4 April 2018

Increased by 22c/l to 337c/l and 322c/l, respectively.

Rate from 3 April 2019

Increased by 15c/l to 352c/l and 337c/l, respectively.

Rate from 5 June 2019

Increased by 9c/l to 361c/l and 10c/l to 347c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 354c/l and 339 c/l, respectively.
- The carbon fuel levy at a rate of 7c/l and 8c/l, respectively.

Rate from 1 April 2020

Increased by 16c/l to 377c/l and 363c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 370c/l and 355 c/l, respectively.
- The carbon fuel levy at a rate of 7c/l and 8c/l, respectively.

Rate from 7 April 2021

Increased by 16c/l to 393c/l and 379c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 385c/l and 370 c/l, respectively.
- The carbon fuel levy at a rate of 8c/l and 9c/l, respectively.

Rate from 6 April 2022

Decreased by 149c/l to 244c/l and 230c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 235c/l and 220c/l, respectively.
- The carbon fuel levy at a rate of 9c/l and 10c/l, respectively.

Rate from 6 July 2022

Increased by 75c/l to 319c/l and 305c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 310c/l and 295 c/l, respectively.
- The carbon fuel levy at a rate of 9c/l and 10c/l respectively

Rate from 3 August 2022

Increased by 75c/l to 394c/l and 380c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 385c/l and 370 c/l, respectively.
- The carbon fuel levy at a rate of 9c/l and 10c/l, respectively.

Rate from 5 April 2023

Increased by 1c/l to 395c/l and 381c/l, respectively.

The fuel levy comprised of the following two levies:

- The general fuel levy at a rate of 385c/l and 370 c/l, respectively.
- The carbon fuel levy at a rate of 10c/l and 11c/l, respectively.

17.2 Road Accident Fund levy

Rate from 1 April 2015

Increased by 50c/l from 104.0c/l to 154,0c/l

Rate from 5 April 2017

Increased by 9c/l from 154.0c/l to 163,0c/l

Rate from 4 April 2018

Increased by 30c/l from 163.0c/l to 193,0c/l

Rate from 3 April 2019

Increased by 5c/l from 193c/l to 198c/l

Rate from 1 April 2020

Increased by 9c/l from 198c/l to 207c/l

Rate from 7 April 2021

Increased by 11c/l from 207c/l to 218c/l

17.3 Fuel taxes detailed rates

Levies from 6 April 2016 to 5 April 2017

Fuels	Levy
Petrol, leaded and unleaded	285 c/l
RAF on petrol/diesel	154 c/l
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	240 c/l
Distillate fuel (diesel)	270 c/l
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	240 c/l
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	120 c/l
Other biodiesel	240 c/l

Levies from 6 April 2017 to 3 April 2018

Fuels	Levy
Petrol, leaded and unleaded	315c/li
RAF on petrol/diesel	163c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	300c/li
Distillate fuel (diesel)	300c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	300c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	150c/li
Other biodiesel	300c/li

Levies from 4 April 2018 to 2 April 2019

Fuels	Levy
Petrol, leaded and unleaded	337c/li
RAF on petrol/diesel	193c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	322c/li
Distillate fuel (diesel)	322c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	322c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	161c/li
Other biodiesel	322c/li

Levies from 3 April 2019 to 4 June 2019

Fuels	Levy
Petrol, leaded and unleaded	352c/li
RAF on petrol/diesel	198c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	337c/li
Distillate fuel (diesel)	337c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	337c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	168.5c/li
Other biodiesel	337c/li

Levies from 5 June 2019 to 31 March 2020

Fuels	Levy
Petrol, leaded and unleaded	361c/li
RAF on petrol/diesel	198c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	347c/li
Distillate fuel (diesel)	347c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	347c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	169.5c/li
Other biodiesel	347c/li

Levies from 1 April 2020 to 6 April 2021

Fuels	Levy
Petrol, leaded and unleaded	377c/li
RAF on petrol/diesel	207c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	363c/li
Distillate fuel (diesel)	363c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	363c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	177.5c/li
Other biodiesel	363c/li

Levies from 7 April 2021 to 5 April 2022

Fuels	Levy
Petrol, leaded and unleaded	393c/li
RAF on petrol/diesel	218c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	379c/li
Distillate fuel (diesel)	379c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	379c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	185c/li
Other biodiesel	379c/li

Levies from 6 April 2022 to 5 July 2022

Fuels	Levy
Petrol, leaded and unleaded	244c/li
RAF on petrol/diesel	218c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	230c/li
Distillate fuel (diesel)	230c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	230c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	110c/li
Other biodiesel	230c/li

Levies from 6 July 2022 to 2 August 2022

Fuels	Levy
Petrol, leaded and unleaded	319c/li
RAF on petrol/diesel	218c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	305c/li
Distillate fuel (diesel)	305c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	305c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	147.50c/li
Other biodiesel	305c/li

Levies from 3 August 2022 to 4 April 2023

Fuels	Levy
Petrol, leaded and unleaded	394c/li
RAF on petrol/diesel	218c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	380c/li
Distillate fuel (diesel)	380c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	380c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	185c/li
Other biodiesel	380c/li

Levies from 5 April 2023 to date

Fuels	Levy
Petrol, leaded and unleaded	395c/li
RAF on petrol/diesel	218c/li
Aviation kerosene	Free
Illuminating kerosene (marked)	Free
Illuminating kerosene (unmarked)	381c/li
Distillate fuel (diesel)	381c/li
Hydrocarbon solvents (marked)	Free
Hydrocarbon solvents (unmarked)	381c/li
Biodiesel of mono-alkyd methyl esters of long chain fatty acids used as fuel	185c/li
Other biodiesel	381c/li

18. Diamond export levy

A diamond export levy on unpolished diamonds exported from South Africa was introduced, effective from 1 November 2008 at a rate of 5% of the value of such diamonds.

19. Export duty

An export duty on scrap metals is provided for, with effect from 1 August 2021, when goods are exported to the territory specified in the header of the column, provided that the imposition of the export duty is consistent with the provisions of any applicable agreement. When the metals specified in this table are exported in a consignment containing a mixture of different scrap metals the highest rate of export duty shall be used to determine the duty on such a consignment.

Export Duty Item	Tariff Sub-heading	Article Description	R					
			General	EU / UK	EFTA	SADC	MERCO-SUR	AfCFTA
193.00	EXPORT DUTY ON SCRAP METAL							
193.01	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel:						
193.01.01	7204.10	Waste and scrap of cast iron	20%	10%	free	free	20%	20%
193.02	7204.2	Waste and scrap of alloy steel:						
193.02.01	7204.21	Of stainless steel	15%	10%	free	free	15%	15%
193.02.03	7204.29	Other	20%	10%	free	free	20%	20%
193.02.05	7204.30	Waste and scrap of tinned iron or steel	20%	10%	free	free	20%	20%
193.03	7204.4	Other waste and scrap:						
193.03.01	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	20%	10%	free	free	20%	20%
193.03.03	7204.49	Other	20%	10%	free	free	20%	20%
193.03.05	7204.50	Remelting scrap ingots	20%	free	free	free	20%	20%
193.04	7404.00	Copper waste and scrap						
			10%	10%	free	free	10%	10%
193.05	7602.00	Aluminum waste and scrap						
			15%	10%	free	free	15%	15%

20. Health Promotion Levy on Sugary Beverages

The Sugary Beverages Levy (SBL) was implemented with effect from 1 April 2018 as follows:

- The SBL is calculated on the total sugar content that exceeds 4 grams per 100ml. The first 4 grams per 100ml are levy free. Sugar content means both the intrinsic and added sugars and any other sweetening matter of the product.
- For powder and liquid concentrates or preparations for making of beverages, sugar content is calculated on the total volume of the prepared beverage when mixed or diluted according to the manufacturer's product specifications.
- Sugar content is calculated on:
 - The sugar content as certified on a recognised test report from a testing facility accredited with SANAS or ILAC;
 - In the absence of such a valid test report, a deemed sugar content of 20 grams per 100 ml is assumed. The deemed sugar content of a prepared beverage is 20 grams per 100 ml should the concentrate or preparation be mixed or diluted at a ratio of one part to nine parts water.

Rate from 1 April 2018 to 31 March 2019

2.1 c/g of the sugar content that exceeds 4g/100ml.

Rate from 1 April 2019 to date

2,21c/g of the sugar content that exceeds 4g/100ml.