

## TRANSFER DUTY: Effective 1 March 2022

R0 - R1 000 000	0%
R1 000 001 - R1 375 000	3% of the value above R1 000 000
R1 375 001 - R1 925 000	R11 250 + 6% of the value above R1 375 000
R1 925 001 - R2 475 000	R44 250 + 8% of the value above R1 925 000
R2 475 001 - R11 000 000	R88 250 + 11% of the value above R2 475 000
R11 000 001 +	R1 026 000 + 13% of the value above R11 000 000

## INDIVIDUAL TAX RATES: 1 March 2022 - 28 February 2023

Taxable Income (R)	Rates 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 871 600
1 731 601 and above	614 192 + 45% of taxable income above 1 731 600

## EFFECTIVE RATE OF CAPITAL GAINS TAX: Rate at which tax will apply at highest marginal rate 2023

1 March 2022 - 28 February 2023

Individuals and Special Trust	18%
Entity	21,6%
Trusts	36%

## WITHHOLDING TAX: Non-Residents Sale of Immovable Property

1 March 2022 - 28 February 2023

Natural Person	7,5%
Entity	10%
Trusts	15%

## INDIVIDUAL TAX THRESHOLD

1 March 2022 - 28 February 2023

Below age of 65	R91 250
Ages 65 - below 75	R141 250
Ages 75 and above	R157 900

## INDIVIDUAL TAX THRESHOLD

Estate Duty :	20% on the first R30 million (less rebates) and 25% on value of the estate in excess of R30 million.
Donations Tax :	20% of the first R30 million and 25% on the portion in excess or R30 million.

## VAT

Unchanged from 2018 at 15%

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