

The below tax-related information is effective 1<sup>st</sup> April 2025 to 28<sup>th</sup> February 2026.

**TRANSFER DUTY**

R0 – R1 210 000	0%
R1 210 001 – R1 663 800	3% of the value above R1 210 000
R1 663 801 – R2 329 300	R13 614 + 6% of the value above R1 663 800
R2 329 301 – R2 994 800	R53 544 + 8% of the value above R2 329 300
R2 994 801 – R13 310 000	R106 784 + 11% of the value above R2 994 800
R13 310 001 and above	R1 241 456 + 13% of the value above R13 310 000

**INDIVIDUAL TAX RATES**

<b>Taxable Income (R)</b>	<b>Rates of Tax (R)</b>
R1 – R237 100	18% of taxable income
R237 101 – R370 500	R42 678 + 26% of taxable income above R237 100
R370 501 – R512 800	R77 362 + 31% of taxable income above R370 500
R512 801 – R673 000	R121 475 + 36% of taxable income above R512 800
R673 001 – R857 900	R179 147 + 39% of taxable income above R673 000
R857 901 – R1 817 000	R251 258 + 41% of taxable income above R857 900
R1 817 001 and above	R644 489 + 45% of taxable income above R1 817 000

**EFFECTIVE RATE OF CAPITAL GAINS TAX** (the rate at which tax will apply at highest marginal rate)

Natural Person or Special Trust	18%
Company	21.6%
Trust	36%

**WITHHOLDING TAX** (applicable to non-resident sales of immovable property)

Natural Person	7.5%
Company	10%
Trust	15%

**INDIVIDUAL TAX THRESHOLD**

Below age of 65	R95 750
Age 65 to below 75	R148 217
Age 75 and above	R165 689

**INDIVIDUAL TAX THRESHOLD**

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

**VALUE-ADDED TAX (VAT)**

Unchanged from 2018 at 15%